



City of Poquoson, Virginia

Annual Financial Plan - Fiscal Year 2024



Final Version

Last updated 06/01/23





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INTRODUCTION





Executive Summary

J. Randall Wheeler

April 10, 2023

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) 2024, 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 and the City's overall financial position. I am pleased to share that, despite the lingering effects of the public health emergency, high inflation rate and other economic challenges, the City's overall financial position remains strong. At this point, we can anticipate a small, positive year-end contribution to the General Fund Balance.

As we look forward to the upcoming fiscal year, a number of significant issues must be considered as part of the budget development process. These are:

Continued high inflation and the possibility of a recession beginning later this year. Virginia's Secretary of Finance, Stephen E. Cummings, has recently forecast "a recession beginning at the end of Q3 of FY2023 and lasting two to three quarters."

Significant hiring challenges, particularly in Police. We are challenged to keep pace with increasing starting/hiring salaries of competing local governments, the federal and state governments and private sector companies. We are seeing smaller, less qualified applicant pools and filling some vacancies has exceeded six months or more. In Police, the challenge is even more acute, with many localities offering substantially higher starting pay and hiring bonuses, particularly for certified officers.

Increasing pressures relating to employee retention, particularly in Public Safety. We are seeing a noticeable increase in the number of employees that are pursuing employment opportunities elsewhere. Each time we lose an experienced employee, we are challenged to replace them at a comparable level of salary and experience and even when we can, it can sometimes take many months to refill the position. All of these challenges are even more acute for sworn public safety personnel, between hiring bonuses, rapidly increasing hiring ranges and increases in advanced medical certification supplements and other public safety-specific incentives being implemented by other Hampton Roads localities, we are at an increased risk of losing employees to our neighbors. On top of that is the compounding burnout experienced by our employees due to the prolonged public health emergency, who are considering a change of profession rather than just a change in local government employers. Finally, policing in this country has been under considerable and sustained stress over the past few years. This has resulted in a decreased number and quality of applicants, hundreds of current vacancies in Hampton Roads, increased retirements and employee job changes to pursue opportunities outside local government law enforcement.

Poquoson Schools are facing similar wage, recruitment and retention challenges. While we defer to the Superintendent and School Board to speak for and about the specific challenges they are experiencing, they have traditionally faced the same recruitment and retention challenges as the City



government due to low starting pay and lower relative pay ranges. School employees, like their students and the students' families, have experienced a great deal of stress, frustration and burnout over the past few years.

Real property reassessment. The City is projecting a significant increase in real estate values associated with the upcoming biennial reassessment process. The portion of the increase which is associated with value changes of existing properties translates into a tax bill increase for the average property owner if the rate is not equalized (reduced). We will be challenged to find the right balance between service/wage demands and the level of taxation for our community.

Personal property values are returning to traditional levels faster than anticipated. In the current tax year, localities saw a sharp increase in the value of used cars. Initially it was anticipated that the return to more traditional values would take several years; however, recent data suggests that used cars values are already dropping significantly.

In FY2024, the City anticipates awarding the construction contract for the Public Safety Building. This building is currently under design and is scheduled for construction bid in CY23. Given inflationary pressures and supply chain issues, it is possible that this project may come in over budget. With the development of this budget, we need to do (or not do) those things necessary to protect our flexibility in dealing with that should it occur.

The City has several large vehicle replacement challenges, beginning with the replacement of one of the Fire Department's medic units and a ladder truck. The cost of the latter will likely cost close to two million dollars and may have a three-year lead time to acquire. We will continue to look for grants to help offset our cost when available. We should also look for opportunities to utilize one-time funds to augment what might be available in recurring funding.

As of this printing, the General Assembly has not yet completed its work on the State FY2024 Budget. This adds an additional level of uncertainty to our budgetary planning particularly as it relates to employee compensation.

Guiding Principles of Budget Development:

As the budget team and I worked through the development of this budget recommendation, we continued to use the five guiding principles that have helped provide a framework for the past several budgets. These five guiding principles are:

Stable Property Tax Rates: The FY2024 Recommended Budget does not contain any tax rate increases. We do anticipate a significant increase in the overall value of real property, approximately an average of 12% overall. This is a combination of increases in values associated with the biennial reassessment process, a noticeable increase in existing home upgrades and additions, and the anticipated increase in new housing being added to the tax base associated with the Legacy of Poquoson, Quarter Creek and Bull Run Phase II developments. To partially offset the impact of the increase in assessed value this budget proposes a reduction in the real estate tax rate of two cents from \$1.13/\$100 of assessed value (AV) to \$1.11/\$100 AV.

The personal property tax rate remains stable in the Recommended Budget. As Council will recall last year, the Council approved a one-time reduction to the tax collection ratio of 10%. We initially anticipated doing something similar this year; however, the temporary spike in used car values in tax year 2022 is rapidly receding and for this reason there is no rate reduction recommended for tax year 2023.

Focus on Existing Services: The Recommended Budget prioritizes the continuation of existing programs and services. Having said that, this budget recommendation does include significant new investments in public safety, in terms of staffing and equipment.

Adherence to Financial Guidelines: The Recommended Budget has been prepared in accordance with the City Council's Adopted Fiscal Management Guidelines.



Base Financial Recommendation on Best Information Available: As noted previously, the Virginia General Assembly has not yet completed its budget work, the period of historically high interest rates continues and the Federal Reserve is anticipated to continue to raise interest rates this year as part of its efforts to combat inflation. Each of these factors adds uncertainty to future budgetary planning. This Recommended Budget is based on the best information available.

Limit New Initiatives: There are a limited number of new initiatives in the Recommended Budget, all of which relate directly or indirectly to public safety. These initiatives will be summarized in the Strategic Focus Area – Public Safety section below.

Consistent with our past practice the remainder of the Budget Message is structured around the City's five identified strategic focus areas. This budget message will also reflect efforts in the current fiscal year that relate to each focus area.

Strategic Focus Area #1 – Public Education:

The Recommended Budget fully funds the School Board's budget request and in fact slightly exceeds the Board's request to account for local support requirements associated with the yet to be completed State budget. At present the House of Delegates and Senate's respective budgets contain a 7% compensation adjustment for state supported school positions. The School Board's budget request also contains local funding support for a small number of primary school aged special education related positions. The total recommended increase in local funding for the School Division is \$699,788 over the current year's adopted budget.

I am also pleased that earlier this fiscal year, the Poquoson Middle School Modernization/Renovation Project was completed.

Strategic Focus Area #2 – Public Safety:

The Recommended Budget contains several important investments in public safety. As Council is aware the City has recently made application for six firefighter positions through the federal SAFER grant process. These positions were applied for with the intent of increasing minimum staffing per shift and moving the City closer to meeting the applicable National Fire Protection Association (NFPA) staffing standard. Should the City not be successful in securing this grant, the recommended budget is structured to provide a resource bundle to allow the Council to consider adding a limited number of positions at the mid-year review.

The Recommended Budget also contains funding for additional 3 police officer positions, including police cars and equipment to begin the process of increasing patrol shifts by one additional officer per shift. These positions are also recommended for mid-year hiring.

The Recommended Budget includes a plan to move forward with the acquisition process for both the Fire Department's medic unit replacement, the replacement of the ladder truck and a replacement police car. The debt service associated with the first year of this acquisition plan for the ladder is included in the budget and we have worked with our financial advisors to minimize the impact of the debt service requirement in later years. The plan to fund the remaining funds needed for the medic unit and police car replacement is to fund via cash transfer from the General Fund.

The budget contains funding for a part-time, temporary construction manager for the planned Public Safety Building.

Finally, in recognition of recent efforts by a number of Hampton Roads/Peninsula localities to boost supplemental pay for advanced EMS certifications such as paramedic, I am recommending that we increase the advanced EMS supplements paid to both Fire and Police Department Personnel by 50% respectively.



This will narrow the gap between Poquoson and our neighbors, though it will not fully match the rates others are paying. This is important for both recruitment and retention of highly qualified personnel and something we will need to continue to monitor.

Strategic Focus Area #3 - Quality of Life:

There are no new initiatives in the FY2024 Recommended Budget though the budget does contain "permanent" funding for the June 2024 parks and recreation community block party which will be similar to the event we held in June 2022. We do have a number of quality-of-life projects that are in-process. This calendar year we anticipate completing the South Lawson Park walking trail, outdoor basketball court and restroom facilities. Additionally, the City Council anticipates receiving the phase one park plan recommendations for Two Tree Park from the Parks and Recreation Advisory Committee in April.

Strategic Focus Area #4 – Quality of Services:

Providing high quality services to our community continues to be one of the most important priorities for our local government. As the public health emergency continues to recede and the effects on our economy continue to impact our community, the staff has been challenged to be flexible and resilient to adapt to new and changing service delivery requirements.

For the upcoming fiscal year, we have worked to limit new initiatives and have chosen to focus on increasing employees' compensation. The Recommended Budget contains a 7% pay adjustment for all permanent full-time and part-time employees to help ensure that we can continue to recruit and retain quality staff members. This 7% adjustment is in line with what most Hampton Roads localities are considering, reflects the unusually high rate of inflation and is in line with what we believe the General Assembly will eventually approve for state-supported school positions. As Council is aware Poquoson's starting pay and pay ranges, as well as the School Division's, are lower than most other Hampton Roads communities. Should we be unable to support this level of adjustment for both City employees and the schools it will exacerbate our existing recruitment and retention challenges.

Strategic Focus Area #5 – Fiscal Stability:

Over the past few years, the cost to maintain the Solid Waste Fund has continued to increase beyond what the City has collected for the services. During this time, the Sewer Fund has maintained a healthy fund balance. The FY2024 Recommended Budget includes a proposed rate increase to the solid waste fee to properly reflect the requirements of the Solid Waste Fund. There is also a proposed rate decrease in the sewer service fee by the same amount in the Sewer Fund. This proposed rate change ensures that the cost to citizens remains stable.

I am pleased to share with you that despite the many challenges we experienced during the public health emergency and despite the related, economic impacts we continue to experience that our fiscal position remains strong. The City remains in compliance with all of its adopted fiscal management policies, our fiscal stability reserve remains fully funded at the Council established one-million-dollar level and our bond ratings, including the AAA from Standard and Poor's, remain unchanged.

Conclusion:

The past few years have brought unprecedented challenges to our city. As a local government and as a community we have been challenged to adapt to a rapidly changing and extended public health emergency. As we look to next fiscal year and beyond, we face more than the usual amount of budgetary



uncertainty in Richmond, continuing high levels of inflation and a highly competitive labor market.

The main focus of this budget is to continue to make investments in our public work force so as to guard our ability to recruit and retain highly qualified staff and to move forward important public safety initiatives such as increasing operational shift staffing and making necessary investments in public safety equipment while at the same time reducing the real estate tax rate to partially offset the impact of the biennial reassessment on our property owners.

I would like to thank the members of the City Council, School Board and staff that each play an important role in the development of the annual budget. My team and I look forward to working with Council members as you begin your formal 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

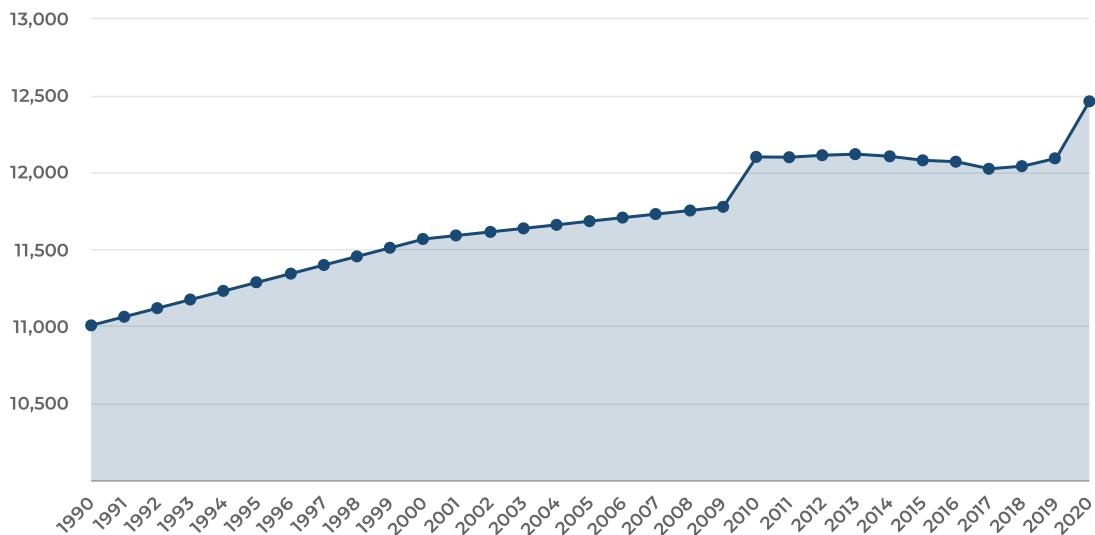


TOTAL POPULATION

12,460

▲ 3.1%
vs. 2019

GROWTH RANK
77 out of **228**
Municipalities in Virginia



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



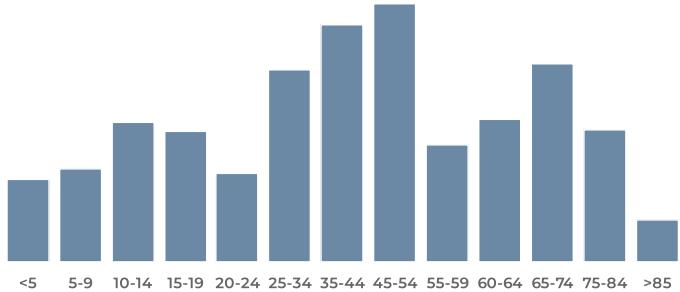
DAYTIME POPULATION

8,696

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

* Data Source: American Community Survey 5-year estimates



Household Analysis

TOTAL HOUSEHOLDS

4,632

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.

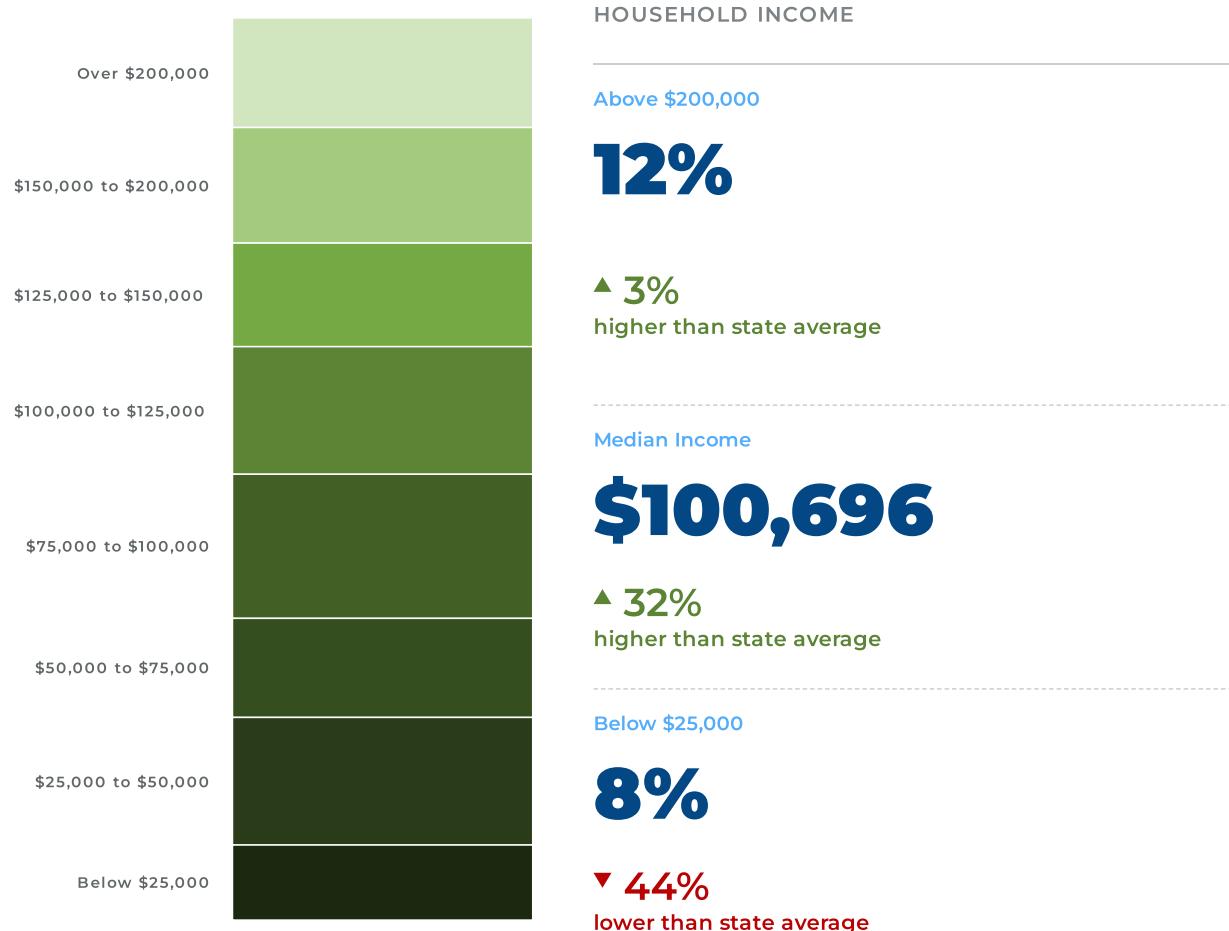


* Data Source: American Community Survey 5-year estimates



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

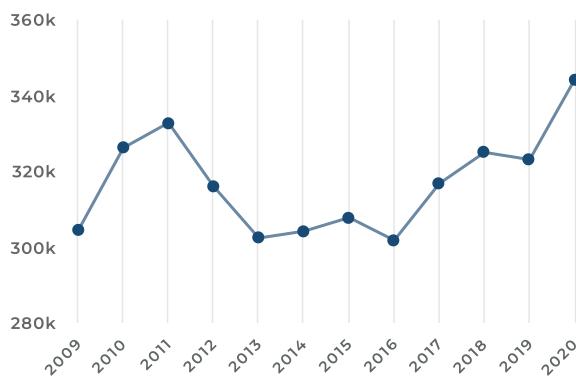


Housing Overview



2020 MEDIAN HOME VALUE

\$344,300



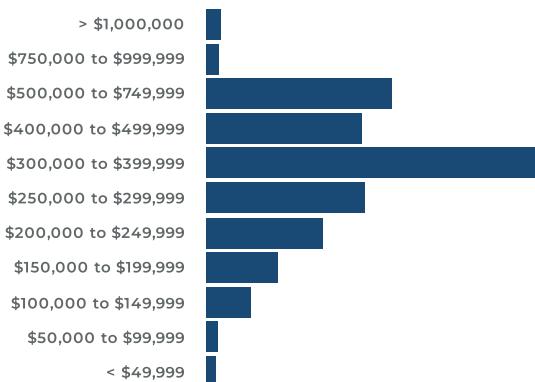
* Data Source: 2020 US Census Bureau
<http://www.census.gov/data/developers/data-sets.html>, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Poquoson State Avg.



HOME VALUE DISTRIBUTION



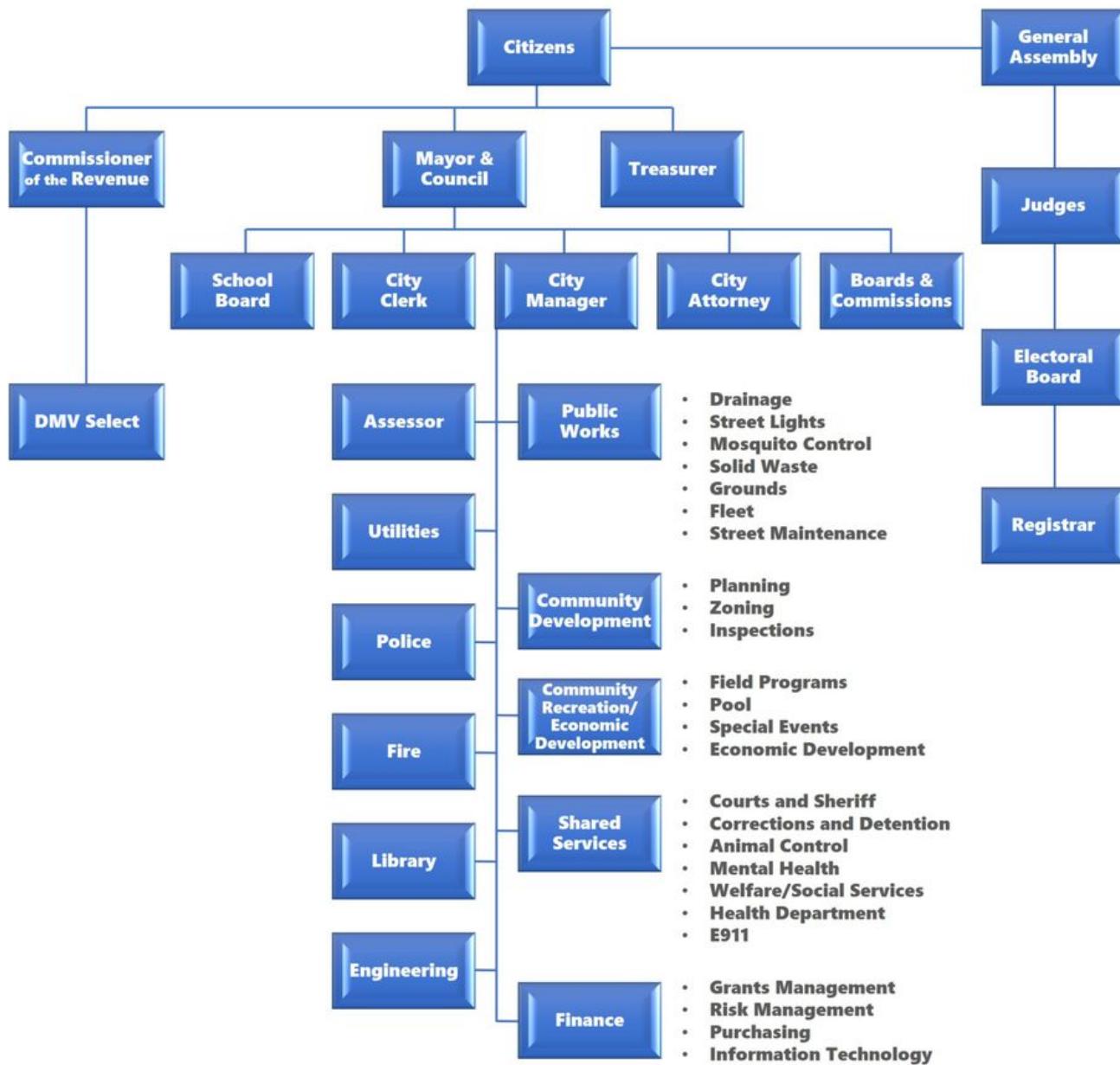
* Data Source: 2020 US Census Bureau
<http://www.census.gov/data/developers/data-sets.html>, American Community Survey. Home value data includes all types of owner-occupied housing.

