



# **City of Poquoson, Virginia**

## **Annual Financial Plan - Fiscal Year 2022**



**Final version**

Last updated 06/25/21





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# INTRODUCTION

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## Executive Summary

J. Randall Wheeler

April 12, 2021

Honorable Mayor and Members of City Council  
Poquoson, Virginia

Thank you for the opportunity to present the City Manager's Recommended Budget for Fiscal Year (FY) 2022, submitted in accordance with Article V of the Poquoson City Charter.

### Introduction:

Each year we begin the budget development process with a detailed review of the current fiscal year. As Council and all the citizens of Poquoson are aware the Governor declared a public health emergency in Virginia due to the COVID-19 pandemic on March 12, 2020. As of this writing the public health restrictions associated with this declaration remain in place and are expected to continue through the balance of FY2021 and potentially into FY2022. This public health emergency has significantly impacted our community, its citizens, our businesses and the manner in which we deliver government services.

From a fiscal management standpoint we have been challenged to continue to provide high quality government service and adapt to a changing work environment while at the same time dealing with significant reductions in certain governmental revenues, such as meals tax. I am proud to say that working together we have taken the necessary actions to adapt to the rapidly changing budget environment and have been able to offset COVID-related revenue losses in both the past and current fiscal year with expenditure savings which has allowed Poquoson to maintain a strong fiscal position throughout the public health emergency. We have also been supported by the Federal CARES Act funding. I would note to you that the City anticipates significant additional Federal support through the recently passed American Rescue Plan Act (ARP), the specific amount; timing and restrictions associated with these funds will be forthcoming.

### Guiding Principles of Budget Development:

As the budget team and I worked through the development of this budget recommendation we established several guiding principles. These guiding principles are similar to those used in the last several fiscal years and reflect the discussions of past Council Budget Retreats and related discussions. These five guiding principles are:

- Stable Tax Rates: The FY2022 Recommended Budget is balanced at stable (and in one case reduced) property tax rates. I would note to Council that the City Assessor is estimating an average increase in real property values associated with the bi-annual reassessment process of approximately 5.9%. To help offset the impacts to taxpayers associated with the reassessment, I am proposing a one cent reduction in the real estate tax rate.
- Focus on Existing Services: The Recommended Budget prioritizes the continuation of existing programs and levels of service.
- Adherence to Financial Guidelines: The Recommended Budget has been prepared in conformance with the City Council's Adopted Fiscal Management Guidelines.
- Base Financial Recommendation on Best Information Available: The Recommended Budget has incorporated updated revenue and expenditure estimates as of March of 2021 including an estimate of the upcoming reassessment process. These estimates, particularly those line items most impacted by the public health emergency are conservative. The budget does not contain any new federal funds from the recently



passed American Recovery Plan Act as the amounts, timing, parameters and requirements are unknown at this time.

- Limit New Initiatives: The Recommended Budget contains only one new initiative in addition to supporting compensation adjustments for School Division and City staff. There are no new positions included in this budget recommendation.

Consistent with our past practice the remainder of the Budget Message is structured around the City's five identified strategic focus areas. Due to the unique nature of the past year and the continuing impacts of the public health emergency this budget message will focus on the City's efforts from the beginning of the pandemic through the end of the current fiscal year, as well as FY2022.

### **Strategic Focus Area #1 – Public Education**

The General Assembly's recently completed budget bill contains significant State funding to support up to a 5% pay increase for State-supported teacher positions and support staff. The State funding is tied to the local School Division providing a specific level of pay adjustment for eligible staff. For example, if the School Division gives a 5% raise then the State allocation will contain the State's share of the 5% raise, if the locality chooses a 2% raise then the State allocation will contain the State's share of the 2% raise, etc.

This recommended budget contains an increase in local support for the School Division of \$295,742. This increased local support will allow the School Division to meet its base budget needs and provide the local funding, when combined with additional State dollars, to support a 5% pay increase for all School Division employees as contained in the School Board's Requested Budget. I would note that local school funding was not increased in FY 2021 as part of our community's overall response to the fiscal challenges associated with the first full fiscal year of the pandemic.

During the current fiscal year the City Council, School Board and their respective staffs have worked together to advance several important projects that support our Schools. The largest is the Poquoson Middle School Modernization Project. The construction phase of this approximately \$20 million project began in the first quarter of calendar year 2021. Recently the City Council completed the final phase of borrowing for this project and at the same time took advantage of historically low interest rates and the City's excellent credit rating to also secure bond funding for the replacement of the Middle School Turf Field.

Further, over the course of the last year the City has worked with the School Division to install a modern HVAC system in the Poquoson High School Gymnasium and provided funding for personal protective gear and other supplies necessary to support virtual and in-person learning.

Finally, the City has worked in partnership with the School Division to provide COVID-19 vaccinations for School staff, and we continue to work together to support the Hampton-Poquoson Vaccination Clinics.

### **Strategic Focus Area #2 – Public Safety**

The only new initiative contained in the Recommended Budget, beyond the recommended compensation adjustments, is a program jointly developed by our Police and Fire Chiefs to provide annual public safety physical examinations for each of our sworn public safety officers. I am pleased to be able to include this initiative in the budget recommendation.

It is worth noting that during the past year the City has made several important investments in public safety. They include the acquisition of body worn cameras for our police officers, the purchase of mobile data terminals for our police vehicles and Fire Department command vehicles, and we have allocated funds for Poquoson's share of a new joint police records management system.



Additionally, we have made investments to support our first responders as they have continued to provide service to our community throughout the continuing public health emergency for such things as personal protective equipment, specialized medical equipment, air filtration and sanitization equipment as well as providing a hazardous duty pay supplement of up to \$2,500 for sworn personnel.

### **Strategic Focus Areas #3 – Quality of Life**

While there are no new initiatives for this focus area proposed in the FY2022 Recommended Budget, I would like to highlight two quality of life investments that have been made during the past year and are scheduled to begin prior to the end of the current fiscal year.

The most significant of these is the Poquoson Sidewalk Project. The purpose of this project is to connect the elementary school/middle school area to the high school/primary school area through an extension of the existing sidewalk on Poquoson Avenue.

The first phase will include the installation of sidewalk up Poquoson Avenue to its intersection with Cedar Road and include intersection improvements at the Poquoson Middle School and Shipwreck Island. Staff anticipates that this project will be underway before the end of this fiscal year. The smaller phase two project which will establish the connection to Municipal Park has been funded and is anticipated to be completed in FY2022.

A second project I would like to highlight is the construction of a shelter at South Lawson Park. This project which was put forth by the Parks and Recreation Advisory Board is anticipated to be complete by early this summer.

### **Strategic Focus Area #4 – Quality of Services**

During the current fiscal year, the City Council provided a mid-year pay compensation of 2% to all employees. This recommended budget contains the funding for the 2% pay compensation plus an additional 3% pay compensation effective the pay that will be received on July 16, 2021. When implemented, this compensation package provides all eligible employees an overall increase of 5% similar to the School Division.

I would like to highlight what the City Government has undertaken since the beginning of the public health emergency.

Our City Government adapted very quickly to the rapidly changing demands of providing public service during a pandemic. After a short “closed to the public” period City Offices with limited exceptions reopened to in-person, open to the public operation in early June. We were among the first in our area to do so. This included the resumption of open, in-person City Council meetings.

As a workforce, with the support of City Council, we move quickly to modify our facilities and change our service delivery models to serve our community safely. For example our Library was one of the first to establish curbside and limited home delivery service. Also, it has recently added a self-checkout kiosk to promote social distancing. Our Parks and Recreation Department looked for new ways to serve our families, such as the Boo Crew delivering Halloween baskets to our children, our community holiday decoration contest and this year’s “Hunt on Your Own” Easter Egg Hunt. Recently this same department has partnered with the Fire Department to lead our local government vaccination efforts.

Also, we implemented an appointment-based system for the DMV Select that allowed Poquoson to resume this service much earlier than most communities in the area and this month we are anticipating the return of the monthly full service DMV Connect mobile program to Poquoson, this time at the Community Center. These are but a few examples of how we worked together to find new and different ways to serve our community safely during the public health emergency. I am also thankful the City was able to provide up to \$1,500 in special duty hazard pay for non-sworn City employees during the past year.

### **Strategic Focus Area #5 – Fiscal Stability**



As we pass the one-year mark of the beginning of the COVID-19 public health emergency I am pleased to share with you that the City's financial position remains strong. Recently, the City achieved a significant financial milestone. A few months ago the City Council took action to make the final deposit to fully bring the City Fiscal Stability Reserve at the one million dollar level. This City Council has been making deposits into this fund over the course of the last several years, normally from year-end Fund balance. The purpose of this reserve is to protect the City government from short term revenue and expense disruptions from such things as coastal storms, economic downturns and as we have come to learn pandemics. This reserve is separate from the City's General Fund Balance and is one of the reasons that the City has been able to maintain an AAA bond rating from Standard and Poor's.

The last year has been challenging not only for the local government but for our community's citizens and businesses as well. During the past year the City government has undertaken several initiatives to try to help. One of the first implemented was to delay when penalties and interest would be charged for real estate tax payments last June. We have waived late fees and interest on City sewer bills through the declared public health emergency period and have helped facilitate a federal grant funded program to help persons impacted by COVID-19 with delinquent utility bills.

Additionally, our Economic Development Office has played an important role in communicating with our businesses community about state and federal loan and grant programs that are available to help them deal with the impacts of the COVID-19-related business restrictions as well as administering two federally funded grant programs targeted to our small businesses.

Additionally, we worked with our local restaurants to explore outside dining possibilities and to help get the word out about changes to hours, expanded carry-out or delivery options, etc. as our restaurants adapted to the public health restrictions.

### **Conclusion:**

The past year has brought unprecedented challenges to our community. As a local government we were challenged to adapt to a rapidly changing and lengthy public health emergency. We faced new challenges including how to continue to provide public services in the context of the public health restrictions and the human and financial impacts of the public health emergency on our citizens, our business and also on ourselves and our families.

While no community can be truly prepared for what we experienced this past year (and are continuing to experience) I am very proud of how the City of Poquoson has met these challenges. I believe that the many emergency management lessons that we have learned since Hurricane Isabel have helped our local government and our community to be very resilient. Further, I believe that the lessons learned from the Great Recession of 2008/9 have helped us to strengthen our financial position and to develop the capacity to quickly identify and react to budgetary downturns.

As we move toward FY2022, I like all of us here in Poquoson are looking forward to a time when the public health emergency is in our rearview mirror. It will take our local government sometime to get back to the "new normal", at the same time we will be taking stock of the lessons learned from the pandemic to make us into an even more resilient community in the future.

Thank you to the City Council, Planning Commission, School Board and staff that each play an important role in the formulation of the City Manager's Recommended Budget. I look forward to working with Council members as you begin your formal budget deliberations.



## HISTORY OF THE CITY



The City of Poquoson, which had been a part of York County for many years, became a town in 1952 and an independent city in 1975 upon referendum of the citizens. However, the ties remain close with certain municipal functions continuing to be shared with York County to include the Courts, Social Services, Sheriff's Department and E-911 Center.

Poquoson is the oldest continuously named city in Virginia. The term "poquoson" was used to describe a boundary line between 2 elevated tracts of land. Such a boundary contained a stream, river, or creek with its adjoining marsh which lay between 2 tracts of higher ground. Poquoson was used as a common noun and is found in many deeds along the eastern seaboard. Through the years the term became a proper noun for the land that lies between 2 such Poquosons - the Old Poquoson River and the New Poquoson River.

The first mention of Poquoson was in Captain Christopher Calthrope land grant issued by a court in Elizabeth City on April 26, 1631. Three years later the Poquoson Parish was named as a beneficiary in the will of Benjamin Symms for "a free school to educate and teach the children of Elizabeth City and Poquoson." This New Poquoson Parish originally included the areas known today as Poquoson, Tabb, Grafton, Dare, and Seaford.

The southern portion of the Poquoson District in York County was incorporated in 1952 to retain control over its schools. The city form of government was adopted June 1, 1975.







The City is organized under the Council-Manager form of government. The Poquoson City Council is comprised of seven members who are elected by voters on a non-partisan basis and serve four year staggered terms. The City is divided into three precincts, with each precinct entitled to two representatives. The City Mayor is elected at large. Persons elected to City Council take office on the first day of January following the election.

The City Council is the policy determining body of the City. Its responsibilities include: adoption of the City budget; creation, combination or elimination of City departments; approval of all tax levies; approval of amendments, supplements or repeals to ordinances and the City Code; and appointment of the City Manager, City Clerk, City Attorney, School Board and other various local boards, commissions and committees. The Manager serves at the pleasure of Council, carries out its policies, directs business procedures and has the power of appointment and removal of all heads of departments (except Constitutional Officers) as well as all other employees of the City.

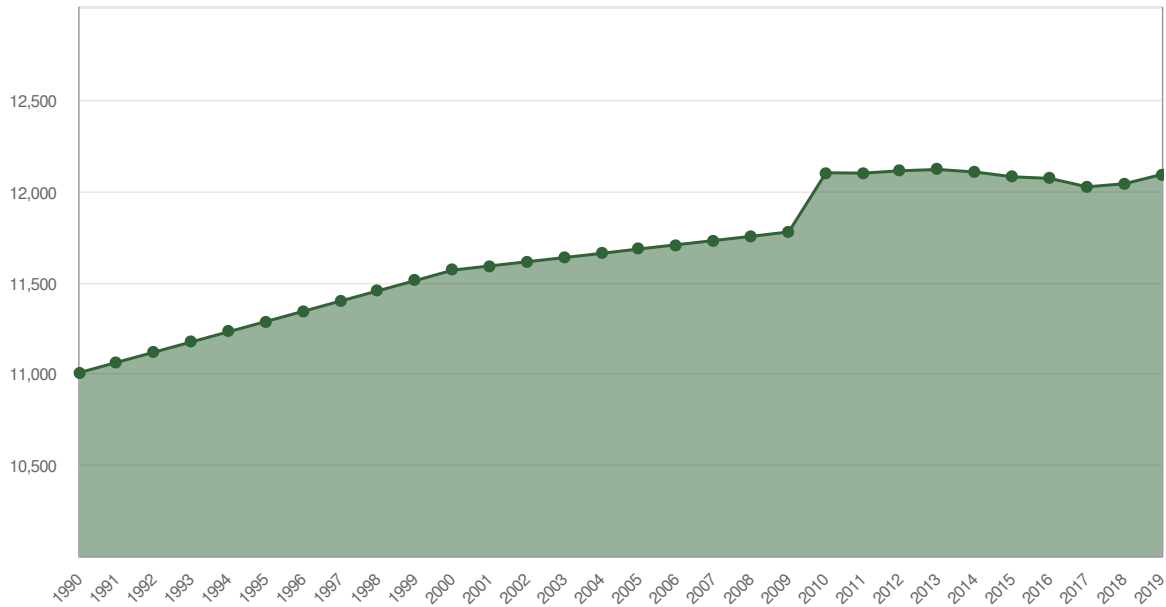
One of the most important services provided by a city to its taxpayers is the education of the children in the community. The Virginia State statutes put Virginia schools under the dual control of the State Education Board and a local school board. The State Education Board provides operational procedures, standards of education and state school and formulas for partial funding. The City must provide all capital improvement funds, pay debt on school projects and provide any additional operating funds required, but not provided by the State Education Board and federal aid. The City Council's authority is limited to appointing local school board members, appropriating funds by state established categories and issuing debt relating to school projects. Local school boards do not have taxing or bond issuance authority.

The City of Poquoson provides a full range of services, including police and fire protection; the maintenance of highways, streets, and other infrastructure; recreational activities, library services, community development activities, and cultural events. The City also owns and maintains sewage facilities; contracts for trash pick-up and disposal, recycling, landscaping and bulky items; owns and operates a City pool; and manages various paid recreational activities. In addition to general governing activities, the governing body has significant financial influence over the Poquoson Public Schools and the Economic Development Authority (EDA).

## Population Overview

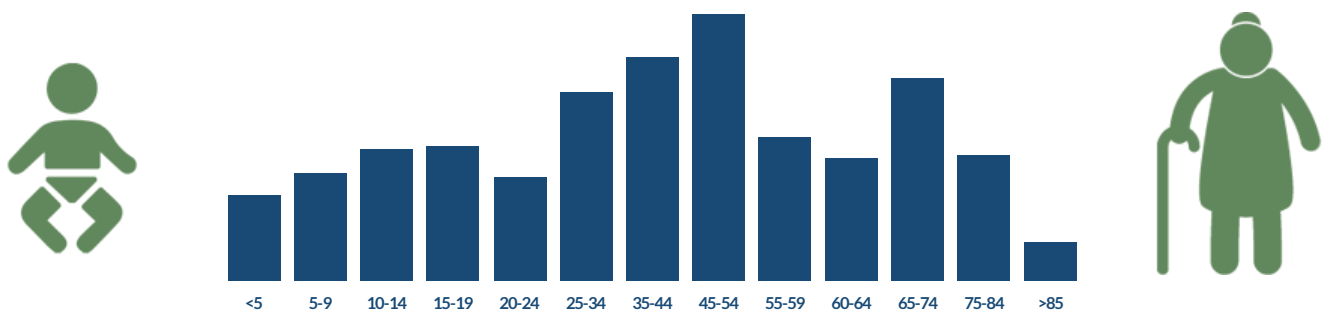
TOTAL POPULATION **12,090** → **+ .4% vs. 2018**

Growth Rank  
**93** OUT OF **228**  
Municipalities in Virginia



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

## POPULATION BY AGE GROUP

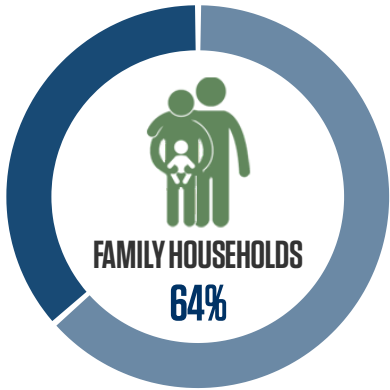


*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

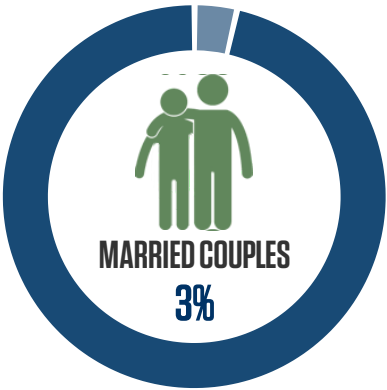
# Household Analysis

**TOTAL HOUSEHOLDS**  
**4,593**

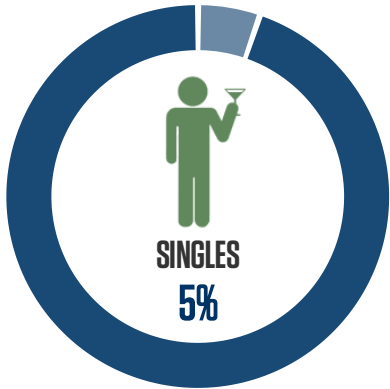
*Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.*



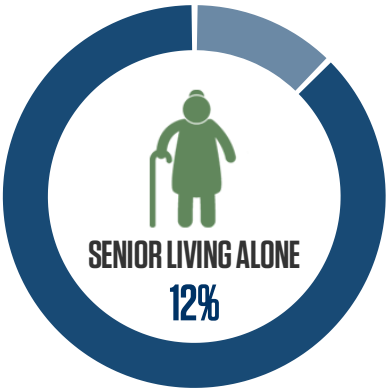
▲ 26% HIGHER THAN STATE AVERAGE



▼ 43% LOWER THAN STATE AVERAGE



▼ 8% LOWER THAN STATE AVERAGE



▼ 23% LOWER THAN STATE AVERAGE

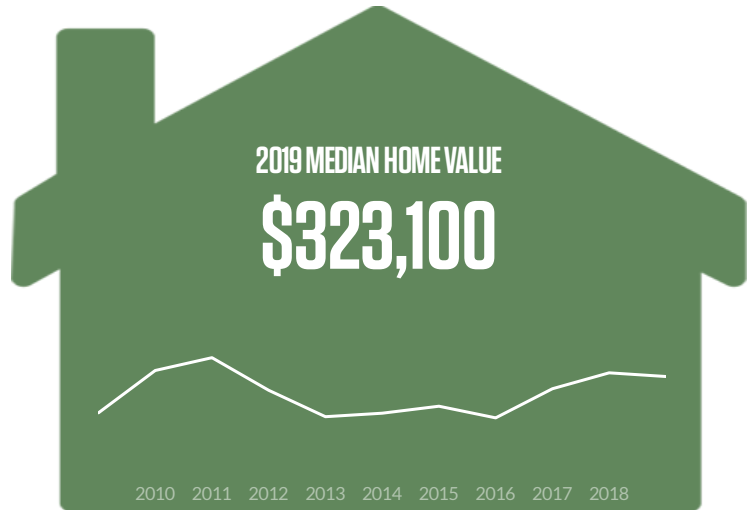
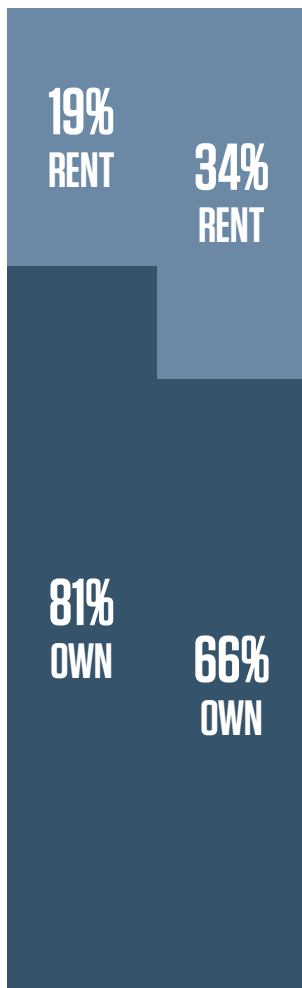




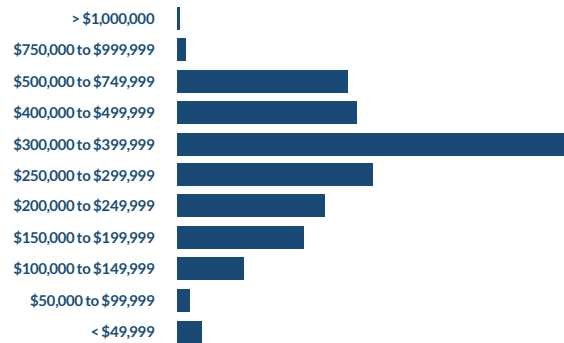
## Housing Overview

### HOME OWNERS VS RENTERS

Poquoson State Avg.



### HOME VALUE DISTRIBUTION



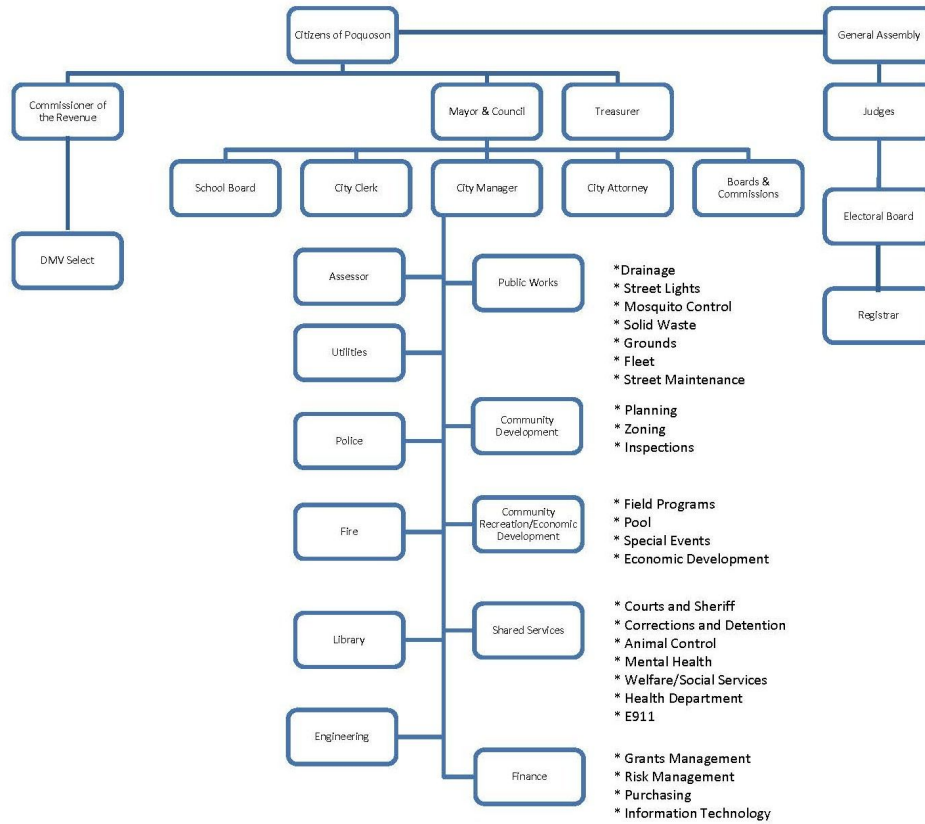
\* Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



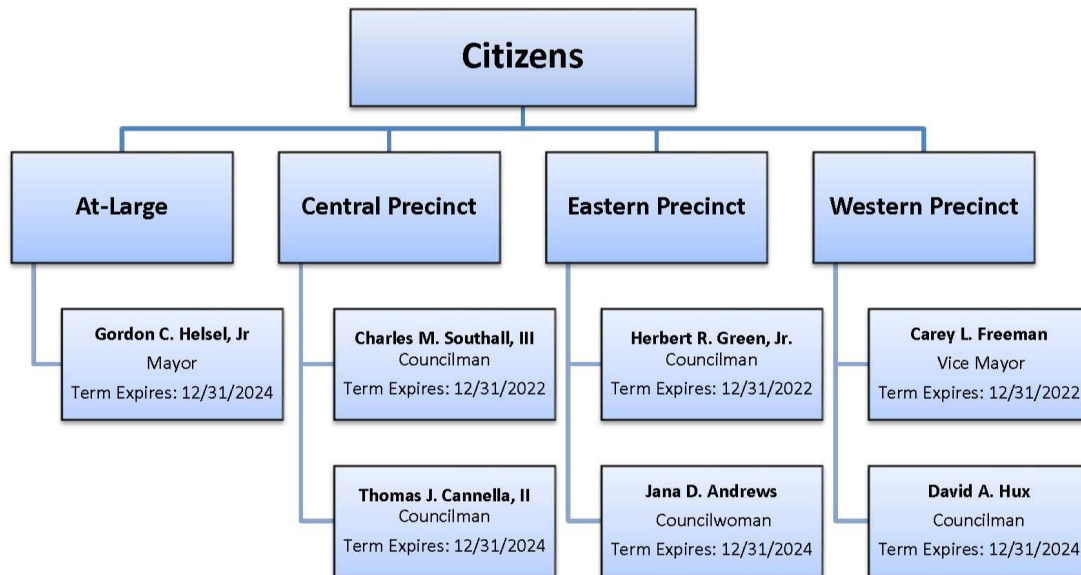
# City Government Organization Chart

## CITY OF POQUOSON, VIRGINIA

### CITY GOVERNMENT ORGANIZATION CHART



# Poquoson City Council



## Fund Structure

The financial accounts for the city are organized on the basis of funds. In governmental accounting, a fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements of the Comprehensive Annual Financial Report. The City Budget includes all funds where financial transactions are recorded. The following are used by the City:

### Governmental Funds

- **General Fund:** Used to account for all revenues and expenditures applicable to the general operations of the City, which are not accounted for in other funds.
- **Debt Service Fund:** Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- **Capital Projects Fund:** Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary funds.)
- **Special Revenue Fund/Grants:** Used to account for resources and expenditures related to State and Federal grants for community development and public safety.
- **Special Revenue Fund/OPEB:** Used to account for resources and expenses related to Other Post Employment Benefits, mainly health insurance.

The General Fund of the City is divided into functional areas, such as General Administration, Public Safety, Public Works, Health & Welfare, Parks, Recreation & Cultural, Community Development, etc. Each department within a functional area has its own budget, for example, Police and Fire within the functional area of Public Safety. The Budget format presents expenditures by functional area and departments within a specific function.

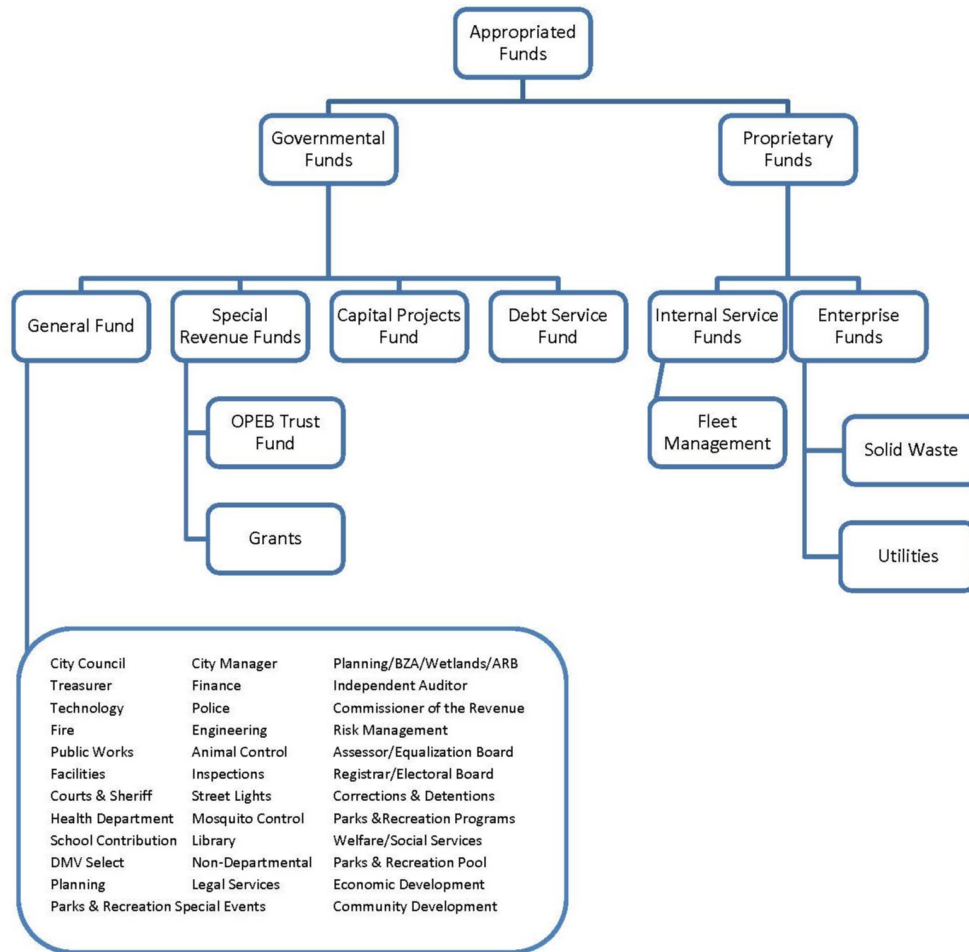
### Proprietary Funds (Business-Type Activities)

Proprietary Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of operating and providing services to the public is completely or partially financed from user charges; or (b) where the governing body has determined that the periodic determination of net results of operations is appropriate for management control and accountability.

Proprietary Funds include:

- **Solid Waste Enterprise Fund**
- **Utilities Enterprise Fund**
- **Fleet Management Internal Service Fund**





## **Basis of Budgeting**

The Commonwealth of Virginia requires each municipality in Virginia to adopt an annual budget which conforms to certain minimum standards. The purpose of this requirement is to ensure accountability for the public funds entrusted to the City's elected officials. While accountability is certainly an important element, our approach to budget development in Poquoson goes beyond accounting.

The Annual Financial Plan is one of the most important accomplishments by City Council during any fiscal year. Expressed in very simple terms, this budget document is the City's "Plan of Action" for the next year. The document tells the reader where and in what priority the City will apply its resources and what the City expects to accomplish. If we have been successful in our efforts, a reading of this document should give our citizens a good idea of the financial status of our City as well as the progress being made in many service areas.

Departmental budget and agency requests are submitted to the Finance Department by the end of December. The Finance Department reviews the budget with the Departments. Every line item in a departmental budget must be fully justified.

The Director of Finance meets with department heads as necessary to review requests. Inevitably, revenue estimates fall short of total departmental requests. It is the responsibility of the City Manager to prepare a budget in which available revenues are budgeted with the proposed expenditures of City departments, regional agencies and the local funding of the School system. In order to accomplish this, the City Manager must recommend reductions in departmental requests and tax or fee increases or a combination of both if necessary.

As a final step, the City Manager's recommended budget is presented to City Council during the month of April. Subsequently, a public hearing and several work sessions take place. During this period City Council may insert expenditures or may increase, decrease, or strike out any expenditure in the recommended budget except for already approved debt service. Within forty days of the budget being presented to Council, but in no event later than the thirty-first day of May, City Council shall approve a budget. If for any reason the Council fails to approve a budget on or before such date, then the budget as submitted by the City Manager shall be the budget for the ensuing year.



# Budget Policies

The following brief summary of financial and budgetary principles and policies serve to guide the City in developing the Annual Financial Plan, which is formally recommended to City Council for adoption. The major components are as follows:

## Financial Planning Policies

**Balanced Budgets:** All funds are subject to the annual budget process. All operating and capital fund budgets must be balanced — total anticipated revenues plus fund balances or reserves brought forward must equal total estimated expenditures each year. The Utilities Fund will be self-supporting. All budgets will be formulated and adopted on the basis of accounting consistent with generally accepted accounting principles (GAAP). The budget process will include coordinating development of the capital improvement budget with development of the operating budget.

**Long-Range Planning:** Budgets will be adopted annually, taking into consideration input from all organizational levels of the City. The Planning Commission recommends the Constrained Capital Improvement Plan (CCIP); the document then goes to City Council for approval. Approved capital projects are included in the annual budget document to the extent funds are available. The long-term revenue, expenditure, and service implications of continuing or ending existing programs or adding new programs, services, and debt will be considered while formulating budgets annually. The City will assess the condition of all major capital assets, including buildings, roads, sewer lines, vehicles, and equipment annually.

In preparing the current Annual Financial Plan, the City also looks to its vision included in its Comprehensive Plan. This is the City's long range plan for the physical development of the City. The vision of the City of Poquoson is building a sustainable community. This sustainable community provides financial stability, retention of citizen disposable income, attraction of outside investment and spending, better circulation for mobility, improved transportation, enhanced recreation and amenities, increased quantity and quality in commercial goods and services.

The General Fund will maintain a minimum of 12% — 15% of total operating expenditures as its unassigned fund balance. Fund Balance of the General Fund shall be used only for emergencies, nonrecurring expenditures, major capital purchases that cannot be accommodated through current year revenues, financial opportunities to enhance the well-being of the City or State budget shortfalls.

Annually, the financial advisors meet with City Council to review policies to ensure the continuing compliances are met.

## Revenue Policies

**Revenue Diversification:** The City will strive to maintain a diversified and stable revenue system to protect the City from short-run fluctuation in any one revenue source and ensure its ability to provide ongoing services. The City will identify all revenue and grant options available to the City each year. All revenue collection rates, especially for real estate and personal property taxes, will be reviewed annually, and all efforts to maximize receipt of revenues due will be made by the Treasurer's Office.

**User Fees and Charges:** Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. Building permit and inspection fees are reviewed annually.

Recreation program charges will be reviewed annually. In general all efforts will be made to provide programs and activities at an affordable level for the residents while still recovering a major portion of direct costs of programs, not to include administrative costs or the use of facilities. Charges for specialty classes such as baton, drama, etc. will be set at a level to encourage maximum participation, and also enable 70% to 80% of program receipts to be used to compensate instructors. Team sports participation fees will also be set to encourage maximum participation, while still recovering all direct program costs.



Admission and rental fees for the City pool are intended to provide an affordable service to citizens. Fees are not intended to recover 100% of the costs of operating the facility. The City encourages membership passes at a minimum fee, which provide an even more affordable opportunity for residents to enjoy the pool.

The City's Utilities Fund and Solid Waste Fund will be self-supporting. Sewer and solid waste charges will be reviewed annually and set at levels which fully cover the total direct and indirect costs – including operations, capital outlay, and debt service.

**Use of One-time or Limited-time Revenues:** To minimize disruptive effects on services due to non-recurrence of these sources, the City will not use one-time revenues to fund operating expenditures.

### **Expenditure Policies**

**Operating/Capital Expenditure Accountability:** The City will finance all current expenditures with current revenues. The City will not short-term borrow to meet cash flow needs. Future operating costs associated with new capital improvements will be projected and included in operating budgets. Capital Improvement Program budgets will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

The budgets for all funds shall be controlled at the fund level. Expenditures may not exceed total appropriations for any fund without approval from the City Council. All operating fund appropriations will lapse at fiscal year-end, except appropriations in the Capital Fund. These monies can be used over a three-year period. The City will include a contingency line item in the General Fund to be administered by the City Manager to meet unanticipated expenditures of a nonrecurring nature. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare and present to City Council monthly financial reports comparing actual revenues and expenditures with budgeted amounts.

### **Fund Balance Reserve**

Fund Balance reflects the accumulation of excess revenues over expenditures. The City adopted the current fund balance policy in FY 2010. The Unassigned General Fund balance at the close of the fiscal year shall be no less than 12% — 15% of the total General Fund expenditures. During the current operating year, City Manager and City Council review the unassigned General Fund balance as compared to the total General Fund expenditures to ensure compliance of the policy. The City has begun to build a fiscal stability reserve of at least \$1 million. As of FY 2021, the City has met the goal and allocated \$178,000 to achieve the \$1 million reserve. This portion of fund balance provides sufficient working capital for the City and serves as a “rainy day” fund for emergencies, pandemics or unforeseen circumstances.

### **Debt Policy**

The objective of the City's debt policy is to maintain the City's ability to incur present and future debt at the lowest interest rates in amounts needed for financing the adopted Capital Improvement Program without adversely affecting the City's ability to finance essential City services. During FY 2010, the City adopted three debt policies to help ensure and promote long term financial stability. The City's tax supported debt service as a percentage of General government expenditures should not exceed 10%, the tax supported debt of the City shall not exceed 3% of the total assessed value and the City shall retire at least 50% of the principal amount of the City's tax supported debt within 10 years. (General Government expenditures shall be equal to general fund operating expenditures, plus the school operating fund expenditures, less the general fund transfer to the schools operating fund.) The City does not issue long-term debt to finance current operations.

A five-year Constrained Capital Improvements Plan is developed and updated annually along with corresponding anticipated funding sources. Capital projects financed through either bank qualified borrowing or the issuance of bonded debt will be financed for a period not to exceed the useful life of the project.

### **Investment Policy**





The following is a brief synopsis of the investment policy of the City of Poquoson. The Treasurer of the City of Poquoson is an elected Constitutional Officer, whose responsibility, in part, is to invest funds in an expedient and prudent manner, meeting or exceeding all statutes and guidelines governing the investment of public funds in Virginia.

Cash and reserve balances from all funds will be consolidated to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the funds based on their respective participation and in accordance with generally accepted accounting principles. Each month, the Treasurer reports to City Council the cash and investment activity and balances.

The primary objectives of investment activities shall be safety, liquidity and yield. Investments shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. The portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

#### Budget Amendment Process

The adopted General Fund Budget may be amended in one of two ways as outlined by the Code of Virginia. The City Manager is authorized to transfer funds within a fund for transfers of \$50,000 or less. Revisions that alter total appropriations for a fund must be approved by City Council. Therefore, the level of control at which expenditures may not exceed appropriations is the total expenditure level of each fund. In certain instances, as outlined in the State Code, a public hearing may be required before the governing body can amend the budget.



## **Budget Process**

The City must adopt a balanced budget on an annual basis that is enforced under state law for the City as a whole. The budget is designed to allow as much flexibility as possible for departments to implement Council goals and objectives while still imposing guidelines. To this end, the budget is itemized at the departmental level for operating expenditures and the project level for capital expenditures. The current budget provides expenditure allocations by Fund, Department, and Expenditure categories.

For the operational budget, it is the expenditure categories management will use to monitor a department's fiscal responsibility and its success at planning the year. These budget categories are comprised of individual line items and budget requests were submitted and detailed by line item. For capital projects, the budget will be monitored on a project basis. The budget format includes staffing levels by department and/or division. This document is intended to provide insight into the operating policy of the City, as well as demonstrate the City's commitment to fiscal responsibility and the needs of the citizens.

In the document, the Budgeted Fiscal Year 2021 reflects the adopted budget plus any amendments made by City Council during the year. The percentage and dollar change between Budgeted Fiscal Year 2021 versus Recommended Budget for Fiscal year 2022 are based on the amended budget for Fiscal year 2021.



## Budget Timeline

The budget preparation for the City of Poquoson begins with the budget timeline. The timeline provides when departments and outside agencies will receive their package, when the packages are due by to the Department of Finance and when the City Manager Recommended Budget will be presented to City Council.





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# **BUDGET OVERVIEW**

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# Summaries

## SUMMARY OF REVENUES AND TRANSFERS IN BY FUND

Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Dept Head Requested Budget	FY 2022 City Council Approved Budget
General Fund	\$ 28,624,155	\$ 29,542,453	\$ 30,375,433	\$ 33,277,295	\$ 32,040,891	\$ 31,849,000
Debt Service	2,902,671	4,746,752	3,795,092	6,614,082	3,812,516	3,812,516
Capital Projects	796,585	19,161,504	1,359,933	820,000	768,000	768,000
Solid Waste Enterprise	846,553	888,367	1,141,314	1,153,015	1,274,836	1,274,836
Utilities Enterprise	2,139,631	2,197,747	1,934,694	2,455,767	1,908,000	1,908,000
Fleet Management Internal Service	754,958	791,855	726,779	752,397	799,830	799,830
Special Revenue/Grants	1,474,445	664,809	188,214	-	-	-
Special Revenue/OPEB	117,409	260,132	222,576	186,646	208,236	208,236
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>37,656,407</b>	<b>58,253,619</b>	<b>39,744,035</b>	<b>45,259,202</b>	<b>40,812,309</b>	<b>40,620,418</b>
Less: Interfund Transfers	3,189,536	4,307,106	4,368,807	4,639,920	4,600,388	4,600,388
<b>TOTAL REVENUE</b>	<b>\$ 34,466,871</b>	<b>\$ 53,946,513</b>	<b>\$ 35,375,228</b>	<b>\$ 40,619,282</b>	<b>\$ 36,211,921</b>	<b>\$ 36,020,030</b>

## SUMMARY OF EXPENDITURES AND TRANSFERS OUT BY FUND

Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Dept Head Requested Budget	FY 2022 City Council Approved Budget
General Fund	\$ 27,799,716	\$ 29,273,182	\$ 29,682,639	\$ 33,277,295	\$ 32,040,891	\$ 31,849,000
Debt Service	2,935,581	4,026,900	3,818,461	6,614,082	3,812,516	3,812,516
Capital Projects	1,431,408	1,261,980	2,581,685	820,000	768,000	768,000
Solid Waste Enterprise	806,232	866,100	1,091,993	1,153,015	1,274,836	1,274,836
Utilities Enterprise	1,589,189	1,612,941	1,607,333	2,455,767	1,908,000	1,908,000
Fleet Management Internal Service	730,539	733,966	709,442	752,397	799,830	799,830
Special Revenue/Grants	1,479,220	583,798	186,928	-	-	-
Special Revenue/OPEB	92,171	157,212	197,972	186,646	208,236	208,236
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>36,864,056</b>	<b>38,516,079</b>	<b>39,876,453</b>	<b>45,259,202</b>	<b>40,812,309</b>	<b>40,620,418</b>
Less: Interfund Transfers	3,189,536	4,307,106	4,368,807	4,639,920	4,600,388	4,600,388
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,674,520</b>	<b>\$ 34,208,973</b>	<b>\$ 35,507,646</b>	<b>\$ 40,619,282</b>	<b>\$ 36,211,921</b>	<b>\$ 36,020,030</b>



## SUMMARY OF TAX RATES AND FEES

	FY 2019 Approved	FY 2020 Approved	FY 2021 Approved	FY 2022 Approved
<b>General Fund Taxes and Fees</b>				
Real Estate Tax	\$1.07/\$100 AV	\$1.14/\$100 AV	\$1.14/\$100 AV	<b>\$1.13/\$100 AV</b>
Public Service Corporation	\$1.07/\$100 AV	\$1.14/\$100 AV	\$1.14/\$100 AV	<b>\$1.13/\$100 AV</b>
Personal Property Tax				
Automobile	\$4.15/\$100 AV	\$4.15/\$100 AV	\$4.15/\$100 AV	\$4.15/\$100 AV
Boat	\$ .00001/\$100 AV 1st half	\$ .00001/\$100 AV 1st half	\$ .00001/\$100 AV 1st half	\$ .00001/\$100 AV 1st half
Boat	\$ .00001/\$100 AV 2nd half	\$ .00001/\$100 AV 2nd half	\$ .00001/\$100 AV 2nd half	\$ .00001/\$100 AV 2nd half
Trailer (Utility, Boat, etc.)	\$4.15/\$100 AV	\$4.15/\$100 AV	\$4.15/\$100 AV	\$4.15/\$100 AV
Recreation Vehicle	\$1.50/\$100 AV	\$1.50/\$100 AV	\$1.50/\$100 AV	\$1.50/\$100 AV
Mobile Home	\$1.07/\$100 AV 1st Half	\$1.07/\$100 AV 1st Half	\$1.14/\$100 AV 1st Half	<b>\$1.13/\$100 AV 1st Half</b>
Mobile Home	\$1.07/\$100 AV 2nd Half	\$1.14/\$100 AV 2nd Half	\$1.14/\$100 AV 2nd Half	<b>\$1.13/\$100 AV 2nd Half</b>
Local Sales Tax	6.0%	6.0%	6.0%	6.0%
Meals Tax (food and beverage)	6.0%	6.0%	6.0%	6.0%
Consumer Utility Tax				
Commercial	\$10	\$10	\$10	\$10
Residential	\$3	\$3	\$3	\$3
Cigarette Tax	\$.20 per pack	\$.20 per pack	\$.20 per pack	\$.20 per pack
Courthouse Security Fee	\$10	\$10	<b>\$20</b>	<b>\$20</b>
Recovery (EMS) Fees:				
ALS-2	\$775	\$775	\$775	\$775
ALS	\$550	\$550	\$550	\$550
BLS	\$450	\$450	\$450	\$450
Transport Declined Fee	n/a	\$375	\$375	\$375
Oxygen Usage Fee	n/a	\$50	\$50	\$50
Mileage	\$12	\$12	\$12	\$12
Parks & Recreation Fees:**				
Youth Athletics	\$65 - \$70	\$65 - \$80	\$65 - \$80	\$65 - \$80
Adult Athletics	\$235 - \$400/team	\$235 - \$400/team	\$235 - \$400/team	\$235 - \$400/team
Camps	\$75 - \$225	\$75 - \$250	\$75 - \$250	\$75 - \$250
Exercise Classes	\$48 - \$65	\$48 - \$65	\$48 - \$65	\$48 - \$65
Pool Admission	\$3 - \$5	\$3 - \$5	\$3 - \$5	\$3 - \$5
Swimming Lessons	\$30 - \$60	\$30 - \$60	\$30 - \$60	<b>\$35 - \$65</b>
Swim Team - Summer	\$165	\$165	\$180	\$180
Pool Rental	\$175	\$185	\$185	\$185
Pool Passes	\$35 - \$55	\$35 - \$55	\$40 - \$60	\$40 - \$60

\*\*Additional Non-Resident Fees Apply



## SUMMARY OF TAX RATES AND FEES

	<b>FY 2019 Approved</b>	<b>FY 2020 Approved</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Approved</b>
<b>Facility Use Fees:</b>				
Community Designated	\$10 resident	\$10 resident	\$10 resident	\$10 resident
Groups per member	\$20 non-resident	\$20 non-resident	\$20 non-resident	\$20 non-resident
Non-Community Groups (based on field location/lights/time)	\$20 - \$110 per hour	\$20 - \$110 per hour	\$20 - \$110 per hour	\$20 - \$110 per hour
<b>DMV Commission</b>				
1st \$500,000 of gross collection	4.5%	4.5%	4.5%	4.5%
over \$500,000 of gross collection	5.0%	5.0%	5.0%	5.0%
<b><u>Solid Waste Fund Fees</u></b>				
Bag Fees	\$1.75 per bag	\$1.75 per bag	\$1.75 per bag	\$1.75 per bag
Container/Cart--bimonthly fee	Fee based on Size	Fee based on Size	Fee based on Size	Fee based on Size
Landscaping Debris Charges	**\$60 per pickup	**\$60 per pickup	**\$60 per pickup	**\$60 per pickup
Bulky Item Pickup	**\$63 per pickup	**\$63 per pickup	**\$63 per pickup	**\$63 per pickup
Drop-Off of Debris or Bulky	Free	Free	Free	Free
Second Recycle Container	-	-	\$12.00 per billing cycle	\$12.00 per billing cycle
<b><u>Utilities Fund Fees</u></b>				
<b>Sewer Service Fees</b>				
Commercial	\$62 bi-monthly plus \$1.75/hcf	\$62 bi-monthly plus \$1.75/hcf	\$58 bi-monthly plus \$1.75/hcf	\$58 bi-monthly plus \$1.75/hcf
Residential	\$62 bi-monthly	\$62 bi-monthly	\$58 bi-monthly	\$58 bi-monthly
Sewer Availability Fees	\$6,000 per vacant lot	\$6,000 per vacant lot	\$6,000 per vacant lot	\$6,000 per vacant lot

Note: The Personal Property tax is billed at calendar year rate.

**\*Rate changes are shown in bold.**

**\*\* Homeowner receives one free pickup per year, either Landscaping Debris or Bulky Item.**

AV = Assessed Valuation

SC = Service Charge

hcf = 100 cubic feet





**SUMMARY OF REVENUES AND EXPENDITURES BY CATEGORY**

Revenues		Expenditures	
General Fund			
General Property Taxes	\$ 22,699,700	Personnel Services	\$ 7,938,419
Other Local Taxes	3,118,000	Employee Benefits	3,845,745
Permits Licenses & Fees	137,000	Purchased Services	1,225,676
Fines & Forfeitures	42,000	Internal Services	492,193
Use of Money & Property	266,300	Other Charges	1,679,145
Charges for Services	774,600	Materials & Supplies	208,565
State Non-Categorical Aid	2,055,435	Payment to Joint Operations	1,498,226
State Categorical Aid	259,617	Capital Outlay	360,214
State Other Categorical Aid	1,723,248	Transfer to Debt Service Fund	3,795,000
Federal Revenue	14,100	Transfer to Capital Projects Fund	238,000
Transfer from Fund Balance	296,000	Transfer to Special Revenue - OPEB	104,388
Transfer from Sewer Fund	200,000	Transfer to EDA	21,000
Transfer from Solid Waste Fund	50,000	School Contribution	10,442,429
Transfer from Debt Reserve	213,000		
<b>Total</b>	<b>\$ 31,849,000</b>	<b>Total</b>	<b>\$ 31,849,000</b>
Debt Service Fund			
Transfer from General Fund	\$ 3,795,000	City Debt Service	\$ 808,549
Transfer from EDA	17,516	School Debt Service	2,790,967
		Transfer to General Fund	213,000
<b>Total</b>	<b>\$ 3,812,516</b>	<b>Total</b>	<b>\$ 3,812,516</b>
Capital Projects Fund			
State Revenue	\$ 530,000	Street Paving	\$ 530,000
Transfer from General Fund	238,000	Other Projects	238,000
<b>Total</b>	<b>\$ 768,000</b>	<b>Total</b>	<b>\$ 768,000</b>
Solid Waste Fund			
Charges for Services - Solid Waste Fees	\$ 1,123,853	Personnel Services	\$ 75,356
Charges for Services - Other	28,500	Employee Benefits	32,329
Miscellaneous Revenue	19,640	Purchased Services	580,928
Transfer from Retained Earnings	102,843	Internal Services	62,722
		Other Charges	15,501
		Materials & Supplies	25,946
		Payment to Joint Operations	432,054
		Transfer to General Fund	50,000
<b>Total</b>	<b>\$ 1,274,836</b>	<b>Total</b>	<b>\$ 1,274,836</b>



# SUMMARY OF REVENUES AND EXPENDITURES BY CATEGORY

Revenues		Expenditures	
Utilities Fund			
Charges for Services - Sewer Service Fees	\$ 1,769,000	Personnel Services	\$ 263,169
Sewer Availability Fees	96,000	Employee Benefits	122,837
Late Payment Fees	25,000	Purchased Services	148,768
Miscellaneous Revenue	<u>18,000</u>	Internal Services	30,569
		Other Charges	114,600
		Materials & Supplies	5,591
		Debt Service	662,516
		Transfer to General Fund	200,000
		Capital Outlay	<u>359,950</u>
Total	<u>\$ 1,908,000</u>	Total	<u>\$ 1,908,000</u>
Fleet Fund			
Internal Service Revenue - City	\$ 558,984	Personnel Services	\$ 196,204
Internal Service Revenue - Schools	<u>240,846</u>	Employee Benefits	124,838
		Purchased Services	81,900
		Other Charges	10,411
		Materials & Supplies	375,950
		Capital Outlay	<u>10,527</u>
Total	<u>\$ 799,830</u>	Total	<u>\$ 799,830</u>
Special Revenue Fund/OPEB			
Retiree Contributions	\$ 103,848	Retiree Benefits	\$ 193,236
Transfer from General Fund:		Contribution to Trust	<u>15,000</u>
City Contribution	89,388		
Trust Contribution	<u>15,000</u>		
Total	<u>\$ 208,236</u>	Total	<u>\$ 208,236</u>



**SUMMARY OF FUND BALANCE OR NET ASSETS BY FUND**

	General Fund	Debt Service	Capital Projects Fund	Solid Waste Fund	Utilities Fund	Fleet Management Fund	Special Revenue Fund/Grants	Special Revenue Fund/OPEB
Fund Balance - 7/1/2017	7,335,563	422,584	1,991,214	259,338	6,879,163	(154,874)	10,932	59,910
Actual FY 2018 Revenues	28,624,155	2,902,671	796,585	846,553	2,139,631	754,958	1,474,445	117,409
Actual FY 2018 Expenditures	(27,799,716)	(2,935,581)	(1,431,408)	(806,231)	(1,589,188)	(730,538)	(1,479,220)	(92,171)
<b>Fund Balance - 6/30/2018</b>	<b>\$ 8,160,002</b>	<b>\$ 389,674</b>	<b>\$ 1,356,391</b>	<b>\$ 299,660</b>	<b>\$ 7,429,606</b>	<b>\$ (130,454)</b>	<b>\$ 6,157</b>	<b>\$ 85,148</b>
Beginning Fund Balance - 7/1/2018	8,160,002	389,674	1,356,391	299,660	7,429,606	(130,454)	6,157	85,148
Actual FY 2019 Revenues	29,542,453	4,746,752	19,161,504	888,367	2,197,747	791,855	664,809	260,132
Actual FY 2019 Expenditures	(29,273,182)	(4,026,790)	(1,261,980)	(866,100)	(1,612,941)	(733,967)	(583,798)	(157,212)
<b>Fund Balance - 6/30/2019</b>	<b>\$ 8,429,273</b>	<b>\$ 1,109,636</b>	<b>\$ 19,255,915</b>	<b>\$ 321,927</b>	<b>\$ 8,014,412</b>	<b>\$ (72,566)</b>	<b>\$ 87,168</b>	<b>\$ 188,068</b>
Beginning Fund Balance - 7/1/2019	8,429,273	1,109,636	19,255,915	321,927	8,014,412	(72,566)	87,168	188,068
Actual FY 2020 Revenues	30,375,433	3,795,092	2,103,689	1,141,314	1,934,694	726,779	188,214	222,576
Actual FY 2020 Expenditures	(29,682,627)	(3,818,571)	(3,325,441)	(1,091,994)	(1,607,330)	(709,444)	(179,888)	(182,972)
<b>Fund Balance - 6/30/2020</b>	<b>\$ 9,122,079</b>	<b>\$ 1,086,157</b>	<b>\$ 18,034,163</b>	<b>\$ 371,247</b>	<b>\$ 8,341,776</b>	<b>\$ (55,231)</b>	<b>\$ 95,494</b>	<b>\$ 227,672</b>
Beginning Fund Balance - 7/1/2020	9,122,079	1,086,157	18,034,163	371,247	8,341,776	(55,231)	95,494	227,672
Estimated FY 2021 Revenues	33,277,295	6,631,079	820,000	1,153,015	2,455,767	750,397	25,763	196,831
Estimated FY 2021 Expenditures	(33,277,295)	(6,631,079)	(18,854,163)	(1,153,015)	(2,455,767)	(750,397)	(25,662)	(196,831)
<b>Projected Fund Balance - 6/30/2021</b>	<b>\$ 9,122,079</b>	<b>\$ 1,086,157</b>	<b>\$ -</b>	<b>\$ 371,247</b>	<b>\$ 8,341,776</b>	<b>\$ (55,231)</b>	<b>\$ 95,595</b>	<b>\$ 227,672</b>
Beginning Fund Balance - 7/1/2021	9,122,079	1,086,157	-	371,247	8,341,776	(55,231)	95,595	227,672
Estimated FY 2022 Revenues	31,849,000	3,812,516	768,000	1,274,836	1,908,000	799,830	-	208,236
Estimated FY 2022 Expenditures	(31,849,000)	(3,812,516)	(768,000)	(1,274,836)	(1,908,000)	(799,830)	-	(208,236)
<b>Projected Fund Balance - 6/30/2022</b>	<b>\$ 9,122,079</b>	<b>\$ 1,086,157</b>	<b>\$ -</b>	<b>\$ 371,247</b>	<b>\$ 8,341,776</b>	<b>\$ (55,231)</b>	<b>\$ 95,595</b>	<b>\$ 227,672</b>



## **Fund Overview**

The Fund Overview includes a general overview of the Annual Financial Plan for Fiscal Year 2022 for the City of Poquoson. The summary provides a quick overview of the fiscal plans of the City for the upcoming fiscal year. It highlights some of the more significant items in the City's budget and addresses some of City Council's goals. The information following contained in the Fund Summaries, Funding Sources and Departments has a considerable amount of detail for those who desire a more thorough review of the budget document.

The General Fund is the primary focus of the overview. This is the primary operating fund of the City and is used to account for most of the City's financial resources. The spending requirements of this fund determine the rates of local taxation.

In addition, budgets have been prepared for the Debt Service Fund, the Capital Projects Fund, the Solid Waste Enterprise Fund, the Utilities Enterprise Fund, the Fleet Management Internal Service Fund, and Special Revenue Fund/OPEB.

The budget is available for public review in the City Manager's Office, the City Library, and online at [www.poquoson-va.gov](http://www.poquoson-va.gov).



# General Fund

## Revenues by Category:

The General Fund derives its revenue from a variety of sources as indicated in the funding sources section. The largest source is from general property taxes, which includes real estate taxes, personal property taxes, public service corporation taxes, delinquent taxes and penalties and interest.

Real Estate Tax: The City expects to receive \$19,215,000 in real estate tax revenue in FY 2022 along with \$100,000 in delinquent real estate tax. Real estate taxes are projected to increase \$873,000 while delinquent real estate tax will decrease by \$40,000. The decrease to delinquent real estate is due mainly to the high percentage of collection of real estate taxes during the period due. Therefore, it is not anticipated to collect delinquent revenue at the amount that was budgeted in FY 2021.

The following factors make up the change in real estate:

- Growth projections for FY 2022 are based on new homes and other improvements to be built throughout the year valued at \$3,500,000.
- Fiscal year 2022 is a reassessment year.
- The proposed real estate tax rate is \$1.13 per \$100 of assessed value, or a reduction of one cent.
- Tax relief for disabled veterans and deferral for elderly increased from \$464,352 to \$600,000. In FY 2021, an additional 12 applicants have been approved for the program. For FY 2022, the City estimates an additional 25 applicants will be received and approved. (The tax relief for disabled veterans is a State mandated program that is unfunded to the City. The tax relief and deferral for elderly is a program offered by the City.)

Public Services Corporation Taxes: The City expects the same as FY 2021 or \$242,000.

Personal property taxes and the State Personal Property Tax Relief Act (PPTRA): The City has projected to receive a total of \$4,897,435, a \$68,385 increase from the FY 2021 estimate. PPTRA established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personal use motor vehicles from personal property taxation. Due to soaring costs associated with PPTRA, the 2004 and 2005 General Assembly sessions made significant changes to PPTRA. The changes include converting the program from an entitlement program to a block grant formula that caps statewide relief to local governments at \$950 million annually. The cap for Poquoson as identified by the State Auditor of Public Accounts for Personal Property Tax Relief is \$1,923,435.

The City adopted the “specific relief” method of computing and reflecting tax relief. The “specific relief” method allows a set single tax rate and applies tax relief at a specific percentage to each qualifying vehicle. One hundred percent of the personal property tax will continue to qualify for tax relief for qualifying personal use vehicles used for non-business purposes with a value of one thousand dollars (\$1,000) or less. Tax relief percentage will be at 51% for calendar year 2021.

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 60% of personal property tax in FY 2022. FY 2022 budget for the local personal property tax is \$2,974,000 and State non-categorical aid remains level at \$1,923,435.

The proposed personal property tax rate is \$4.15 per \$100 of assessed value, which is the same rate since FY 2008. The proposed boat tax rate is \$0.00001, the same since January 1, 2014. The proposed recreational vehicle tax rate is \$1.50, the same rate as previous years.

The General Fund also realizes revenue from a variety of smaller local taxes such as local sales tax, communication sales and use tax, meals tax, consumer utility tax, and business licenses. The total of \$3,118,000 other local taxes accounts for 10% of total General Fund revenues and is expected to increase by \$254,651 or 6% from the FY 2021 amended budget. The proposed meals tax rate is 6%. The proposed cigarette tax rate is 20 cents.



Other local revenue totals \$445,300 and includes permits; licenses and fees; fines and forfeitures; interest on investments; rental of property; and miscellaneous revenue.

Charges for services include library fines, passport fees, copying charges, charges for shared grounds maintenance for the schools, EMS fees and Parks & Recreation activities for a total of \$659,900. The EMS Fee will remain the same, total revenue for EMS fees is expected to be \$360,000.

In FY 2022, revenue from parks and recreation programs is expected to be \$133,600. The pool revenue is expected to be \$63,600. The special event's revenue is expected to be \$127,450, and \$18,350 in revenue is projected for the work boat race. It is the City's hope to have the Poquoson Seafood Festival in October this year since last year's festival had to be canceled due to the pandemic.

State and Federal revenue is expected to be \$3,948,300 in FY 2022, a \$2,014,961 decrease from the FY 2021 amended budget. In FY 2021, the City received Federal CARES funding that the City was required to utilize by December 30, 2020. The City is anticipating receiving funds from the Proposed American Rescue Plan Act of 2021 but the amount and the timing of the funds have not been determined. For FY 2022, the City does not reflect the funds that may be received from the Act.

Transfers include \$200,000 from the Utilities Fund and \$50,000 from the Solid Waste Fund. These Funds reimburse the General Fund for services that are provided by the staff of the Engineering, Public Works, Treasurer and Finance Departments. Additionally, a transfer of \$213,000 from Debt Service Fund Reserve to support one time purchases in FY 2022. In FY 2022, there are 27 pay periods and a Transfer from Restricted Fund Balance of \$296,000 for the associated payroll costs is included. On November 9, 2020, City Council approved Ordinance # 1667 restricting \$296,000 of General Fund to cover the extra pay period in FY 2022.

#### **Expenditures by Category:**

***School Expenditures:*** The contribution to Schools accounts for 33% of the total General Fund budget. The FY 2022 budget includes funding of \$10,442,429 to Schools, which fully funds the Superintendent's FY 2022 request to the City. The School's budget is based on an average daily membership of 2,069 students for the FY 2022 school year as compared to 2,136 students for the FY 2021 school year. It should be noted that the principal and interest related to Schools debt accounts for 74% of the total Debt Service Budget. The City provides over \$13 million towards Schools operation and related debt.

In the past the School Division has had unexpended transfers at the end of the year which were returned to the City. At the end of FY 2020, there was \$210,870 in unexpended transfers. A total of \$183,076 was transferred to Capital Project Fund to support the Poquoson Middle School Renovation project and Poquoson High School Gym HVAC project and \$27,794 was reappropriated to the School Division in FY 2021. If there are unexpended transfers at the end of FY 2021, they may be reappropriated in FY 2022.

***City Personnel Services:*** Employee salaries, overtime, and benefits account for personnel services. City personnel services are \$11,777,564 in FY 2022, a \$511,054 increase from FY 2021 revised budget. Employee benefits account for 45% of personnel services. Health insurance premiums increased an average of 4.9%. In FY 2022, the VRS remains at 13.55%.



**General Fund Expenditure Uses**

Uses	FY 2021	FY 2022	\$ Inc/(Dec)	% Inc/(Dec)
School	\$ 10,174,481	\$ 10,442,429	\$ 267,948	(0.2%)
City	23,102,814	21,406,571	(1,696,243)	(2.1%)
Total	\$ 33,277,295	\$ 31,849,000	\$ (1,428,295)	(1.5%)

**General Fund Contribution to Schools**

Category	FY 2021	FY 2022	\$ Inc/(Dec)	% Inc/(Dec)
School Contribution	\$ 10,146,687	\$10,442,429	\$ 295,742	-
Reappropriation	27,794	-	(27,794)	(100%)
Total	\$ 10,174,481	\$10,442,429	\$ 267,948	( 0.2%)

**General Fund City Expenditures by Category**

Category	FY 2021	FY 2022	\$ Inc/(Dec)	% Inc/(Dec)
Personnel Services	\$ 11,266,510	\$11,784,164	\$ 517,654	4.1%
Operations/Transfers	7,623,917	5,467,193	(2,156,724)	(12.0%)
Debt Service	3,795,082	3,795,000	(82)	-
Capital Outlay	417,305	360,214	(57,091)	(16.5%)
Total	\$ 23,102,814	\$21,406,571	\$ (1,696,243)	1.6%

**Expenditures By Category:** (Continued)

**City Operations/Transfers:** The City's operational costs are \$5,124,805 and transfers are \$342,388 a total of \$5,467,193 in FY2022.

**Debt Service:** In FY 2022, the City will transfer \$3,795,000 to the Debt Service Fund. The transfer is explained in the Debt Service Fund section.

**Capital Outlay:** The City's capital outlay for FY 2022 is \$360,214, a \$67,091 decrease from FY 2021. This category consists of smaller capital outlay in various departments, including library books, computers, equipment, tools, and fire hose.



## Debt Service

Debt Service Fund projected expenditures for FY 2022 is \$3,812,516. A total of \$213,000 is transferred to the General Fund to support projects within the Capital Projects Fund. The transfer is made available due to City Council's decision in July 2020 to refinance debt at a lower interest rate. The refinancing provided Debt Service Fund with cash flow during FY 2022 which will be used for one time expenditures in the Capital Project Funds. It is estimated that the fund balance will increase by \$17,282 due to the remaining cash flow made available by the refinancing.

DEBT SERVICE FUND USES:	
School Debt - Principal and Interest	\$2,790,967
City Debt - Principal and Interest	791,267
Transfer to General Fund	213,000
Reserve for Future Debt	17,282
Total	\$3,812,516

The following graphs depict the City's debt service over the years. The City's largest outstanding debt is for School Obligation Bonds which were used for School projects relating to construction and equipment purchases.





## DEBT SERVICE FUND

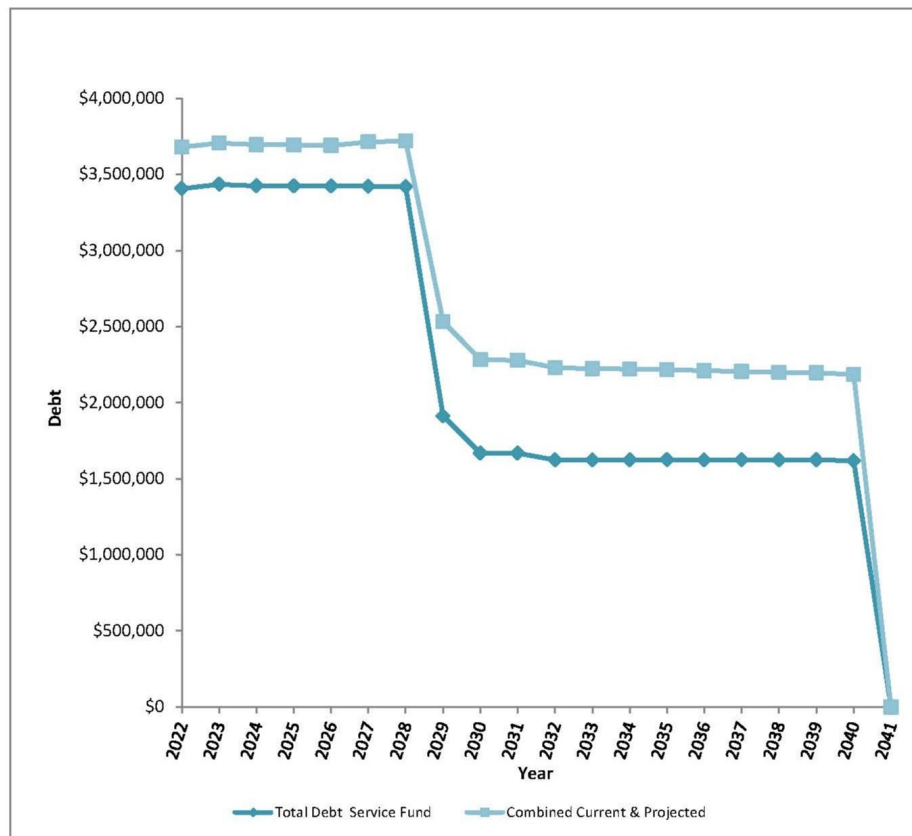
### Debt Service By Type



The City has various debt instruments which have been used to pay for various School and City projects. This graph only depicts the current debt of the City. The graph will be updated once the anticipated borrowing has occurred.



## Total Current and Projected Debt Service Fund



The above graph depicts the City's current debt service until the debt is paid. In addition to current, the graph provides the combined current and projected debt based on the anticipated borrowing.



## Capital Projects Fund

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major City or School capital facilities, infrastructure, and equipment other than those financed by proprietary funds.

Capital Project revenues include \$530,000 in State Highway Funds for street and drainage improvements and a transfer of \$238,000 from the General Fund. The FY 2022 - Beyond FY 2026 Constrained Capital Improvements Plan (CCIP) prepared by staff was presented to the Poquoson Planning Commission, who held a public hearing on March 15, 2021 and made a recommendation to City Council. City Council is holding a public hearing on the CCIP on April 12, 2021. It is anticipated that City Council will adopt the CCIP at that time.

Total FY 2022 year expenditures for the Capital Projects Fund are \$768,000. Unspent funds from FY 2021 are allowed to be carried forward for two additional years. If the project is not completed in three years, City Council must reappropriate the unspent funds to complete the project. If there are any unspent funds when the project is completed, funds can revert to the General Fund.

Historically the City has not included in the budget the revenue and expenditures of the projects that the City anticipated to issue new debt service for. At such time the debt is issued, the revenue and expenditures will be presented to City Council to appropriate to the Capital Projects Fund. In FY 2019, City Council appropriated the 2018 Bond sale of approximately \$18 million for the projects approved in the CCIP for the first phase of borrowing. On April 12, 2021, a public hearing on the amendment to the FY 2021 will be presented to City Council on the 2021 Bond sale of approximately \$3.5 million.

### Capital Projects Fund Revenue Sources

State Funds	\$530,000
Transfer from the General Fund	238,000
Total	\$768,000

### Capital Projects Fun Expenditure Uses

Street Paving	\$530,000
Transportation & Drainage Projects	15,000
Sidewalks	80,000
Public Safety Equipment	75,000
Parks and Recreation	43,000
Reassessment Software	25,000
Total	\$768,000



## Solid Waste Fund

The Solid Waste Fund is an enterprise fund which accounts for the collection, disposal, and recycling of household and municipal solid waste, residential hazardous materials, bulky items, and landscaping debris. The projected revenues for FY 2022 are \$1,274,836.

Citizens are provided a standard recycle container and have the option to select household trash container/cart size. The solid waste fee is billed bi-monthly along with the sewer service fee. Trash bags are available for those residents who exceed the capacity of their trash container/cart.

The City provides curbside pickup services for woody waste at a rate of \$60 per pickup and bulky waste item pickup at a rate of \$63. Each household gets one free bulk item or landscape curbside pickup each year. The fee is intended to cover a small portion of the cost incurred in picking up landscaping debris and bulky items, not to cover the cost of the programs. Residents may also take their landscaping debris to the VPPSA regional composting facility located at the York County landfill at no charge. The City is estimated to pay VPPSA \$41,530 to operate the composting/disposal facility in FY 2022.

This will be the twelfth year that the City offers a program whereby residents of the City may drop off their bulky and landscaping debris at a temporary convenience site on two Saturdays a month. There is no charge for these services. The City offers a leaf pickup program. During the months of November through February, residents may put their leaves at curbside to be picked up by the City as long as the requirements of packing the leaves are met.

### Solid Waste Sources of Revenue

Solid Waste Fees	\$1,123,853
Bag Fees	20,000
Landscaping & Bulky Item Charges	8,500
Miscellaneous	19,640
Transfer from Retained Earnings	102,843
Total	\$1,274,836

### Solid Waste Expenditure Uses

Personnel Services	\$ 107,685
Garbage Disposal	489,508
Recycling	345,498
Bulky Item/Landscaping	141,412
Hazardous Material	34,026
Other Costs	106,707
Transfer to General Fund	50,000
Total	\$1,274,836



## Fleet Management Fund

The Fleet Management Fund is used to account for financing the costs of vehicle parts, vehicle contracted services, gas and oil, and labor for all City and School vehicles and equipment. Costs are charged to City departments and the School Division for the services of the Fleet Management Fund. The budget is \$799,830 in FY 2022, a \$47,433 increase from the FY2021 amended budget.

### Fleet Management Sources of Revenue

Parts and Contracted Services	\$245,700
Garage Labor and Overhead	347,130
Gas and Oil Revenues	207,000
Total	\$799,830

### Fleet Management Expenditure Uses

Personnel Services	\$321,042
Fuel and Lubricants	207,000
Parts and Contractors	245,700
Other	15,561
Capital Outlay	10,527
Total	\$799,830

## Utilities Fund

The Utilities Fund is operated as an enterprise fund and provides for the maintenance of sewer lines and pump stations. The FY 2022 budget is \$1,908,000 which is \$547,767 less than the FY 2021 budget.

Each household that is available to sewer, pays a fee whether connected to the system or not unless a waiver is granted by City Council. The proposed sewer service fee is \$58 bimonthly for FY 2022. The rate reduction of \$4 in FY 2020 was due to the over- all health of the fund where since fees collected go towards current and future cost of maintaining the sewer system. The sewer availability fee remains at \$6,000 for newly created lots. Commercial users also pay a fee based on water consumption. The consumption fee also remains at \$1.75 hcf.

Approximately 35% of the expenditures in the Utilities Fund covers debt service on various improvements and extension of the sewer system. \$359,950 or 19% of the expenditures are for maintenance and capital needs. Personnel services accounts for 21% of expenditures and includes salaries and benefits for 5 full time employees for FY 2022.

### Utilities Sources of Revenue

Sewer Service Fees	\$1,769,000
Sewer Availability Fee	96,000
Other	43,000
Total	\$1,908,000

### Utilities Expenditure Uses

Personnel Services	\$ 386,006
Operating Expenses	299,528
Debt Service	662,516
Capital Outlay	359,950
Transfer to General Fund	200,000
Total	\$1,908,000



## Special Revenue Fund/Grants

The Special Revenue Fund/Grants accounts for revenues and expenditures related to State and Federal grants for community development and public safety.

In FY 2020, the City was awarded a federally funded Enhancement Grant. The Enhancement Grant was a pass-through from the Virginia Department of Transportation (VDOT). This grant was obtained to relocate and renovate the Tom Hunt Store to the Poquoson Museum property for public visitation.

For FY 2022, no anticipated grants are reflected.

## Special Revenue Fund/OPEB

The Special Revenue Fund/OPEB accounts for revenues and expenditures related to Other Post Employment Benefits (OPEB), specifically, retiree health insurance.

In November 2016, City Council approved an enhanced change to OPEB effective July 1, 2017. Retirees who meet required conditions are able to continue health insurance coverage in the City sponsored plan with the City subsidizing 50% of the cost of coverage until age 65, less the VRS Health Insurance Credit amount.

As part of the long-term plan for the benefit, the City joined in a Trust Fund with other Virginia localities to begin funding a portion of the projected liability.

### Special Revenue Fund/OPEB Sources of Revenue

Retiree Contributions	\$103,848
Transfer from General Fund	104,388
Total	\$208,236

### Special Revenue Fund/OPEB Expenditure Uses

Retiree Benefits	\$103,848
City Share	89,388
Contribution to Trust	15,000
Total	\$208,236



## Unbudgeted Needs

There are a number of items which have not been included in the budget due to budget constraints. Some of the more important items include:

**Personnel:** The Fire Department needs an additional firefighter/paramedic based on National Fire Protection Association (NFPA) recommendations for staffing of firefighter/paramedics. It is the Fire Department goal to meet NFPA 1710 and has requested an EMT-T or EMT-P to be included in the budget. There is also a need for a human resource manager. The Public Works and Mosquito Departments requested increased overtime and part-time salaries that were not recommended in this budget. Lastly, should development activity increase in the future, the city will need to reassess its staffing to meet increased service requirements.

**Operating Costs:** This budget limits the amount available for maintaining existing infrastructure and equipment and also does not include any new services or programs. Existing services and programs are budgeted at adequate levels. Requests were made by the departments, but were not recommended for this budget. A few items that were requested but not recommended in this budget are funding for a replacement vehicle for the Police Department, increase funding for replacement equipment under Information Technology, increase funding for travel within the Police Department, Voter Registrar and Engineering Department. Increased funding for entertainment by the Special Events Division under Parks and Recreational for the Seafood Festival was not recommended in this budget as well. Smaller request from other departments ranged from increased contracted services and furniture replacement.

**Capital:** The majority of the capital outlay funds in this budget are for library books, AV materials and street materials, curb and gutter repair, and periodical subscriptions. While this budget has addressed some replacements of capital equipment, vehicles and small computer equipment it still does not fund these capital outlays to the extent needed by the departments. In addition, capital replacement or maintenance needs to be addressed concerning the City facilities. The Police station is more than 65 years old and the Municipal building is more than 40 years old. Additionally, the City's capital equipment replacements have not been addressed in this budget. The City will continue to look for future opportunities when replacing the aging fleet.



## Strategic Focus Areas

Consistent with the City's past practice, the recommended budget is structured around the City's five identified strategic focus areas.

### Public Education:

The General Assembly's recently completed budget bill contains significant State funding to support up to a 5% pay increase for State-supported teacher positions and support staff. The State funding is tied to the local School Division providing a specific level of pay adjustment for eligible staff. This recommended budget contains an increase in local support for the School Division of \$295,742. This increased local support will allow the School Division to meet its base budget needs and provide the local funding, when combined with additional State dollars, to support a 5% pay increase for all School Division employees as contained in the School Board's Requested Budget.

During the current fiscal year the City Council, School Board and their respective staffs have worked together to advance several important projects that support our Schools. The largest is the Poquoson Middle School Modernization Project. The construction phase of this approximately \$20 million project began in the first quarter of calendar year 2021. Recently the City Council completed the final phase of borrowing for this project and at the same time took advantage of historically low interest rates and the City's excellent credit rating to also secure bond funding for the replacement of the Middle School Turf Field.

Further, over the course of the last year the City has worked with the School Division to install a modern HVAC system in the Poquoson High School Gymnasium and provided funding for personal protective gear and other supplies necessary to support virtual and in-person learning.

### Public Safety:

The Recommended Budget, beyond the recommended compensation adjustments, is a program jointly developed by our Police and Fire Chiefs to provide annual public safety physical examinations for each of our sworn public safety officers.

In the current fiscal year, the City has made several important investments in public safety. They include the acquisition of body worn cameras for our police officers, the purchase of mobile data terminals for our police vehicles and Fire Department command vehicles, and we have allocated funds for Poquoson's share of a new joint police records management system.

### Quality of Life:

City Council has appropriated local and state funding for two projects. The first project is the Poquoson Sidewalk Project. The purpose of this project is to connect the elementary school/middle school area to the high school/primary school area through an extension of the existing sidewalk on Poquoson Avenue.

The first phase will include the installation of sidewalk up Poquoson Avenue to its intersection with Cedar Road and include intersection improvements at the Poquoson Middle School and Shipwreck Island. Staff anticipates that this project will be underway before the end of this fiscal year. The smaller phase two project which will establish the connection to Municipal Park has been funded and is anticipated to be completed in FY2022.

A second project is the construction of a shelter at South Lawson Park. This project which was put forth by the Parks and Recreation Advisory Board is anticipated to be complete by early this summer.

### Quality of Services:

During the current fiscal year, the City Council provided a mid-year pay compensation of 2% to all employees. This recommended budget contains the funding for the 2% pay compensation plus an additional 3% pay compensation effective the pay that will be received on July 16, 2021. When implemented, this compensation package provides all eligible employees an overall increase of 5% similar to the School Division.





**Fiscal Stability:**

As we pass the one-year mark of the beginning of the COVID-19 public health emergency, the City's financial position remains strong. Recently, the City achieved a significant financial milestone. A few months ago the City Council took action to make the final deposit to fully bring the City Fiscal Stability Reserve at the one million dollar level. This City Council has been making deposits into this fund over the course of the last several years, normally from year-end Fund balance. The purpose of this reserve is to protect the City government from short term revenue and expense disruptions from such things as coastal storms, economic downturns and as we have come to learn pandemics. This reserve is separate from the City's General Fund Balance and is one of the reasons that the City has been able to maintain an AAA bond rating from Standard and Poor's.



## Short-term Factors

The budget process allows for multiple parties to discuss the needs of the City, issues, and short-term factors that should be acknowledged when developing the budget. For Fiscal Year 2021, the budget had a bit of uncertainty due to COVID-19 that hit the nation in March 2020. As we finished almost a year of the pandemic, the City continues to monitor the factors that will anticipate to be short-lived.

For Fiscal Year 2022, the recommended budget reflects the following factors:

- The Poquoson Public Schools Superintendent's request for FY 2022 is \$295,742. The funding will allow the school's to implement a salary adjustment of 5% for employees. A total of \$27,794 was reappropriated to the School in FY 2021 that was left over from FY 2020 funds. Therefore, the difference in the School Superintendent's request and the Amended FY 2021 budget for Poquoson Public Schools reflects as \$267,947 due to the reappropriation of the \$27,794.
- The Police Department received Body Worn Cameras in Fiscal Year 2021. It is a five-year contract broken in five equal payments in which the City utilized General Fund unrestricted fund balance during Fiscal Year 2021 for the with the understanding that new revenue in FY 2022 will be used for the remaining payments.
- A new program jointly developed by our Police and Fire Chiefs to provide annual public safety physical examinations for all of our sworn public safety officers.
- A mid-year pay compensation of 2% to all eligible City employees during Fiscal Year 2021 which had to be accounted for in this recommended budget.
- A pay compensation of 3% effective the payroll issued on July 16, 2021 for all eligible City employees.
- Increase to the health insurance premiums by an average of 4.9%.
- The Fiscal Year 2022 the City will incur 27 pay periods. This anomaly occurs about every 11 years. The City has restricted fund balance in Fiscal Year 2021 to be designated for this use.



## **Fiscal Management**

**Balanced Budget:** All Funds are subject to the annual budget process. All budgets will be formulated and adopted on the basis of accounting consistent with generally accepted accounting principles.

**Unassigned Fund Balance:** The General Fund will maintain a minimum of 12% - 15% of total operating expenditures as its unassigned fund balance.

**Fiscal Stability Reserve:** City Council adopted a policy to maintain \$1 million in the fiscal stability reserve. As of Fiscal Year 2020, the City allocated \$822,000 towards the \$1 million reserve. In Fiscal Year 2021, the City allocated \$178,000 to make the last payment towards the \$1 million reserve. The unobligated portion of fund balance provides sufficient working capital for the City and serves as a "rainy day" fund for emergencies or unforeseen circumstances such as a pandemic.

**Debt Policy:** To maintain the City's ability to incur present and future debt at the lowest interest rates. The City achieves this by maintaining the bond agencies ratings. For S&P, the City received a rating of AAA on the City's outstanding general obligation bonds, this is the highest bond rating available through S&P. Moody's affirmed the City's existing Aa2 credit rating and assigned an enhanced Aa1 rating to 2018 general obligation bonds based on the City's strong underlying fundamentals plus the Virginia state aid intercept program.

**Stable Tax Rates:** The Fiscal Year 2022 Recommended Budget is balanced at stable property tax rates with a recommended reduction of one cent real estate tax rate.



## **Personnel**

The City operates under the Council-Manager form of government. The City Manager is responsible for the hiring of all City personnel. In City of Poquoson, the City Manager hires all Department Heads and gives the Department Heads the authority to hire their staff. All new positions must be appropriated in the budget approved by City Council.

## **Personnel Changes**

There are no recommended increases in the number of Full Time Employees (FTE) for Fiscal Year 2022. As we near the close of Fiscal Year 2021, the City currently has vacancies in Finance Office, Police, and Public Works. In Fiscal Year 2022, there will be three employees retiring from the City in the Finance and Public Works Departments. The total number of FTE approved as the end of FY 2021 is 149.05. A request by the Fire Department to increase their FTE will not be recommended in this budget due to the fiscal constraints.

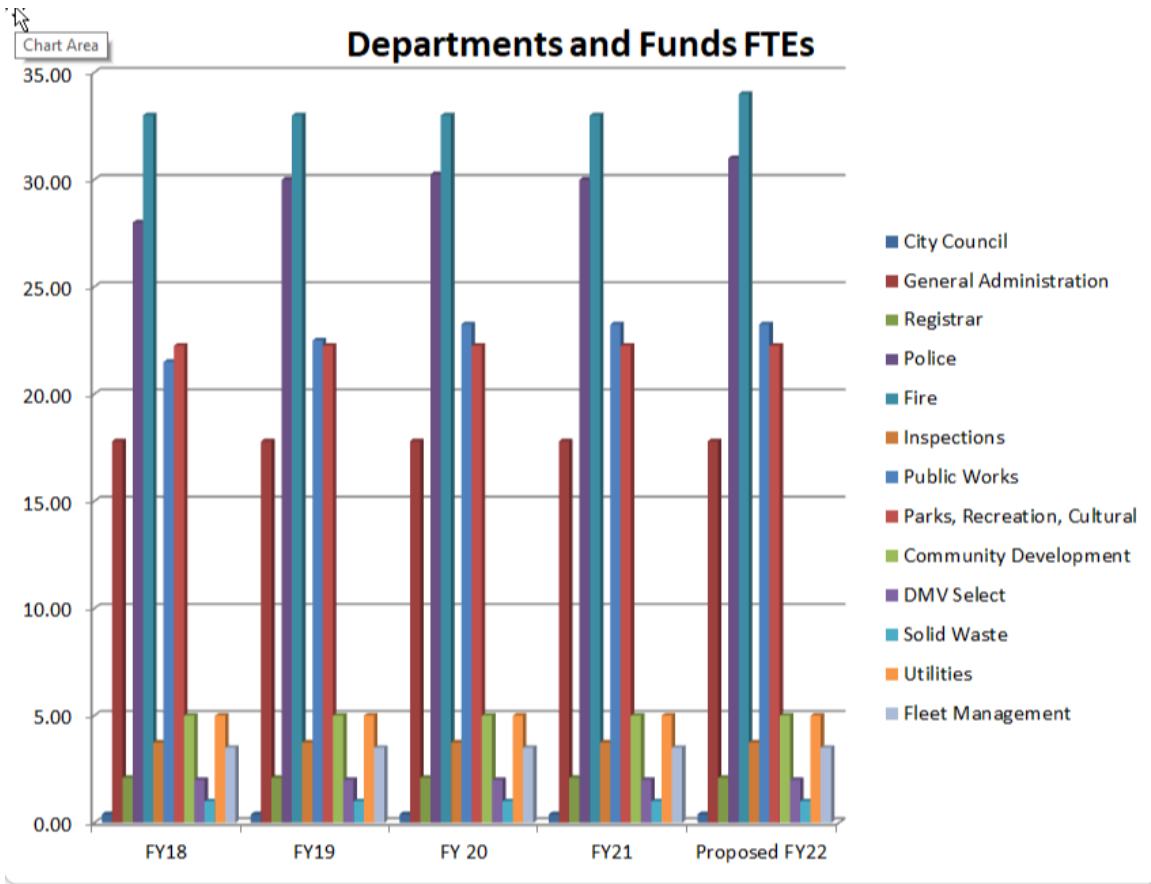


## PERSONNEL POSITIONS

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
	Authorized	Authorized	Authorized	Requested	Authorized
Departments and Funds	FTE	FTE	FTE	FTE	FTE
City Council	0.40	0.40	0.40	0.40	0.40
City Manager	3.80	3.80	3.80	3.80	3.80
Commissioner of the Revenue	4.00	4.00	4.00	4.00	4.00
Assessor	2.00	2.00	2.00	2.00	2.00
Treasurer	4.00	4.00	4.00	4.00	4.00
Finance	4.00	4.00	4.00	4.00	4.00
Registrar	2.10	2.10	2.10	2.10	2.10
Police - Sworn Officers	28.50	28.50	28.00	28.00	28.00
Police - Civilian	1.50	1.75	2.00	2.00	2.00
Fire	33.00	33.00	33.00	34.00	33.00
Inspections	3.75	3.75	3.75	3.75	3.75
Engineering	2.00	2.00	2.00	2.00	2.00
Public Works	17.50	17.50	17.50	17.50	17.50
Mosquito Control	3.00	3.75	3.75	3.75	3.75
Park & Rec Programs	3.80	3.80	3.80	3.80	3.80
Parks & Rec Pool	5.00	5.00	5.00	5.00	5.00
Special Events	1.00	1.00	1.00	1.00	1.00
Library	12.45	12.45	12.45	12.45	12.45
Planning	4.00	4.00	4.00	4.00	4.00
Economic Development	1.00	1.00	1.00	1.00	1.00
DMV Select	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<b>Total General Fund</b>	138.80	139.80	139.55	140.55	139.55
Solid Waste	1.00	1.00	1.00	1.00	1.00
Utilities (Sewer Fund)	5.00	5.00	5.00	5.00	5.00
Fleet Management	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
<b>Total Departments and Funds</b>	148.30	149.30	149.05	150.05	149.05



# Personnel Trends by Department/Funds



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# **FUND SUMMARIES**

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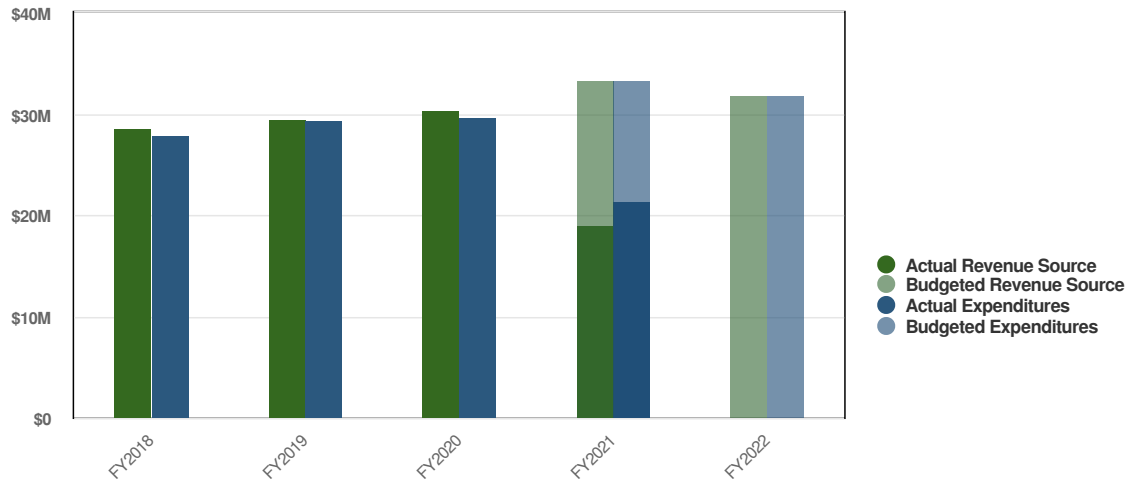


## General Fund

The General Fund is the City's main operating fund and is used to account for all financial resources traditionally associated with government except those required to be accounted for in another fund (i.e. enterprise funds and special revenue funds).

### Summary

The City of Poquoson is projecting \$31.85M of revenue in FY2022, which represents a 4.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.3% or \$1.43M to \$31.85M in FY2022.



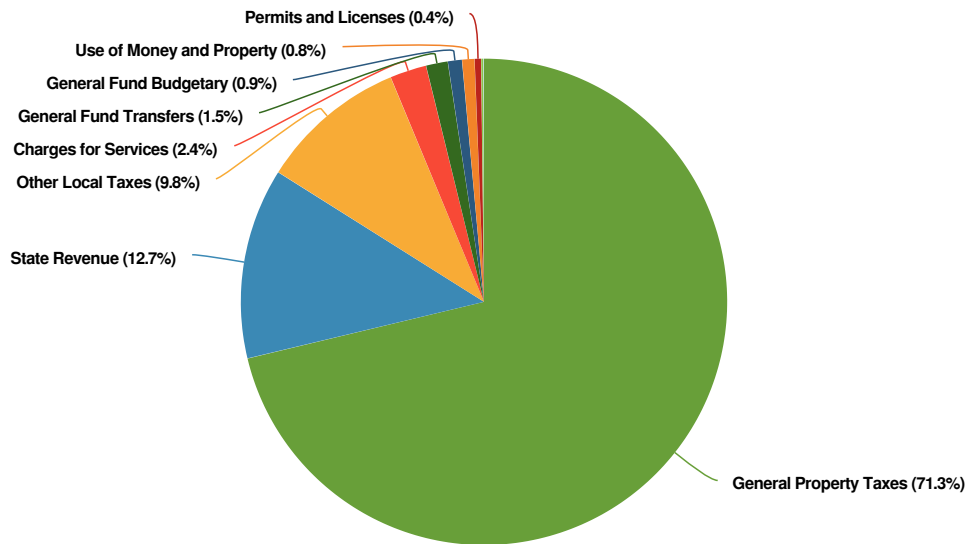
The Poquoson Public Schools Superintendent's request for FY 2022 is \$295,742. The FY 2022 Budget fully funds the request of the School Superintendent. The funding will allow the school's to implement a salary adjustment of 5% for employees. As in past years, the Schools had unexpended transfers at the end of the year which were returned to the City.

At the end of FY 2021, there was \$210,870 in unexpended transfers. A total of \$183,076 was transferred to Capital Projects Fund to support the Poquoson Middle School Renovation project and the Poquoson High School Gym HVAC project. A total of \$27,794 was reappropriated to the School in FY 2021. Therefore, the difference in the School Superintendent's request and the Amended FY 2021 budget for Poquoson Public Schools reflects as \$267,948 due to the reappropriation of the \$27,794.



# Revenues by Source

## Projected 2022 Revenues by Source

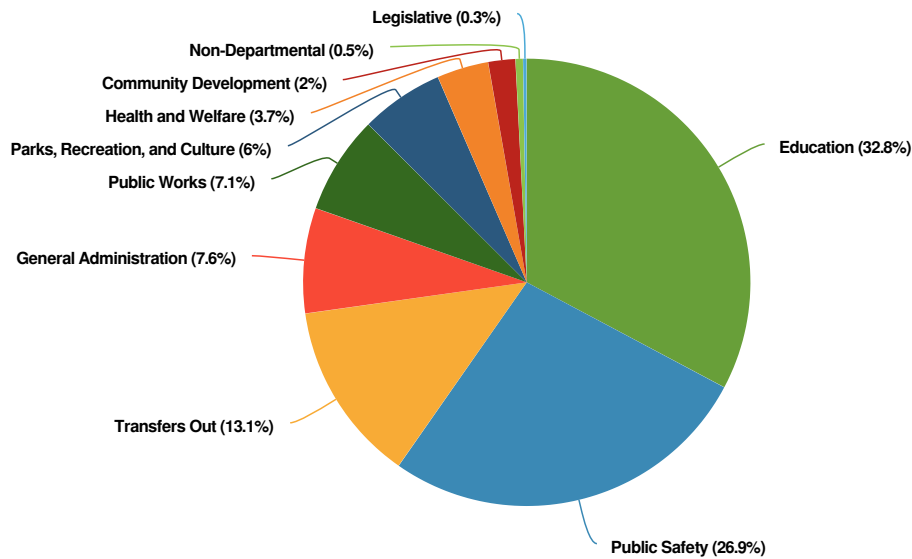


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source						
General Property Taxes	\$20,971,057.75	\$21,594,009.67	\$21,772,615.00	\$22,699,700.00	4.3%	\$927,085.00
Other Local Taxes	\$2,868,532.08	\$2,903,939.37	\$2,863,349.00	\$3,118,000.00	8.9%	\$254,651.00
Permits and Licenses	\$115,212.04	\$106,466.95	\$138,200.00	\$137,000.00	-0.9%	-\$1,200.00
Fines and Fees	\$30,474.42	\$30,660.77	\$42,000.00	\$42,000.00	0%	\$0.00
Use of Money and Property	\$358,997.26	\$322,260.86	\$328,300.00	\$266,300.00	-18.9%	-\$62,000.00
Charges for Services	\$776,327.89	\$600,839.89	\$782,460.00	\$774,600.00	-1%	-\$7,860.00
Miscellaneous Revenue	\$58,830.44	\$31,841.51	\$39,224.00	\$0.00	-100%	-\$39,224.00
State Revenue	\$3,999,204.43	\$4,015,797.07	\$4,019,734.00	\$4,038,300.00	0.5%	\$18,566.00
Federal Revenue	\$21,372.33	\$569,617.06	\$1,943,527.00	\$14,100.00	-99.3%	-\$1,929,427.00
General Fund Transfers	\$342,447.23	\$200,000.00	\$536,900.00	\$463,000.00	-13.8%	-\$73,900.00
General Fund Budgetary	\$0.00	\$0.00	\$810,986.00	\$296,000.00	-63.5%	-\$514,986.00
<b>Total Revenue Source:</b>	<b>\$29,542,455.87</b>	<b>\$30,375,433.15</b>	<b>\$33,277,295.00</b>	<b>\$31,849,000.00</b>	<b>-4.3%</b>	<b>-\$1,428,295.00</b>



# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures						
Legislative	\$70,372.89	\$72,881.01	\$70,970.00	\$81,291.00	14.5%	\$10,321.00
<b>Total Legislative:</b>	<b>\$70,372.89</b>	<b>\$72,881.01</b>	<b>\$70,970.00</b>	<b>\$81,291.00</b>	<b>14.5%</b>	<b>\$10,321.00</b>
General Administration	\$2,050,592.41	\$2,051,160.07	\$2,476,679.00	\$2,423,676.00	-2.1%	-\$53,003.00
<b>Total General Administration:</b>	<b>\$2,050,592.41</b>	<b>\$2,051,160.07</b>	<b>\$2,476,679.00</b>	<b>\$2,423,676.00</b>	<b>-2.1%</b>	<b>-\$53,003.00</b>
Public Safety						
Electoral Board-Registrar	\$164,994.73	\$187,619.02	\$225,424.00	\$197,480.00	-12.4%	-\$27,944.00
Courts	\$476,137.29	\$501,387.20	\$546,473.00	\$529,826.00	-3%	-\$16,647.00
Police	\$3,137,352.43	\$3,032,845.97	\$3,244,243.00	\$3,388,507.00	4.4%	\$144,264.00
Fire	\$3,230,585.11	\$3,471,086.34	\$3,779,789.00	\$3,795,080.00	0.4%	\$15,291.00
Corrections and Detention	\$326,190.26	\$287,183.04	\$312,888.00	\$302,294.00	-3.4%	-\$10,594.00
Inspections	\$252,007.03	\$252,000.84	\$287,212.00	\$285,329.00	-0.7%	-\$1,883.00
Animal Control	\$74,081.76	\$84,489.08	\$88,071.00	\$78,497.00	-10.9%	-\$9,574.00
<b>Total Public Safety:</b>	<b>\$7,661,348.61</b>	<b>\$7,816,611.49</b>	<b>\$8,484,100.00</b>	<b>\$8,577,013.00</b>	<b>1.1%</b>	<b>\$92,913.00</b>
Public Works	\$1,941,769.72	\$1,883,761.23	\$2,142,824.00	\$2,261,636.00	5.5%	\$118,812.00
<b>Total Public Works:</b>	<b>\$1,941,769.72</b>	<b>\$1,883,761.23</b>	<b>\$2,142,824.00</b>	<b>\$2,261,636.00</b>	<b>5.5%</b>	<b>\$118,812.00</b>

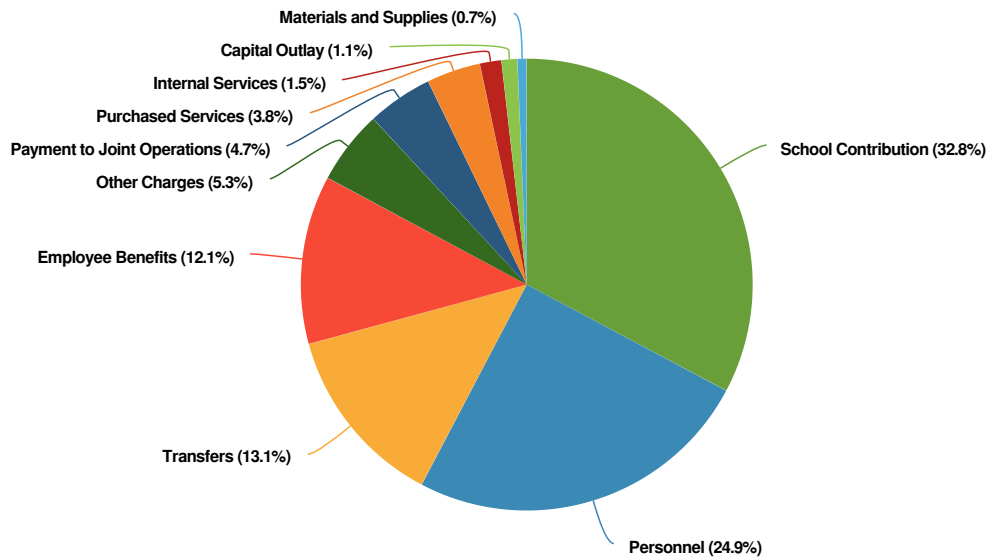


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Health and Welfare	\$1,167,407.41	\$1,174,768.19	\$1,244,166.00	\$1,192,226.00	-4.2%	-\$51,940.00
<b>Total Health and Welfare:</b>	<b>\$1,167,407.41</b>	<b>\$1,174,768.19</b>	<b>\$1,244,166.00</b>	<b>\$1,192,226.00</b>	<b>-4.2%</b>	<b>-\$51,940.00</b>
Education	\$9,851,389.00	\$9,963,610.92	\$10,174,481.00	\$10,442,429.00	2.6%	\$267,948.00
<b>Total Education:</b>	<b>\$9,851,389.00</b>	<b>\$9,963,610.92</b>	<b>\$10,174,481.00</b>	<b>\$10,442,429.00</b>	<b>2.6%</b>	<b>\$267,948.00</b>
Parks, Recreation, and Culture	\$1,704,995.36	\$1,650,414.39	\$1,820,401.00	\$1,913,541.00	5.1%	\$93,140.00
<b>Total Parks, Recreation, and Culture:</b>	<b>\$1,704,995.36</b>	<b>\$1,650,414.39</b>	<b>\$1,820,401.00</b>	<b>\$1,913,541.00</b>	<b>5.1%</b>	<b>\$93,140.00</b>
Community Development	\$549,963.91	\$571,565.87	\$591,393.00	\$626,171.00	5.9%	\$34,778.00
<b>Total Community Development:</b>	<b>\$549,963.91</b>	<b>\$571,565.87</b>	<b>\$591,393.00</b>	<b>\$626,171.00</b>	<b>5.9%</b>	<b>\$34,778.00</b>
Non-Departmental	\$151,810.16	\$311,994.25	\$1,077,695.00	\$172,629.00	-84%	-\$905,066.00
<b>Total Non-Departmental:</b>	<b>\$151,810.16</b>	<b>\$311,994.25</b>	<b>\$1,077,695.00</b>	<b>\$172,629.00</b>	<b>-84%</b>	<b>-\$905,066.00</b>
Transfers Out	\$4,123,523.00	\$4,185,860.00	\$5,192,586.00	\$4,158,388.00	-19.9%	-\$1,034,198.00
<b>Total Transfers Out:</b>	<b>\$4,123,523.00</b>	<b>\$4,185,860.00</b>	<b>\$5,192,586.00</b>	<b>\$4,158,388.00</b>	<b>-19.9%</b>	<b>-\$1,034,198.00</b>
<b>Total Expenditures:</b>	<b>\$29,273,172.47</b>	<b>\$29,682,627.42</b>	<b>\$33,275,295.00</b>	<b>\$31,849,000.00</b>	<b>-4.3%</b>	<b>-\$1,426,295.00</b>



# Expenditures by Expense Type

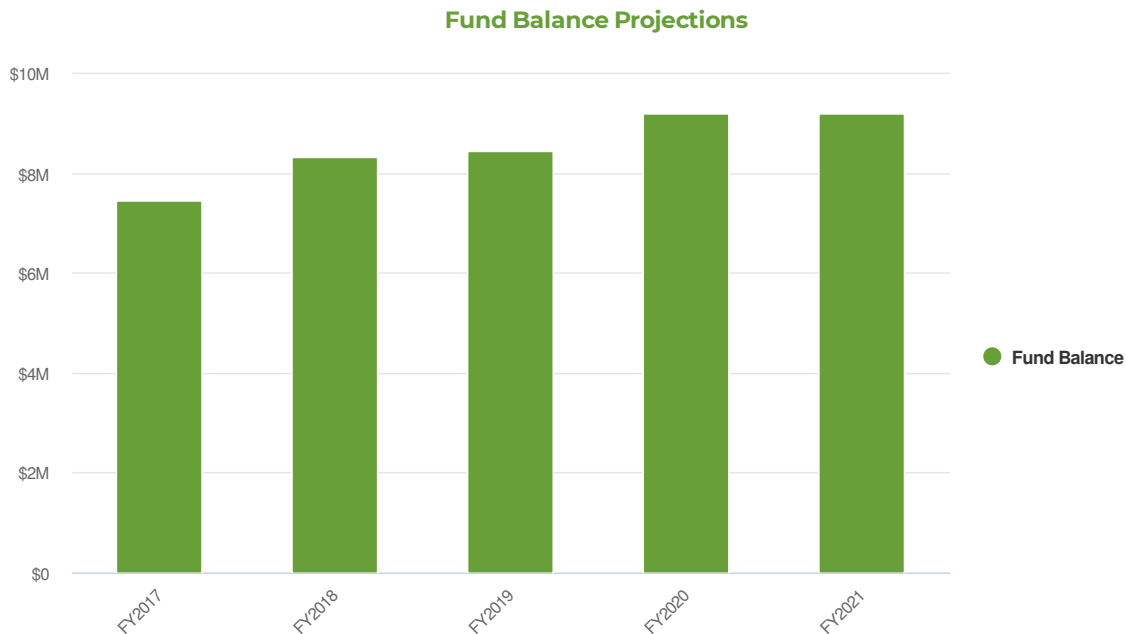
## Budgeted Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects						
Personnel	\$7,057,758.22	\$7,263,948.04	\$7,630,820.00	\$7,938,419.00	4%	\$307,599.00
School Contribution	\$9,851,389.00	\$9,963,610.92	\$10,174,481.00	\$10,442,429.00	2.6%	\$267,948.00
Employee Benefits	\$2,940,346.46	\$3,166,076.43	\$3,635,690.00	\$3,845,745.00	5.8%	\$210,055.00
Other Charges	\$1,585,896.64	\$1,878,348.17	\$2,902,977.00	\$1,679,145.00	-42.2%	-\$1,223,832.00
Purchased Services	\$979,749.36	\$852,423.50	\$1,105,292.00	\$1,225,676.00	10.9%	\$120,384.00
Internal Services	\$462,475.62	\$449,200.07	\$452,962.00	\$492,193.00	8.7%	\$39,231.00
Materials and Supplies	\$180,736.21	\$163,964.30	\$264,472.00	\$208,565.00	-21.1%	-\$55,907.00
Payment to Joint Operations	\$1,412,934.63	\$1,391,969.45	\$1,498,710.00	\$1,498,226.00	0%	-\$484.00
Capital Outlay	\$678,363.33	\$367,226.54	\$417,305.00	\$360,214.00	-13.7%	-\$57,091.00
Transfers	\$4,123,523.00	\$4,185,860.00	\$5,192,586.00	\$4,158,388.00	-19.9%	-\$1,034,198.00
<b>Total Expense Objects:</b>	<b>\$29,273,172.47</b>	<b>\$29,682,627.42</b>	<b>\$33,275,295.00</b>	<b>\$31,849,000.00</b>	<b>-4.3%</b>	<b>-\$1,426,295.00</b>



# Fund Balance



Fund balance is classified as non-spendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds.

The City's policy is to apply expenditures against restricted resources first when either restricted or unrestricted amounts are available. Within the unrestricted fund balance, it is the City's policy to apply expenditures against committed amounts first, followed by assigned, and then unassigned amounts.

City Council has adopted a fund balance policy to maintain a General Fund unassigned fund balance at the close of each fiscal year equal to 12%-15% of total General Fund operating expenditures. If the balance falls below the minimum target level, the policy provides for actions to replenish the amount to the minimum target level.

Within the Governmental Funds restricted fund balance, the City has established a Fiscal Stability Reserve of \$822,000 as of June 30, 2020. An additional \$178,000 was added to the Reserve in 2021 bringing the Reserve to a balance of \$1 million. The Fiscal Stability Reserve was established by City ordinance to accumulate a balance of \$1 million of separate funds and above the unassigned fund balance policy of 12%. The Fiscal Stability Reserve serves as a contingency against unanticipated/emergency expenditures (i.e hurricane or pandemic related). If the Fiscal Reserve falls below the policy level, the City will adopt a plan as part of the following year's budget process to restore the balance within 24 months from the date of budget adoption.

Within the non-spendable fund balance, the City's fund balance includes a note receivable of \$1,647,903 from the Poquoson Economic Development Authority. The note receivable provided the Economic Development Authority the ability to purchase land across City Hall Avenue.





## **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources for the payment of general obligation debt service for the City and the School Division, except for debt payable by the Utilities Fund. Revenues of the Debt Service Fund are derived from transfers from the General Fund and/or Capital Projects Fund.

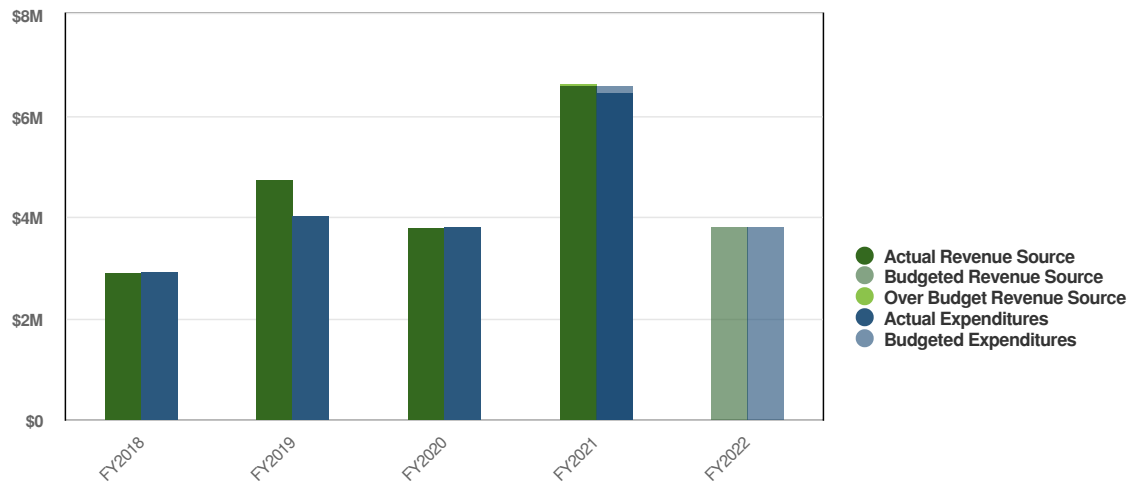
City of Poquoson Charter Article 13 "Limitation on the issuance of bonds or other interest bearing obligations" addresses the debt limit. It states that there shall not be any issued bonds or other interest-bearing obligations which exceed for any one issuance, one and one-half percentum of the assessed valuation of the real estate in the City subject to taxation, according to the most current assessment for taxes, without voter approval. Certificates of indebtedness, revenue bonds, or other obligations issued in anticipation of the collection of the revenues for the current year, provided they mature within one year from issuance, are not required to be voted on by the qualified voters of the City.

In May 2014, Standard & Poor upgraded the long-term rating for the City to AAA from AA+, the highest possible rating from Standard & Poor which provides that the City's capacity to meet its financial commitments on the obligation is extremely strong. In June 2016, Standard & Poor reaffirmed the AAA rating. In December 2017, upgraded the City's outstanding bonds an additional notch to Aa1 as a result of the strength of the Virginia State Intercept program along with the City's underlying credit quality. In June 2018, Moody's reaffirmed the Aa2 rating and assigned an enhanced Aa1 rating to 2018 general obligation bonds.

The City's most significant debt is in School bonds. Other significant debt service items relate to notes and bonds of the City and Economic Development Authority (EDA). All the debt service presented in the budget is based on legally binding agreements, unless it is labeled estimate.

## **Summary**

The City of Poquoson is projecting \$3.81M of revenue in FY2022, which represents a 42.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 42.4% or \$2.8M to \$3.81M in FY2022.

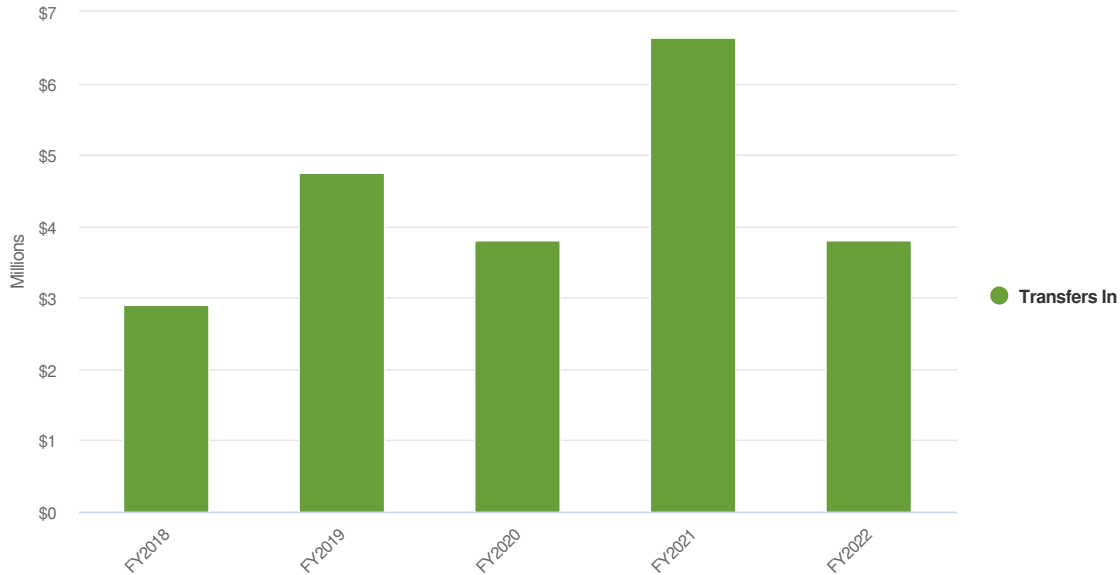


## Revenues by Source

**Transfers:** The Debt Service Fund is financed exclusively from transfers made by other funds. Usually the transfer of debt comes from the General Fund.

**Use of Reserve:** In FY 2013, the City established a debt reserve to set aside funds for future debt service. In anticipation of the borrowing during FY 2019, the City increased the reserve in FY 2019 with the understanding of utilizing the funds when the debt is payable. In FY 2022, the budget does not include utilizing the reserve.

### Budgeted and Historical 2022 Revenues by Source



Revenue for the Debt Service Fund is provided for by transfers from the General Fund and issuing new debt.

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source							
Transfers In	\$2,902,671.00	\$4,746,752.00	\$3,795,092.00	\$6,614,082.00	\$3,812,516.00	-42.4%	-\$2,801,566.00
<b>Total Revenue Source:</b>	<b>\$2,902,671.00</b>	<b>\$4,746,752.00</b>	<b>\$3,795,092.00</b>	<b>\$6,614,082.00</b>	<b>\$3,812,516.00</b>	<b>-42.4%</b>	<b>-\$2,801,566.00</b>

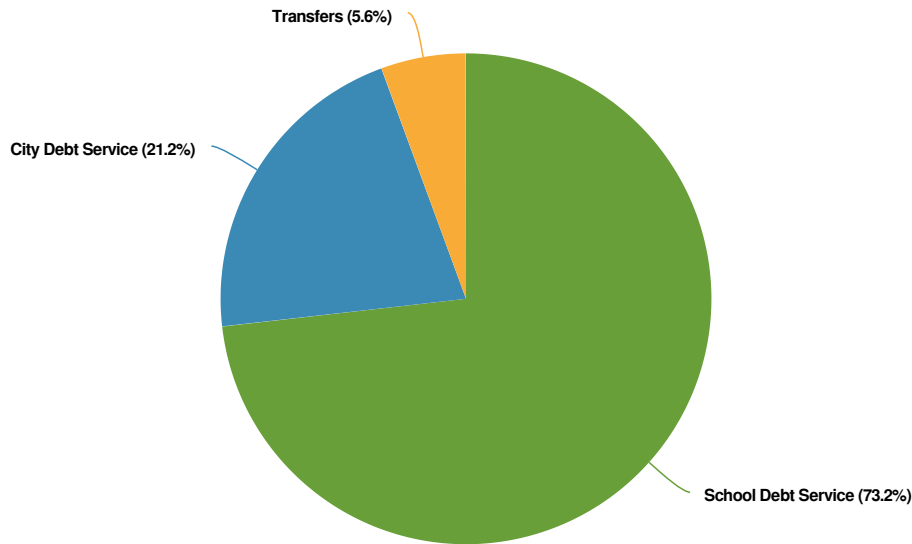




## Expenditures by Expense Type

\* In FY 2019 and 2020, a total of \$29,304 and \$25,000, respectively was used to fund a portion of the debt service. In addition to the use in FY 2019 of \$29,304, an increase of \$749,156 was added to prepare for the principal and interest of 2018 General Obligation Bonds received in July 2018. The budget for FY 2021 will not utilize the reserve. The reserve will be utilized in the future when the second phase of borrowing is initiated. \* In FY 2021, the principal payment of \$164,000 is for the general obligation bonds issued to repay the Economic Development Authority's (EDA) bank line of credit. The FY 2021 interest associated with the bonds will be budgeted in the EDA fund. The total of the interest is \$31,697. \*Transfer from Debt Service Reserve to the General Fund in the amount of \$108,900 to support one time purchases in FY 2021. This is possible due to the delay by the School Division in utilizing the funds received from Phase 1 borrowing.

### Budgeted Expenditures by Expense Type

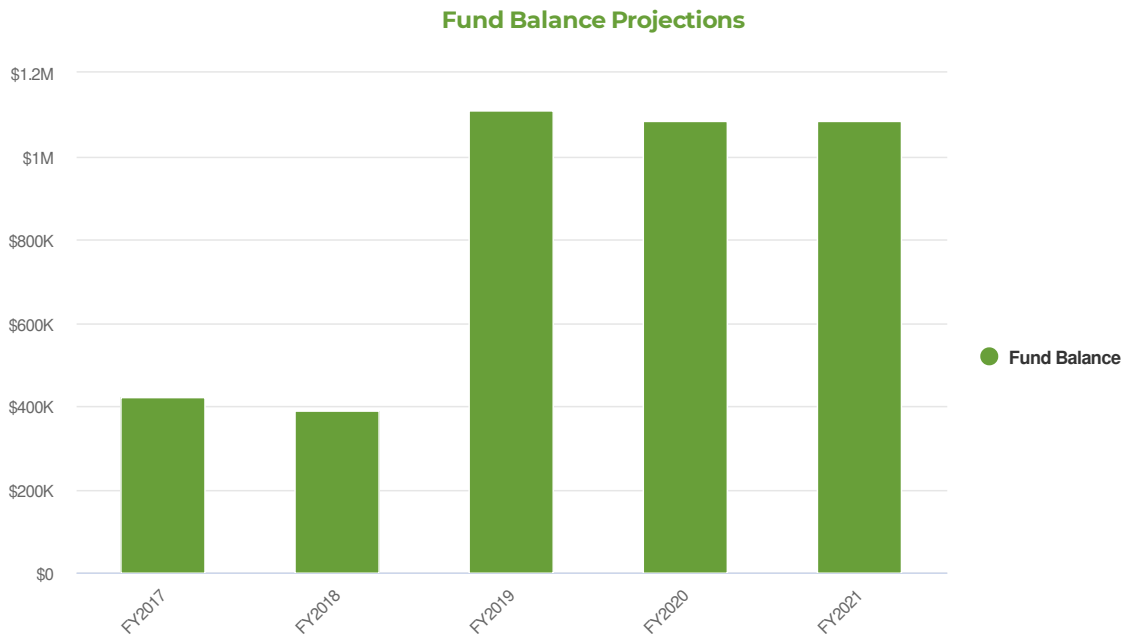


In July 2020, the City refinance/restructure part of the 2012 general obligation bond and the entire 2013 general obligation bond. The refinance/restructure of the debt provided for lower interest rates and available cash flow. In November 2020, City Council utilized a portion of the savings towards fully funding the Fiscal Stability Reserve. A transfer of \$178,000 was made to the General Fund which increased the Fiscal Stability Reserve to \$1 Million.

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects							
Transfers				\$286,900.00	\$213,000.00	-25.8%	-\$73,900.00
City Debt Service	\$673,814.00	\$1,415,142.59	\$990,916.00	\$2,693,516.00	\$808,549.00	-70%	-\$1,884,967.00
School Debt Service	\$2,261,766.00	\$2,611,757.00	\$2,827,545.26	\$3,633,666.00	\$2,790,967.00	-23.2%	-\$842,699.00
<b>Total Expense Objects:</b>	<b>\$2,935,580.00</b>	<b>\$4,026,899.59</b>	<b>\$3,818,461.26</b>	<b>\$6,614,082.00</b>	<b>\$3,812,516.00</b>	<b>-42.4%</b>	<b>-\$2,801,566.00</b>



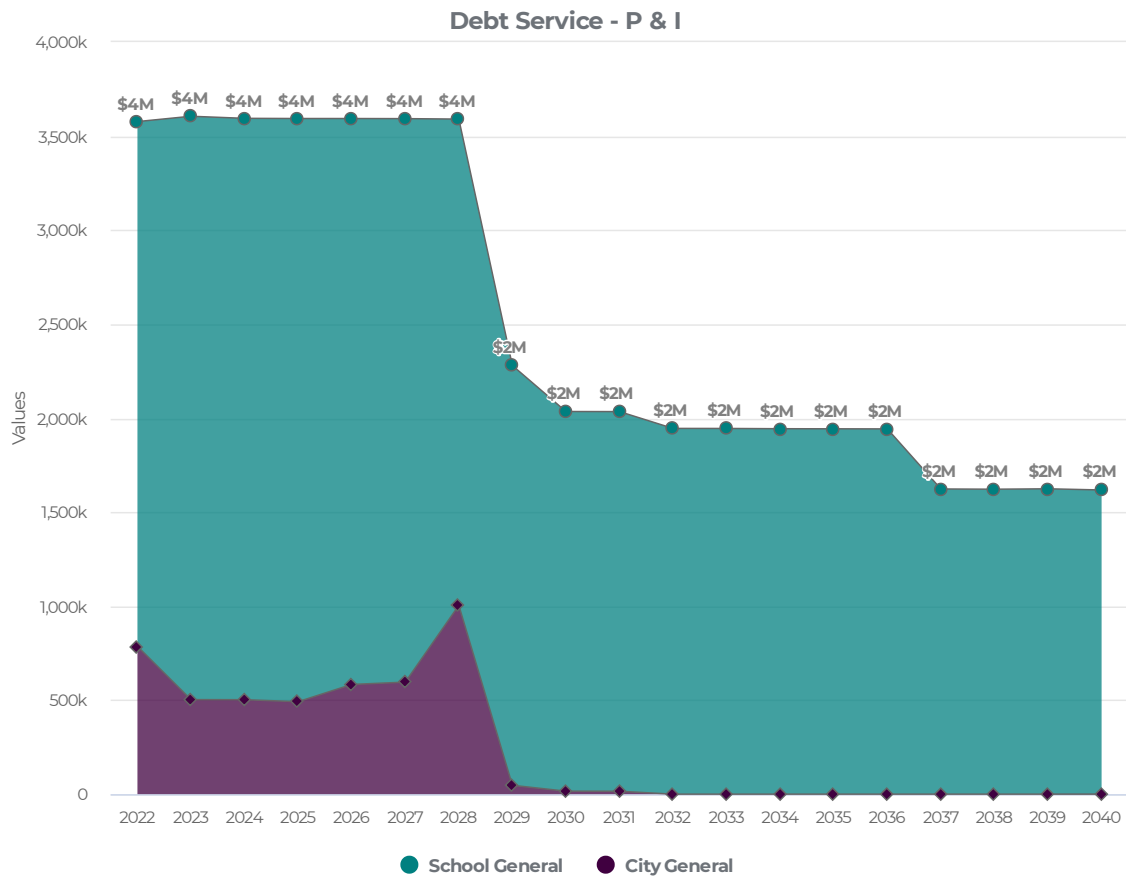
# Fund Balance



Fund balance is classified as non-spendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds. Within the Debt Service Fund assigned fund balance, the City in Fiscal Year 2013 established a debt reserve to set aside funds for future debt service. In anticipation of the 2018 General Obligation Bonds, the City increased the reserve to be used to offset debt service costs in future years. In Fiscal Year 2020, the reserve was used to pay for debt. No anticipated use of the reserve is planned for Fiscal Year 2021 and 2022.



# Debt Service



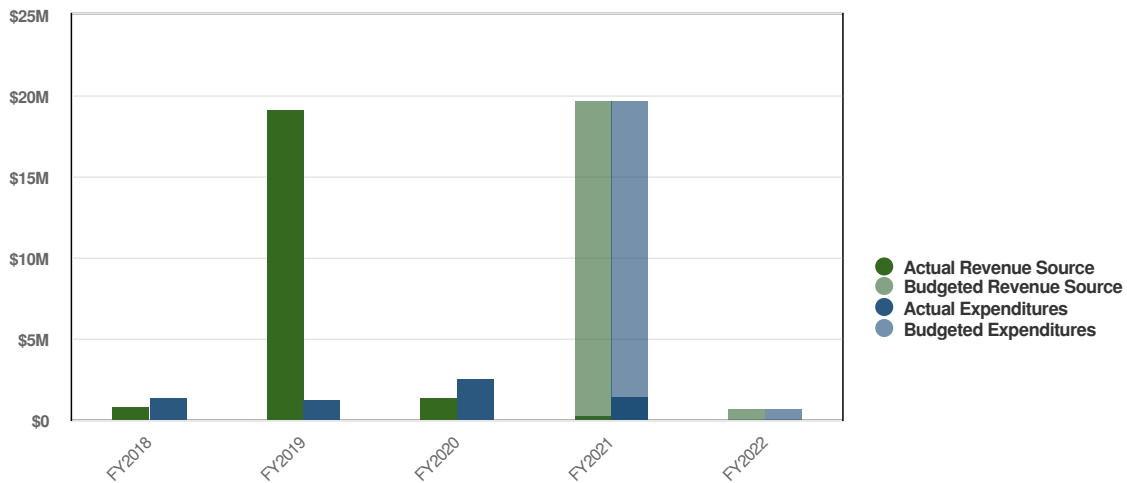


## Capital Projects Fund

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major City or School capital facilities, infrastructure, and equipment other than those financed by proprietary funds.

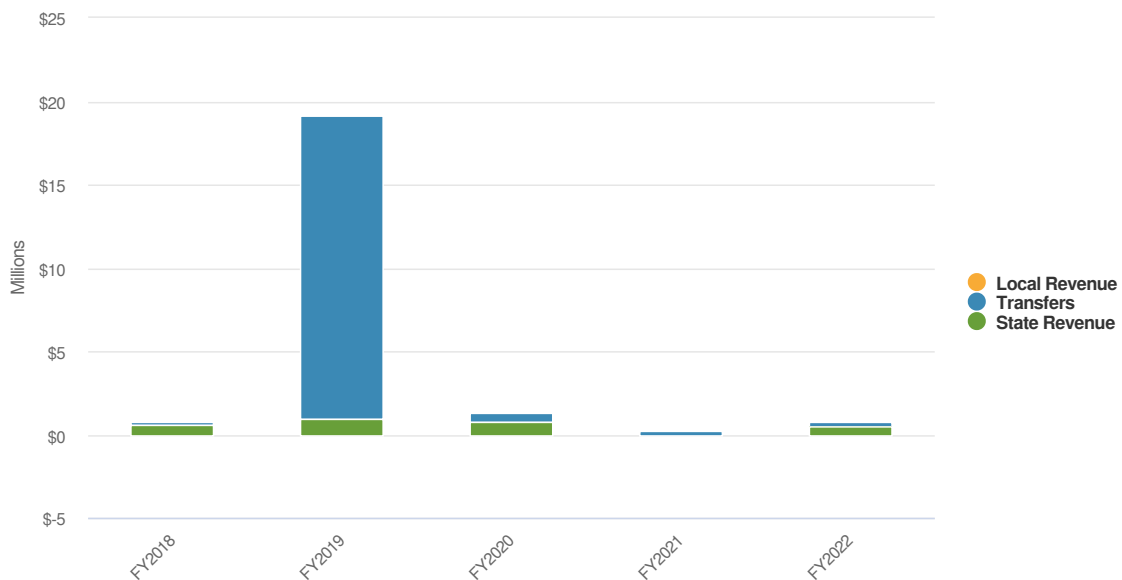
### Summary

The City of Poquoson is projecting \$768K of revenue in FY2022, which represents a 96.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 96.1% or \$18.97M to \$768K in FY2022.



### Revenues by Source

#### Budgeted and Historical 2022 Revenues by Source

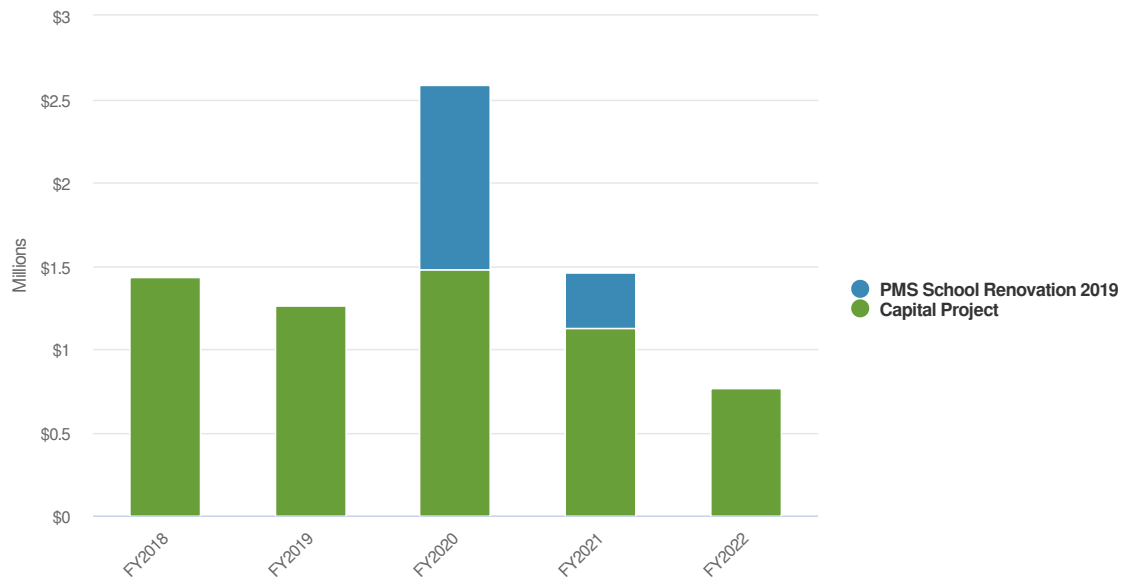


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source						
Local Revenue	\$1,500.00	\$24,407.13	\$27,231.56	\$0.00		N/A
State Revenue	\$582,339.88	\$937,803.01	\$774,319.84	\$1,174,675.00	\$530,000.00	-54.9%
Transfers	\$212,744.91	\$18,199,292.50	\$558,381.29	\$527,241.00	\$238,000.00	-54.9%
CIP Budgetary				\$18,034,163.00	\$0.00	-100%
<b>Total Revenue Source:</b>	<b>\$796,584.79</b>	<b>\$19,161,502.64</b>	<b>\$1,359,932.69</b>	<b>\$19,736,079.00</b>	<b>\$768,000.00</b>	<b>-96.1%</b>



# Expenditures by Function

## Budgeted and Historical Expenditures by Function

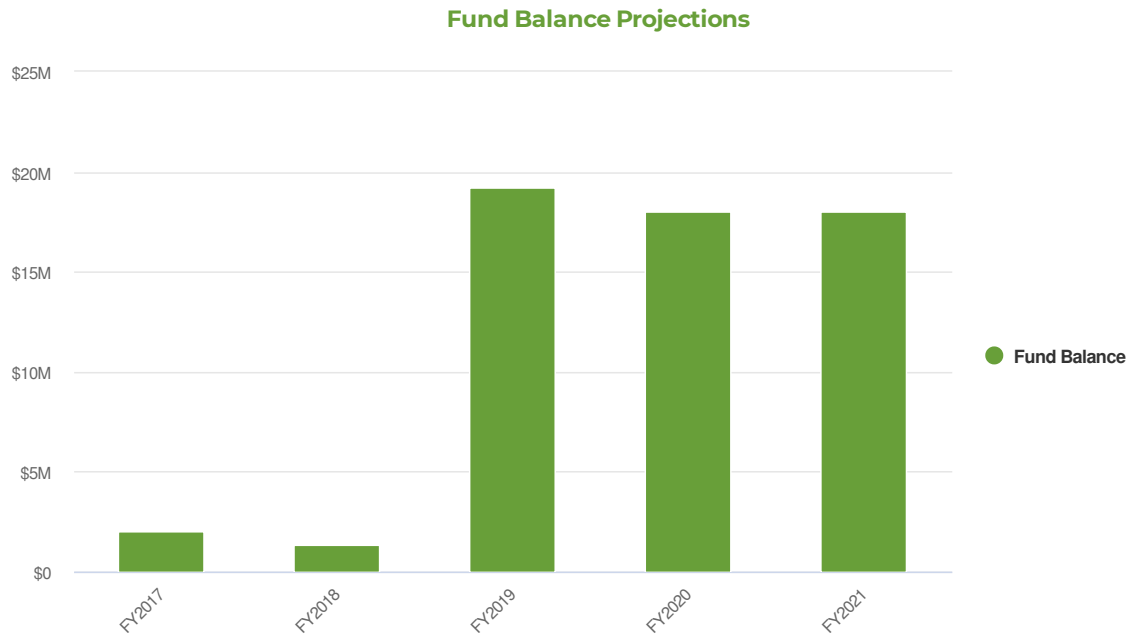


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Capital Project	\$1,431,406.97	\$1,261,979.57	\$1,479,170.46	\$3,624,861.00	\$768,000.00	-78.8%	-\$2,856,861.00
<b>Total Capital Project:</b>	<b>\$1,431,406.97</b>	<b>\$1,261,979.57</b>	<b>\$1,479,170.46</b>	<b>\$3,624,861.00</b>	<b>\$768,000.00</b>	<b>-78.8%</b>	<b>-\$2,856,861.00</b>
PMS School Renovation 2019			\$1,102,514.12	\$16,111,218.00	\$0.00	-100%	-\$16,111,218.00
<b>Total PMS School Renovation 2019:</b>			<b>\$1,102,514.12</b>	<b>\$16,111,218.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$16,111,218.00</b>
<b>Total Expenditures:</b>	<b>\$1,431,406.97</b>	<b>\$1,261,979.57</b>	<b>\$2,581,684.58</b>	<b>\$19,736,079.00</b>	<b>\$768,000.00</b>	<b>-96.1%</b>	<b>-\$18,968,079.00</b>



## Fund Balance

Unlike the City's General Fund in which any unexpended funds lapse at the end of the fiscal year, the monies appropriated in the Capital Fund lapse into the fund balance for future expenditures. Those unspent funds are then reappropriated to the next fiscal year provided the project is not completed. Completed projects with leftover funds may be transferred to the General Fund.



Fund balance is classified as non-spendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the government funds.

Within the Capital Project Fund restricted fund balance, the City has received funds from general obligation debt and state revenue for projects identified by the City. The funds must be used in the matters that the funds were issued for based on the request.

Within the Capital Project Fund assigned fund balance, the City has transferred funds from the General Fund for various projects. If the projects are not completed or have funds remaining, City Council can transfer the funds to a existing or new project.

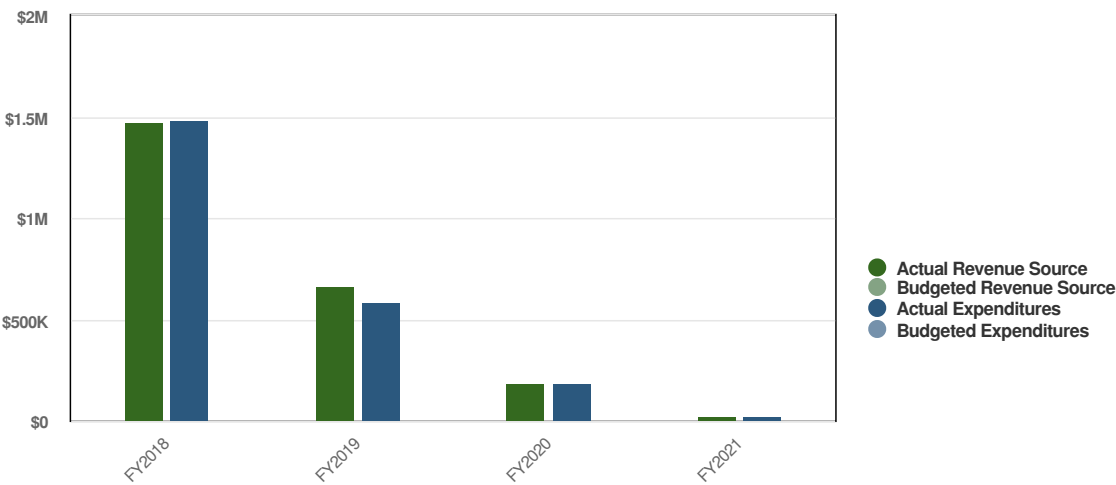


# Special Revenue Grant Fund

The Special Revenue Fund/Grants accounts for revenues and expenditures related to State and Federal grants for community development and public safety. The City has no outstanding grants. In Fiscal Year 2020, the City completed the Federal Tea-21 Grant administered by the Virginia Department of Transportation. The grant allowed for the City to move the Tom Hunt Store to the Poquoson Museum property for future public visitation.

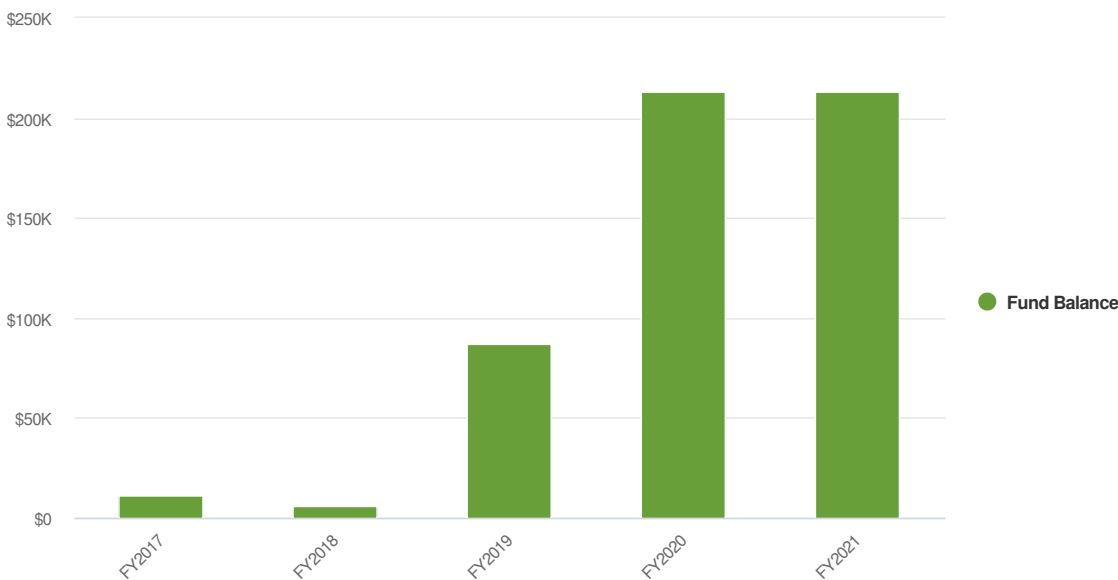
## Summary

The City of Poquoson is projecting N/A of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2022.



## Fund Balance

### Fund Balance Projections





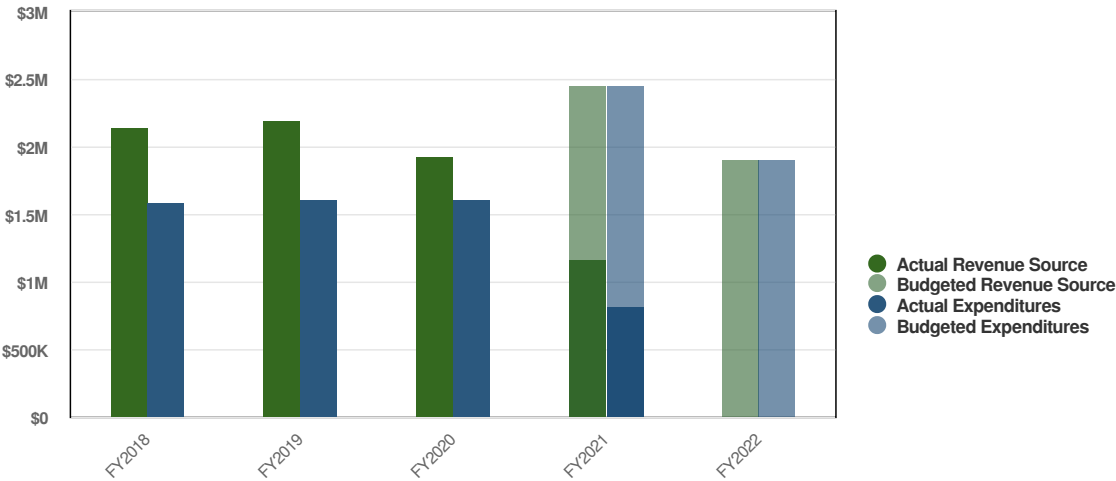


# Sewer Fund

The Utilities Fund is operated as an Enterprise Fund which is used to account for sewer operations that function as though they were a private-sector entity. An Enterprise Fund is expected to cover its costs through user charges. The Utilities Fund provides for the maintenance of sewer lines and pump stations and the debt service incurred in having the sewer originally extended and renovated. The Department provides 24 hour service for the 29 pump stations, 51.7 miles of gravity sewer lines and 12.4 miles of sewer force mains, installation of sewer taps, replacement or repair of broken or misaligned lines.

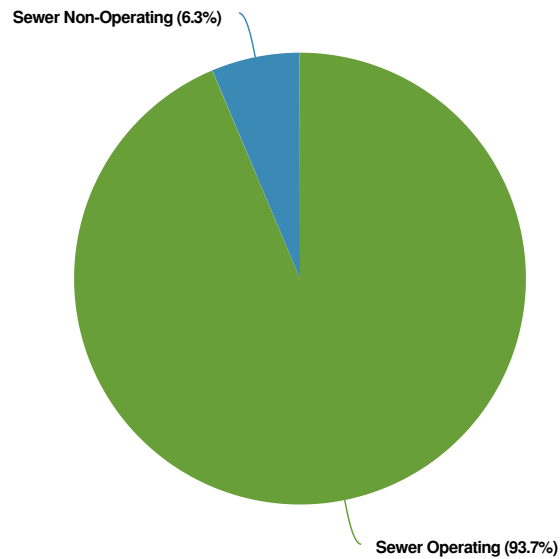
## Summary

The City of Poquoson is projecting \$1.91M of revenue in FY2022, which represents a 22.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 22.3% or \$547.77K to \$1.91M in FY2022.



# Revenues by Source

## Projected 2022 Revenues by Source

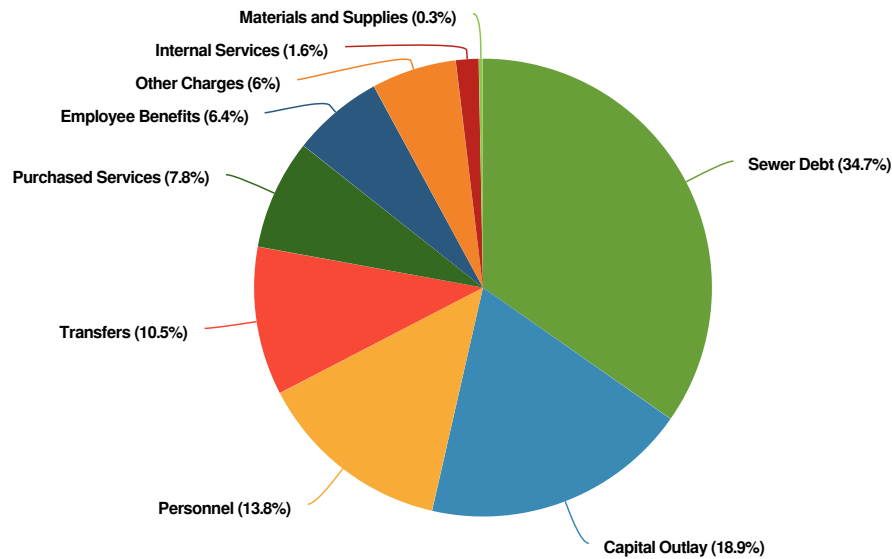


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source							
Budgetary	\$0.00	\$0.00	\$0.00	\$434,219.00	\$0.00	-100%	-\$434,219.00
Sewer Operating	\$1,873,821.94	\$2,033,927.47	\$1,775,916.94	\$1,788,548.00	\$1,787,000.00	-0.1%	-\$1,548.00
Sewer Non-Operating	\$265,808.93	\$163,818.44	\$158,776.90	\$233,000.00	\$121,000.00	-48.1%	-\$112,000.00
<b>Total Revenue Source:</b>	<b>\$2,139,630.87</b>	<b>\$2,197,745.91</b>	<b>\$1,934,693.84</b>	<b>\$2,455,767.00</b>	<b>\$1,908,000.00</b>	<b>-22.3%</b>	<b>-\$547,767.00</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

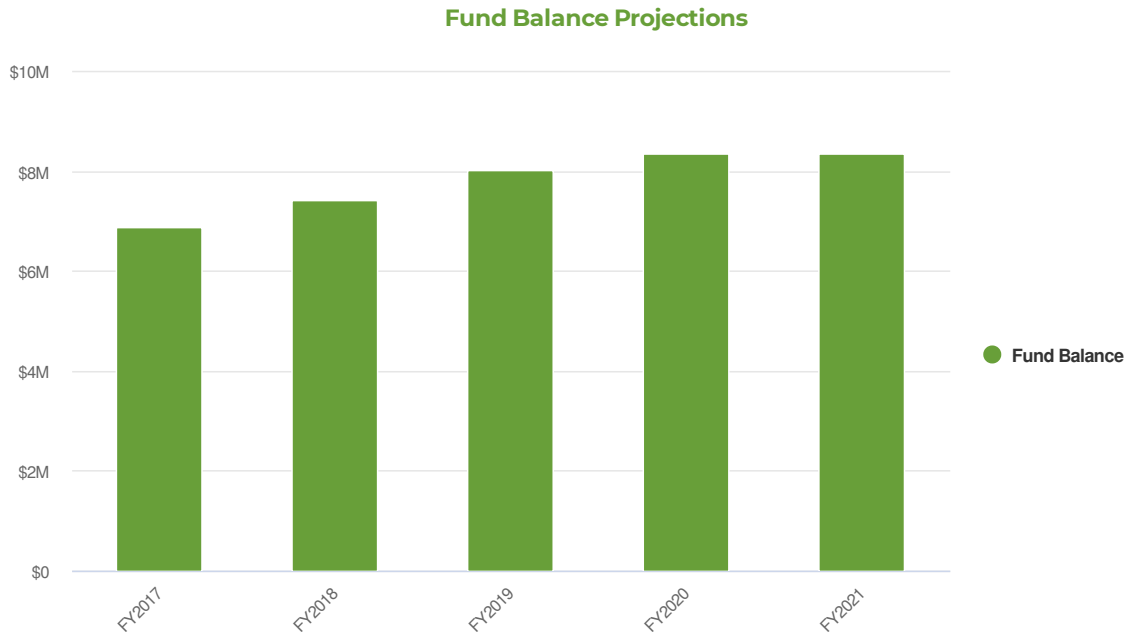


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects							
Personnel	\$219,233.90	\$246,837.20	\$220,739.01	\$242,426.00	\$263,169.00	8.6%	\$20,743.00
Employee Benefits	\$83,681.66	\$72,541.47	\$93,813.57	\$117,733.00	\$122,837.00	4.3%	\$5,104.00
Other Charges	\$108,260.26	\$110,456.03	\$106,474.99	\$120,850.00	\$114,600.00	-5.2%	-\$6,250.00
Purchased Services	\$103,481.53	\$85,049.99	\$98,461.48	\$159,730.00	\$148,768.00	-6.9%	-\$10,962.00
Internal Services	\$21,145.97	\$27,689.56	\$23,643.98	\$28,950.00	\$30,569.00	5.6%	\$1,619.00
Materials and Supplies	\$5,321.71	\$9,535.66	\$5,851.89	\$8,200.00	\$5,591.00	-31.8%	-\$2,609.00
Capital Outlay	\$677,996.63	\$714,580.08	\$736,866.29	\$871,000.00	\$359,950.00	-58.7%	-\$511,050.00
Transfers	\$150,000.00	\$150,000.00	\$150,000.00	\$200,000.00	\$200,000.00	0%	\$0.00
Sewer Debt	\$220,065.90	\$196,249.90	\$171,479.37	\$706,878.00	\$662,516.00	-6.3%	-\$44,362.00
<b>Total Expense Objects:</b>	<b>\$1,589,187.56</b>	<b>\$1,612,939.89</b>	<b>\$1,607,330.58</b>	<b>\$2,455,767.00</b>	<b>\$1,908,000.00</b>	<b>-22.3%</b>	<b>-\$547,767.00</b>



## Fund Balance

The Sewer Fund is an enterprise fund that provides long-term and short-term information on business-type activities in the government-wide financial statements. The Sewer Fund accounts for the Sewer Operations and the fund balance or net position of the Sewer Fund is the measurement of the overall performance of the fund. The fund balance of the Sewer Fund includes net investment in capital assets of \$5,274,819 and unrestricted net position of \$3,066,957 as June 30, 2020.