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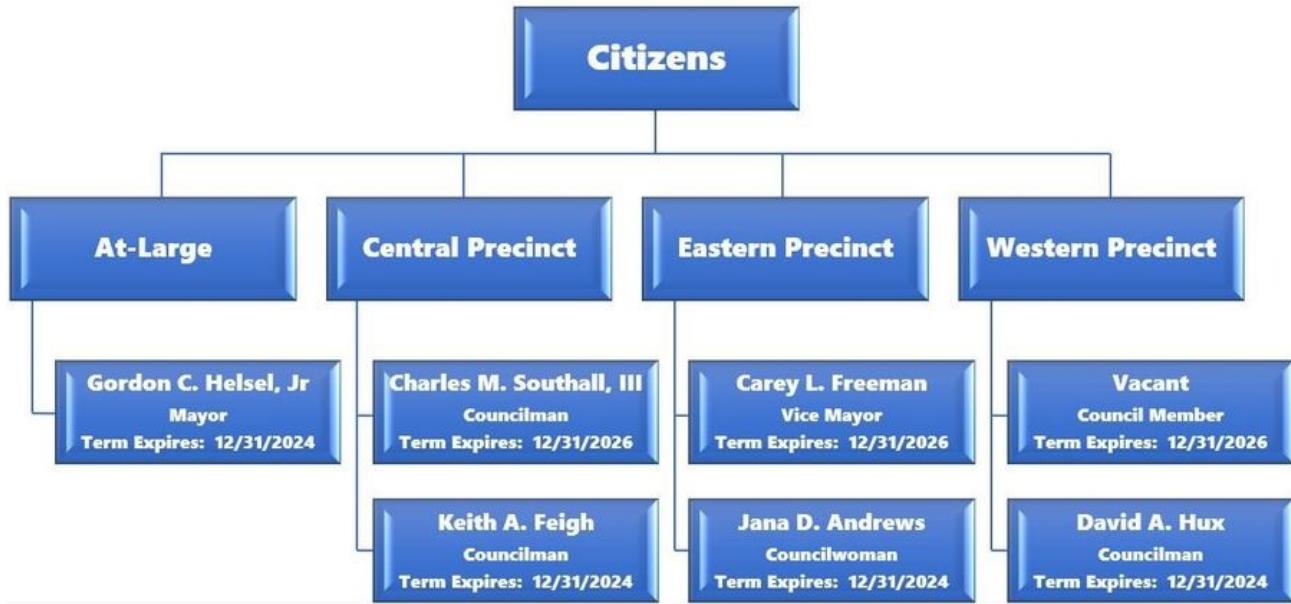


City of Poquoson

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 Annual Comprehensive 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.

The General Fund qualifies as a major fund as defined by Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Under GASB's guidance, a major fund is defined as any fund whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. For budget purposes, a major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget in accordance with the Government Finance Officers Association's (GFOA) Distinguished Budget Award program criteria. The General Fund also qualifies as a major fund under this GFOA criteria for the FY2024 budget.

Proprietary Funds (Business-Type Activities)

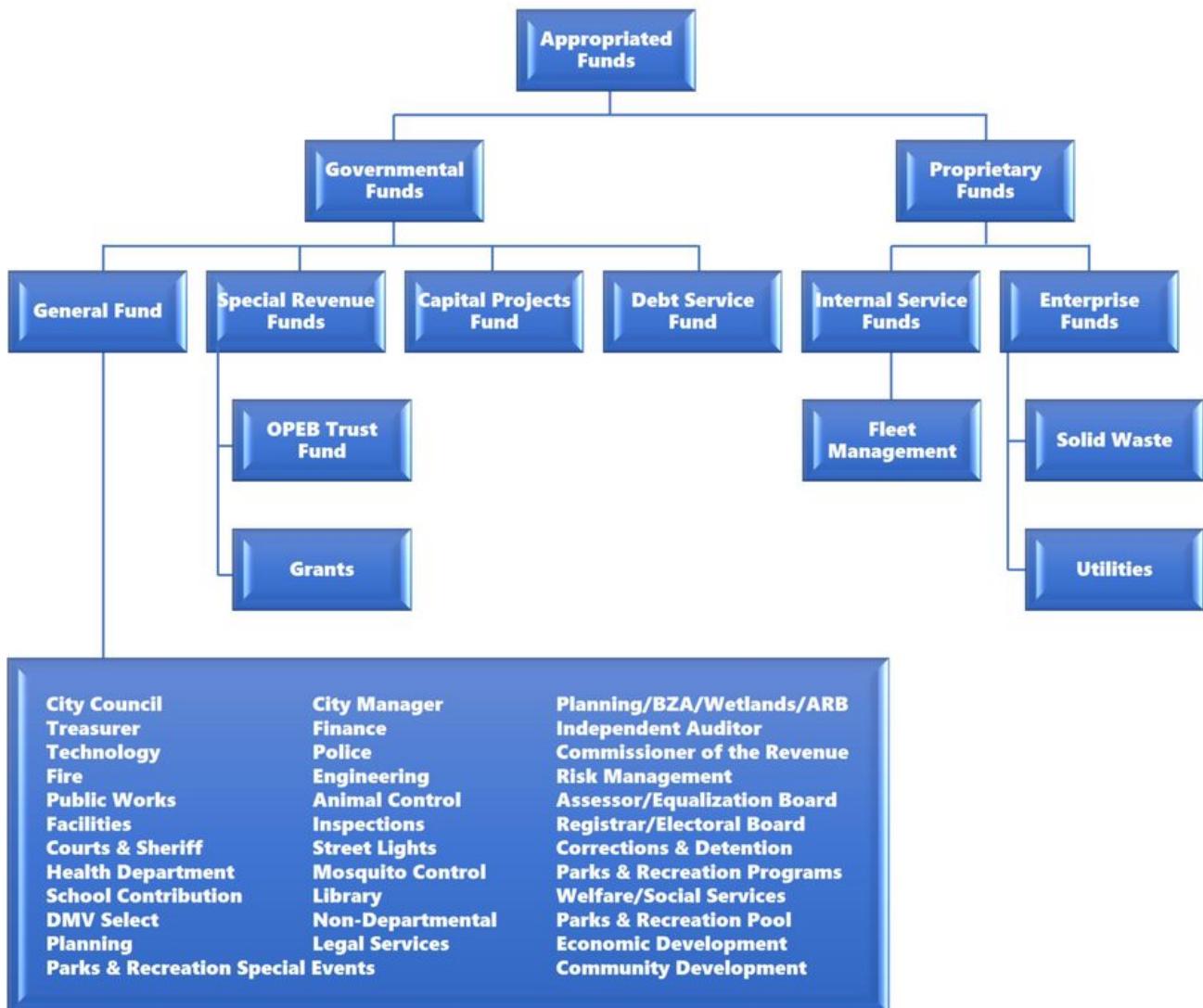
Proprietary Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of operating and providing services to the public is completely or partially financed from user charges; or (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**



Fund Structure



City Council Treasurer Technology Fire Public Works Facilities Courts & Sheriff Health Department School Contribution DMV Select Planning Parks & Recreation Special Events	City Manager Finance Police Engineering Animal Control Inspections Street Lights Mosquito Control Library Non-Departmental Legal Services	Planning/BZA/Wetlands/ARB Independent Auditor Commissioner of the Revenue Risk Management Assessor/Equalization Board Registrar/Electoral Board Corrections & Detention Parks & Recreation Programs Welfare/Social Services Parks & Recreation Pool Economic Development Community Development
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The relationship between the departments and the funds is as follows:

Fund	General Admin.	Judicial Admin.	Public Safety	Public Works	Health & Welfare	Education	Comm. Dev.	Debt Service	Non-Dept.
Governmental Funds:									
General Fund	x	x	x	x	x	x	x	x	x
Capital Projects Fund	x	x	x	x	x	x	x	x	x
Debt Service Fund								x	
Special Revenue Fund/Grants	x	x	x	x	x	x	x	x	x
Special Revenue Fund/OPEB	x								
Proprietary Funds:									
Solid Waste Enterprise Fund					x				
Utilities Enterprise Fund					x				
Fleet Management Fund					x				



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.

A key component of the budget process involves feedback received from the public. In January each year, the budget cycle begins with a public hearing that is held to invite comments and suggestions from citizens to help guide the preparation of the Proposed Budget. Additionally, at this meeting, the City Council is invited to provide directives on budget priorities for the Annual Financial Plan. The information gathered at this meeting helps guide the subsequent budget development process.

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.

The budget is prepared on the modified accrual basis of accounting, a basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are measurable and available. The accrual basis of accounting, a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows, is used for the proprietary funds, except for depreciation, amortization, debt principal payments and capital outlay. The Annual Comprehensive Financial Report is prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units.

The budget may be amended by the City Council through supplemental appropriations or transfers as necessary. In certain instances, as outlined in the *Code of Virginia*, a public hearing may be required before the City Council can take action. Through the annual budget adoption ordinance, the City Manager is authorized to transfer funds within and between appropriation functions. The legal level of budgetary control rests at the fund level.



Financial 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 permits 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 provides 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 issue short-term borrowing 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 the fiscal year-end, except appropriations in the Capital Projects 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

The 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 built a fiscal stability reserve of \$1 million. This portion of the 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 FY2010, 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 2023 reflects the adopted budget plus any amendments made by City Council during the year. The percentage and dollar change between Budgeted Fiscal Year 2023 versus Budgeted for Fiscal Year 2024 are based on the amended budget for Fiscal Year 2023.



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.



Mar 20, 2023	Final adjustments by Finance Department and City Manager to Proposed Revenues and Expenditures
Mar 21, 2023	Poquoson School Board Public Hearing on Superintendent's Proposed Budget and Adoption of Budget
Mar 23, 2023	Publish notice of Public Hearing on Tax Rate and Equalized Tax Rate
Mar 24, 2023	School Board approved budget forwarded to City Council
Apr 6, 2023	Proposed Budget distributed to City Council Members
Apr 10, 2023	Presentation to City Council of Proposed Tax Rates and Fees
Apr 13, 2023	Publish Notice of Budget Public Hearing and Proposed Tax Rates and Fees
Apr 24, 2023	Public Hearing on Budget at City Council Meeting. Budget Work Session prior to Council Meeting with City Manager and Director of Finance, School Board and Superintendent
May 8, 2023	City Council Adoption of Budget



BUDGET OVERVIEW



Summaries

Summary of Revenues and Transfers-In by Fund

Fund	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Dept Head Request Budget	FY2024 City Council Adopted Budget
Revenue Source						
General Fund	\$30,362,339	\$33,072,366	\$33,221,621	\$35,066,586	\$37,849,680	\$36,838,529
Debt Service	\$3,795,092	\$6,810,494	\$3,812,536	\$4,185,134	\$4,308,415	\$4,308,415
Capital Projects	\$1,359,933	\$4,634,634	\$3,795,637	\$11,231,814	\$3,586,000	\$2,927,500
Solid Waste Enterprise	\$1,141,314	\$1,219,158	\$1,197,868	\$1,305,000	\$1,438,135	\$1,438,135
Utilities Enterprise	\$1,934,694	\$1,892,818	\$1,870,906	\$1,957,000	\$2,190,738	\$2,190,738
Fleet Management Internal Service	\$726,779	\$721,240	\$913,575	\$844,480	\$995,309	\$964,462
Special Revenue/Grants	\$188,214	\$25,785	\$92,283	\$14,113,410	\$-	\$-
Special Revenue/OPEB	\$222,576	\$236,436	\$209,030	\$200,000	\$156,137	\$156,137
Total Revenue and Transfers:	\$39,730,941	\$48,612,931	\$45,113,456	\$68,903,424	\$50,524,414	\$48,823,916
Less: Interfund Transfers	\$4,355,713	\$4,828,014	\$7,334,555	\$4,667,500	\$4,828,014	\$4,828,014
Total Revenue:	\$35,375,228	\$43,784,917	\$37,778,901	\$64,235,924	\$45,696,400	\$43,995,902

Summary of Expenditures and Transfers-Out by Fund

Fund	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Dept Head Request Budget	FY2024 City Council Adopted Budget
Expenditure Source						
General Fund	\$29,677,951	\$30,409,425	\$32,160,286	\$35,066,586	\$37,849,680	\$36,838,529
Debt Service	\$3,818,461	\$6,803,444	\$4,876,983	\$4,185,134	\$4,308,415	\$4,308,415
Capital Projects	\$2,581,685	\$8,520,351	\$11,293,694	\$11,231,814	\$3,586,000	\$2,927,500
Solid Waste Enterprise	\$1,091,994	\$1,153,778	\$1,180,126	\$1,305,000	\$1,438,135	\$1,438,135
Utilities Enterprise	\$1,607,330	\$1,854,347	\$1,449,337	\$1,957,000	\$2,190,738	\$2,190,738
Fleet Management Internal Service	\$709,441	\$721,152	\$882,664	\$844,480	\$995,309	\$964,462
Special Revenue/Grants	\$186,927	\$25,662	\$92,283	\$14,113,410	\$-	\$-
Special Revenue/OPEB	\$197,363	\$189,116	\$202,678	\$200,000	\$156,137	\$156,137
Total Expenditures & Transfers Out	\$39,871,152	\$49,677,275	\$52,138,051	\$68,903,424	\$50,524,414	\$48,823,916
Less: Interfund Transfers	\$4,355,713	\$4,828,014	\$7,334,555	\$4,667,500	\$4,828,014	\$4,828,014
Total Expenditures	\$35,515,439	\$44,849,261	\$44,803,496	\$64,235,924	\$45,696,400	\$43,995,902



Summary of Tax Rates and Fees

	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Adopted
General Fund Taxes and Fees				
Real Estate Tax	\$1.14/\$100 AV	\$1.13/\$100 AV	\$1.13/\$100 AV	\$1.11/\$100 AV
Public Service Corporation	\$1.14/\$100 AV	\$1.13/\$100 AV	\$1.13/\$100 AV	\$1.11/\$100 AV
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			
Boat	\$.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	\$1.14/\$100 AV 1st Half	\$1.13/\$100 AV 1st Half	\$1.13/\$100 AV 1st Half	\$1.11/\$100 AV 1st Half
Mobile Home	\$1.14/\$100 AV 2nd Half	\$1.13/\$100 AV 2nd Half	\$1.13/\$100 AV 2nd Half	\$1.11/\$100 AV 2nd Half
Local Sales Tax	\$0	\$0	\$0	\$0
Meals Tax (food and beverage)	\$0	\$0	\$0	\$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	\$20	\$20	\$20
Recovery (EMS) Fees:				
ALS-2	\$775	\$775	\$775	\$775
ALS	\$550	\$550	\$550	\$550
BLS	\$450	\$450	\$450	\$450
Transport Declined Fee	\$375	\$375	\$375	\$375
Oxygen Usage Fee	\$50	\$50	\$50	\$50
Mileage	\$12	\$12	\$12	\$12
Parks & Recreation Fees:**				
Youth Athletics	\$65 - \$80	\$65 - \$80	\$70 - \$95	\$70 - \$95
Adult Athletics	\$235 - \$400/team	\$235 - \$400/team	\$265 - \$440/team	\$265 - \$440/team
Camps	\$75 - \$250	\$75 - \$250	\$75 - \$250	\$75 - \$250
Exercise Classes	\$48 - \$65	\$48 - \$65	\$48 - \$65	\$48 - \$65
Pool Admission	\$3 - \$5	\$3 - \$5	\$4 - \$6	\$5 - \$7
Swimming Lessons	\$30 - \$60	\$35 - \$65	\$40 - \$75	\$40 - \$80
Swim Team - Summer	\$180	\$180	\$195	\$195
Pool Rental	\$185	\$185	\$210	\$210
Pool Passes	\$40 - \$60	\$40 - \$60	\$55 - \$75	\$65 - \$85
**Additional Non-Resident Fees Apply				



Summary of Tax Rates and Fees

	FY2021 Approved	FY2022 Approved	FY2023 Approved	FY2024 Adopted
General Fund Taxes and Fees				
Facility Use Fees:				
Community Designated	\$10 resident	\$10 resident	\$20 resident	\$20 resident
Groups per member	\$20 non-resident	\$20 non-resident	\$30 non-resident	\$30 non-resident
Non-Community Groups (based on field location/lights/time)	\$20 - \$110 per hour			
DMV Commission				
1st \$500,000 of gross collection	\$0	\$0	\$0	\$0
over \$500,000 of gross collection	\$0	\$0	\$0	\$0
Solid Waste Fund Fees				
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
Plan A (35 gal. container/cart)	\$35	\$35	\$35	\$40
Plan B (65 gal. container/cart)	\$51	\$51	\$51	\$56
Plan C (Two 65 gal. containers/cart)	\$85	\$85	\$85	\$90
Plan D (35 gal. cont./cart bi-weekly)	\$25	\$25	\$25	\$30
Plan E (no container/cart)	\$18	\$18	\$18	\$23
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			
Utilities Fund Fees				
Sewer Service Fees				
Commercial	\$58 bi-monthly plus \$1.75/hcf	\$58 bi-monthly plus \$1.75/hcf	\$58 bi-monthly plus \$1.75/hcf	\$53 bi-monthly plus \$1.75/hcf
Residential	\$58 bi-monthly	\$58 bi-monthly	\$58 bi-monthly	\$53 bi-monthly
Sewer Availability Fees	\$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	\$26,897,102	Personnel Services	\$9,638,630
Other Local Taxes	\$3,745,000	Employee Benefits	\$4,508,325
Permits Licenses & Fees	\$247,000	Purchased Services	\$1,596,001
Fines & Forfeitures	\$40,000	Internal Services	\$541,615
Use of Money & Property	\$334,500	Other Charges	\$1,779,091
Charges for Services	\$893,534	Materials & Supplies	\$276,067
State Non-Categorical Aid	\$2,082,435	Payment to Joint Operations	\$1,663,645
State Categorical Aid	\$358,043	Capital Outlay	\$508,709
State Other Categorical Aid	\$1,876,010	Transfer to Debt Service Fund	\$3,993,000
Federal Revenue	\$14,905	Transfer to Capital Projects Fund	\$472,500
Transfer from Sewer Fund	\$300,000	Transfer to Special Revenue - OPEB	\$80,556
Transfer from Solid Waste Fund	\$50,000	Transfer to EDA	\$21,000
		School Contribution	\$11,759,390
Total	\$36,838,529	Total	\$36,838,529

Debt Service Fund			
Transfer from General Fund	\$3,993,000	City Debt Service	\$856,109
Transfer from EDA	\$15,415	School Debt Service	\$3,092,158
Bond Proceeds	\$300,000	Cost of Debt Issuance	\$300,000
		Reserve for Future Debt	\$60,148
Total	\$4,308,415	Total	\$4,308,415

Capital Projects Fund			
Bond Proceeds	\$1,700,000	Public Safety Ladder Truck	\$1,700,000
State Revenue	\$610,000	Street Paving	\$610,000
Transfer from General Fund	\$472,500	Public Safety Vehicles and Equipment	\$432,000
Reappropriation of Fund Balance	\$145,000	Other Projects	\$185,500
Total	\$2,927,500	Total	\$2,927,500



Summary of Revenues and Expenditures by Category

Revenues		Expenditures	
Solid Waste Fund			
Charges for Services - Solid Waste Fees	\$1,278,200	Personnel Services	\$91,300
Charges for Services - Other	\$24,000	Employee Benefits	\$36,688
Transfer from Retained Earnings	\$135,935	Purchased Services	\$675,076
		Internal Services	\$63,736
		Other Charges	\$15,400
		Materials & Supplies	\$37,732
		Payment to Joint Operations	\$468,203
		Transfer to General Fund	\$50,000
Total	\$1,438,135	Total	\$1,438,135

Utilities Fund			
Charges for Services - Sewer Service Fee	\$1,700,700	Personnel Services	\$305,472
Sewer Availability Fees	\$320,000	Employee Benefits	\$145,024
Late Payment Fees	\$39,000	Purchased Services	\$149,150
Transfer from Retained Earnings	\$131,038	Internal Services	\$40,081
		Other Charges	\$114,300
		Materials & Supplies	\$13,450
		Debt Service	\$684,011
		Transfer to General Fund	\$300,000
		Capital Outlay	\$439,250
Total	\$2,190,738	Total	\$2,190,738

Fleet Fund			
Internal Service Revenue - City	\$642,230	Personnel Services	\$216,416
Internal Service Revenue - Schools	\$322,232	Employee Benefits	\$134,357
		Purchased Services	\$91,880
		Other Charges	\$12,600
		Internal Services	\$1,050
		Materials & Supplies	\$491,556
		Capital Outlay	\$16,603
Total	\$964,462	Total	\$964,462

Special Revenue Fund/OPEB			
Retiree Contributions	\$75,581	Retiree Benefits	\$141,137
Transfer from General Fund	\$80,556	Contribution to Trust	\$15,000
Total	\$156,137	Total	\$156,137



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
Beginning Fund Balance - 7/1/2019	\$8,347,423	\$1,109,526	\$19,255,915	\$321,927	\$8,014,412	\$72,566)	\$168,182	\$188,068
Actual FY 2020 Revenues	\$30,362,339	\$3,795,092	\$1,359,933	\$1,141,314	\$1,934,694	\$726,779	\$188,214	\$222,576
Actual FY 2020 Expenditures	\$29,677,951	\$3,818,461)	\$2,581,685)	\$1,091,994)	\$1,607,330)	\$709,441)	\$186,927)	\$197,363)
Fund Balance - 6/30/2020	\$9,031,811	\$1,086,157	\$18,034,163	\$371,247	\$8,341,776	\$55,228)	\$169,469	\$213,281
Beginning Fund Balance - 7/1/2020	\$9,031,811	\$1,086,157	\$18,034,163	\$371,247	\$8,341,776	\$55,228)	\$169,469	\$213,281
Actual FY 2021 Revenues	\$33,072,366	\$6,810,494	\$4,634,634	\$1,219,158	\$1,892,818	\$721,240	\$25,785	\$236,436
Actual FY 2021 Expenditures	\$30,409,425)	\$6,803,444)	\$8,520,351)	\$1,153,778)	\$1,854,347)	\$721,152)	\$25,662)	\$189,116)
Fund Balance - 6/30/2021	\$11,694,752	\$1,093,207	\$14,148,446	\$436,627	\$8,380,247	\$55,140)	\$169,592	\$260,601
Beginning Fund Balance - 7/1/2021	\$11,694,752	\$1,093,207	\$14,148,446	\$436,627	\$8,380,247	\$55,140)	\$169,592	\$260,601
Actual FY 2022 Revenues	\$33,221,621	\$3,812,536	\$3,795,637	\$1,197,868	\$1,870,906	\$913,575	\$92,283	\$209,030
Actual FY 2022 Expenditures	\$32,160,286)	\$4,876,983)	\$11,293,694)	\$1,180,126)	\$1,449,337)	\$882,664)	\$92,283)	\$202,678)
Fund Balance - 6/30/2022	\$12,756,087	\$28,760	\$6,650,389	\$454,369	\$8,801,816	\$14,229)	\$169,592	\$266,953
Beginning Fund Balance - 7/1/2022	\$12,756,087	\$28,760	\$6,650,389	\$454,369	\$8,801,816	\$14,229)	\$169,592	\$266,953
Estimated FY 2023 Revenues	\$35,066,586	\$4,185,134	\$11,198,390	\$1,305,000	\$1,957,000	\$844,480	\$14,113,410	\$200,000
Estimated FY 2023 Expenditures	\$35,066,586)	\$4,185,134)	\$11,198,390)	\$1,305,000)	\$1,957,000)	\$844,480)	\$14,113,410)	\$200,000)
Projected Fund Balance - 6/30/2023	\$12,756,087	\$28,760	\$6,650,389	\$454,369	\$8,801,816	\$14,229)	\$169,592	\$266,953
Beginning Fund Balance - 7/1/2023	\$12,756,087	\$28,760	\$6,650,389	\$454,369	\$8,801,816	\$14,229)	\$169,592	\$266,953
Estimated FY 2024 Revenues	\$36,838,529	\$4,308,415	\$2,782,500	\$1,302,200	\$2,059,700	\$964,462	\$-	\$156,137
Estimated FY 2024 Expenditures	\$36,838,529)	\$4,308,415)	\$2,927,500)	\$1,438,135)	\$2,190,738)	\$964,462)	\$-	\$156,137)
Projected Fund Balance - 6/30/2024	\$12,756,087	\$28,760	\$6,505,389	\$318,434	\$8,670,778	\$169,592	\$266,953	



Fund Overview

The Fund Overview includes a general overview of the Annual Financial Plan for Fiscal Year 2024 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 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, Special Revenue Fund/Grants and Special Revenue Fund/OPEB.