During Fiscal Year 2022, the projected revenue will balance to the projected expenditures with no anticipated use of fund balance or net position.



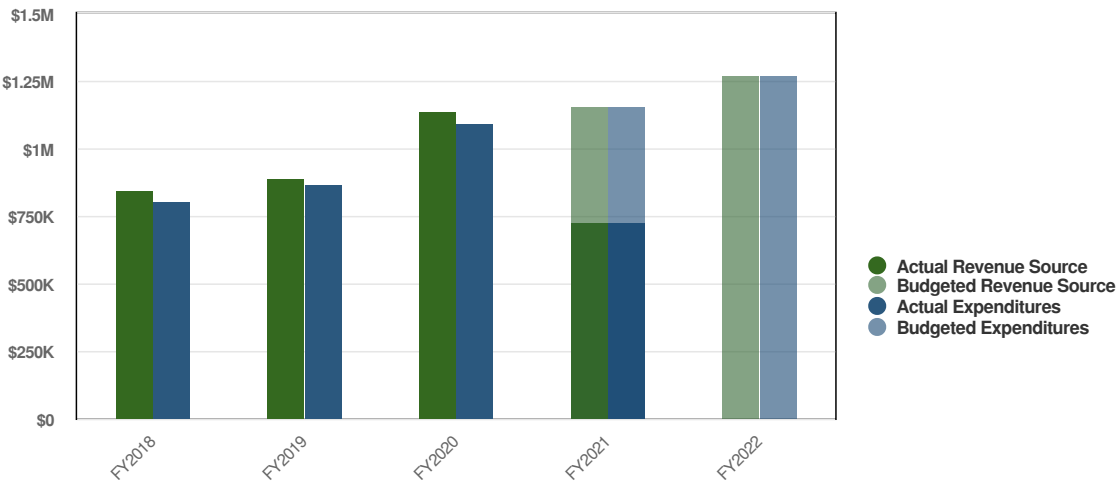


# Solid Waste Fund

The Solid Waste Fund is an Enterprise Fund which accounts for the collection, disposal, and recycling of household and municipal solid waste, residential hazardous materials, bulky items, and landscaping debris.

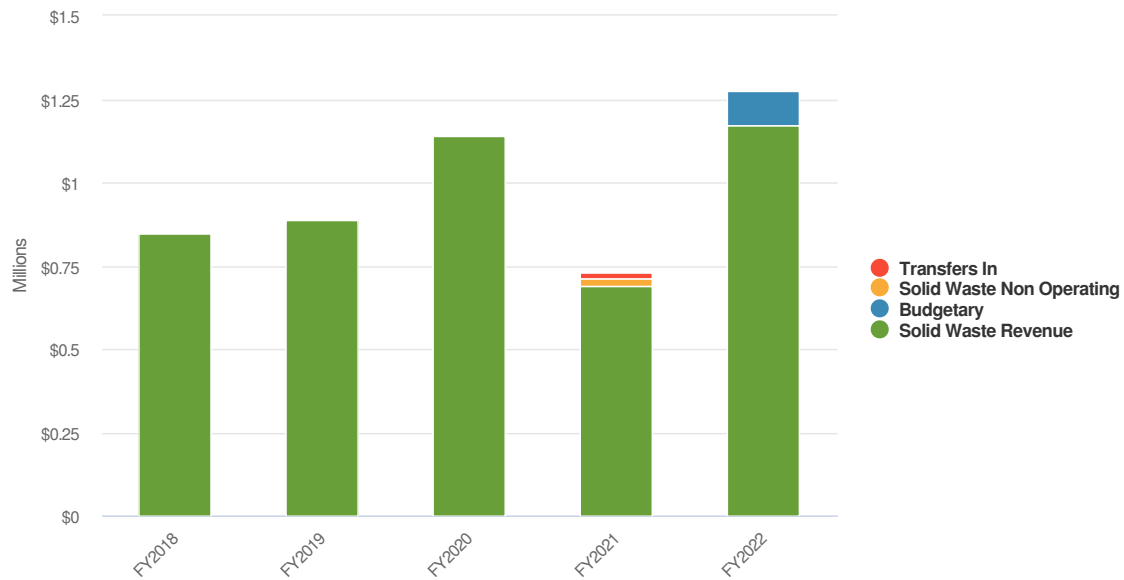
## Summary

The City of Poquoson is projecting \$1.22M of revenue in FY2022, which represents a 6.2% increase over the prior year. Budgeted expenditures are projected to increase by 10.6% or \$121.82K to \$1.27M in FY2022.



# Revenues by Source

## Budgeted and Historical 2022 Revenues by Source

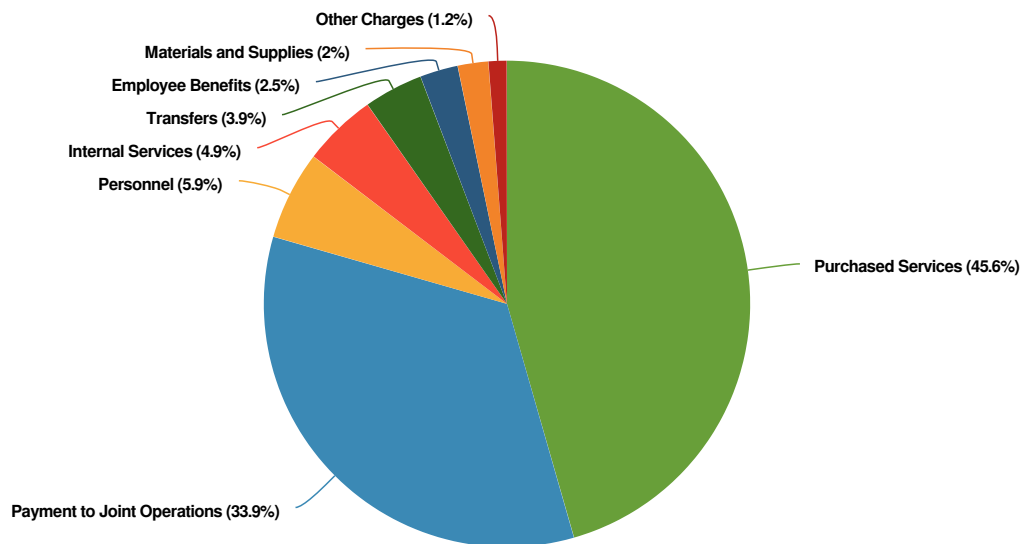


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source							
Budgetary		\$0.00	\$0.00	\$600.00	\$102,843.00	17,040.5%	\$102,243.00
Solid Waste Non Operating		\$6.00	\$545.66	\$0.00	\$0.00	0%	\$0.00
Transfers In		\$1,853.00		\$0.00	\$0.00	0%	\$0.00
Solid Waste Revenue	\$846,552.58	\$886,508.01	\$1,140,768.35	\$1,152,415.00	\$1,171,993.00	1.7%	\$19,578.00
<b>Total Revenue Source:</b>	<b>\$846,552.58</b>	<b>\$888,367.01</b>	<b>\$1,141,314.01</b>	<b>\$1,153,015.00</b>	<b>\$1,274,836.00</b>	<b>10.6%</b>	<b>\$121,821.00</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

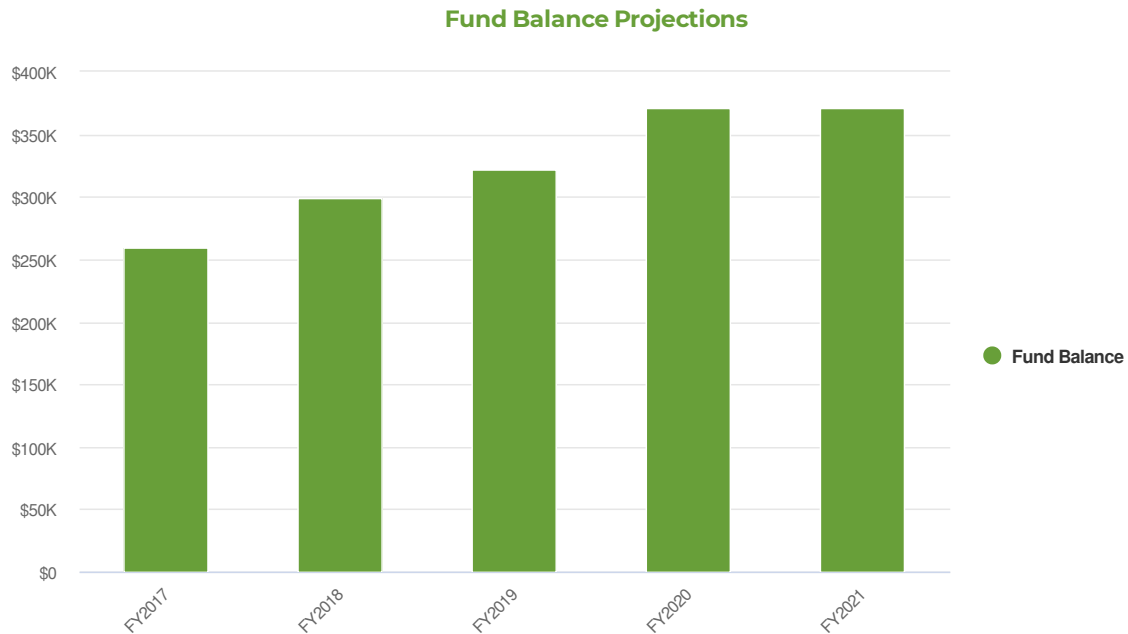


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expense Objects							
Personnel	\$61,358.27	\$66,735.13	\$73,065.11	\$64,738.00	\$75,356.00	16.4%	\$10,618.00
Employee Benefits	\$26,342.24	\$21,633.59	\$27,334.77	\$30,012.00	\$32,329.00	7.7%	\$2,317.00
Other Charges	\$10,735.92	\$10,578.56	\$13,664.16	\$15,501.00	\$15,501.00	0%	\$0.00
Purchased Services	\$446,186.05	\$474,409.51	\$486,900.54	\$529,162.00	\$580,928.00	9.8%	\$51,766.00
Internal Services	\$42,805.40	\$61,239.76	\$46,774.01	\$58,266.00	\$62,722.00	7.6%	\$4,456.00
Materials and Supplies	\$11,301.97	\$16,313.91	\$17,384.41	\$20,946.00	\$25,946.00	23.9%	\$5,000.00
Payment to Joint Operations	\$144,538.34	\$151,553.63	\$357,359.90	\$384,390.00	\$432,054.00	12.4%	\$47,664.00
Capital Outlay	\$12,963.00	\$13,635.00	\$19,511.00	\$0.00	\$0.00	0%	\$0.00
Transfers	\$50,000.00	\$50,000.03	\$50,000.00	\$50,000.00	\$50,000.00	0%	\$0.00
<b>Total Expense Objects:</b>	<b>\$806,231.19</b>	<b>\$866,099.12</b>	<b>\$1,091,993.90</b>	<b>\$1,153,015.00</b>	<b>\$1,274,836.00</b>	<b>10.6%</b>	<b>\$121,821.00</b>



## Fund Balance

The City uses enterprise fund to account for its Solid Waste Operations. The fund accounts for collection, disposal, and recycling of household and municipal solid waste, bulky items, and landscaping debris and derives its primary revenue from user fees. The fund balance of the Solid Waste Fund includes net investment in capital assets of \$179,262 and unrestricted net position of \$191,985 as June 30, 2020.



The fund balance of the Solid Waste Fund is maintained for purposes of ongoing services and future capital outlay. In FY 2020, the fund balance was utilized to purchase a debris truck.



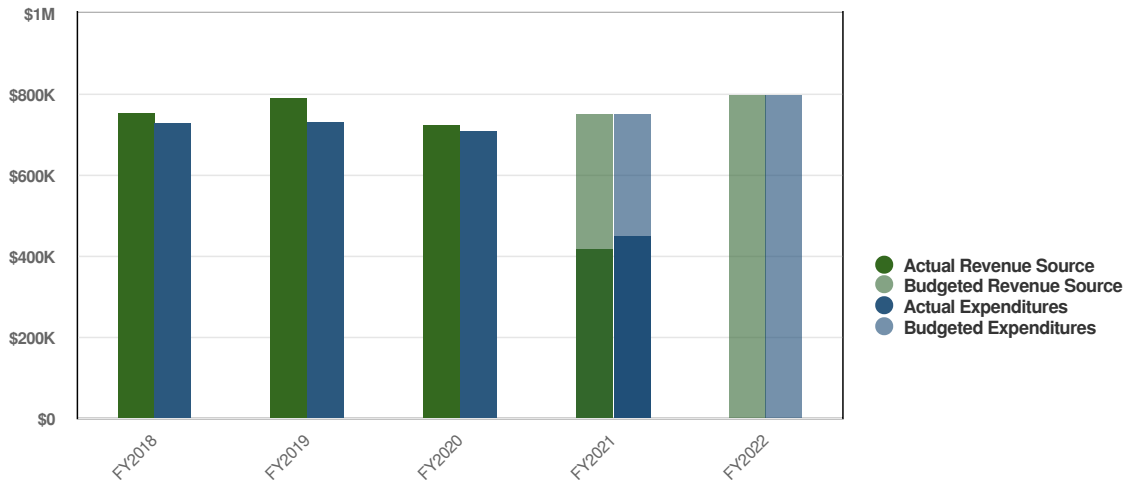


## Fleet Management Fund

The Fleet Management Fund is operated as an Internal Service Fund. An Internal Service Fund is used to account for the financing of costs of services provided by one department to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. Internal Service Funds are classified as proprietary funds in recognition of the commercial accounting principles they follow. The Fleet Management Fund, which consists of the garage operation, provides maintenance/repair service of all City vehicles and equipment as well as School Division vehicles and buses. The charging of garage services through an Internal Service Fund allows for equitable distribution of the cost of operating the garage to the departments using the services. Each department is billed directly for repair and maintenance of vehicles. The Fleet Management Fund also provides fuel and lubricants for City and School vehicles which are billed directly to the departments based on usage.

### Summary

The City of Poquoson is projecting \$799.83K of revenue in FY2022, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$47.43K to \$799.83K in FY2022.



## Revenue by Fund

**Parts and Contracted Services:** Anticipated revenue for charges to users for the cost of parts for vehicles and equipment. Parts and contracted services are charged to departments based on actual costs incurred. The amount for FY 2022 is based on estimates from the Fleet Manager.

**Garage Labor and Overhead:** Fleet employee salaries, benefits, and garage charges are billed to users as labor involved with repairing and maintaining vehicles and equipment. Each department is charged a pro-rated share of the Fleet operating costs based on the anticipated time that will be spent repairing and maintaining their vehicles in FY 2022. Departments' labor line item is charged based on overall percentage of vehicles and equipment for each department.

**Gas and Oil Revenues:** Projected revenues from the direct billing to users of gas and oil for vehicles and equipment. Gas and oil are charged to departments based on actual costs incurred. The increase is based on an estimated cost of \$2.40 per gallon of fuel. Usage is an estimated 52,085 gallons of diesel fuel and 41,438 gallons of gasoline. Anticipated oil usage is 2,530 gallons at a cost of \$3.01 per gallon.

## Expenditures by Fund

**Garage Operation:** Provides for the personnel and fringe benefits for maintaining the garage. The garage provides for maintenance and repair service for all City vehicles and equipment and well as the Poquoson School Division vehicles and buses.

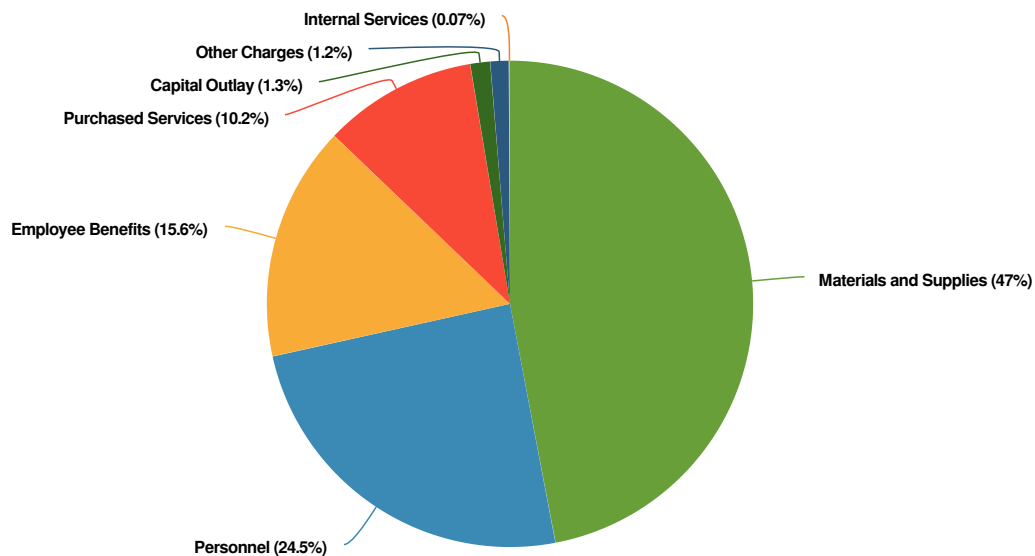
### Operating Expenditures:

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Fleet Management Fund							
Personnel	\$170,626.35	\$177,203.47	\$182,373.97	\$181,430.00	\$196,204.00	8.1%	\$14,774.00
Employee Benefits	\$87,911.41	\$73,676.76	\$106,508.07	\$92,450.00	\$124,838.00	35%	\$32,388.00
Other Charges	\$6,392.67	\$9,322.13	\$9,350.39	\$11,375.00	\$9,835.00	-13.5%	-\$1,540.00
Purchased Services	\$78,383.30	\$84,203.99	\$85,474.70	\$70,422.00	\$81,900.00	16.3%	\$11,478.00
Internal Services	\$466.62	\$899.18	\$338.38	\$300.00	\$576.00	92%	\$276.00
Materials and Supplies	\$375,089.10	\$374,930.11	\$312,845.63	\$391,120.00	\$375,950.00	-3.9%	-\$15,170.00
Capital Outlay	\$11,669.35	\$13,731.22	\$12,549.90	\$5,300.00	\$10,527.00	98.6%	\$5,227.00
<b>Total Fleet Management Fund:</b>	<b>\$730,538.80</b>	<b>\$733,966.86</b>	<b>\$709,441.04</b>	<b>\$752,397.00</b>	<b>\$799,830.00</b>	<b>6.3%</b>	<b>\$47,433.00</b>



# Expenditures by Expense Type

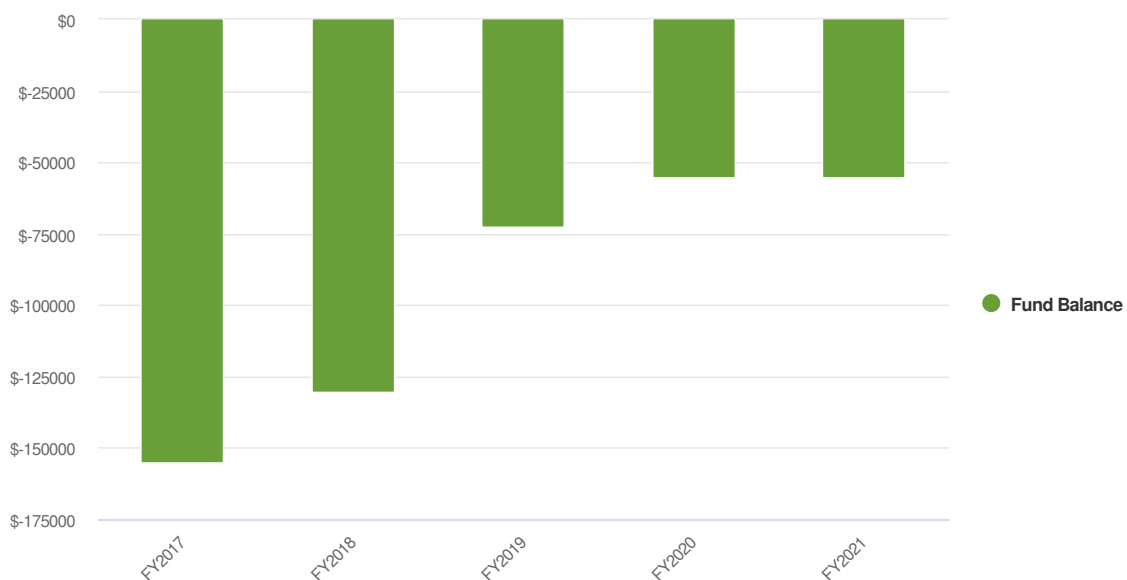
## Budgeted Expenditures by Expense Type



## Fund Balance

The City reports the Fleet Management Fund as a proprietary fund type or Internal Service Fund. The fund recovers its budget through billings to the departments of the City and the Poquoson School Division for the cost incurred for the fund. The City continues to eliminate the negative fund balance that had accumulated through the years when cost exceeded the reimbursement requested from both City and School.

## Fund Balance Projections



Each year the City evaluates the overall position of the fund. In Fiscal Year 2019, the City provided the budgeted revenue to the fund which reduced the negative fund balance by \$57,833. In Fiscal Year 2020 due the pandemic that started in March 2020, the City reduced the negative fund balance by \$17,335. Each year the City will look to reduce the negative fund balance with anticipation of maintaining a fund that revenues equals expenditures and the net position is zero.





## OPEB

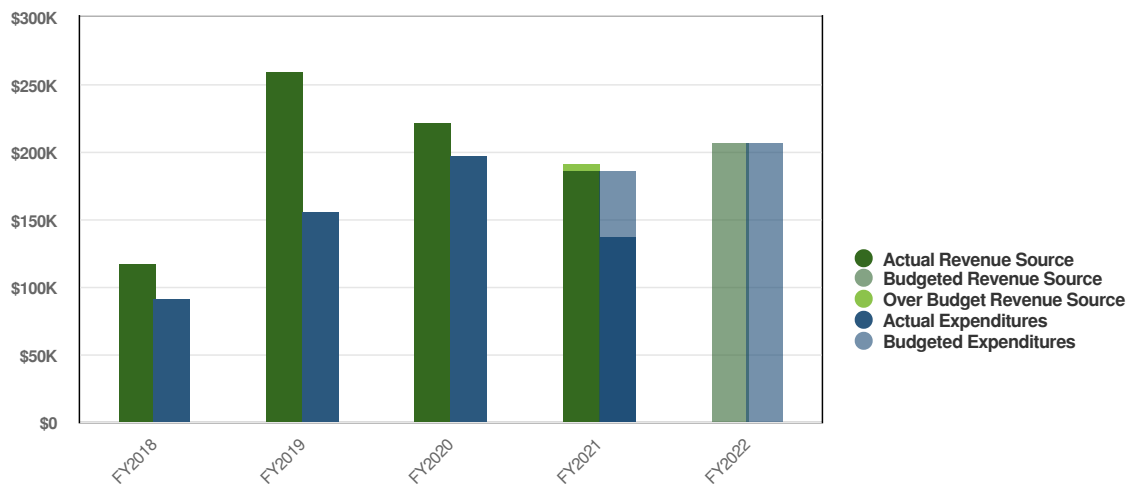
The Special Revenue Fund/OPEB accounts for revenues and expenditures related to Other Post Employment Benefits (OPEB). Specifically, retiree health insurance.

In November 2016, City Council approved an enhanced change to OPEB effective July 1, 2017. Prior to July 1, 2017, employees who had met certain conditions were given an option of continuing health insurance coverage in the City-sponsored plan at the City's rate. The total cost of the insurance is borne by the retiree. For employees retiring July 1, 2017 or later, in addition to the previous benefit, retirees who meet additional longevity with the City and other criteria will also be able to continue health insurance coverage in the City-sponsored plan with the City subsidizing 50% of the cost of coverage until age 65, less the VRS Health Insurance Credit amount.

As part of a long-term funding plan for the benefit, the City joined the Virginia Pooled OPEB Trust Fund with other Virginia localities to begin funding and investing a portion of the projected liability.

### Summary

The City of Poquoson is projecting \$220K of revenue in FY2022, which represents a 17.9% increase over the prior year. Budgeted expenditures are projected to increase by 17.9% or \$33.35K to \$220K in FY2022.



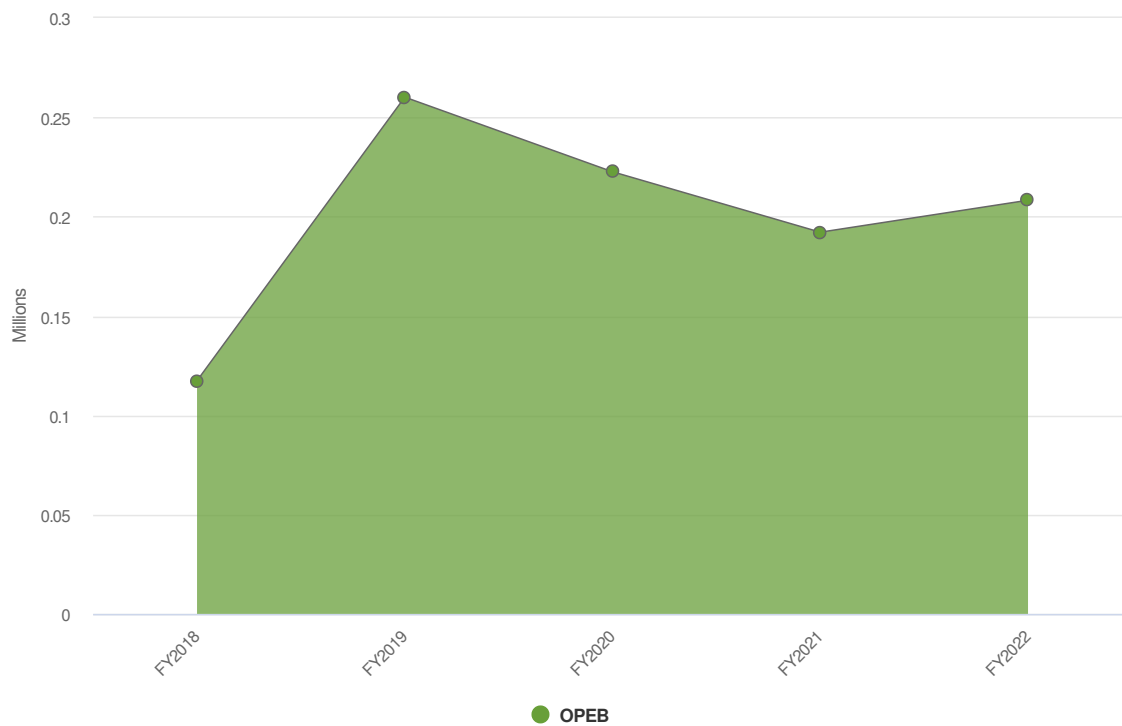
The City administers a single-employer defined benefit postemployment healthcare plan that covers all current retirees and covered dependents and will provide coverage for all future retirees and their covered dependents. Employees who are eligible for the health plan under normal retirement must have a combination of age (minimum 50 years of age) and years of service (minimum of 5 years) equal to seventy (70).

## Revenue by Fund

The fund received three sources of revenue.

1. The retiree contributions for their portion of the cost for the elected coverage of the City-sponsored health insurance plan. Contributions are based on retirees who are eligible and elect to continue on the City-sponsored health insurance plan. The retiree contribution covers their portion of the elected benefit and the City transfers funds from the General Fund to cover the portion of the retirement cost provided by the City. Additional the City provides for a contribution towards the Virginia Pooled OPEB Trust Fund to assist with future cost associated with the OPEB Fund.
2. A transfer from the General Fund for the City's portion of the retirement cost for those retirees who are eligible and elect to continue.
3. A transfer from the General Fund to fund a yearly contribution to the Virginia Pooled OPEB Trust Fund administered by VACo/VML located in Richmond, Virginia.

### Budgeted and Historical 2022 Revenue by Fund



Contributions are based on retirees who are eligible and elect to continue on the City-sponsored health insurance plan. The retiree contribution covers their portion of the elected benefit and the City transfers funds from the General Fund to cover the portion of the retirement cost provided by the City. Additional the City provides for a contribution towards the Virginia Pooled OPEB Trust Fund to assist with future cost associated with the OPEB Fund.

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change) <sup>1</sup>	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>OPEB</b>							
REVENUES FROM RETIREEES	\$70,306.20	\$99,649.83	\$94,752.48	\$107,949.00	\$103,848.00	-\$4,101.00	-3.8%

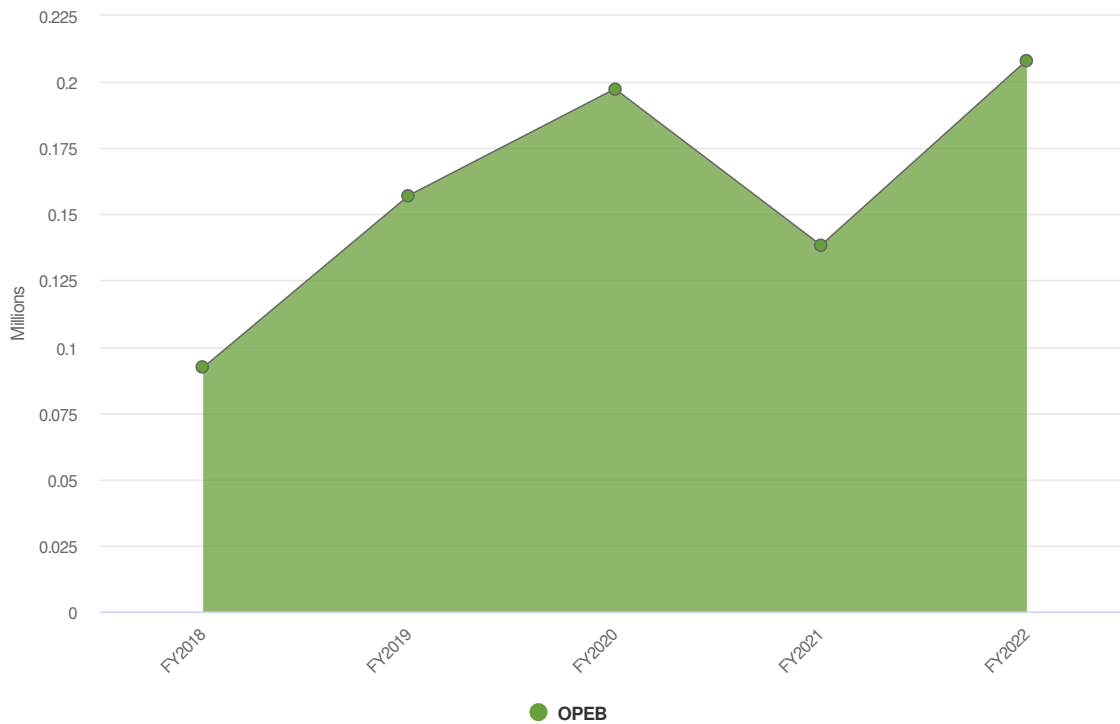


Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)1	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
ACCRUED INCOME	\$238.24	\$2,575.49	\$30,698.56	\$0.00	\$0.00	\$0.00	0%
TRANSFER FROM GENERAL FUND	\$46,865.00	\$157,907.00	\$97,125.00	\$78,697.00	\$104,388.00	\$25,691.00	32.6%
<b>Total OPEB:</b>	<b>\$117,409.44</b>	<b>\$260,132.32</b>	<b>\$222,576.04</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>\$21,590.00</b>	<b>11.6%</b>



# Expenditures by Function

## Budgeted and Historical Expenditures by Function



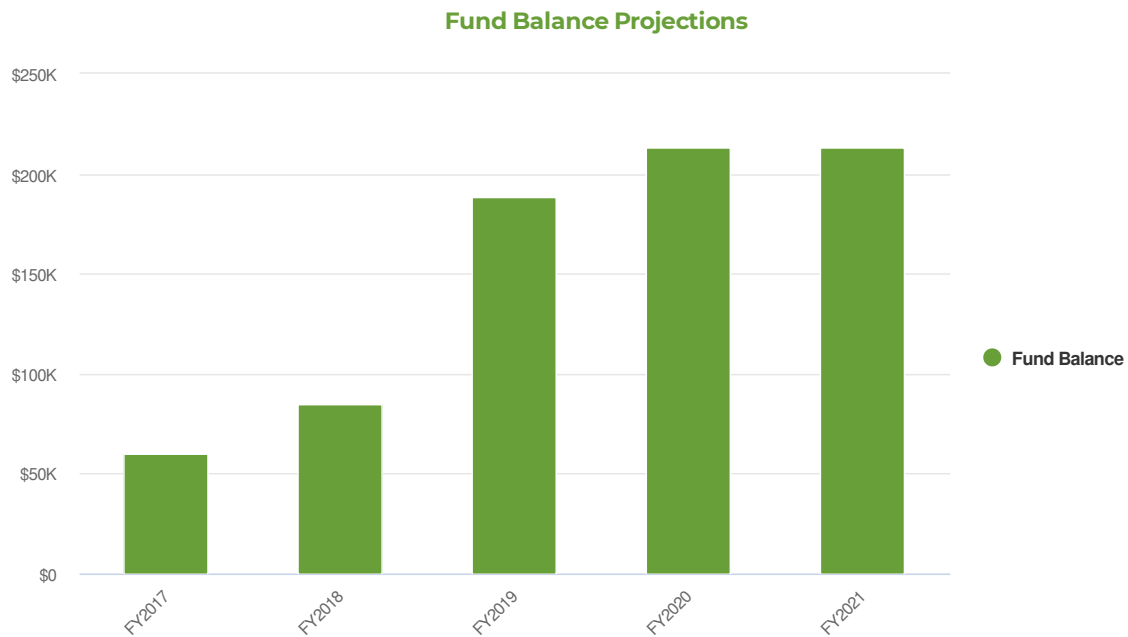
Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Expenditures</b>							
<b>OPEB</b>							
<b>Employee Benefits</b>							
OPEB HEALTH INSURANCE	\$92,170.60	\$152,561.28	\$179,823.48	\$179,146.00	\$193,236.00	7.9%	\$14,090.00
ACCRUED LOSS		\$4,651.11	\$17,539.47	\$0.00	\$0.00	0%	\$0.00
<b>Total Employee Benefits:</b>	<b>\$92,170.60</b>	<b>\$157,212.39</b>	<b>\$197,362.95</b>	<b>\$179,146.00</b>	<b>\$193,236.00</b>	<b>7.9%</b>	<b>\$14,090.00</b>
<b>Other Charges</b>							
CONTRIBUTION OPEB TRUST	\$0.00	\$0.00	\$0.00	\$7,500.00	\$15,000.00	100%	\$7,500.00
<b>Total Other Charges:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$15,000.00</b>	<b>100%</b>	<b>\$7,500.00</b>
<b>Total OPEB:</b>	<b>\$92,170.60</b>	<b>\$157,212.39</b>	<b>\$197,362.95</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>11.6%</b>	<b>\$21,590.00</b>
<b>Total Expenditures:</b>	<b>\$92,170.60</b>	<b>\$157,212.39</b>	<b>\$197,362.95</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>11.6%</b>	<b>\$21,590.00</b>





## Fund Balance

The fund balance for the OPEB Fund is restricted for postemployment benefits other than pensions. The fund balance includes the investment in the Virginia Pooled OPEB Trust Fund administered by VACo/VML.



The fund balance reflects the increase in the investments in the Virginia OPEB Trust Fund. The City contributed \$15,000 in Fiscal Year 2020 and 2021. It is anticipated another \$15,000 will be contributed in Fiscal Year 2022. The investments held in the Trust Fund had a net increase in fair value of investments of \$13,159 in Fiscal Year 2020 and as of January 2021 a net increase of \$21,069.

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# **FUNDING SOURCES**

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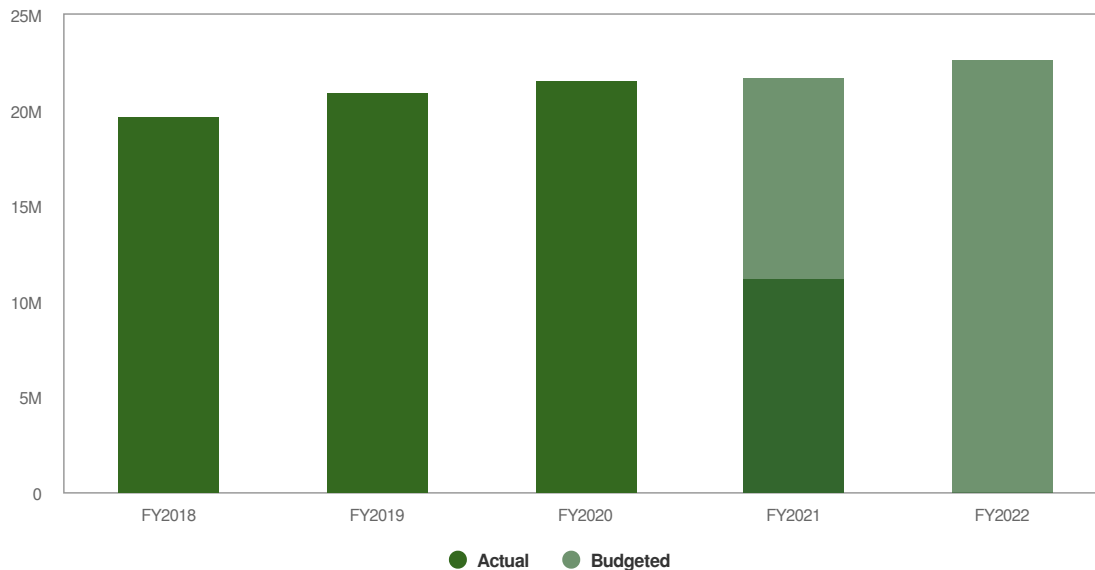


## General Property Taxes Summary

General Property taxes account for 84% of locally generated revenues. Included in this category are levies made on real estate and personal property of City residents and businesses.

**\$22,699,700** **\$927,085**  
(4.26% vs. prior year)

### General Property Taxes Proposed and Historical Budget vs. Actual



#### Real Estate Tax:

FY 2022 is a reassessment year for real estate taxes. Total assess value of real property, excluding additional assessment due to new construction or improvements to property, exceeds last year's total assessed values of real property by 5.9%. The proposed real estate tax rate of \$1.13 is a reduction of one cent from FY 2021. The City collects taxes two times per fiscal year, December 5th and June 5th.

#### Personal Property Tax:

FY 2022 reflects an increase of approximately \$68,385 due to citizens purchasing newer and costlier vehicles during the time period.

## Revenue by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>General Fund</b>					
<b>General Property Taxes</b>					
CURRENT REAL ESTATE TAX	\$17,621,687.38	\$18,260,501.51	\$18,342,000.00	\$19,240,700.00	\$898,700.00
DELINQUENT REAL ESTATE TAX	\$120,996.12	\$113,226.19	\$140,000.00	\$100,000.00	-\$40,000.00
PUBLIC SERVICE CORP. TAX	\$262,580.43	\$222,248.27	\$242,000.00	\$242,000.00	\$0.00
CURRENT PERSONAL PROPERTY TA	\$2,740,372.59	\$2,826,564.16	\$2,865,615.00	\$2,934,000.00	\$68,385.00



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
DELINQUENT PERSONAL PROPERTY	\$102,756.35	\$43,754.89	\$40,000.00	\$40,000.00	\$0.00
PENALTIES ALL PROPERTY	\$80,835.01	\$84,343.97	\$100,000.00	\$100,000.00	\$0.00
INTEREST ALL PROPERTY	\$31,871.61	\$37,381.24	\$38,000.00	\$38,000.00	\$0.00
ADMINISTRATIVE FEES	\$9,958.26	\$5,989.44	\$5,000.00	\$5,000.00	\$0.00
<b>Total General Property Taxes:</b>	<b>\$20,971,057.75</b>	<b>\$21,594,009.67</b>	<b>\$21,772,615.00</b>	<b>\$22,699,700.00</b>	<b>\$927,085.00</b>
<b>Total General Fund:</b>	<b>\$20,971,057.75</b>	<b>\$21,594,009.67</b>	<b>\$21,772,615.00</b>	<b>\$22,699,700.00</b>	<b>\$927,085.00</b>

## Local Revenue

The real estate property tax on residential, commercial land and buildings in the City is recommended at a rate of \$1.13 per \$100 of assessed value. Each cent of tax brings approximately \$176,358 of revenue to the City as compared to \$160,895 from the previous year. The tax rate recommended is a decrease from prior year by a cent.

The tax rate is applied to the assessed value of individual property, as determined by the Real Estate Assessor during the assessment. The Commonwealth of Virginia requires localities to assess real property at 100% of fair market value. FY 2022 is a reassessment year. Tax rate and value are effective July 1, 2021.

Residential growth projections in FY 2021 are based on new houses and other residential improvements and commercial improvements estimated in value at \$9,128,126, to be built throughout the year.

FY 2022 Real Estate Budget Estimate	\$19,792,901
Less Tax Relief and Deferral:	
Tax Relief and Deferral for Elderly (Local Program)	(200,484)
Tax Relief for Disabled Veteran (State Mandated Program-Unfunded to City of Poquoson)	(291,730)
Additional Tax Relief Approved in FY 2022	(82,086)
Plus:	
FY 2022 Residential growth on new assessments of new homes and other improvements	21,358
FY 2022 Real Estate Budget	\$19,240,700

In FY 2021, the Commissioner of the Revenue office approved twelve homes for the tax relief program. It is estimated that the Commissioner of the Revenue will receive and approve 25 application during FY 2022. The assessed value of real estate provides for \$176K per cent. The tax relief program for FY 2022 eliminates 3.4 cents of the assessed value of real estate.

Real estate taxes are due on December 5th and June 5th. Past due balances paid by the end of the month the taxes are due are assessed a 2% penalty. A penalty of \$10 or 10%, whichever is greater, is assessed on past due balances on the first day of the month following the month in which the tax is due. In addition, interest of 10% per annum is assessed on unpaid balances beginning in the month in which the tax was due.



## Public Service Corporation

The State Corporation Commission assesses a tax on the value of the real estate and personal property of all public service corporations; such as, Dominion Virginia Power, Virginia Natural Gas, Verizon and Cox Communications. The Commissioner of the Revenue certifies the levy as submitted by the State Corporation Commission.

Public service corporations are taxed at the same rate as real estate. The State Corporation Commission assesses public service corporations and the City estimates assessments will be \$22,895,188 in FY 2022

## Personal Property Tax

The City imposes a tax on tangible personal property of businesses and individuals, including motor vehicles, business equipment, boats, recreational vehicles (RVs), and trailers.

The City uses the NADA loan value to determine the assessment of automobiles and recreational vehicles. In the FY 2021 budget, the tax rate for automobiles is based on a \$4.15 tax rate per \$100 of assessed value; for recreational vehicles a \$1.50 tax rate per \$100 of assessed value and \$0.00001 for boats. Mobile homes are assessed as personal property on a calendar year basis, and taxed at the recommended real estate rate of \$1.13 per \$100 of assessed value. The low value in the ABOS book is used to determine the assessment for boats.

The FY 2022 personal property tax revenue is \$4,897,435 a \$68,385 increase over the FY 2021 estimated budget due to the vehicles holding value at the end of assessment. Personal property taxes are due on December 5th and June 5th. A penalty of \$10 or 10%, whichever is greater, is assessed on past due balances. Interest at the rate of 10% per annum accrues on all delinquent taxes on the first day following the due date on which such taxes become delinquent.

The Personal Property Tax Relief Act of 1998 (PPTRA) established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personal use motor vehicles from personal property taxation. Due to soaring costs associated with PPTRA, the 2004 and 2005 General Assemblies made significant changes to PPTRA. The changes include converting the program from an entitlement program to a block grant formula that caps statewide relief to local governments at \$950 million annually which became effective in FY 2008. The cap for Poquoson as identified by the State Auditor of Public Accounts for Personal Property Tax Relief is \$1,923,435.

In 2006, the City adopted the “specific relief” method of computing and reflecting tax relief. The “specific relief” method allows a set single tax rate and applies tax relief at a specific percentage to each qualifying vehicle. One hundred percent of the personal property tax will continue to qualify for tax relief for qualifying personal use vehicles used for non-business purposes with a value of one thousand dollars (\$1,000) or less. Tax relief percentage will be at 51% for calendar year 2022.

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 60% of personal property tax in FY 2021. The break out between local taxes and state aid is as follows for FY 2021 Personal Property tax revenue.

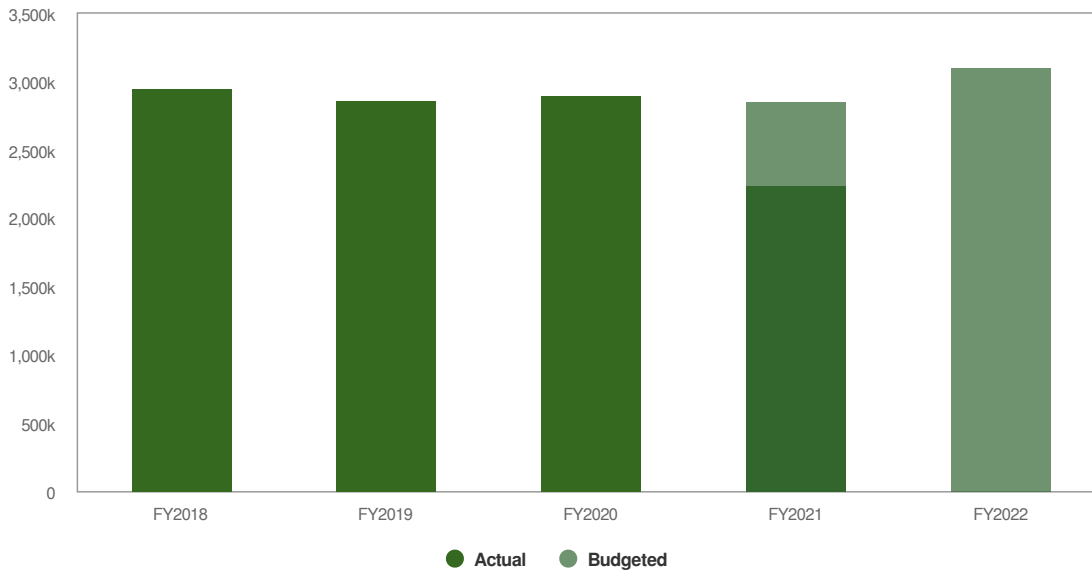
Local Taxes	State Aid	Total
\$2,974,000	\$1,923,435	\$4,897,435



## Other Local Taxes Summary

**\$3,118,000** **\$254,651**  
(8.89% vs. prior year)

### Other Local Taxes Proposed and Historical Budget vs. Actual



#### Local Sales Tax:

In FY 2022, \$955,000 is expected for Local Sales Tax as a result of residents changing the way they make purchases for their families. Many residents redirected their purchases to online during the Pandemic and it is anticipated that citizens will continue this trend. There is an increase of \$229,151 from the FY 2021 revenue.

#### Recordation Taxes:

FY 2022 expects to receive \$167,000 or an increase of \$12,000. This is due to residents selling their properties or refinancing their properties.

#### Meals Tax:

Meals purchased in restaurants in FY 2022 expect to generate \$740,000 in FY 2022. The meals tax rate 6% of is imposed on all prepared food and beverages sold in the City, the same rate since FY 2002.

## Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>						
<b>Other Local Taxes</b>						
LOCAL SALES AND USE TAX	\$665,681.97	\$771,393.64	\$725,849.00	\$955,000.00	31.6%	\$229,151.00
COMMUNICATIONS SALES & USE T	\$353,366.78	\$340,325.85	\$353,000.00	\$350,000.00	-0.8%	-\$3,000.00
CONSUMER UTILITY TAX	\$297,250.06	\$308,072.49	\$305,500.00	\$305,000.00	-0.2%	-\$500.00
CONSUMPTION TAX	\$41,086.19	\$38,706.01	\$40,000.00	\$40,000.00	0%	\$0.00



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
BUSINESS LICENSE TAX	\$393,729.32	\$440,070.45	\$393,000.00	\$405,000.00	3.1%	\$12,000.00
CABLE FRANCHISE FEE	\$1,331.63	\$1,258.91	\$0.00	\$0.00	0%	\$0.00
BANK FRANCHISE TAX	\$53,880.00	\$4,807.00	\$45,000.00	\$40,000.00	-11.1%	-\$5,000.00
RECORDATION TAXES	\$191,869.07	\$218,460.97	\$155,000.00	\$167,000.00	7.7%	\$12,000.00
DEED OF CONVEYANCE	\$40,497.31	\$41,155.65	\$40,000.00	\$51,000.00	27.5%	\$11,000.00
MEALS TAX	\$747,135.75	\$671,363.28	\$721,000.00	\$740,000.00	2.6%	\$19,000.00
CIGARETTE TAX	\$82,704.00	\$68,325.12	\$85,000.00	\$65,000.00	-23.5%	-\$20,000.00
<b>Total Other Local Taxes:</b>	<b>\$2,868,532.08</b>	<b>\$2,903,939.37</b>	<b>\$2,863,349.00</b>	<b>\$3,118,000.00</b>	<b>8.9%</b>	<b>\$254,651.00</b>
<b>Total Revenue Source:</b>	<b>\$2,868,532.08</b>	<b>\$2,903,939.37</b>	<b>\$2,863,349.00</b>	<b>\$3,118,000.00</b>	<b>8.9%</b>	<b>\$254,651.00</b>

## Local Sales Tax

The general sales tax rate of the State of Virginia is 5.3% and an additional 0.7% imposed in localities that make up the Northern Virginia and Hampton Roads areas. Poquoson is one of the Hampton Roads localities. The State returns to the City 1% of the sales tax collected within the City of Poquoson. Due to events surrounding the COVID-19 pandemic, The City in FY 2021 anticipated a slight decrease for local sales tax due to the concerns on the COVID-19 pandemic. For FY 2022, the City has reflected an increase of \$229, 151 due to the online shopping and citizens comforts of being at home.

## Meals Tax

The meals tax rate for FY 2022 is 6%. This tax has been imposed on all prepared food and beverages sold in the City since FY 2002. The City is still monitoring closely meals tax and the effect that the COVID-19 pandemic for the current year of FY 2021 and future years.

## Communications Sales & Use Tax

The 2006 Virginia General Assembly completed a major restructuring of telecommunication taxes. Effective January 1, 2007, a statewide Communications Sales and Use Tax applies to retail communication and video services. The tax rate is 5% on local exchange telephone service, paging, inter-exchange (interstate and intrastate), cable and satellite television, wireless and Voice over Internet Protocol (VoIP).

This tax replaces the local consumer utility tax the City collected from both residential and commercial customers of telephone companies. The local E-911 tax was replaced with a \$0.75 "E-911 tax" applied to each local landline and a \$0.75 "State E-911 fee" applied to each wireless number. The Cable Franchise Fee was replaced by the Communications Sales Tax. The tax is collected by the companies and paid to the State, which administers distribution of the tax revenue. The redistribution of taxes is intended to be revenue neutral to the City. In FY 2021, it is expected to decrease by \$47,000 for a total of \$353,000. This is due to the reduced number of overall landlines in residential homes.

## Consumer Utility Tax

The City collects a tax based upon consumption from residential and commercial users of the service provided by Dominion Virginia Power and Virginia Natural Gas. The monthly charge for residential and commercial users shall not exceed \$3 and \$10 respectively.



## Consumption Tax

This is a tax instituted by the State to replace the business license tax that electric and gas utilities are no longer required to pay. It is estimated that the City will receive \$40,000 for FY 2022 which remains stable from FY 2021.

## Business License Tax

Poquoson requires that all persons doing business in Poquoson obtain a business license prior to beginning business. Licenses are based on estimated gross receipts from business beginning date to December 31 of that year. Until you have been in business for a full calendar year, you continue to estimate your gross receipts for the business license renewal. Once in business for a full calendar year, the business license renewal is based on the prior year's gross receipts. [The Code of Virginia (<http://law.lis.virginia.gov/vacode>) (Title 58.1-3700.1) defines gross receipts to mean "the whole, entire, total receipts without deduction."] Business licenses are assessed on a calendar year, January 1 through December 31 and are renewed annually by March 1. The cost of a business license is determined by the following factors:

1. The gross receipts (gross purchases for wholesale merchants)
2. The rate applied for the business industrial category

### Rates

Businesses are assessed at the following rates:

- **Professional Services** - \$0.58/\$100 of gross receipts (Virginia State Code § 2.2-4301 states "Professional services" means work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy or professional engineering.)
- **Services** - \$0.36/\$100 of gross receipts
- **Retail Merchants** - \$0.20/\$100 of gross receipts
- **Contractors** - \$0.16/\$100 of gross receipts (Virginia State code 58.1-3715 states that contractors based outside of Poquoson require a Poquoson business license only if calendar year gross receipts exceed \$25,000)
- **Wholesale Merchant** - \$0.05/\$100 of gross purchases

## Cigarette Tax

This tax is based on a rate of 20 cents per pack. This tax went into effect October 1, 2001. The amount budgeted for F2022 is expected to decrease by \$20,000 for a total of \$65,000.

## Other Local Taxes

Other Local Taxes:	
Bank Franchise Tax	\$40,000
Recordation Tax	\$167,000
Deed of Conveyance	\$51,000

The Bank Franchise Tax is a fee that is imposed on the net capital of local banks based on returns filed with the Commissioner of the Revenue. The amount budgeted for Bank Franchise Tax is based on prior years' experience and anticipated economic trends.

Recordation Tax represents fees paid to record any document with the Circuit Court. For FY 2021, the Recordation Tax reflected on the Virginia State House Bill 1726 which no longer provides funds to localities effective July 1, 2020.

The Deed of Conveyance is a fee that is charged by the Clerk of the York/Poquoson Circuit Court for recording land transfers.

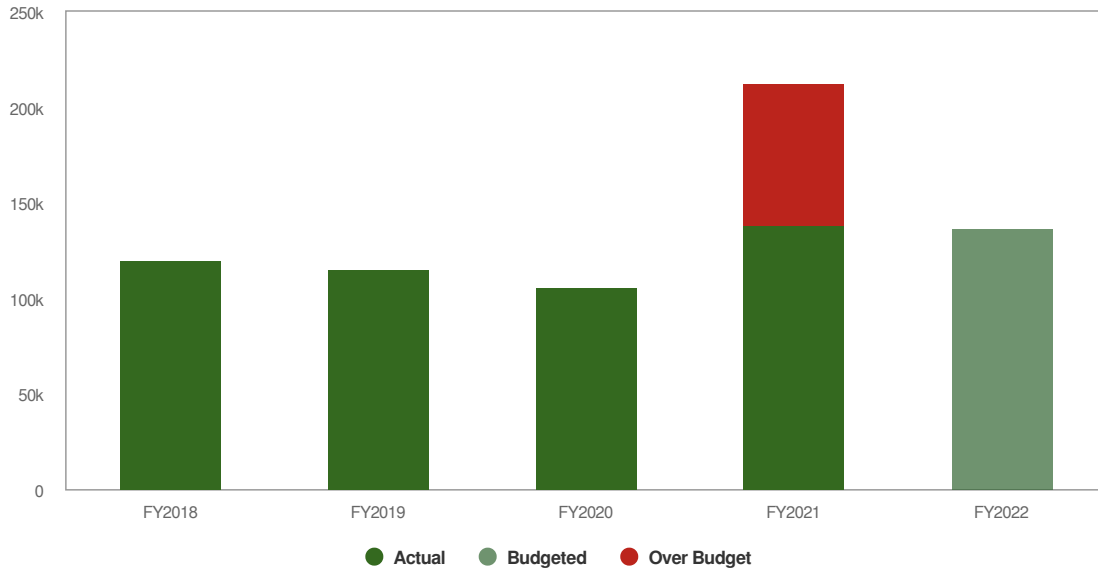




## Permits and Licenses Summary

**\$137,000** **-\$1,200**  
(-0.87% vs. prior year)

### Permits and Licenses Proposed and Historical Budget vs. Actual



The Permits and Licenses decreased due to no longer receiving a fee associated with health permits.

## Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>Permits and Licenses</b>							
DOG LICENSES	\$7,583.00	\$1,115.00	\$1,381.00	\$1,000.00	\$1,000.00	0%	\$0.00
FARM ANIMAL PERMIT	\$285.00	\$45.00	\$210.00	\$0.00	\$0.00	0%	\$0.00
HEALTH PERMIT		\$1,200.00	\$0.00	\$1,200.00	\$0.00	-100%	-\$1,200.00
SITE PLAN INSPECTION FEE	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0%	\$0.00
TRANSFER FEES	\$400.50	\$352.80	\$528.08	\$0.00	\$0.00	0%	\$0.00
ZONING ADVERTISING	\$1,457.00	\$1,736.00	\$876.00	\$2,000.00	\$2,000.00	0%	\$0.00
SUBDIVISION PLAN REVIEW FEES	\$3,537.00	\$10,884.00	\$5,209.00	\$10,000.00	\$10,000.00	0%	\$0.00
BUILDING PERMITS	\$52,882.20	\$37,006.83	\$38,405.22	\$45,000.00	\$45,000.00	0%	\$0.00
BUILDING INSPECTION	\$804.00	\$58.00		\$0.00	\$0.00	0%	\$0.00
ELECTRICAL PERMITS	\$12,124.28	\$11,676.52	\$11,454.00	\$15,000.00	\$15,000.00	0%	\$0.00



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
PLUMBING PERMITS	\$9,893.14	\$12,572.00	\$8,635.00	\$12,000.00	\$12,000.00	0%	\$0.00
MECHANICAL PERMITS	\$17,414.00	\$16,408.00	\$14,167.00	\$16,000.00	\$16,000.00	0%	\$0.00
WETLANDS APPLICATION		\$1,138.00		\$0.00	\$0.00	0%	\$0.00
EROSION & SEDIMENT	\$4,874.16	\$8,930.05	\$19,780.65	\$15,000.00	\$15,000.00	0%	\$0.00
SIGN PERMIT	\$567.00	\$484.36	\$540.00	\$1,000.00	\$1,000.00	0%	\$0.00
RIGHT OF WAY PERMIT	\$3,200.00	\$4,745.00	\$4,215.00	\$4,000.00	\$4,000.00	0%	\$0.00
HOME BUSINESS USE PERMIT	\$50.00	\$50.00		\$0.00	\$0.00	0%	\$0.00
DRAINAGE PIPE PERMIT	\$1,310.00	\$1,140.00	\$930.00	\$1,000.00	\$1,000.00	0%	\$0.00
SUBDIV. STREET LIGHT	\$2,424.15			\$0.00	\$0.00	0%	\$0.00
BOUNDARY LINE ADJ.			\$116.00	\$0.00	\$0.00	0%	\$0.00
FIRE HYDRANT	\$1,080.00			\$0.00	\$0.00	0%	\$0.00
WETLAND MITIGATION FEES		\$5,600.48		\$0.00	\$0.00	0%	\$0.00
GOLF CART FEES	\$110.00	\$70.00	\$20.00	\$0.00	\$0.00	0%	\$0.00
<b>Total Permits and Licenses:</b>	<b>\$119,995.43</b>	<b>\$115,212.04</b>	<b>\$106,466.95</b>	<b>\$138,200.00</b>	<b>\$137,000.00</b>	<b>-0.9%</b>	<b>-\$1,200.00</b>
<b>Total Revenue Source:</b>	<b>\$119,995.43</b>	<b>\$115,212.04</b>	<b>\$106,466.95</b>	<b>\$138,200.00</b>	<b>\$137,000.00</b>	<b>-0.9%</b>	<b>-\$1,200.00</b>

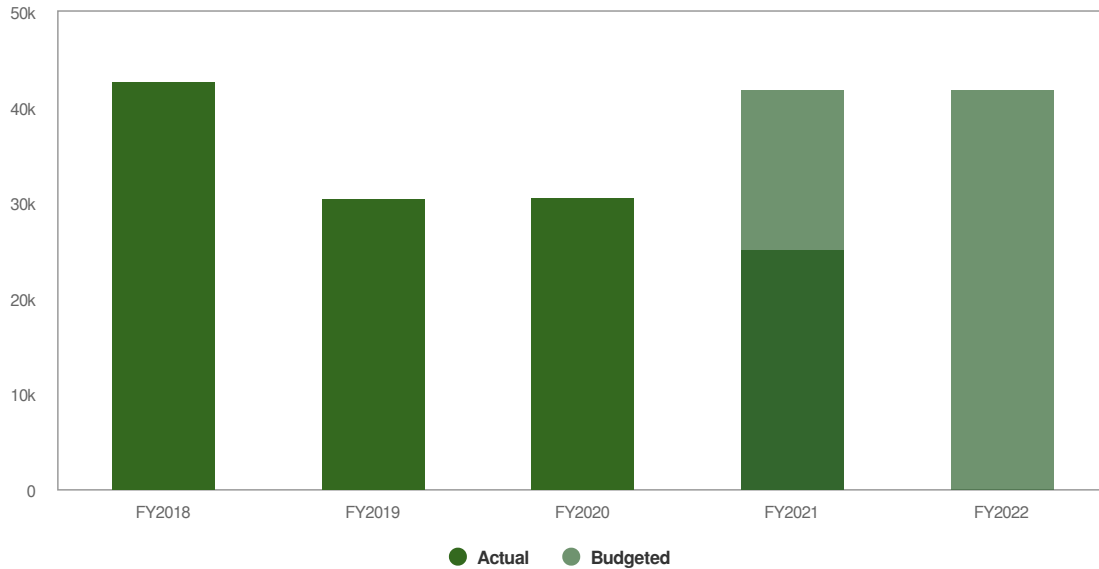


## Fines and Fees Summary

No change to Fines and Fees for FY 2022.

**\$42,000** **\$0**  
(0% vs. prior year)

Fines and Fees Proposed and Historical Budget vs. Actual



## Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>Fines and Fees</b>							
COURT FINES & FEES	\$42,436.08	\$29,181.53	\$29,573.18	\$42,000.00	\$42,000.00	0%	\$0.00
PARKING FINES	\$200.00	\$325.00	\$275.00	\$0.00	\$0.00	0%	\$0.00
CLERK OF COURT SPECIAL ASSES	\$19.00	\$82.27	\$66.50	\$0.00	\$0.00	0%	\$0.00
COURT APPOINTED ATTORNEY	\$39.42	\$885.62	\$746.09	\$0.00	\$0.00	0%	\$0.00
<b>Total Fines and Fees:</b>	<b>\$42,694.50</b>	<b>\$30,474.42</b>	<b>\$30,660.77</b>	<b>\$42,000.00</b>	<b>\$42,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Total Revenue Source:</b>	<b>\$42,694.50</b>	<b>\$30,474.42</b>	<b>\$30,660.77</b>	<b>\$42,000.00</b>	<b>\$42,000.00</b>	<b>0%</b>	<b>\$0.00</b>

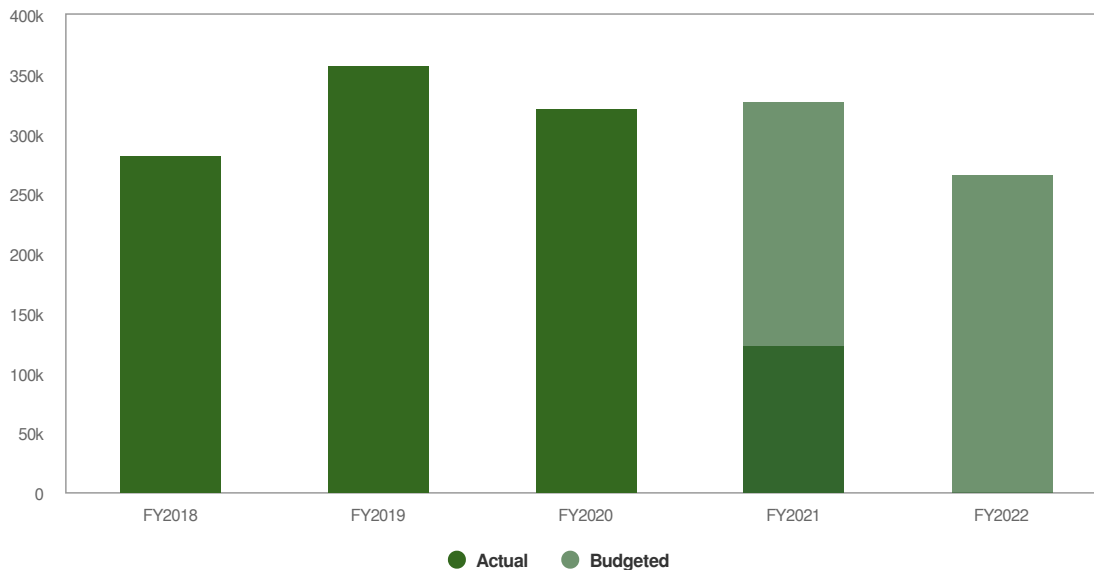


## Use of Money and Property Summary

A decrease in Use of Money and Property due to interest rates on earnings still being low and revenue from the cellular tower.

**\$266,300** **-\$62,000**  
(-18.89% vs. prior year)

### Use of Money and Property Proposed and Historical Budget vs. Actual



#### Interest on Deposit:

The City expects to receive \$100,000 for interest earned on cash invested in banks. This is a decrease of \$32,000 which is a result of lower interest rates offered by banks on the City's invested money.

#### Tower Rental:

In FY 2022, the City anticipates \$135,000 of Tower Rental revenue. This is a decrease of \$30,000 from FY 2021.

## Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>Use of Money and Property</b>							
INTEREST ON DEPOSITS	\$100,286.47	\$153,940.51	\$120,150.10	\$132,000.00	\$100,000.00	-24.2%	-\$32,000.00
RENTAL OF PROPERTY	\$26,300.00	\$26,300.00	\$26,300.00	\$26,300.00	\$26,300.00	0%	\$0.00
TOWER RENTAL	\$151,515.95	\$172,284.75	\$172,830.76	\$165,000.00	\$135,000.00	-18.2%	-\$30,000.00
MESSICK POINT PIER RENTAL	\$1,030.00	\$1,900.00	\$1,100.00	\$1,200.00	\$1,200.00	0%	\$0.00



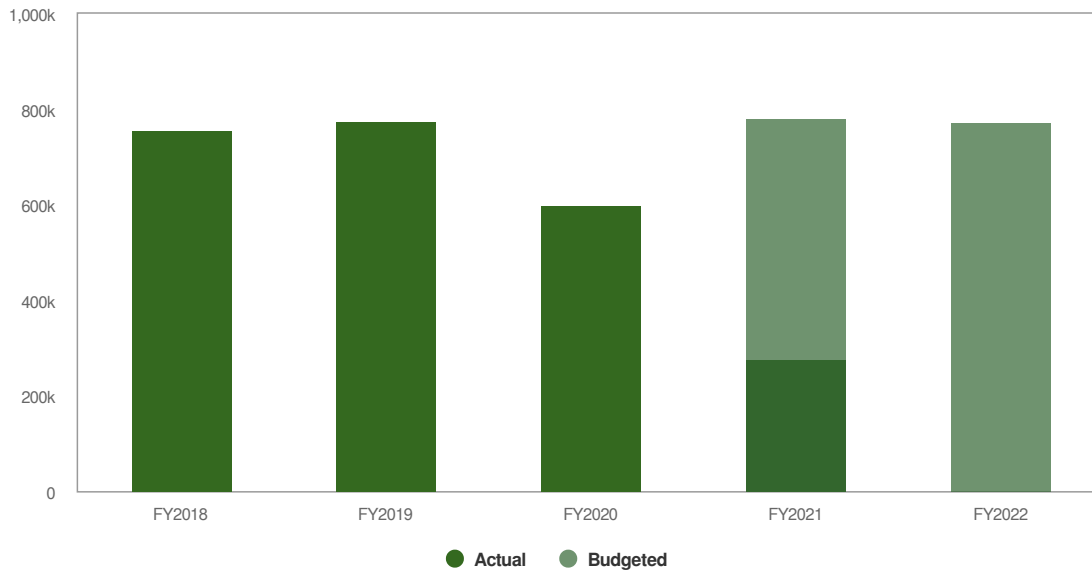
Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
COMMUNITY CENTER RENTAL	\$4,425.00	\$4,572.00	\$1,880.00	\$3,800.00	\$3,800.00	0%	\$0.00
<b>Total Use of Money and Property:</b>	<b>\$283,557.42</b>	<b>\$358,997.26</b>	<b>\$322,260.86</b>	<b>\$328,300.00</b>	<b>\$266,300.00</b>	<b>-18.9%</b>	<b>-\$62,000.00</b>
<b>Total Revenue Source:</b>	<b>\$283,557.42</b>	<b>\$358,997.26</b>	<b>\$322,260.86</b>	<b>\$328,300.00</b>	<b>\$266,300.00</b>	<b>-18.9%</b>	<b>-\$62,000.00</b>



## Charges For Services Summary

**\$774,600** **-\$7,860**  
(-1% vs. prior year)

### Charges For Services Proposed and Historical Budget vs. Actual



#### **Library Fee:**

It is expected that the Library Fees collected in FY 2022 will be 10,000 or a reduction of \$6,000 from the budget amount for FY 2021.

#### **Passport Processing Fees:**

The City anticipates collecting \$55,000 in passport processing fees for FY 2022. As more people wish to travel and the need for passports as identification, citizens need to obtain this document.

#### **Parks and Recreation Revenue for Parks Programs:**

It is expected in FY 2022, that citizens will participate in programs as the Governor of Virginia opens up the participation numbers for various locations and facilities. Residents of Poquoson are participating in the maximum number allowed.

#### **Parks and Recreation Pool:**

Revenue for the pool is expected to remain at \$63,600 for all different activities relating to the pool.

#### **Parks and Recreation Festival:**

The Poquoson Seafood Festival is expected to produce revenue of \$127,450 for parking, vendor fees and festival sponsors. The festival is anticipated to be held in October 2021, the first one in 2 years, since it was necessary to cancel the one in 2020 due to the pandemic.

## Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Revenue Source							



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Charges for Services</b>							
LIBRARY FEES	\$18,314.17	\$16,051.47	\$11,355.60	\$16,000.00	\$10,000.00	-37.5%	-\$6,000.00
COPYING CHARGES	\$3,709.69	\$6,421.20	\$4,903.13	\$6,000.00	\$6,000.00	0%	\$0.00
PASSPORT PROCESSING FEES	\$54,183.75	\$57,218.00	\$35,821.85	\$55,460.00	\$55,000.00	-0.8%	-\$460.00
TEST PROCTORING FEES - LIBRA	\$995.00	\$790.00	\$814.00	\$600.00	\$600.00	0%	\$0.00
SALE OF MAPS, SURVEYS	\$50.45	\$0.40		\$0.00	\$0.00	0%	\$0.00
EMS FEES	\$312,431.71	\$348,826.27	\$289,997.37	\$360,000.00	\$360,000.00	0%	\$0.00
DO NOT USE COMMUNITY CENTER	-\$360.00			\$0.00	\$0.00	0%	\$0.00
FACILITY USER FEE	\$14,583.63	\$16,299.30	\$15,831.15	\$15,000.00	\$15,000.00	0%	\$0.00
YOUTH ATHLETICS	\$47,731.00	\$48,312.50	\$36,862.04	\$51,000.00	\$51,000.00	0%	\$0.00
ADULT ATHLETICS	\$9,925.85	\$11,270.25	\$3,602.00	\$10,000.00	\$8,000.00	-20%	-\$2,000.00
INSTRUCTIONAL CLASS	\$67,312.50	\$63,287.85	\$22,672.53	\$58,000.00	\$58,000.00	0%	\$0.00
ADULT RECREATION PROGRAM	\$879.00	\$1,811.00	\$536.00	\$600.00	\$600.00	0%	\$0.00
DONATIONS	\$2,866.06	\$5,153.00	\$2,574.00	\$500.00	\$500.00	0%	\$0.00
MISCELLANEOUS REVENUE	\$356.00	\$2,240.00	\$30.00	\$500.00	\$500.00	0%	\$0.00
GATE ADMISSION	\$17,181.25	\$16,845.00	\$12,874.00	\$15,000.00	\$15,000.00	0%	\$0.00
CONCESSION STAND	\$1,505.46	\$1,114.36	\$554.04	\$1,500.00	\$1,500.00	0%	\$0.00
POOL RENTAL	\$740.00	\$1,290.49	\$370.00	\$850.00	\$850.00	0%	\$0.00
SWIMMING LESSONS	\$17,025.08	\$17,155.00	\$6,960.00	\$17,000.00	\$17,000.00	0%	\$0.00
SWIM TEAM	\$13,543.00	\$15,491.00	\$0.00	\$15,000.00	\$15,300.00	2%	\$300.00
OTHER POOL ACTIVITY	\$150.00	\$1,255.00	\$831.00	\$200.00	\$200.00	0%	\$0.00
POOL PASSES	\$12,861.00	\$12,095.00	\$2,165.00	\$13,000.00	\$13,000.00	0%	\$0.00
MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$57.02	\$750.00	\$750.00	0%	\$0.00
SEAFOOD FEST VENDOR FEES	\$59,478.48	\$54,300.38	\$54,549.31	\$55,500.00	\$55,500.00	0%	\$0.00
SEAFOOD FEST PARKING	\$37,590.89	\$25,064.25	\$27,870.85	\$31,850.00	\$31,850.00	0%	\$0.00
HOLIDAY PARADE			\$2,000.00			N/A	\$0.00
SEAFOOD FEST ACTIVITIES	\$4,310.00	\$381.00	\$45.00	\$2,300.00	\$2,600.00	13%	\$300.00
SEAFOOD FEST SPONSORS	\$39,793.00	\$34,691.17	\$50,111.00	\$37,500.00	\$37,500.00	0%	\$0.00
WORKBOAT RACE ACTIVITIES	\$2,957.00	\$3,214.00	\$1,923.00	\$2,600.00	\$2,600.00	0%	\$0.00
WORKBOAT RACE SPONSORS	\$18,296.00	\$15,750.00	\$15,530.00	\$15,750.00	\$15,750.00	0%	\$0.00
<b>Total Charges for Services:</b>	<b>\$758,409.97</b>	<b>\$776,327.89</b>	<b>\$600,839.89</b>	<b>\$782,460.00</b>	<b>\$774,600.00</b>	<b>-1%</b>	<b>-\$7,860.00</b>



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Total Revenue Source:</b>	<b>\$758,409.97</b>	<b>\$776,327.89</b>	<b>\$600,839.89</b>	<b>\$782,460.00</b>	<b>\$774,600.00</b>	<b>-1%</b>	<b>-\$7,860.00</b>

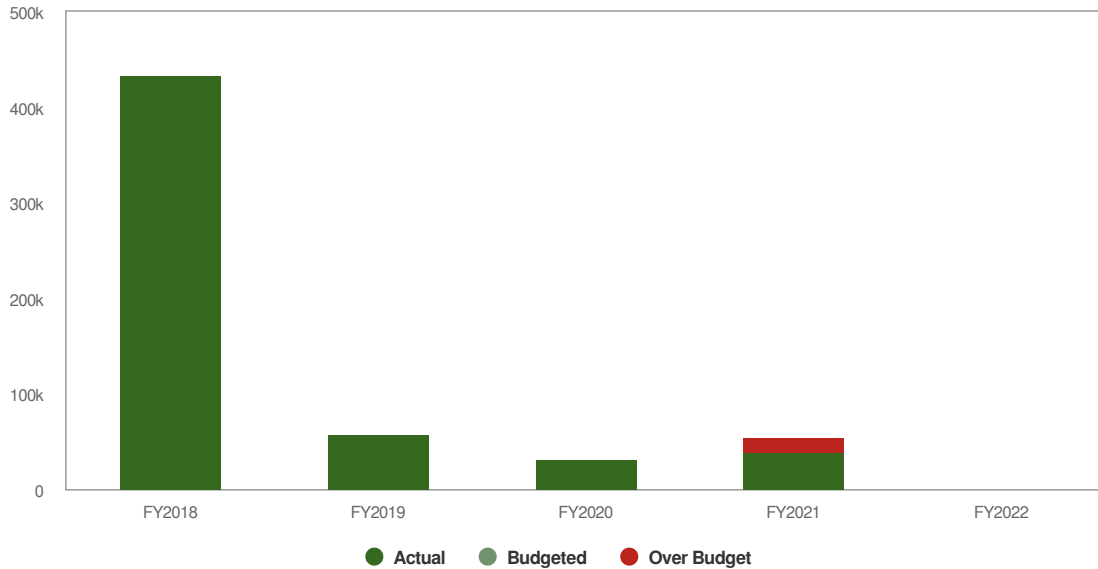




## Miscellaneous Revenue Summary

**\$0** **-\$39,224**  
(-100% vs. prior year)

### Miscellaneous Revenue Proposed and Historical Budget vs. Actual



#### Miscellaneous Revenue:

In FY 2022, the City does not initially appropriate funds for miscellaneous revenue. Instead, during the fiscal year, budget supplements are presented to City Council. When City Council approves the award for such things as miscellaneous grants, donations, sale of equipment, then the budget supplement is entered into the applicable category.

## Revenue by Fund

Name	Account ID	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Actual vs. FY2021 Budgeted (\$ Change)
<b>Governmental Funds</b>							
<b>General Fund</b>							
<b>Miscellaneous Revenue</b>							
SALE OF EQUIPMENT	010-1700-0100	\$1,588.04	\$35,301.59	-\$3.36	\$0.00	0%	\$0.00
SALE OF REAL PROPERTY	010-1700-0200	\$401,825.00			\$0.00	0%	\$0.00
DONATIONS - LIBRARY	010-1700-1720	\$15,221.00	\$15,139.00	\$10,027.11	\$690.00	-100%	-\$2,670.00
DONATIONS - FIRE	010-1700-1722				\$7,733.00	-100%	-\$50.00
DONATIONS- POLICE	010-1700-1724	\$275.00	\$2,090.00	\$3,380.00	\$325.00	-100%	\$0.00



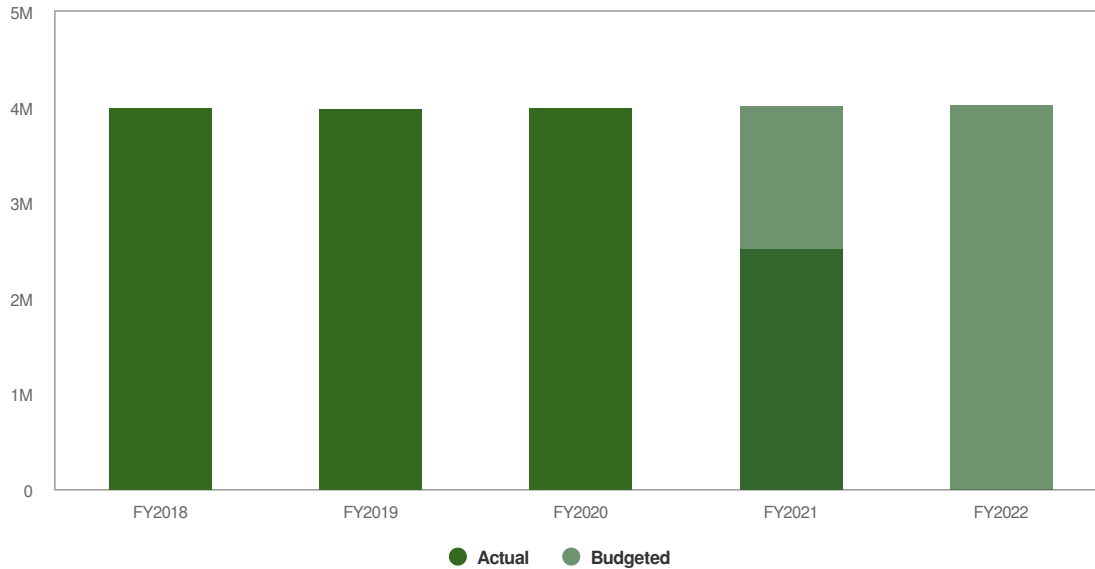
Name	Account ID	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Actual vs. FY2021 Budgeted (\$ Change)
DONATIONS-OTHER	010-1700-1729		\$1,235.11	\$1,212.26	\$0.00	0%	\$0.00
MISCELLANEOUS REVENUE	010-1700-1730	\$1,815.64	\$4,199.74	\$11,885.21	\$0.00	0%	-\$12,158.00
RETURNED CHECK FEE	010-1700-1731	\$541.50	\$220.00	\$649.00	\$0.00	0%	-\$316.00
POLICE REPORTS	010-1700-1732	\$975.00	\$645.00	\$550.00	\$0.00	0%	-\$595.00
STATE PRIMARY FEE FUND	010-1700-1734	-\$600.00			\$0.00	0%	\$0.00
CSA REIMBURSEMENT	010-1700-1735	\$11,629.00			\$0.00	0%	\$0.00
POLICE GRANTS	010-1700-1743				\$26,476.00	-100%	\$0.00
VRSA GRANT	010-1700-1745			\$4,000.00	\$4,000.00	-100%	\$62.00
EXPENDITURE REFUND	010-1700-1755			\$141.29	\$0.00	0%	-\$737.00
<b>Total Miscellaneous Revenue:</b>		<b>\$433,270.18</b>	<b>\$58,830.44</b>	<b>\$31,841.51</b>	<b>\$39,224.00</b>	<b>-100%</b>	<b>-\$16,464.00</b>
<b>Total General Fund:</b>		<b>\$433,270.18</b>	<b>\$58,830.44</b>	<b>\$31,841.51</b>	<b>\$39,224.00</b>	<b>-100%</b>	<b>-\$16,464.00</b>
<b>Total Governmental Funds:</b>		<b>\$433,270.18</b>	<b>\$58,830.44</b>	<b>\$31,841.51</b>	<b>\$39,224.00</b>	<b>-100%</b>	<b>-\$16,464.00</b>



## State Revenue Summary

**\$4,038,300** **\$18,566**  
(0.46% vs. prior year)

### State Revenue Proposed and Historical Budget vs. Actual



#### State Non-Categorical Revenue:

In FY 2022, it is anticipated the City will receive \$120,000 as DMV reimbursement for the revenue that is collected in the City's DMV Select office.

#### State Categorical Revenue:

In FY 2022, the City anticipates receiving \$259,617 to assist for the salaries and benefits for the Commissioner of the Revenue, Treasurer and Registrar's Offices. This is an increase of \$18,915.

#### Fire Program Fund:

In FY 2021, the City received a supplemental award of \$46,304 for the Fire Program Fund. In FY 2022, the budget amount is \$0.00 due to the fact that the City will present to City Council a budget supplement when and if the City is awarded funds in FY 2022.

#### School Resource Officer Grant:

The City anticipates receiving \$45,000 towards the School Resource Officer Grant. This grant is for a school resource police officer to be inside the school building during the school year and this has been invaluable to the students at the schools. During the 2020 – 2021 school year, having a SRO in the school to provide support and guidance for the students during this pandemic has provided a great service to the students.

## Revenues by Source

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>						
<b>State Revenue</b>						
GAMING FEE			\$10,000.00	\$0.00	-100%	-\$10,000.00



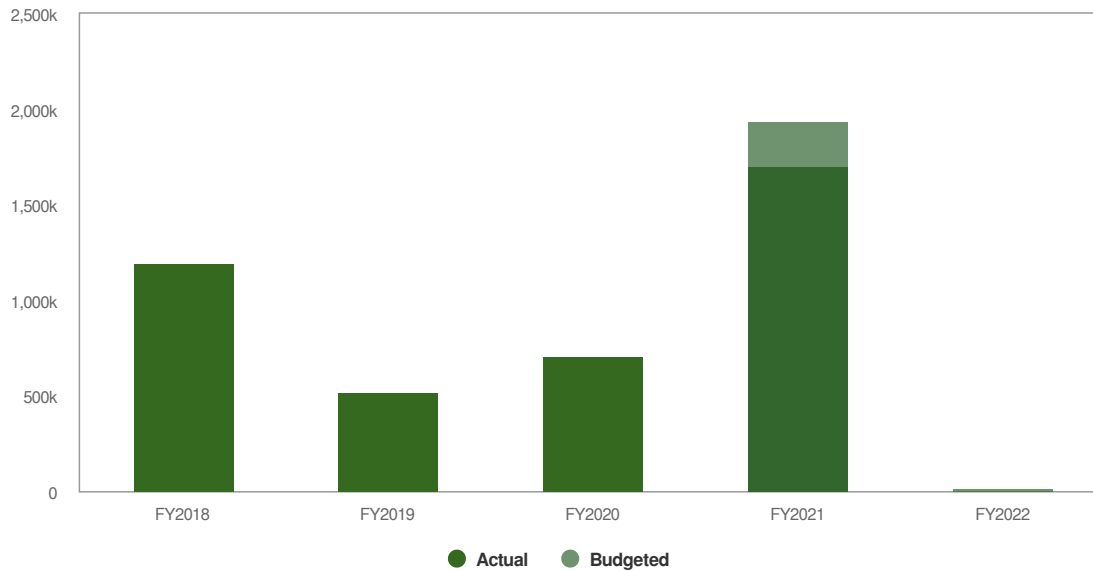
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
ROLLING STOCK TAX	\$12.29	\$90.29	\$0.00	\$0.00	0%	\$0.00
MOBILE HOME TITLING	\$20,286.00	\$14,138.85	\$12,000.00	\$12,000.00	0%	\$0.00
PPTRA	\$1,923,431.17	\$1,923,435.00	\$1,923,435.00	\$1,923,435.00	0%	\$0.00
DMV REIMBURSEMENT	\$132,047.95	\$109,336.70	\$130,000.00	\$120,000.00	-7.7%	-\$10,000.00
SHARED SALARY-COM	\$88,244.89	\$93,052.88	\$92,800.00	\$97,900.00	5.5%	\$5,100.00
SHARED FRINGES-COM	\$9,836.66	\$8,586.59	\$8,804.00	\$8,804.00	0%	\$0.00
SHARED SALARY-TREA	\$93,573.66	\$97,103.52	\$93,865.00	\$100,000.00	6.5%	\$6,135.00
SHARED FRINGES-TREA	\$7,964.46	\$7,874.09	\$7,733.00	\$7,913.00	2.3%	\$180.00
SHARED-REGISTRAR	\$37,500.00	\$47,456.00	\$37,500.00	\$45,000.00	20%	\$7,500.00
CHILDREN'S SERVICE ACT	\$266,593.40	\$265,764.22	\$252,000.00	\$252,000.00	0%	\$0.00
STATE DRUG SEIZURE	\$1,116.13	\$668.80	\$0.00	\$0.00	0%	\$0.00
EMERGENCY MANAGEMENT GRANT	\$16,173.63	\$24,846.37	\$0.00	\$20,500.00	N/A	\$20,500.00
EMS GRANT (4 FOR LIFE)	\$13,074.88	\$13,224.64	\$0.00	\$23,200.00	N/A	\$23,200.00
FIRE PROGRAM FUND	\$42,055.00	\$44,252.00	\$46,304.00	\$46,300.00	0%	-\$4.00
LITTER CONTROL GRANT	\$6,207.00	\$4,883.00	\$3,727.00	\$4,500.00	20.7%	\$773.00
LIBRARY AID	\$145,789.00	\$152,887.00	\$157,980.00	\$157,389.00	-0.4%	-\$591.00
FIRE GRANT - TRAINING/HARDWARE	\$700.00	\$700.00	\$0.00	\$0.00	0%	\$0.00
STATE 599 FUNDS (POLICE)	\$249,620.00	\$259,356.00	\$259,359.00	\$259,359.00	0%	\$0.00
SCHOOL RESOURCE OFFICER GRANT	\$62,352.25	\$67,948.18	\$69,227.00	\$45,000.00	-35%	-\$24,227.00
VMRC LICENSES	-\$19.00	\$19.00	\$0.00	\$0.00	0%	\$0.00
VMRC LOCAL FEE REVENUE	\$566.00	\$508.00	\$0.00	\$0.00	0%	\$0.00
MISC STATE GRANTS	\$2,079.06	-\$334.06	\$0.00	\$0.00	0%	\$0.00
STREET & HIGHWAY MAINTENANCE	\$880,000.00	\$880,000.00	\$915,000.00	\$915,000.00	0%	\$0.00
<b>Total State Revenue:</b>	<b>\$3,999,204.43</b>	<b>\$4,015,797.07</b>	<b>\$4,019,734.00</b>	<b>\$4,038,300.00</b>	<b>0.5%</b>	<b>\$18,566.00</b>
<b>Total Revenue Source:</b>	<b>\$3,999,204.43</b>	<b>\$4,015,797.07</b>	<b>\$4,019,734.00</b>	<b>\$4,038,300.00</b>	<b>0.5%</b>	<b>\$18,566.00</b>



## Federal Revenue Summary

**\$14,100** **-\$1,929,427**  
(-99.27% vs. prior year)

Federal Revenue Proposed and Historical Budget vs. Actual



### ***Federal Revenue-- Cares Funds Covid-19:***

During FY 2021, the City received various Federal Awards totaling \$1,778,225 to provide assistance to employees and citizens of Poquoson. The funds provided salaries, equipment, personal protective equipment and many other necessary items in order for City staff to conduct business of the City government.

### ***Dept Homeland Security Grant:***

In FY 2021, the City received a Dept of Homeland Security Grant in the amount of \$154,667 to provide equipment for the Fire Department. There are no funds in the original budget for FY 2022.

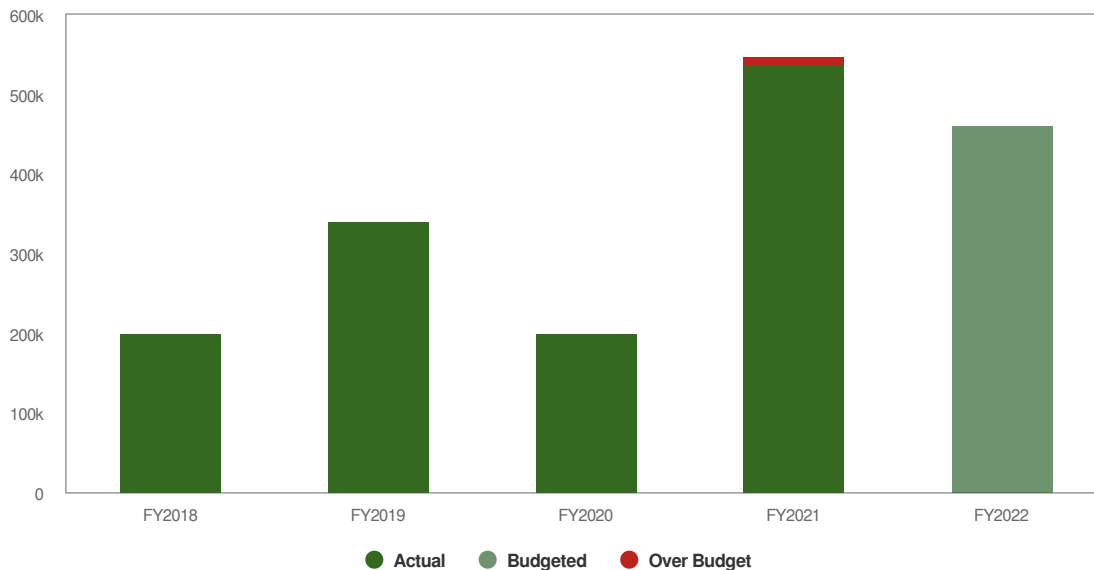


## Transfers In-General Fund Summary

Transfers in from the Sewer Fund and Solid Waste Fund to finance general government expenditures incurred for the overall administration of the sewer system and solid waste programs.

**\$463,000** **-\$73,900**  
(-13.76% vs. prior year)

### Transfers In-General Fund Proposed and Historical Budget vs. Actual



#### Transfers In:

In FY 2022, there is a Transfer from the Debt Service fund in the amount of \$213,000 or a decrease of \$73,900 from FY 2021.

FY 2022, a Transfer from the Sewer Fund of \$200,000 is the same as FY 2021. This provides funds to reimburse the General Fund for expenses incurred in the overall administration of the sewer system.

In FY 2022, there is a Solid Waste Fund transfer for the General Fund for expenses incurred for administration of the City's solid waste program in the amount of \$50,000.

#### Transfer from Unappropriated Fund Balance:

In FY 2022, there is a \$296,000 transfer from unappropriated fund balance for payroll expenses as it relates to the 27<sup>th</sup> pay period in FY 2022 for City staff.

## Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>General Fund Transfers</b>							
OTHER FINANCING SOURCES		\$142,447.20				N/A	\$0.00



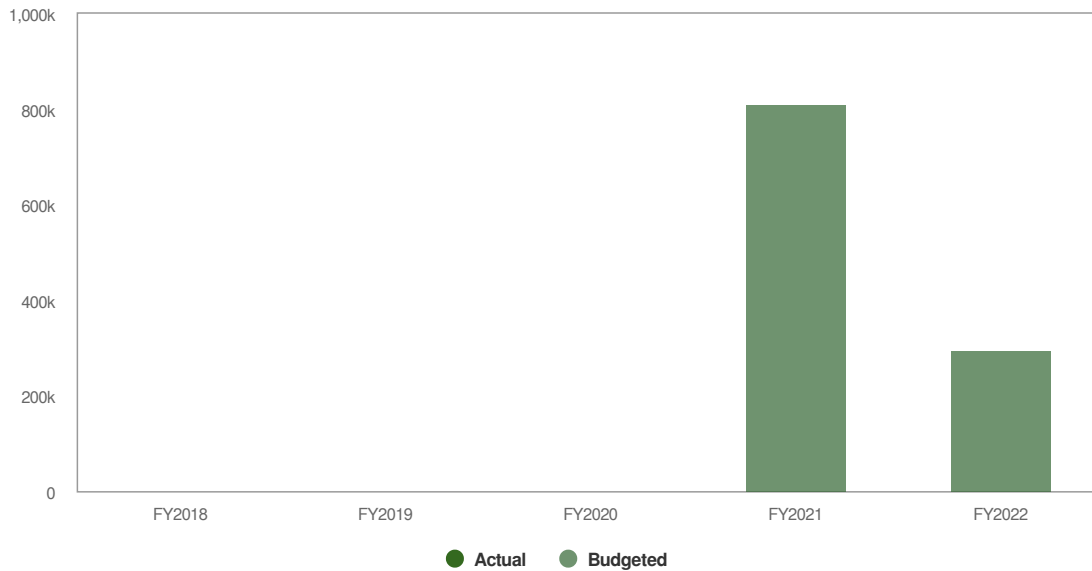
Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
TRANSFER FROM DEBT SERVICE				\$286,900.00	\$213,000.00	-25.8%	-\$73,900.00
TRANSFER FROM SEWER FUND	\$150,000.00	\$150,000.00	\$150,000.00	\$200,000.00	\$200,000.00	0%	\$0.00
TRANSFER FROM SOLID WASTE FU	\$50,000.00	\$50,000.03	\$50,000.00	\$50,000.00	\$50,000.00	0%	\$0.00
<b>Total General Fund Transfers:</b>	<b>\$200,000.00</b>	<b>\$342,447.23</b>	<b>\$200,000.00</b>	<b>\$536,900.00</b>	<b>\$463,000.00</b>	<b>-13.8%</b>	<b>-\$73,900.00</b>
<b>Total Revenue Source:</b>	<b>\$200,000.00</b>	<b>\$342,447.23</b>	<b>\$200,000.00</b>	<b>\$536,900.00</b>	<b>\$463,000.00</b>	<b>-13.8%</b>	<b>-\$73,900.00</b>



## Budgetary - General Fund Summary

**\$296,000** **-\$514,986**  
(-63.5% vs. prior year)

### Budgetary - General Fund Proposed and Historical Budget vs. Actual



## Revenue by Fund

It is not the practice of the City to utilize unrestricted fund balance to balance the budget. In Fiscal Year 2021, the City received funding from the CARES Act. A portion of the CARES Act funding was used to reimburse the City for personnel cost associated with public safety during July 1, 2020 through December 30, 2020. The budgetary amount for Fiscal Year 2021 is reflected of the decision to reimburse expenditures that were already appropriated in the budget. Additionally, City Council took action in Fiscal Year 2021 to restrict fund balance for the 27th payroll period that will occur in FY 2022. The 27th payroll anomaly occurs about every eleven years and adds a pay period to the bi-weekly payroll of 26th pay periods.

Name	FY2018 Budgeted	FY2019 Budgeted	FY2020 Budgeted	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>General Fund</b>							
<b>General Fund Budgetary</b>							
TRANSFER FROM UNAPP FUND BAL	\$330,939.00	\$525,990.00	\$519,243.00	\$810,986.00	\$296,000.00	-63.5%	-\$514,986.00
<b>Total General Fund Budgetary:</b>	<b>\$330,939.00</b>	<b>\$525,990.00</b>	<b>\$519,243.00</b>	<b>\$810,986.00</b>	<b>\$296,000.00</b>	<b>-63.5%</b>	<b>-\$514,986.00</b>
<b>Total General Fund:</b>	<b>\$330,939.00</b>	<b>\$525,990.00</b>	<b>\$519,243.00</b>	<b>\$810,986.00</b>	<b>\$296,000.00</b>	<b>-63.5%</b>	<b>-\$514,986.00</b>

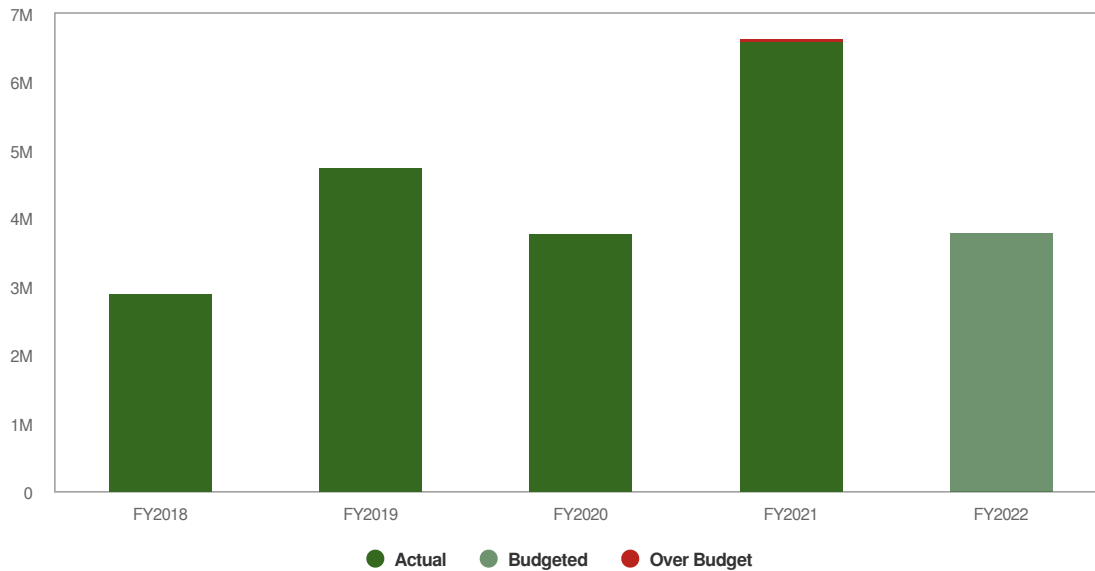




## Debt Service Summary

**\$3,812,516** **-\$2,801,566**  
 (-42.36% vs. prior year)

### Debt Service Proposed and Historical Budget vs. Actual



## Revenues by Source

Transfers: The Debt Service Fund is financed exclusively from transfers made by other funds. In the past years, the transfer of debt has come from the General Fund.

Use of Reserve: In FY 2022 there is no planned use of the reserve.

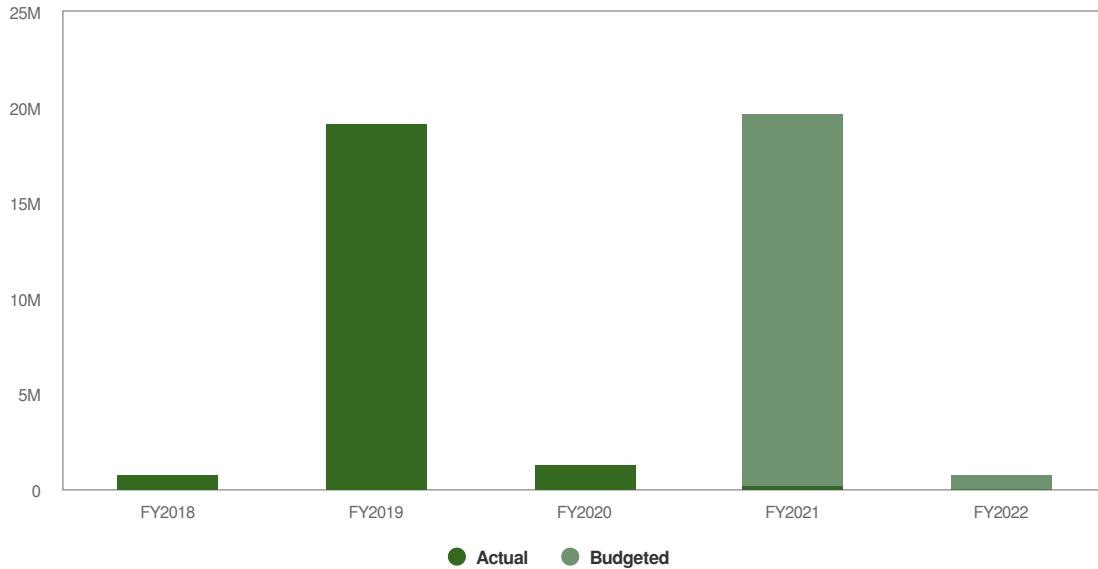
Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>						
<b>Transfers In</b>						
EXPENDITURE REFUND		\$10.00	\$0.00	\$0.00	0%	\$0.00
TRANSFER FROM GENERAL FUND	\$3,813,627.00	\$3,795,082.00	\$3,795,082.00	\$3,795,000.00	0%	-\$82.00
TRANSFER FROM EDA			\$0.00	\$17,516.00	N/A	\$17,516.00
NOTE PROCEEDS			\$2,819,000.00	\$0.00	-100%	-\$2,819,000.00
OTHER FINANCING SOURCES PREMIUM	\$933,125.00		\$0.00	\$0.00	0%	\$0.00
<b>Total Transfers In:</b>	<b>\$4,746,752.00</b>	<b>\$3,795,092.00</b>	<b>\$6,614,082.00</b>	<b>\$3,812,516.00</b>	<b>-42.4%</b>	<b>-\$2,801,566.00</b>
<b>Total Revenue Source:</b>	<b>\$4,746,752.00</b>	<b>\$3,795,092.00</b>	<b>\$6,614,082.00</b>	<b>\$3,812,516.00</b>	<b>-42.4%</b>	<b>-\$2,801,566.00</b>



## Capital Projects Fund Summary

**\$768,000** **-\$18,968,079**  
(-96.11% vs. prior year)

### Capital Projects Fund Proposed and Historical Budget vs. Actual



## Revenues by Source

### Revenue Explanations:

**Local Revenue:** No anticipated revenue from donations or private grants are anticipated for FY 2022 Budget.

**State Highway Funds:** Each year the City allocates a portion of the funding it receives from the Virginia Department of Transportation (VDOT) to the City for the annual paving and drainage programs. The City is projected to receive a total of \$1.445 Million from the State Highway Maintenance Fund, \$530,000 is recorded in Capital Projects Fund and the remaining \$915,000 is recorded in the General Fund. The exact amount of revenue for FY 2022 will not be available until August 2021.

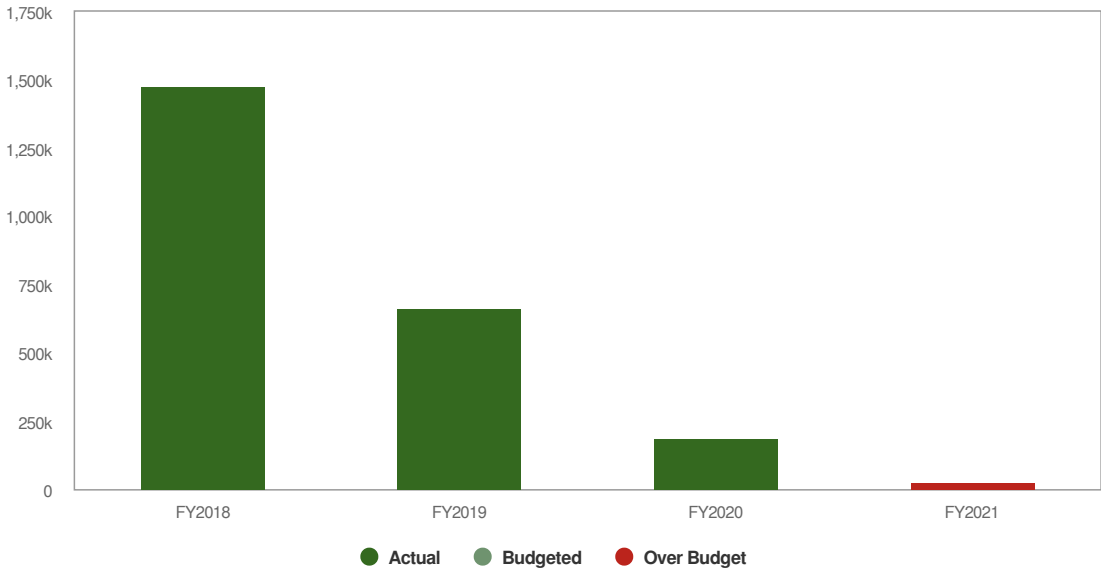
**VDOT Grants:** The City was awarded grants through the Virginia Department of Transportation in FY 2018 for South Lawson Bike Path and Poquoson Avenue Sidewalks. The projects have began and the anticipation for the associated revenue will be received in FY 2021. For FY 2022, the City did not budget for new grants.



# Special Revenue Grant Fund

**\$0** **\$0**  
(0% vs. prior year)

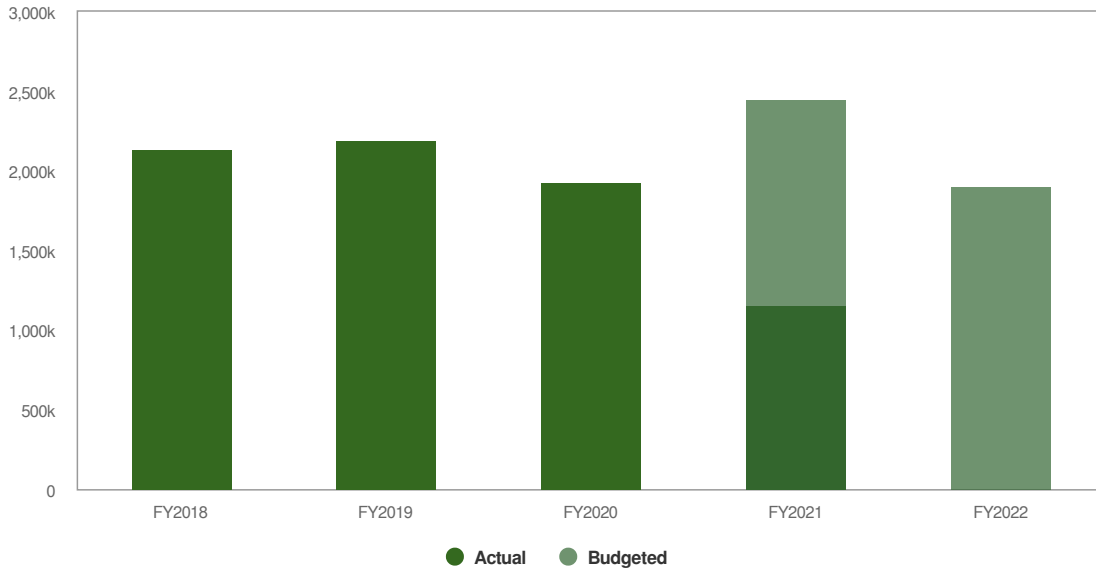
Special Revenue Grant Fund Proposed and Historical Budget vs. Actual



## Sewer Fund Summary

**\$1,908,000** **-\$547,767**  
 (-22.31% vs. prior year)

### Sewer Fund Proposed and Historical Budget vs. Actual



## Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>Budgetary</b>							
TRANSFER FROM RETAINED EARNI	\$0.00	\$0.00	\$0.00	\$434,219.00	\$0.00	-100%	-\$434,219.00
<b>Total Budgetary:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$434,219.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$434,219.00</b>
<b>Sewer Operating</b>							
SEWER SERVICE FEES	\$1,873,188.78	\$1,867,187.66	\$1,775,916.94	\$1,778,548.00	\$1,769,000.00	-0.5%	-\$9,548.00
REPAIR REVENUES	\$90.00	\$60.00		\$0.00	\$0.00	0%	\$0.00
MISCELLANEOUS REVENUE	\$543.16	\$166,679.81	\$0.00	\$10,000.00	\$18,000.00	80%	\$8,000.00
<b>Total Sewer Operating:</b>	<b>\$1,873,821.94</b>	<b>\$2,033,927.47</b>	<b>\$1,775,916.94</b>	<b>\$1,788,548.00</b>	<b>\$1,787,000.00</b>	<b>-0.1%</b>	<b>-\$1,548.00</b>



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Sewer Non-Operating</b>							
SERVICE FEES INTEREST	\$35,121.10	\$37,461.01	\$32,718.33	\$41,000.00	\$25,000.00	-39%	-\$16,000.00
INTEREST INCOME NOTES	\$86.83	\$71.43	\$58.57	\$0.00	\$0.00	0%	\$0.00
SEWER AVAILABILITY FEES	\$222,000.00	\$126,286.00	\$126,000.00	\$192,000.00	\$96,000.00	-50%	-\$96,000.00
SALE OF EQUIPMENT	\$8,601.00			\$0.00	\$0.00	0%	\$0.00
<b>Total Sewer Non-Operating:</b>	<b>\$265,808.93</b>	<b>\$163,818.44</b>	<b>\$158,776.90</b>	<b>\$233,000.00</b>	<b>\$121,000.00</b>	<b>-48.1%</b>	<b>-\$112,000.00</b>
<b>Total Revenue Source:</b>	<b>\$2,139,630.87</b>	<b>\$2,197,745.91</b>	<b>\$1,934,693.84</b>	<b>\$2,455,767.00</b>	<b>\$1,908,000.00</b>	<b>-22.3%</b>	<b>-\$547,767.00</b>



## Revenue Explanations

**Sewer Service Fees:** Each household which is connected to sewer is assessed a flat sewer service fee unless a waiver is granted by City Council. In FY 2022, the Sewer Service fee is proposed at \$58 bi-monthly.

The Sewer Ordinance has a sliding scale that is offered to households that meet certain income requirements. It is estimated that \$17,400 of sewer fees is waived due to the scale. Revenues from reduced fee accounts are estimated to be \$10,440.

In FY 2022, there are an estimated 5,039 users of sewer for total revenues of \$1,753,572, including an estimated 6 new homes that will connect to sewer and pay bi-monthly fees totaling \$3,944.

	FY 2021 Adopted Bi-Monthly Fees	FY 2022 Bi- Monthly Proposed Fees	Projected Number of Accounts	FY 2022 Revenue	FY 2022 Fees Waived
Combined Income					
\$25,000 or less	\$ -	\$ -	23	\$0	\$8,004
25,001 - 33,000	14.50	14.50	20	1,218	3,654
33,001 - 41,000	29.00	29.00	23	4,002	4,002
41,001 - 47,600	43.50	43.50	14	5,220	1,740
over 47,601	58.00		4953	1,723,644	-
FY 2022 new connections			6	3,828	-
			Total	\$1,737,912	\$17,400

Commercial users are charged the flat sewer service fee plus a fee based on water consumption. In FY 2022, the commercial fee is proposed at \$1.75 for every 100 cubic feet of water consumed. In FY 2022, it is estimated that \$53,083 in commercial water consumption fees will be collected.

**Sewer Availability Fees:** The sewer availability fee for a vacant lot is \$6,000. For FY 2022, it is estimated that new properties will generate \$96,000 in revenue.

Water Meter Size (inches)	Availability Fee
5/8	\$ 6,000
3/4	6,600
1	7,200
1 1/2	7,800
2	8,400
3	9,000
4	10,500
6	14,500

**Late Payment Fees:** Represents \$5 fee bi-monthly plus 1% interest per month on unpaid bi-monthly sewer service fees for homeowners and commercial accounts.

**Miscellaneous Revenue:** Accounts for miscellaneous revenue not classified as service fees or interest income.

**Interest Income:** Includes interest earned on non-restricted investments



## Solid Waste Fund Summary

**Solid Waste Fees:** The fees are based on the container/cart program implemented on October 1, 2007. Citizens have the option to choose from 3 plans, or an additional 2 plans if eligible. The Solid Waste Ordinance has a sliding scale that is offered to households who meet certain income requirements. It is estimated that \$18,544 of Solid Waste fees will be waived due to the scale. The combined rate for Solid Waste includes, Garbage and Recycling.

Residents have a choice of Plan A, Plan B or Plan C. Residents who qualify, have a choice of Plan D for pick-up every other week based on age. Plan E is offered only to residents who live on a private lane or townhomes where a hardship exists that a trash container/cart is impractical to use. Residents choosing Plan E will still use the pay-by-the-bag system and the bimonthly fee is to cover the cost of recycling. All residents may use the pay-by-the-bag system when their chosen trash container/cart is not large enough for their weekly trash service. Trash bags will still be available for purchase at local businesses.

**Bag Fees:** The fee for the green bags remains at 5 bags for \$8.75 per package (\$1.75 per bag). This fee has been the same for the previous fourteen fiscal years.

**Landscaping Debris Charges:** The City provides curbside pickup service for woody waste for a fee of \$60 per pickup. The fee is intended to cover a small portion of the cost incurred in picking up landscaping debris. The City is estimated to pay VPPSA \$41,631 to operate the composting/disposal facility in FY 2022. Residents may take their landscaping debris to the VPPSA regional composting facility located at the York County Landfill at no charge to the resident. Residents may also bring woody waste to a free designated drop off site that is provided twice a month.

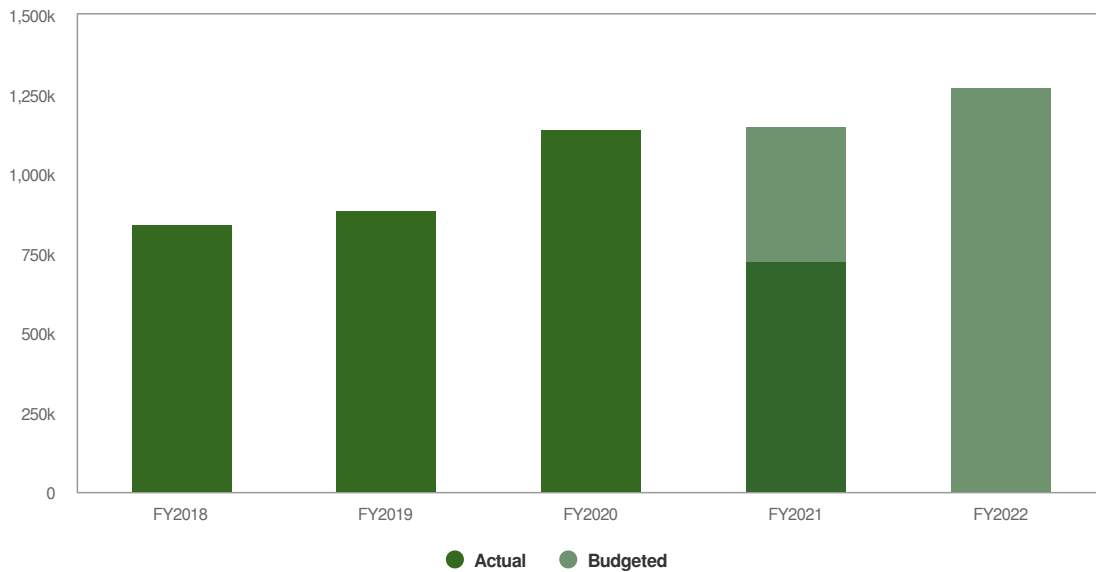
**Bulky Item Charge:** The City also provides curbside pickup for bulky items. The fee is at \$63 per pickup. The fee is intended to limit the number of bulky item pickups in a year, not to cover the cost of the operation. In 2011, the City implemented a free drop off service twice a month for residents to dispose of unwanted items instead of paying for a residential pickup.

**Recycle Can Fee:** Due to request of residents, the City will provide to residents upon request a second recycle can. The fee (\$6 per month/\$12 per billing cycle) is based on the per cart fee charged to the City.

**\$1,274,836** **\$121,821**  
(10.57% vs. prior year)



### Solid Waste Fund Proposed and Historical Budget vs. Actual



### Revenues by Source

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>Budgetary</b>							
TRANSFER FROM RETAINED EARNINGS		\$0.00	\$0.00	\$600.00	\$102,843.00	17,040.5%	\$102,243.00
<b>Total Budgetary:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$102,843.00</b>	<b>17,040.5%</b>	<b>\$102,243.00</b>
<b>Solid Waste Non Operating</b>							
LATE FEES		\$6.00	\$545.66	\$0.00	\$0.00	0%	\$0.00
<b>Total Solid Waste Non Operating:</b>		<b>\$6.00</b>	<b>\$545.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Transfers In</b>							
TRANSFER FROM GENERAL FUND		\$1,853.00		\$0.00	\$0.00	0%	\$0.00
<b>Total Transfers In:</b>		<b>\$1,853.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Solid Waste Revenue</b>							
GREEN BAG FEES	\$17,337.00	\$20,475.00	\$18,375.00	\$20,000.00	\$20,000.00	0%	\$0.00
LANDSCAPING DEBRIS	\$2,700.00	\$2,580.00	\$4,200.00	\$4,000.00	\$2,000.00	-50%	-\$2,000.00
BULKY ITEM CHARGE	\$6,342.00	\$6,232.00	\$4,407.00	\$6,000.00	\$4,000.00	-33.3%	-\$2,000.00
RECYCLING FEES	\$616.80	\$709.32	\$824.16	\$0.00	\$2,000.00	N/A	\$2,000.00
DISPOSAL DECALS	\$380.00	\$348.00	\$611.00	\$0.00	\$500.00	N/A	\$500.00





Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
SOLID WASTE FEES	\$819,041.78	\$856,163.69	\$1,112,246.93	\$1,107,381.00	\$1,123,853.00	1.5%	\$16,472.00
MISCELLANEOUS REVENUE	\$135.00		\$104.26	\$15,034.00	\$19,640.00	30.6%	\$4,606.00
<b>Total Solid Waste Revenue:</b>	<b>\$846,552.58</b>	<b>\$886,508.01</b>	<b>\$1,140,768.35</b>	<b>\$1,152,415.00</b>	<b>\$1,171,993.00</b>	<b>1.7%</b>	<b>\$19,578.00</b>
<b>Total Revenue Source:</b>	<b>\$846,552.58</b>	<b>\$888,367.01</b>	<b>\$1,141,314.01</b>	<b>\$1,153,015.00</b>	<b>\$1,274,836.00</b>	<b>10.6%</b>	<b>\$121,821.00</b>



## Revenue Explanations

**Solid Waste Fees:** In FY 2022, the fees are based on the container/cart program implemented on October 1, 2007. Citizens have the option to choose from 3 plans, or an additional 2 plans if eligible. The Solid Waste Ordinance has a sliding scale that is offered to households who meet certain income requirements. It is estimated that \$18,383 of Solid Waste fees will be waived due to the scale. The combined rate for Solid Waste includes, Garbage and Recycling.

Residents have a choice of Plan A, Plan B or Plan C. Residents who qualify, have a choice of Plan D for pick-up every other week based on age. Plan E is offered only to residents who live on a private lane or townhomes where a hardship exists that a trash container/cart is impractical to use. Residents choosing Plan E will still use the pay-by-the-bag system and the bimonthly fee is to cover the cost of recycling. All residents may use the pay-by-the-bag system when their chosen trash container/cart is not large enough for their weekly trash service. Trash bags will still be available for purchase at local businesses.

	Number of Units	FY 2021 Adopted Bi-Monthly Fees	FY 2022 Proposed Bi-Monthly Fees	FY 2022 Proposed Revenue	FY 2022 Fees Waived	FY 2022 Total Revenue
Plans:						
Plan A = 35 gallon container/cart	1,618	\$35.00	35.00	339,780	(9,608)	330,172
Plan B = 65 gallon container/cart	2,300	51.00	51.00	703,800	(6,043)	697,757
Plan C = (2) 65 container/carts	108	85.00	85.00	55,080	0	55,080
Plan D = 35 gallon container/cart (bi-weekly) pickup	241	25.00	25.00	36,150	(1,462)	34,688
Plan E = no container/cart (private lanes, townhomes)	56	18.00	18.00	6,048	(1,269)	4,779
New services during FY 2022 (Plan A/B)	<u>6</u>			<u>1,377</u>		<u>1,377</u>
	4,329			1,142,235	(18,382)	1,123,853

**Bag Fees:** The fee for the green bags remains at 5 bags for \$8.75 per package (\$1.75 per bag). This fee has been the same for the previous fifteen fiscal years.

**Landscaping Debris Charges:** The City provides curbside pickup service for woody waste for a fee of \$60 per pickup. The fee is intended to cover a small portion of the cost incurred in picking up landscaping debris. The City is estimated to pay VPPSA \$41,530 to operate the composting/disposal facility in FY 2022. Residents may take their landscaping debris to the VPPSA regional composting facility located at the York County Landfill at no charge to the resident. Residents may also bring woody waste to a free designated drop off site that is provided twice a month.

**Bulky Item Charge:** The City also provides curbside pickup for bulky items. In FY 2022 the fee is at \$63 per pickup. The fee is intended to limit the number of bulky item pickups in a year, not to cover the cost of the operation. In 2011, the City implemented a free drop off service twice a month for residents to dispose of unwanted items instead of paying for a residential pickup.

**Recycle Can Fee:** The City will provide to residents upon request a second recycle can. The fee (\$6 per month/\$12 per billing cycle) is based on the per cart fee charged to the City.

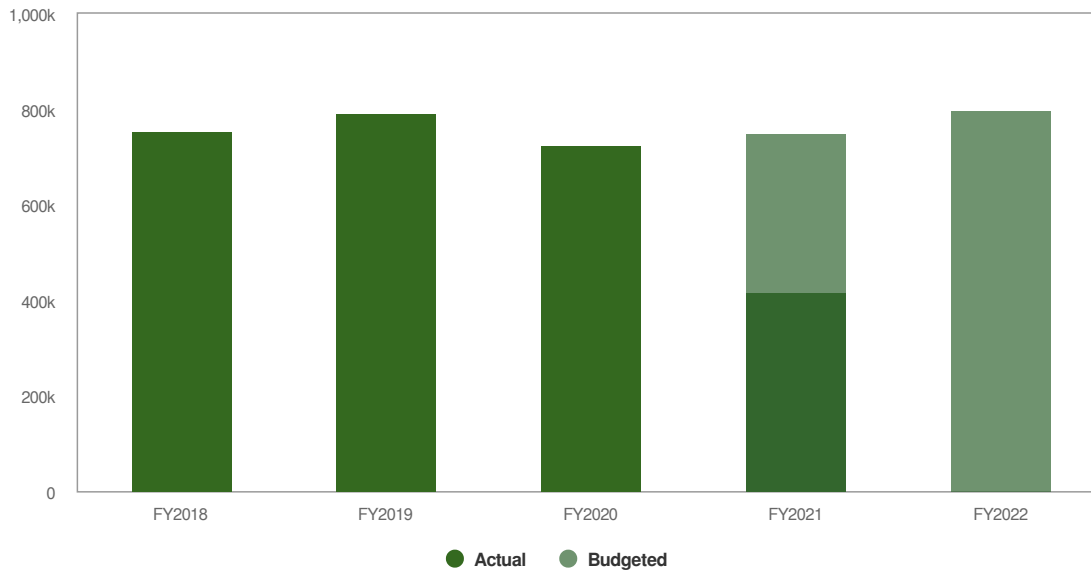
The resident has the choice of one free landscaping debris or bulky pick up each year before being charged the respective fee.



## Fleet Summary

**\$799,830** **\$47,433**  
(6.3% vs. prior year)

### Fleet Proposed and Historical Budget vs. Actual



## Revenues by Source

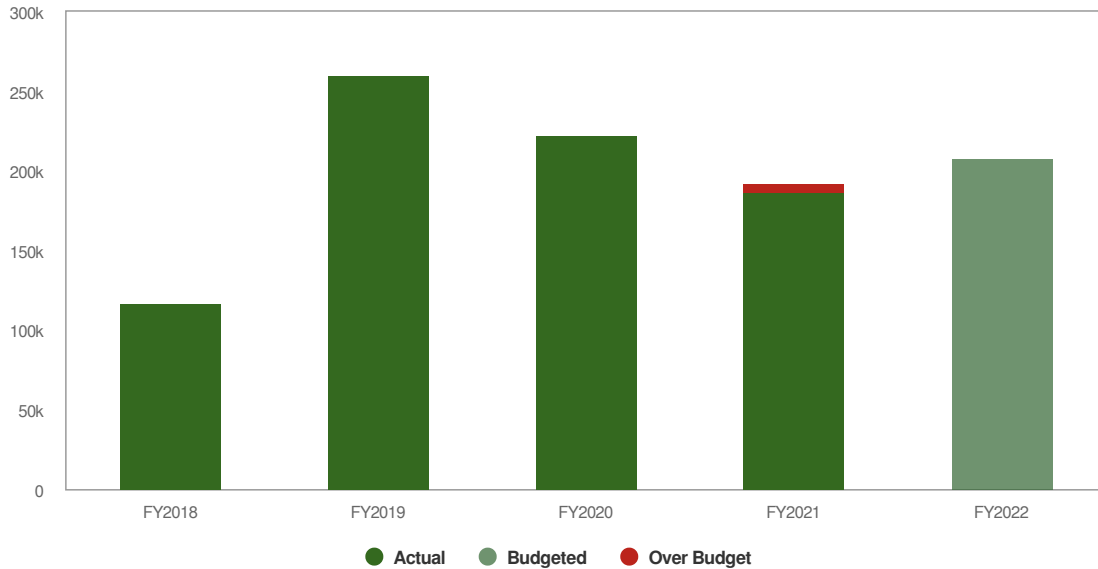
Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>Transfers In</b>							
TRANSFER FROM GENERAL FUND		\$5,480.00		\$2,000.00	\$0.00	-100%	-\$2,000.00
<b>Total Transfers In:</b>		<b>\$5,480.00</b>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$2,000.00</b>
<b>Fleet Operating</b>							
REPAIR REVENUES	\$239,346.35	\$260,947.92	\$224,419.81	\$221,665.00	\$245,700.00	10.8%	\$24,035.00
SERVICE FEES	\$289,323.00	\$292,288.00	\$310,790.00	\$296,680.00	\$347,130.00	17%	\$50,450.00
GAS & OIL REVENUES	\$226,289.06	\$233,138.35	\$191,568.55	\$232,052.00	\$207,000.00	-10.8%	-\$25,052.00
<b>Total Fleet Operating:</b>	<b>\$754,958.41</b>	<b>\$786,374.27</b>	<b>\$726,778.36</b>	<b>\$750,397.00</b>	<b>\$799,830.00</b>	<b>6.6%</b>	<b>\$49,433.00</b>
<b>Total Revenue Source:</b>	<b>\$754,958.41</b>	<b>\$791,854.27</b>	<b>\$726,778.36</b>	<b>\$752,397.00</b>	<b>\$799,830.00</b>	<b>6.3%</b>	<b>\$47,433.00</b>



## OPEB Summary

**\$208,236** **\$21,590**  
(11.57% vs. prior year)

### OPEB Proposed and Historical Budget vs. Actual



## Revenues by Source

### Retiree contributions:

Revenue from retirees who are eligible and elect to continue on the City-sponsored health insurance plan for their portion of the cost.

### Transfer from General Fund:

**City Contribution:** Transfer to cover the City's portion of the retirement cost for those retirees who are eligible and elect to continue on the City-sponsored health insurance plan for the City's portion of the cost.

**Trust Contribution:** Transfer to fund the contributions to the Trust.

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Revenue Source</b>							
<b>OPEB Revenue</b>							
REVENUES FROM RETIREES	\$70,306.20	\$99,649.83	\$94,752.48	\$107,949.00	\$103,848.00	-3.8%	-\$4,101.00
ACCRUED INCOME	\$238.24	\$2,575.49	\$30,698.56	\$0.00	\$0.00	0%	\$0.00



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
TRANSFER FROM GENERAL FUND	\$46,865.00	\$157,907.00	\$97,125.00	\$78,697.00	\$104,388.00	32.6%	\$25,691.00
<b>Total OPEB Revenue:</b>	<b>\$117,409.44</b>	<b>\$260,132.32</b>	<b>\$222,576.04</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>11.6%</b>	<b>\$21,590.00</b>
<b>Total Revenue Source:</b>	<b>\$117,409.44</b>	<b>\$260,132.32</b>	<b>\$222,576.04</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>11.6%</b>	<b>\$21,590.00</b>



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# DEPARTMENTS

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# City Council

Gordon C. Helsel, Jr

Mayor

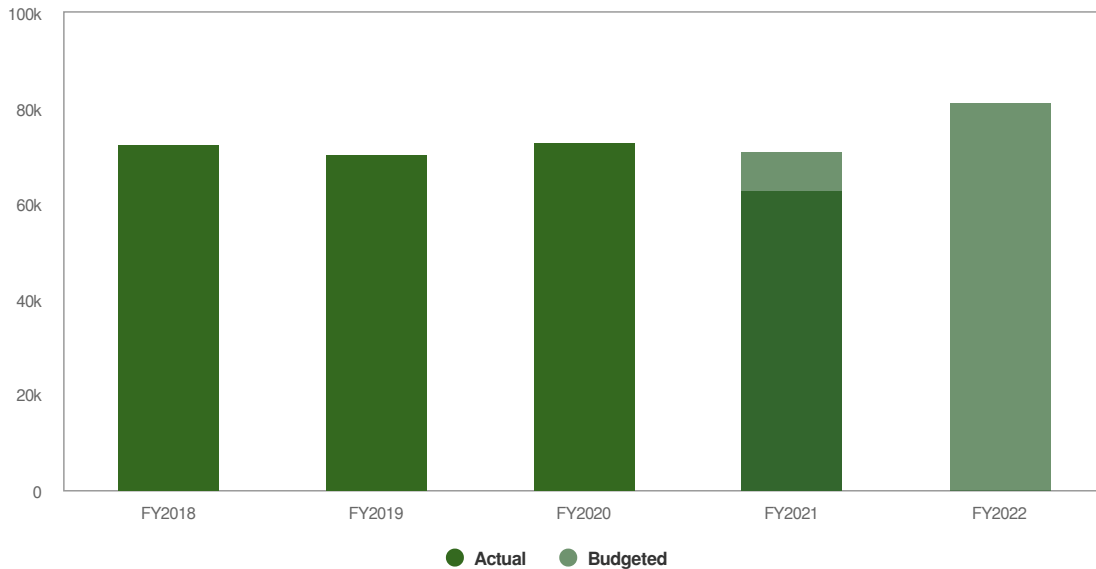
The City of Poquoson is organized under the Council-Member form of government. The Poquoson City Council is composed of seven members who are elected by the voters and serve four year staggered terms. The City is divided into three precincts, each of which is entitled to two representatives. The City Mayor is elected at large. Persons elected to City Council take office on the first day of January following the election which is held in November of even number years. The City Council appoints the City Manager, City Clerk, City Attorney, and members to various Boards and Commissions. The City Council adopts the City Budget, Constrained Capital Improvement Plan, ordinances and resolutions relating to municipal affairs and imposes fines and penalties for noncompliance. The council is served by a City Clerk who is responsible for transcribing the minutes of Council meetings and generally managing City Council's affairs. The City Clerk provides administrative support to the Mayor and Council and maintains City records in accordance with the code of Virginia.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, this department reflects an increase associated with the cost of advertisement.

**\$81,291** **\$10,321**  
(14.54% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

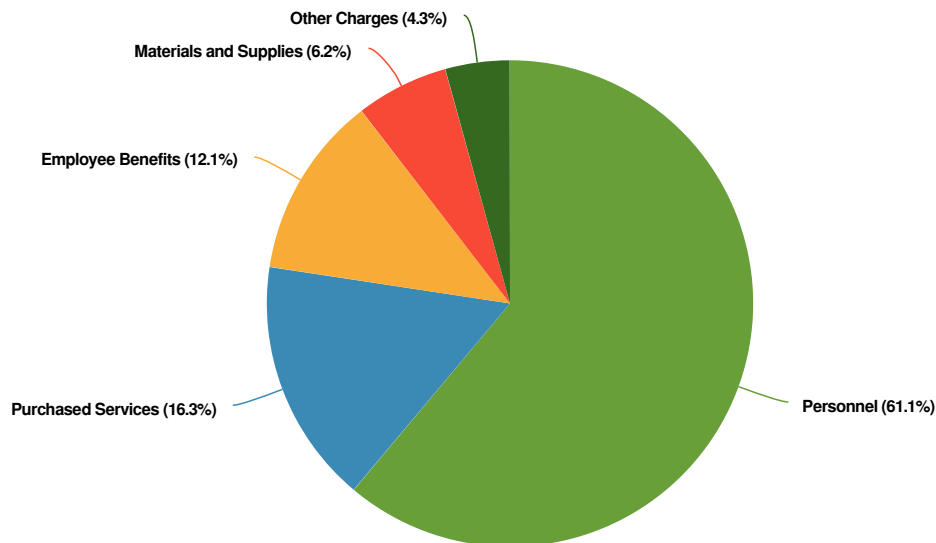


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Legislative							
City Council							
Personnel	\$45,845.52	\$46,585.94	\$47,007.96	\$47,008.00	\$49,675.00	5.7%	\$2,667.00
Employee Benefits	\$11,423.47	\$8,466.60	\$8,257.81	\$9,372.00	\$9,876.00	5.4%	\$504.00
Other Charges	\$2,836.70	\$3,595.40	\$3,035.45	\$3,340.00	\$3,490.00	4.5%	\$150.00
Purchased Services	\$6,215.86	\$6,510.01	\$11,096.74	\$5,750.00	\$13,250.00	130.4%	\$7,500.00
Materials and Supplies	\$6,241.98	\$5,214.94	\$3,483.05	\$5,500.00	\$5,000.00	-9.1%	-\$500.00
<b>Total City Council:</b>	<b>\$72,563.53</b>	<b>\$70,372.89</b>	<b>\$72,881.01</b>	<b>\$70,970.00</b>	<b>\$81,291.00</b>	<b>14.5%</b>	<b>\$10,321.00</b>
<b>Total Legislative:</b>	<b>\$72,563.53</b>	<b>\$70,372.89</b>	<b>\$72,881.01</b>	<b>\$70,970.00</b>	<b>\$81,291.00</b>	<b>14.5%</b>	<b>\$10,321.00</b>
<b>Total Expenditures:</b>	<b>\$72,563.53</b>	<b>\$70,372.89</b>	<b>\$72,881.01</b>	<b>\$70,970.00</b>	<b>\$81,291.00</b>	<b>14.5%</b>	<b>\$10,321.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
City Clerk	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Totals	0.40	0.40	0.40	0.40	0.40

## Goals and Objectives

The City Council promotes economic development opportunities as a means of bringing balance to local revenue generation. They also provide outstanding leadership on behalf of the citizens.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Regular Meetings	18	17	18	18
Work Sessions	10	5	5	4
Special Sessions/Retreats	1	1	1	1

## Term of Office

### **Mayor**

Gordon C Helsel Jr.

Term Expires: 12/31/2024

### **Central Precinct**

Charles M. "Bud" Southall, III

Term Expires: 12/31/2022

Thomas J. Cannella, II

Term Expires: 12/31/2024

### **Eastern Precinct**

Herbert R. "Buddy" Green

Term Expires: 12/31/2022

Jana D. Andrews

Term Expires: 12/31/2024

### **Western Precinct**

Carey L. Freeman-Vice Mayor

Term Expires: 12/31/2022

David A. Hux

Term Expires: 12/31/2024



## City Manager

James R. Wheeler

*City Manager*

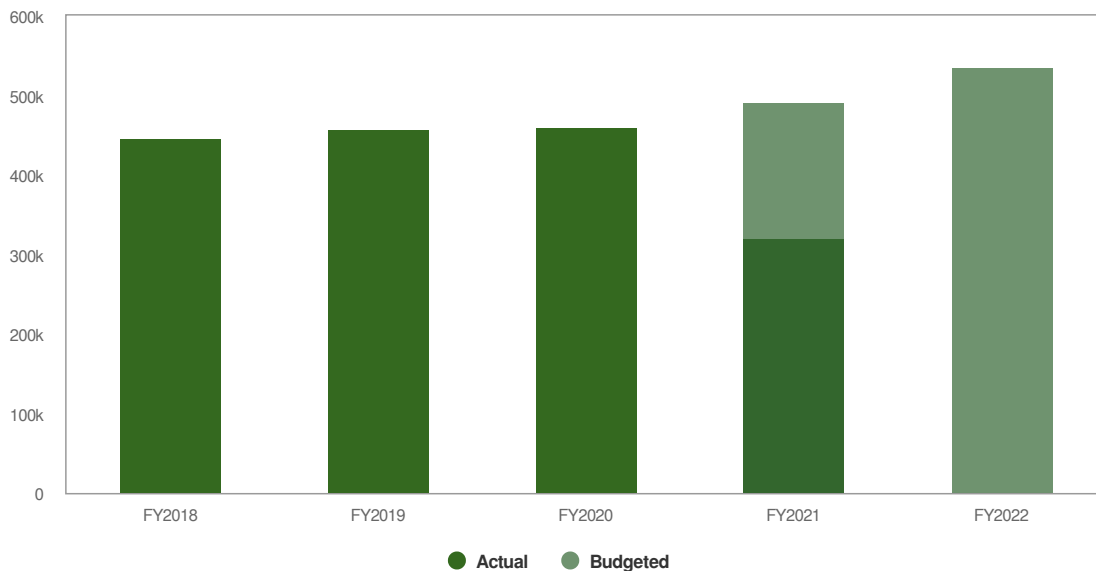
The City Manager's Office serves as primary point of contact for citizen questions and requests for service, as well as serves as the public information office for media requests for non-public safety related information. In addition, the City Manager's partners with our Superintendent of Schools, our Constitutional Officers, the York-Poquoson Department of Social Services and other state, federal and regional partners on a variety of issues and programs that serve the City's residents, businesses and greater Hampton Roads. Lastly, the City Manager's Office oversees all human resources matters.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, this department reflects an increase associated with dues and memberships.

**\$536,235** **\$43,571**  
(8.84% vs. prior year)

### City Manager Proposed and Historical Budget vs. Actual



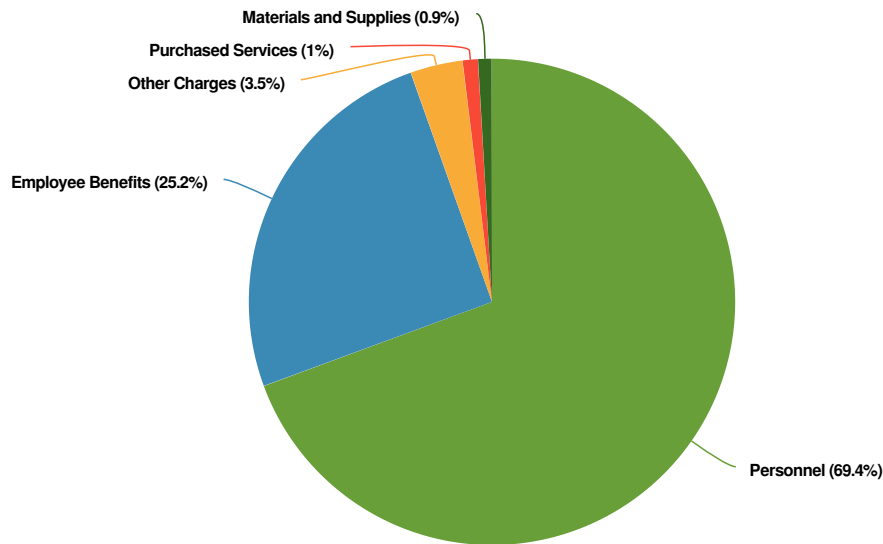
## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
City Manager							
Personnel	\$335,893.71	\$337,750.06	\$341,937.65	\$350,876.00	\$372,057.00	1.1%	\$21,181.00
Employee Benefits	\$84,625.97	\$99,053.05	\$99,585.83	\$113,988.00	\$135,128.00	12.9%	\$21,140.00
Other Charges	\$21,673.16	\$15,014.37	\$13,592.63	\$17,200.00	\$18,700.00	10.3%	\$1,500.00
Purchased Services	\$754.00	\$463.00	\$893.00	\$5,700.00	\$5,450.00	0%	-\$250.00
Internal Services		\$48.00		\$0.00	\$0.00	N/A	\$0.00
Materials and Supplies	\$5,083.96	\$5,763.68	\$4,085.32	\$4,900.00	\$4,900.00	0%	\$0.00
Capital Outlay	\$45.00	\$20.00	\$135.36		\$0.00	N/A	\$0.00
<b>Total City Manager:</b>	<b>\$448,075.80</b>	<b>\$458,112.16</b>	<b>\$460,229.79</b>	<b>\$492,664.00</b>	<b>\$536,235.00</b>	<b>3.9%</b>	<b>\$43,571.00</b>
<b>Total General Administration:</b>	<b>\$448,075.80</b>	<b>\$458,112.16</b>	<b>\$460,229.79</b>	<b>\$492,664.00</b>	<b>\$536,235.00</b>	<b>3.9%</b>	<b>\$43,571.00</b>
<b>Total Expenditures:</b>	<b>\$448,075.80</b>	<b>\$458,112.16</b>	<b>\$460,229.79</b>	<b>\$492,664.00</b>	<b>\$536,235.00</b>	<b>3.9%</b>	<b>\$43,571.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary:	FY 2019	FY 2020	FY 2021	FY2022	FY2022
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Assistant to the City Manager	0.6	0.6	0.6	0.6	0.6
Executive Assistant	1	1	1	1	1
Part-time (FTE)	0.2	0.2	0.2	0.2	0.2
Totals	3.8	3.8	3.8	3.8	3.8

## Goals and Objectives

The City Manager's goals are to provide outstanding leadership to the City Government, and increase economic growth within the City. Additionally, the City Manager's objective is to effectively manage all governmental services, and maintain an excellent working partnership with the Superintendent and Poquoson City Schools.



## Legal Services

D. Wayne Moore

*City Attorney*

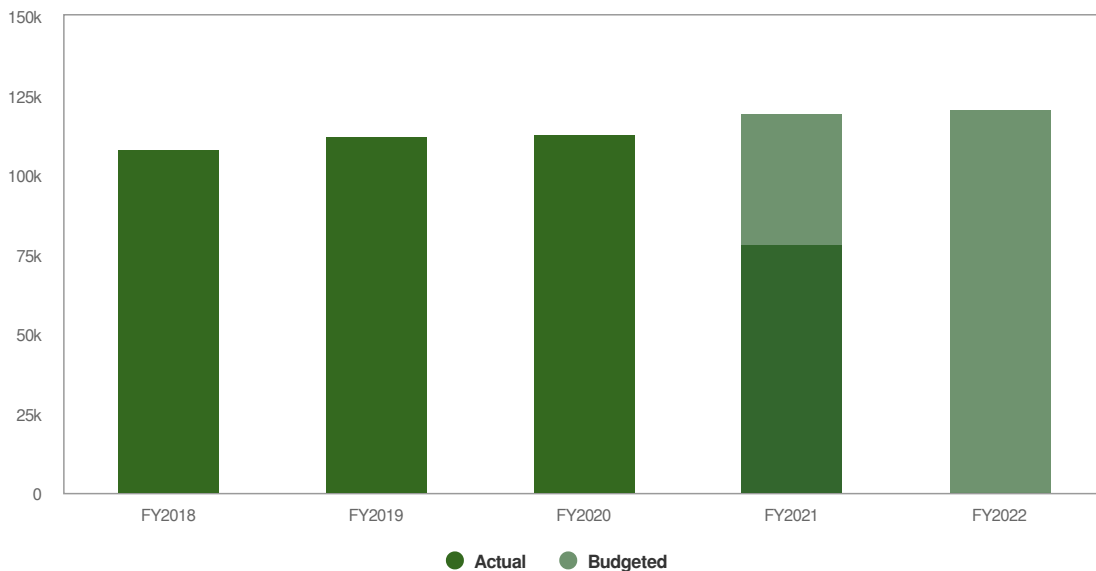
The City Attorney is appointed by City Council to serve as legal advisor to the City Council, the City Managers, and all Departments and Boards and Commissions of the City. The City Attorney prepares and reviews ordinance for introduction to Council as well as drafts and reviews all contracts, licenses, permits, deeds, leases and other legal documents to which the City is a party. The City attorney also represents the City in all legal proceedings and prosecutes violation of City ordinances.

### Expenditures Summary

This department does not have any costs associated with personnel. The increase for FY 2022 reflects the increase cost of court fees and required subscriptions.

**\$120,655** **\$1,350**  
(1.13% vs. prior year)

#### Legal Services Proposed and Historical Budget vs. Actual

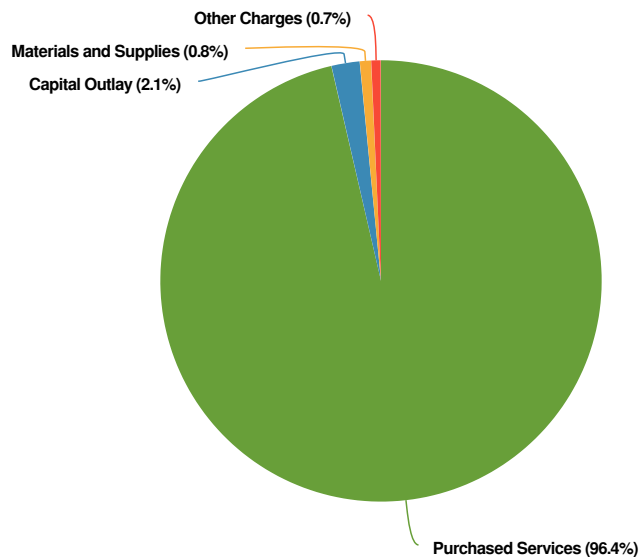


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Legal							
Other Charges	\$805.00	\$805.00	\$123.05	\$800.00	\$850.00	6.3%	\$50.00
Purchased Services	\$103,479.24	\$107,394.54	\$109,147.26	\$115,305.00	\$116,305.00	0.9%	\$1,000.00
Materials and Supplies	\$1,617.78	\$1,698.67	\$961.24	\$1,000.00	\$1,000.00	0%	\$0.00
Capital Outlay	\$1,932.00	\$2,141.20	\$2,280.00	\$2,200.00	\$2,500.00	13.6%	\$300.00
<b>Total Legal:</b>	<b>\$107,834.02</b>	<b>\$112,039.41</b>	<b>\$112,511.55</b>	<b>\$119,305.00</b>	<b>\$120,655.00</b>	<b>1.1%</b>	<b>\$1,350.00</b>
<b>Total General Administration:</b>	<b>\$107,834.02</b>	<b>\$112,039.41</b>	<b>\$112,511.55</b>	<b>\$119,305.00</b>	<b>\$120,655.00</b>	<b>1.1%</b>	<b>\$1,350.00</b>
<b>Total Expenditures:</b>	<b>\$107,834.02</b>	<b>\$112,039.41</b>	<b>\$112,511.55</b>	<b>\$119,305.00</b>	<b>\$120,655.00</b>	<b>1.1%</b>	<b>\$1,350.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Legal Services are provided by a licensed attorney contracted and appointed by City Council. Since the City does not employ the City Attorney, cost for the legal services are reflected in purchased services.