The budget is available for public review in the City Manager's Office, and online at 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 revenue 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 \$22,202,100 in real estate tax revenue in FY2024, along with \$100,000 in delinquent real estate tax. Real estate taxes are projected to increase by \$2,676,400, while delinquent real estate tax will remain unchanged.

The following factors make up the change in real estate:

- Growth projections for FY2024 are based on new homes and other improvements to be built throughout the year valued at \$62,000,000.
- The adopted real estate tax rate is \$1.11 per \$100 of assessed value, or a reduction of two cents.
- The Commissioner of the Revenue manages the City's tax relief and deferral program for the elderly and disabled, which provides tax relief or deferral based on certain criteria, such as age, income and assets. The Commissioner of the Revenue is increasing the maximum amount of relief in this program to \$2,500 from \$2,200.
- Tax relief for disabled veterans is a State-mandated program that is unfunded to the City.
- These tax relief and deferral programs are estimated to increase from \$688,710 at the beginning of FY2023 to \$1,025,000 in FY2024. In FY2023, an additional 27 applicants have been approved for the program. For FY2024, the City estimates an additional 40 applicants will be received and approved.

Public Services Corporation Taxes: The City expects to receive \$260,000 in FY2024, which is an \$18,000 increase over the FY2023 budget.

Personal Property Taxes and the State Personal Property Tax Relief Act (PPTRA): The City has projected to receive a combined total of \$6,073,437; which is a \$163,500 increase from the FY2023 budget. PPTRA established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personally-used 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 for personal-use vehicles used for non-business purposes with a value of one thousand dollars (\$1,000) or less. The tax relief percentage will be at 47% for calendar year 2023.

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 69% of personal property tax in FY2024. The FY2024 budget for the local personal property tax is \$4,150,002 and State non-categorical aid remains level at \$1,923,435.

The adopted personal property tax rate is \$4.15 per \$100 assessed value, which is the same rate as FY2008. The adopted boat tax rate is \$0.00001, the same since January 1, 2014. The adopted recreational vehicle tax rate is \$1.50, the same rate as in previous years.

Other Local Taxes:

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 \$3,745,000 other local taxes accounts for 10% of total General Fund revenues and is expected to increase by



\$268,000 from the FY2023 amended budget. The meals tax rate is 6% and the cigarette tax rate is \$0.20.

Other local revenue totals \$581,500 and includes permits; licenses and fees; fines and forfeitures; interest on investments; rental of property; and miscellaneous revenue.

Charges for services include passport fees, copying charges, charges for shared ground maintenance for the schools, EMS fees and Parks and Recreation activities for a total of \$893,534. The EMS fee will remain the same, and the total revenue for EMS fees is expected to be \$375,000.

In FY2024, revenue from parks and recreation programs is expected to be \$120,300. The pool revenue is expected to be \$107,744. The special events revenue is expected to be \$199,440, and \$16,950 in revenue is projected for the workboat race. Special events are revenue that provide family-oriented programs and festivals, which include the annual Seafood Festival, Easter Egg Hunt and the Holiday Parade.

State and Federal revenue is expected to be \$4,331,393 in FY2024, an increase of \$11,671 from the FY2023 amended budget. During FY2023, the City received a new School Resource Officer (SRO) grant to add one new SRO. FY2024 is the second year of this three-year grant.

Transfers include \$300,000 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.

Expenditures by Category:

School Expenditures: The contribution to schools accounts for 31% of the total General Fund budget. The FY2024 budget includes funding of \$11,759,390 for schools, which fully funds the Superintendent's FY2024 request to the City. The School's budget is based on an average daily membership of 2,096 students for the FY2024 school year as compared to 2,055 students for the FY2023 school year. It should be noted that the principal and interest related to school debt account for 72% of the total Debt Service Budget. The City provides over \$14.8 million towards school operations 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 FY2022, there was \$879,313 in unexpended transfers. A total of \$161,000 was transferred to the Capital Project Fund to support the replacement of one school bus in the amount of \$135,000, as well as \$26,000 in additional funding for the increased cost of one school bus that was already appropriated. The reappropriation of \$161,000 for the school bus replacements was reappropriated from the leftover FY2022 funds. \$718,313 was leftover and reappropriated to schools operations in FY2023, which provided \$433,471 for a one-time bonus payment to school employees, \$182,669 to provide interior and exterior security enhancements, school bus monitors, and additional adaptive playground equipment, \$81,840 for replacement of some athletic equipment and \$20,333 towards technology upgrades. If there are unexpended transfers at the end of FY2023, they may be reappropriated in FY2024.

City Personnel Services: Employee salaries, overtime, and benefits account for personnel services. City personnel services are \$14,146,955 in FY2024, a \$965,396 increase from the FY2023 revised budget. The FY2024 budget includes a 7% compensation increase for all employees. Employee benefits account for 45% of personnel services. There was no increase in health insurance premiums for FY2024 and the VRS rate remains at 14.17%.



General Fund Expenditures Uses

Uses	FY2023	FY2024	\$ Inc/(Dec)	% Inc/(Dec)
School	\$11,757,582	\$11,759,390	\$1,808	0.02%
City	\$23,309,004	\$25,079,139	\$1,770,135	7.59%
Total	\$35,066,586	\$36,838,529	\$1,771,943	5.05%

General Fund Contribution to Schools

Uses	FY2023	FY2024	\$ Inc/(Dec)	% Inc/(Dec)
School Contribution	\$11,059,602	\$11,759,390	\$699,788	6.33%
Reappropriation	\$697,980	\$-	\$(697,980)	(100.00%)
Total	\$11,757,582	\$11,759,390	\$1,808	0.02%

General Fund City Expenditures by Category

Uses	FY2023	FY2024	\$ Inc/(Dec)	% Inc/(Dec)
Personnel Services	\$13,181,559	\$14,146,955	\$965,396	7.32%
Operations/Transfers	\$5,811,159	\$6,430,475	\$619,316	10.66%
Debt Service	\$3,795,000	\$3,993,000	\$198,000	5.22%
Capital Outlay	\$521,286	\$508,709	\$(12,577)	(2.41%)
Total	\$23,309,004	\$25,079,139	\$1,770,135	7.59%

Expenditures By Category: (Continued)

City Operations/Transfers: The City's operational costs are \$5,856,419 and transfers are \$574,056 a total of \$6,430,475 in FY2024.

Debt Service: In FY2024, the City will transfer \$3,993,000 to the Debt Service Fund. The transfer is explained in the Debt Service Fund section.

Capital Outlay: The City's capital outlay for FY2024 is \$508,709, a \$12,577 decrease from FY2023. This category consists of smaller capital outlay in various departments, including library books, computers, equipment, tools, and fire hose.



Debt Service Fund

Debt Service Fund projected expenditures for FY2024 are \$4,308,415.

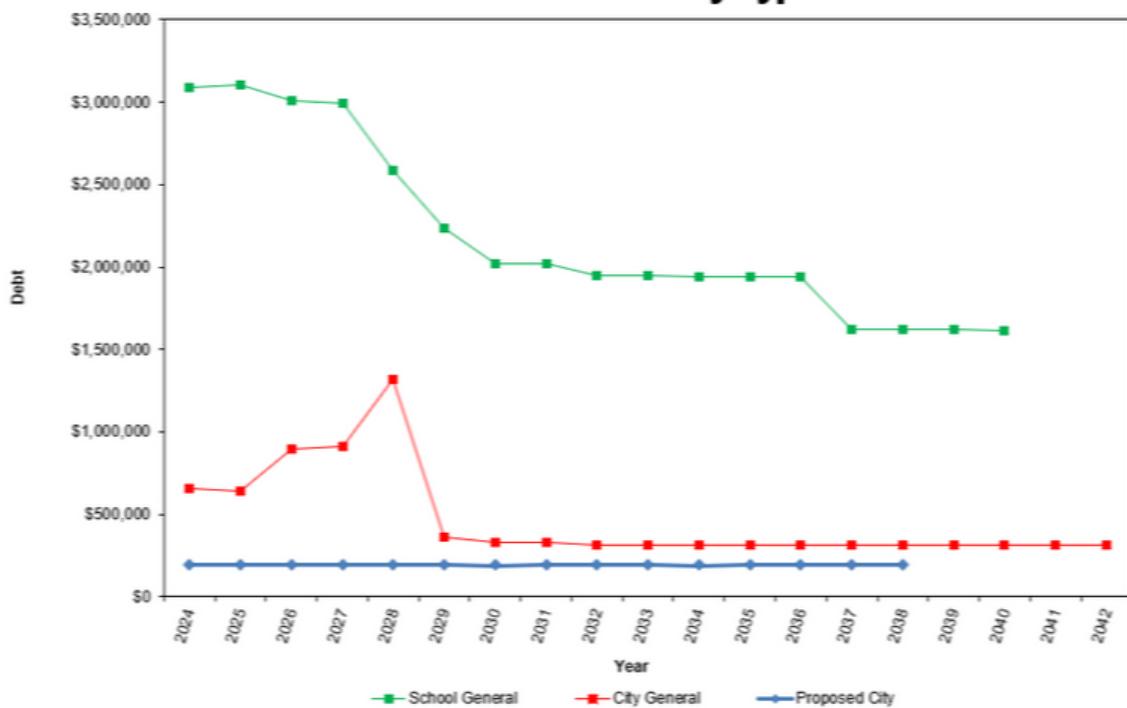
School Debt, Principal and Interest	\$3,092,158
City Debt, Principal and Interest	856,109
Costs of Debt Issuance	300,000
Reserve for Future Debt	<u>60,148</u>
Total	\$4,308,415

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

In FY2024, the City anticipates borrowing \$2 million to finance a replacement Fire Ladder Truck, and has included the projected debt service payments in the Debt Service Fund for this borrowing.

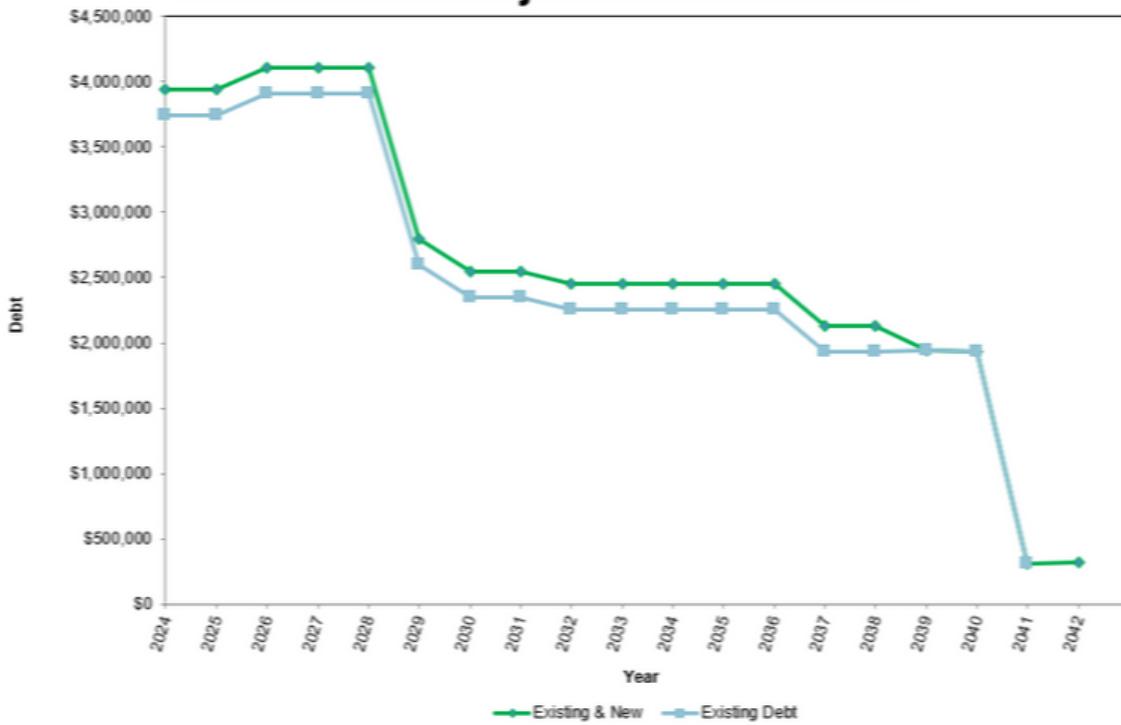


Debt Service By Type



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 \$610,000 in State Highway Funds for street and drainage improvements, a transfer of \$472,500 from the General Fund and \$1,700,000 in proceeds from debt financing. The FY2024 - Beyond FY2028 Constrained Capital Improvements Plan (CCIP) prepared by staff was presented to the Poquoson Planning Commission on March 20, 2023. The Planning Commission held a public hearing and approved the CCIP at this meeting. The City Council reviewed the Planning Commission's recommendation and approved the CCIP at the April 10, 2023 meeting.

Total FY2024 expenditures for the Capital Projects Fund are \$2,927,500. Unspent funds from FY2023 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.

Capital Projects Fund Revenue Sources

State Funds	\$610,000
Transfer from the General Fund	472,500
Proceeds from Debt Issuance	1,700,000
Fund Balance	<u>145,000</u>
Total	\$2,927,500

Capital Projects Fund Expenditure Uses

Fire Tower Ladder Truck	\$1,700,000
Street Paving	610,000
Public Safety Vehicle Replacements	370,000
City Hall Door Replacement	70,000
Public Safety Replacement Equipment	62,000
Finance System Hardware Replacement	60,000
Traffic Signal Support System	38,500
Professional Services	<u>17,000</u>
Total	\$2,927,500



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 FY2024 are \$1,438,135.

Citizens are provided a standard recycling container and have the option to select a household trash container/cart size. The solid waste fee is billed bi-monthly along with the sewer service fee. The solid waste fee was approved to increase the bi-monthly fee by \$5. 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 \$45,367 to operate the composting/disposal facility in FY2024.

The City continues to offer 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 the curbside to be picked up by the City, as long as the requirements for packing the leaves are met.

Solid Waste Revenue Sources

Solid Waste Fees	\$1,278,200
Bag Fees	18,500
Landscaping & Bulky Item Charges	4,000
Recycling Fees	1,000
Miscellaneous	500
Transfer from Retained Earnings	<u>135,935</u>
Total	\$1,438,135

Solid Waste Expenditure Uses

Personnel Services	\$127,988
Garbage Disposal	558,220
Recycling	374,136
Bulky Item/Landscaping	185,523
Hazardous Material	43,200
Other Costs	99,068
Transfer to General Fund	<u>50,000</u>
Total	\$1,438,135



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 \$964,462 in FY 2024, a \$119,982 increase from the FY2023 amended budget.

Fleet Management Sources of Revenue

Parts and Contracted Services	\$253,750
Garage Labor and Overhead	394,856
Gas and Oil Revenues	<u>315,856</u>
Total	\$964,462

Fleet Management Expenditure Uses

Personnel Services	\$350,773
Fuel and Lubricants	315,856
Parts and Contractors	253,750
Other	27,480
Capital Outlay	<u>16,603</u>
Total	\$964,462



Utilities Fund

The Utilities Fund is operated as an enterprise fund and provides for the maintenance of sewer lines and pump stations. The FY2024 budget is \$2,190,738, which is \$233,738 more than the FY2023 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 adopted sewer service fee is \$53 bi-monthly for FY2024, which is a reduction of \$5. 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 32% of the expenditures in the Utilities Fund covers debt service on various improvements and extension of the sewer system. \$349,250 or 20% of the expenditures are for maintenance and capital needs. Personnel services account for 21% of expenditures and includes salaries and benefits for five full-time employees for FY2024.

Utilities Sources of Revenue

Sewer Service Fees	\$1,699,700
Sewer Availability Fee	320,000
Other	40,000
Transfer from Retained Earnings	<u>131,038</u>
Total	\$2,190,738

Utilities Expenditure Uses

Personnel Services	\$450,496
Operating Expenses	316,981
Debt Service	684,011
Capital Outlay	439,250
Transfer to General Fund	<u>300,000</u>
Total	\$2,190,738

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 FY2023, the City appropriated a total of \$14,113,410 in Federal American Rescue Plan Act (ARPA) Funds for various projects. At the end of FY2023, unspent funds for projects may be reappropriated in FY2024.

For FY2024, no new anticipated grants are reflected.



Special Revenue Fund/Other Post Employment Benefits

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 on 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	\$75,581
Transfer from General Fund	<u>80,556</u>
Total	\$156,137

Special Revenue Fund/OPEB Expenditure Uses

Retiree Benefits	\$75,581
City Share	65,556
Contribution to Trust	<u>15,000</u>
Total	\$156,137

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 additional firefighters/paramedics based on National Fire Protection Association (NFPA) recommendations for staffing of firefighters/paramedics. It is the Fire Department's goal to meet NFPA 1710 and requested an EMT-T or EMT-P to be included in the budget that was not funded in this year's financial plan. The Fire Department is applying for a SAFER grant to try to fund additional firefighters/paramedics. There is also a need for a human resource manager to handle all benefit requirements for the City. Lastly, the City Manager is working with departments to identify the needs for the Legacy development. There are three new Police Officer positions included in the FY2024 budget, but evaluating if there are other needs. Once finalized, the City will need to reassess its staffing to meet increased service requirements.

Operating Costs: This budget funds existing services and programs at prior year levels. An item that is requested but not recommended in this budget is funding for an additional replacement vehicle for the Police Department. Increased funding for replacement Information Technology equipment is also not funded. Smaller requests from other departments ranged from increased contracted services, and furniture and equipment replacements.

Capital: The majority of the capital outlay funds in this budget are for Street and Highway maintenance and for replacement of some public safety vehicles. While this budget has addressed some minor replacements for 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 oldest building is more than sixty years old.



Strategic Focus Areas

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

Public Education:

The Fiscal Year 2024 adopted budget slightly exceeds the School Board's budget request. The General Assembly has yet to complete a state budget, but this funds the House of Delegates and Senate's respective budgets, which includes a 7% compensatory increase for state supported positions. The School Board budget also includes five additional positions due to anticipated increased enrollment, which were requested from local funding.

During the current fiscal year, the City has continued to make investments in capital projects for Poquoson City Public Schools. The Middle School Moderization project was completed and this building reopened in September 2022 for the new school year. Enhancements to the Poquoson Middle School athletic field complex were completed, which included an additional pressbox and scoreboard replacement. The City reappropriated funding for a PHS traffic loop, and it was utilized starting this school year. The City allocated almost two million dollars in federal funding to assist with the renovation of the HVAC system at Poquoson Primary School and completion of this project is anticipated for August 2023.

Public Safety:

The Fiscal Year 2024 adopted Capital Projects Fund includes funding for replacement of two police vehicles, a medic unit and a ladder truck. During FY2023, federal funding and debt issuance was appropriated for the construction of a new Public Safety Building which will include the Police Department, Fire Administration and the Emergency Operations Center. The design is currently underway and it is expected that construction will begin during FY2024. The adopted plan includes utilizing a mixture of discretionary federal funds and available debt capacity for a total project budget of approximately \$13 million. It is important to underscore the fact that this project does not require an increase in the property tax rate.

This budget also includes an increase to some of the supplemental pay provided for eligible public safety personnel.

Quality of Life:

Although there are no new initiatives for this focus area for Fiscal Year 2024, it is noteworthy to mention several ongoing projects. There are several projects that we anticipate completing by the end of calendar year 2023, which includes the South Lawson Park walking trail, outdoor basketball court and restroom facilities. Additionally, the City acquired property for a new park near Kelsor Drive, which will become Two Tree Park. The Parks and Recreation Advisory Board is currently working to develop a specific plan for development efforts, and City Council received their recommendations in April.

All of these initiatives make Poquoson a better place to live and to work.



Quality of Services:

Continuing to provide quality services to our community is of utmost importance to City leaders. This adopted budget includes funding for a 7% compensation increase for all full-time permanent positions, as well as pay rate adjustments for part-time personnel. The current inflationary climate, significant public and private sector wage competition, and a decrease in the number of applications received for open positions are additional reasons for this recommendation.

Fiscal Stability:

As we pass the three-year mark of the beginning of the COVID-19 public health emergency, the City's financial position remains strong. The City remains in compliance with all of its financial management policies, and due to the health of the General fund, the City has been able to maintain its AAA bond rating with Standard and Poor's agency. During the past year, the City has continued to provide additional funds to the Economic Development Authority to aid in assisting our local businesses as necessary; post pandemic.



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 2023, the budget still had some uncertainty due to COVID-19, which hit the nation in March 2020. As we finished almost three years of the pandemic, the City continues to monitor the factors that we anticipate to be short-lived.

For Fiscal Year 2024, the adopted budget reflects the following factors:

- The Poquoson City Public Schools' allocation in this budget totals \$699,788, which slightly exceeds the allocation request for FY 2024. Since the Virginia General Assembly has not yet completed a budget, this funding is based on the House of Delegates and Senate's respective budgets, which include a 7% compensatory increase for school staff. Additionally, the schools requested five additional positions due to increased enrollment.
- This is the second year of a new three-year grant for one additional School Resource Officer.
- Capital Project funding is included for public safety replacement vehicles.
- A compensation increase of 7% for all eligible City employees.
- Increases to public safety supplemental pay.
- No increase in health insurance premiums.



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 2021, the City made the final allocation of \$178,000 to satisfy the policy. The \$1 million reserve remains in tact and is reflected as committed fund balance of the General Fund. The unobligated portion of the 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 2024 Adopted Budget is balanced with stable property tax rates, with a reduction of two cents in the 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 the 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 3 increases in the number of Full Time Employees (FTE) for Fiscal Year 2024. As we near the close of Fiscal Year 2023, the City currently has vacancies in Police and Public Works. In total, the City has had 5 employees retire during Fiscal Year 2023. The total number of FTE approved at the end of Fiscal Year 2023 is 152.05. A request by the Fire Department to increase their FTE has not been included in this budget due to fiscal constraints. However, the City has applied for the SAFER Grant which, if awarded, would fund 6 new positions in the Fire Department.

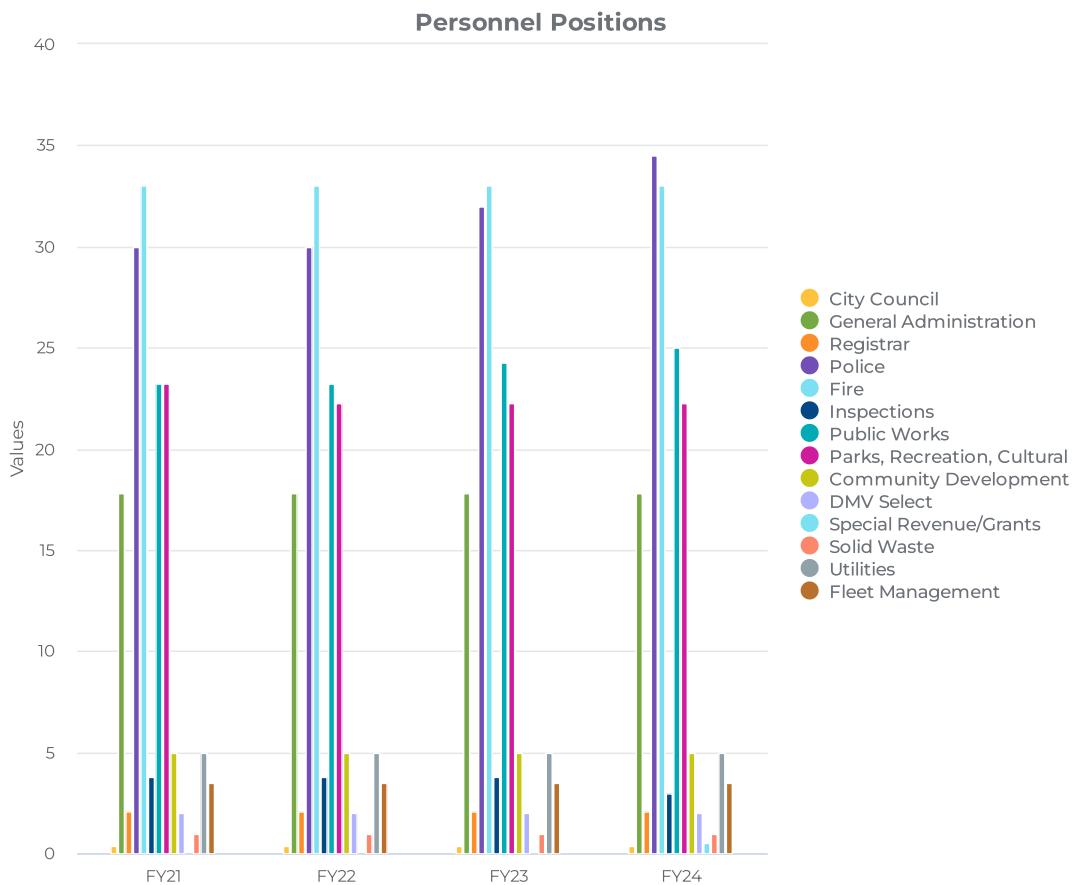


PERSONNEL POSITIONS

Departments & Funds	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024
	Authorized	Authorized	Authorized	Requested	Authorized
	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	28.00	28.00	30.00	32.50	32.50
Police - Civilian	2.00	2.00	2.00	2.00	2.00
Fire	33.00	33.00	33.00	36.00	33.00
Inspections	3.75	3.75	3.75	3.00	3.00
Engineering	2.00	2.00	2.00	2.00	2.00
Public Works	17.50	17.50	17.50	17.50	17.50
Facilities	-	-	1	1.75	1.75
Mosquito Control	3.75	3.75	3.75	3.75	3.75
Parks and Rec - Programs	3.80	3.80	3.80	3.80	3.80
Parks and 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	13.45	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	2.00	2.00	2.00	2.00	2.00
Total General Fund	140.55	139.55	142.55	148.05	145.05
Special Revenue Fund/Grants	-	-	-	0.50	0.50
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	3.50	3.50	3.50	3.50	3.50
Total Departments & Funds	150.05	149.05	152.05	158.05	155.05



Personnel Trends by Department/Funds



FUND SUMMARIES





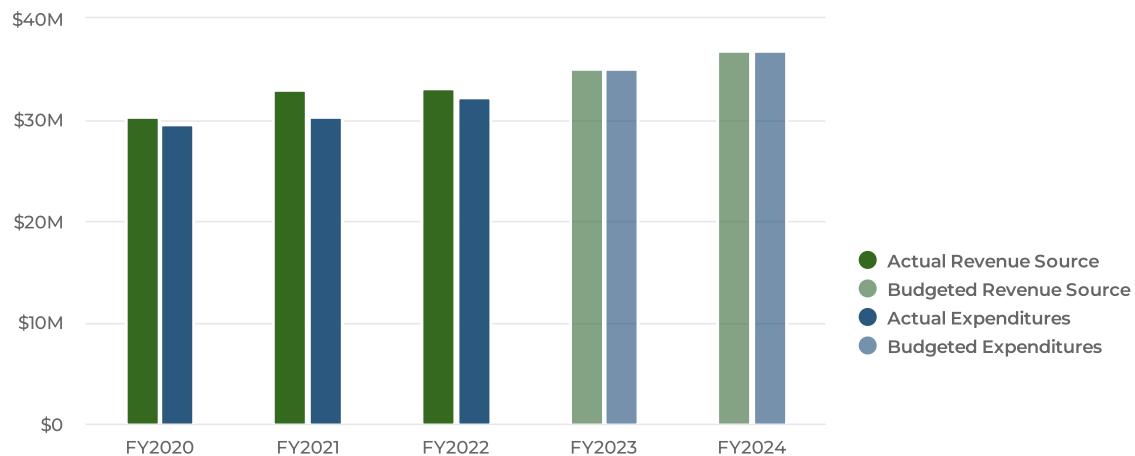
General Fund

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 \$36.8M of revenue in FY2024, which represents an 5.1% increase over the prior year.

Budgeted expenditures are projected to increase by 5.1% or \$1.8M to \$36.8M in FY2024.



The FY2024 Budget for the General Fund includes a two-cent real estate tax rate reduction. The focus is and always will be to continue to provide the existing services and programs at the same level as the prior year. As the City Manager indicated in his executive summary, the budget focused on strategic areas.

Public Education: The Poquoson Public Schools Superintendent's requested a \$695,066 increase for FY2024. The FY2024 Budget slightly exceeds the funding request, which is based on the House of Delegates and Senate's respective budgets. The Virginia General Assembly has not yet approved a state budget. This budget would allow the Schools to implement a salary adjustment of 7% for employees that was included in the House and Senate budgets, and provides for five new positions due to an anticipated increase in enrollment. As in past years, the Schools had unexpended transfers at the end of the year which were returned to the City and subsequently realappropriated to the Schools.

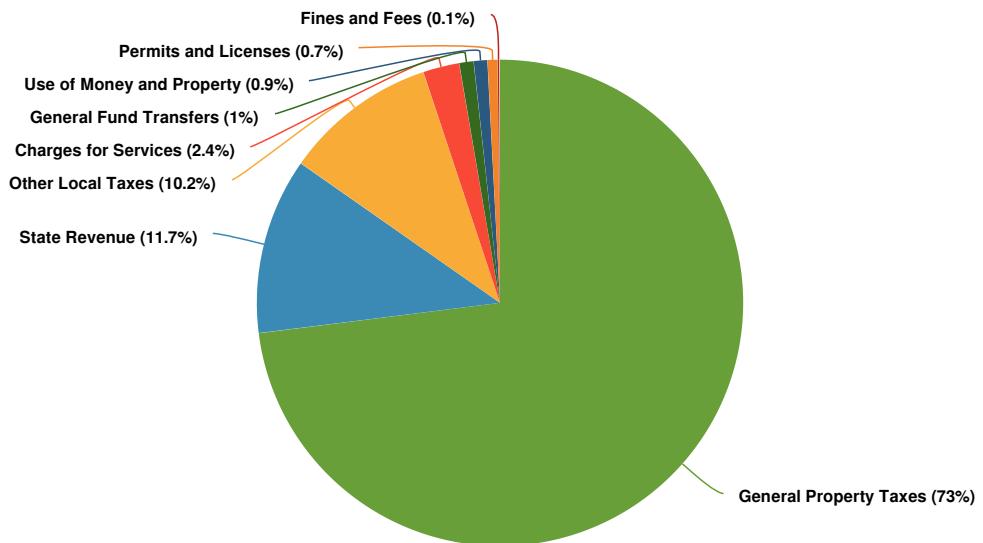
Quality of Services: The budget includes a general compensation increase of 7% for all full-time permanent positions, as well as a pay rate adjustment for part-time personnel.

Public Safety: The budget includes increases in public safety supplemental pay. These supplemental increases are in addition to the general compensation increase of 7%. Also, three additional Police Officer positions are included in the budget, as of January 1, 2024. Funding is also included for two new police vehicles, which are in addition to the two police vehicles included in the Capital Projects Fund. The Fire Department has applied for a Staffing for Adequate Fire and Emergency Response (SAFER) Grant, and, if awarded, would provide six additional positions.



Revenues by Source

Projected 2024 Revenues by Source

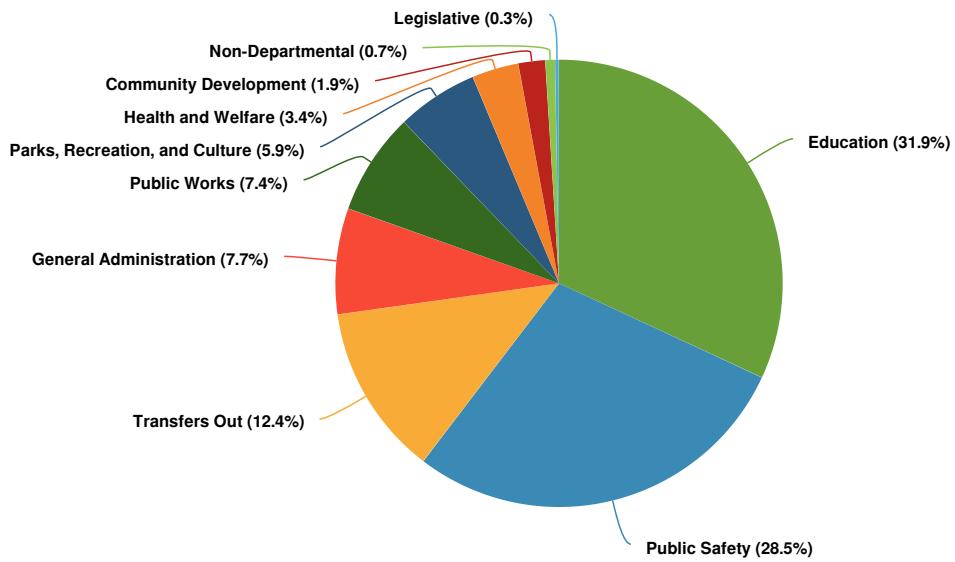


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source							
General Property Taxes	\$21,594,009	\$22,006,910	\$23,792,933	\$24,037,202	\$26,897,102	11.9%	\$2,859,900
Other Local Taxes	\$2,903,939	\$3,408,036	\$3,611,206	\$3,477,000	\$3,745,000	7.7%	\$268,000
Permits and Licenses	\$106,467	\$305,493	\$404,747	\$137,000	\$247,000	80.3%	\$110,000
Fines and Fees	\$30,661	\$34,141	\$28,173	\$42,000	\$40,000	-4.8%	-\$2,000
Use of Money and Property	\$322,261	\$206,124	\$47,563	\$266,300	\$334,500	25.6%	\$68,200
Charges for Services	\$600,840	\$508,202	\$641,965	\$793,080	\$893,534	12.7%	\$100,454
Miscellaneous Revenue	\$31,841	\$62,140	\$32,330	\$6,178	\$0	-100%	-\$6,178
State Revenue	\$4,015,798	\$4,014,768	\$4,055,398	\$4,292,119	\$4,316,488	0.6%	\$24,369
Federal Revenue	\$569,617	\$1,989,648	\$54,266	\$27,603	\$14,905	-46%	-\$12,698
General Fund Transfers	\$200,000	\$549,994	\$513,000	\$300,000	\$350,000	16.7%	\$50,000
General Fund Budgetary				\$1,688,104		N/A	-\$1,688,104
Total Revenue Source:	\$30,375,433	\$33,085,456	\$33,181,581	\$35,066,586	\$36,838,529	5.1%	\$1,771,943



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures							
Legislative	\$72,882	\$72,337	\$84,364	\$95,493	\$104,170	9.1%	\$8,677
Total Legislative:	\$72,882	\$72,337	\$84,364	\$95,493	\$104,170	9.1%	\$8,677
General Administration	\$2,051,162	\$2,606,252	\$2,385,440	\$2,757,336	\$2,821,659	2.3%	\$64,323
Total General Administration:	\$2,051,162	\$2,606,252	\$2,385,440	\$2,757,336	\$2,821,659	2.3%	\$64,323
Public Safety							
Electoral Board-Registrar	\$187,619	\$205,171	\$224,339	\$235,884	\$245,201	3.9%	\$9,317
Courts	\$501,387	\$526,467	\$529,597	\$419,874	\$557,506	32.8%	\$137,632
Police	\$3,032,845	\$3,185,081	\$3,336,455	\$4,084,266	\$4,463,291	9.3%	\$379,025
Fire	\$3,471,089	\$3,831,923	\$3,773,976	\$4,175,816	\$4,423,869	5.9%	\$248,053
Corrections and Detention	\$287,183	\$305,140	\$314,384	\$304,328	\$359,740	18.2%	\$55,412
Inspections	\$252,001	\$314,989	\$310,237	\$307,553	\$355,988	15.7%	\$48,435
Animal Control	\$84,489	\$88,071	\$78,498	\$89,316	\$76,600	-14.2%	-\$12,716
Total Public Safety:	\$7,816,613	\$8,456,842	\$8,567,486	\$9,617,037	\$10,482,195	9%	\$865,158
Public Works	\$1,883,764	\$1,960,823	\$2,145,523	\$2,418,005	\$2,718,417	12.4%	\$300,412

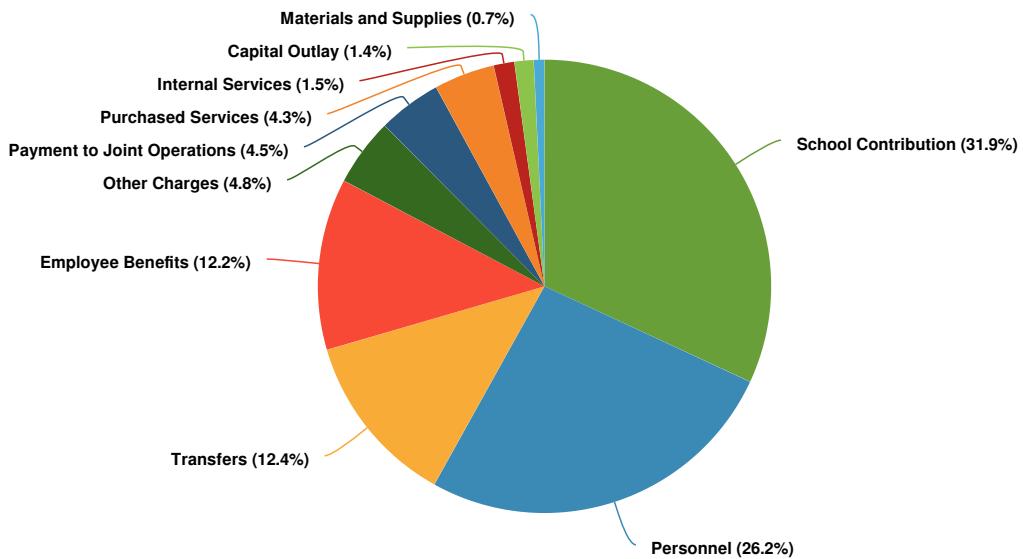


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Total Public Works:	\$1,883,764	\$1,960,823	\$2,145,523	\$2,418,005	\$2,718,417	12.4%	\$300,412
Health and Welfare	\$1,174,768	\$1,036,241	\$992,064	\$1,234,960	\$1,245,639	0.9%	\$10,679
Total Health and Welfare:	\$1,174,768	\$1,036,241	\$992,064	\$1,234,960	\$1,245,639	0.9%	\$10,679
Education	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	0%	\$1,808
Total Education:	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	0%	\$1,808
Parks, Recreation, and Culture	\$1,650,418	\$1,519,338	\$1,701,742	\$2,129,531	\$2,171,293	2%	\$41,762
Total Parks, Recreation, and Culture:	\$1,650,418	\$1,519,338	\$1,701,742	\$2,129,531	\$2,171,293	2%	\$41,762
Community Development	\$571,566	\$566,823	\$583,943	\$720,830	\$713,499	-1%	-\$7,331
Total Community Development:	\$571,566	\$566,823	\$583,943	\$720,830	\$713,499	-1%	-\$7,331
Non-Departmental	\$311,995	\$1,050,603	\$166,537	\$191,812	\$255,211	33.1%	\$63,399
Total Non-Departmental:	\$311,995	\$1,050,603	\$166,537	\$191,812	\$255,211	33.1%	\$63,399
Transfers Out	\$4,185,860	\$4,122,161	\$5,756,555	\$4,144,000	\$4,567,056	10.2%	\$423,056
Total Transfers Out:	\$4,185,860	\$4,122,161	\$5,756,555	\$4,144,000	\$4,567,056	10.2%	\$423,056
Total Expenditures:	\$29,682,639	\$30,423,394	\$32,263,648	\$35,066,586	\$36,838,529	5.1%	\$1,771,943



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects							
Personnel	\$7,263,946	\$7,740,561	\$7,909,504	\$8,907,555	\$9,638,630	8.2%	\$731,075
School Contribution	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	0%	\$1,808
Employee Benefits	\$3,166,080	\$3,478,575	\$3,614,596	\$4,274,004	\$4,508,325	5.5%	\$234,321
Other Charges	\$1,878,354	\$2,597,014	\$1,428,363	\$1,832,310	\$1,779,091	-2.9%	-\$53,219
Purchased Services	\$852,428	\$837,281	\$1,065,097	\$1,427,308	\$1,596,001	11.8%	\$168,693
Internal Services	\$449,200	\$457,303	\$527,801	\$497,328	\$541,615	8.9%	\$44,287
Materials and Supplies	\$163,963	\$234,368	\$196,246	\$261,585	\$276,067	5.5%	\$14,482
Payment to Joint Operations	\$1,391,969	\$1,448,906	\$1,441,299	\$1,417,012	\$1,663,645	17.4%	\$246,633
Capital Outlay	\$367,228	\$475,251	\$444,193	\$521,286	\$508,709	-2.4%	-\$12,577
Grants				\$26,616		N/A	-\$26,616
Transfers	\$4,185,860	\$4,122,161	\$5,756,555	\$4,144,000	\$4,567,056	10.2%	\$423,056
Total Expense Objects:	\$29,682,639	\$30,423,394	\$32,263,648	\$35,066,586	\$36,838,529	5.1%	\$1,771,943



Budget Detail

Revenue by Source

	FY2023 Adopted Budget	FY2023 Amended Budget	FY2024 City Council Adopted Budget
General Property Taxes	\$24,037,202	\$24,037,202	\$26,897,102
Other Local Taxes	\$3,477,000	\$3,477,000	\$3,745,000
Permits and Licenses	\$137,000	\$137,000	\$247,000
Fines and Fees	\$42,000	\$42,000	\$40,000
Use of Money and Property	\$216,300	\$266,300	\$334,500
Charges for Services	\$793,080	\$793,080	\$893,534
Miscellaneous Revenue	\$-	\$6,178	\$-
State Revenue	\$4,108,093	\$4,292,119	\$4,316,488
Federal Revenue	\$22,325	\$27,603	\$14,905
General Fund Transfers	\$300,000	\$300,000	\$350,000
General Fund Budgetary	\$-	\$1,688,104	\$-
Total	\$33,133,000	\$35,066,586	\$36,838,529

Expenditures by Function

	FY2023 Adopted Budget	FY2023 Amended Budget	FY2024 City Council Adopted Budget
Legislative	\$95,493	\$95,493	\$104,170
General Administration	\$2,437,336	\$2,757,336	\$2,821,659
Public Safety	\$9,110,968	\$9,617,037	\$10,482,195
Public Works	\$2,323,924	\$2,418,005	\$2,718,417
Health and Welfare	\$1,226,244	\$1,234,960	\$1,245,639
Education	\$11,059,602	\$11,757,582	\$11,759,390
Parks, Recreation and Cultural	\$2,019,936	\$2,129,531	\$2,171,293
Community Development	\$675,969	\$720,830	\$713,499
Non-Departmental	\$200,528	\$191,812	\$255,211
Transfers Out	\$3,983,000	\$4,144,000	\$4,567,056
Total	\$33,133,000	\$35,066,586	\$36,838,529



Expenditures by Expense Type

	FY2023 Adopted Budget	FY2023 Amended Budget	FY2024 City Council Adopted Budget
Personnel	\$8,376,912	\$8,907,555	\$9,638,630
School Contribution	\$11,059,602	\$11,757,582	\$11,759,390
Employee Benefits	\$4,196,108	\$4,274,004	\$4,508,325
Other Charges	\$1,759,203	\$1,832,310	\$1,779,091
Purchased Services	\$1,295,393	\$1,427,308	\$1,596,001
Internal Services	\$494,813	\$497,328	\$541,615
Materials and Supplies	\$224,402	\$261,585	\$276,067
Payment to Joint Operations	\$1,417,012	\$1,417,012	\$1,663,645
Capital Outlay	\$326,555	\$521,286	\$508,709
Grants	\$-	\$26,616	\$-
Transfers	\$3,983,000	\$4,144,000	\$4,567,056
Total	\$33,133,000	\$35,066,586	\$36,838,529





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.