City Attorney will practice preventive law on behalf of the City of Poquoson by regular meetings with the City Manager and recommendations to improve the legal position of the City. City Attorney will handle legal matters concerning the City in accordance with law in a timely and efficient manner.





## Independent Auditor

Robin Bellamy  
*Interim Director of Finance*

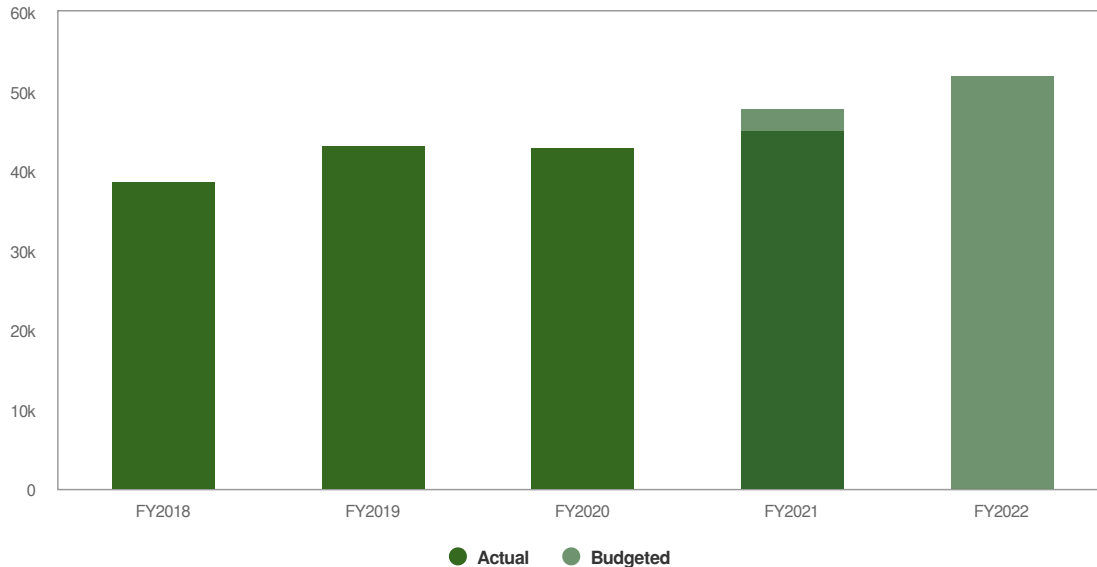
Independent Auditor accounts for an independent accounting firm to conduct an audit of the City's, Schools', and EDA's financial records for the preceding fiscal year in accordance with law.

## Expenditures Summary

This department does not have any cost associated with personnel. The increase for FY 2022 is associated with the cost of professional services.

**\$52,000** **\$4,000**  
(8.33% vs. prior year)

Independent Auditor Proposed and Historical Budget vs. Actual





## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Purchased Services	\$38,756.80	\$43,251.00	\$43,040.00	\$48,000.00	\$52,000.00	8.3%	\$4,000.00
<b>Total General Administration:</b>	<b>\$38,756.80</b>	<b>\$43,251.00</b>	<b>\$43,040.00</b>	<b>\$48,000.00</b>	<b>\$52,000.00</b>	<b>8.3%</b>	<b>\$4,000.00</b>
<b>Total Expenditures:</b>	<b>\$38,756.80</b>	<b>\$43,251.00</b>	<b>\$43,040.00</b>	<b>\$48,000.00</b>	<b>\$52,000.00</b>	<b>8.3%</b>	<b>\$4,000.00</b>

## Goals and Objectives

Independent accounting firm is contracted to conduct the audit of the City, School and EDA. In order to receive an independent review of the financial records, Cherry Beckert is contracted therefore no personnel services are reflected. They provide City Council and City administration analysis, recommendations, counsel and information concerning financial related activities of the City on accordance with generally accepted government auditing standards promulgated by the Comptroller General of the United States and the Auditor of Public Accounts of the Commonwealth of Virginia. They perform FY2021 audits of the audits of the City, School Board, School Activity Funds and Economic Development authority (EDA) and draft the Comprehensive Annual Financial Report by November 30, 2021. They prepare the Comparative Cost Report for the City, and provide suggestions to strengthen internal accounting and administrative controls.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	Fy 2022 Estimated
Auditing Hours	781	770	780	780

## Program Accomplishments

Assisting in reviewing Government Finance Officers Association (GFOA) prior year comments and financial statement check list in order to apply for the GFOA award for certification of Achievement for Excellence in Financial Reporting for FY2020.



## Commissioner of the Revenue

Joseph Coccimiglio

*Commissioner of the Revenue*

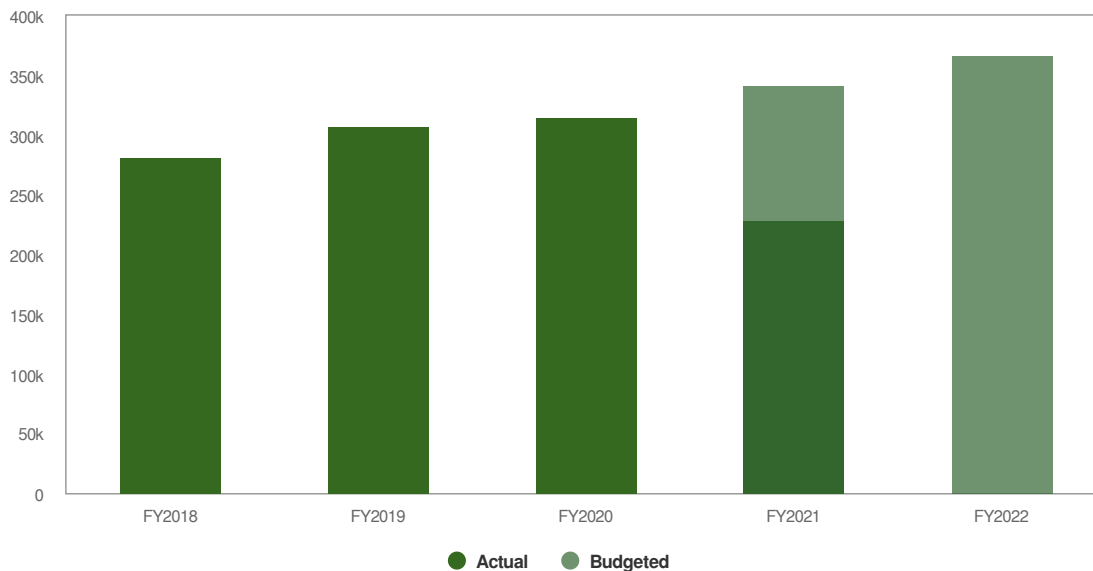
Maintain owners of record for all real estate parcels; prepare land book in accordance with State Code. Ensure that all personal property, business property and public utility taxes are assessed. Render fair and consistent assessments with regards to all personal property. Audit all locally filed Virginia State income tax returns and provide reports to State and City Treasurer. Utilize the online computer systems with the department of Taxation for processing refunds. Administer tax exemption and deferral program for elderly and handicapped and Disabled Veteran Program. Issue business licenses to all businesses operating within the City and non-city contractor businesses which gross \$25,000 or more in business within the City of Poquoson. Prepare food and beverage tax forms and enforce such tax. Administer and enforce the rules and regulations relating to cigarette taxation.

### Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, this department reflects an increase associated cost of software subscription to allow for online processes that involve payments for meals tax and application for business licenses.

**\$367,379** **\$25,563**  
(7.48% vs. prior year)

#### Commissioner of the Revenue Proposed and Historical Budget vs. Actual

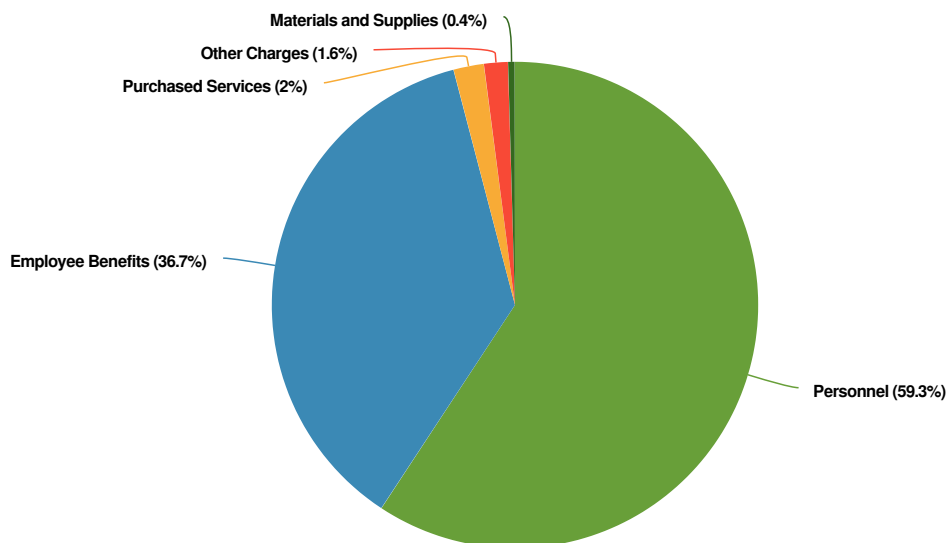


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Commissioner of Revenue							
Personnel	\$188,234.35	\$189,852.73	\$192,585.88	\$200,350.00	\$217,736.00	8.7%	\$17,386.00
Employee Benefits	\$79,917.23	\$103,221.91	\$112,159.75	\$127,666.00	\$134,693.00	5.5%	\$7,027.00
Other Charges	\$4,605.11	\$5,706.96	\$4,183.95	\$5,800.00	\$5,850.00	0.9%	\$50.00
Purchased Services	\$7,325.47	\$7,235.10	\$5,548.42	\$6,350.00	\$7,450.00	17.3%	\$1,100.00
Materials and Supplies	\$2,302.98	\$1,843.92	\$1,154.11	\$1,650.00	\$1,650.00	0%	\$0.00
<b>Total Commissioner of Revenue:</b>	<b>\$282,385.14</b>	<b>\$307,860.62</b>	<b>\$315,632.11</b>	<b>\$341,816.00</b>	<b>\$367,379.00</b>	<b>7.5%</b>	<b>\$25,563.00</b>
<b>Total General Administration:</b>	<b>\$282,385.14</b>	<b>\$307,860.62</b>	<b>\$315,632.11</b>	<b>\$341,816.00</b>	<b>\$367,379.00</b>	<b>7.5%</b>	<b>\$25,563.00</b>
<b>Total Expenditures:</b>	<b>\$282,385.14</b>	<b>\$307,860.62</b>	<b>\$315,632.11</b>	<b>\$341,816.00</b>	<b>\$367,379.00</b>	<b>7.5%</b>	<b>\$25,563.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary:	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY2022	Recommended FY 2022
Commissioner of the Revenue	1	1	1	1	1
Deputy Commissioner II	1	1	1	1	1
Deputy Commissioner I	1	1	1	1	1
Assessment Technician/DMV Clerk	1	1	1	1	1
Totals	4	4	4	4	4

## Goals and Objectives

The goals for the Commissioner of the Revenue are preparing the Real Estate Land Book and all necessary supplements. They will execute deferral and exemption of real estate taxes for elderly and disabled persons who meet requirements. The office will meet all deadlines of the assessment book and business license for the year. This office will continue to audit the Virginia Department of Taxation for proper remittance of Poquoson's sales tax, and enforce prepared food, beverage and cigarette tax. The Commissioner of the Revenue's office will assist residents with their state tax preparation and submission, and provide outstanding customer service to all of our patrons.

## Outflow Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Business License	867	872	860	870
Meals Tax	49	45	47	49
Personal Property Abatements	2,927	2,902	3,000	3,050
Personal Property Assessments	21,635	23,033	22,175	22,000
Property Transfers	425	458	525	475
Public Service Corporations	9	11	10	10
Real Estate Abatements	69	72	75	78
Real Estate Parcels	5,444	5,450	5,475	5,500
State Estimated Returns	230	206	190	175
State Tax Returns Audited	850	686	650	600
Tax Exemption & Deferral Applications	168	170	180	190



## Assessor - Equalization Board

Robert Faison

*City Assessor*

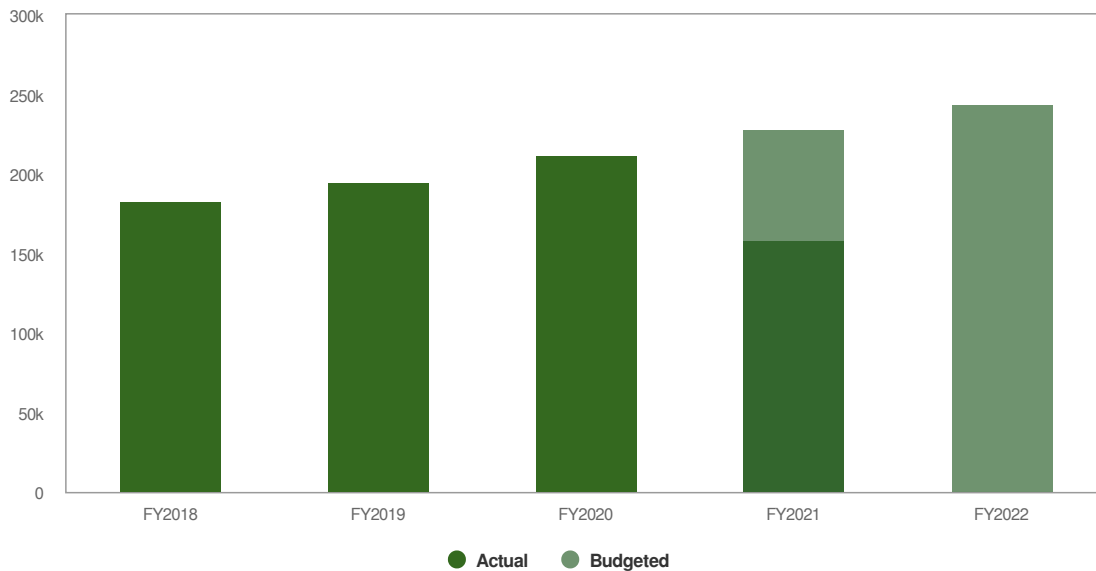
The Assessor's office appraises all real estate in Poquoson and interprets and administers all laws pertaining to assessments. This task forms the base of all real estate taxes which is a substantial portion of the revenue used to operate the City.

### Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, this department reflects an increase associated with software for the assessment of real estate held by the City of Poquoson.

**\$244,482** **\$15,820**  
(6.92% vs. prior year)

Assessor - Equalization Board Proposed and Historical Budget vs. Actual

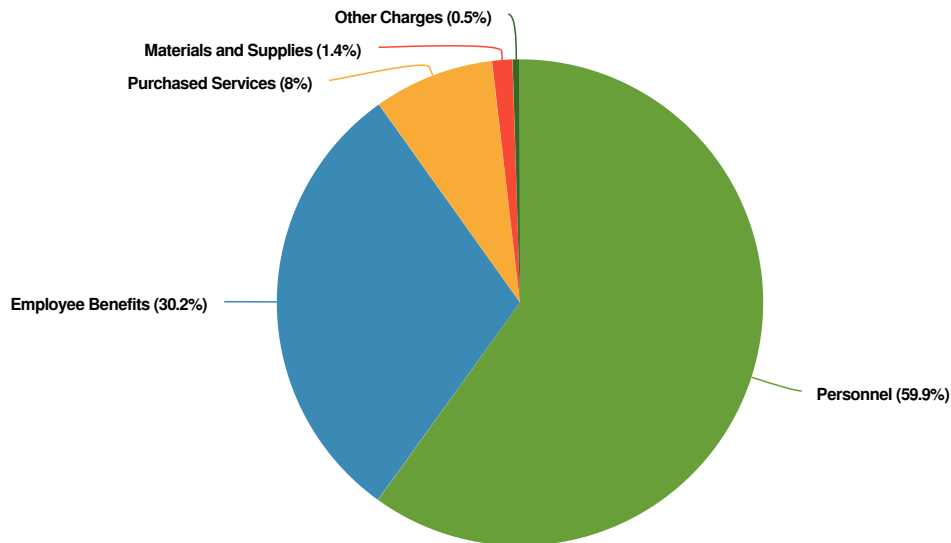


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Assessor-Equalization Board							
Personnel	\$122,270.09	\$126,660.19	\$131,765.41	\$135,979.00	\$146,513.00	7.7%	\$10,534.00
Employee Benefits	\$54,614.51	\$59,487.84	\$62,753.65	\$70,124.00	\$73,910.00	5.4%	\$3,786.00
Other Charges	\$956.04	\$2,492.15	\$589.00	\$2,625.00	\$1,175.00	-55.2%	-\$1,450.00
Purchased Services	\$1,500.00	\$3,976.80	\$14,000.00	\$16,600.00	\$19,550.00	17.8%	\$2,950.00
Materials and Supplies	\$3,161.48	\$2,443.25	\$2,823.46	\$3,334.00	\$3,334.00	0%	\$0.00
Capital Outlay	\$99.99	\$99.99	\$299.98		\$0.00	N/A	\$0.00
<b>Total Assessor-Equalization Board:</b>	<b>\$182,602.11</b>	<b>\$195,160.22</b>	<b>\$212,231.50</b>	<b>\$228,662.00</b>	<b>\$244,482.00</b>	<b>6.9%</b>	<b>\$15,820.00</b>
<b>Total General Administration:</b>	<b>\$182,602.11</b>	<b>\$195,160.22</b>	<b>\$212,231.50</b>	<b>\$228,662.00</b>	<b>\$244,482.00</b>	<b>6.9%</b>	<b>\$15,820.00</b>
<b>Total Expenditures:</b>	<b>\$182,602.11</b>	<b>\$195,160.22</b>	<b>\$212,231.50</b>	<b>\$228,662.00</b>	<b>\$244,482.00</b>	<b>6.9%</b>	<b>\$15,820.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary:	FY 2019	FY 2020	FY 2021	FY2022	FY 2022
City Real Estate Assessor	1	1	1	1	1
Assessor Technician	1	1	1	1	1
Totals	2	2	2	2	2

## Goals and Objectives

Mail notices and hold meetings with citizens for the FY 2022 reassessment. Department will continue the implementation of the new Vision Assessment Software Package. The Assessors' office wants to maintain one of the highest Assessment Ratio's among all the localities in the state of Virginia.

## Program Measures

Assessor	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Real Estate Parcels	5,448	5455	5454	5443
Total Assessed Value	\$1,597,471,000	\$1,655,142,200	\$1,665,332,400	\$1,738,100,000
Property Transfers	533	525	476	490
Abatements & Supplements	213	220	137	175
Assessed Value - Abate/Sup	\$17,205,200	\$17,258,400	13,204,100	17,500,000

Equalization Board	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
# of Property Owners Appealing	N/A	5	N/A	7
# of Parcels Reviewed	N/A	6	N/A	5
# of Parcels Increased	N/A	-	N/A	1
Value of Increases	N/A	-	N/A	6,000
# of Assessments Decreased	N/A	5	N/A	4
Value of Decreases	N/A	\$157,294	N/A	\$250,000

\*Assessments are performed every two years; therefore the Equalization Board only meets every two years.

## Program Accomplishments

\*Valued new construction at percentage complete as of July 2020.

\*In August 2020 Balanced Assessors database with Commissioner of The Revenue's data for printing of the FY2021 land book.

\*In September 2020, began the FY2022 Reassessment.

\*Completed the Reassessment in March 2021.



# Treasurer

Steven D. Clarke

*Treasurer*

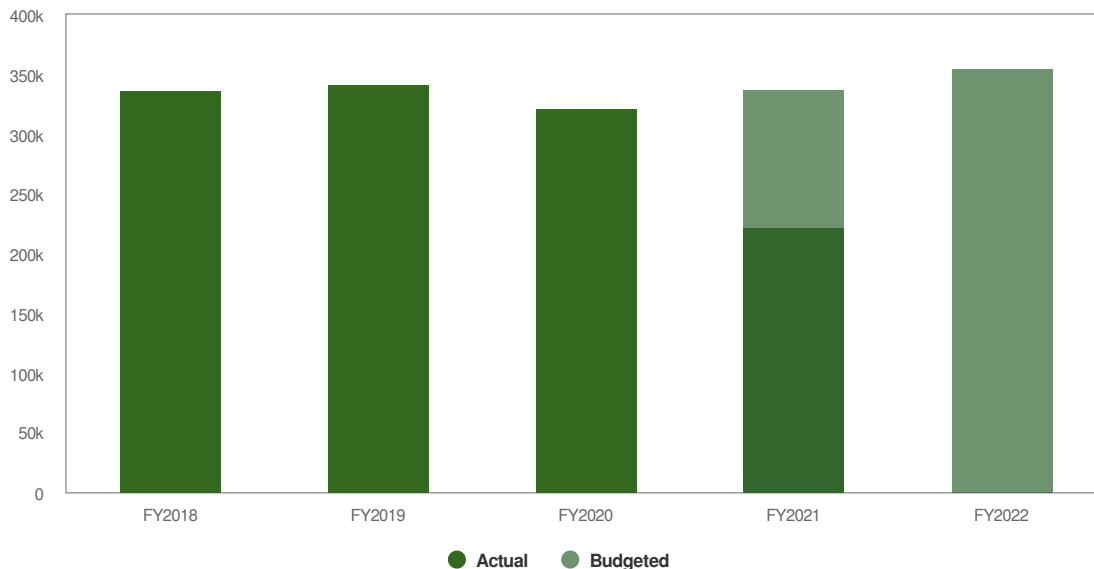
The Treasurer collects all revenues due to the City and School Division including real estate, personal property, services fees, prepared meals tax, license fees, and utility fees. They administer online-payment website, direct-debit program and credit cards. The Treasurer pursues delinquent taxes and fees through warrants, DMV stops, wage liens, and debt setoff. Maintain proper accounting of all cash receipts. Invest idle cash and assist in debt service management. Maintain and reconcile bank accounts used by the City and School Division. Collect and deposit State income taxes and State estimated taxes. Process and mail all original and delinquent personal property and real estate tax bills. Maintain mortgage files so real estate taxes can be conveyed against escrowed funds for taxpayers.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. Additionally, this department reflects a decrease in banking charges which are tied to the interest earnings of the funds held in deposit by the bank. The revenue associated with the interest earnings reflects a corresponding decrease as well. It also includes a 27th pay period for the fiscal year.

**\$355,599** **\$17,339**  
(5.13% vs. prior year)

### Treasurer Proposed and Historical Budget vs. Actual



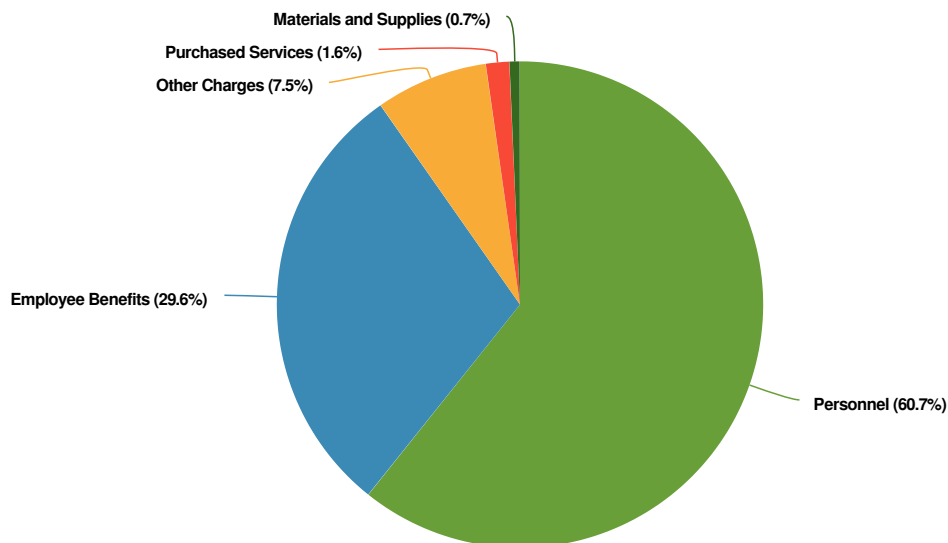


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Treasurer							
Personnel	\$204,417.46	\$211,928.64	\$197,957.24	\$200,017.00	\$215,972.00	8%	\$15,955.00
Employee Benefits	\$93,652.86	\$91,462.24	\$90,206.94	\$99,830.00	\$105,099.00	5.3%	\$5,269.00
Other Charges	\$31,207.83	\$32,146.19	\$27,939.32	\$30,515.00	\$26,515.00	-13.1%	-\$4,000.00
Purchased Services	\$6,456.18	\$4,895.03	\$4,529.39	\$5,513.00	\$5,573.00	1.1%	\$60.00
Materials and Supplies	\$1,502.76	\$1,480.57	\$1,357.79	\$2,385.00	\$2,440.00	2.3%	\$55.00
Capital Outlay			\$427.80		\$0.00	N/A	\$0.00
<b>Total Treasurer:</b>	<b>\$337,237.09</b>	<b>\$341,912.67</b>	<b>\$322,418.48</b>	<b>\$338,260.00</b>	<b>\$355,599.00</b>	<b>5.1%</b>	<b>\$17,339.00</b>
<b>Total General Administration:</b>	<b>\$337,237.09</b>	<b>\$341,912.67</b>	<b>\$322,418.48</b>	<b>\$338,260.00</b>	<b>\$355,599.00</b>	<b>5.1%</b>	<b>\$17,339.00</b>
<b>Total Expenditures:</b>	<b>\$337,237.09</b>	<b>\$341,912.67</b>	<b>\$322,418.48</b>	<b>\$338,260.00</b>	<b>\$355,599.00</b>	<b>5.1%</b>	<b>\$17,339.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary:	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY2022	Recommended FY 2022
Treasurer	1	1	1	1	1
Deputy Treasurer	1	1	1	1	1
Accounting Technician	1	1	1	1	1
Account Clerk	1	1	1	1	1
Totals	4	4	4	4	4

## Goals and Objectives

The Treasurer's Office will maintain high collection rates and customer service. They will continue training/certification program for Treasurer and deputies. The Treasurer and one deputy will maintain their certifications as Master Governmental Treasurer and Master Governmental Deputy Treasurers. The department pursues collections of delinquent accounts through use of DMV stops, debt setoff programs, liens and warrants. They maintain State office accreditation which was received in 2014.

## Outflow Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
First Year Personal Property Collection Rate	91.40%	91.65%	91.0%	91.0%
First Year Real Estate Collection Rate	98.89%	98.85%	98.5%	98.5%
Business Licenses Processed	872	855	800	810
Dog Tags Processed	198	243	325	250
Estimated Tax Payments	566	531	500	500
Meals Tax Payments Processed	352	379	315	350
Personal Property Tax Tickets Processed	41,231	40,580	41,000	41,000
Real Estate Tax Tickets Processed	11,931	11,686	11,700	11,725
Utility Account Payments Processed	27,520	27,405	27,450	27,500



# Finance

Robin Bellamy

Interim Director of Finance

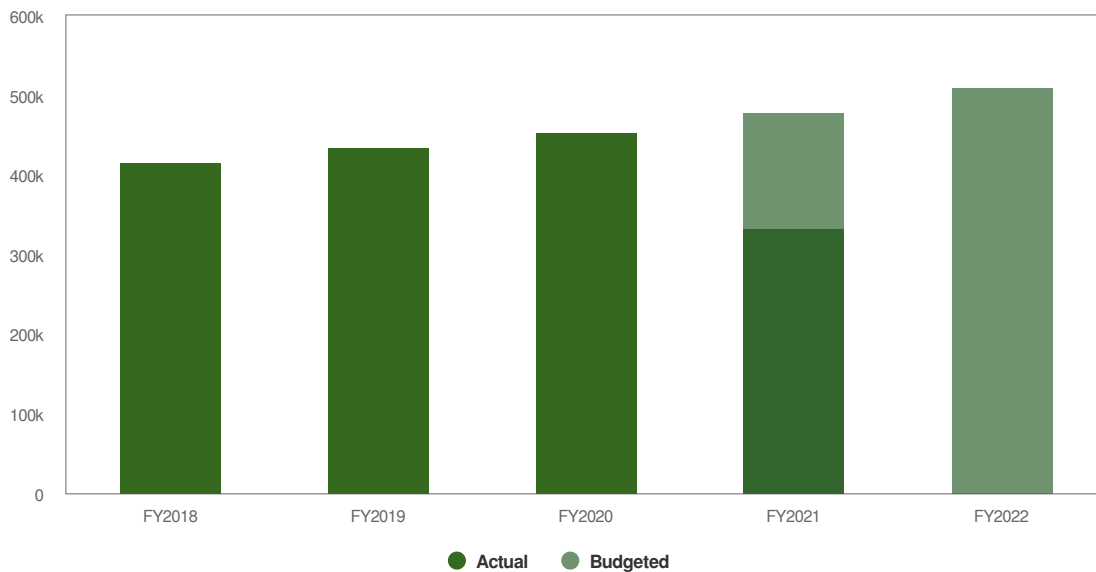
The Finance Department provides financial services for all City operations. Duties include general accounting, payroll, accounts payable, purchasing, sewer and solid waste utility billing, computer support services, risk management program, and administering employee benefit programs. Through the preparation of the City's Comprehensive Annual Financial Report and the Annual Financial Plan, the department develops, monitors, and reports the financial activities of the City. The Department is also the audit liaison for the City's annual financial audit.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. Additionally, this department reflects a increase due to the cost of online budget software that the department implemented for this recommended budget. It also includes a 27th pay period for the fiscal year.

**\$511,643** **\$32,421**  
(6.77% vs. prior year)

### Finance Proposed and Historical Budget vs. Actual



## Expenditures by Function

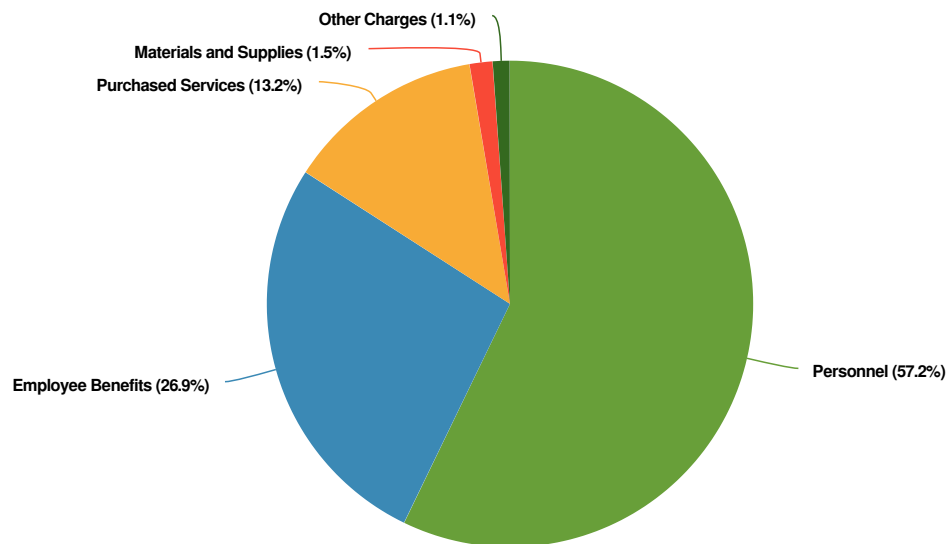
In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment.

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Finance							
Personnel	\$265,625.49	\$259,843.26	\$266,084.93	\$273,189.00	\$292,585.00	7.1%	\$19,396.00
Employee Benefits	\$95,215.25	\$109,750.18	\$123,359.30	\$137,883.00	\$137,758.00	-0.1%	-\$125.00
Other Charges	\$3,235.40	\$5,708.53	\$4,500.57	\$5,850.00	\$5,850.00	0%	\$0.00
Purchased Services	\$46,911.37	\$52,752.06	\$54,081.32	\$56,500.00	\$67,700.00	19.8%	\$11,200.00
Materials and Supplies	\$6,075.65	\$7,107.12	\$6,952.10	\$5,800.00	\$7,750.00	33.6%	\$1,950.00
Capital Outlay		\$249.97		\$0.00	\$0.00	0%	\$0.00
<b>Total Finance:</b>	<b>\$417,063.16</b>	<b>\$435,411.12</b>	<b>\$454,978.22</b>	<b>\$479,222.00</b>	<b>\$511,643.00</b>	<b>6.8%</b>	<b>\$32,421.00</b>
<b>Total General Administration:</b>	<b>\$417,063.16</b>	<b>\$435,411.12</b>	<b>\$454,978.22</b>	<b>\$479,222.00</b>	<b>\$511,643.00</b>	<b>6.8%</b>	<b>\$32,421.00</b>
<b>Total Expenditures:</b>	<b>\$417,063.16</b>	<b>\$435,411.12</b>	<b>\$454,978.22</b>	<b>\$479,222.00</b>	<b>\$511,643.00</b>	<b>6.8%</b>	<b>\$32,421.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY2022	Recommended FY 2022
Director of Finance	1	1	1	1	1
Assistant Director of Finance	1	1	1	1	1
Account Analyst	1	1	1	1	1
Finance Specialist	1	1	1	1	1
Totals	4	4	4	4	4

## Goals and Objectives

Finance oversees annual audit, risk management activities, and employee benefits; maintain and monitor all financial records and prepare annual financial plan. They continue to identify areas of cost savings on a city-wide basis. They identify areas where City financial policies should be developed such as cash management, fund balance requirements and equipment replacement. Finance prepares a budget that meets or exceeds the requirement of the GFOA Distinguished Budget Award, and the annual Comprehensive Annual Financial Report that also meets or exceeds the requirements of the GFOA Award in Finance Reporting.



## Risk Management

Robin Bellamy

*Interim Director of Finance*

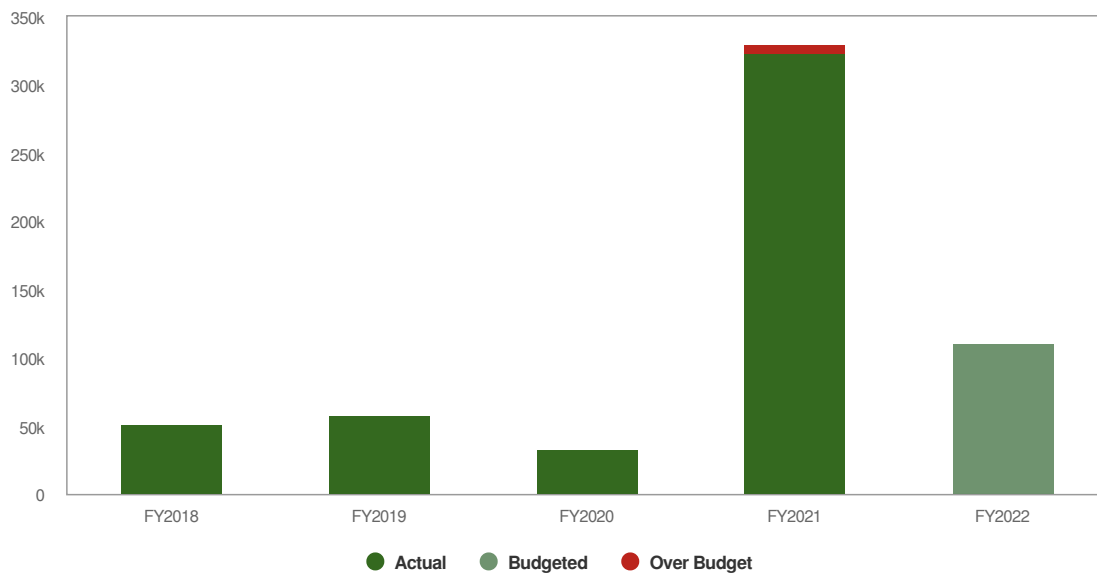
Contain expenses relating to the city's property, liability, and automobile insurance coverage for general administration departments. Fund other fringe benefits that cannot be allocated to a particular department. Fund Risk Management Consultant.

### Expenditures Summary

This department does not have any cost associated with personnel. A decrease is reflected due to the one-time payment to all employees during FY 2021. In FY 2022, the budget reflects a new cost associated with annual public safety physical examinations for each of our sworn officers.

**\$111,683** **-\$211,691**  
(-65.46% vs. prior year)

**Risk Management Proposed and Historical Budget vs. Actual**

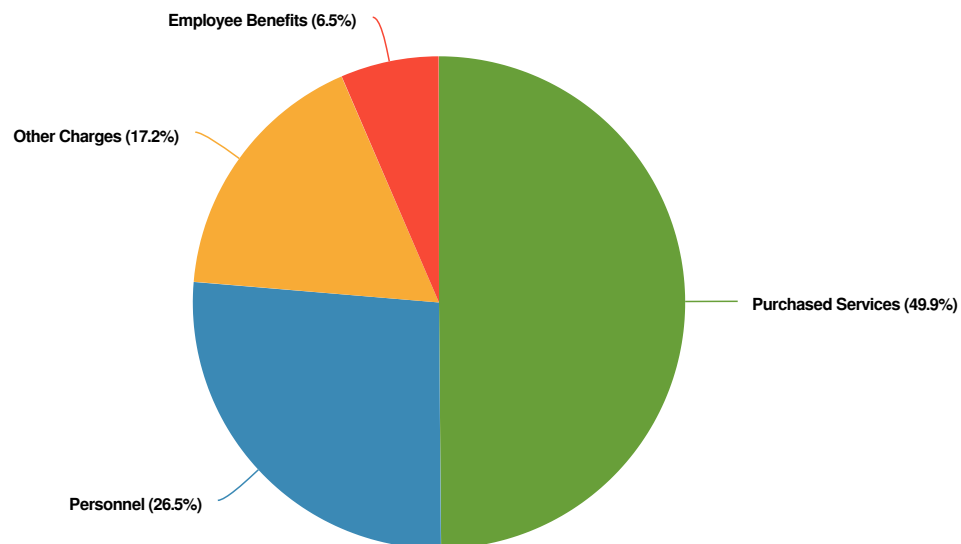


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Risk Management							
Personnel	\$7,164.19	\$5,086.01	\$5,038.27	\$255,858.00	\$29,569.00	-88.4%	-\$226,289.00
Employee Benefits	\$17,108.24	\$18,980.02	\$4,939.09	\$28,126.00	\$7,224.00	-74.3%	-\$20,902.00
Other Charges	\$9,706.30	\$12,652.00	\$11,914.00	\$18,190.00	\$19,190.00	5.5%	\$1,000.00
Purchased Services	\$17,796.63	\$21,190.57	\$11,167.82	\$21,200.00	\$55,700.00	162.7%	\$34,500.00
Materials and Supplies	\$95.70		\$202.40		\$0.00	N/A	\$0.00
<b>Total Risk Management:</b>	<b>\$51,871.06</b>	<b>\$57,908.60</b>	<b>\$33,261.58</b>	<b>\$323,374.00</b>	<b>\$111,683.00</b>	<b>-65.5%</b>	<b>-\$211,691.00</b>
<b>Total General Administration:</b>	<b>\$51,871.06</b>	<b>\$57,908.60</b>	<b>\$33,261.58</b>	<b>\$323,374.00</b>	<b>\$111,683.00</b>	<b>-65.5%</b>	<b>-\$211,691.00</b>
<b>Total Expenditures:</b>	<b>\$51,871.06</b>	<b>\$57,908.60</b>	<b>\$33,261.58</b>	<b>\$323,374.00</b>	<b>\$111,683.00</b>	<b>-65.5%</b>	<b>-\$211,691.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## **Goals and Objectives**

Risk Management will work to minimize liability exposure and to seek coverage wherever exposure exists. They will continue to stress the importance of safety programs and other preventive measures for reducing loss. Risk Management works with departments on safety, conduct inspections and various types of safety training.

## **Program Accomplishments**





# Technology

Robin Bellamy  
Interim Director of Finance

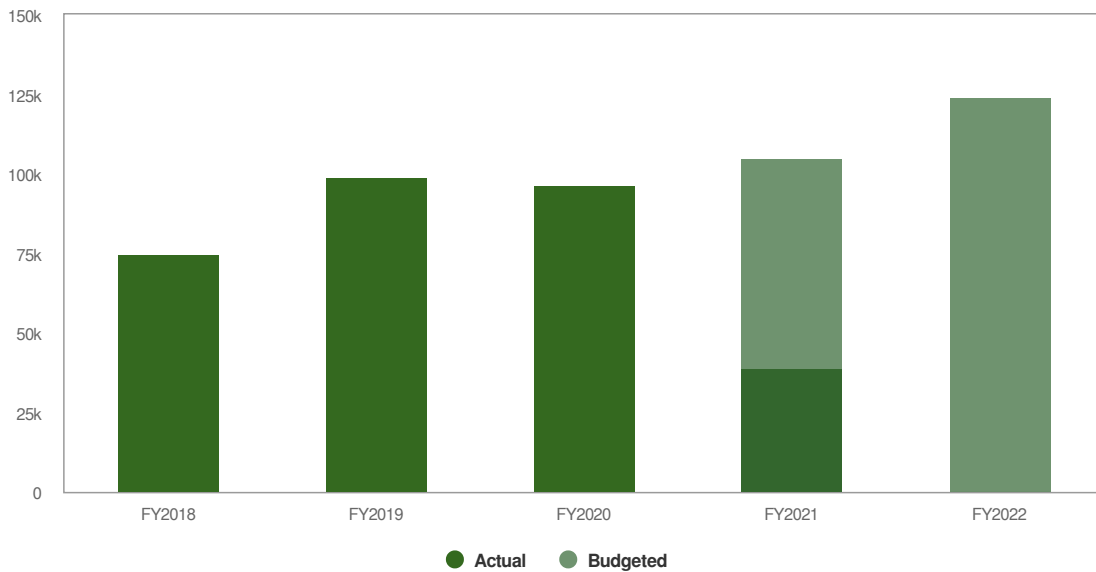
This department supports the contractor that maintains and assists with the City's GIS database as well as the shared information technology support from the Poquoson City Public Schools. Purchases technology equipment for the City.

## Expenditures Summary

Technology lays with the Finance Department with the assistance of the Information Technology Division of the Poquoson School Division. The increase for FY 2022 is associated with the cost of enhancing our security and extending capabilities of the WIFI.

**\$124,000** **\$18,624**  
(17.67% vs. prior year)

Technology Proposed and Historical Budget vs. Actual

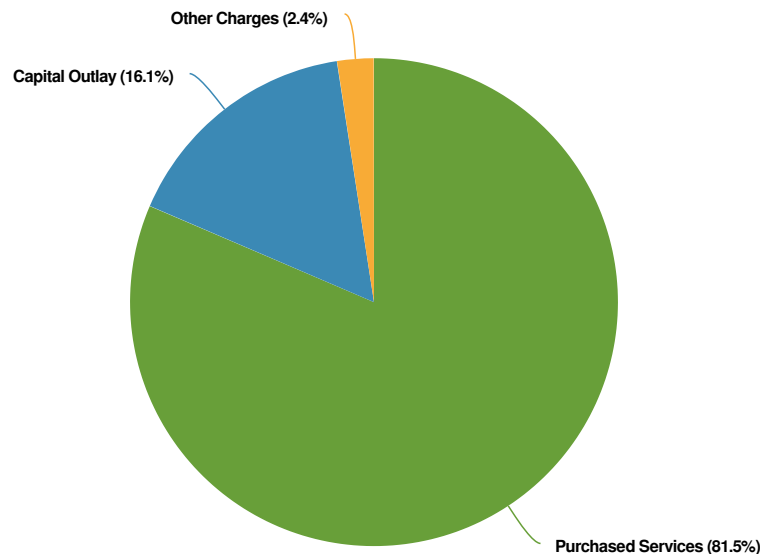


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
General Administration							
Technology							
Other Charges	\$2,057.84	\$2,360.90	\$2,828.86	\$2,860.00	\$3,000.00	4.9%	\$140.00
Purchased Services	\$53,486.04	\$48,952.06	\$65,657.86	\$82,774.00	\$101,000.00	22%	\$18,226.00
Capital Outlay	\$19,607.45	\$47,623.65	\$28,370.12	\$19,742.00	\$20,000.00	1.3%	\$258.00
<b>Total Technology:</b>	<b>\$75,151.33</b>	<b>\$98,936.61</b>	<b>\$96,856.84</b>	<b>\$105,376.00</b>	<b>\$124,000.00</b>	<b>17.7%</b>	<b>\$18,624.00</b>
<b>Total General Administration:</b>	<b>\$75,151.33</b>	<b>\$98,936.61</b>	<b>\$96,856.84</b>	<b>\$105,376.00</b>	<b>\$124,000.00</b>	<b>17.7%</b>	<b>\$18,624.00</b>
<b>Total Expenditures:</b>	<b>\$75,151.33</b>	<b>\$98,936.61</b>	<b>\$96,856.84</b>	<b>\$105,376.00</b>	<b>\$124,000.00</b>	<b>17.7%</b>	<b>\$18,624.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Goals and Objectives

The Technology department will provide maintenance and technical support for the City's GIS database, computer systems and purchase of technology equipment. They will also continue City-wide replacement plan for technology equipment.



## **Program Accomplishments**

Computers were purchased for many departments so that remote working could be performed.



# Elections

Tammi Pinckney

General Registrar

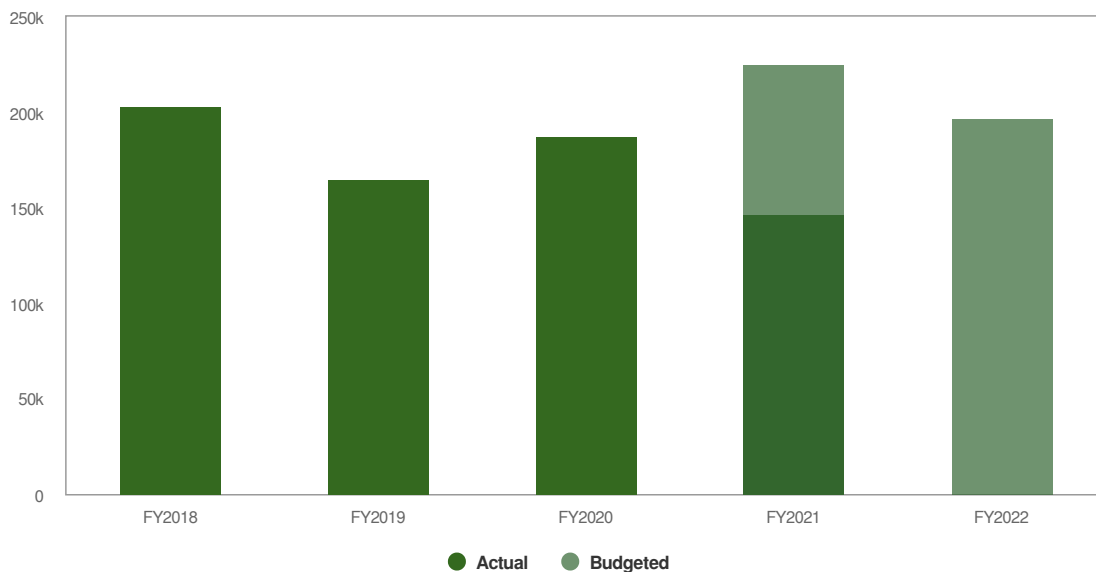
Process registrations of residents not only in Poquoson but throughout Virginia and United States. Assist registrations at Poquoson High School, bayside Convalescent Center and Dominion Village. Maintain accurate records of all registered voters. Process and enter all registrations, deletions, name and address changes into the voter Registration System. Create Photo ID's for voters who do not have an acceptable ID for voting purposes at no cost to voter. Oversee all elections and absentee voting ensuring that they are handled in accordance with Virginia Election Laws. Verify Certificate of Candidate Qualifications, Declarations of Candidacy and all petitions filed by candidates or groups seeking a referendum. Verify results of each election and certify to State Board of Elections. Recruit and train Officers of Election and schedule officers to work at polling place.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. Additionally, this department reflects an increase associated with dues and memberships. It also includes a 27th pay period for the fiscal year.

**\$197,480** **-\$27,944**  
(-12.4% vs. prior year)

### Elections Proposed and Historical Budget vs. Actual

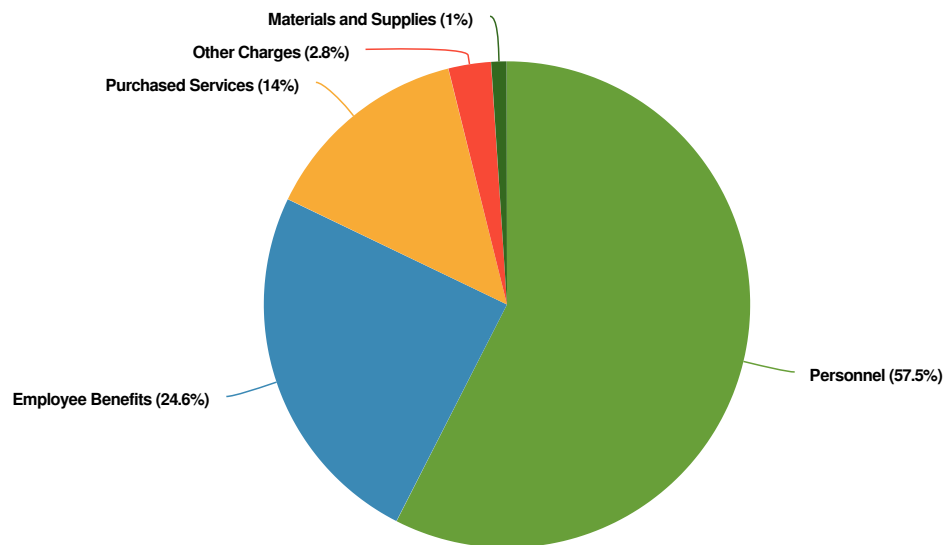


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Safety							
Electoral Board- Registrar							
Personnel	\$94,400.75	\$99,276.82	\$101,275.59	\$99,761.00	\$113,588.00	13.9%	\$13,827.00
Employee Benefits	\$41,945.25	\$45,420.97	\$44,169.54	\$46,216.00	\$48,630.00	5.2%	\$2,414.00
Other Charges	\$2,741.62	\$3,128.48	\$3,072.36	\$10,769.00	\$5,589.00	-48.1%	-\$5,180.00
Purchased Services	\$14,678.84	\$14,223.94	\$18,097.87	\$33,123.00	\$27,603.00	-16.7%	-\$5,520.00
Materials and Supplies	\$1,625.72	\$1,586.65	\$1,444.08	\$35,555.00	\$2,070.00	-94.2%	-\$33,485.00
Capital Outlay	\$47,854.56	\$1,357.87	\$19,559.58		\$0.00	N/A	\$0.00
<b>Total Electoral Board-Registrar:</b>	<b>\$203,246.74</b>	<b>\$164,994.73</b>	<b>\$187,619.02</b>	<b>\$225,424.00</b>	<b>\$197,480.00</b>	<b>-12.4%</b>	<b>-\$27,944.00</b>
<b>Total Public Safety:</b>	<b>\$203,246.74</b>	<b>\$164,994.73</b>	<b>\$187,619.02</b>	<b>\$225,424.00</b>	<b>\$197,480.00</b>	<b>-12.4%</b>	<b>-\$27,944.00</b>
<b>Total Expenditures:</b>	<b>\$203,246.74</b>	<b>\$164,994.73</b>	<b>\$187,619.02</b>	<b>\$225,424.00</b>	<b>\$197,480.00</b>	<b>-12.4%</b>	<b>-\$27,944.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
Registrar	1	1	1	1	1
Assistant Registrar	1	1	1	1	1
Part Time (FTE)	0.1	0.1	0.1	0.1	0.1
Totals	2.1	2.1	2.1	2.1	2.1

## Goals and Objectives

The Registrar's office will assist the citizens with voter registration, absentee voting and photo identification requirements. They will increase voter registrations through use of National Voter Registration Act (NCRA). They will continue to maintain accurate and up-date voter records. The Registrar's will train the Officers of Election and assist candidates with filing requirements and verify certificates of Candidate Qualifications, Declarations of Candidacy and all petitions filed by candidates or groups seeking a referendum.

They will protect the integrity of the electoral process within the provisions of the Code of Virginia, and establish a voting enter for no-excuse absentee voting.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Changes in Address	626	483	650	600
Deletions	774	505	750	500
New Registrants	354	324	600	500
Other Changes	694	343	1300	700
Registered Voters	9,010	9,121	9,400	9,300
Voters Transferred In	423	292	500	300

## Program Accomplishments

\*Recruited & trained officers of Election on prevention processes, express vote and optical scan during the Elections due to Covid-19.

\*Successfully implemented and conducted 45 day No Excuse Early Voting prior to the General Election.

\*Successfully conducted November 2020 Presidential General and Special Elections during Covid-19.

\*Worked with Department of Elections to implement 2 Factor Authentication for added voter information security in VERIS.



# Courts and Sheriff

York County

Joint Services

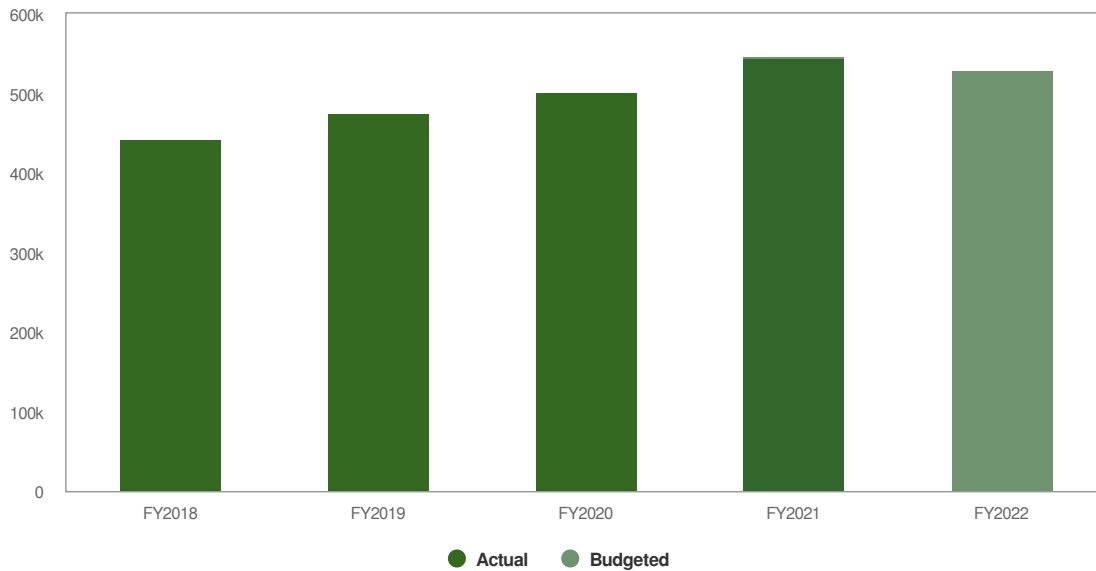
This department includes the cost of judicial services which are shared with York County. Included are the prorated costs of the Commonwealth Attorney, Juvenile/Domestic Relations Court, services provided by the Clerk of Court, Sheriff services, and certain capital and maintenance costs for the Court buildings. All court activity is located in Yorktown. This department also includes Colonial Community Corrections whose mission is to enhance public safety, empower clients and improve the quality of the community by providing judicial alternatives to adult incarceration, transitional services, and criminal justice planning to the localities served in the region.

## Expenditures Summary

The personnel services are administered by York County and Colonial Community Corrections. For FY 2022, a decrease in the overall budget for the Courts is due to the delaying of approved construction projects for the Courts.

**\$529,826** **-\$16,647**  
(-3.05% vs. prior year)

Courts and Sheriff Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Safety							
Courts							
Payment to Joint Operations	\$442,663.67	\$476,137.29	\$501,387.20	\$546,473.00	\$529,826.00	-3%	-\$16,647.00
<b>Total Courts:</b>	<b>\$442,663.67</b>	<b>\$476,137.29</b>	<b>\$501,387.20</b>	<b>\$546,473.00</b>	<b>\$529,826.00</b>	<b>-3%</b>	<b>-\$16,647.00</b>
<b>Total Public Safety:</b>	<b>\$442,663.67</b>	<b>\$476,137.29</b>	<b>\$501,387.20</b>	<b>\$546,473.00</b>	<b>\$529,826.00</b>	<b>-3%</b>	<b>-\$16,647.00</b>
<b>Total Expenditures:</b>	<b>\$442,663.67</b>	<b>\$476,137.29</b>	<b>\$501,387.20</b>	<b>\$546,473.00</b>	<b>\$529,826.00</b>	<b>-3%</b>	<b>-\$16,647.00</b>

## Budget Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Original Adopted Budget	FY 2021 Revised Budget	FY 2022 City Manager Recommended Budget
York/Poquoson Courthouse	\$239,638	\$240,733	\$291,037	\$291,037	\$274,750
Sheriff	212,166	233,702	229,110	229,110	230,000
9th District Court	7,945	6,986	6,360	6,360	5,160
Colonial Community Corrections	16,388	19,966	19,966	19,966	19,966





# Police

Stephen Keatts

Chief of Police

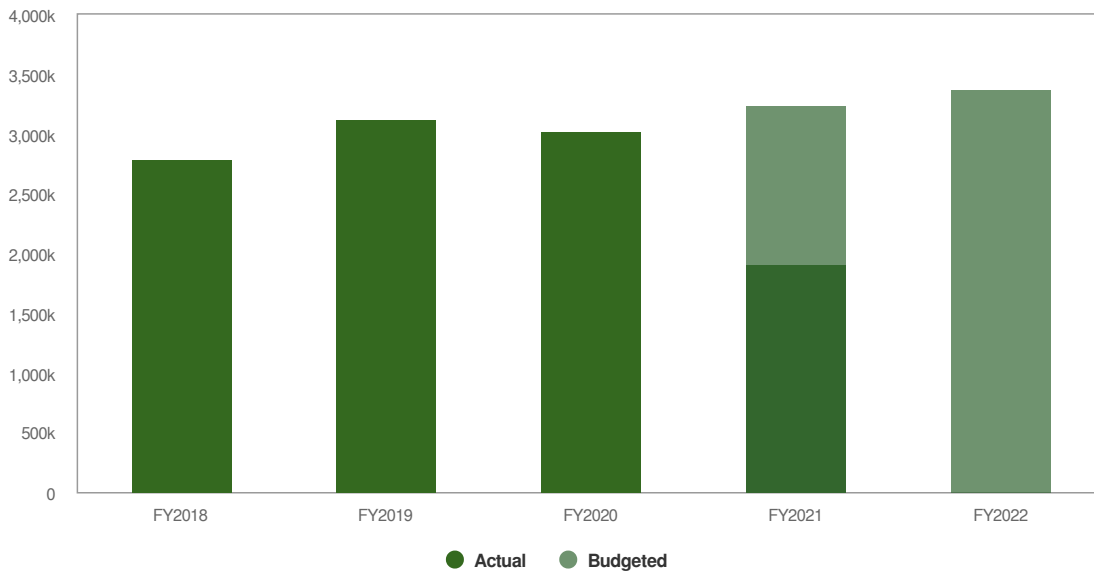
Enforce the laws of the Commonwealth of Virginia and the ordinances of the City of Poquoson. Prevent and deter crime to provide safety of the public. Preserve and maintain a safe and secure living and business environment n Poquoson. Provide assistance and friendly service to all persons within the city. Assist in providing on-scene emergency medical assistance to person in need. Provide quality investigative services to the community and pursue those who violate the law or threaten the safety of our community.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, City Council approved a five year contract for Body Worn Cameras for the department in FY 2021. Payments are to be equally spread among the contract, the first payment the City utilized bond interest. The remaining payments will be included in the budget for the department. In FY 2021, the department had to replace a vehicle that provided for an additional appropriation in that year.

**\$3,388,507** **\$144,264**  
(4.45% vs. prior year)

Police Proposed and Historical Budget vs. Actual

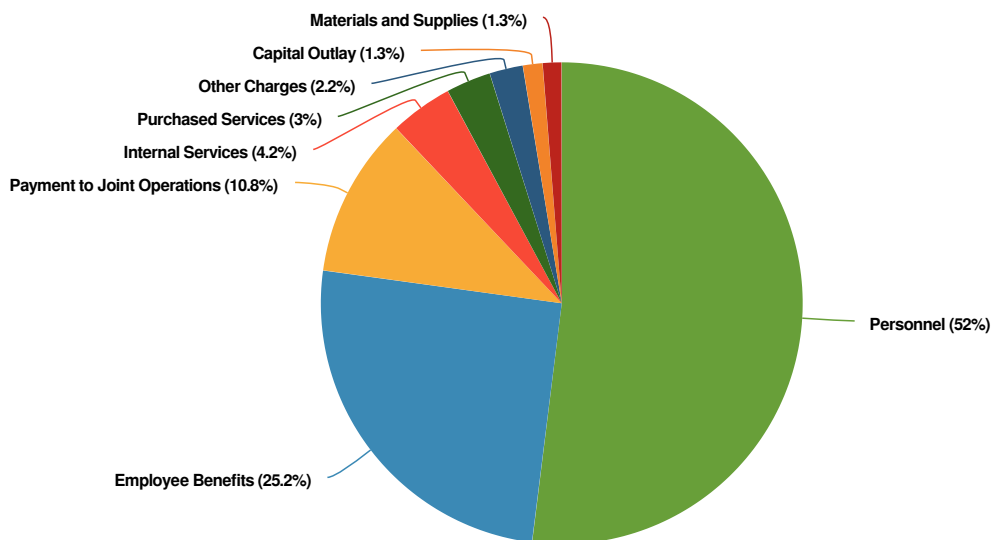


## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures						
Public Safety						
Police						
Personnel	\$1,562,171.29	\$1,689,666.19	\$1,672,495.00	\$1,760,985.00	5.3%	\$88,490.00
Employee Benefits	\$610,723.30	\$680,618.82	\$784,603.00	\$854,689.00	8.9%	\$70,086.00
Other Charges	\$53,992.82	\$55,740.08	\$74,882.00	\$75,950.00	1.4%	\$1,068.00
Purchased Services	\$76,290.97	\$71,859.04	\$80,465.00	\$101,900.00	26.6%	\$21,435.00
Internal Services	\$138,861.00	\$123,695.38	\$136,874.00	\$142,608.00	4.2%	\$5,734.00
Materials and Supplies	\$36,390.90	\$27,127.06	\$66,152.00	\$42,800.00	-35.3%	-\$23,352.00
Payment to Joint Operations	\$336,000.00	\$339,405.00	\$342,818.00	\$364,575.00	6.3%	\$21,757.00
Capital Outlay	\$322,922.15	\$44,734.40	\$85,954.00	\$45,000.00	-47.6%	-\$40,954.00
<b>Total Police:</b>	<b>\$3,137,352.43</b>	<b>\$3,032,845.97</b>	<b>\$3,244,243.00</b>	<b>\$3,388,507.00</b>	<b>4.4%</b>	<b>\$144,264.00</b>
<b>Total Public Safety:</b>	<b>\$3,137,352.43</b>	<b>\$3,032,845.97</b>	<b>\$3,244,243.00</b>	<b>\$3,388,507.00</b>	<b>4.4%</b>	<b>\$144,264.00</b>
<b>Total Expenditures:</b>	<b>\$3,137,352.43</b>	<b>\$3,032,845.97</b>	<b>\$3,244,243.00</b>	<b>\$3,388,507.00</b>	<b>4.4%</b>	<b>\$144,264.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
Police Chief	1	1	1	1	1
Captain/Assistant Police Chief	1	1	1	1	1
Lieutenant	2	2	2	2	2
Planning and Administration	-	1	1	1	1
Sergeant					
Investigations Sergeant	2	1	1	1	1
Patrol Sergeant	4	4	4	4	4
Detective	2	3	3	3	3
Corporal	4	4	4	4	4
School Resource Officer	2	2	2	2	2
Police Officer - Patrol	9	9	8	8	8
Records Administrator	1	1	1	1	1
Administrative Secretary	-	-	1	1	1
Part Time Clerical	0.5	0.75	-	-	-
Part Time Property and Evidence Technician	-	-	0.5	0.5	0.5
Part Time Property and Evidence Specialist	-	-	0.5	0.5	0.5
Part Time Police (FTE)	1.5	1.5	-	-	-
Totals	30.00	30.25	30.00	30.00	30.00

## Goals and Objectives

The Police Department will continue to expand training and leadership development opportunities for all department personnel, including safety and conducting complex criminal investigations. They will continue the replacement program for aging body armor and personal protective equipment for all sworn members. The Police Department will make improvements and upgrades to the software and hardware systems that support the in-car cameras and incident based reporting system. They will continue to expand the Holiday Patrol Program, crime prevention programs, and opportunities for community outreach through participation in community events, information sharing and involvement in Hampton Roads Crime Line. The Police Department will continue to develop partnership with PCPS through SRO's, new programs, information classes, and teacher and staff training.

## Program Accomplishments

\*Officers successfully completed training and leadership opportunities.

\*Department acquired new full-face respirators that are compatible with the Fire Departments self-contained breathing apparatus.

\*Body worn cameras were procured and utilized.

\*The Department acquired a new records management systems for more accurate reporting of accidents.



# Fire

Robert Holloway

Fire Chief

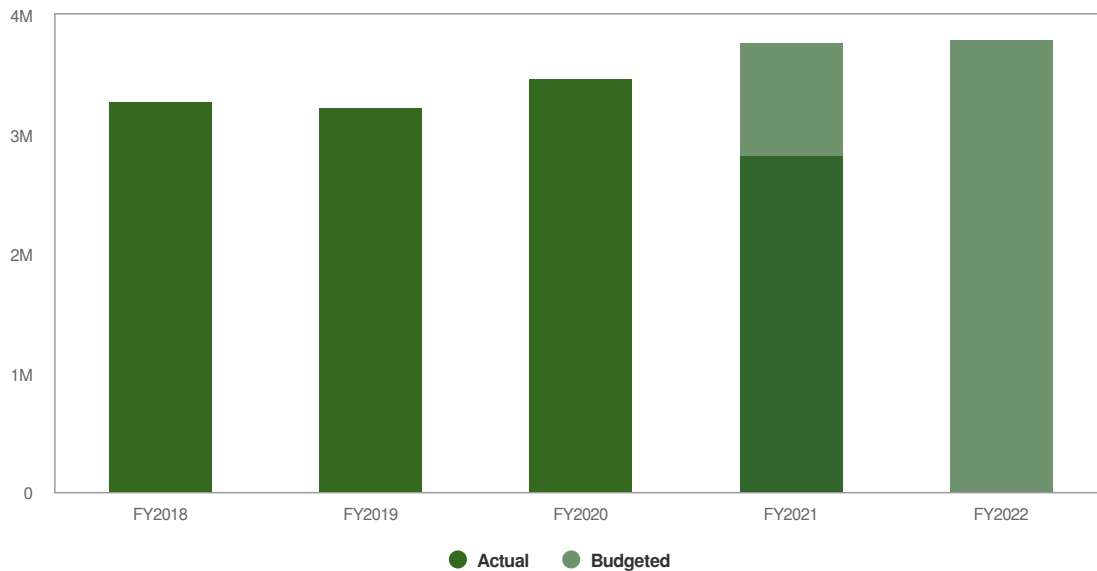
Provide 24 hour emergency services for the fire suppression, ambulance service, rescue service, hazardous materials spills, water rescue, and radiological monitoring. Provide non-emergency services in fire prevention, education and training

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. The decrease overall in the department represents the grants that are awarded and appropriated after the approval of the budget for FY 2021.

**\$3,795,080** **\$15,291**  
(0.4% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

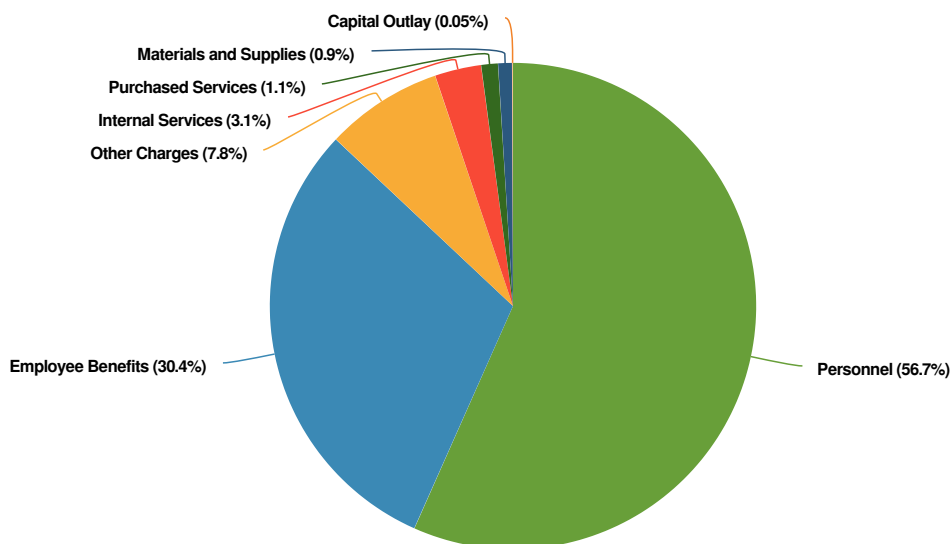


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Safety							
Fire							
Personnel	\$1,913,572.32	\$1,958,081.43	\$1,991,472.01	\$1,977,156.00	\$2,150,311.00	8.8%	\$173,155.00
Employee Benefits	\$767,839.46	\$856,076.52	\$939,692.45	\$1,079,197.00	\$1,152,092.00	6.8%	\$72,895.00
Other Charges	\$375,979.26	\$246,581.42	\$359,367.76	\$526,481.00	\$296,030.00	-43.8%	-\$230,451.00
Purchased Services	\$40,922.33	\$35,485.29	\$30,154.22	\$43,337.00	\$42,365.00	-2.2%	-\$972.00
Internal Services	\$160,389.73	\$108,878.00	\$124,510.95	\$106,341.00	\$117,147.00	10.2%	\$10,806.00
Materials and Supplies	\$25,513.03	\$21,370.54	\$22,164.62	\$45,277.00	\$35,135.00	-22.4%	-\$10,142.00
Capital Outlay	\$1,491.88	\$4,111.91	\$3,724.33	\$2,000.00	\$2,000.00	0%	\$0.00
<b>Total Fire:</b>	<b>\$3,285,708.01</b>	<b>\$3,230,585.11</b>	<b>\$3,471,086.34</b>	<b>\$3,779,789.00</b>	<b>\$3,795,080.00</b>	<b>0.4%</b>	<b>\$15,291.00</b>
<b>Total Public Safety:</b>	<b>\$3,285,708.01</b>	<b>\$3,230,585.11</b>	<b>\$3,471,086.34</b>	<b>\$3,779,789.00</b>	<b>\$3,795,080.00</b>	<b>0.4%</b>	<b>\$15,291.00</b>
<b>Total Expenditures:</b>	<b>\$3,285,708.01</b>	<b>\$3,230,585.11</b>	<b>\$3,471,086.34</b>	<b>\$3,779,789.00</b>	<b>\$3,795,080.00</b>	<b>0.4%</b>	<b>\$15,291.00</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
<b>Personnel Summary:</b>					
Fire Chief/Fire Official	1	1	1	1	1
Deputy Fire Chief/Emergency Mgt Coord	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Fire Lieutenant	3	3	3	3	3
Firefighter: Paramedic, Enhanced or EMT	24	24	24	25	24
Office Manager	1	1	1	1	1
Totals	33	33	33	34	33

\*A request by the Fire Department to increase their FTEs will not be recommended in this budget. The request was for an additional FTE for Firefighter, Paramedic, Enhanced or EMT.

## Goals and Objectives

The Fire Department will continue to improve training programs through increased teaching aids, equipment and class offerings. They will continue a basic community education program, refine and improve the fire prevention program. The Fire Department will continue the partnership with the Port of Virginia in assisting with responses throughout the region. They will secure the Fire Training Center in Newport News, Va., for annual training with all staff. The Fire Department will seek out and apply for various grants to assist with training, equipment or programs to enhance the department.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Average Fire/EMT calls per month	167	191	215	238
Training hours	8,600	8,700	8,700	8,700
<b>Fire Calls:</b>				
Structure Fire	18	19	20	21
Brush Fire	10	9	10	11
Miscellaneous Fire	897	934	969	1,004
<b>Ambulance Calls:</b>				
Advanced Life Support	479	577	675	773
Basic Life Support	432	556	680	804
Miscellaneous	173	198	223	248

## Program Accomplishments

\*Completed an ISO review and received a Person Protective Class Rating of 2.

\*Conducted a firing process which resulted in hiring 3 new employees.

\*With the department's leadership, the City was awarded many grants including one that provided the purchase of 30 new SCBA's, valued at \$162,400.

\*Purchased CPR Assistant Devices, washer and extractor for PPE and video Laryngoscopes with FEMA Covid Funding.



## Corrections and Detention

### Virginia Peninsula Regional Jail & Merrimac Juveni

#### Joint Services

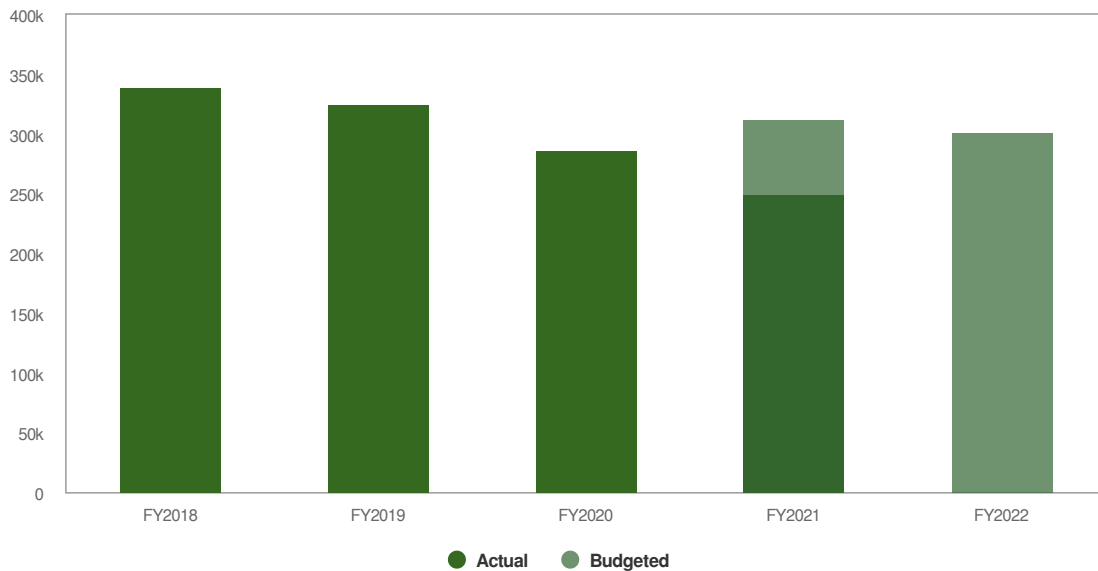
The City of Poquoson shares the Virginia Peninsula Regional Jail Authority with York County, James City County and City of Williamsburg. Poquoson's financial share is determined by a cost formula based on an overall percentage of use history. The City of Poquoson shares the Merrimac Center Juvenile Detention Center with 18 other localities. Prior to FY 2018, Poquoson's financial share was based on a per diem rate for each day a juvenile offender from Poquoson was incarcerated, beginning in FY 2018, Poquoson's financial share will be determined by a cost formula based on overall percentage of use history. Along with jail costs, other rehabilitative and correctional programs are accounted for in this department; which include Family Group Homes, Project Insight which is a work program that provides opportunity for young people to perform public service work in lieu of traditional sanctions and other services.