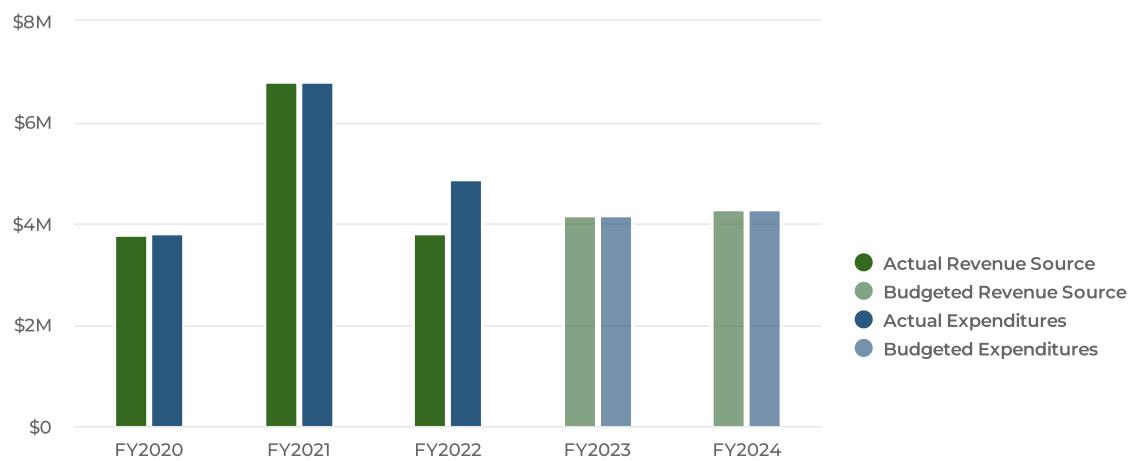
In May 2014, Standard & Poor upgraded the long-term rating for the City to AAA from AA+, the highest possible rating from Standard & Poor which provides that the City's capacity to meet its financial commitments on the obligation is extremely strong. In June 2016, Standard & Poor reaffirmed the AAA rating. 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

City of Poquoson, Virginia is projecting \$4.31M of revenue in FY2024, which represents a 2.9% increase over the prior year. Budgeted expenditures are projected to increase by 2.9% or \$123.28K to \$4.31M in FY2024.

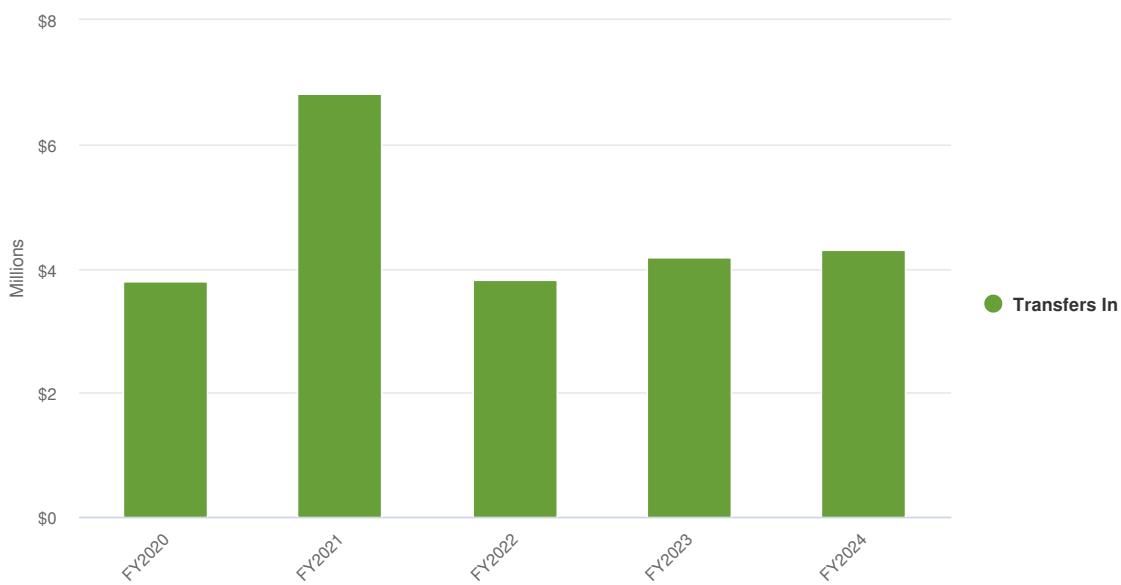


Revenues by Source

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 FY2013, the City established a debt reserve to set aside funds for future debt service. In anticipation of the borrowing during FY2019, the City increased the reserve in FY2019 with the understanding of utilizing the funds when the debt is payable. In FY2022, the City utilized the reserve instead of borrowing additional debt to fund nine projects in the Adopted CCIP. The FY2024 budget does not include utilizing the reserve that remained from FY2022.

Budgeted and Historical 2024 Revenues by Source



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

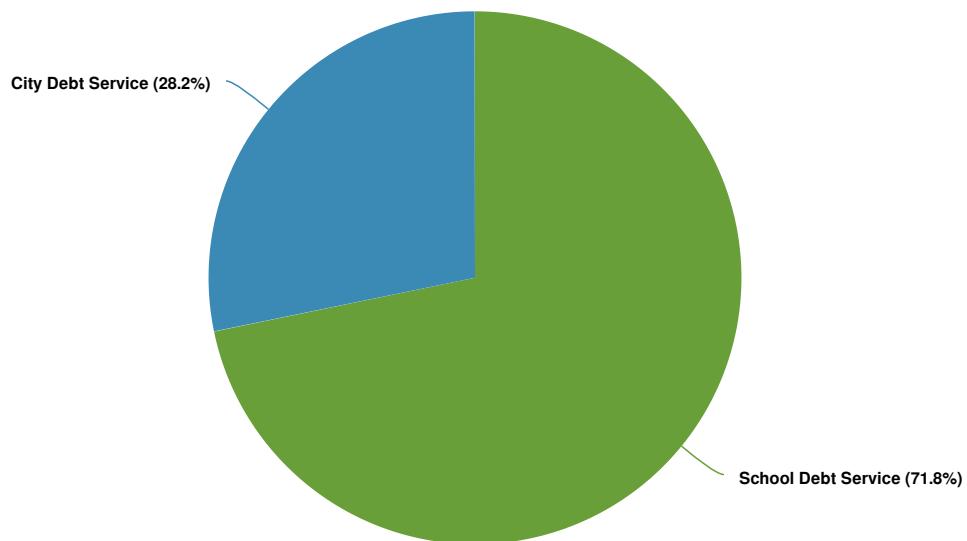
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Transfers In	\$3,795,092	\$6,810,494	\$3,812,536	\$4,185,134	\$4,308,415	\$123,281	2.9%
Total Revenue Source:	\$3,795,092	\$6,810,494	\$3,812,536	\$4,185,134	\$4,308,415	\$123,281	2.9%



Expenditures by Expense Type

During FY2023, the City issued \$4 million in General Obligation Bonds to help finance the Public Safety Building. It is anticipated that new debt totaling \$2 million will be issued during FY2024 to fund a replacement Fire Ladder Truck. The annual allocation from the General Fund to the Debt Service Fund includes the current debt and future debt based on the projected interest rates determined at approval of borrowing of an additional \$2 million in FY2024.

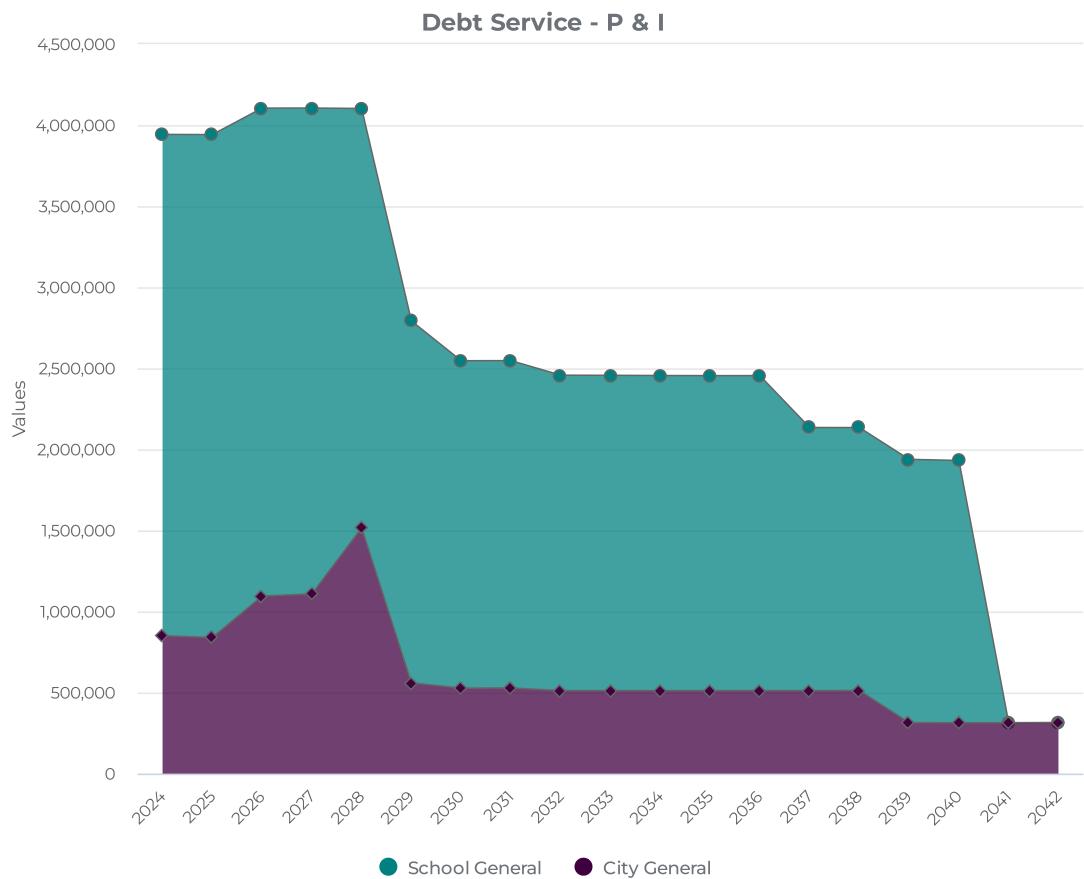
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expense Objects							
Transfers		\$446,900	\$1,299,000			\$0	N/A
City Debt Service	\$990,916	\$2,722,878	\$787,016	\$1,082,243	\$1,216,257	\$134,014	12.4%
School Debt Service	\$2,827,545	\$3,633,666	\$2,790,967	\$3,102,891	\$3,092,158	-\$10,733	-0.3%
Total Expense Objects:	\$3,818,461	\$6,803,444	\$4,876,983	\$4,185,134	\$4,308,415	\$123,281	2.9%



Debt Service



The above Debt Service principal and interest reflect the newest general obligation debt. In September 2022, the City issued \$4 million in new debt under the General Obligation Bond, Series 2022, which will help finance the new Public Safety Building. It is anticipated that the City will issue new debt totaling \$2 million during FY2024 for a replacement Fire Ladder Truck. This new anticipated debt is included in the chart above.



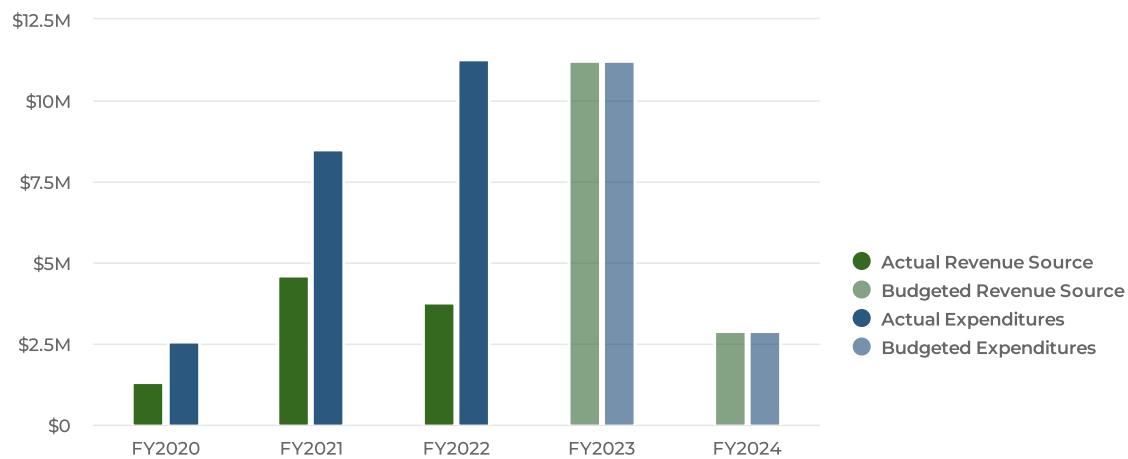


Capital Projects Fund

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.

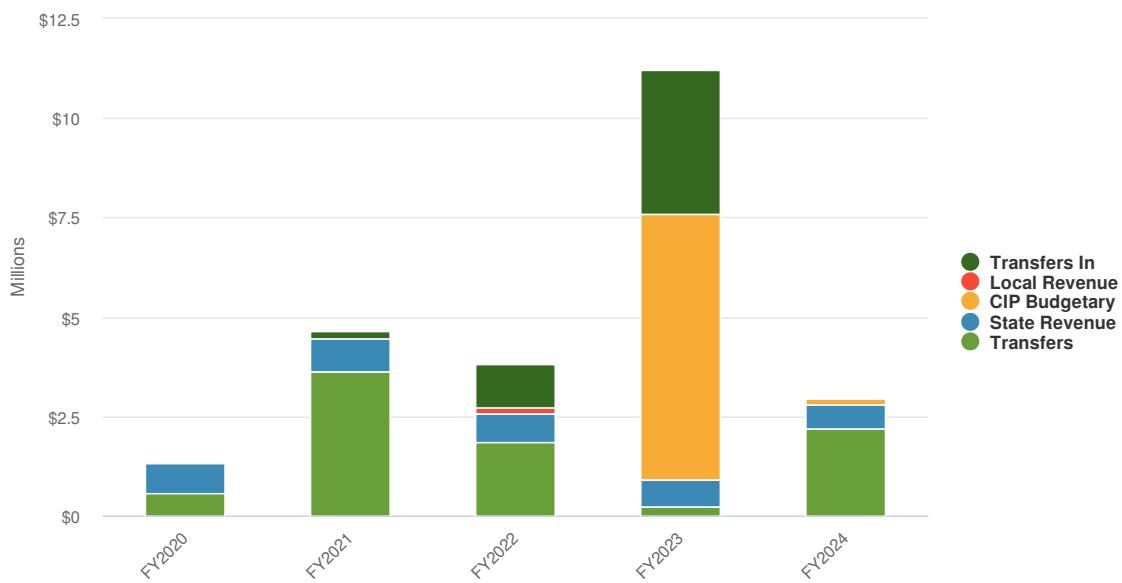
Summary

The City of Poquoson is projecting \$2.93M of revenue in FY2024, which represents a 74% decrease over the prior year. Budgeted expenditures are projected to decrease by 74% or \$8.3M to \$2.93M in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

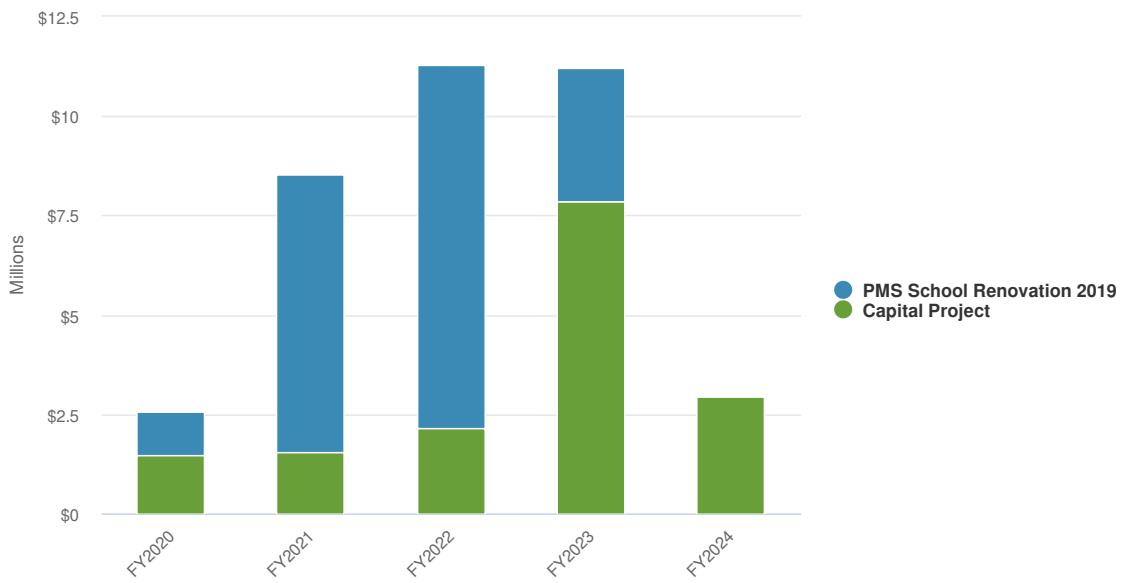


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Local Revenue	\$27,232	\$14,027	\$129,444			\$0	N/A
State Revenue	\$774,320	\$853,107	\$727,809	\$694,082	\$610,000	-\$84,082	-12.1%
Transfers In		\$160,000	\$1,086,000	\$3,625,919		-\$3,625,919	N/A
Transfers	\$558,381	\$3,607,500	\$1,852,384	\$228,000	\$2,172,500	\$1,944,500	852.9%
CIP Budgetary				\$6,683,813	\$145,000	-\$6,538,813	-97.8%
Total Revenue Source:	\$1,359,933	\$4,634,634	\$3,795,637	\$11,231,814	\$2,927,500	-\$8,304,314	-73.9%



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Capital Project	\$1,479,171	\$1,547,989	\$2,155,026	\$7,871,559	\$2,927,500	-\$4,944,059	-62.8%
PMS School Renovation 2019	\$1,102,514	\$6,972,362	\$9,138,668	\$3,360,255		-\$3,360,255	N/A
Total Expenditures:	\$2,581,685	\$8,520,351	\$11,293,694	\$11,231,814	\$2,927,500	-\$8,304,314	-73.9%



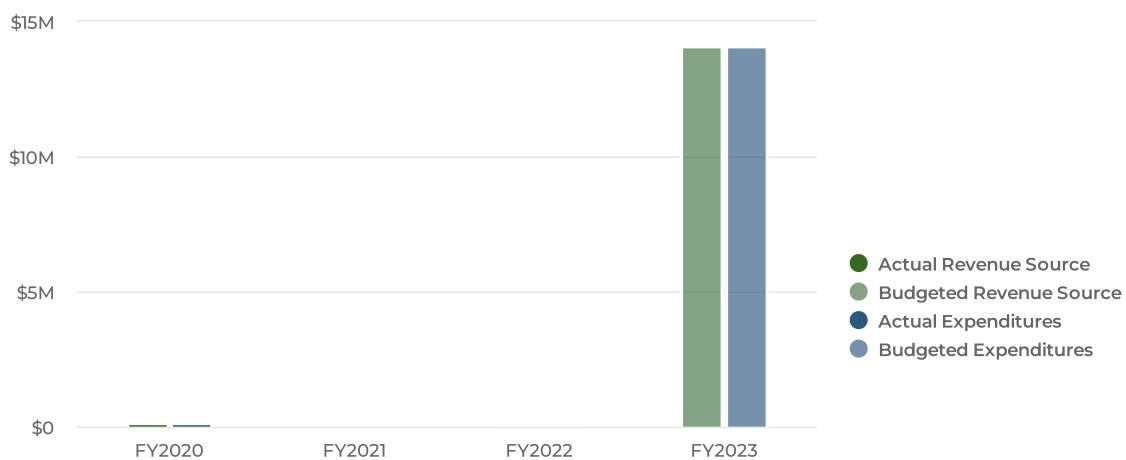


Special Revenue Fund/Grants

The Special Revenue Fund/Grants accounts for revenues and expenditures related to State and Federal grants for community development and public safety. In 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. In Fiscal Year 2023, the City appropriated \$14,113,410 in American Rescue Plan Act funding, which supports various projects.

Summary

The City of Poquoson is not projecting revenue or expenditures in FY2024, which is a significant decrease from FY2023 due to the American Rescue Plan Act funding.



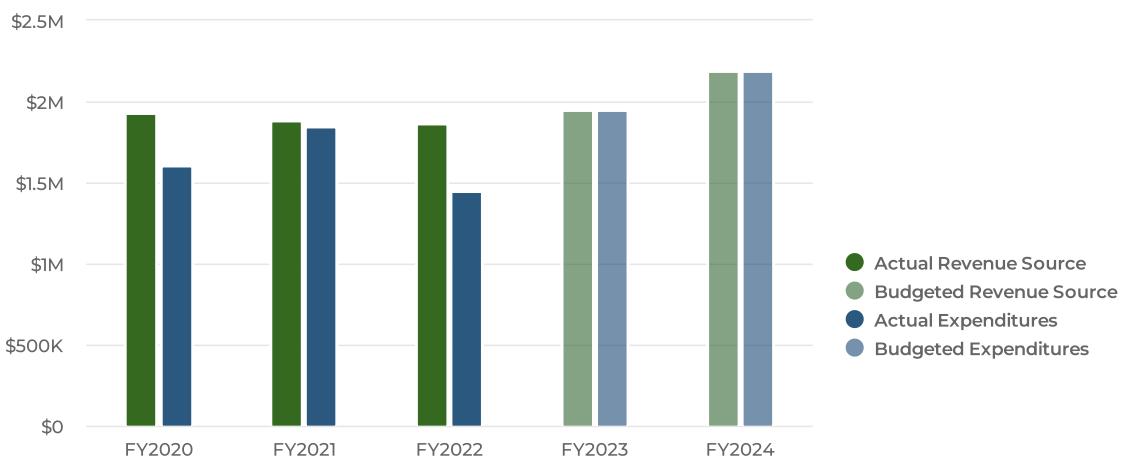


Sewer Fund

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.

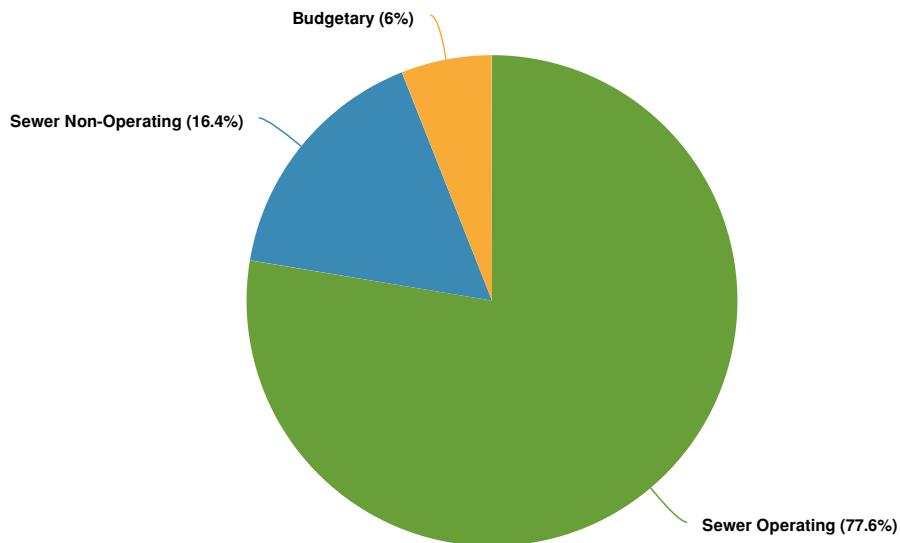
Summary

The City of Poquoson is projecting \$2.2M of revenue and expenditures in FY2024, which represents a \$233,738 or 11.9% increase over FY2023.



Revenues by Source

Projected 2024 Revenues by Source

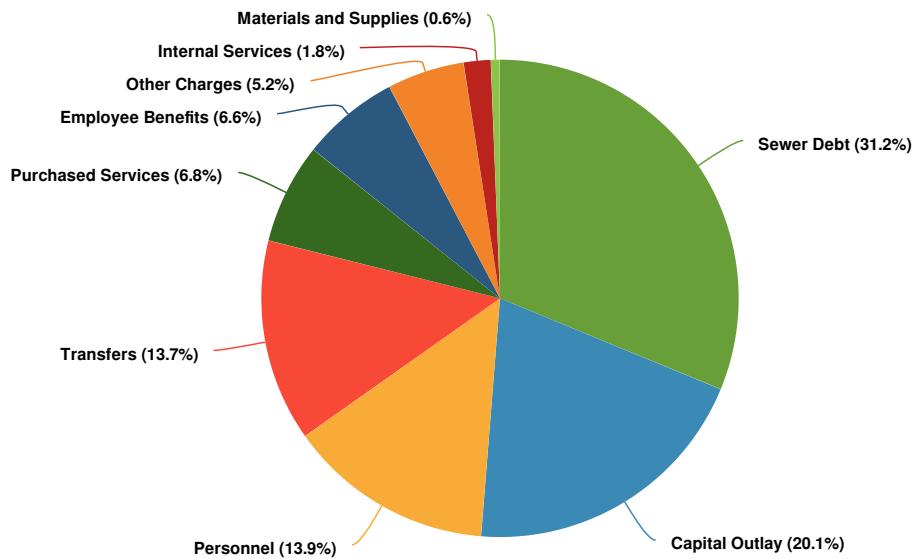


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Budgetary					\$131,038	\$131,038	N/A
Sewer Operating	\$1,775,917	\$1,794,133	\$1,798,631	\$1,812,000	\$1,700,700	-\$111,300	-6.1%
Sewer Non-Operating	\$158,777	\$98,685	\$72,275	\$145,000	\$359,000	\$214,000	147.6%
Total Revenue Source:	\$1,934,694	\$1,892,818	\$1,870,906	\$1,957,000	\$2,190,738	\$233,738	11.9%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects							
Personnel	\$220,739	\$220,395	\$245,335	\$256,016	\$305,472	\$49,456	19.3%
Employee Benefits	\$93,813	\$117,790	\$88,412	\$115,830	\$145,024	\$29,194	25.2%
Other Charges	\$106,475	\$110,264	\$108,648	\$106,400	\$114,300	\$7,900	7.4%
Purchased Services	\$98,463	\$97,877	\$82,714	\$135,600	\$149,150	\$13,550	10%
Internal Services	\$23,644	\$27,414	\$32,531	\$41,276	\$40,081	-\$1,195	-2.9%
Materials and Supplies	\$5,852	\$20,445	\$13,284	\$5,272	\$13,450	\$8,178	155.1%
Capital Outlay	\$736,867	\$789,530	\$708,604	\$364,450	\$439,250	\$74,800	20.5%
Transfers	\$150,000	\$200,000	\$200,000	\$250,000	\$300,000	\$50,000	20%
Sewer Debt	\$171,480	\$270,634	-\$30,186	\$682,156	\$684,011	\$1,855	0.3%
Total Expense Objects:	\$1,607,333	\$1,854,349	\$1,449,342	\$1,957,000	\$2,190,738	\$233,738	11.9%



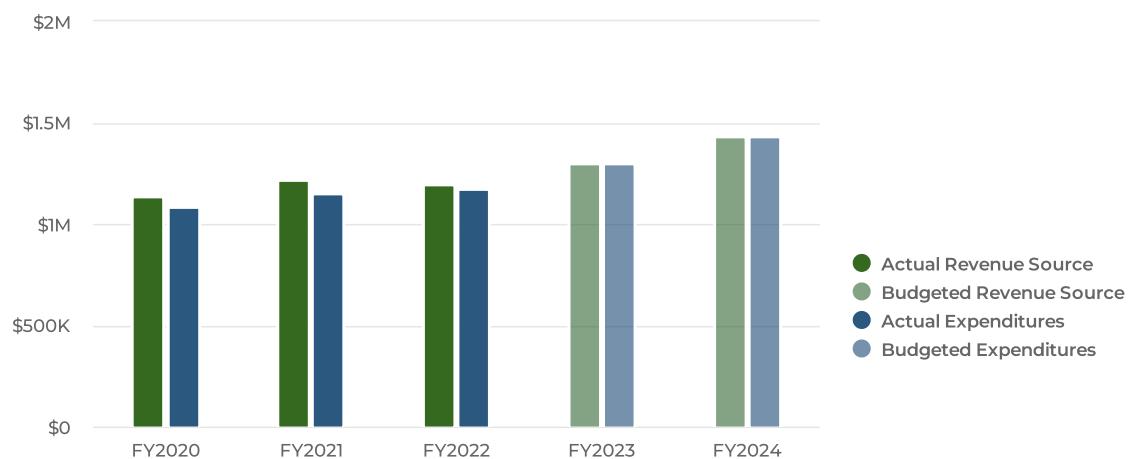


Solid Waste Fund

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.

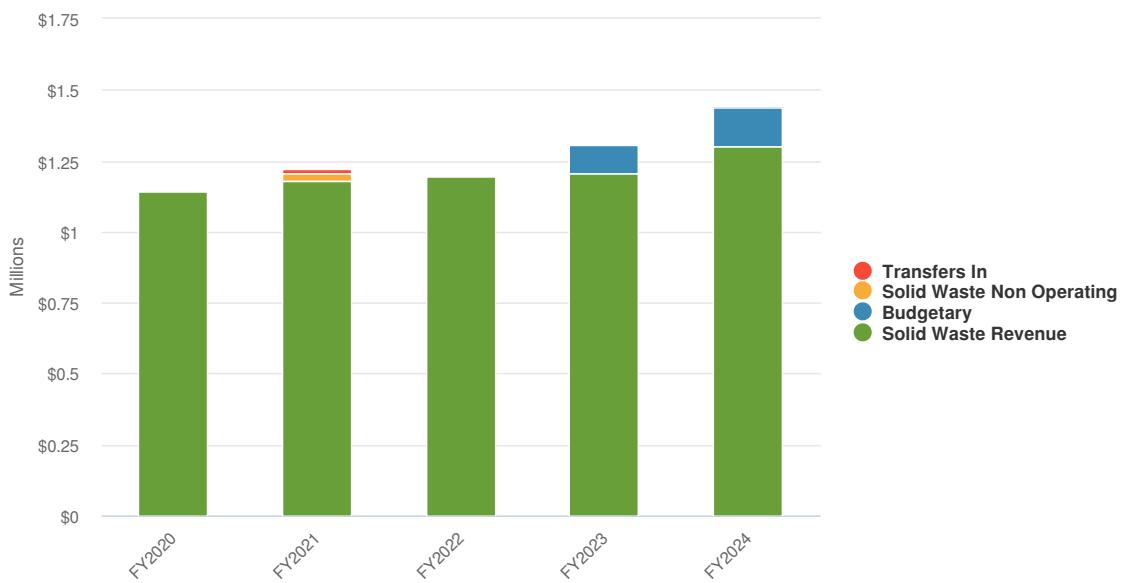
Summary

The City of Poquoson is projecting \$1.4M of revenue in FY2024, which represents a 10.2% increase over the prior year. Budgeted expenditures are projected to increase by 10.2% or \$133,135 to \$1.4M in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

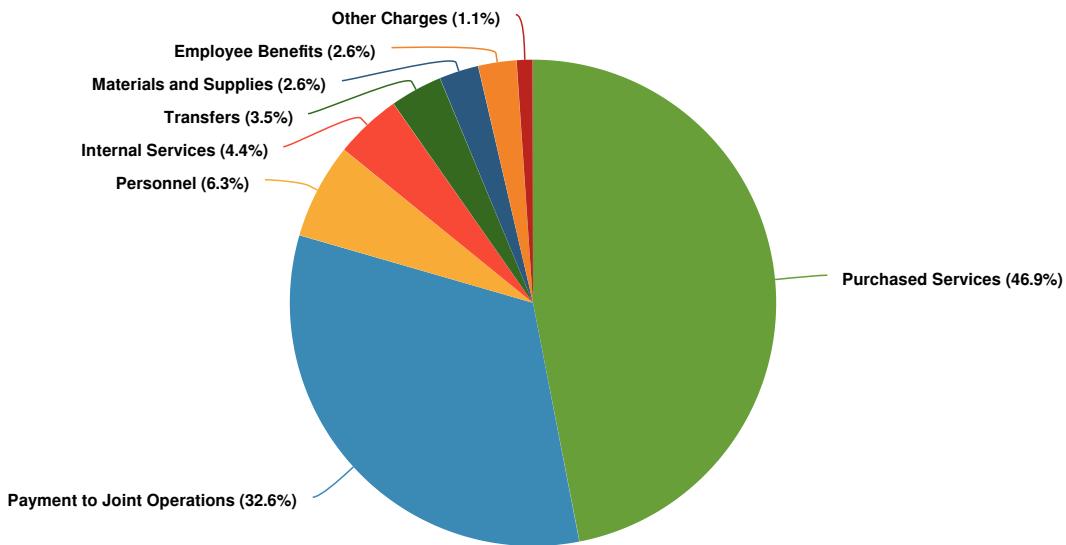


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Budgetary				\$98,000	\$135,935	\$37,935	38.7%
Transfers In		\$15,000				\$0	N/A
Solid Waste Non Operating	\$546	\$24,593	\$552			\$0	N/A
Solid Waste Revenue	\$1,140,768	\$1,179,565	\$1,197,317	\$1,207,000	\$1,302,200	\$95,200	7.9%
Total Revenue Source:	\$1,141,314	\$1,219,158	\$1,197,869	\$1,305,000	\$1,438,135	\$133,135	10.2%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expense Objects							
Personnel	\$73,065	\$74,071	\$81,222	\$80,464	\$91,300	\$10,836	13.5%
Employee Benefits	\$27,334	\$42,208	\$24,210	\$34,917	\$36,688	\$1,771	5.1%
Other Charges	\$13,664	\$12,106	\$13,536	\$12,400	\$15,400	\$3,000	24.2%
Purchased Services	\$486,900	\$499,373	\$507,956	\$604,277	\$675,076	\$70,799	11.7%
Internal Services	\$46,774	\$44,928	\$58,402	\$66,428	\$63,736	-\$2,692	-4.1%
Materials and Supplies	\$17,385	\$21,258	\$40,958	\$31,626	\$37,732	\$6,106	19.3%
Payment to Joint Operations	\$357,360	\$385,122	\$385,309	\$424,888	\$468,203	\$43,315	10.2%
Capital Outlay	\$19,511	\$24,716	\$18,535			\$0	N/A
Transfers	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0%
Total Expense Objects:	\$1,091,993	\$1,153,782	\$1,180,128	\$1,305,000	\$1,438,135	\$133,135	10.2%



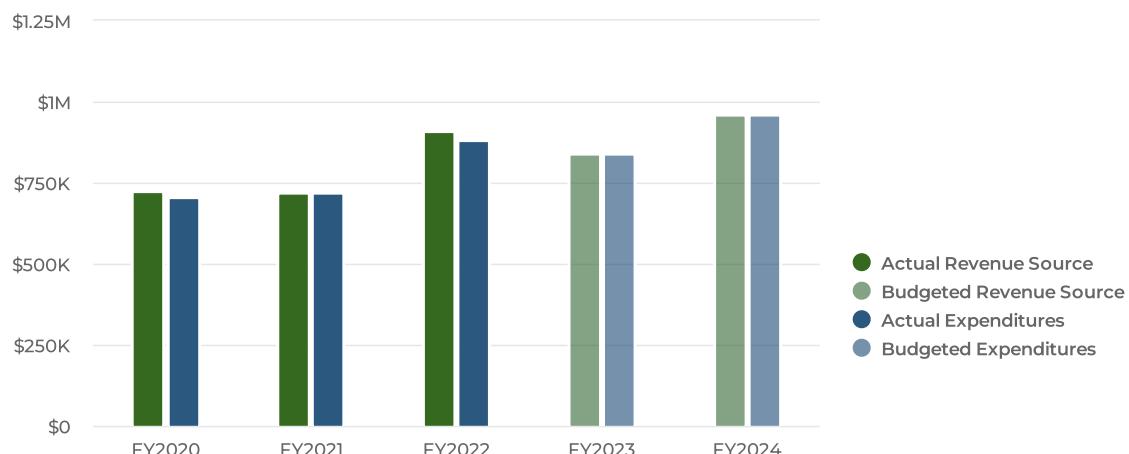


Fleet Management Fund

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 \$964,462 of revenue in FY2024, which represents a 14.2% increase over the prior year. Budgeted expenditures are projected to increase by 14.2% or \$119,982 to \$964,462 in FY2024.



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 2024 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 2024. Departments' labor line item is charged based on the 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 \$3.50 per gallon of fuel. Usage is an estimated 43,293 gallons of diesel fuel and 44,217 gallons of gasoline. Anticipated oil usage is 2,125 gallons at a cost of \$4.50 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 as well as the Poquoson School Division vehicles and buses.

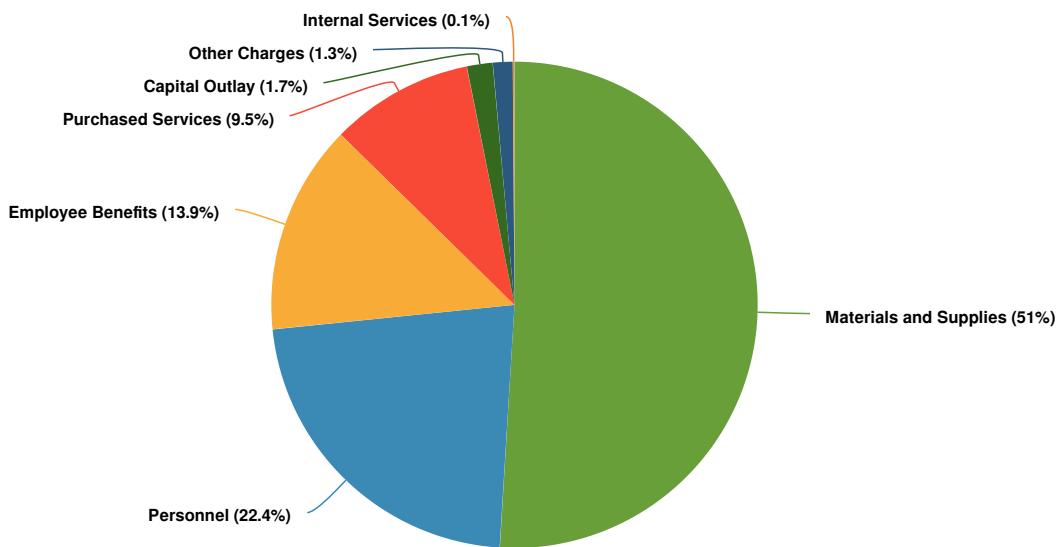
Operating Expenditures:

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Fleet Management Fund							
Personnel	\$182,374	\$183,718	\$203,392	\$200,340	\$216,416	\$16,076	8%
Employee Benefits	\$106,507	\$140,401	\$105,583	\$128,002	\$134,357	\$6,355	5%
Other Charges	\$9,351	\$8,605	\$9,504	\$11,550	\$12,600	\$1,050	9.1%
Purchased Services	\$85,475	\$75,408	\$86,828	\$83,280	\$91,880	\$8,600	10.3%
Internal Services	\$339	\$406	\$683	\$1,051	\$1,050	-\$1	-0.1%
Materials and Supplies	\$312,846	\$303,457	\$465,998	\$409,560	\$491,556	\$81,996	20%
Capital Outlay	\$12,550	\$9,157	\$10,679	\$10,697	\$16,603	\$5,906	55.2%
Total Fleet Management Fund:	\$709,442	\$721,152	\$882,667	\$844,480	\$964,462	\$119,982	14.2%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type





Special Revenue Fund/OPEB

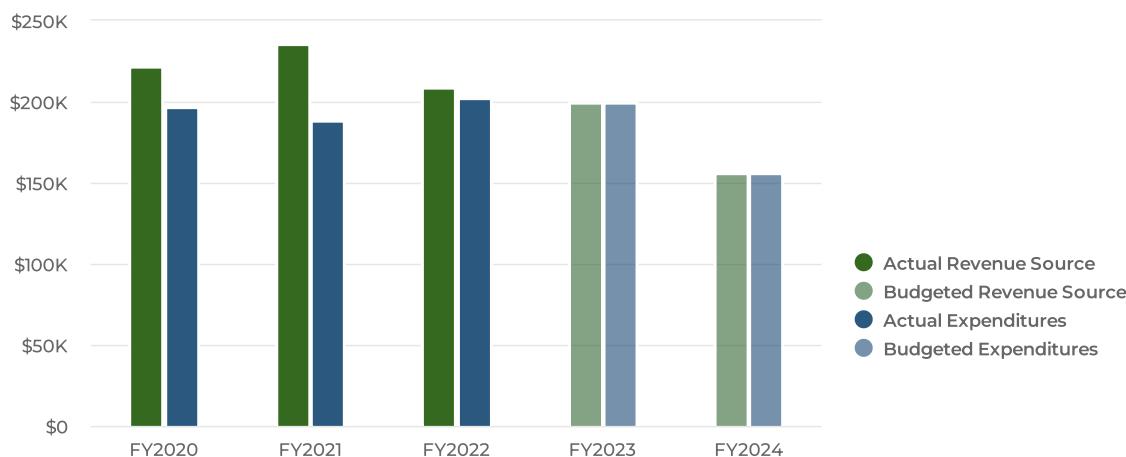
The Special Revenue Fund/OPEB accounts for revenues and expenditures related to Other Post Employment Benefits (OPEB). Specifically, retiree health insurance.

In November 2016, City Council approved an enhanced change to OPEB effective July 1, 2017. Prior to July 1, 2017, employees who had met certain conditions were given an option of continuing health insurance coverage on 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 benefits, 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 \$156,137 of revenue in FY2024, which represents a 21.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 21.9% or \$43,863 to \$156,137 in FY2024.



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 two 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. Additionally, the City provides for a contribution towards the Virginia Pooled OPEB Trust Fund to assist with future costs 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 and fund a yearly contribution to the Virginia Pooled OPEB Trust Fund administered by VACo/VML located in Richmond, Virginia.