## Expenditures Summary

The personnel services are administered by Virginia Peninsula Regional Jail and Merrimac Juvenile Detention Center. The decrease in the department is associated with Project Insight which was a program that provided opportunity for young people to perform public services work in lieu of traditional sanctions and is no longer available.

**\$302,294** **-\$10,594**  
(-3.39% vs. prior year)

### Corrections and Detention Proposed and Historical Budget vs. Actual

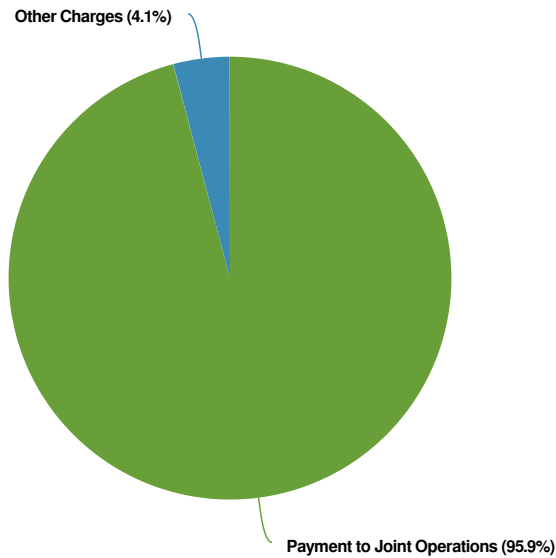


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Safety							
Corrections and Detention							
Other Charges	\$19,900.00	\$25,040.00	\$24,237.00	\$12,469.00	\$12,469.00	0%	\$0.00
Payment to Joint Operations	\$319,700.78	\$301,150.26	\$262,946.04	\$300,419.00	\$289,825.00	-3.5%	-\$10,594.00
<b>Total Corrections and Detention:</b>	<b>\$339,600.78</b>	<b>\$326,190.26</b>	<b>\$287,183.04</b>	<b>\$312,888.00</b>	<b>\$302,294.00</b>	<b>-3.4%</b>	<b>-\$10,594.00</b>
<b>Total Public Safety:</b>	<b>\$339,600.78</b>	<b>\$326,190.26</b>	<b>\$287,183.04</b>	<b>\$312,888.00</b>	<b>\$302,294.00</b>	<b>-3.4%</b>	<b>-\$10,594.00</b>
<b>Total Expenditures:</b>	<b>\$339,600.78</b>	<b>\$326,190.26</b>	<b>\$287,183.04</b>	<b>\$312,888.00</b>	<b>\$302,294.00</b>	<b>-3.4%</b>	<b>-\$10,594.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





## Budget Detail

			FY 2021		FY 2022	FY 2022
	FY 2019	FY 2020	Original	FY 2021	Department	City Manager
	Actual	Actual	Adopted	Revised	Request	Recommended
			Budget	Budget	Budget	Budget
Adult Detention	\$252,270	232,916	260,866	260,866	261,120	261,120
Juvenile Services:						
Juvenile Detention	48,880	30,036	39,553	39,553	28,705	28,705
Project Insight	25,040	24,237	12,469	12,469	12,469	12,469
Total	\$326,190	\$287,183	\$312,888	\$312,888	\$302,294	\$302,294



# Inspections

Charles Horton

Director of Community Development

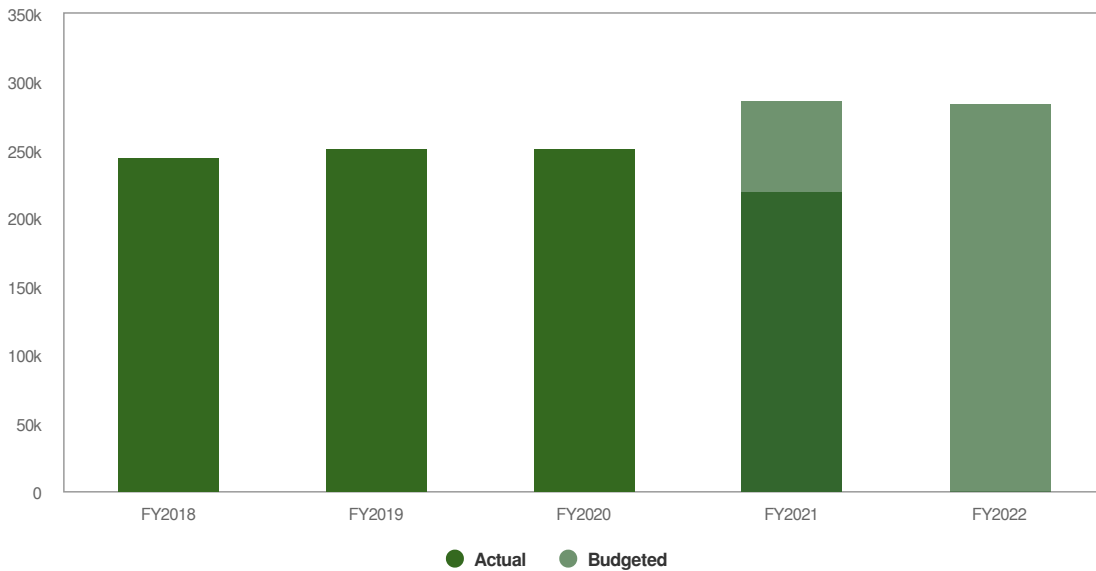
The inspections department ensures through inspection process, plan review and issuing permits that construction performed in the City is in accordance with all applicable City ordinances, State Codes and Federal requirements. They provide information to contractors, the public and any interested parties as requested. They issue building, electrical, plumbing, mechanical, sign driveway, land disturbance and demolition permits. The department verifies that contractors are licensed with the City and through the Commonwealth of Virginia. They enforce zoning, building, and property maintenance requirements as specified by the City ordinance and State law. Ensuring through the permit process, that requirements for new and existing structures are in compliance with Federal Emergency Management Agency (FEMA) regulations. They assign addresses to new structures located on existing and newly created lots, review all building plans, address complaints and violations as reported. The department manages the CRS program.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. The decreased in the department is associated with reflecting the portion of the cost for janitorial services to Libraries for the cost of cleaning the annex.

**\$285,329** **-\$1,883**  
(-0.66% vs. prior year)

### Inspections Proposed and Historical Budget vs. Actual



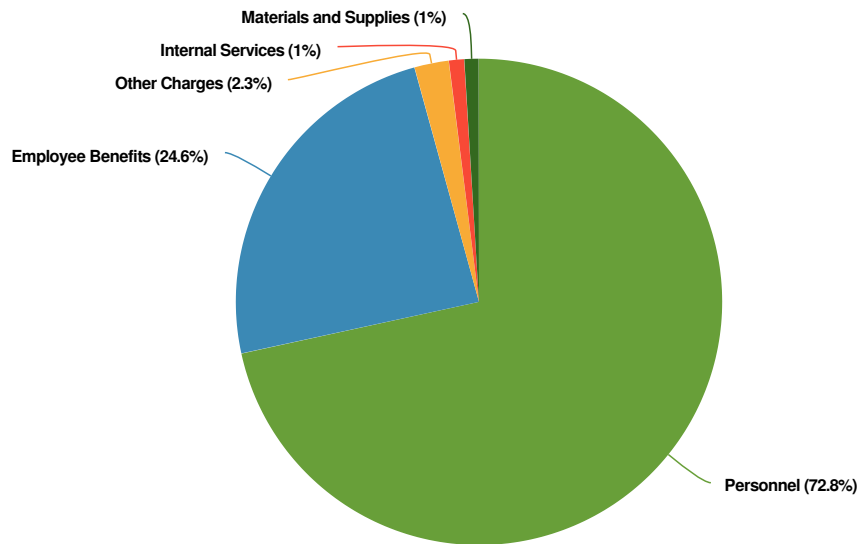
## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Safety							
Inspections							
Personnel	\$177,938.66	\$180,777.21	\$184,644.18	\$202,902.00	\$207,825.00	2.4%	\$4,923.00
Employee Benefits	\$54,017.32	\$54,585.84	\$58,050.62	\$68,193.00	\$70,053.00	2.7%	\$1,860.00
Other Charges	\$5,174.78	\$4,484.66	\$3,956.53	\$6,660.00	\$6,660.00	0%	\$0.00
Purchased Services	\$2,390.90	\$5,409.96	\$2,519.56	\$4,400.00	-\$4,950.00	-212.5%	-\$9,350.00
Internal Services	\$2,436.00	\$2,361.00	\$1,758.57	\$2,757.00	\$2,941.00	6.7%	\$184.00
Materials and Supplies	\$3,018.76	\$4,388.36	\$1,071.38	\$2,300.00	\$2,800.00	21.7%	\$500.00
Capital Outlay	\$683.03				\$0.00	N/A	\$0.00
<b>Total Inspections:</b>	<b>\$245,659.45</b>	<b>\$252,007.03</b>	<b>\$252,000.84</b>	<b>\$287,212.00</b>	<b>\$285,329.00</b>	<b>-0.7%</b>	<b>-\$1,883.00</b>
<b>Total Public Safety:</b>	<b>\$245,659.45</b>	<b>\$252,007.03</b>	<b>\$252,000.84</b>	<b>\$287,212.00</b>	<b>\$285,329.00</b>	<b>-0.7%</b>	<b>-\$1,883.00</b>
<b>Total Expenditures:</b>	<b>\$245,659.45</b>	<b>\$252,007.03</b>	<b>\$252,000.84</b>	<b>\$287,212.00</b>	<b>\$285,329.00</b>	<b>-0.7%</b>	<b>-\$1,883.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
Building Official	1	1	1	1	1
Senior Building Inspector	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Part Time (FTE)	0.75	0.75	0.75	0.75	0.75
Totals	3.75	3.75	3.75	3.75	3.75

## Goals and Objectives

The Inspections Department will continue to education staff in various building related trades. They will provide the citizens and contractors with the most updated information on codes and ordinances. This office continues to improve the methods used to obtain compliance with zoning, property maintenance and building rates. They work toward Class 7 Community Rating Service to increase percentage of discounts on flood insurance rates. The department will continue to implement and improve on the electronic method of field inspections and build an electronic database of permit information. They will facilitate an update of the GIS to include flood zone information, elevation certificates, and prepare and host a minimum of two citizen workshops related to flood issues. The department will hold public meetings related to major changes in the Building Code cycle within 60 days of adoption.



# Animal Control

## City of Newport News

### Joint Services

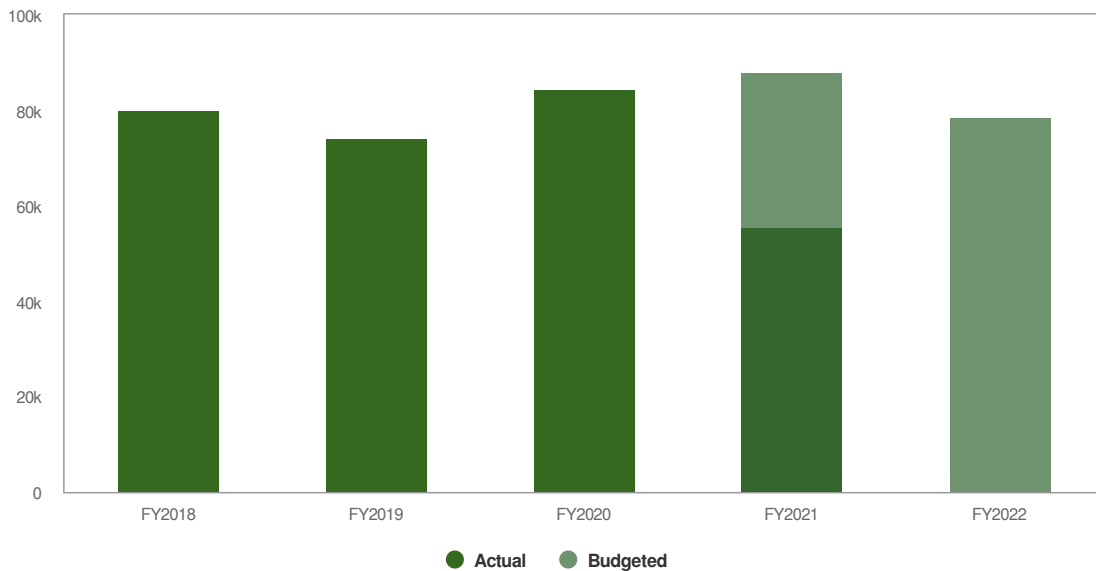
Animal Control is handled by City of Newport News Animal Control. The fully certified officers pick up stray animals, nuisance wildlife, deceased animals on public roadways, and investigate cruelty complaints. The City of Poquoson joined the Peninsula Regional Animal Shelter along with the cities of Newport News, Hampton and York County. Poquoson's financial share of the operating costs is determined by a cost formula based on overall percentage. Debt services share is based on total population at the time of debt issuance and annual installments will be made by the City of Newport News through 2034.

## Expenditures Summary

The personnel services are administered by the City of Newport News. The City of Newport News reflected a decrease to the cost of animal control for FY 2022 based on the utilization of services for the past three years.

**\$78,497** **-\$9,574**  
(-10.87% vs. prior year)

### Animal Control Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Expenditures</b>							
<b>Public Safety</b>							
<b>Animal Control</b>							
<b>Other Charges</b>							
NEWPORT NEWS ANIMAL CONTROL	\$42,458.40	\$42,542.76	\$45,940.08	\$46,938.00	\$33,410.00	-28.8%	-\$13,528.00
REGIONAL ANIMAL SHELTER	\$37,867.00	\$31,539.00	\$38,549.00	\$41,133.00	\$45,087.00	9.6%	\$3,954.00
<b>Total Other Charges:</b>	<b>\$80,325.40</b>	<b>\$74,081.76</b>	<b>\$84,489.08</b>	<b>\$88,071.00</b>	<b>\$78,497.00</b>	<b>-10.9%</b>	<b>-\$9,574.00</b>
<b>Total Animal Control:</b>	<b>\$80,325.40</b>	<b>\$74,081.76</b>	<b>\$84,489.08</b>	<b>\$88,071.00</b>	<b>\$78,497.00</b>	<b>-10.9%</b>	<b>-\$9,574.00</b>
<b>Total Public Safety:</b>	<b>\$80,325.40</b>	<b>\$74,081.76</b>	<b>\$84,489.08</b>	<b>\$88,071.00</b>	<b>\$78,497.00</b>	<b>-10.9%</b>	<b>-\$9,574.00</b>
<b>Total Expenditures:</b>	<b>\$80,325.40</b>	<b>\$74,081.76</b>	<b>\$84,489.08</b>	<b>\$88,071.00</b>	<b>\$78,497.00</b>	<b>-10.9%</b>	<b>-\$9,574.00</b>

## Goals and Objectives

Animal Control will continue to provide education and intervention when needed to prevent animal suffering and facilitate compatibility between our citizens and the animals in our community. They will train humane officers in mandated animal control, and answer citizen complaints involving wild as well as domestic animals.

Animal Control will enforce animal control and cruelty law and ordinances of the City of Poquoson, issuing summonses for violations of any applicable ordinances. They will pick up running dogs, feral cats, and dead animals on public roadways and dispose of animals. Animal Control will continue to enforce dog licensing laws which require proof of rabies, one of the most effective means of limiting the number of rabies cases.

## Outflow Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Calls for Service	143	107	147	150
Written Warnings	14	19	18	20
Calls for Stray Animals	33	14	80	50
Calls for Animal Bites	11	18	16	15
Calls for Sick/Injured Animal	2	4	3	4
Calls for Nuisance Wildlife	62	28	64	50
Other Calls	18	8	12	10
Dogs Impounded	17	5	12	10
Cats Impounded	20	5	10	5
Wildlife Impounded	33	13	35	20
Cruelty	17	16	18	10



## Budget Detail

			FY 2021 Original	FY 2021 Revised	FY 2022 Department Request	FY 2022 City Manager Recommended
	FY 2019 Actual	FY 2020 Actual	Adopted Budget	Budget	Budget	Budget
Newport News Animal Control	\$42,543	\$45,940	\$46,938	\$46,938	\$33,410	\$33,410
Regional Animal Shelter	31,539	38,549	41,133	41,133	45,087	45,087
Totals	\$74,082	\$84,489	\$88,071	\$88,071	\$78,497	\$78,497



# Engineering

Garrett Feagans

Acting City Engineer

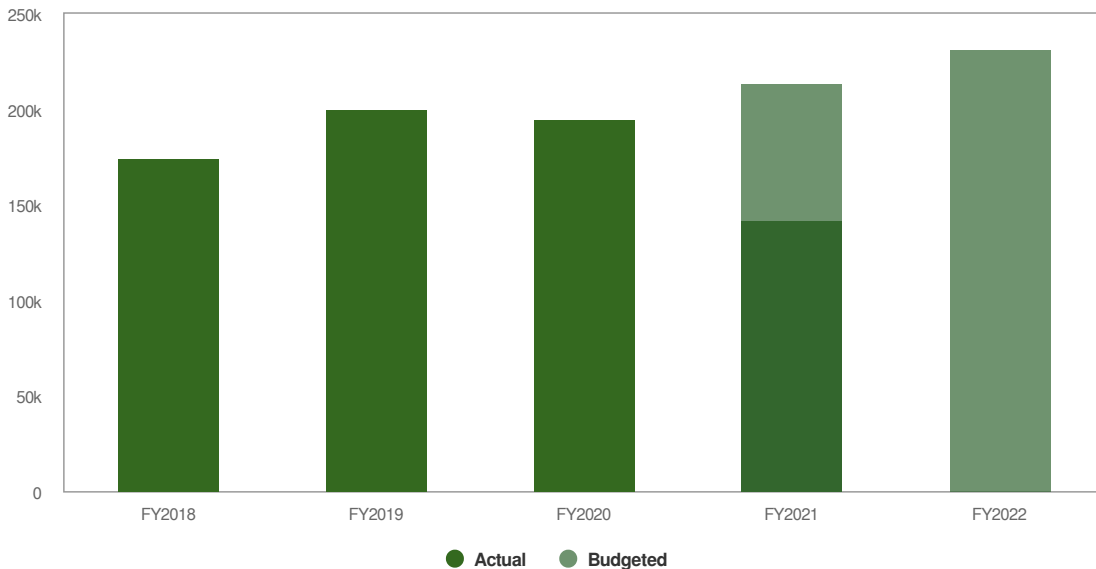
The Engineering Department provides or oversees all engineering services required by the city of Poquoson. They lead all City efforts on road improvement projects, and liaise with VDOT and other communities on joint road projects. They direct the City's storm water permit; lead development of new environmental programs, provide engineering and technical services required for new permits. They develop, lead design and construction of infrastructure projects, with an emphasis on storm water, public right-of-way, and flood control projects. The department manages special projects, studies and analyses related to the City's infrastructure. Leading development and implementation of the Chesapeake Bay TMDL program. They provide technical reviews/guidance on Consent Order work. They provide solutions for draining, transportation, environmental and other civil engineering issues. Engineering represents the City in negotiations and meetings with various Federal and State agencies on technical issue. They provide technical input to DEQ during its development of a Bacterial TMDL implantation plan, and handle all storm water issues within the City. This includes response to citizen concerns, flood mitigation, water quality issues, and water-related environmental programs.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, the department reflects an increase for professional development.

**\$231,759** **\$18,138**  
(8.49% vs. prior year)

### Engineering Proposed and Historical Budget vs. Actual



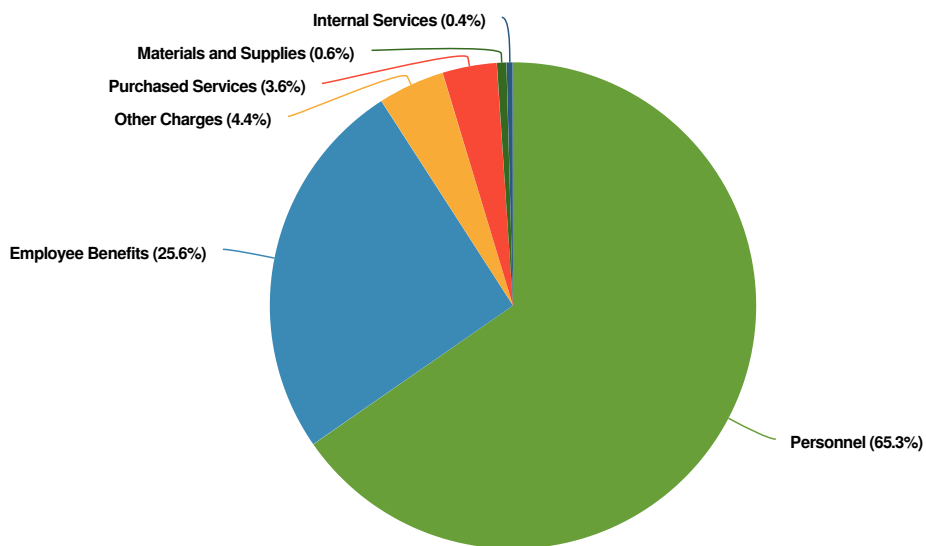


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Works							
General Engineering							
Personnel	\$117,885.26	\$133,092.08	\$136,499.14	\$139,898.00	\$151,444.00	8.3%	\$11,546.00
Employee Benefits	\$39,324.95	\$47,374.33	\$49,011.85	\$55,798.00	\$59,230.00	6.2%	\$3,432.00
Other Charges	\$4,698.54	\$5,399.17	\$4,472.95	\$8,775.00	\$10,275.00	17.1%	\$1,500.00
Purchased Services	\$5,977.34	\$12,248.37	\$3,905.00	\$6,650.00	\$8,350.00	25.6%	\$1,700.00
Internal Services	\$6,140.00	\$1,035.00	\$545.10	\$1,500.00	\$960.00	-36%	-\$540.00
Materials and Supplies	\$871.48	\$1,099.40	\$581.10	\$1,000.00	\$1,500.00	50%	\$500.00
<b>Total General Engineering:</b>	<b>\$174,897.57</b>	<b>\$200,248.35</b>	<b>\$195,015.14</b>	<b>\$213,621.00</b>	<b>\$231,759.00</b>	<b>8.5%</b>	<b>\$18,138.00</b>
<b>Total Public Works:</b>	<b>\$174,897.57</b>	<b>\$200,248.35</b>	<b>\$195,015.14</b>	<b>\$213,621.00</b>	<b>\$231,759.00</b>	<b>8.5%</b>	<b>\$18,138.00</b>
<b>Total Expenditures:</b>	<b>\$174,897.57</b>	<b>\$200,248.35</b>	<b>\$195,015.14</b>	<b>\$213,621.00</b>	<b>\$231,759.00</b>	<b>8.5%</b>	<b>\$18,138.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
City Engineer	1	1	1	1	1
Engineer I	1	1	1	1	1
Totals	2	2	2	2	2

## Goals and Objectives

The Engineering department provides sound engineering solutions to technical problems. They respond to citizens, City Council, and City staff concerns and requests for information.

Engineering provides professional oversight of the City's road system, in accordance with VDOT requirements. They represent the City on regional environmental, utility and other technical panels. They continue to advocate for sound technical guidelines that will adversely impact Poquoson and its citizens. Engineering develops grant-eligible projects to improve City infrastructure. They review development submittals, and lead staff efforts in developing a Master Infrastructure Plan.



# Public Works

H. Thomas Jones  
Director of Public Works

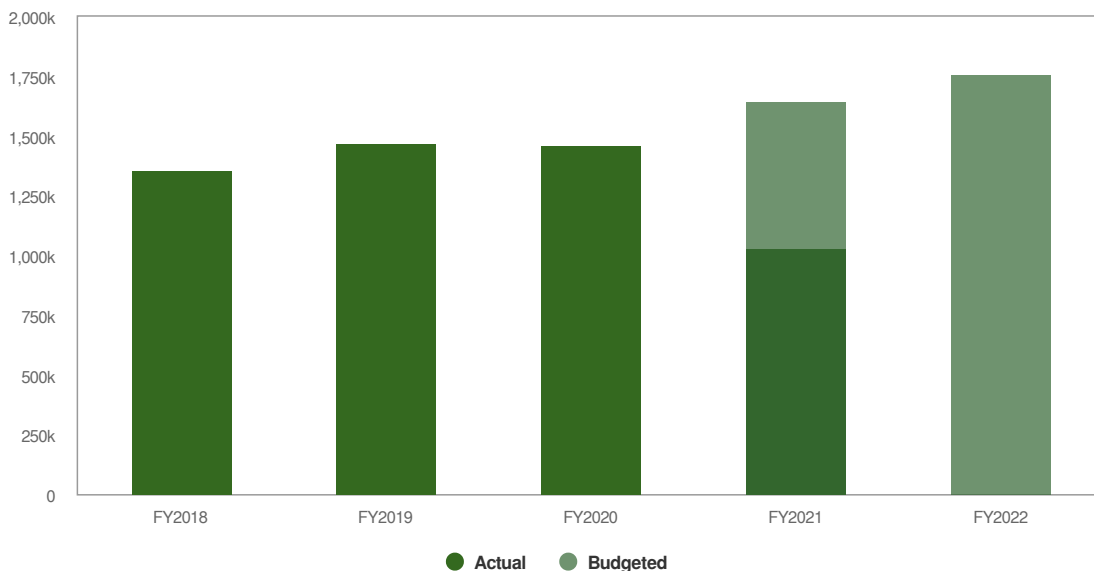
Public Works constructs and maintains all City streets to Virginia Department of Transportation (VDOT) standards. They keep roadside drainage ditches clean to eliminate standing water and reduce pavement failure. They maintain road shoulders by placing stone along edge of pavement, mowing grass and policing litter. They maintain traffic control devices, traffic lines, traffic lights, and traffic signs. Public Works provide safe travel for the public on City right-of-ways, and oversee the maintenance of parks and athletic fields. Public Works continue to upgrade roadside and outfall drainage systems throughout the City in accordance with the City's drainage study. They review new construction plans and perform inspections of all new infrastructure work. Maintaining 39 acres of recreation, park, and municipal property, including 7 baseball/softball fields, 7 soccer fields, 3 tennis courts, 2 playgrounds, 4 picnic areas, Oxford Run Trail, and the City's public boat launching facilities. They assist with sewer repairs and installations.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Additionally, the department reflects an increase for operations due to cost of maintaining the equipment and supplies needed for grounds.

**\$1,760,377** **\$113,120**  
(6.87% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual



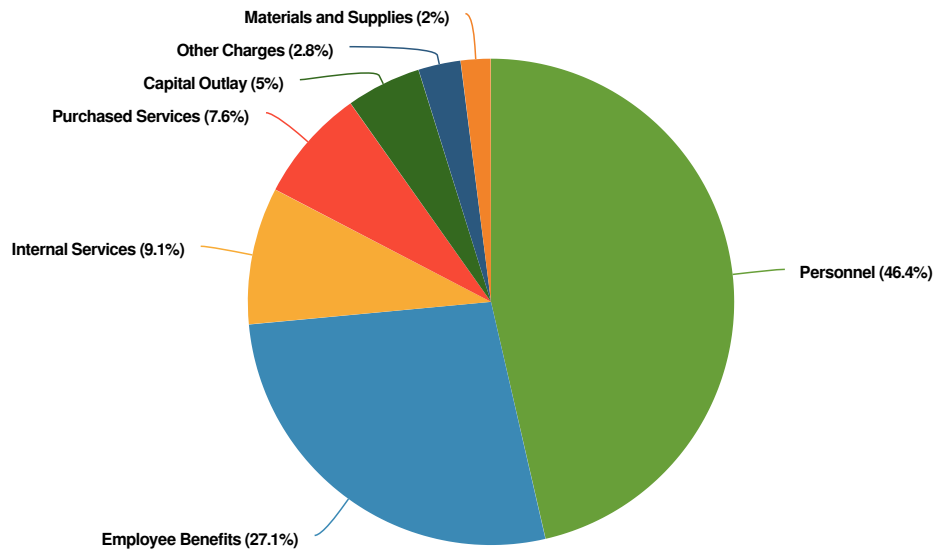
## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Works							
Public Works							
Personnel	\$611,421.78	\$678,523.57	\$712,901.95	\$751,205.00	\$816,834.00	8.7%	\$65,629.00
Employee Benefits	\$303,000.93	\$351,719.57	\$393,039.38	\$458,288.00	\$477,517.00	4.2%	\$19,229.00
Other Charges	\$30,607.12	\$32,428.48	\$34,382.62	\$48,925.00	\$49,625.00	1.4%	\$700.00
Purchased Services	\$99,715.80	\$117,390.72	\$82,062.54	\$125,500.00	\$133,050.00	6%	\$7,550.00
Internal Services	\$141,186.00	\$148,451.00	\$135,978.19	\$143,827.00	\$160,644.00	11.7%	\$16,817.00
Materials and Supplies	\$36,906.94	\$40,587.91	\$44,778.75	\$32,012.00	\$35,207.00	10%	\$3,195.00
Capital Outlay	\$137,041.38	\$99,968.11	\$61,717.24	\$87,500.00	\$87,500.00	0%	\$0.00
<b>Total Public Works:</b>	<b>\$1,359,879.95</b>	<b>\$1,469,069.36</b>	<b>\$1,464,860.67</b>	<b>\$1,647,257.00</b>	<b>\$1,760,377.00</b>	<b>6.9%</b>	<b>\$113,120.00</b>
<b>Total Public Works:</b>	<b>\$1,359,879.95</b>	<b>\$1,469,069.36</b>	<b>\$1,464,860.67</b>	<b>\$1,647,257.00</b>	<b>\$1,760,377.00</b>	<b>6.9%</b>	<b>\$113,120.00</b>
<b>Total Expenditures:</b>	<b>\$1,359,879.95</b>	<b>\$1,469,069.36</b>	<b>\$1,464,860.67</b>	<b>\$1,647,257.00</b>	<b>\$1,760,377.00</b>	<b>6.9%</b>	<b>\$113,120.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY2022	Recommended FY 2022
<b>Personnel Summary:</b>					
Director of Public Works	1	1	1	1	1
Construction Inspector	1	-	-	-	-
Public Works Mgr/Construction Supervisor	-	1	1	1	1
Street Maintenance Supervisor	1	1	1	1	1
Senior Crew Leader	-	1	1	1	1
Crew Leader	2	1	1	1	1
Equipment Operator II	1	1	1	1	1
Equipment Operator I	2	2	2	2	2
Maintenance Worker IV	1	1	1	1	1
Maintenance Worker III	2	2	2	2	2
Maintenance Worker II	1	1	1	1	1
Maintenance Worker I	1	2	2	2	2
Parks Maintenance Supervisor	1	1	1	1	1
Parks Maintenance Worker	2	2	2	2	2
Administrative Assistant	1	-	-	-	-
Office Manager	0.5	0.5	0.5	0.5	0.5
<b>Totals</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>



## Goals and Objectives

Public Works oversees the construction and maintenance of all City streets in accordance with Virginia Department of Transportation (VDOT) standards to ensure safe vehicle operation for all motorists. They maintain all City public right-of-ways to create a positive City image and promote safety and environmental quality throughout the City. Maintenance includes cleaning/sweeping city on a regular basis, mowing grass and medians during normal growing season, beautification and maintenance of landscaped areas. Public Works plans to schedule at least one in-house training session per month. This will train employees on more versatility in infrastructure maintenance, "on and off the job" safety issues, and teach correct procedures for performance of specific tasks. Public Works will continue to complete 100% of all work orders within the same week of request. They will regrade various roadside ditches like Little Florida Road, Messick Road, Ridge Road, and Langley Street. Public Works will conduct regular maintenance to keep all equipment in good running order. They will remove any and all storm (snow/hurricane) debris in a timely and safe manner.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Street Maintenance:				
Asphalt Material Used for Patching (tons)	72.26	25.75	60	26
Asphalt Paving Material Applied (tons)	3,601	8,999	3,922	4,223
Delivery of cases of Green Bags	80	60	78	70
Installation of New Drainage Pipe (feet)	-		12	10
Regrading of Roadside Ditches (feet)	3,717	9,846	3,500	6,000
Stone Used for Street Maintenance	139	119	150	160
Work Orders Completed	31	35	50	40
Construction Inspections Performed:				
Driveways	34	34	50	50
Erosion & Sediment Control	8	10	12	12
Sewer	1	0	5	5
Curb & Gutter (feet)	278	3,242	4,000	4,000
Sanitary Sewer Pipeline (feet)	460	0	1,500	1,500
Storm Pipe & Drainage Ditches (feet)	2,322	2,279	3,000	3,000
New Street Construction (feet)	10,937	3,913	3,000	3,000

## Program Accomplishments

\*Regraded roadside ditches including: Hudgins Road, Little Florida Road, Messick Road, and Rens Road.



# Street Lights

Tonya O'Connell

Director of Finance

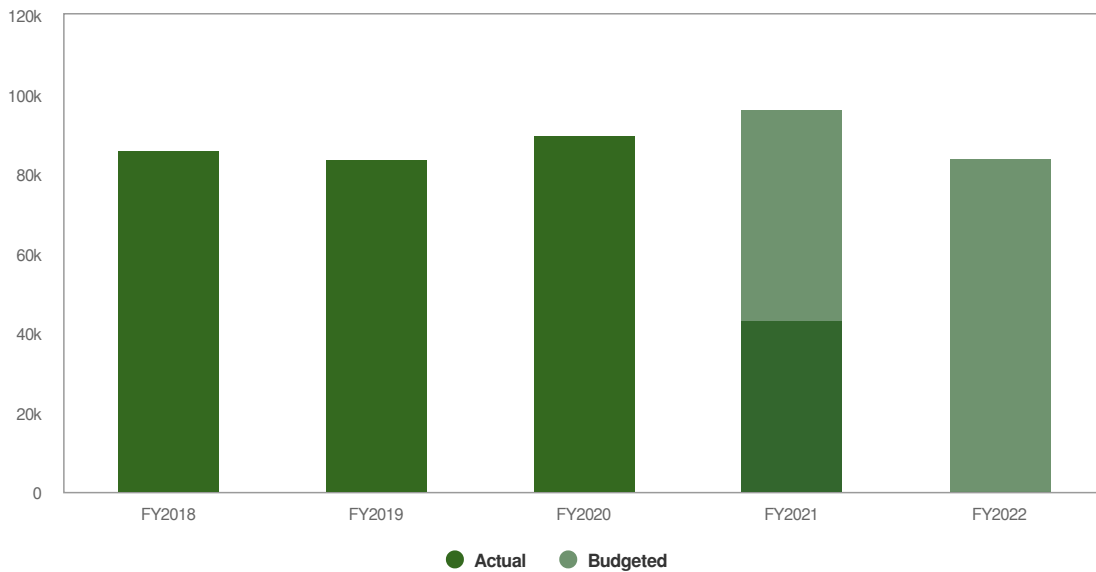
This department contains funding for electricity for existing streetlights and the installation of new streetlights. Developers pay the cost of installing streetlights in new subdivisions. The City is responsible for paying the cost of installing new streetlights in already developed areas.

## Expenditures Summary

The oversight of streetlights resides with the Inspection Department. Personnel services are reflected in that department. A decrease in the budget is based on the re-appropriation of funding to replace lights with LED during FY 2021.

**\$84,000** **-\$12,267**  
(-12.74% vs. prior year)

Street Lights Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Works							
Street Lights							
Other Charges	\$83,707.29	\$83,605.80	\$82,224.34	\$85,000.00	\$82,500.00	-2.9%	-\$2,500.00
Capital Outlay	\$2,329.24	\$0.00	\$7,732.67	\$11,267.00	\$1,500.00	-86.7%	-\$9,767.00
<b>Total Street Lights:</b>	<b>\$86,036.53</b>	<b>\$83,605.80</b>	<b>\$89,957.01</b>	<b>\$96,267.00</b>	<b>\$84,000.00</b>	<b>-12.7%</b>	<b>-\$12,267.00</b>
<b>Total Public Works:</b>	<b>\$86,036.53</b>	<b>\$83,605.80</b>	<b>\$89,957.01</b>	<b>\$96,267.00</b>	<b>\$84,000.00</b>	<b>-12.7%</b>	<b>-\$12,267.00</b>
<b>Total Expenditures:</b>	<b>\$86,036.53</b>	<b>\$83,605.80</b>	<b>\$89,957.01</b>	<b>\$96,267.00</b>	<b>\$84,000.00</b>	<b>-12.7%</b>	<b>-\$12,267.00</b>

## Goals and Objectives

The department provides electricity for the City streetlights in order to maintain a safe community. The City is working with Dominion Energy on a project to upgrade streetlights to LED. City Council approved Ordinance Number 1636 on January 27, 2020 which appropriated \$18,000.00 of General Fund fund balance to start the first phase of the program. The realized savings from the program will be reinvested to fund future phases.





# Facilities

Charles Horton

Director of Community Development

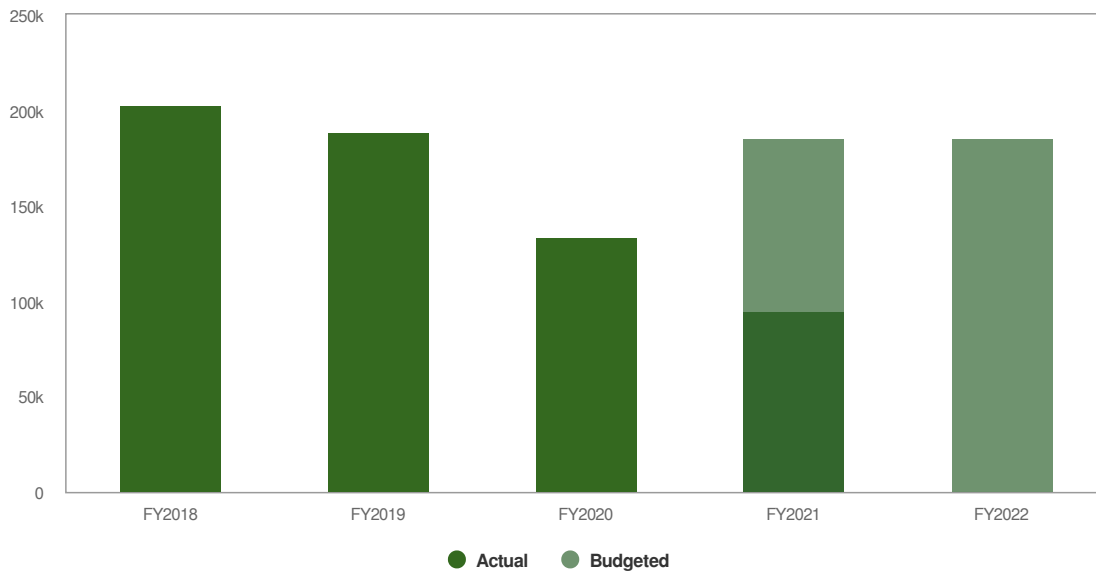
A portion of this department's cost is supported by the PCPS Administration's rent of \$26,300 per year. Operating items include general liability and property insurance; building heating, ventilation, and air conditioning repairs; and janitorial services. They maintain the appearance of the City properties and address every day maintenance needs as they become apparent. They maintain and repair facilities, and are on call 24/7 for emergency operations.

## Expenditures Summary

The oversight of the Facilities resides with the Inspection Department. Personnel services are reflected in that department.

**\$185,500** **-\$179**  
(-0.1% vs. prior year)

Facilities Proposed and Historical Budget vs. Actual

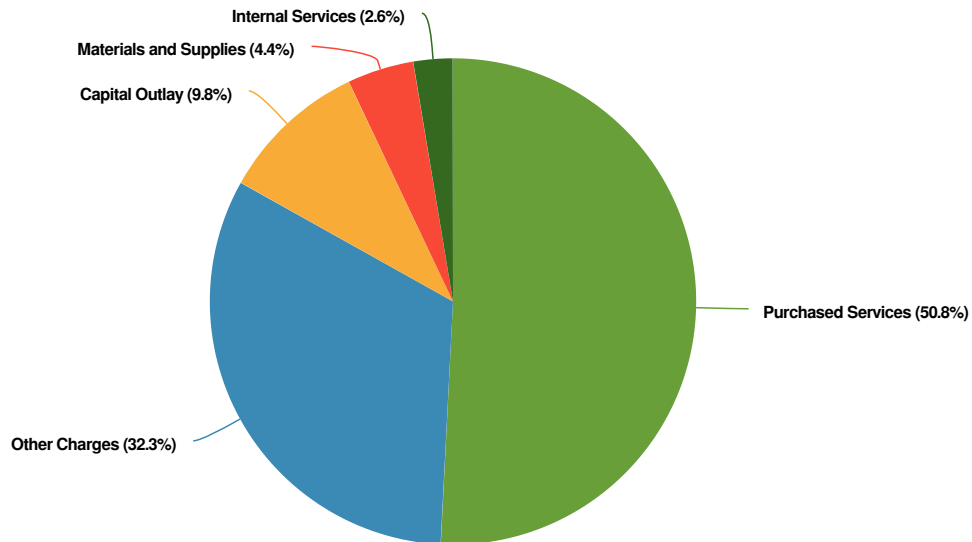


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Public Works							
Facilities and Grounds							
Other Charges	\$50,881.99	\$54,008.15	\$50,977.90	\$60,050.00	\$59,950.00	-0.2%	-\$100.00
Purchased Services	\$119,765.62	\$107,344.93	\$55,554.94	\$95,650.00	\$94,250.00	-1.5%	-\$1,400.00
Internal Services	\$9,591.18	\$4,593.84	\$6,580.39	\$4,279.00	\$4,850.00	13.3%	\$571.00
Materials and Supplies	\$7,053.55	\$7,231.11	\$5,202.96	\$8,200.00	\$8,200.00	0%	\$0.00
Capital Outlay	\$15,927.28	\$15,668.18	\$15,612.22	\$17,500.00	\$18,250.00	4.3%	\$750.00
<b>Total Facilities and Grounds:</b>	<b>\$203,219.62</b>	<b>\$188,846.21</b>	<b>\$133,928.41</b>	<b>\$185,679.00</b>	<b>\$185,500.00</b>	<b>-0.1%</b>	<b>-\$179.00</b>
<b>Total Public Works:</b>	<b>\$203,219.62</b>	<b>\$188,846.21</b>	<b>\$133,928.41</b>	<b>\$185,679.00</b>	<b>\$185,500.00</b>	<b>-0.1%</b>	<b>-\$179.00</b>
<b>Total Expenditures:</b>	<b>\$203,219.62</b>	<b>\$188,846.21</b>	<b>\$133,928.41</b>	<b>\$185,679.00</b>	<b>\$185,500.00</b>	<b>-0.1%</b>	<b>-\$179.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Goals and Objectives

The Facilities Department maintains all facilities used by the staff and citizens of the City of Poquoson. They update and improve facilities as approved or requested by the City Manager and City Council. This department controls and improves costs of building operations.

There goal is to update light fixtures to LED throughout the City.

## Program Measures

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Estimated</b>	<b>FY 2022 Estimated</b>
Facilities Maintained	7	7	7	7



# Health Department

## Peninsula Health District

### Joint Services

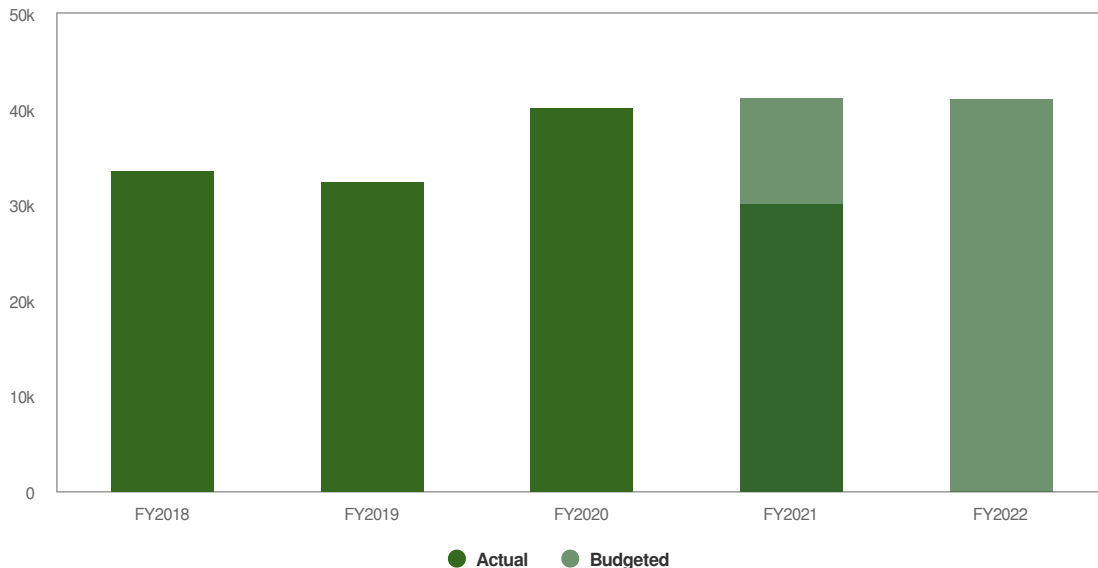
The Health Department provides the City's contribution to the Poquoson Health Department, which is an organizational unit of the Peninsula Health District. The Peninsula Health District is funded through a cooperative agreement between its five local governments and the Commonwealth of Virginia. The localities include Poquoson, Newport News, York County, Williamsburg & James City County. The city's minimum "match" requirement is 32.545% of the City's portion of the total Peninsula Health District budget. The total Health Department budget for Poquoson is \$142,880. The required "match" is estimated at \$41,301 based on receiving funds from the state and other sources. The total Health District's budget for FY 2022 is \$8,164,539. The Health Department offers a wide range of preventative, diagnostic and rehabilitative medical and health services to City residents. Clinics are held regularly for family planning, immunization, pediatrics, and senior citizens medical exams, among others. Nurses provide home care for homebound patients. Sanitarians inspect all eating establishments, train food handlers, supervise the installation and proper operation of septic tanks, inspect housing, and provide rabies surveillance for all animal bites.

## Expenditures Summary

The personnel services are administered by the Health Department. There is an overall minor decrease in the department as requested by the Peninsula Health Department.

**\$41,171** **-\$130**  
(-0.31% vs. prior year)

### Health Department Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Actual vs. FY2021 Budgeted (\$ Change)
Expenditures							
Health and Welfare							
Health Department							
Other Charges	\$33,573.47	\$32,544.82	\$40,293.00	\$41,301.00	\$41,171.00	-0.3%	\$11,181.00
<b>Total Health Department:</b>	<b>\$33,573.47</b>	<b>\$32,544.82</b>	<b>\$40,293.00</b>	<b>\$41,301.00</b>	<b>\$41,171.00</b>	<b>-0.3%</b>	<b>\$11,181.00</b>
<b>Total Health and Welfare:</b>	<b>\$33,573.47</b>	<b>\$32,544.82</b>	<b>\$40,293.00</b>	<b>\$41,301.00</b>	<b>\$41,171.00</b>	<b>-0.3%</b>	<b>\$11,181.00</b>
<b>Total Expenditures:</b>	<b>\$33,573.47</b>	<b>\$32,544.82</b>	<b>\$40,293.00</b>	<b>\$41,301.00</b>	<b>\$41,171.00</b>	<b>-0.3%</b>	<b>\$11,181.00</b>

The City will continue to provide funding for the regional Public Health Department's services.



# Mosquito and Drainage

H. Thomas Jones  
Director of Public Works

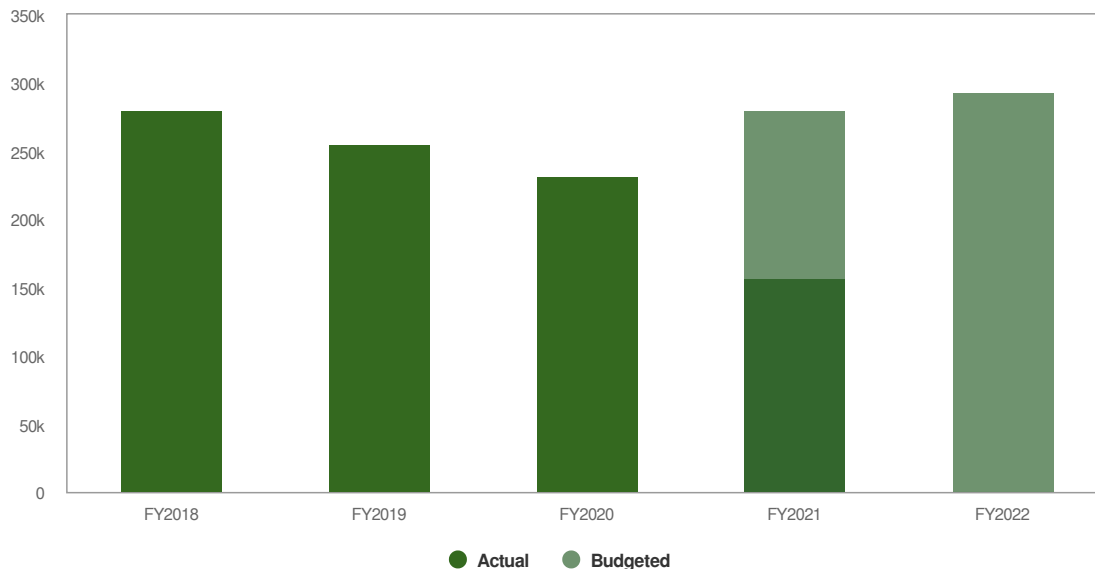
Provide good drainage in the City's Rights-of-way to improve pavement life. Eliminate or treat standing water to reduce mosquito breeding. Keep outfall drainage ditches clean to improve water runoff from streets and reduce property flooding. Spray mosquito adulticides and larvacides to reduce chance of infectious diseases carried by mosquitoes. Educate employees through in-house training. Maintain 26.22 miles of outfall ditches and cement swales as part of regular maintenance of storm system.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year.

**\$293,761** **\$13,521**  
(4.82% vs. prior year)

Mosquito and Drainage Proposed and Historical Budget vs. Actual



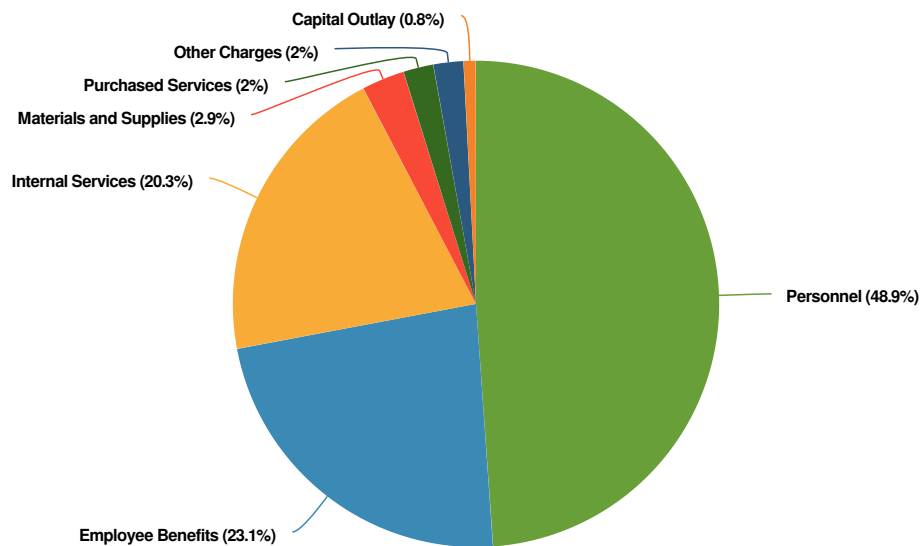
## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Health and Welfare							
Mosquito Control							
Personnel	\$134,275.49	\$122,987.28	\$116,978.79	\$139,533.00	\$143,622.00	2.9%	\$4,089.00
Employee Benefits	\$59,906.63	\$54,786.25	\$52,992.30	\$63,447.00	\$68,001.00	7.2%	\$4,554.00
Other Charges	\$4,690.86	\$4,628.72	\$4,454.00	\$5,640.00	\$5,840.00	3.5%	\$200.00
Purchased Services	\$26,418.68	\$11,708.41	\$160.00	\$6,450.00	\$5,900.00	-8.5%	-\$550.00
Internal Services	\$51,153.00	\$55,378.32	\$54,064.27	\$54,960.00	\$59,615.00	8.5%	\$4,655.00
Materials and Supplies	\$2,631.05	\$3,771.31	\$3,144.13	\$8,010.00	\$8,383.00	4.7%	\$373.00
Capital Outlay	\$1,981.23	\$1,620.81	\$670.11	\$2,200.00	\$2,400.00	9.1%	\$200.00
<b>Total Mosquito Control:</b>	<b>\$281,056.94</b>	<b>\$254,881.10</b>	<b>\$232,463.60</b>	<b>\$280,240.00</b>	<b>\$293,761.00</b>	<b>4.8%</b>	<b>\$13,521.00</b>
<b>Total Health and Welfare:</b>	<b>\$281,056.94</b>	<b>\$254,881.10</b>	<b>\$232,463.60</b>	<b>\$280,240.00</b>	<b>\$293,761.00</b>	<b>4.8%</b>	<b>\$13,521.00</b>
<b>Total Expenditures:</b>	<b>\$281,056.94</b>	<b>\$254,881.10</b>	<b>\$232,463.60</b>	<b>\$280,240.00</b>	<b>\$293,761.00</b>	<b>4.8%</b>	<b>\$13,521.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
<b>Personnel Summary</b>					
PW Manager/Mosq & Drainage Coordinator	1	-	-	-	-
Crew Leader	1	2	2	2	2
M&D Technician I	1	1	1	1	1
Part Time (FTE)	-	0.75	0.75	0.75	0.75
<b>Totals</b>	<b>3</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>

## Goals and Objectives

The Mosquito and Drainage Department obtain drainage easements in areas where outfall ditches need to be upgraded. They educate the public on mosquito prevention and have property owners remove obstructions from drainage easements to allow proper cleaning with City equipment. They improve drainage maintenance and mosquito prevention with additional manpower and equipment. The department cleans the outfall ditches throughout the City on a preventative schedule. They treat all drop inlets, and catch basins in the City for mosquito control. This department works with the City Engineer on drainage projects.





## Program Measures

	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Estimated	Estimated
Cleaning Outfall Ditches by Hand (Feet)	133,340	81,885	15,000	10,000
Cleaning Outfall Ditches with Equip (Feet)	1,000	1,200	1,500	1,500
Drainage Structures Maintained	845	845	845	845
Larvacide for Mosquito Control (Pounds)	50	2.7	30	30
Mosquito Spray Applied (Gallons)	-	0	35	35
Weed Killer Applied (Gallons)	32.5	24	40	40

## Program Accomplishments

\*Outfall drainage ditches cleaned by staff along with contractor laborers.

\*Attended recertification courses to keep certifications of employees current.



# Mental Health

## Colonial Behavioral Health

### Joint Services

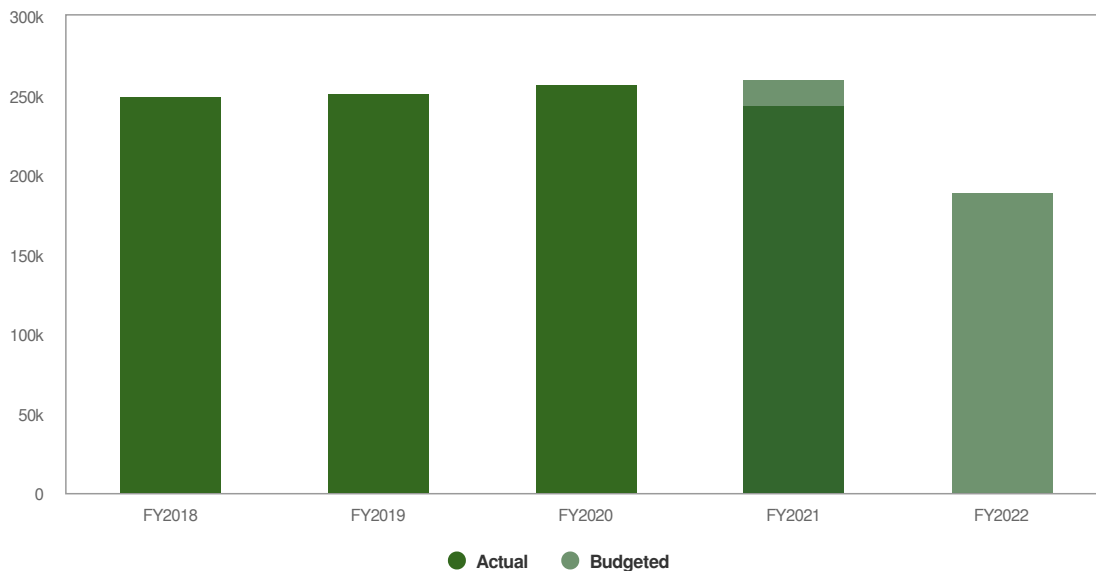
This department provides the City's contribution to Colonial Behavioral Health, a regional agency that provides overall administration and coordination of mental health, mental retardation and substance abuse programs for Poquoson, Williamsburg, York County and James City County. Their services include psychiatric evaluation and treatment, individual and group counseling, drug abuse treatment, vocational workshops for the developmentally disabled, special education and rehabilitation programs for handicapped children. Local funding is shared according to a predetermined formula. Funding for administrative expenses is based on 20% of the City's population and 80% of current utilization figures. The headquarters for Colonial Behavioral Health is located in Williamsburg.

## Expenditures Summary

Overall decrease in FY 2022 funding due to the closure of Crossroads Community Youth Home, which the City participated with other localities and another jurisdiction was the fiscal agent.

**\$190,000** **-\$70,225**  
(-26.99% vs. prior year)

### Mental Health Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Health and Welfare							
Mental Health							
Other Charges	\$249,899.00	\$251,793.00	\$257,645.00	\$260,225.00	\$190,000.00	-27%	-\$70,225.00
<b>Total Mental Health:</b>	<b>\$249,899.00</b>	<b>\$251,793.00</b>	<b>\$257,645.00</b>	<b>\$260,225.00</b>	<b>\$190,000.00</b>	<b>-27%</b>	<b>-\$70,225.00</b>
<b>Total Health and Welfare:</b>	<b>\$249,899.00</b>	<b>\$251,793.00</b>	<b>\$257,645.00</b>	<b>\$260,225.00</b>	<b>\$190,000.00</b>	<b>-27%</b>	<b>-\$70,225.00</b>
<b>Total Expenditures:</b>	<b>\$249,899.00</b>	<b>\$251,793.00</b>	<b>\$257,645.00</b>	<b>\$260,225.00</b>	<b>\$190,000.00</b>	<b>-27%</b>	<b>-\$70,225.00</b>

## Goals and Objectives

The City provides funding to Colonial Behavioral Health for Poquoson's share of needed programming for mental health, mental retardation, or substance abuse. The total budget for Colonial Behavioral Health is \$18,567,732 with the local share of \$3,289,000. Poquoson's share is 5% or \$190,000; James City County's share is 58% or \$1,900,000; York County's share is 29% or \$940,000 and Williamsburg's share is 8% or \$259,000. They provide services for outreach detention, community supervision and Cross Roads Community Youth Home which increases by \$19,941 for a total of \$70,225. The request from Crossroads was updated due to COVID-19 resulting in a decrease in the original requested budget by \$8,463.

## Budget Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Original Adopted Budget	FY 2022 Requested Budget	FY 2022 City Manager Recommended Budget
Colonial Behavioral Health	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000
Crossroads Programs	61,793	67,645	70,225	-	-
Totals	\$251,793	\$257,645	260,225	190,000	190,000



# Welfare/Social Services

York County

Joint Services

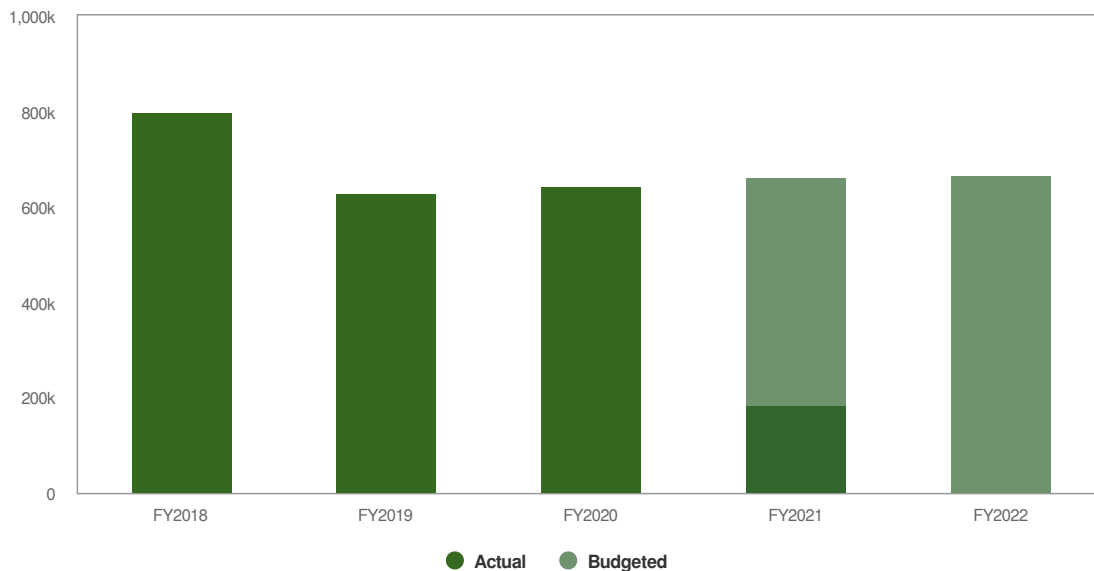
This department funds the Peninsula Agency on Aging, York/Poquoson Social Services, and Children's Services Act (CSA).

## Expenditures Summary

Overall minimal increase in department budget of \$4,894.

**\$667,294** **\$4,894**  
(0.74% vs. prior year)

Welfare/Social Services Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Health and Welfare							
Welfare-Social Service							
Other Charges	\$512,392.77	\$328,541.41	\$356,135.38	\$353,400.00	\$353,294.00	0%	-\$106.00
Payment to Joint Operations	\$286,323.25	\$299,647.08	\$288,231.21	\$309,000.00	\$314,000.00	1.6%	\$5,000.00
<b>Total Welfare-Social Service:</b>	<b>\$798,716.02</b>	<b>\$628,188.49</b>	<b>\$644,366.59</b>	<b>\$662,400.00</b>	<b>\$667,294.00</b>	<b>0.7%</b>	<b>\$4,894.00</b>
<b>Total Health and Welfare:</b>	<b>\$798,716.02</b>	<b>\$628,188.49</b>	<b>\$644,366.59</b>	<b>\$662,400.00</b>	<b>\$667,294.00</b>	<b>0.7%</b>	<b>\$4,894.00</b>
<b>Total Expenditures:</b>	<b>\$798,716.02</b>	<b>\$628,188.49</b>	<b>\$644,366.59</b>	<b>\$662,400.00</b>	<b>\$667,294.00</b>	<b>0.7%</b>	<b>\$4,894.00</b>

## Expenditures by Expense Type

### Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Original Budget	FY 2021 Revised Budget	FY 2022 City Manager Recommended Budget
Children's Services Act	\$325,337	\$352,855	\$350,000	\$350,000	\$350,000
Peninsula Agency on Aging	3,204	3280	3400	3294	3294
York/Poquoson Social Services	299,647	288,231	309,000	314,000	314,000
Totals	\$628,188	644,366	662,400	667,294	667,294



# Poquoson Public Schools

Arty Tillet  
School Superintendent

City Council appoints a seven member School Board to administer the Poquoson City Public School system. The School Board is the policy making body for the school system and appoints the School Superintendent who is responsible for the day-to-day administration of the schools. Funding for the operation of the schools and administration is shared by the State and the City with some limited assistance from the Federal government. The State's funding is determined by a formula based on the average membership (ADM) of students and Poquoson's local composite index (LCI) which measures a locality's ability to pay.

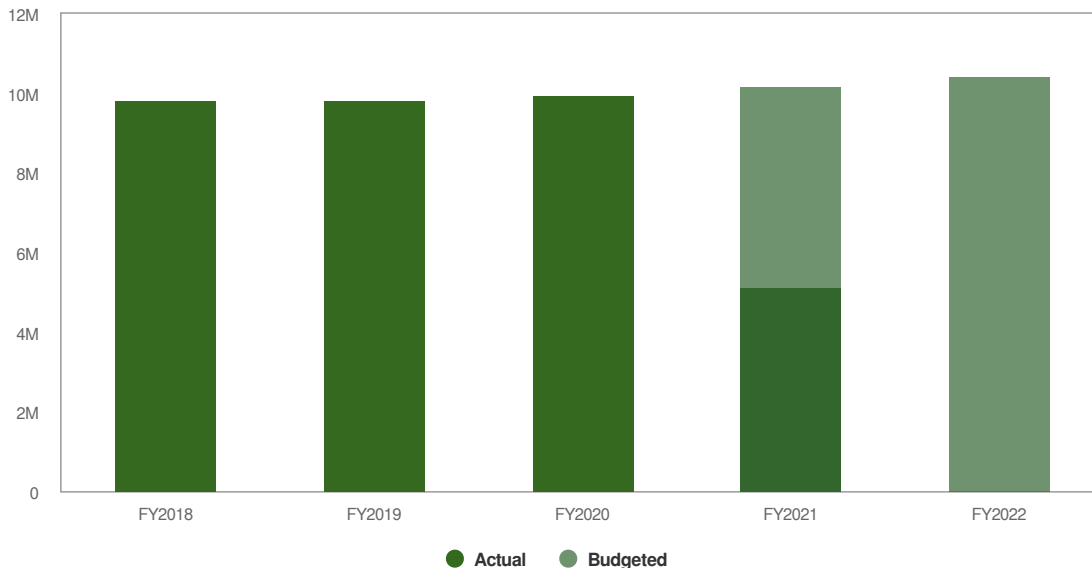
## Expenditures Summary

The Poquoson Public Schools Superintendent's request for FY 2022 is \$10,442,429. The FY 2022 Budget fully funds the request of the School Superintendent. The funding will allow the school's to implement a salary adjustment of 5% for employees. As in past years, the Schools had unexpended transfers at the end of the year which were returned to the City, and subsequently re-appropriated to the schools.

At the end of FY 2021, there was \$210,870 in unexpended transfers. A total of \$183,076 was transferred to Capital Projects Fund to support the Poquoson Middle School Renovation project and the Poquoson High School Gym HVAC project. A total of \$27,794 was re-appropriated to the School in FY 2021. Therefore, the difference in the School Superintendent's request and the Amended FY 2021 budget for Poquoson Public Schools reflects as \$267,948 due to the re-appropriation of the \$27,794.

**\$10,442,429** **\$267,948**  
(2.63% vs. prior year)

Poquoson School Board Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures						
Education						
School Transfers						
School Contribution	\$9,851,389.00	\$9,963,610.92	\$10,174,481.00	\$10,442,429.00	2.6%	\$267,948.00
<b>Total School Transfers:</b>	<b>\$9,851,389.00</b>	<b>\$9,963,610.92</b>	<b>\$10,174,481.00</b>	<b>\$10,442,429.00</b>	<b>2.6%</b>	<b>\$267,948.00</b>
<b>Total Education:</b>	<b>\$9,851,389.00</b>	<b>\$9,963,610.92</b>	<b>\$10,174,481.00</b>	<b>\$10,442,429.00</b>	<b>2.6%</b>	<b>\$267,948.00</b>
<b>Total Expenditures:</b>	<b>\$9,851,389.00</b>	<b>\$9,963,610.92</b>	<b>\$10,174,481.00</b>	<b>\$10,442,429.00</b>	<b>2.6%</b>	<b>\$267,948.00</b>



## Parks and Recreational - Programs

David Callis

*Director of Community Recreation*

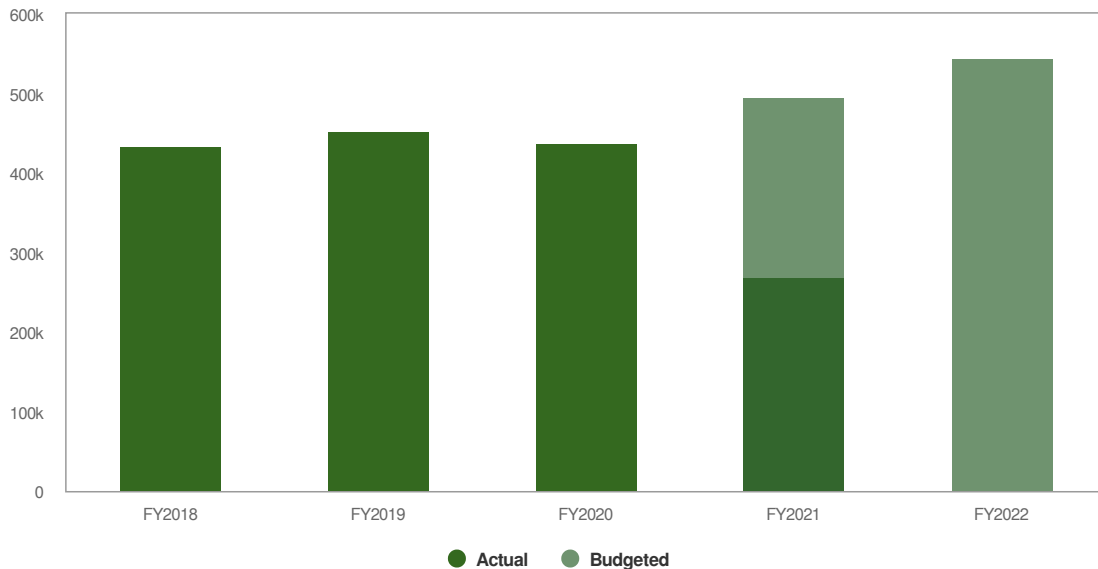
Parks and Recreation plan, coordinate, organize and administer a variety of programs, activities and special functions to meet the needs of Poquoson citizens. They coordinate departmental/school/independent league/community group activities at park/recreational/school facilities. They provide support to the Peninsula Agency on Aging's programs, and support civic initiatives and activities. This department serves as the production house for the Island Tide, a three time a year publication that communicates City information and events to citizens. They coordinate leisure and athletic programs; providing interconnectivity between civic groups, churches, and community groups for use of City facilities.

### Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period this fiscal year. Increase in Purchased Services for printing and equipment rental for departmental needs.

**\$545,739** **\$50,248**  
(10.14% vs. prior year)

#### Parks and Recreational - Programs Proposed and Historical Budget vs. Actual



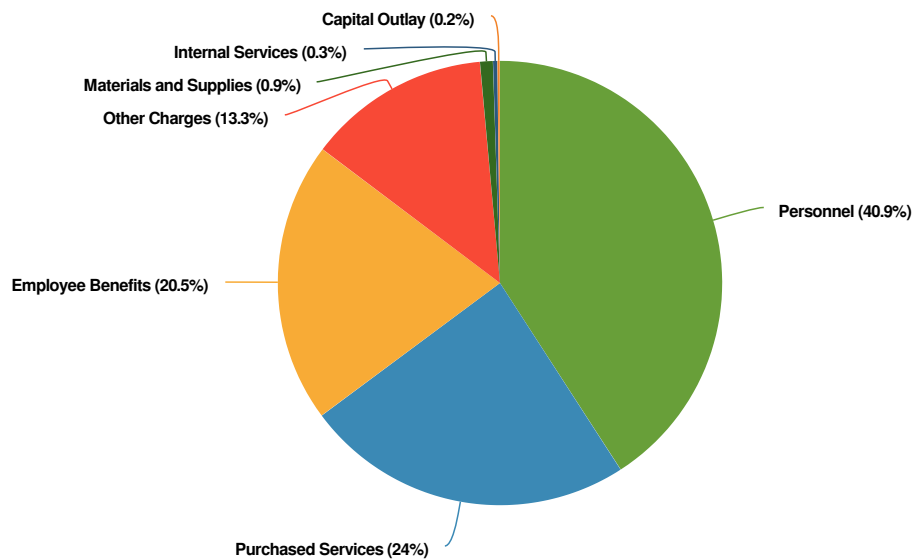


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Parks, Recreation, and Culture							
Parks and Rec							
Personnel	\$182,769.13	\$195,842.77	\$198,682.04	\$203,419.00	\$223,057.00	9.7%	\$19,638.00
Employee Benefits	\$88,795.50	\$94,653.18	\$95,600.68	\$105,515.00	\$111,612.00	5.8%	\$6,097.00
Other Charges	\$51,810.38	\$57,933.62	\$56,317.82	\$67,875.00	\$72,450.00	6.7%	\$4,575.00
Purchased Services	\$102,213.82	\$98,944.10	\$79,313.59	\$112,725.00	\$130,750.00	16%	\$18,025.00
Internal Services	\$2,405.00	\$1,539.06	\$902.88	\$746.00	\$1,720.00	130.6%	\$974.00
Materials and Supplies	\$4,084.20	\$3,374.95	\$2,594.69	\$4,211.00	\$5,150.00	22.3%	\$939.00
Capital Outlay	\$1,116.02	\$1,363.20	\$3,683.66	\$1,000.00	\$1,000.00	0%	\$0.00
<b>Total Parks and Rec:</b>	<b>\$433,194.05</b>	<b>\$453,650.88</b>	<b>\$437,095.36</b>	<b>\$495,491.00</b>	<b>\$545,739.00</b>	<b>10.1%</b>	<b>\$50,248.00</b>
<b>Total Parks, Recreation, and Culture:</b>	<b>\$433,194.05</b>	<b>\$453,650.88</b>	<b>\$437,095.36</b>	<b>\$495,491.00</b>	<b>\$545,739.00</b>	<b>10.1%</b>	<b>\$50,248.00</b>
<b>Total Expenditures:</b>	<b>\$433,194.05</b>	<b>\$453,650.88</b>	<b>\$437,095.36</b>	<b>\$495,491.00</b>	<b>\$545,739.00</b>	<b>10.1%</b>	<b>\$50,248.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
Director of Economic Dev/Community Rec	1	1	1	1	1
Assistant Director of Community Rec	0.5	0.5	0.5	0.5	0.5
Program Support Technician	1	1	1	1	1
Administrative Support Technician	1	1	1	1	1
Part Time (FTE)	0.3	0.3	0.3	0.3	0.3
Totals	3.8	3.8	3.8	3.8	3.8

## Goals and Objectives

Parks & Recreation Programs provide the City of Poquoson a comprehensive system of parks, recreation, and leisure services that are of the highest quality and most beneficial to improving the quality of life for its citizens. They follow and use the Parks and Recreation Master Plan and City's Comprehensive Plan to reflect current changes and citizen needs. The Department continues to plan for needed recreational facilities in the Capital Improvements Plan. They engage Poquoson Civic Groups in a mutual support agreement whereby both the PPR Department and Poquoson Civic Groups share resources and defray costs on their respective projects.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Participants in:				
Adult Athletic Leagues	870	200	170	300
Adult Instructional Classes	147	75	55	125
Senior Center (Mature Adults)	630	240	120	500
Trips -- Youth/Adult	172	45	65	150
Youth Athletic Leagues	1,789	1,108	300	1,600
Youth Instructional Classes	797	265	350	500

## Program Accomplishments

\*Continued to work with Civic groups, citizen volunteers and Public Works for park refurbishments.

\*Published Program Booklet two times during year.

\*Held as many instructional and athletic programs as possible due to Covid-19 pandemic restrictions the Governor of Virginia and CDC imposed on jurisdictions.



## Parks and Recreational - Pool

David Callis

*Director of Community Recreation*

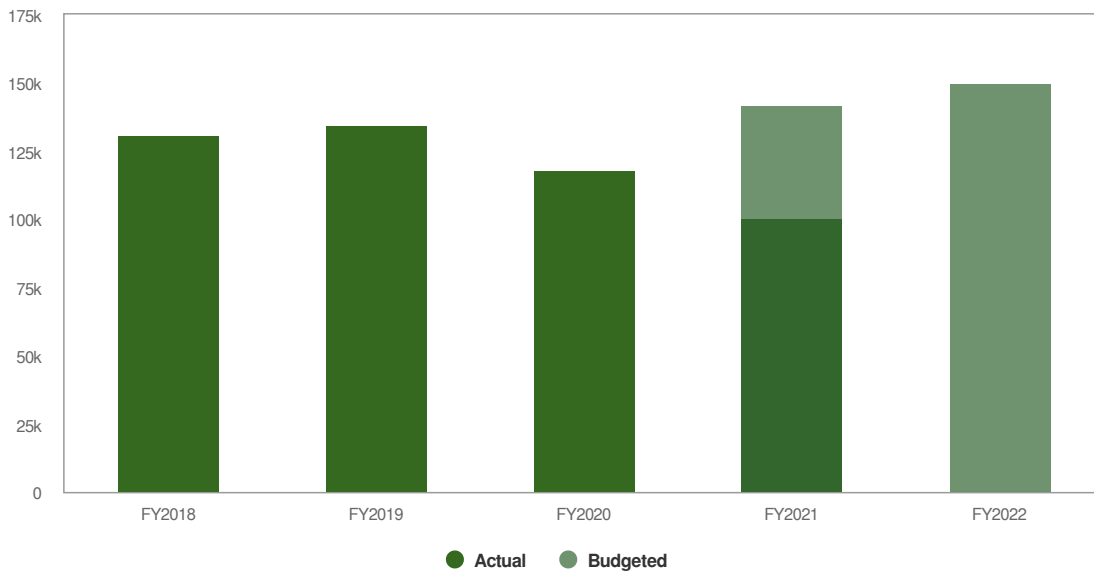
This Department provides nationally accredited swimming instruction for youth and adults. They refine and develop the swimming ability of City youth by providing competitive swimming opportunities through the department's Barracuda Swim Team and Rip Tide Swim Team. They educate children and adults regarding safety around pools and other bodies of water, and provide seasonal recreational swimming opportunities for Poquoson families.

### Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Minimal increase for building repairs and pool chemicals.

**\$150,256** **\$8,465**  
(5.97% vs. prior year)

#### Parks and Recreational - Pool Proposed and Historical Budget vs. Actual

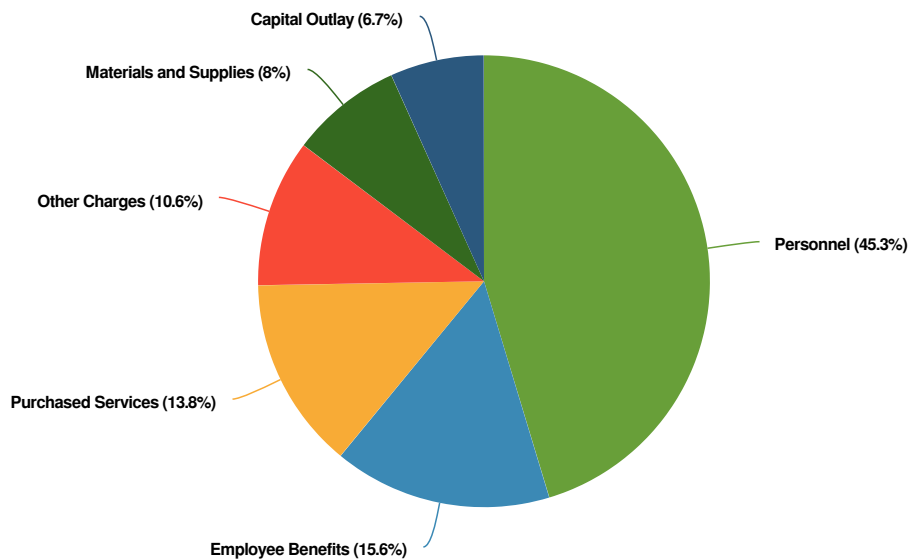


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Parks, Recreation, and Culture							
Parks Pool							
Personnel	\$64,400.95	\$68,185.81	\$59,617.48	\$65,523.00	\$68,118.00	4%	\$2,595.00
Employee Benefits	\$18,367.77	\$20,482.12	\$20,522.74	\$22,393.00	\$23,463.00	4.8%	\$1,070.00
Other Charges	\$11,894.12	\$10,797.99	\$9,048.61	\$15,975.00	\$15,875.00	-0.6%	-\$100.00
Purchased Services	\$24,850.52	\$17,228.51	\$15,869.63	\$17,900.00	\$20,700.00	15.6%	\$2,800.00
Materials and Supplies	\$10,208.56	\$10,882.69	\$11,154.07	\$9,900.00	\$12,000.00	21.2%	\$2,100.00
Capital Outlay	\$1,203.19	\$7,407.54	\$2,019.31	\$10,100.00	\$10,100.00	0%	\$0.00
<b>Total Parks Pool:</b>	<b>\$130,925.11</b>	<b>\$134,984.66</b>	<b>\$118,231.84</b>	<b>\$141,791.00</b>	<b>\$150,256.00</b>	<b>6%</b>	<b>\$8,465.00</b>
<b>Total Parks, Recreation, and Culture:</b>	<b>\$130,925.11</b>	<b>\$134,984.66</b>	<b>\$118,231.84</b>	<b>\$141,791.00</b>	<b>\$150,256.00</b>	<b>6%</b>	<b>\$8,465.00</b>
<b>Total Expenditures:</b>	<b>\$130,925.11</b>	<b>\$134,984.66</b>	<b>\$118,231.84</b>	<b>\$141,791.00</b>	<b>\$150,256.00</b>	<b>6%</b>	<b>\$8,465.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
Assistant Director of Community Recreation	0.5	0.5	0.5	0.5	0.5
Part Time (FTE)	4.5	4.5	4.5	4.5	4.5
Totals	5	5	5	5.0	5.0

## Goals and Objectives

Parks & Recreation Pool provides a comprehensive seasonal aquatics program for citizens. They continue to provide swimming lessons, aquatic safety classes for citizens, and opportunities for youth to participate in a competitive swim program. The Department reviews the Pool Operation Procedure Manual to ensure all safety and operations standards are current with accepted industry practices. They represent the City at a regional recreation level in the area of swimming.

## Program Measures

	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Estimated	Estimated
Daily Gate Admissions	3,985	2,450	3,600	4,000
Season Pass Admissions(*)	195	5	150	200
Swimming Lessons	279	230	120	280
Swim Teams - combined	87	85	85	85

\*One pass for each swim team participant as required to participate in league.

## Program Accomplishments

\*Replaced pool cover to protect facility for off-season.

\*Added chemical spill containment unit to pump room.

\*April 2020-June 2020 participation was significantly impacted due to restrictions imposed for Covid-19. All programs were cancelled until July 2020.



# Parks and Recreational - Events

David Callis  
Director of Community Recreation

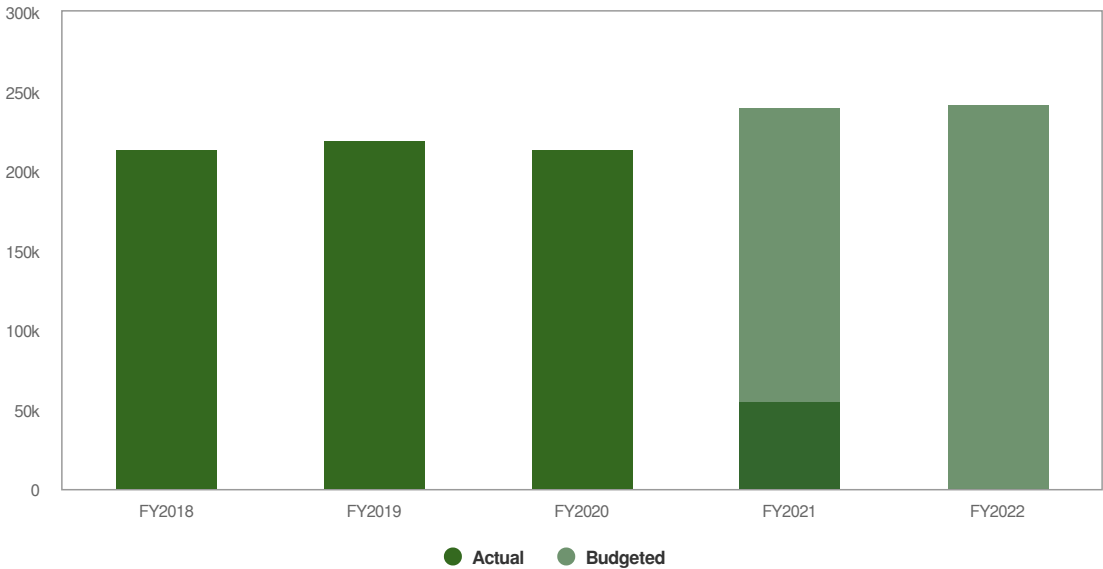
Parks and Recreation plan, organize and produce special events throughout the year, the largest being the Seafood Festival. They maintain a calendar of special events throughout the City with points of contact for each, providing leadership and direction to the Poquoson Seafood Festival Committee and the various activities and events included in the Seafood Festival. They prepare and administer proposals for services needed for special events, providing communication between government and residents by maintaining the community cable channel, sign board and public service announcements in local news print.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Increase in purchased services for entertainment for the Seafood Festival.

**\$242,150** **\$1,529**  
(0.64% vs. prior year)

Parks and Recreational - Events Proposed and Historical Budget vs. Actual



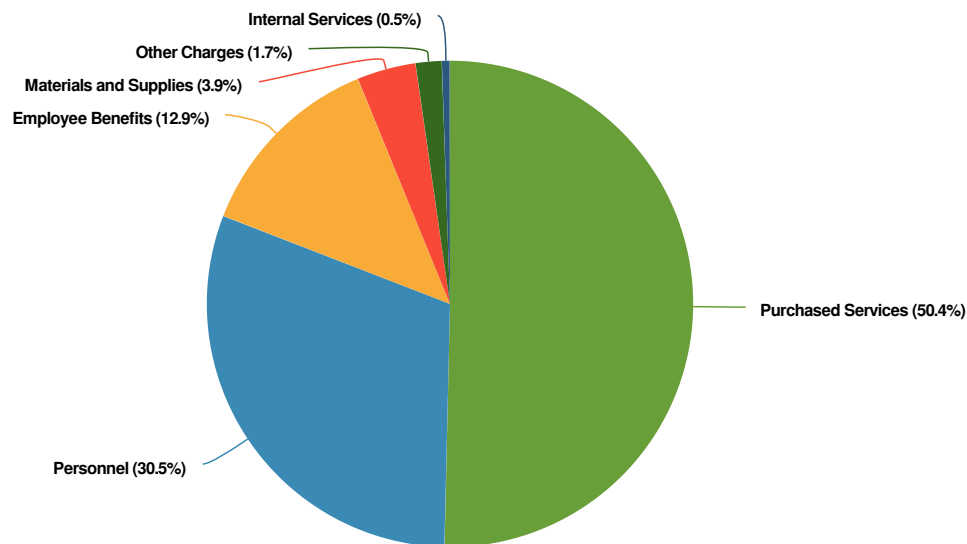
## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Parks, Recreation, and Culture							
Events							
Personnel	\$59,084.13	\$64,192.84	\$61,598.06	\$70,002.00	\$73,922.00	5.6%	\$3,920.00
Employee Benefits	\$28,823.98	\$30,788.39	\$27,860.10	\$36,694.00	\$31,291.00	-14.7%	-\$5,403.00
Other Charges	\$3,157.00	\$3,387.30	\$2,935.70	\$3,962.00	\$4,075.00	2.9%	\$113.00
Purchased Services	\$93,660.12	\$93,582.43	\$95,112.50	\$103,000.00	\$105,700.00	2.6%	\$2,700.00
Internal Services	\$1,124.08	\$1,330.40	\$1,164.34	\$1,298.00	\$1,296.00	-0.2%	-\$2.00
Materials and Supplies	\$8,072.24	\$6,681.41	\$8,338.11	\$7,315.00	\$7,500.00	2.5%	\$185.00
<b>Total Events:</b>	<b>\$193,921.55</b>	<b>\$199,962.77</b>	<b>\$197,008.81</b>	<b>\$222,271.00</b>	<b>\$223,784.00</b>	<b>0.7%</b>	<b>\$1,513.00</b>
Workboar Race							
Other Charges	\$0.00	\$0.00	\$22.30	\$104.00	\$120.00	15.4%	\$16.00
Purchased Services	\$18,246.46	\$18,567.54	\$15,034.15	\$16,250.00	\$16,250.00	0%	\$0.00
Materials and Supplies	\$1,513.00	\$1,480.50	\$2,132.50	\$1,996.00	\$1,996.00	0%	\$0.00
<b>Total Workboar Race:</b>	<b>\$19,759.46</b>	<b>\$20,048.04</b>	<b>\$17,188.95</b>	<b>\$18,350.00</b>	<b>\$18,366.00</b>	<b>0.1%</b>	<b>\$16.00</b>
<b>Total Parks, Recreation, and Culture:</b>	<b>\$213,681.01</b>	<b>\$220,010.81</b>	<b>\$214,197.76</b>	<b>\$240,621.00</b>	<b>\$242,150.00</b>	<b>0.6%</b>	<b>\$1,529.00</b>
<b>Total Expenditures:</b>	<b>\$213,681.01</b>	<b>\$220,010.81</b>	<b>\$214,197.76</b>	<b>\$240,621.00</b>	<b>\$242,150.00</b>	<b>0.6%</b>	<b>\$1,529.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
<b>Personnel Summary</b>					
Community Events Coordinator	1	1	1	1	1
Totals	1	1	1	1	1

## Goals and Objectives

Parks & Recreation Special Events Department continue to generate revenues through fees and sponsorships to support the Seafood Festival and other special events. They provide safe family oriented events for the citizens of Poquoson including the Poquoson Seafood Festival, Holiday Parade and other seasonal celebrations. The department co-sponsors and/or assist with local businesses and civic group events. Planning on 40th Anniversary of Poquoson Seafood Festival for October 15-17, 2021.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Poquoson Seafood Festival:				
Arts & Crafts Vendors	160	159	0	165
Exhibitors	35	32	0	35
Food Vendors	23	25	0	25
Attendance	42,000	30,000	40,000	50,000
Workboat Race Entries	34	60	0	50





## **Program Accomplishments**

\*Developed new program event, Spring Market, to be held in spring each year.



# Library

Jessica Hartley

Library Director

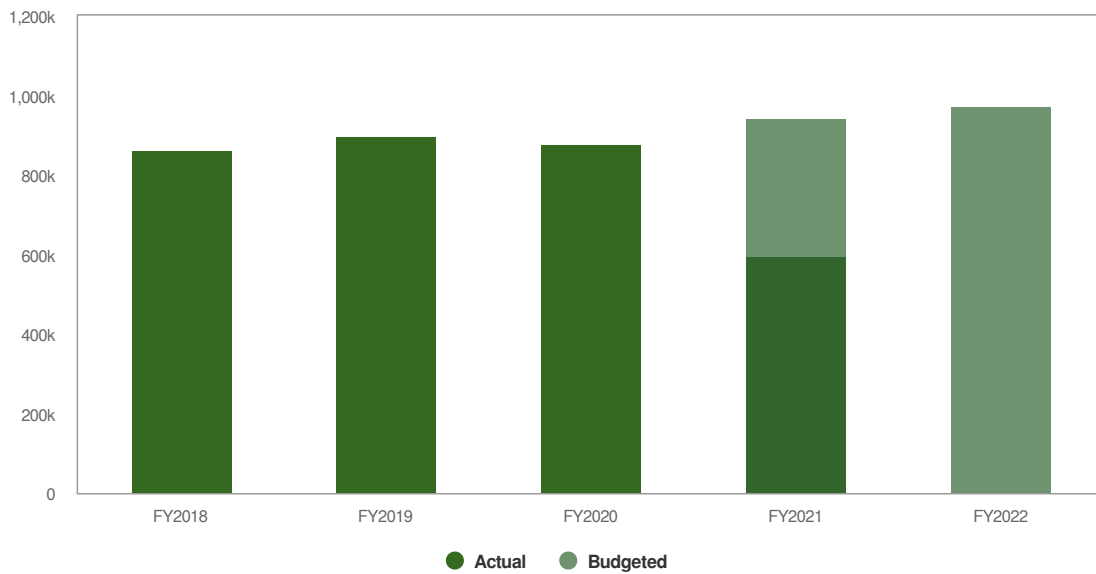
The Library operates as a free public lending facility with reading materials for all ages, in all media. They serve as a community center where exhibits, workshops, book talks, story times, poetry readings, musical performances, reading clubs and other programs and activities for all ages are offered. They provide community with meeting and gathering space to facilitate sharing of ideas. The Library work with the Library Advisory Board, Friends of the Library, Library volunteers, and local business partners to encourage Library usage, endowments and bequests in the community. They encourage pre-schoolers to develop an interest in reading and learning through services for children and for parents and children together. The Library supports students in their educational needs with the various public library/school cooperative programs. They provide the public with free notary public service and serve as a passport acceptance agency for the U.S. State Department. The Library promotes lifelong learning through classes, seminars and hands on workshops.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Increase in capital outlay for the purchase of library books and computer equipment used by the library patrons.

**\$975,396** **\$32,898**  
(3.49% vs. prior year)

### Library Proposed and Historical Budget vs. Actual

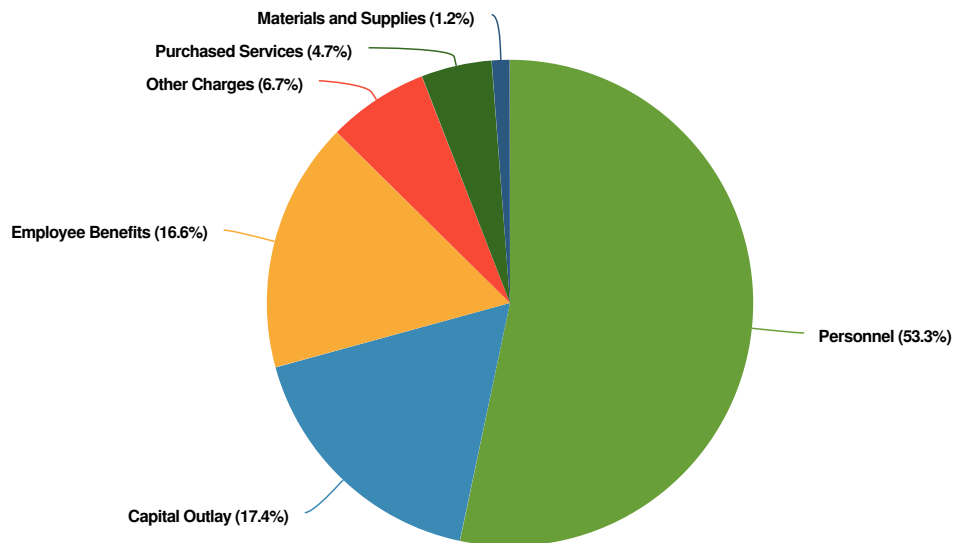


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Parks, Recreation, and Culture							
Personnel	\$456,224.43	\$474,043.98	\$465,513.46	\$487,978.00	\$520,051.00	6.6%	\$32,073.00
Employee Benefits	\$119,861.31	\$128,997.04	\$139,234.77	\$154,440.00	\$162,393.00	5.1%	\$7,953.00
Other Charges	\$58,226.23	\$61,732.17	\$56,290.50	\$65,638.00	\$65,538.00	-0.2%	-\$100.00
Purchased Services	\$43,609.56	\$45,876.49	\$35,590.28	\$45,600.00	\$45,750.00	0.3%	\$150.00
Materials and Supplies	\$13,162.72	\$11,890.58	\$8,228.86	\$11,000.00	\$11,700.00	6.4%	\$700.00
Capital Outlay	\$174,281.46	\$173,808.75	\$176,031.56	\$177,842.00	\$169,964.00	-4.4%	-\$7,878.00
<b>Total Parks, Recreation, and Culture:</b>	<b>\$865,365.71</b>	<b>\$896,349.01</b>	<b>\$880,889.43</b>	<b>\$942,498.00</b>	<b>\$975,396.00</b>	<b>3.5%</b>	<b>\$32,898.00</b>
<b>Total Expenditures:</b>	<b>\$865,365.71</b>	<b>\$896,349.01</b>	<b>\$880,889.43</b>	<b>\$942,498.00</b>	<b>\$975,396.00</b>	<b>3.5%</b>	<b>\$32,898.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
Library Director	1	1	1	1	1
Adult Services Librarian	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1
Technical Services Librarian	-	1	1	1	1
Librarian	1	-	-	-	-
Library Associate	1	-	-	-	-
Administrative Services Coordinator	1	1	1	1	1
Library Associate (FTE)	1.25	2.65	2.65	2.65	2.65
Senior Library Associate (FTE)	1.40	-	-	-	-
Library Assistant (FTE)	4.30	4.30	4.30	4.30	4.30
Library Page (FTE)	0.50	0.50	0.50	0.50	0.50
Totals	12.45	12.45	12.45	12.45	12.45

## Goals and Objectives

The Library will continue to ensure they are reaching and engaging citizens and effectively articulating the library's value to Poquoson's quality of life. The department will expand outreach services into the community, enhance public relations, and increase visibility. They will outline and institute clear marketing and branding strategies. The Library will recruit and retain skilled and knowledgeable staff. They will continue to use technology to enhance library services and provide community needs, identify and manage emerging library trends and best practices that serve the community. The Library will leverage funding resources to improve and update the library facility. They will seek out partnerships that will help leverage resources and meet the need of the community. The department will guarantee they are meeting the needs and expectations of the community by continuing development of the library's print and digital collection, providing excellent customer service, and providing enhanced supplemental services. They will support a vibrant and educated community by providing classes and events that support the K-12 learning initiatives and provide innovative and stimulating programming for all ages that is relevant and high quality.



# Planning

Charles Horton

Director of Community Development

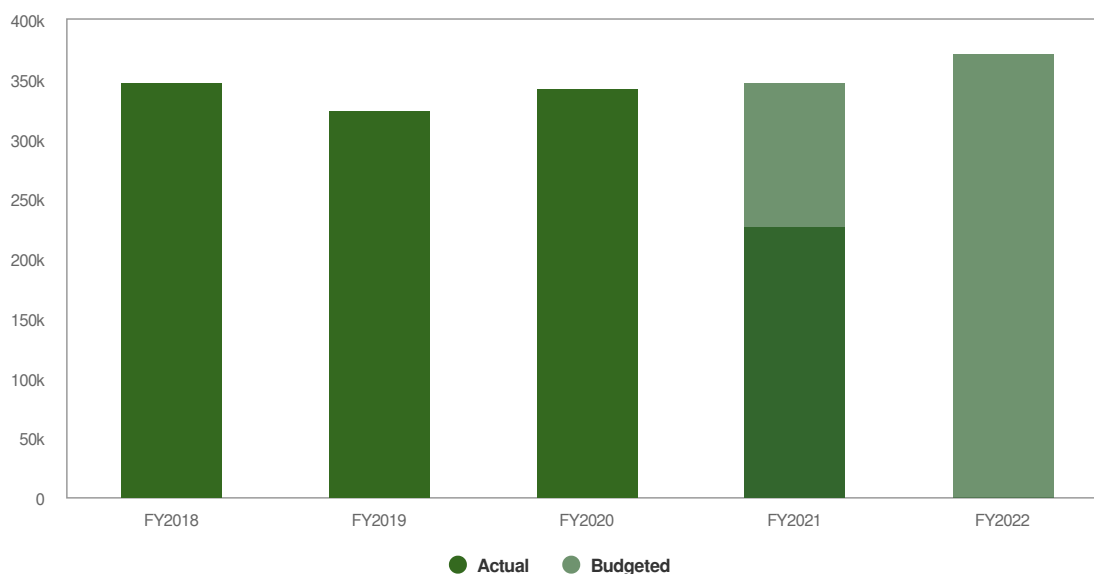
Planning updates and administers City land use ordinances including Zoning Ordinance subdivision Ordinance, Erosion & Sediment Control Ordinance, Site Plan Ordinance, Wetlands Ordinance and Sign Ordinance. They monitor compliance of issued use permits and zoning violations, The Planning Department coordinates with the Inspections Department administering the City's Federal Flood Insurance rating program and the Community Rating System. They provide technical assistance to other departments, real estate agents, developers, contractors, and citizens. Providing staff support to City Council, Planning commission, Board of Zoning Appeals, Wetlands Board, Architectural Review Board and Economic Development Authority. Manage economic development through comprehensive planning, rezoning, and master planning process. They serve as participating department for the hazard Mitigation Planning Committee, and as lead department for the Environmental Development Plan Review Committee. They coordinate and monitor ongoing residential and commercial site development, and develop and maintain community access cable TV channel. Department staff serve as liaison to multiple State and regional agencies and committees. Planning prepares special project studies as assigned by the City Manager, and administers the Erosion and Sediment Control/Stormwater Program.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Minimal increases in other operating cost for the department.

**\$371,962** **\$23,530**  
(6.75% vs. prior year)

### Planning Proposed and Historical Budget vs. Actual

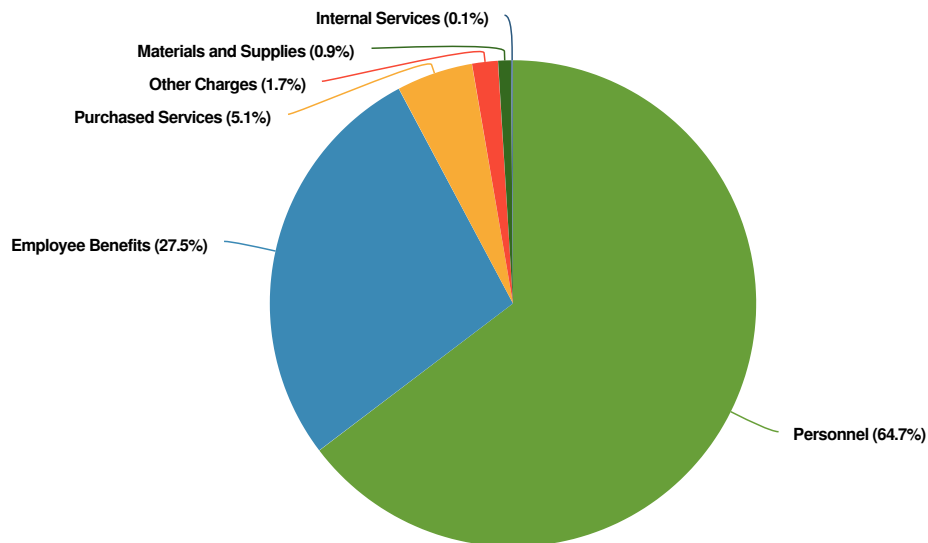


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Community Development							
Personnel	\$239,323.83	\$214,421.28	\$231,556.47	\$223,852.00	\$240,594.00	1%	\$16,742.00
Employee Benefits	\$85,963.52	\$89,230.72	\$94,490.78	\$97,200.00	\$102,456.00	3%	\$5,256.00
Other Charges	\$4,272.69	\$5,553.92	\$5,230.36	\$6,400.00	\$6,400.00	5.8%	\$0.00
Purchased Services	\$14,508.11	\$13,540.92	\$10,237.86	\$17,600.00	\$18,900.00	N/A	\$1,300.00
Internal Services				\$380.00	\$412.00	N/A	\$32.00
Materials and Supplies	\$4,021.97	\$1,744.29	\$1,644.02	\$3,000.00	\$3,200.00	N/A	\$200.00
Capital Outlay	\$434.59					N/A	\$0.00
<b>Total Community Development:</b>	<b>\$348,524.71</b>	<b>\$324,491.13</b>	<b>\$343,159.49</b>	<b>\$348,432.00</b>	<b>\$371,962.00</b>	<b>1.7%</b>	<b>\$23,530.00</b>
<b>Total Expenditures:</b>	<b>\$348,524.71</b>	<b>\$324,491.13</b>	<b>\$343,159.49</b>	<b>\$348,432.00</b>	<b>\$371,962.00</b>	<b>1.7%</b>	<b>\$23,530.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
Director of Community Development	1	1	1	1	1
Planner	1	1	1	1	1
Environmental Compliance Officer	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Totals	4	4	4	4	4

## Goals and Objectives

The Planning Department assists the EDA, City Manager and City Council in promoting economic growth. They continue to lead the Development Plan Review Committee in processing development plans for adherence of regulations, and development of the GIS program for the City. They will continue to seek grants in conjunction with implementation of land use applications. They will work with the Virginia Department of Transportation in planning for City roadway improvements. The Planning Department will work with the Hampton Roads Planning District Commission in monitoring development of regional planning practices and issues. They will update City land use ordinances to reflect the City's economic development needs and trends. The department will assist in the implementation of the updated Comprehensive Plan. They will maintain and update the plan to encourage and recognize its goals and objectives. The department will strive to provide professional, expeditious, thorough accurate and courteous services to the public on local, State and Federal land use regulations. Planning will provide adequate staff support to the Architectural Review Board, Board of Zoning Appeals, Wetlands Board, Planning Commission, and the City Council. They will seek to achieve certifications that will allow staff to further their professional development and remain in compliance with State regulations.

## Program Measures

	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Estimated	Estimated
Citizen requests for Information	2,000	2,000	2,000	2,000
City Council/Board/Comm Agenda Items	27	20	15	15
Erosion and Sediment Applications Processed	34	34	30	30
Erosion and Sediment Inspections	633	633	800	800
Farm Animal Permits Processed	45	49	45	45
Major subdivision plans reviewed	2	2	3	2
Minor subdivision plans reviewed	2	2	4	3
Sign Permit Applications	15	15	12	10
Site Plans reviewed	4	4	4	4
Special Projects (Non Planning)	20	20	20	20
Zoning Ordinance/City Code Amendments	4	4	8	8

## Program Accomplishments

\*Processed 4 Conditional use Permits and 6 Boundary Line Adjustments.

\*Continued the process of updating the City's Land Use Ordinances and City Code Provisions.

\*Assisted with the renewal of 3 State General VPDES permits for discharge of stormwater from construction activities for another 5-year cycle.



# Planning, Zoning, Wetland, and ARB

Charles Horton

Director of Community Development

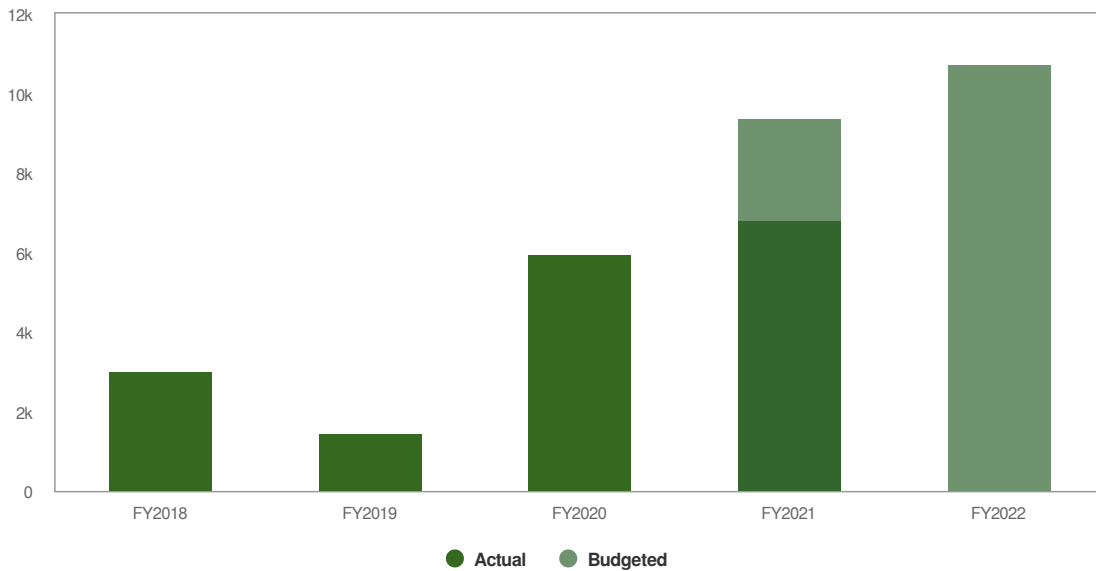
This Department processes a variety of land use applications, assisting the public in City land use policies and standards. They prepare and modify the City's Comprehensive Plan, applications for public hearings, inspecting sites, monitoring construction, assisting public in preparation and delivery of formal applications, and presentations to City Council/Boards/Commissions.

## Expenditures Summary

In FY 2022, there is a minimal increase in operating cost for the department.

**\$10,750** **\$1,350**  
(14.36% vs. prior year)

### Planning, Zoning, Wetland, and ARB Proposed and Historical Budget vs. Actual



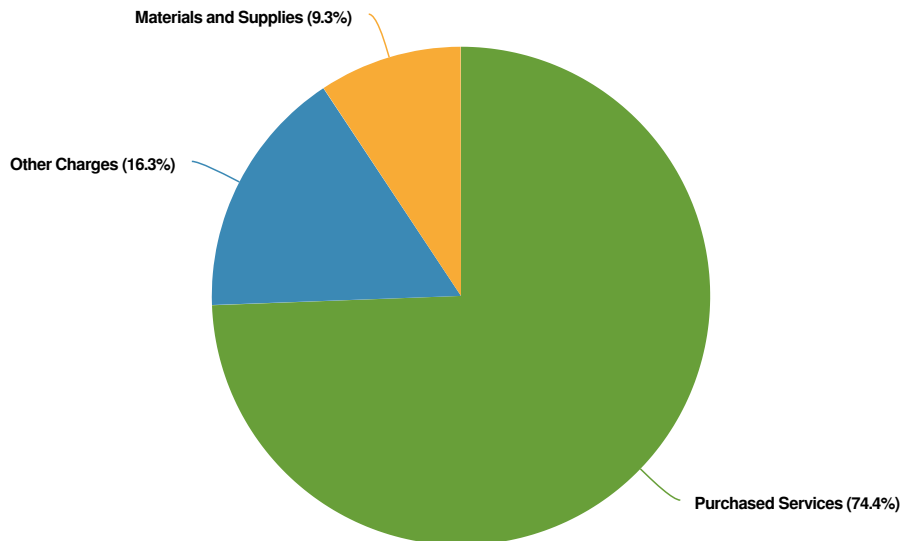


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Community Development							
Planning, Zoning, Wetland, and ARB							
Other Charges	\$733.46	\$15.51	\$1.15	\$1,750.00	\$1,750.00	0%	\$0.00
Purchased Services	\$1,673.74	\$1,234.44	\$5,402.05	\$6,950.00	\$8,000.00	15.1%	\$1,050.00
Materials and Supplies	\$593.65	\$225.51	\$571.84	\$700.00	\$1,000.00	42.9%	\$300.00
<b>Total Planning, Zoning, Wetland, and ARB:</b>	<b>\$3,000.85</b>	<b>\$1,475.46</b>	<b>\$5,975.04</b>	<b>\$9,400.00</b>	<b>\$10,750.00</b>	<b>14.4%</b>	<b>\$1,350.00</b>
<b>Total Community Development:</b>	<b>\$3,000.85</b>	<b>\$1,475.46</b>	<b>\$5,975.04</b>	<b>\$9,400.00</b>	<b>\$10,750.00</b>	<b>14.4%</b>	<b>\$1,350.00</b>
<b>Total Expenditures:</b>	<b>\$3,000.85</b>	<b>\$1,475.46</b>	<b>\$5,975.04</b>	<b>\$9,400.00</b>	<b>\$10,750.00</b>	<b>14.4%</b>	<b>\$1,350.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Goals and Objectives

### ***Architectural Review Board (ARB)***

- \*Regulate exterior appearance of buildings, structures and improvements proposed for erection or alteration in the Village Commercial, General Commercial and Research and Development Districts and the City's business corridor.
- \*Encourage construction of attractive commercial development and prevent garish, bizarre and inappropriate exterior designs which could deteriorate the appearance of development and ultimately threaten the integrity of future development and revenue within the City of Poquoson.

### ***Board of Zoning Appeals (BZA)***

- \*Provide relief to property owners from the Zoning Ordinance when the strict application of the ordinance would prevent the reasonable use of land. Determine mitigation requirements.
- \*Continue education and certification of Board Members through the Certified Professional Education Association of Virginia.
- \*Provide competent, expedient and professional advice and technical support to City Council pertaining to land use and development issues facing Poquoson.
- \*Expand staff's knowledge and technical abilities of planning, land use, development, and zoning issues.
- \*Assist in guiding development of revised Comprehensive Plan and in conjunction facilitate a public outreach program for the formulation of the revised plan.
- \*Assist in guiding development in a fashion compatible with the City's adopted Comprehensive Plan.
- \*Oversee and guide the process to update the City's Comprehensive Plan.

### ***Wetlands Board***

- \*Provide competent, expedient and professional services and technical support to property owners proposing to perform development activities in wetlands.
- \*Protect Poquoson's environmentally sensitive wetlands, through the enforcement and administration of local and State wetlands laws and expand upon the Board's and staff's knowledge.
- \*Review permit applications for projects proposing impact to wetlands per State guidance and regulations.
- \*Monitor progress of permitted projects.

### ***Environmental Development Plan Review Committee***

- \*Review site and subdivision plans, proposed Resource Protection Area (RPA) encroachment on grandfathered lots, grant waivers where appropriate and determine mitigation requirements.
- \*Determine mitigation requirements for waivers to Chesapeake Bay regulations.
- \*Review wetland permits for land disturbance impacts in the PRA.
- \*Meet with potential developers to discuss requirements and offer guidance and assistance during the early stages of development to ensure applications are handled in an expeditious manner.

## Program Accomplishments

- \*BZA approved 6 Chesapeake Bay exception and 1 Zoning variance.
- \*EDPRC considered 8 waiver permits.
- \*Wetlands Board finalized 3 final permits.
- \*Planning Commission recommended approval of 4 Conditional Use Permits.



# Economic Development

David Callis

Director of Economic Development and Community Rec

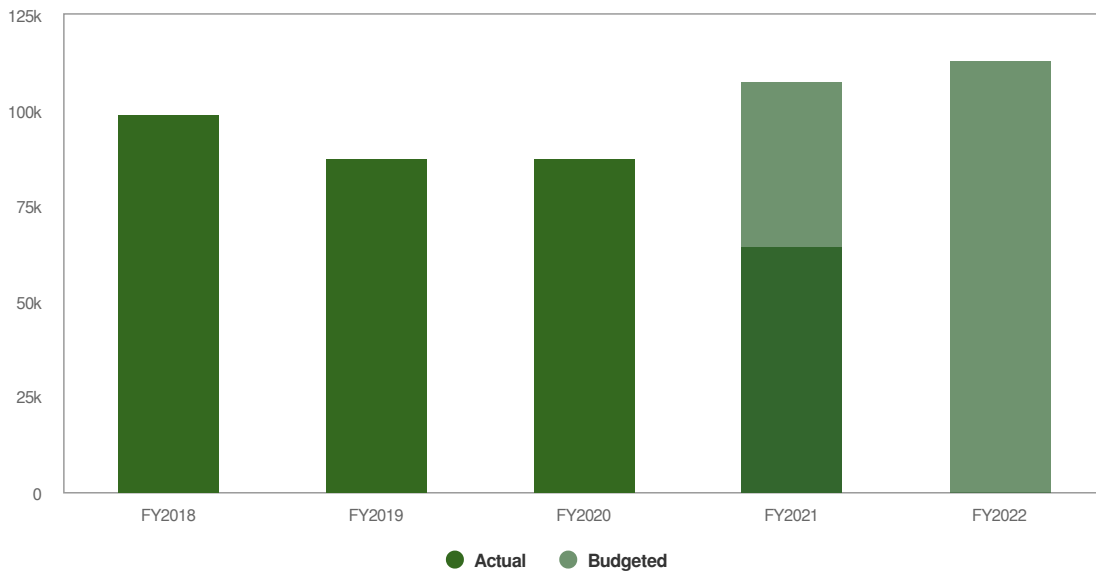
The Economic Development Department serves as staff liaison for the Poquoson Development Authority. They retain and expand existing businesses and recruit new prospects. The Department promotes quality, safe and environmentally friendly growth in the City. They work with City businesses and organization to support a productive growth atmosphere for existing and future businesses. They serve as City representative to Hampton Roads Economic Resource Team (PERT), Virginia Economic & Development Partnership and the Langley Civic Leaders Association (LCLA). The Department develops and implements marketing initiatives to publicize the Poquoson Business Community. They update, revise and maintain the City's Commercial Property Inventory. The Department schedules and coordinates business appreciation and business development events.

## Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment. It also includes a 27th pay period for the fiscal year. Minimal increase in operating cost for the department.

**\$113,156** **\$5,305**  
(4.92% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

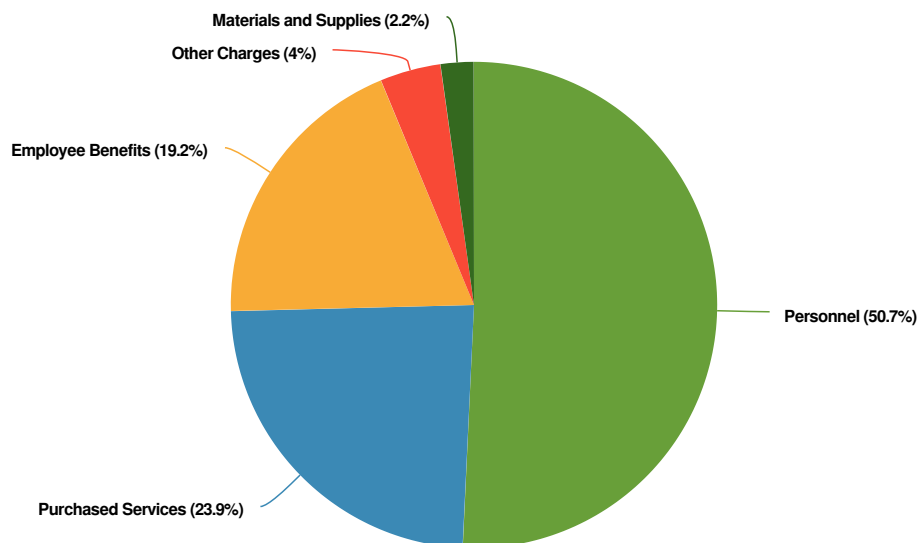


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Community Development							
Economic Development							
Personnel	\$49,456.06	\$51,292.09	\$52,664.98	\$53,208.00	\$57,425.00	7.9%	\$4,217.00
Employee Benefits	\$18,391.80	\$17,375.20	\$18,283.34	\$20,583.00	\$21,671.00	5.3%	\$1,088.00
Other Charges	\$3,987.08	\$3,626.22	\$3,011.33	\$6,060.00	\$4,560.00	-24.8%	-\$1,500.00
Purchased Services	\$25,917.20	\$14,052.17	\$11,971.46	\$26,000.00	\$27,000.00	3.8%	\$1,000.00
Materials and Supplies	\$1,340.06	\$1,487.55	\$1,567.56	\$2,000.00	\$2,500.00	25%	\$500.00
<b>Total Economic Development:</b>	<b>\$99,092.20</b>	<b>\$87,833.23</b>	<b>\$87,498.67</b>	<b>\$107,851.00</b>	<b>\$113,156.00</b>	<b>4.9%</b>	<b>\$5,305.00</b>
<b>Total Community Development:</b>	<b>\$99,092.20</b>	<b>\$87,833.23</b>	<b>\$87,498.67</b>	<b>\$107,851.00</b>	<b>\$113,156.00</b>	<b>4.9%</b>	<b>\$5,305.00</b>
<b>Total Expenditures:</b>	<b>\$99,092.20</b>	<b>\$87,833.23</b>	<b>\$87,498.67</b>	<b>\$107,851.00</b>	<b>\$113,156.00</b>	<b>4.9%</b>	<b>\$5,305.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
Economic Development Coordinator	1	1	1	1	1
Totals	1	1	1	1	1

## Goals and Objectives

Economic Development continues to assist in the marketing of the Big Woods, Messick Point and other Poquoson properties with potential for commercial development. They will pursue commercial marine opportunities for facilities to enhance Messick Point. The department will utilize START, a Peninsula annual entrepreneurial competition, and other sources to seek new business potential for startups and entrepreneurial opportunities. Economic Development will coordinate efforts to seek grant support and jointly market marine and water based businesses for tourism and patronage opportunities. They will provide Digital Media to focus on high impact, low cost sources to increase awareness and utilization of existing digital sites. The Department works with other locality members of the Regional Infrastructure Facility Authority (RIFA) to identify mutual participation opportunities to benefit the City.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Ribbon Cutting Ceremony	11	11	2	2
Sponsor Economic Development Events	10	11	4	5
Small Business Grant Programs	0	0	2	2

## Program Accomplishments

Administered two small business grant funds for small businesses within the City of Poquoson. The first grant was a regional that provided \$150,000 to 31 Poquoson businesses. The second grant was through the CARE's Act Small Business Grant provided by the City through the Economic Development Authority. The total grant provided \$131,000 to 31 Poquoson businesses.



## Community Development

J. Randall Wheeler

*City Manager*

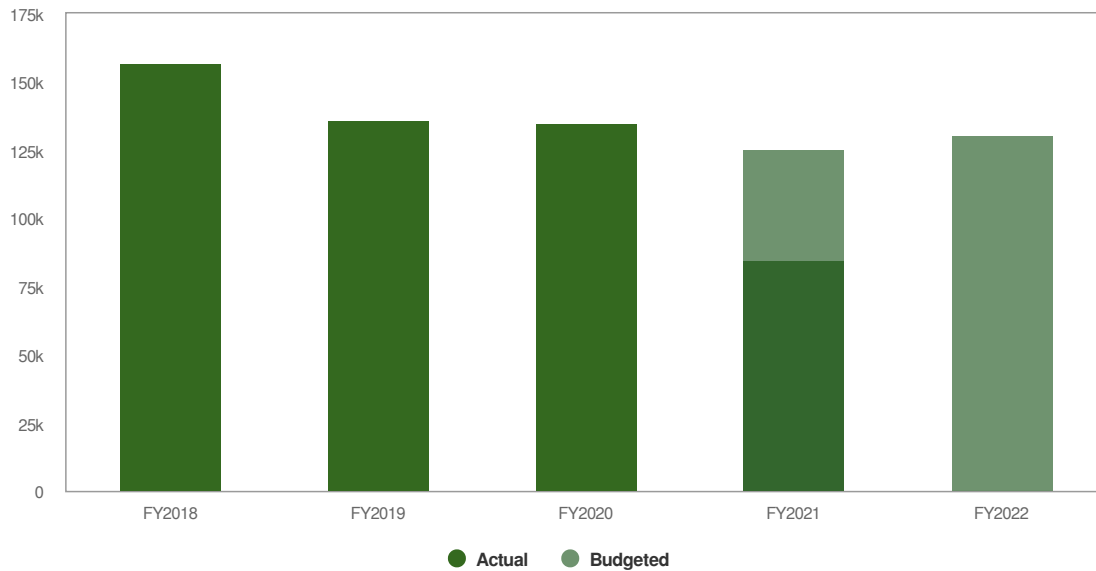
Participate in agencies which provide services that improve the quality of life for citizens of Poquoson.

### Expenditures Summary

Minimal increase in FY 2022 for community partners that provide services to citizens of Poquoson.

**\$130,303** **\$4,593**  
(3.65% vs. prior year)

#### Community Development Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Expenditures</b>						
<b>Community Development</b>						
<b>Community Development</b>						
<b>Other Charges</b>						
HRPDC OTHER (FINANCE USE)		\$908.00		\$0.00	N/A	\$0.00
HRPDC LOCAL CONTRIBUTION	\$9,849.00	\$9,849.00	\$9,345.00	\$9,916.00	6.1%	\$571.00
HRPDC REGIONAL WATER PROGRA	\$2,526.00	\$2,501.00	\$2,242.00	\$2,170.00	-3.2%	-\$72.00
HRPDC STORMWATER MGMT	\$4,082.00	\$2,235.00	\$2,240.00	\$2,079.00	-7.2%	-\$161.00
HRPDC MUNICIPAL CONSTRUCTIO	\$479.00	\$479.00	\$481.00	\$481.00	0%	\$0.00
HRPDC OTHER PROJECTS	\$6,107.00	\$7,838.00	\$8,696.00	\$9,106.00	4.7%	\$410.00
SMALL BUSINESS DEVELOPMENT	\$3,000.00	\$3,000.00	\$3,000.00	\$4,000.00	33.3%	\$1,000.00
TRANSITIONS FAMILY VIOLENCE	\$2,500.00	\$2,500.00	\$2,500.00	\$3,000.00	20%	\$500.00
PEN CHAMBER OF COMMERCE	\$1,750.00	\$1,750.00	\$2,500.00	\$2,500.00	0%	\$0.00
TNCC LOCAL CAPITAL SUPPORT	\$27,175.00	\$31,814.00	\$31,814.00	\$31,814.00	0%	\$0.00
PEN EMERGENCY MED SERV COUN	\$1,597.00	\$1,600.00	\$1,971.00	\$1,611.00	-18.3%	-\$360.00
DISABILITY TRANSPORTATION	\$3,800.00	\$3,800.00	\$3,800.00	\$4,000.00	5.3%	\$200.00
PEN COUNCIL WORKFORCE DEVEL	\$5,847.00	\$5,847.00	\$5,847.00	\$5,847.00	0%	\$0.00
POQUOSON HISTORICAL SOCIETY	\$500.00	\$500.00	\$500.00	\$500.00	0%	\$0.00
POQUOSON MUSEUM FOUNDATION	\$36,290.62	\$30,621.87	\$11,500.00	\$11,500.00	0%	\$0.00
HR MILITARY/FED FACILITIES	\$6,180.00	\$6,156.00	\$6,160.00	\$6,198.00	0.6%	\$38.00
LITTER CONTROL GRANT	\$6,211.91	\$4,887.71	\$3,727.00	\$4,500.00	20.7%	\$773.00
COMMISSION ON HOMELESSNESS	\$2,781.00	\$2,781.00	\$2,781.00	\$2,781.00	0%	\$0.00
CASA	\$750.00	\$750.00	\$750.00	\$750.00	0%	\$0.00
YORK/POQUOSON EXTENSION SER	\$9,738.56	\$10,115.09	\$10,856.00	\$10,550.00	-2.8%	-\$306.00
PAWS	\$5,000.00	\$5,000.00	\$15,000.00	\$12,000.00	-20%	-\$3,000.00
PENINSULA ASAP (ALCOHOL SAF				\$5,000.00	N/A	\$5,000.00
<b>Total Other Charges:</b>	<b>\$136,164.09</b>	<b>\$134,932.67</b>	<b>\$125,710.00</b>	<b>\$130,303.00</b>	<b>3.7%</b>	<b>\$4,593.00</b>



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Total Community Development:</b>	<b>\$136,164.09</b>	<b>\$134,932.67</b>	<b>\$125,710.00</b>	<b>\$130,303.00</b>	<b>3.7%</b>	<b>\$4,593.00</b>
<b>Total Community Development:</b>	<b>\$136,164.09</b>	<b>\$134,932.67</b>	<b>\$125,710.00</b>	<b>\$130,303.00</b>	<b>3.7%</b>	<b>\$4,593.00</b>
<b>Total Expenditures:</b>	<b>\$136,164.09</b>	<b>\$134,932.67</b>	<b>\$125,710.00</b>	<b>\$130,303.00</b>	<b>3.7%</b>	<b>\$4,593.00</b>

## Goals and Objectives

Community Development will continue to contribute to a number of agencies which provide services to disadvantaged, elderly, and youth. They contribute to agencies which provide services that benefit Poquoson's economy, including those which attract new businesses to the area and increase local tourism.





## Non-Departmental

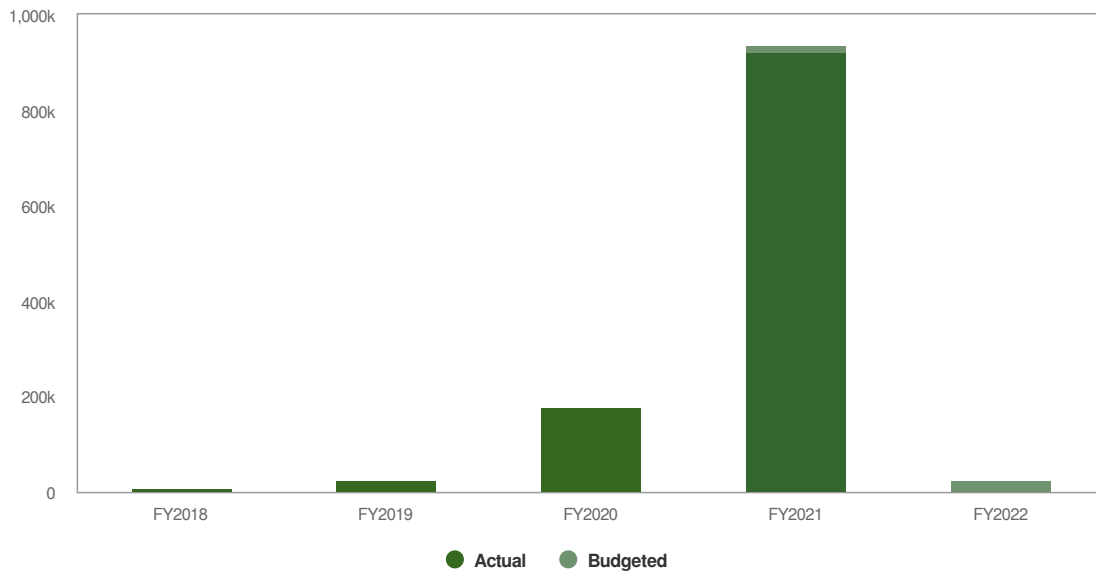
Account of expenses that are not readily classified in other areas. Hold funds in reserve for any contingent situations which may occur.

### Expenditures Summary

In FY 2021, the City was awarded a mid-year adjustment Federal COVID-19 funds in the amount of \$934,275 to assist the City in providing protection to employees, citizens of Poquoson as a result of the National Pandemic. In FY 2022, there are no anticipated funds in the original budget for this purpose. There is a minimum of \$15,833 for unforeseen costs.

**\$24,204** **-\$914,071**  
(-97.42% vs. prior year)

#### Non-Departmental Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Non-Departmental							
Community Relations							
Other Charges	\$8,089.02	\$25,143.01	\$179,536.98	\$938,275.00	\$24,204.00	-97.4%	-\$914,071.00
<b>Total Community Relations:</b>	<b>\$8,089.02</b>	<b>\$25,143.01</b>	<b>\$179,536.98</b>	<b>\$938,275.00</b>	<b>\$24,204.00</b>	<b>-97.4%</b>	<b>-\$914,071.00</b>
<b>Total Non- Departmental:</b>	<b>\$8,089.02</b>	<b>\$25,143.01</b>	<b>\$179,536.98</b>	<b>\$938,275.00</b>	<b>\$24,204.00</b>	<b>-97.4%</b>	<b>-\$914,071.00</b>
<b>Total Expenditures:</b>	<b>\$8,089.02</b>	<b>\$25,143.01</b>	<b>\$179,536.98</b>	<b>\$938,275.00</b>	<b>\$24,204.00</b>	<b>-97.4%</b>	<b>-\$914,071.00</b>

## Goals and Objectives

Non-Departmental provides a contingency for certain unanticipated expenses which inevitably arise during the year. They continue to keep the contingency account less than one quarter of one percent of the total general fund budget.



## DMV Select

Joseph Coccimiglio  
Commissioner of the Revenue

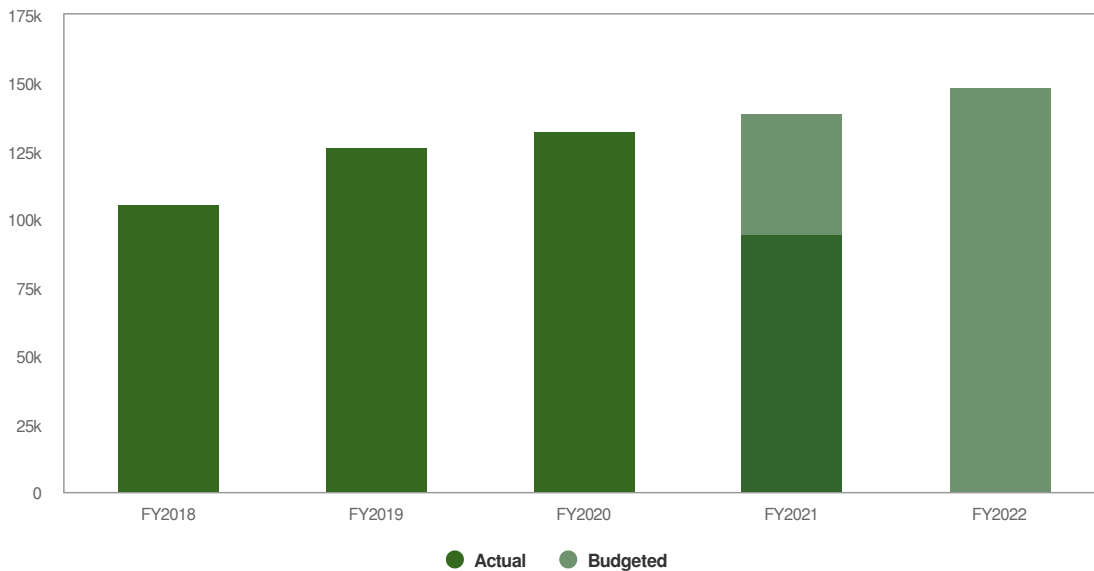
DMV processes applications for titling and registration of motor vehicles, issue license plates and/or decals, handicap placards, and driver transcripts. They collect fees, taxes, penalties and other monies in connection with the above transactions. They also issue boat registrations, hunting and fishing licenses for the Department of Game and Island Fisheries.

### Expenditures Summary

In FY 2021, City Council approved a mid-year cost of living adjustment of 2%. It also includes a 27th pay period for the fiscal year. This budget takes into account the 2% increase as well as a recommended 3% cost of living adjustment.

**\$148,425** **\$9,005**  
(6.46% vs. prior year)

DMV Select Proposed and Historical Budget vs. Actual

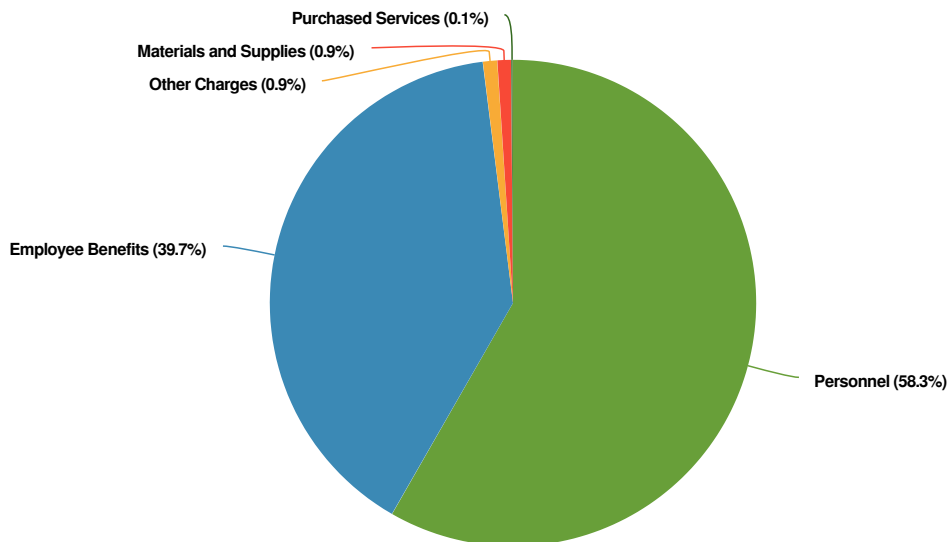


## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
Non-Departmental							
Dept of Motor Vehicles							
Personnel	\$67,084.47	\$77,162.94	\$78,500.36	\$80,611.00	\$86,536.00	7.4%	\$5,925.00
Employee Benefits	\$34,961.66	\$47,711.19	\$51,246.69	\$56,134.00	\$58,959.00	5%	\$2,825.00
Other Charges	\$822.95	\$802.62	\$865.92	\$1,400.00	\$1,400.00	0%	\$0.00
Purchased Services	\$35.00		\$417.00		\$180.00	N/A	\$180.00
Materials and Supplies	\$2,009.25	\$990.40	\$1,199.10	\$1,275.00	\$1,350.00	5.9%	\$75.00
Capital Outlay	\$1,015.22		\$228.20		\$0.00	N/A	\$0.00
<b>Total Dept of Motor Vehicles:</b>	<b>\$105,928.55</b>	<b>\$126,667.15</b>	<b>\$132,457.27</b>	<b>\$139,420.00</b>	<b>\$148,425.00</b>	<b>6.5%</b>	<b>\$9,005.00</b>
<b>Total Non-Departmental:</b>	<b>\$105,928.55</b>	<b>\$126,667.15</b>	<b>\$132,457.27</b>	<b>\$139,420.00</b>	<b>\$148,425.00</b>	<b>6.5%</b>	<b>\$9,005.00</b>
<b>Total Expenditures:</b>	<b>\$105,928.55</b>	<b>\$126,667.15</b>	<b>\$132,457.27</b>	<b>\$139,420.00</b>	<b>\$148,425.00</b>	<b>6.5%</b>	<b>\$9,005.00</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
Senior DMV Service Clerk	1	1	1	1	1
DMV Service Clerk	1	1	1	1	1
Totals	2	2	2	2	2

## Goals and Objectives

DMV Select provides excellent customer service to all DMV customers. they advertise and promote new services offered (boat registrations, hunting and fishing licenses) as a result of the relationship established with the Department of Game and Inland Fisheries (DGIF). The Department improves efficiency of DMV Select & DMV Connect by expanding customer service resources as customer service needs increase.

## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Total DMV Transactions	43,562	41,000	43,850	44,000
Car Dealers Served	15	15	15	15

## Program Accomplishments

DMV Select offered appointments to customers which allowed for required social distancing and less wait in line time for users. The DMV Select offered by the Commissioner of the Revenue was the first to open on the Peninsula during the pandemic.



## Transfers Out - General Fund

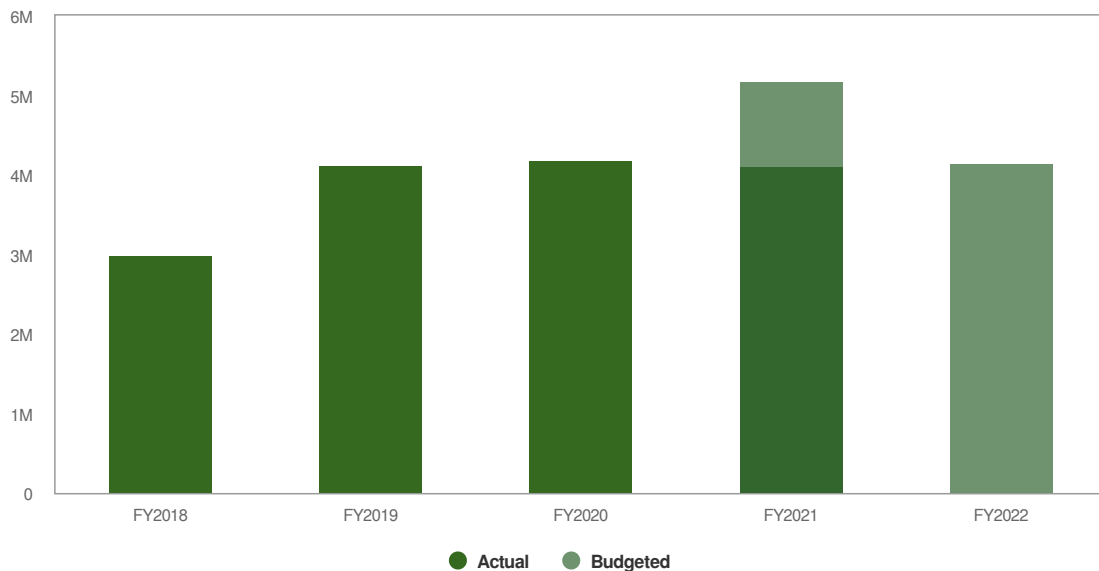
Account for all transfers from the General Fund to other funds of the City. The transfer to Debt Service provides the funding to process principal and interest on the general obligation debts. The transfer to Capita Projects Fund provides the funding for projects approved in the Constrained Construction In Progress document. The transfer to the OPEB Fund provides the funding for the City's portion of retiree healthcare benefits as well as a contribution to the Virginia Pooled OPEB Trust Fund administered by VACo/VML. The transfer to the Economic Development Authority provides funding for operations.

## Expenditures Summary

The General Fund provides transfers to other City Funds for necessary expenditures, in FY 2022, \$4,158,388 is budgeted. In Fiscal Year 2021, a transfer to fund balance is made possible by decision of City Council to utilize CARES Act funding to reimburse the City for personnel cost associated with Public Safety during July 1, 2020 through December 31, 2020.

**\$4,158,388** **-\$1,034,198**  
(-19.92% vs. prior year)

Transfers Out - General Fund Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Transfers Out</b>						
TRANSFER TO DEBT SERVICE	\$2,902,671.00	\$3,813,627.00	\$3,795,082.00	\$3,795,082.00	\$3,795,000.00	0%



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
TRANSFER TO CAPITAL	\$40,000.00	\$128,239.00	\$263,506.00	\$227,241.00	\$238,000.00	4.7%
TRANSFER TO SPECIAL REVENUE			\$13,094.00		\$0.00	N/A
TRANSFER TO SP REV FUND OPE	\$46,865.00	\$157,907.00	\$97,125.00	\$78,697.00	\$104,388.00	32.6%
TRANSFER TO SOLID WASTE FUND		\$1,853.00			\$0.00	N/A
TRANSFER TO EDA	\$5,000.00	\$16,417.00	\$17,053.00	\$19,141.00	\$21,000.00	9.7%
TRANSFER TO FLEET FUND		\$5,480.00		\$2,000.00	\$0.00	-100%
TRANSFER TO FISCAL STABILITY RESE			\$0.00	\$178,000.00	\$0.00	-100%
TRANSFER TO FUND BALANCE				\$892,425.00	\$0.00	-100%
<b>Total Transfers Out:</b>	<b>\$2,994,536.00</b>	<b>\$4,123,523.00</b>	<b>\$4,185,860.00</b>	<b>\$5,192,586.00</b>	<b>\$4,158,388.00</b>	<b>-19.9%</b>
<b>Total Expense Objects:</b>	<b>\$2,994,536.00</b>	<b>\$4,123,523.00</b>	<b>\$4,185,860.00</b>	<b>\$5,192,586.00</b>	<b>\$4,158,388.00</b>	<b>-19.9%</b>

## Goals and Objectives

Transfer to Debt Service Fund to cover current payment of all general governmental debt service for the City, Schools and EDA. In FY 2020, the principal payments for the EDA began for the general obligation bonds issued to repay the EDA's bank line of credit. Transfer to the Capital Projects Fund to support one time spending on approved projects from the Constrained Capital Improvement Plan. Transfer funds. Transfer to OPEB Fund to provide the funding for the City's portion of other post employment benefits and payment to the trust fund. Transfer to the EDA to support operations of the Board and regional economic development efforts.



# Debt Service

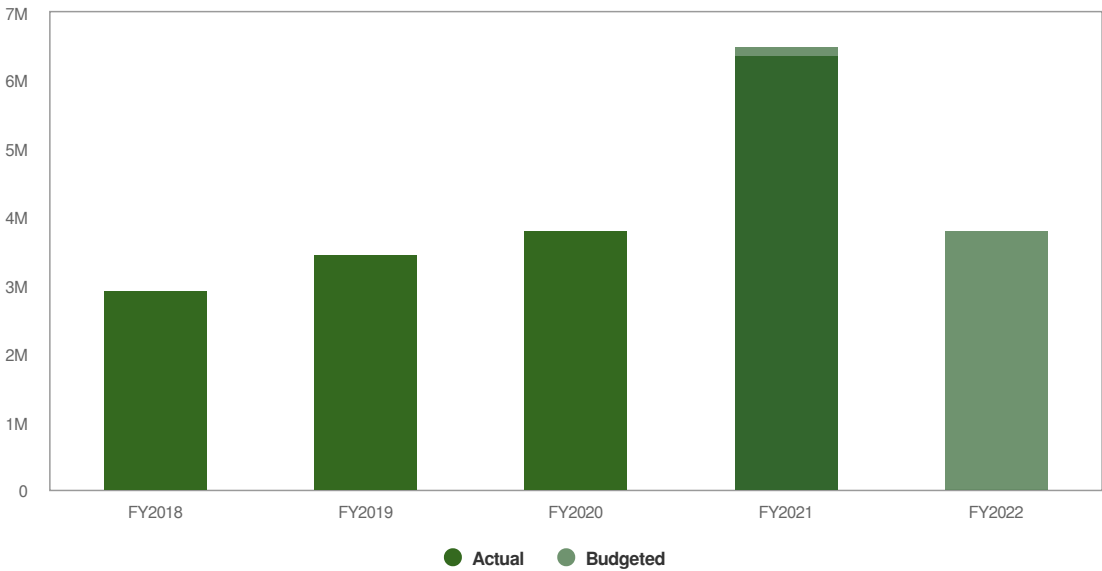
## Expenditures Summary

\$3,812,516

-\$2,695,501

(-41.42% vs. prior year)

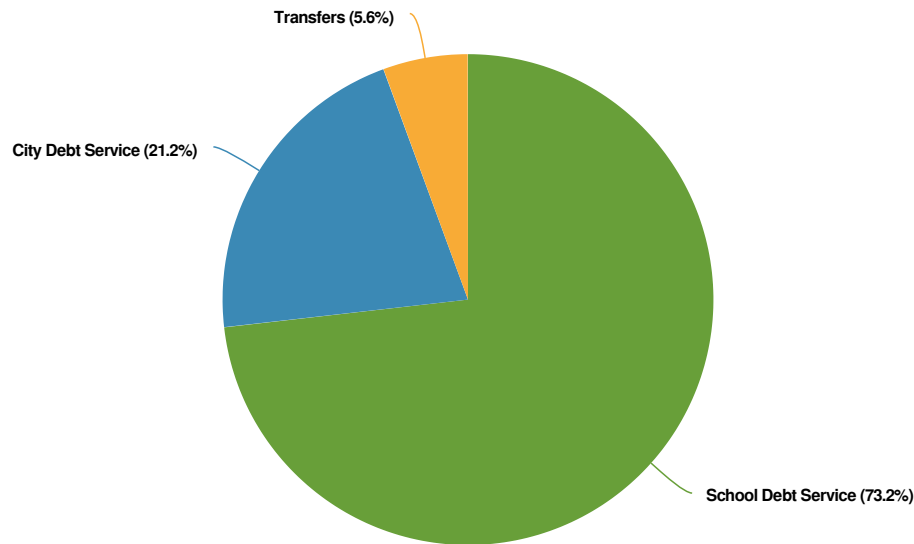
Debt Service Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Transfers</b>						
<b>Future Debt Service</b>						
TRANSFER TO GENERAL FUND				\$286,900.00	\$213,000.00	-25.8%
<b>Total Future Debt Service:</b>				<b>\$286,900.00</b>	<b>\$213,000.00</b>	<b>-25.8%</b>
<b>Total Transfers:</b>				<b>\$286,900.00</b>	<b>\$213,000.00</b>	<b>-25.8%</b>
<b>City Debt Service</b>						
<b>City Debt</b>						
2010 REFUNDED 2005 FIRE STATION	\$63,000.00	\$66,000.00	\$163,500.00	\$0.00	\$0.00	0%
2010 REFUNDED 2007 FIRE STATION #1	\$9,500.00	\$9,500.00	\$10,450.00	\$0.00	\$0.00	0%
2012 REF 2002 REF CITY HALL	\$75,612.00	\$75,612.00	\$79,592.00	\$83,571.00	\$0.00	-100%
2012 REF 2011 REF 2007 FS1	\$79,585.00	\$84,528.00	\$85,517.00	\$132,477.00	\$77,113.00	-41.8%
2012REF 2011 2009B 1998A CO	\$53,873.00	\$111,983.00	\$114,580.00	\$242,904.00	\$151,259.00	-37.7%
2012REF 2011 2009B 2001 FS2	\$55,000.00	\$110,000.00	\$110,000.00	\$105,000.00	\$51,252.00	-51.2%
2012REF 2011 2009B 2008 MOTROLA RAD	\$100,129.00			\$0.00	\$0.00	0%
SUNTRUST LINE OF CREDIT PRINCIPAL		\$157,000.00	\$160,000.00	\$1,367,587.00	\$0.00	-100%



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
FIRE PUMPER	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
2016 RFD 2010 RFD 2005 FIRE				\$67,978.00	\$87,972.00	29.4%
2016 RFD 2010 RFD 2007 FIRE				\$48,580.00	\$62,868.00	29.4%
2016 RFD 2011B PW STORAGE/A	\$23,753.00	\$26,633.00	\$29,512.00	\$30,232.00	\$32,391.00	7.1%
2016 UNDESIGNATED PROJECTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	N/A
2018 FIRE ENGINE			\$10,000.00	\$10,000.00	\$10,000.00	0%
2018 CITY HALL HVAC			\$25,000.00	\$25,000.00	\$25,000.00	0%
2018 TMDL			\$10,000.00	\$15,000.00	\$15,000.00	0%
2020A 2011/2012 REF'07 FIRE				\$4,915.00	\$4,611.00	-6.2%
2020A 11/12 REF'09B '98 COU				\$12,909.00	\$12,109.00	-6.2%
2020B REF 2013 LOC EDA (SUN				\$117,000.00	\$110,000.00	-6%
2010 REFUNDED 2005 FIRE STATION #1	\$10,854.00	\$8,767.00	\$6,386.00	\$0.00	\$0.00	0%
2010 REFUNDED 2007 FIRE STATION	\$1,210.00	\$883.00	\$555.00	\$0.00	\$0.00	0%
2012 REF 2002 REF CITY HALL	\$15,719.00	\$11,939.00	\$8,158.00	\$4,179.00	\$0.00	-100%
2012 REF 2011 REF 2007 FS1	\$21,874.00	\$17,894.00	\$13,668.00	\$11,352.00	\$3,856.00	-66%
2012REF 2011REF 2009BREF 20	\$30,874.00	\$28,180.00	\$22,581.00	\$22,002.00	\$7,562.00	-65.6%
2012REF 2011 2009B 2008 FS2	\$21,563.00	\$18,813.00	\$13,313.00	\$7,813.00	\$2,563.00	-67.2%
2012REF 2011 2009B 2008 MOTROLA RAD	\$5,006.00			\$0.00	\$0.00	0%
2016 FIRE ENGINE	\$4,250.00	\$4,100.00	\$3,900.00	\$3,700.00	\$3,450.00	-6.8%
2016 RFD 2010 RFD 2005 FIRE	\$41,563.00	\$41,563.00	\$41,563.00	\$41,563.00	\$38,164.00	-8.2%
2016 RFD 2010 RFD 2007 FIRE	\$29,702.00	\$29,702.00	\$29,702.00	\$29,702.00	\$27,273.00	-8.2%
2016 2011B PW STORAGE/ADM B	\$15,987.00	\$15,274.00	\$14,209.00	\$13,028.00	\$11,517.00	-11.6%
TRUSTEE FEES	\$2,310.00	\$2,510.00	\$2,380.00	\$4,000.00	\$5,000.00	25%
2016 CITY HALL HVAC	\$2,450.00	\$2,300.00	\$2,100.00	\$1,900.00	\$1,900.00	0%
2018 FIRE ENGINE		\$2,744.00	\$4,750.00	\$4,250.00	\$3,750.00	-11.8%
2018 CITY HALL HVAC		\$7,367.00	\$12,750.00	\$11,500.00	\$10,250.00	-10.9%
2018 TMDL		\$3,899.59	\$6,750.00	\$6,250.00	\$5,500.00	-12%
2020A 2011/2012 REF'07 FIRE				\$631.00	\$935.00	48.2%
2020A 11/12 REF'09B '98 COU				\$1,656.00	\$2,456.00	48.3%
2020B REF 2013 LOC EDA (SUN				\$12,769.00	\$17,516.00	37.2%
<b>Total City Debt:</b>	<b>\$673,814.00</b>	<b>\$847,191.59</b>	<b>\$990,916.00</b>	<b>\$2,444,448.00</b>	<b>\$791,267.00</b>	<b>-67.6%</b>
<b>Budgetary Use of Fund Balance</b>						
RESERVE FOR FUTURE DEBT SERVICE		\$0.00		\$143,003.00	\$17,282.00	-87.9%
<b>Total Budgetary Use of Fund Balance:</b>		<b>\$0.00</b>		<b>\$143,003.00</b>	<b>\$17,282.00</b>	<b>-87.9%</b>
<b>Total City Debt Service:</b>	<b>\$673,814.00</b>	<b>\$847,191.59</b>	<b>\$990,916.00</b>	<b>\$2,587,451.00</b>	<b>\$808,549.00</b>	<b>-68.8%</b>



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>School Debt Service</b>						
<b>School Debt</b>						
1998 PHS ADDITION	\$250,000.00	\$250,000.00		\$0.00	\$0.00	0%
1998 PHS ADDITION VPSA	\$30,000.00	\$30,000.00		\$0.00	\$0.00	0%
2010 refunded 2005 PES SCHOOL	\$147,000.00	\$154,000.00	\$381,500.00	\$0.00	\$0.00	0%
2010 REFUNDED 2006B PES SCHOOL	\$230,000.00	\$230,000.00	\$210,000.00	\$0.00	\$0.00	0%
2010 REFUNDED 2007 PES SCHOOL	\$40,500.00	\$40,500.00	\$44,550.00	\$0.00	\$0.00	0%
2012 REF 1994 (CAFE)	\$19,388.00	\$19,388.00	\$20,407.00	\$21,429.00	\$0.00	-100%
2012 REF 2009C 2001 SCH VRS	\$55,000.00	\$55,000.00	\$60,000.00	\$55,000.00	\$0.00	-100%
2012 REF 2011 REF 2008 PMS	\$177,130.00	\$188,132.00	\$190,332.00	\$316,102.00	\$150,376.00	-52.4%
2012 REF 2011 REF 2007 (PES	\$339,283.00	\$360,357.00	\$364,572.00	\$893,517.00	\$0.00	-100%
2016 RFD 2010 RFD 2005 PES				\$158,616.00	\$205,268.00	29.4%
2016 RFD 2010 RFD 2007 PES				\$207,103.00	\$268,015.00	29.4%
2016 RFD 2010 RFD 2006B PES				\$367,723.00	\$475,877.00	29.4%
2016 RFD 2011B 2009A 2006A	\$141,247.00	\$158,367.00	\$175,488.00	\$179,768.00	\$192,609.00	7.1%
2016 PRIMARY SCHOOL HVAC	\$15,000.00	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
2016 HIGH SCHOOL HVAC	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
2016 HIGH SCHOOL TRACK	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
2018 PMS RENOVATION			\$50,000.00	\$45,000.00	\$70,000.00	55.6%
2018 BUS			\$5,000.00	\$5,000.00	\$5,000.00	0%
2020A 2011/2012 REF '08 PMS				\$14,402.00	\$13,510.00	-6.2%
2020A 2011/2012 REFUND 2007				\$80,774.00	\$75,770.00	-6.2%
1998 PHS ADDITION	\$15,000.00	\$7,500.00		\$0.00	\$0.00	0%
1998 PHS ADDITION	\$2,295.00	\$765.00		\$0.00	\$0.00	0%
2010 REFUNDED 2005 PES SCHOOL	\$25,326.00	\$20,456.00	\$14,900.00	\$0.00	\$0.00	0%
2010 REFUNDED 2006B PES SCHOOL	\$27,328.50	\$20,081.00	\$12,243.00	\$0.00	\$0.00	0%
2010 REFUNDED 2007 PES SCHOOL	\$5,156.50	\$3,763.00	\$2,366.00	\$0.00	\$0.00	0%
2012 REF 1994 (CAFE)	\$4,031.00	\$3,061.00	\$2,092.00	\$1,071.00	\$0.00	-100%
REF 2009C REF 2001 SCH VRS	\$11,250.00	\$8,500.00	\$5,750.00	\$2,750.00	\$0.00	-100%
2012 REF 2011 REF 2008 PMS	\$48,683.00	\$39,827.00	\$30,420.00	\$25,883.00	\$7,519.00	-71%
2012 REF 2011 REF 2007 (PES	\$93,250.00	\$76,286.00	\$58,268.00	\$59,028.00	\$0.00	-100%
2016 RFD 2010 RFD 2005 PES	\$96,980.00	\$96,980.00	\$96,980.00	\$96,980.00	\$89,049.00	-8.2%
2016 RFD 2010 RFD 2007 PES	\$126,625.00	\$126,625.00	\$126,625.00	\$126,625.00	\$116,270.00	-8.2%
2016 RFD 2010 RFD 2006B PES	\$224,830.00	\$224,830.00	\$224,830.00	\$224,830.00	\$206,444.00	-8.2%
2016 RFD 2011B 2009A 2006A	\$95,063.00	\$90,826.00	\$84,491.00	\$77,472.00	\$68,483.00	-11.6%
2016 PRIMARY SCHOOL HVAC	\$8,100.00	\$7,650.00	\$7,050.00	\$6,250.00	\$5,250.00	-16%



Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
2016 HIGH SCHOOL HVAC	\$3,050.00	\$2,900.00	\$2,700.00	\$2,500.00	\$2,250.00	-10%
2016 HIGH SCHOOL TRACK	\$10,250.00	\$9,800.00	\$9,200.00	\$8,600.00	\$7,850.00	-8.7%
2018 PMS RENOVATION		\$349,285.00	\$604,531.26	\$602,031.00	\$599,781.00	-0.4%
2018 BUS		\$1,878.00	\$3,250.00	\$3,000.00	\$2,750.00	-8.3%
2020A 2011/2012 REF '08 PMS				\$1,848.00	\$2,740.00	48.3%
2020A 2011/2012 REFUND 2007				\$10,364.00	\$15,366.00	48.3%
2021A PMS PHASE II					\$124,257.00	N/A
2021A PMS TURF FIELD					\$46,533.00	N/A
<b>Total School Debt:</b>	<b>\$2,261,766.00</b>	<b>\$2,611,757.00</b>	<b>\$2,827,545.26</b>	<b>\$3,633,666.00</b>	<b>\$2,790,967.00</b>	<b>-23.2%</b>
<b>Total School Debt Service:</b>	<b>\$2,261,766.00</b>	<b>\$2,611,757.00</b>	<b>\$2,827,545.26</b>	<b>\$3,633,666.00</b>	<b>\$2,790,967.00</b>	<b>-23.2%</b>
<b>Total Expense Objects:</b>	<b>\$2,935,580.00</b>	<b>\$3,458,948.59</b>	<b>\$3,818,461.26</b>	<b>\$6,508,017.00</b>	<b>\$3,812,516.00</b>	<b>-41.4%</b>



**DEBT SERVICE FUND - EXPENDITURES**

Expenditures Summary

DEBT INSTRUMENT	FY 2022 Principal	FY 2022 Interest	FY 2022 Proposed Budget
<u>Schools</u>			
<u>Bonds:</u>			
2012 Refunded 2011 Refunded 2008 PMS Stadium	\$150,376	\$7,519	\$157,895
2016 Refunded 2010 Refunded 2005 PES	205,268	89,049	294,317
2016 Refunded 2010 Refunded 2007 PES	268,015	116,270	384,285
2016 Refunded 2010 Refunded 2006B-PES	475,877	206,444	682,321
2016 Refunded 2011B Refunded 2009A Refunded 2006A PES	192,609	68,483	261,092
2016 Primary School HVAC	20,000	5,250	25,250
2016 High School HVAC	5,000	2,250	7,250
2016 High School Track	15,000	7,850	22,850
2018 Middle School Renovations	70,000	599,781	669,781
2018 School Bus	5,000	2,750	7,750
2020A 2012-2011 Refunded 2008 PMS Stadium	13,510	2,740	16,250
2020A 2012-2011 Refunded 2008 PES	75,770	15,366	91,136
2021A Middle School Renovations		124,257	124,257
2021A Middle School Renovations		46,533	46,533
<b>Total Schools</b>	<b>\$ 1,496,425</b>	<b>\$ 1,294,542</b>	<b>\$ 2,790,967</b>

City

Bonds:

2012 Refunded 2002 Refunded 1994 A (City Hall)	\$ -	\$ -	\$ -
2012 Refunded 2011 Refunded 2007 Unrefunded Fire Station #1	77,113	3,856	80,969
2012 Refunded 2011 Refunded 2009B & 1998A Refunded Court House	151,256	7,562	158,818
2012 Refunded 2011 Refunded 2009B & 2001 Fire Station #2	51,252	2,563	53,815
2016 Refunded 2010 Refunded 2005 Fire Station #1	87,972	38,164	126,136
2016 Refunded 2010 Refunded 2007 Fire Station #1	62,868	27,273	90,141
2016 Refunded 2011B Public Works	32,391	11,517	43,908
2016 Fire Apparatus (Formerly Messick Point Beach)	5,000	3,450	8,450
2016 City Hall HVAC (Formerly undesignated projects)	5,000	1,900	6,900
2018 Fire Engine 102	10,000	3,750	13,750
2018 City Hall HVAC	25,000	10,250	35,250
2018 TMDL	15,000	5,500	20,500
2020A - 2012-2011 Refunding 2007 Unrefunded Fire Station	4,611	935	5,546
2020A - 2012-2011 Refunding 2009B Refunding 1998A Courthouse	12,109	2,456	14,565
2020B - Refinance 2013 GO to refinance LOC for EDA	110,000	17,516	127,516

Trustee Fees:

US Bank	-	5,000	5,000
<b>Total City</b>	<b>\$ 649,572</b>	<b>\$ 141,692</b>	<b>\$ 791,264</b>

Transfer-General Fund	\$ -	\$ 213,000	\$ 213,000
<b>Reserve For Future Debt Service</b>	<b>\$ -</b>	<b>\$ 17,282</b>	<b>\$ 17,282</b>
<b>TOTAL DEBT SERVICE FY 2022</b>	<b>\$ 2,145,997</b>	<b>\$ 1,666,516</b>	<b>\$ 3,812,513</b>



**DEBT SERVICE FUND - LONG TERM DEBT OBLIGATIONS**

**Summary of Long Term Debt Obligations**

**General Long Term Obligations**

	Projected Balance 6/30/2021	Retirement	Projected Balance 6/30/2022
<u>School Bonds:</u>			
2012 Refunded 2009C Refunded 2001 School's VRS	\$ 150,376	\$ 150,376	\$ -
2016 Refunded 2010 Refunded 2005 PES	1,922,057	205,268	1,716,789
2016 Refunded 2010 Refunded 2007	2,509,597	268,015	2,241,582
2016 Refunded 2010 Refunded 2006B-PES	4,455,936	475,877	3,980,059
2016 Refunded 2011B Refunded 2009A Refunded 2006A PES	1,716,359	192,609	1,523,750
2016 Primary School HVAC	105,000	20,000	85,000
2016 High School HVAC	45,000	5,000	40,000
2016 High School Track	215,000	15,000	200,000
2018 Middle School Renovations	17,425,000	70,000	17,355,000
2018 School Bus	55,000	5,000	50,000
2020A 2012-2011 Refunded 2008 PMS Stadium	162,116	13,510	148,606
2020A 2012-2011 Refunded 2008 PES	909,242	75,770	833,472
2021A Middle School Renovations	3,088,000	-	3,088,000
2021A Middle School Renovations	434,000	-	434,000
	<u>\$ 33,192,683</u>	<u>\$ 1,496,425</u>	<u>\$ 31,696,258</u>

City Bonds:

2012 Refunded 2011 Refunded 2009B & 1998A Refunded Court House	\$ 151,259	\$ 151,259	\$ -
2012 Refunded 2011 Refunded 2007 Unrefunded Fire Station	77,113	77,113	-
2012 Refunded 2011 Refunded 2009B & 2001 Fire Station #2	151,259	51,252	100,007
2016 Refunded 2010 Refunded 2005 Fire Station #1	823,739	87,972	735,767
2016 Refunded 2010 Refunded 2007 Fire Station #1	588,671	62,868	525,803
2016 Refunded 2011B Public Works	288,641	32,391	256,250
2016 Fire Apparratus (Formerly Messick Point Beach)	90,000	5,000	85,000
2016 City Hall HVAC ( Formerly undesignated projects)	50,000	5,000	45,000
2018 Fire Engine	75,000	10,000	65,000
2018 City Hall HVAC	205,000	25,000	180,000
2018 TMDL	110,000	15,000	95,000
2020A - 2012-2011 Refunding 2007 Unrefunded Fire Station	55,332	4,611	50,721
2020A - 2012-2011 Refunding 2009B Refunding 1998A Courthouse	145,309	12,109	133,200
2020B - Refinance 2013 GO to refinance LOC for EDA	1,317,000	110,000	1,207,000
	<u>\$ 4,128,323</u>	<u>\$ 649,575</u>	<u>\$ 3,478,748</u>

**Total General Long Term Obligations \$ 37,321,006 \$ 2,146,000 \$ 35,175,006**

**Sewer Fund Obligations**

Sewer Bonds:

2010 VRA Refunded 2002 Bond	\$ 80,000	\$ 80,000	\$ -
2012 Refunded 2011 Refunded 2009B & 1998B Bond	196,742	196,742	-
2012 Refunded 2011 Refunded 2009B & 2003B Bond	43,258	43,258	-
2012 Refunded 2000 DEQ Loan	-	-	-
2012 Refunded 2000 DEQ Loan	245,000	245,000	-
2021B Refunded 2012	3,983,000	-	3,983,000
<b>Total Sewer Obligations</b>	<b>\$ 4,548,000</b>	<b>\$ 565,000</b>	<b>\$ 3,983,000</b>

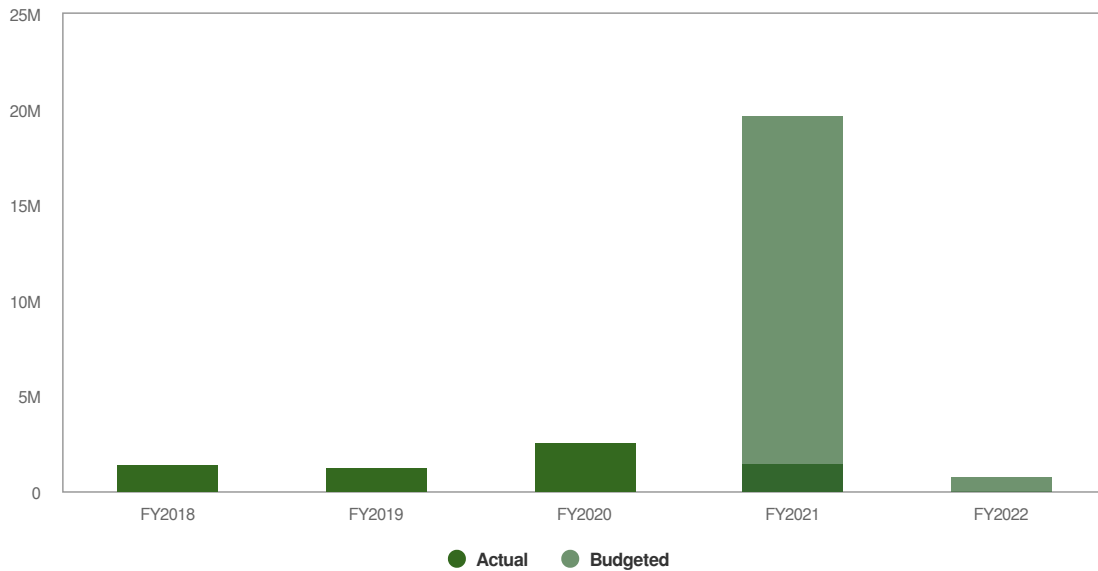


# Capital Projects

## Expenditures Summary

**\$768,000** **-\$18,968,079**  
(-96.11% vs. prior year)

### Capital Projects Proposed and Historical Budget vs. Actual



Funds are appropriated in the Capital Projects Fund as Year 1 projects usually with a Transfer from the General Fund or issuance of new debt. Unexpended funds at the end of Year 1 lapse into the Fund Balance of the Capital Projects fund for future expenditures. Those unspent funds are then reappropriated the next fiscal year shown above as "Prior Fiscal Year" provided the project is not completed. Completed projects with leftover funds may be transferred to the General Fund Unassigned Fund Balance or designated to other projects within the fund.



## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Expenditures</b>						
<b>Capital Project</b>						
<b>Year 1 Capital Projects</b>						
<b>Capital Projects</b>						
PAVING	\$236,795.23	\$52,222.44	\$434,581.00	\$530,000.00	22%	\$95,419.00
WYTHE CREEK RD SOUTH	\$148,498.23			\$0.00	N/A	\$0.00
SIDEWALKS	\$24,515.60	\$0.00	\$283,628.00	\$80,000.00	-71.8%	-\$203,628.00
POLICE EQUIPMENT CARS,BWC			\$27,950.00	\$0.00	-100%	-\$27,950.00
FIRE APPARATUS	\$119,603.20		\$0.00	\$0.00	0%	\$0.00
FIRE EQUIP LIFEPAK15		\$65,129.60	\$68,400.00	\$33,000.00	-51.8%	-\$35,400.00
PROFESSIONAL SERVICES			\$15,000.00	\$15,000.00	0%	\$0.00
SCHOOL BUS REPLACEMENT	\$68,000.00		\$0.00	\$0.00	0%	\$0.00
SIGNAL UPGRADE-VDOT	\$65,318.62	\$0.00	\$214,634.00	\$0.00	-100%	-\$214,634.00
SOUTH LAWSON PARK		\$0.00	\$249,265.00	\$0.00	-100%	-\$249,265.00
MESSICK POINT BOAT RAMP			\$25,914.00	\$26,000.00	0.3%	\$86.00
PARK IMPROVEMENTS				\$17,000.00	N/A	\$17,000.00
POLICE SOFTWARE SYSTEM		\$0.00	\$120,000.00	\$0.00	-100%	-\$120,000.00
CITY MISCELLANEOUS EQUIPMENT		\$85,355.55	\$0.00	\$0.00	0%	\$0.00
PUBLIC SAFETY REPLACEMENT - MEDIC	\$0.00	\$34,742.90		\$42,000.00	N/A	\$42,000.00
MESSICK POINT BREAKWATER	\$145,981.66			\$0.00	N/A	\$0.00
REASSESSMENT SOFTWARE	\$0.00			\$25,000.00	N/A	\$25,000.00
PHS HVAC			\$83,076.00	\$0.00	-100%	-\$83,076.00
HVAC	\$170,201.37		\$0.00	\$0.00	0%	\$0.00
TRACTOR LEASE PRINCIPAL	\$62,302.89	\$64,518.83	\$66,814.00	\$0.00	-100%	-\$66,814.00
TRACTOR LEASE INTEREST	\$8,115.78	\$5,899.84	\$3,605.00	\$0.00	-100%	-\$3,605.00
COST OF ISSUANCE	-\$0.33			\$0.00	N/A	\$0.00
UNDERWRITERS DISCOUNT	\$0.36			\$0.00	N/A	\$0.00
UNDESIGNATED CAPITAL PROJECTS	\$0.00	\$0.00	\$306,140.00	\$0.00	-100%	-\$306,140.00
<b>Total Capital Projects:</b>	<b>\$1,049,332.61</b>	<b>\$307,869.16</b>	<b>\$1,899,007.00</b>	<b>\$768,000.00</b>	<b>-59.6%</b>	<b>-\$1,131,007.00</b>
<b>Total Year 1 Capital Projects:</b>	<b>\$1,049,332.61</b>	<b>\$307,869.16</b>	<b>\$1,899,007.00</b>	<b>\$768,000.00</b>	<b>-59.6%</b>	<b>-\$1,131,007.00</b>
<b>Year 2 Capital Projects</b>						





Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Capital Projects</b>						
PAVING	\$0.00	\$146,006.37	\$464,878.00	\$0.00	-100%	-\$464,878.00
WYTHE CREEK ROAD SOUTH		\$0.00	\$3,778.00	\$0.00	-100%	-\$3,778.00
SIDEWALKS		\$11,543.00		\$0.00	N/A	\$0.00
VEHICLES & CAPITAL		\$124,364.26		\$0.00	N/A	\$0.00
FIRE APPARATUS	\$124,282.29	\$6,984.69		\$0.00	N/A	\$0.00
SCHOOL BUS REPLACEMENT		\$99,000.00		\$0.00	N/A	\$0.00
SIGNAL UPGRADE-VDOT		\$16,047.79		\$0.00	N/A	\$0.00
FEASIBILITY STUDY		\$37,500.00		\$0.00	N/A	\$0.00
AV ROOM		\$58,496.14		\$0.00	N/A	\$0.00
TMDL PROJECTS		\$0.00	\$150,000.00	\$0.00	-100%	-\$150,000.00
PUBLIC SAFETY REPLACEMENT-MEDIC		\$183,557.00		\$0.00	N/A	\$0.00
MESSICK POINT BREAKWATER		\$58,549.34		\$0.00	N/A	\$0.00
REASSESSMENT SOFTWARE		\$26,776.70	\$0.00	\$0.00	0%	\$0.00
PUBLIC WORKS EQUIPMENT		\$301,769.76		\$0.00	N/A	\$0.00
HVAC		\$98,975.00		\$0.00	N/A	\$0.00
<b>Total Capital Projects:</b>	<b>\$124,282.29</b>	<b>\$1,169,570.05</b>	<b>\$618,656.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$618,656.00</b>
<b>Total Year 2 Capital Projects:</b>	<b>\$124,282.29</b>	<b>\$1,169,570.05</b>	<b>\$618,656.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$618,656.00</b>
<b>Year 3 Capital Projects</b>						
<b>Capital Projects</b>						
PAVING	\$47,791.34	\$0.00	\$256,967.00	\$0.00	-100%	-\$256,967.00
BETA STREET IMPROVEMENTS	\$0.00	\$0.00	\$41,240.00	\$0.00	-100%	-\$41,240.00
DRAINAGE	\$0.00	\$0.00	\$539,199.00	\$0.00	-100%	-\$539,199.00
DITCH PIPING		\$0.00	\$145,557.00	\$0.00	-100%	-\$145,557.00
VEHICLES & CAPITAL		\$0.00	\$27,724.00	\$0.00	-100%	-\$27,724.00
PLAYGROUND EQUIPMENT	\$0.00	\$0.00	\$635.00	\$0.00	-100%	-\$635.00
TMDL PROJECTS	\$0.00	\$0.00	\$3,849.00	\$0.00	-100%	-\$3,849.00
PS REPLACEMENT		\$0.00	\$2,956.00	\$0.00	-100%	-\$2,956.00
CAROUSEL DISPLAY		\$1,731.25	\$0.00	\$0.00	0%	\$0.00
MESSICK PT BREAKWATER	\$66.15		\$0.00	\$0.00	0%	\$0.00
REASSESSMENT SOFTWARE	\$11,200.00		\$0.00	\$0.00	0%	\$0.00
RENS RD FLOATING DOCK	\$0.00	\$0.00	\$50,000.00	\$0.00	-100%	-\$50,000.00
PHS TRACK	\$23,376.64		\$0.00	\$0.00	0%	\$0.00



Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
PPS HVAC	\$5,930.54		\$0.00	\$0.00	0%	\$0.00
UNDESIGNATED CAPITAL PROJEC			\$39,071.00	\$0.00	-100%	-\$39,071.00
<b>Total Capital Projects:</b>	<b>\$88,364.67</b>	<b>\$1,731.25</b>	<b>\$1,107,198.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$1,107,198.00</b>
<b>Total Year 3 Capital Projects:</b>	<b>\$88,364.67</b>	<b>\$1,731.25</b>	<b>\$1,107,198.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$1,107,198.00</b>
<b>Total Capital Project:</b>	<b>\$1,261,979.57</b>	<b>\$1,479,170.46</b>	<b>\$3,624,861.00</b>	<b>\$768,000.00</b>	<b>-78.8%</b>	<b>-\$2,856,861.00</b>
<b>PMS School Renovation 2019</b>						
<b>Capital Projects</b>						
PROFESSIONAL SERVICES		\$1,002,047.87	\$371,261.00	\$0.00	-100%	-\$371,261.00
CONTRACTORS OPERATION		\$0.00	\$15,639,957.00	\$0.00	-100%	-\$15,639,957.00
BUILDING RENTAL/MOVE		\$100,466.25			N/A	\$0.00
OFFICE FURNITURE			\$100,000.00	\$0.00	-100%	-\$100,000.00
<b>Total Capital Projects:</b>		<b>\$1,102,514.12</b>	<b>\$16,111,218.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$16,111,218.00</b>
<b>Total PMS School Renovation 2019:</b>		<b>\$1,102,514.12</b>	<b>\$16,111,218.00</b>	<b>\$0.00</b>	<b>-100%</b>	<b>-\$16,111,218.00</b>
<b>Total Expenditures:</b>	<b>\$1,261,979.57</b>	<b>\$2,581,684.58</b>	<b>\$19,736,079.00</b>	<b>\$768,000.00</b>	<b>-96.1%</b>	<b>-\$18,968,079.00</b>

## Major Function

\* Account for financial resources to be used for the acquisition or construction of major City or School capital facilities, land, infrastructure, and equipment, other than those financed by proprietary funds.

\* Incorporate into the Annual Financial Plan those items of a general governmental nature planned for in the Constrained Capital Improvements Plan.

\* May include projects such as parks and recreation improvements, transportation projects and capital feasibility studies where project total is greater than \$50,000.



## FY 2022 New Projects

**Street Paving** is funded by Virginia Department Of Transportation through State Highway Funds for maintenance, resurfacing and improvements. Projects are at the City's discretion based on needs. The following streets are scheduled to be repaved in FY 2022: Lessies Drive, Carmines Court, Valmore Drive, Jefferson Court, Nelson Court, Rochambeau Drive, Emmaus Road and Darden Drive.

**Poquoson and Cedar Road Sidewalk - Phase 2** is funding by transfer from the General Fund. Phase 2 will include construction of a sidewalk extension from its terminus on Poquoson Avenue to the Poquoson Avenue/Cedar Road intersection. From there, the sidewalk will be extended along the easterly side of Cedar Road to the intersection of Municipal Drive and Cedar Road. A crosswalk will be installed on Cedar Road, connecting the sidewalk to the Municipal Park property. The project also includes piping portions of the easterly Cedar Road ditch to accommodate the sidewalk.

**Lifepak15** - A monitor/defibrillator for Advanced Life Support treatments. The Fire Department recommends upgrading current defibrillator to a model in which will be serviced by manufacturer. The cost recommended in FY 2022 Budget will replace one defibrillator and funded by transfer from General Fund.

**Professional Services:** Cost to cover specialized services related to VDOT grants and to the City's stormwater permit-mandated bacterial TMDL impairment Action Plan. The cost recommended in FY 2022 Budget is funded by transfer from General Fund.

**Messick Boat Ramp:** The cost recommended in FY 2022 Budget is funded by transfer from General Fund.

**Park Improvements:** Upgrade Firth Field Fence and move the distances for facility, improving service areas and ditch drainage for the facility overall. The cost recommended in FY 2022 Budget is funded by transfer from General Fund.

**Public Safety Replacement - MDTs:** In FY 2021, the City replaced the Fire Department's existing Mobile Device Terminals and purchase new terminals for the Police Department. The MDTs have a useful life of five years. The funding will go towards one-fifth replacement cost needed in FY 2026 to purchase replacements for both departments. The cost recommended in FY 2022 Budget is funded by transfer from General Fund.

**Reassessment Software:** This cost will provide the final transfer of prior year assessment numbers from the old reassessment software into the new. The cost recommended in FY 2022 Budget is funded by transfer from General Fund.



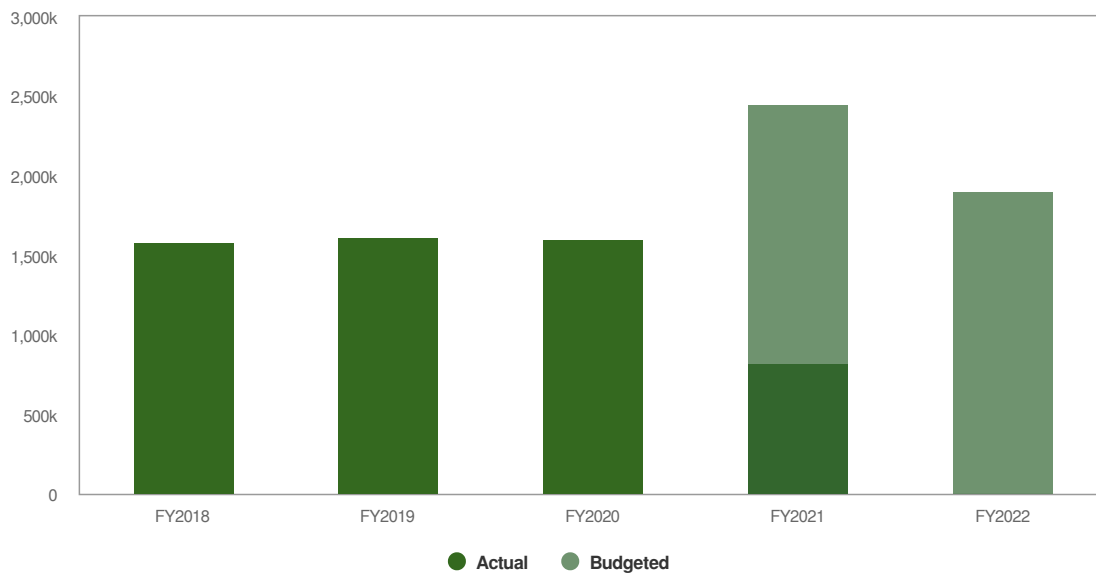
## Sewer Fund

Chad Krejcarek  
Superintendent of Utilities

### Expenditures Summary

**\$1,908,000** **-\$547,767**  
(-22.31% vs. prior year)

#### Sewer Fund Proposed and Historical Budget vs. Actual



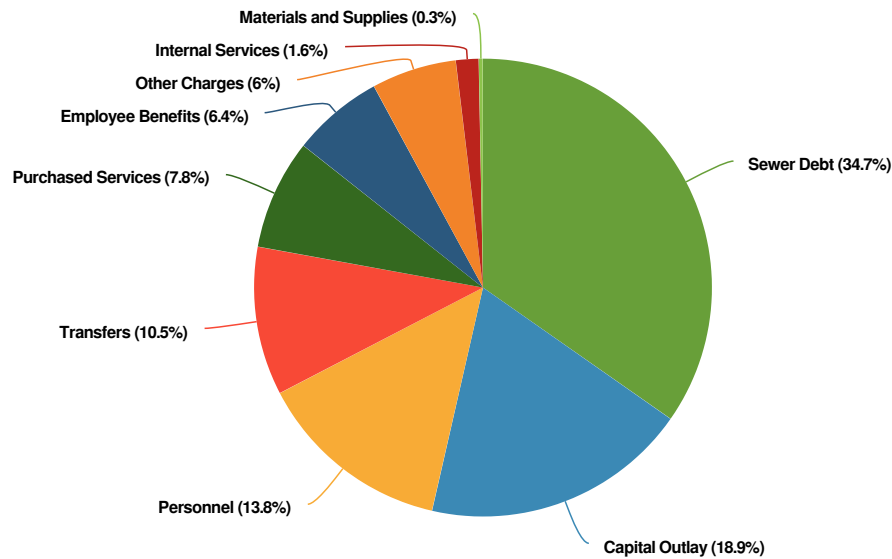
## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures						
Transfers Out						
Transfers	\$150,000.00	\$150,000.00	\$200,000.00	\$200,000.00	0%	\$0.00
<b>Total Transfers Out:</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>0%</b>	<b>\$0.00</b>
Sewer Operations						
Personnel	\$246,837.20	\$220,739.01	\$242,426.00	\$263,169.00	8.6%	\$20,743.00
Employee Benefits	\$72,541.47	\$93,813.57	\$117,733.00	\$122,837.00	4.3%	\$5,104.00
Other Charges	\$110,456.03	\$106,474.99	\$120,850.00	\$114,600.00	-5.2%	-\$6,250.00
Purchased Services	\$85,049.99	\$98,461.48	\$159,730.00	\$148,768.00	-6.9%	-\$10,962.00
Internal Services	\$27,689.56	\$23,643.98	\$28,950.00	\$30,569.00	5.6%	\$1,619.00
Materials and Supplies	\$9,535.66	\$5,851.89	\$8,200.00	\$5,591.00	-31.8%	-\$2,609.00
Capital Outlay	\$714,580.08	\$736,866.29	\$871,000.00	\$359,950.00	-58.7%	-\$511,050.00
<b>Total Sewer Operations:</b>	<b>\$1,266,689.99</b>	<b>\$1,285,851.21</b>	<b>\$1,548,889.00</b>	<b>\$1,045,484.00</b>	<b>-32.5%</b>	<b>-\$503,405.00</b>
Sewer Non Operations						
Sewer Debt	\$196,249.90	\$171,479.37	\$166,878.00	\$140,774.00	-15.6%	-\$26,104.00
<b>Total Sewer Non Operations:</b>	<b>\$196,249.90</b>	<b>\$171,479.37</b>	<b>\$166,878.00</b>	<b>\$140,774.00</b>	<b>-15.6%</b>	<b>-\$26,104.00</b>
Budgetary Use of Fund Balance						
Budgetary Items						
Sewer Debt	\$0.00	\$0.00	\$540,000.00	\$521,742.00	-3.4%	-\$18,258.00
<b>Total Budgetary Items:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$540,000.00</b>	<b>\$521,742.00</b>	<b>-3.4%</b>	<b>-\$18,258.00</b>
<b>Total Budgetary Use of Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$540,000.00</b>	<b>\$521,742.00</b>	<b>-3.4%</b>	<b>-\$18,258.00</b>
<b>Total Expenditures:</b>	<b>\$1,612,939.89</b>	<b>\$1,607,330.58</b>	<b>\$2,455,767.00</b>	<b>\$1,908,000.00</b>	<b>-22.3%</b>	<b>-\$547,767.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Goals and Objectives

- \*Provide excellent and timely service to the residents of Poquoson.
- \*Train employees on the safe operation of the entire sanitary sewer system, and it's equipment.
- \*Continue to Slip-line leaking main lines through the City.
- \*Add Emergency Generators to pump stations that currently do not have them.
- \*Continue to upgrade the SCADA System.
- \*Replace pumps and controls at Station 4 with Dry Pit submersible pumps similar to those installed at Stations 1 and 6.
- \*Continue replacing E-One pumps on North Lawson Road as needed.

## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
Superintendent of Utilities	1	1	1	1	1
Utilities Foreman	1	1	1	1	1
Utilities Technician	1	1	1	1	1
Utilities Worker	2	2	2	2	2
Totals	5	5	5	5	5



## Project Information

### **Pump Station**

Replacement of Gorman Rupp pumps and upgrading equipment at pump stations that are past their life cycle. (Station 2D, 2E, 2F, 2G, 3, 5, 7, 8, 10A, 10B, 11, 12, 13, 15)

### **Upgrade SCADA 18-SWR-002**

Upgrade the pump station system control and data acquisition (SCADA) alarm system. Advancement in electronic systems are creating a situation where parts and programming will no longer be available to support our current operating system. The continuous monitoring of all the sanitary sewer pump stations is mandated by the Department of Environmental Quality/Health Department to ensure proper operations of the sanitary sewer system.

### **Pump Station Building**

Buildings are needed to protect pump station equipment and to allow space for maintenance of the pump station equipment. Currently, Stations 5, 7, 8, 10 and 11 have quonset huts. There is barely enough room inside the huts for the pumps. It's almost impossible to get tools and a person inside for any type of maintenance. They are hot in the summer and cold in the winter months. The temperature and humidity changes cause the equipment to rust faster than normal. An actual building would help prolong the normal life cycle of the sewer pumps. Station 9 does not currently have anything to protect its equipment and Station 13 needs the current building to be made larger to allow space to perform maintenance.

### **Backup Emergency Diesel Generator**

Installation of Back-up Emergency Diesel Generators at Pump Stations: Station #17 (River Road), Station #16 (Dorothy Drive), Station #5 (Wythe Creek Road). These are listed in order of priority. Upon completion of this project all Sewer pump stations in the City will have generators. Upgrade of Back-up Emergency Diesel Generators a Pump Stations: Station #14 (Roberts Landing). Due to age and wear this equipment needs to be replaced. Cost per Generator is \$38,750. Installation, Transfer switches, Control Panel, Wiring, Concrete work and Testing are \$27,500. Total cost per Pump Station is \$66,250.

### **Replace/Repair manholes on Messick Road**

Repair multiple (ten) leaking manholes on Messick Road. Over the years wear and tear along with salt water from the tide coming over the road has cause some manholes on Messick Road to be rusted. Resulting in the water tight seal fail. This failure allows salt water and dirt to enter the sewer system. The DEQ concent order states that if we know of leaks, we have to take action on repairing those leaks.

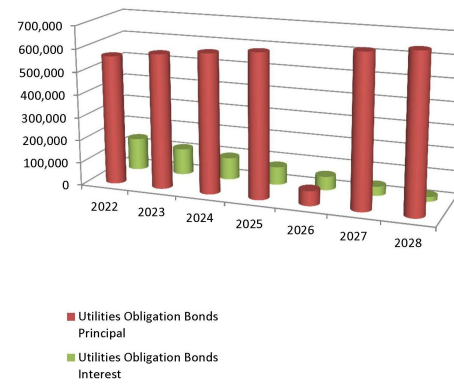
## Long Term Debt

### Summary of Long Term Debt Obligations

	Projected Balance 6/30/2021	Retirement	Projected Balance 6/30/2022
<u>Sewer Bonds:</u>			
2010 VRA Refunded 2002 Bond	\$ 80,000	\$ 80,000	\$ -
2012 Refunded 2011 Refunded 2009B & 1998B Bond	1,672,305	196,742	1,475,563
2012 Refunded 2011 Refunded 2009B & 2003B Bond	367,695	43,258	324,437
2012 Refunded 2000 DEQ Loan	715,000	245,000	470,000
2012 Refunded 2000 DEQ Loan	1,560,000	41,000	1,519,000
<b>Total Sewer Obligations</b>	<b>\$ 4,395,000</b>	<b>\$ 606,000</b>	<b>\$ 3,789,000</b>



<u>Amortization of Long Term Debt</u>			
Year	Utilities		
Ending	Obligation Bonds		
June 30	Principal	Interest	
2022	565,000	140,774	
2023	590,000	114,900	
2024	610,000	97,200	
2025	630,000	78,900	
2026	65,000	60,000	
2027	665,000	40,500	
2028	685,000	20,550	
TOTAL	\$ 3,810,000	\$ 552,824	



## Program Accomplishments

	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Estimated	Estimated
Force Main Miles	12.4	12.4	12.4	12.4
Grinder Pump Stations	19	19	19	19
Grinder Pumps Repaired	2	4	5	5
Laterals Cleaned bi-monthly	15	15	15	15
Laterals Cleaned bi-yearly	22	22	22	22
Laterals Installed	5	2	5	2
Laterals Repaired	17	10	12	10
Back-up Calls	108	80	85	80
Locations Marked for Miss Utilities	2,456	2,050	2,600	2,500
Pump Stations	29	29	29	29
Pumps Repaired	3	8	10	9
Sewer Connections	5,057	5,053	5,160	5,500
Sewer Gravity Miles	52	52	52	52
Pumps Replaced	5	7	7	6
Grinder Pumps Replaced	3	6	5	4





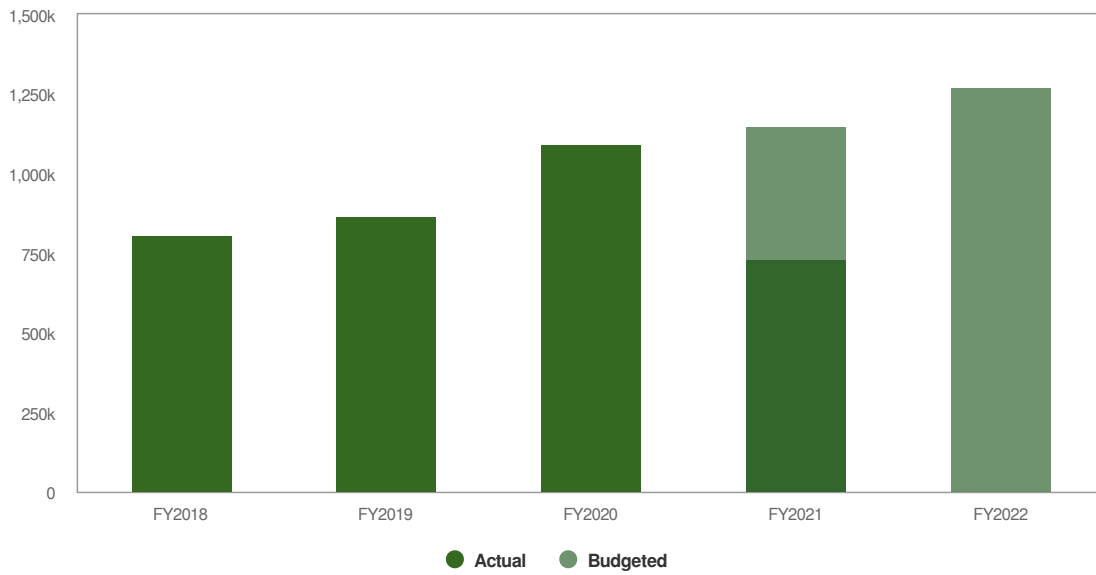
# Solid Waste Fund

H. Thomas Jones  
Director of Public Works

## Expenditures Summary

**\$1,274,836** **\$121,821**  
(10.57% vs. prior year)

Solid Waste Fund Proposed and Historical Budget vs. Actual



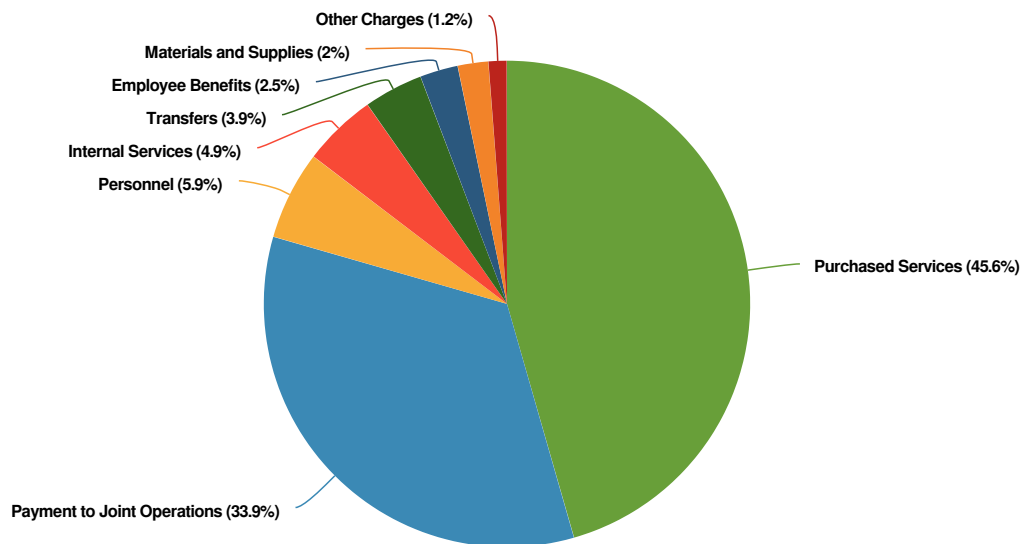
## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures						
Solid Waste Garbage Operations						
Garbage and Recycling						
Personnel			\$441.00	\$0.00	-100%	-\$441.00
Employee Benefits			\$159.00	\$0.00	-100%	-\$159.00
Other Charges	\$7,401.56	\$9,977.16	\$9,026.00	\$9,026.00	0%	\$0.00
Purchased Services	\$393,455.74	\$388,524.04	\$447,262.00	\$464,278.00	3.8%	\$17,016.00
Internal Services	\$5,242.10	\$8.99		\$0.00	N/A	\$0.00
Materials and Supplies	\$15,833.17	\$16,830.26	\$20,320.00	\$25,320.00	24.6%	\$5,000.00
Payment to Joint Operations	\$123,480.75	\$334,566.22	\$338,386.00	\$385,024.00	13.8%	\$46,638.00
Capital Outlay	\$13,635.00	\$19,511.00	\$0.00	\$0.00	0%	\$0.00
<b>Total Garbage and Recycling:</b>	<b>\$559,048.32</b>	<b>\$769,417.67</b>	<b>\$815,594.00</b>	<b>\$883,648.00</b>	<b>8.3%</b>	<b>\$68,054.00</b>
<b>Total Solid Waste Garbage Operations:</b>	<b>\$559,048.32</b>	<b>\$769,417.67</b>	<b>\$815,594.00</b>	<b>\$883,648.00</b>	<b>8.3%</b>	<b>\$68,054.00</b>
Solid Waste Bulky Item Operations						
Bulky Item-Landscaping						
Personnel	\$66,735.13	\$73,065.11	\$64,297.00	\$75,356.00	17.2%	\$11,059.00
Employee Benefits	\$21,633.59	\$27,334.77	\$29,853.00	\$32,329.00	8.3%	\$2,476.00
Other Charges	\$3,177.00	\$3,687.00	\$6,475.00	\$6,475.00	0%	\$0.00
Purchased Services	\$80,953.77	\$98,376.50	\$81,900.00	\$116,650.00	42.4%	\$34,750.00
Internal Services	\$55,997.66	\$46,765.02	\$58,266.00	\$62,722.00	7.6%	\$4,456.00
Materials and Supplies	\$480.74	\$554.15	\$626.00	\$626.00	0%	\$0.00
Payment to Joint Operations	\$28,072.88	\$22,793.68	\$46,004.00	\$47,030.00	2.2%	\$1,026.00
Transfers	\$50,000.03	\$50,000.00	\$50,000.00	\$50,000.00	0%	\$0.00
<b>Total Bulky Item-Landscaping:</b>	<b>\$307,050.80</b>	<b>\$322,576.23</b>	<b>\$337,421.00</b>	<b>\$391,188.00</b>	<b>15.9%</b>	<b>\$53,767.00</b>
<b>Total Solid Waste Bulky Item Operations:</b>	<b>\$307,050.80</b>	<b>\$322,576.23</b>	<b>\$337,421.00</b>	<b>\$391,188.00</b>	<b>15.9%</b>	<b>\$53,767.00</b>
<b>Total Expenditures:</b>	<b>\$866,099.12</b>	<b>\$1,091,993.90</b>	<b>\$1,153,015.00</b>	<b>\$1,274,836.00</b>	<b>10.6%</b>	<b>\$121,821.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Recommended
Personnel Summary:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022
Equipment Operator II	1	1	1	1	1
Totals	1	1	1	1	1

## Program Measures

	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Estimated	Estimated
Trash Collected (tons)	2,911	3,100	3,200	3,200
Recyclables Collected (tons)	1,106	1,108	1,100	1,100



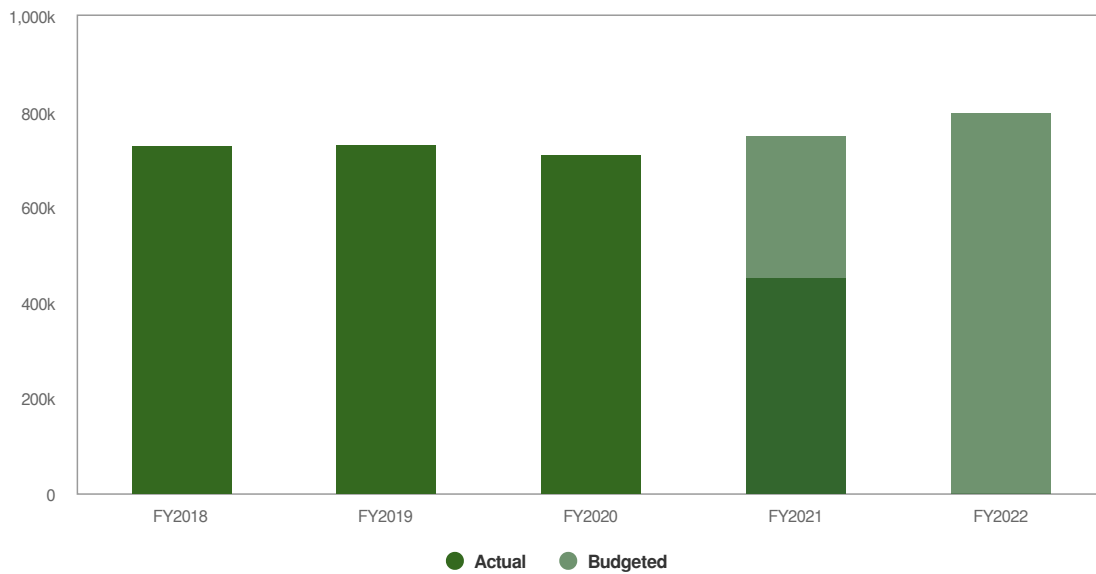
# Fleet Fund

H. Thomas Jones  
Director of Public Works

## Expenditures Summary

**\$799,830** **\$47,433**  
(6.3% vs. prior year)

Fleet Fund Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
<b>Expenditures</b>						
<b>Fleet Direct Operations</b>						
<b>Direct Exps</b>						
<b>Purchased Services</b>						
VEHICLE REPAIR CONTRACTORS	\$76,007.10	\$75,373.37	\$65,197.00	\$79,500.00	21.9%	\$14,303.00
<b>Total Purchased Services:</b>	<b>\$76,007.10</b>	<b>\$75,373.37</b>	<b>\$65,197.00</b>	<b>\$79,500.00</b>	<b>21.9%</b>	<b>\$14,303.00</b>
<b>Materials and Supplies</b>						
FUEL & LUBRICANTS	\$208,243.27	\$178,350.89	\$232,052.00	\$207,000.00	-10.8%	-\$25,052.00
MOTOR VEHICLE PART	\$164,183.55	\$132,206.20	\$156,468.00	\$166,200.00	6.2%	\$9,732.00
<b>Total Materials and Supplies:</b>	<b>\$372,426.82</b>	<b>\$310,557.09</b>	<b>\$388,520.00</b>	<b>\$373,200.00</b>	<b>-3.9%</b>	<b>-\$15,320.00</b>
<b>Total Direct Exps:</b>	<b>\$448,433.92</b>	<b>\$385,930.46</b>	<b>\$453,717.00</b>	<b>\$452,700.00</b>	<b>-0.2%</b>	<b>-\$1,017.00</b>
<b>Total Fleet Direct Operations:</b>	<b>\$448,433.92</b>	<b>\$385,930.46</b>	<b>\$453,717.00</b>	<b>\$452,700.00</b>	<b>-0.2%</b>	<b>-\$1,017.00</b>
<b>Fleet Overhead</b>						
<b>Garage Overhead</b>						
<b>Personnel</b>						
FULL TIME SALARIES	\$173,961.56	\$178,041.97	\$178,600.00	\$192,924.00	8%	\$14,324.00
OVERTIME	\$1,411.91	\$2,502.00	\$1,000.00	\$1,450.00	45%	\$450.00
ALLOWANCE	\$1,830.00	\$1,830.00	\$1,830.00	\$1,830.00	0%	\$0.00
<b>Total Personnel:</b>	<b>\$177,203.47</b>	<b>\$182,373.97</b>	<b>\$181,430.00</b>	<b>\$196,204.00</b>	<b>8.1%</b>	<b>\$14,774.00</b>
<b>Employee Benefits</b>						
FICA	\$12,215.36	\$12,535.27	\$13,975.00	\$13,991.00	0.1%	\$16.00
VRS	-\$2,640.61	\$22,871.36	\$23,961.00	\$26,109.00	9%	\$2,148.00
VRS HIC	\$389.21	\$465.48	\$477.00	\$521.00	9.2%	\$44.00
GROUP HOSPITALIZATION	\$59,604.14	\$68,019.64	\$47,780.00	\$77,394.00	62%	\$29,614.00
GROUP LIFE INSURANCE	\$1,145.66	-\$166.68	\$2,370.00	\$2,585.00	9.1%	\$215.00
WORKERS COMPENSATION	\$2,963.00	\$2,783.00	\$3,887.00	\$4,238.00	9%	\$351.00
<b>Total Employee Benefits:</b>	<b>\$73,676.76</b>	<b>\$106,508.07</b>	<b>\$92,450.00</b>	<b>\$124,838.00</b>	<b>35%</b>	<b>\$32,388.00</b>
<b>Other Charges</b>						
ELECTRICITY	\$3,250.16	\$2,907.34	\$3,000.00	\$2,000.00	-33.3%	-\$1,000.00
SEWER	\$472.99	\$465.59	\$500.00	\$500.00	0%	\$0.00
WATER	\$157.48	\$147.25	\$200.00	\$200.00	0%	\$0.00
INTERNET CONNECTION	\$300.00	\$300.00	\$350.00	\$350.00	0%	\$0.00

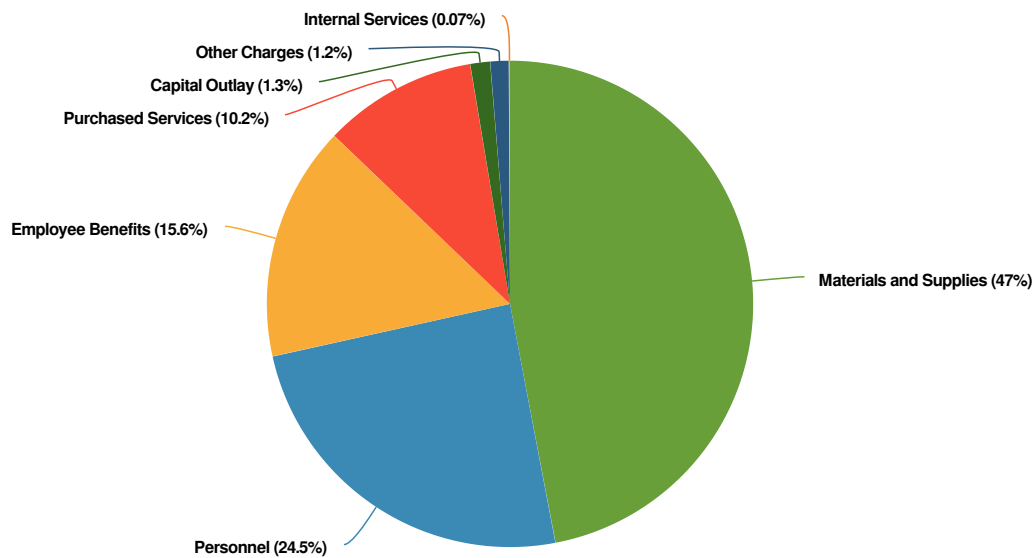


Name	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
TELEPHONE	\$284.00	\$266.71	\$300.00	\$300.00	0%	\$0.00
PROPERTY INSURANCE	\$390.00	\$402.00	\$700.00	\$700.00	0%	\$0.00
FLOOD INSURANCE	\$1,900.50	\$1,958.50	\$2,400.00	\$1,500.00	-37.5%	-\$900.00
AUTOMOBILE INSURANCE	\$327.00	\$383.00	\$425.00	\$425.00	0%	\$0.00
GENERAL LIABILITY	\$2,240.00	\$2,520.00	\$3,500.00	\$3,860.00	10.3%	\$360.00
<b>Total Other Charges:</b>	<b>\$9,322.13</b>	<b>\$9,350.39</b>	<b>\$11,375.00</b>	<b>\$9,835.00</b>	<b>-13.5%</b>	<b>-\$1,540.00</b>
<b>Purchased Services</b>						
DRUG TESTING	\$83.00	\$0.00	\$125.00	\$100.00	-20%	-\$25.00
EQUIPMENT REPAIRS	\$3,807.56	\$5,266.87	\$2,500.00	\$700.00	-72%	-\$1,800.00
EQUIPMENT MAINTENANCE	\$2,474.88	\$3,623.96	\$1,300.00	\$300.00	-76.9%	-\$1,000.00
BUILDING MAINTENANCE	\$1,706.45	\$810.50	\$800.00	\$800.00	0%	\$0.00
TRAINING	\$125.00	\$400.00	\$500.00	\$500.00	0%	\$0.00
<b>Total Purchased Services:</b>	<b>\$8,196.89</b>	<b>\$10,101.33</b>	<b>\$5,225.00</b>	<b>\$2,400.00</b>	<b>-54.1%</b>	<b>-\$2,825.00</b>
<b>Internal Services</b>						
MOTOR VEHICLE PART	\$327.81	\$6.86	\$0.00	\$0.00	0%	\$0.00
GASOLINE & OIL	\$571.37	\$331.52	\$300.00	\$576.00	92%	\$276.00
<b>Total Internal Services:</b>	<b>\$899.18</b>	<b>\$338.38</b>	<b>\$300.00</b>	<b>\$576.00</b>	<b>92%</b>	<b>\$276.00</b>
<b>Materials and Supplies</b>						
OFFICE SUPPLIES	\$206.69	\$243.53	\$300.00	\$300.00	0%	\$0.00
JANITORIAL SUPPLIES	\$168.18	\$0.00	\$200.00	\$200.00	0%	\$0.00
UNIFORMS	\$2,040.21	\$1,850.05	\$2,000.00	\$2,000.00	0%	\$0.00
DATA PROCESSING SUPPLIES	\$88.21	\$194.96	\$100.00	\$250.00	150%	\$150.00
<b>Total Materials and Supplies:</b>	<b>\$2,503.29</b>	<b>\$2,288.54</b>	<b>\$2,600.00</b>	<b>\$2,750.00</b>	<b>5.8%</b>	<b>\$150.00</b>
<b>Capital Outlay</b>						
COMPUTER EQUIPMENT	\$5,721.94	\$8,577.75	\$2,000.00	\$6,227.00	211.4%	\$4,227.00
EQUIPMENT	\$265.12	\$0.00	\$1,600.00	\$2,600.00	62.5%	\$1,000.00
TOOLS	\$2,245.16	\$3,383.15	\$1,700.00	\$1,700.00	0%	\$0.00
DEPRECIATION	\$5,499.00	\$589.00		\$0.00	N/A	\$0.00
<b>Total Capital Outlay:</b>	<b>\$13,731.22</b>	<b>\$12,549.90</b>	<b>\$5,300.00</b>	<b>\$10,527.00</b>	<b>98.6%</b>	<b>\$5,227.00</b>
<b>Total Garage Overhead:</b>	<b>\$285,532.94</b>	<b>\$323,510.58</b>	<b>\$298,680.00</b>	<b>\$347,130.00</b>	<b>16.2%</b>	<b>\$48,450.00</b>
<b>Total Fleet Overhead:</b>	<b>\$285,532.94</b>	<b>\$323,510.58</b>	<b>\$298,680.00</b>	<b>\$347,130.00</b>	<b>16.2%</b>	<b>\$48,450.00</b>
<b>Total Expenditures:</b>	<b>\$733,966.86</b>	<b>\$709,441.04</b>	<b>\$752,397.00</b>	<b>\$799,830.00</b>	<b>6.3%</b>	<b>\$47,433.00</b>



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Personnel Summary

Position Personnel Summary	Authorized FY 2019	Authorized FY 2020	Authorized FY 2021	Requested FY 2022	Recommended FY 2022
Fleet Maintenance Supervisor	1	1	1	1	1
Chief Mechanic	1	1	1	1	1
Mechanic	1	1	1	1	1
Office Manager (FTE)	0.50	0.50	0.50	0.50	0.50
Totals	3.50	3.50	3.50	3.50	3.50

## Goals and Objectives

Maintaining 90% or higher rate on in-house repairs. Additionally, performing visual inspections during preventive maintenance work and addressing issues seen during inspections to cut back on overall parts transactions and cost.



## Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
Number of Vehicles & Equipment	340	341	341	342
% of Maintenance Performed In-House	93%	93%	95%	95%
Scheduled Maintenance Work Order	434	453	500	500
Unscheduled Maintenance Work Orders	827	874	1,000	1,000
Sublet Work Orders (Outside Repairs)	98	80	100	100
Service Calls for Repairs Out of Shop	37	47	60	70
Parts Transactions	3,154	2,047	2,800	2,800





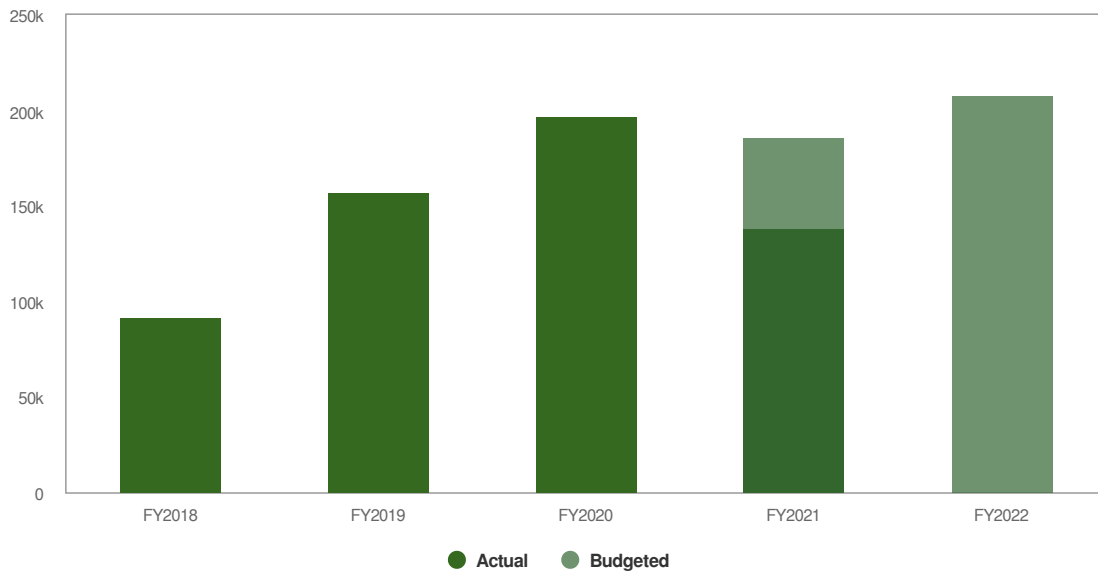
# OPEB



## Expenditures Summary

**\$208,236** **\$21,590**  
(11.57% vs. prior year)

OPEB Proposed and Historical Budget vs. Actual



## Expenditures by Function

Name	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	FY2021 Budgeted vs. FY2022 Budgeted (\$ Change)
Expenditures							
OPEB							
Employee Benefits	\$92,170.60	\$157,212.39	\$197,362.95	\$179,146.00	\$193,236.00	7.9%	\$14,090.00
Other Charges	\$0.00	\$0.00	\$0.00	\$7,500.00	\$15,000.00	100%	\$7,500.00
<b>Total OPEB:</b>	<b>\$92,170.60</b>	<b>\$157,212.39</b>	<b>\$197,362.95</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>11.6%</b>	<b>\$21,590.00</b>
<b>Total Expenditures:</b>	<b>\$92,170.60</b>	<b>\$157,212.39</b>	<b>\$197,362.95</b>	<b>\$186,646.00</b>	<b>\$208,236.00</b>	<b>11.6%</b>	<b>\$21,590.00</b>

## Expenditures by Expense Type

### Goals and Objectives

Assure the retiree other post employment benefits are administered and accounted for according to the personnel policies.

### Program Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Estimated
No City Contribution:				
Retiree - Dental Only	4	3	3	3
Retiree - Medical Coverage	1	4	4	3
City Contribution:				
Retiree - Medicare Coverage	4	3	2	3
Retiree - Medical Coverage	8	10	10	10
Totals	17	20	20	19



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# **CAPITAL IMPROVEMENTS**

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# DEBT

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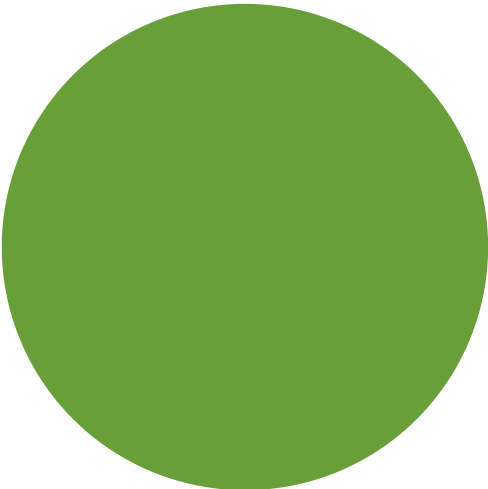
# Government-wide Debt Overview



**\$584,020**

\$90,400 (18.31% vs. 2021 year)

## Debt by Fund

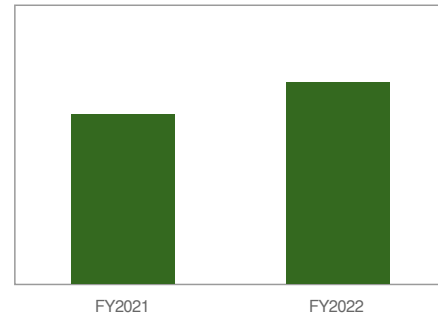


Governmental Funds (100%)

	FY2021	FY2022	% Change
All Funds	Actual	Actual	
Governmental Funds	\$493,620	\$584,020	18.3%
Total All Funds:	\$493,620	\$584,020	18.3%



## Governmental Funds



	FY2021	FY2022	% Change
<b>Governmental Funds</b>	<b>Actual</b>	<b>Actual</b>	
General Fund	\$493,616	\$584,016	18.3%
Debt Service Fund	\$4	\$4	0%
<b>Total Governmental Funds:</b>	<b>\$493,620</b>	<b>\$584,020</b>	<b>18.3%</b>



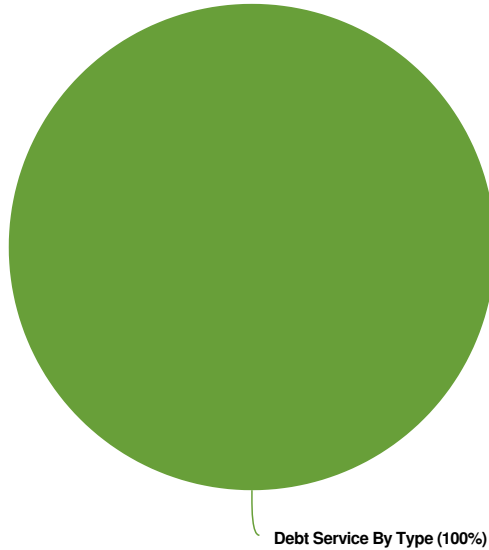
## Debt Snapshot



**\$584,020**

\$90,400 (18.31% vs. 2021 year)

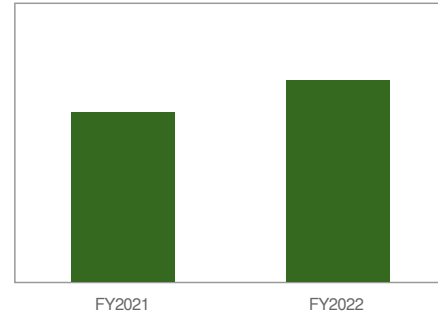
### Debt by Type



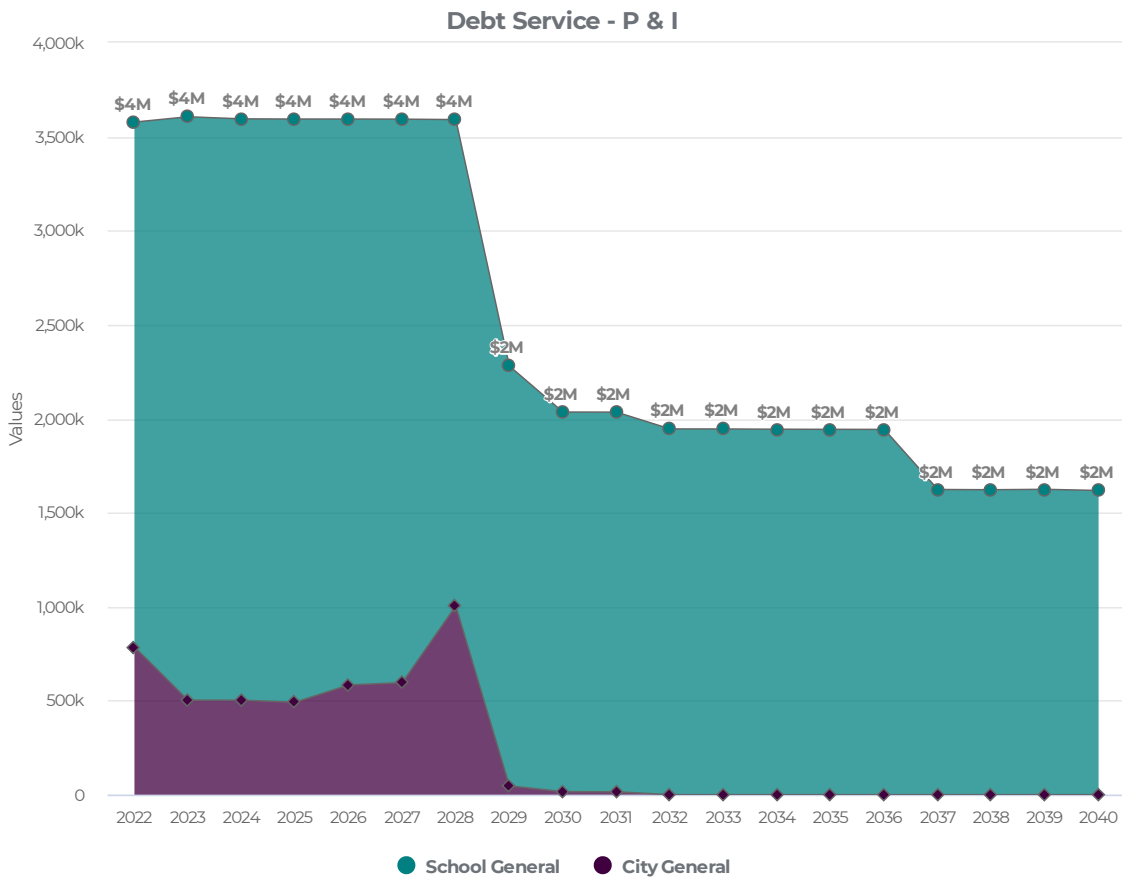
	FY2021	FY2022	% Change
Debt	Actual	Actual	
Debt Service By Type	\$493,620	\$584,020	18.3%
<b>Total Debt:</b>	<b>\$493,620</b>	<b>\$584,020</b>	<b>18.3%</b>

## Debt Service By Type

General Obligation Refunding Bonds, Series 2012 - \$8,165,000 bonds issued and due in annual installments varying from \$35,000 to \$1,030,000 beginning February 2013 through February 2028, with interest payable semi-annually at rates from 2% to 5%.



	FY2021	FY2022	% Change
Debt Service By Type	Actual	Actual	
School General	\$315,408	\$355,646	12.8%
City General	\$178,211	\$228,373	28.1%
EDA Bonds	\$1	\$1	0%
<b>Total Debt Service By Type:</b>	<b>\$493,620</b>	<b>\$584,020</b>	<b>18.3%</b>



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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)



**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Budgeted Fiscal Year 2021:** The budget reflected includes the adopted budget plus any amendments made by City Council.

**Budgeted Fiscal Year 2021 vs. Budgeted FY 2022 (% Change/\$ Change):** The budget reflected in Fiscal Year 2021 is the amended budget. The budget reflected in Fiscal Year 2022 if approved will be the adopted budget. The change of percentage and dollars are comparing against the amended budget of Fiscal Year 2021 versus the recommended budget for Fiscal Year 2022.

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.



**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.



**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.



**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.





**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