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. Additionally, the City provides for a contribution towards the Virginia Pooled OPEB Trust Fund to assist with future costs associated with the OPEB Fund.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
OPEB							
REVENUES FROM RETIREES	\$94,752	\$122,439	\$93,491	\$100,000	\$75,581	-\$24,419	-24.4%
ACCRUED INCOME	\$30,699	\$35,300	\$11,151			\$0	N/A
TRANSFER FROM GENERAL FUND	\$97,125	\$78,697	\$104,388	\$100,000	\$80,556	-\$19,444	-19.4%
Total OPEB:	\$222,576	\$236,436	\$209,030	\$200,000	\$156,137	-\$43,863	-21.9%



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
OPEB							
Employee Benefits	\$197,362	\$189,116	\$202,677	\$185,000	\$141,137	-\$43,863	-23.7%
Other Charges				\$15,000	\$15,000	\$0	0%
Total OPEB:	\$197,362	\$189,116	\$202,677	\$200,000	\$156,137	-\$43,863	-21.9%
Total Expenditures:	\$197,362	\$189,116	\$202,677	\$200,000	\$156,137	-\$43,863	-21.9%



FUNDING SOURCES



General Property Taxes Summary

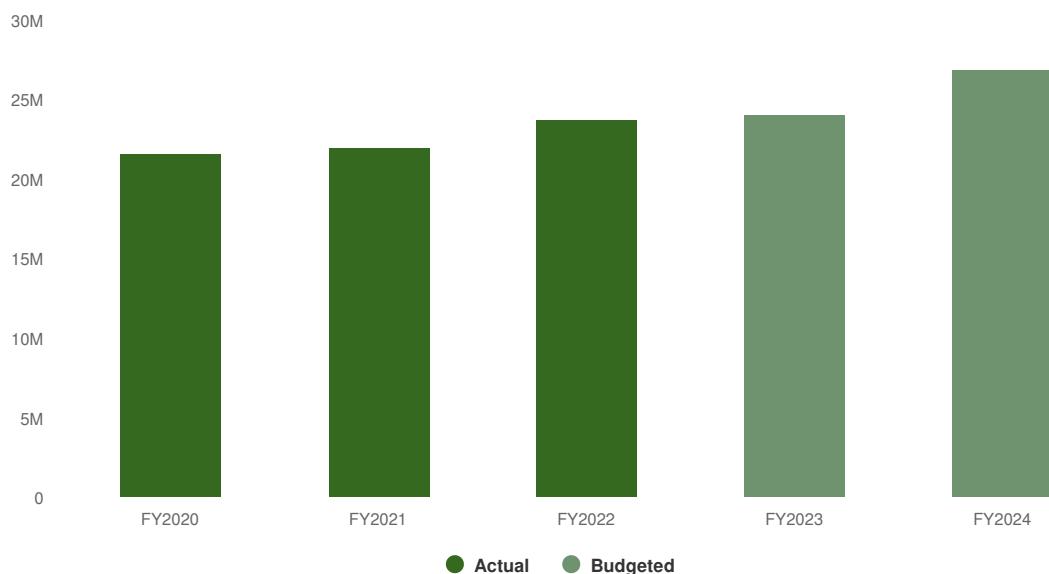
General Property taxes account for 84% of locally generated revenues. Included in this category are levies made on real estate and personal property of City residents and businesses.

\$26,897,102

\$2,859,900

(11.90% vs. prior year)

General Property Taxes Proposed and Historical Budget vs. Actual



Real Estate Tax:

FY2024 is a reassessment year for real estate taxes. The total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 12%. There is also significant growth projected for next year as there are currently three developments under construction. The adopted real estate tax rate of \$1.11 is a reduction of two cents from FY2023. The City collects real estate taxes two times per fiscal year; on December 5th and June 5th.

Personal Property Tax:

FY2024 reflects an increase of approximately \$163,500, which is primarily due to an increase in the number of personal vehicles as a result of growth. The City collects personal property taxes two times per fiscal year; on December 5th and June 5th.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund							
General Property Taxes							
CURRENT REAL ESTATE TAX	\$18,260,502	\$18,289,048	\$19,326,745	\$19,525,700	\$22,202,100	\$2,676,400	13.7%
DELINQUENT REAL ESTATE TAX	\$113,226	\$141,513	\$197,206	\$100,000	\$100,000	\$0	0%
PUBLIC SERVICE CORP. TAX	\$222,248	\$247,639	\$270,921	\$242,000	\$260,000	\$18,000	7.4%
CURRENT PERSONAL PROPERTY TAX	\$2,826,564	\$3,055,300	\$3,791,610	\$3,986,502	\$4,150,002	\$163,500	4.1%
DELINQUENT PERSONAL PROPERTY T	\$43,755	\$148,098	\$47,561	\$40,000	\$40,000	\$0	0%
PENALTIES ALL PROPERTY	\$84,344	\$81,518	\$100,887	\$100,000	\$100,000	\$0	0%
INTEREST ALL PROPERTY	\$37,381	\$37,759	\$46,445	\$38,000	\$38,000	\$0	0%
ADMINISTRATIVE FEES	\$5,989	\$6,035	\$11,558	\$5,000	\$7,000	\$2,000	40%
Total General Property Taxes:	\$21,594,009	\$22,006,910	\$23,792,933	\$24,037,202	\$26,897,102	\$2,859,900	11.9%
Total General Fund:	\$21,594,009	\$22,006,910	\$23,792,933	\$24,037,202	\$26,897,102	\$2,859,900	11.9%



Local Revenue

The real estate property tax on residential, commercial land and buildings in the City is adopted at a rate of \$1.11 per \$100 of assessed value. Each cent of tax brings approximately \$209,249 of revenue to the City as compared to \$176,358 from the previous year.

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. FY2024 is a reassessment year and resulted in an overall average increase of 12% in assessed real property values. The tax rate and values are effective July 1, 2023.

Residential growth projections in FY2024 are based on new houses and other residential improvements and commercial improvements, estimated in value at \$62,000,000, to be built throughout the year. This also includes those new houses and other residential improvements that should be completed by the end of FY2023.

FY2023 Real Estate Tax Budget	\$19,525,700
FY2024 Reassessment Increase	2,436,664
Projected Residential Growth on Assessments of New Homes and Other Improvements	1,683,234
Two Cent Real Estate Tax Rate Reduction in FY2024	(418,498)
Less Estimated Tax Relief and Deferral:	
Tax Relief and Deferral for the Elderly (<i>Local Program</i>)	(223,450)
Tax Relief for Disabled Veterans (<i>State Mandated Program-Unfunded for the City of Poquoson</i>)	<u>(801,550)</u>
FY2024 Real Estate Tax Budget	<u>\$22,202,100</u>

In FY2023, the Commissioner of the Revenue's Office approved 8 homes for the local tax relief program and 19 homes were eligible for the tax relief for disabled veterans. It is estimated that the Commissioner of the Revenue will receive and approve 40 applications during FY2024. The value of real estate is \$209,249 per cent. The tax relief program for FY2024 eliminates 4.9 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, taxes that 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 \$23,423,423 in FY2024, which results in an anticipated revenue of \$260,000.



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 J.D. Powers (formerly NADA) loan value to determine the assessment of automobiles and recreational vehicles. In the FY 2023 and FY2024 budgets, 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 approved real estate rate of \$1.11 per \$100 of assessed value.

The FY2024 combined personal property tax revenue is \$6,073,437, which is a \$163,500 combined total increase over the FY2023 estimated budget. This projected increase is primarily due to an increase in the number of vehicles within the City. The personal property values are returning to traditional levels faster than previously anticipated. 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 FY2008. 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 47% for calendar year 2023.

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 68% of personal property tax in FY2024. The break out between local taxes and state aid is as follows for FY2024 Personal Property tax revenue.

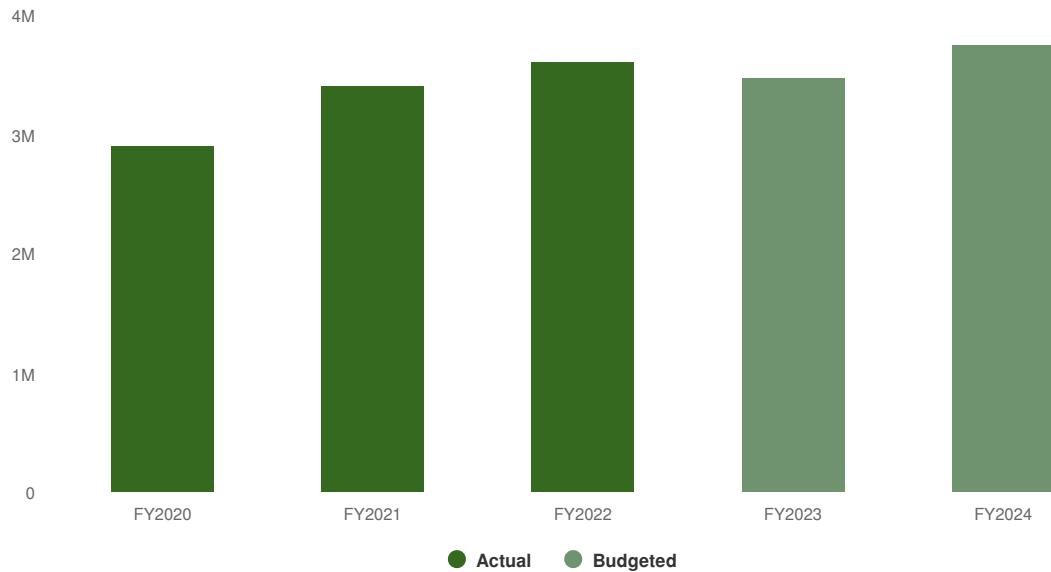
Local Taxes	\$4,150,002
State Aid	\$1,923,435
Total	<u>\$6,073,437</u>



Other Local Taxes Summary

\$3,745,000 **\$268,000**
(7.71% vs. prior year)

Other Local Taxes Proposed and Historical Budget vs. Actual



Revenues by Source

Name	FY2020 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source						
Other Local Taxes						
LOCAL SALES AND USE TAX	\$771,394	\$1,038,184	\$1,091,000	\$1,200,000	\$109,000	10%
COMMUNICATIONS SALES & USE TAX	\$340,326	\$294,171	\$315,000	\$300,000	-\$15,000	-4.8%
CONSUMER UTILITY TAX	\$308,072	\$322,314	\$312,000	\$312,000	\$0	0%
CONSUMPTION TAX	\$38,706	\$40,399	\$40,000	\$40,000	\$0	0%
BUSINESS LICENSE TAX	\$440,070	\$488,190	\$446,000	\$495,000	\$49,000	11%
CABLE FRANCHISE FEE	\$1,259	\$1,093			\$0	N/A
BANK FRANCHISE TAX	\$4,807	\$17,794	\$23,000	\$18,000	-\$5,000	-21.7%
RECORDATION TAXES	\$218,461	\$304,821	\$275,000	\$290,000	\$15,000	5.5%
DEED OF CONVEYANCE	\$41,156	\$86,306	\$70,000	\$75,000	\$5,000	7.1%
MEALS TAX	\$671,363	\$948,641	\$840,000	\$950,000	\$110,000	13.1%
CIGARETTE TAX	\$68,325	\$69,293	\$65,000	\$65,000	\$0	0%
Total Other Local Taxes:	\$2,903,939	\$3,611,206	\$3,477,000	\$3,745,000	\$268,000	7.7%



Name	FY2020 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Revenue Source:	\$2,903,939	\$3,611,206	\$3,477,000	\$3,745,000	\$268,000	7.7%

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. For FY2024, \$1,200,000 is expected for Local Sales Tax revenue, as the City continues to recognize an increase in sales. Many residents redirected their purchases online during the pandemic, and this trend has continued. The FY2024 budget does reflect an increase of \$109,000 over the FY2023 budget.

Meals Tax

The meals tax rate for FY2024 is 6%. This tax has been imposed on all prepared food and beverages sold in the City since FY2002. In FY2024, meals tax revenue is projected at \$950,000, which is an increase of \$110,000 over the FY2023 budget.

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 for the City. In FY2024, it is expected to decrease by \$15,000 for a total of \$300,000. 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 should 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 FY2024, which remains the same as FY2023.



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 the business beginning date through 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 FY2024 is expected to remain level at \$65,000.

Other Local Taxes

Other Local Taxes:

Bank Franchise Tax	\$18,000
Recordation Tax	\$290,000
Deed of Conveyance	\$75,000

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 by Poquoson residents selling or refinancing properties. The Recordation Tax reflects the Virginia State House Bill 1726 which no longer provides state funds to localities effective July 1, 2020.

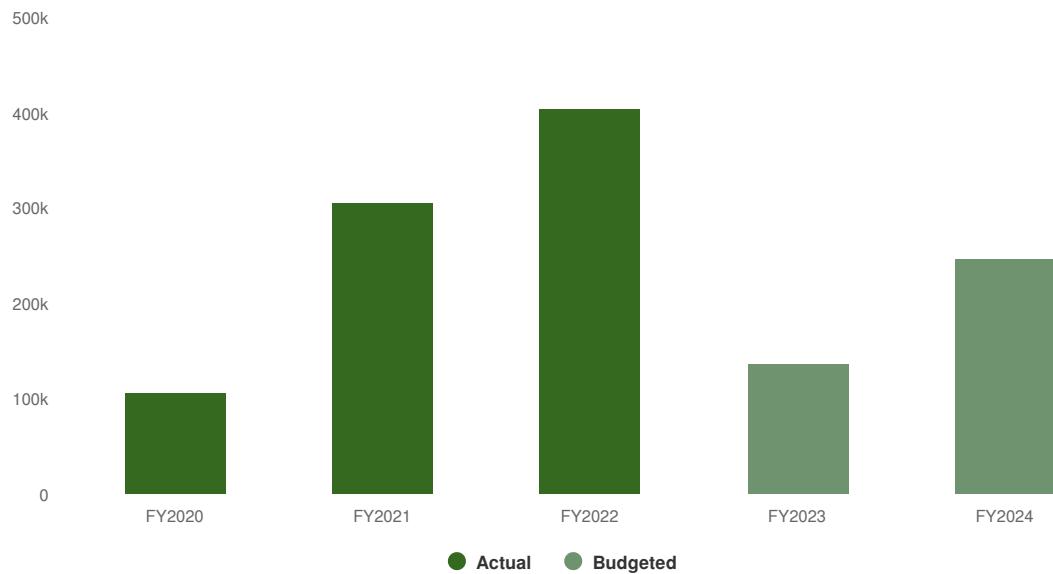
The Deed of Conveyance is a fee that is charged by the Clerk of the York/Poquoson Circuit Court for recording land transfers.



Permits and Licenses Summary

\$247,000 **\$110,000**
(80.29% vs. prior year)

Permits and Licenses Proposed and Historical Budget vs. Actual



The Permits and Licenses revenue is expected to increase by \$110,000 for FY2024, which is primarily a result of the three new developments that are under construction.

Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Permits and Licenses							
DOG LICENSES	\$1,381	\$1,910	\$1,045	\$1,000	\$1,000	\$0	0%
FARM ANIMAL PERMIT	\$210	\$150	\$165			\$0	N/A
SITE PLAN INSPECTION FEE			\$95,361	\$15,000	\$15,000	\$0	0%
TRANSFER FEES	\$528	\$486	\$492			\$0	N/A
ZONING ADVERTISING	\$876	\$3,298	\$3,086	\$2,000	\$2,000	\$0	0%
SUBDIVISION PLAN REVIEW FEES	\$5,209	\$44,713	\$13,602	\$10,000	\$10,000	\$0	0%
BUILDING PERMITS	\$38,405	\$89,048	\$46,147	\$45,000	\$140,000	\$95,000	211.1%
ELECTRICAL PERMITS	\$11,454	\$12,467	\$17,190	\$15,000	\$20,000	\$5,000	33.3%
PLUMBING PERMITS	\$8,635	\$12,127	\$6,772	\$12,000	\$17,000	\$5,000	41.7%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
MECHANICAL PERMITS	\$14,167	\$20,577	\$9,847	\$16,000	\$21,000	\$5,000	31.3%
WETLANDS APPLICATION		\$298	\$1,110			\$0	N/A
EROSION & SEDIMENT	\$19,781	\$116,124	\$148,559	\$15,000	\$15,000	\$0	0%
SOLICITOR PERMITS		\$260	\$20			\$0	N/A
SIGN PERMIT	\$540	\$520	\$790	\$1,000	\$1,000	\$0	0%
RIGHT OF WAY PERMIT	\$4,215	\$2,295	\$3,780	\$4,000	\$4,000	\$0	0%
DRAINAGE PIPE PERMIT	\$930	\$1,090	\$825	\$1,000	\$1,000	\$0	0%
SUBDIV. STREET LIGHT			\$55,886			\$0	N/A
BOUNDARY LINE ADJ.	\$116					\$0	N/A
GOLF CART FEES	\$20	\$130	\$70			\$0	N/A
Total Permits and Licenses:	\$106,467	\$305,493	\$404,747	\$137,000	\$247,000	\$110,000	80.3%
Total Revenue Source:	\$106,467	\$305,493	\$404,747	\$137,000	\$247,000	\$110,000	80.3%

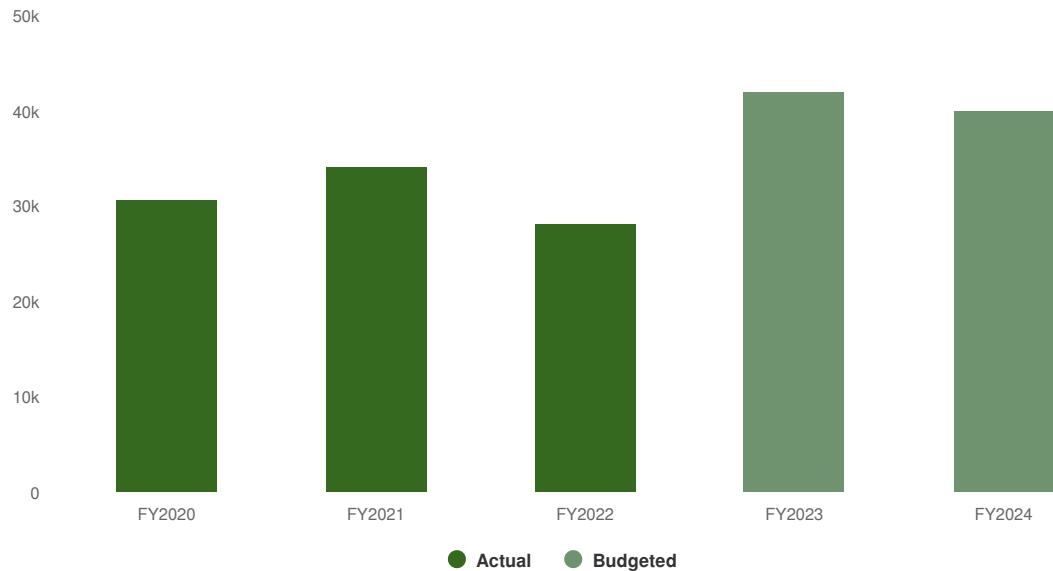


Fines and Fees Summary

Fines and Fees are expected to decrease slightly to \$40,000 in FY2024.

\$40,000 **-\$2,000**
(-4.76% vs. prior year)

Fines and Fees Proposed and Historical Budget vs. Actual



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Fines and Fees							
COURT FINES & FEES	\$29,573	\$32,179	\$27,352	\$42,000	\$40,000	-\$2,000	-4.8%
PARKING FINES	\$275	\$900	\$425			\$0	N/A
CLERK OF COURT SPECIAL ASSESSM	\$67	\$146	\$36			\$0	N/A
COURT APPOINTED ATTORNEY	\$746	\$916	\$360			\$0	N/A
Total Fines and Fees:	\$30,661	\$34,141	\$28,173	\$42,000	\$40,000	-\$2,000	-4.8%
Total Revenue Source:	\$30,661	\$34,141	\$28,173	\$42,000	\$40,000	-\$2,000	-4.8%

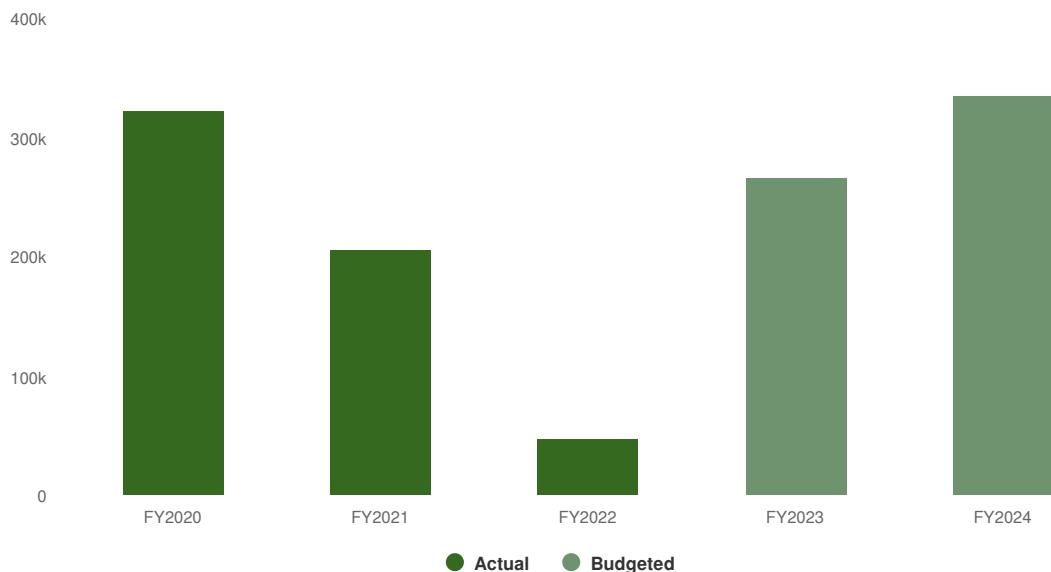


Use of Money and Property Summary

An increase of \$68,200 over FY2023 is projected, bringing the total budget for Use of Money and Property to \$334,500 in FY2024. This increase is primarily due to an expected continuation in favorable interest rates.

\$334,500 **\$68,200**
(25.61% vs. prior year)

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



Interest on Deposit:

The City expects to receive \$140,000 for interest earned on cash invested in banks. This is an increase of \$40,000, which is the result of higher interest rates offered by banks on the City's invested money.

Tower Rental:

In FY2024, the City anticipates \$161,000 of Tower Rental revenue, which is \$26,000 more than FY2023.

Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Use of Money and Property							
INTEREST ON DEPOSITS	\$120,150	\$15,031	-\$204,524	\$100,000	\$140,000	\$40,000	40%
RENTAL OF PROPERTY	\$26,300	\$26,300	\$26,300	\$26,300	\$26,300	\$0	0%
TOWER RENTAL	\$172,831	\$162,643	\$220,537	\$135,000	\$161,000	\$26,000	19.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
MESSICK POINT PIER RENTAL	\$1,100		\$1,200	\$1,200	\$3,000	\$1,800	150%
COMMUNITY CENTER RENTAL	\$1,880	\$2,150	\$4,050	\$3,800	\$4,200	\$400	10.5%
Total Use of Money and Property:	\$322,261	\$206,124	\$47,563	\$266,300	\$334,500	\$68,200	25.6%
Total Revenue Source:	\$322,261	\$206,124	\$47,563	\$266,300	\$334,500	\$68,200	25.6%

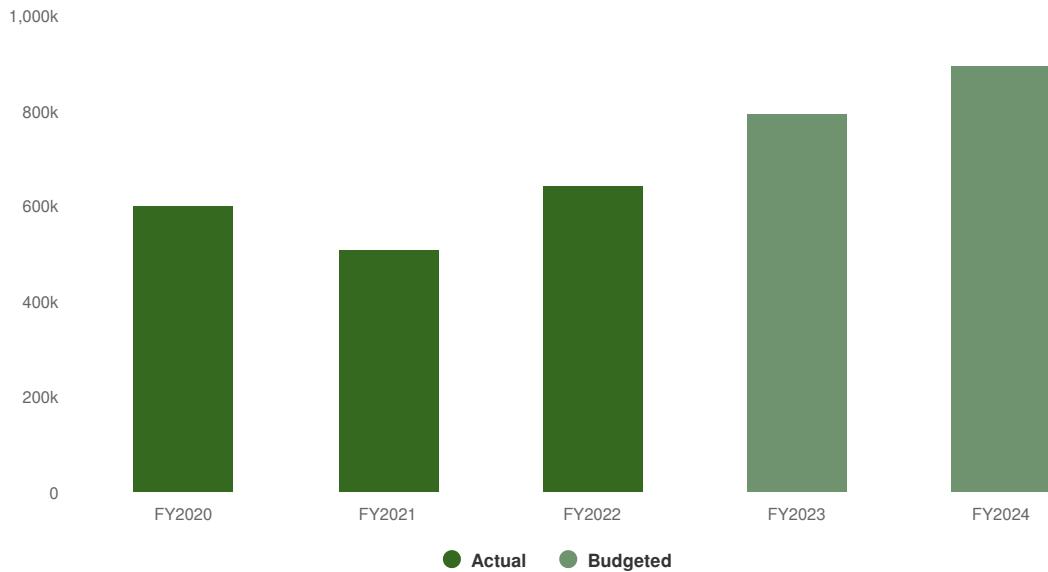


Charges For Services Summary

\$893,534 **\$100,454**

(12.67% vs. prior year)

Charges For Services Proposed and Historical Budget vs. Actual



Library Fee:

For FY2024, the revenue for Library Fees budget has been reduced. This is largely due to the elimination of overdue fines for patrons. However, patrons would still be charged for the replacement cost of an item if it becomes long overdue (6 weeks), as is current practice. During the pandemic, all libraries in the Hampton Roads area eliminated these fees and did not reinstate them thereafter. By eliminating this fee, it provides for better community engagement by allowing families to checkout items without the fear of overdue fines.

Passport Processing Fees:

The City anticipates collecting \$70,000 in passport processing fees for FY2024. As more people wish to travel, there is a need for passports as identification, citizens must obtain this document. For FY2024, an increase of \$15,000 is projected, which is primarily related to a new service to provide passport photographs.

Parks and Recreation Revenue for Parks Programs:

It is expected in FY2024 that citizens will continue to participate in more Parks and Recreation programs. After the pandemic, there has been a continued increase in the participation numbers for various locations and facilities. Residents of Poquoson participate in the maximum number allowed.

Parks and Recreation Pool:

Revenue for the pool is expected to increase to \$107,744; up from \$85,275 for all different activities relating to the pool. For FY2024, there are increases to the gate admission, swimming lessons and pool passes.

Parks and Recreation Festival and Workboat Race:

The Poquoson Seafood Festival is expected to produce revenue of \$199,440 for parking, vendor fees and festival sponsors. The festival is expected to be held in October 2023. The Workboat Race revenue is anticipated to be \$16,950 for FY2024.



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Charges for Services							
LIBRARY FEES	\$11,356	\$9,919	\$11,110	\$10,000		-\$10,000	N/A
COPYING CHARGES	\$4,903	\$2,992	\$3,969	\$6,000	\$4,000	-\$2,000	-33.3%
PASSPORT PROCESSING FEES	\$35,822	\$23,841	\$50,636	\$55,000	\$70,000	\$15,000	27.3%
TEST PROCTORING FEES - LIBRARY	\$814	\$277	\$120	\$600	\$100	-\$500	-83.3%
EMS FEES	\$289,997	\$325,565	\$359,177	\$360,000	\$375,000	\$15,000	4.2%
FACILITY USER FEE	\$15,831	\$5,894	\$8,340	\$16,800	\$9,000	-\$7,800	-46.4%
YOUTH ATHLETICS	\$36,862	\$12,037	\$38,840	\$51,000	\$51,000	\$0	0%
ADULT ATHLETICS	\$3,602		\$1,060	\$4,200	\$1,000	-\$3,200	-76.2%
INSTRUCTIONAL CLASS	\$22,673	\$40,465	\$88,757	\$59,300	\$59,300	\$0	0%
ADULT RECREATION PROGRAM	\$536			\$300		-\$300	N/A
DONATIONS	\$2,574					\$0	N/A
MISCELLANEOUS REVENUE	\$30	\$10,075	-\$10,075			\$0	N/A
GATE ADMISSION	\$12,874	\$17,636	\$21,985	\$16,000	\$24,264	\$8,264	51.7%
CONCESSION STAND	\$554	-\$364	\$889	\$1,500	\$1,500	\$0	0%
POOL RENTAL	\$370	\$975	\$452	\$1,000	\$1,260	\$260	26%
SWIMMING LESSONS	\$6,960	\$17,195	\$28,565	\$28,000	\$34,000	\$6,000	21.4%
SWIM TEAM		\$25,450	\$19,440	\$17,675	\$20,220	\$2,545	14.4%
OTHER POOL ACTIVITY	\$831	\$4,000	\$1,225	\$1,500	\$1,500	\$0	0%
POOL PASSES	\$2,165	\$12,245	\$17,475	\$19,600	\$25,000	\$5,400	27.6%
MISCELLANEOUS REVENUE	\$57					\$0	N/A
SEAFOOD FEST VENDOR FEES	\$54,549			\$55,500	\$54,890	-\$610	-1.1%
SEAFOOD FEST PARKING	\$27,871			\$31,850	\$70,000	\$38,150	119.8%
HOLIDAY PARADE	\$2,000				\$2,500	\$2,500	N/A
SEAFOOD FEST ACTIVITIES	\$45			\$2,600	\$24,250	\$21,650	832.7%
SEAFOOD FEST SPONSORS	\$50,111			\$37,500	\$47,800	\$10,300	27.5%
WORKBOAT RACE ACTIVITIES	\$1,923			\$1,405	\$2,200	\$795	56.6%
WORKBOAT RACE SPONSORS	\$15,530			\$15,750	\$14,750	-\$1,000	-6.3%
Total Charges for Services:	\$600,840	\$508,202	\$641,965	\$793,080	\$893,534	\$100,454	12.7%
Total Revenue Source:	\$600,840	\$508,202	\$641,965	\$793,080	\$893,534	\$100,454	12.7%

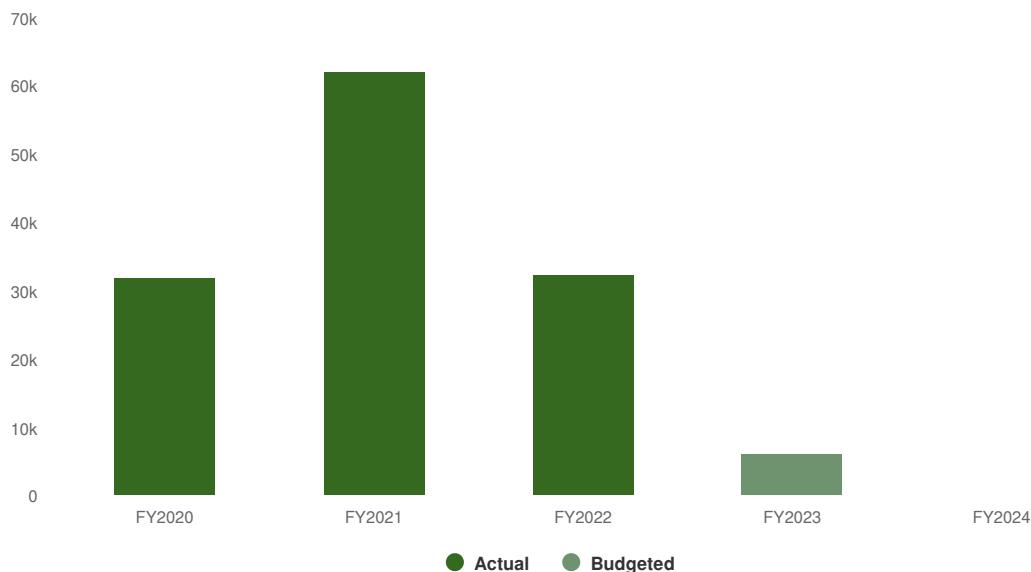


Miscellaneous Revenue Summary

Note to readers: There is no Miscellaneous Revenue anticipated or budgeted for FY2024. For this reason, there is no data to pull into a graph for the Fiscal Year.

\$0 **-\$6,178**
(-100.00% vs. prior year)

Miscellaneous Revenue Proposed and Historical Budget vs. Actual



In FY2024, 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, which would then require the budget supplement to be entered into the applicable funding category.

Revenues by Source

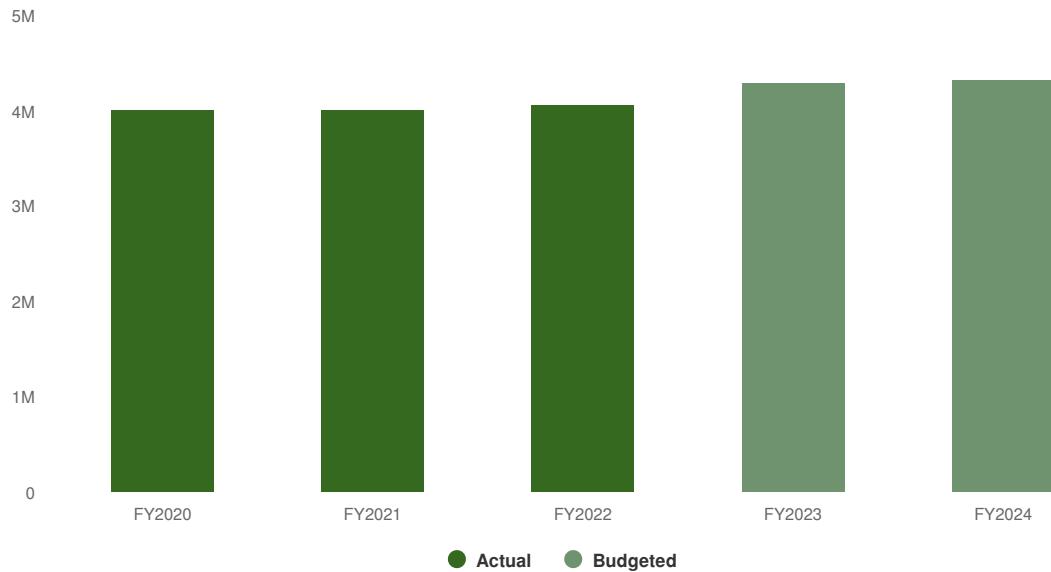
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Governmental Funds							
Miscellaneous Revenue	\$31,841	\$62,140	\$32,330	\$6,178	\$0	-\$6,178	-100%
Total Governmental Funds:	\$31,841	\$62,140	\$32,330	\$6,178	\$0	-\$6,178	-100%



State Revenue Summary

\$4,316,488 **\$24,369**
(0.57% vs. prior year)

State Revenue Proposed and Historical Budget vs. Actual



State Non-Categorical Revenue:

In FY2024, it is anticipated that the City will receive \$139,000 as DMV reimbursement for the revenue that is collected at the City's DMV Select Office.

State Categorical Revenue:

In FY2024, the City anticipates receiving \$358,043 to assist with the salaries and benefits of the Commissioner of the Revenue, Treasurer and Registrar's Offices. This is an increase of \$50,388.

Library Aid:

The City anticipates receiving \$189,359 in FY2024 for Library Aid. This State funding is provided on a per capita basis and will be used for library books and materials, online database subscriptions and replacement furniture in the public area of the library.

State 599 Funds Police:

The State funding allotment for police services in FY2024 is recommended and budgeted at \$285,160.



Revenues by Source

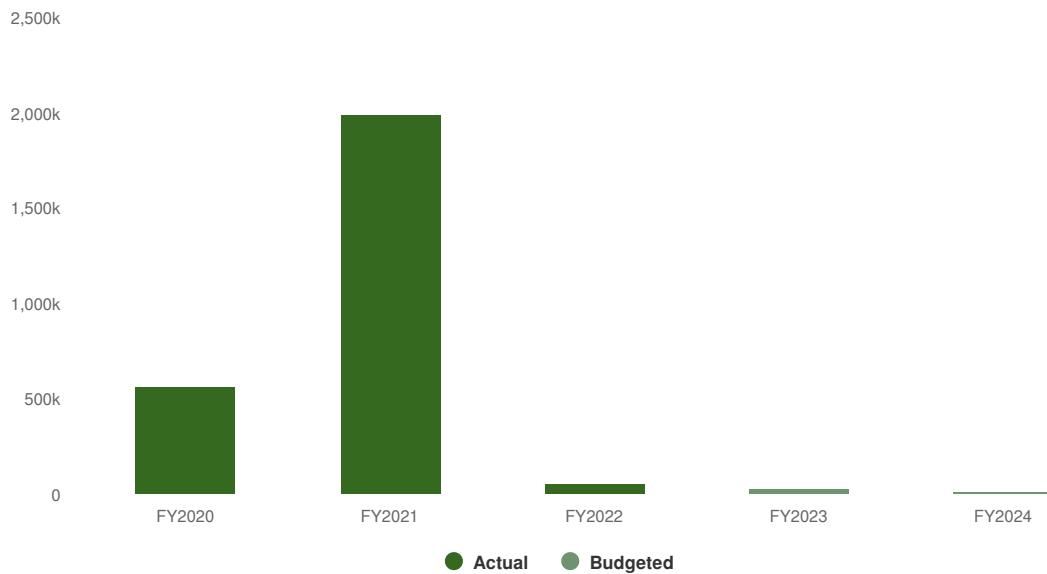
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
State Revenue							
P2P AND/OR GAMING FEE		\$15,766	\$2,412			\$0	N/A
ROLLING STOCK TAX	\$90	\$56				\$0	N/A
MOBILE HOME TITLING	\$14,139	\$40,221	\$18,398	\$20,000	\$20,000	\$0	0%
PPTRA	\$1,923,435	\$1,923,427	\$1,923,431	\$1,923,435	\$1,923,435	\$0	0%
DMV REIMBURSEMENT	\$109,337	\$130,923	\$138,498	\$130,000	\$139,000	\$9,000	6.9%
SHARED SALARY-COM	\$93,053	\$96,183	\$122,712	\$111,550	\$136,520	\$24,970	22.4%
SHARED FRINGES-COM	\$8,587	\$8,803	\$11,370	\$10,570	\$13,375	\$2,805	26.5%
SHARED SALARY-TREA	\$97,104	\$96,394	\$112,047	\$100,000	\$120,855	\$20,855	20.9%
SHARED FRINGES-TREA	\$7,874	\$8,234	\$9,581	\$10,400	\$12,158	\$1,758	16.9%
SHARED-REGISTRAR	\$47,456	\$39,983	\$63,641	\$75,135	\$75,135	\$0	0%
CHILDREN'S SERVICE ACT	\$265,764	\$152,542	\$155,925	\$252,000	\$252,000	\$0	0%
STATE DRUG SEIZURE	\$669	\$1,770	\$1,023			\$0	N/A
EMERGENCY MANAGEMENT GRANT	\$24,846	\$6,500	\$10,297	\$20,000	\$20,000	\$0	0%
EMS GRANT (4 FOR LIFE)	\$13,225	\$12,723	\$8,282	\$23,000	\$23,000	\$0	0%
FIRE PROGRAM FUND	\$44,252	\$46,304	\$49,177	\$49,991	\$50,000	\$9	0%
LITTER CONTROL GRANT	\$4,883	\$5,608	\$7,981	\$9,570	\$9,570	\$0	0%
LIBRARY AID	\$152,887	\$167,250	\$173,639	\$188,851	\$189,359	\$508	0.3%
FIRE GRANT - TRAINING/HARDWARE	\$700			\$700		-\$700	N/A
VA TOURISM CORP GRANT				\$30,000	\$0	-\$30,000	-100%
DEPT. OF ENVIRONMENTAL QUALI		\$756	\$2,376	\$26,616		-\$26,616	N/A
STATE 599 FUNDS (POLICE)	\$259,356	\$275,493	\$259,380	\$259,380	\$285,160	\$25,780	9.9%
SCHOOL RESOURCE OFFICER GRANT	\$67,948	\$67,674	\$68,650	\$96,921	\$96,921	\$0	0%
VMRC LICENSES	\$19					\$0	N/A
VMRC LOCAL FEE REVENUE	\$508	\$1,458	\$1,533			\$0	N/A
MISC STATE GRANTS	-\$334	\$1,700	\$45	\$4,000		-\$4,000	N/A
STREET & HIGHWAY MAINTENANCE	\$880,000	\$915,000	\$915,000	\$950,000	\$950,000	\$0	0%
Total State Revenue:	\$4,015,798	\$4,014,768	\$4,055,398	\$4,292,119	\$4,316,488	\$24,369	0.6%
Total Revenue Source:	\$4,015,798	\$4,014,768	\$4,055,398	\$4,292,119	\$4,316,488	\$24,369	0.6%



Federal Revenue Summary

\$14,905 **-\$12,698**
(-46.00% vs. prior year)

Federal Revenue Proposed and Historical Budget vs. Actual



Federal Revenue:

For FY2024, the City expects to receive approximately \$7,500 for an LEMPG Grant in the Fire Department. Additionally, \$6,500 is included for a DUI grant in the Police Department.

As additional Federal grant opportunities become available for the City, staff will bring them before City Council for review and approval.

Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Federal Revenue							
CARES FUNDS COVID-19	\$426,858	\$1,751,821	\$26,468			\$0	N/A
PLUM TREE ISLAND REFUGE	\$2,498	\$28,719	\$2,328			\$0	N/A
DUI GRANTS-SELECTIVE ENFORCEME	\$9,763	\$10,920	\$10,583	\$6,500	\$6,500	\$0	0%
BYRNE JUSTICE ASSISTANCE GRA			\$6,482	\$5,278	\$0	-\$5,278	-100%
LEMPG GRANT (PLANNING GRANT)	\$7,275	\$7,500	\$7,500	\$15,000	\$7,500	-\$7,500	-50%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
FEMA PUBLIC ASSISTANCE GRANT	\$10,195	\$3,398				\$0	N/A
DEPT HOMELAND SECURITY GRANT	\$112,193	\$186,465				\$0	N/A
FEDERAL E-RATE TELEPHONE DISCO	\$835	\$825	\$905	\$825	\$905	\$80	9.7%
Total Federal Revenue:	\$569,617	\$1,989,648	\$54,266	\$27,603	\$14,905	-\$12,698	-46%
Total Revenue Source:	\$569,617	\$1,989,648	\$54,266	\$27,603	\$14,905	-\$12,698	-46%

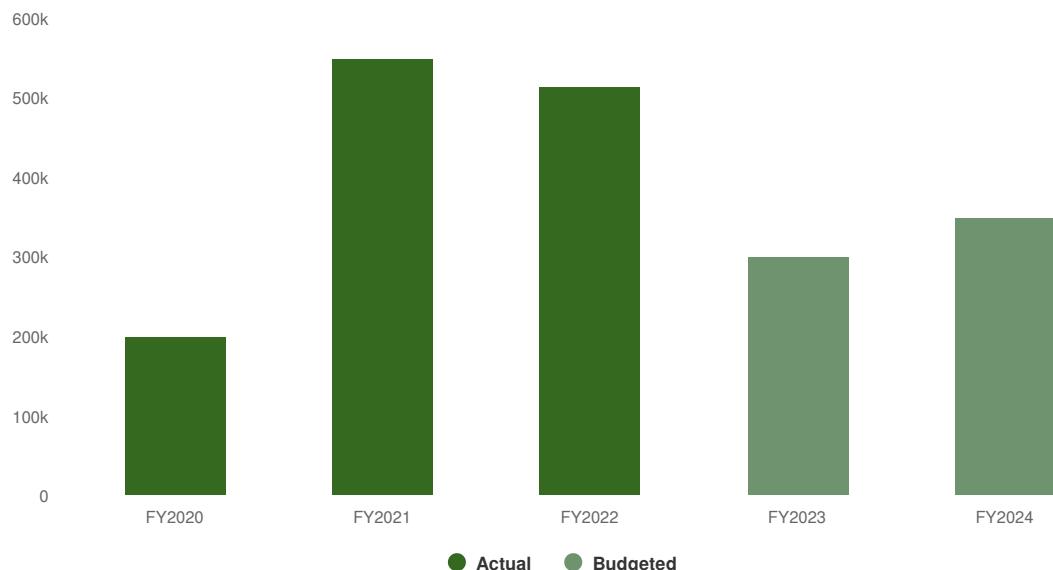


Transfers In - General Fund Summary

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.

\$350,000 **\$50,000**
(16.67% vs. prior year)

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



Transfers In:

FY2024, a Transfer from the Sewer Fund totals \$300,000. This is \$50,000 more than FY2023. This provides funds to reimburse the General Fund for expenses incurred in the overall administration of the sewer system.

In FY2024, there is a Solid Waste Fund transfer to the General Fund for expenses incurred for administration of the City's solid waste program in the amount of \$50,000, which is the same as FY2023.

Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
General Fund Transfers							
TRANSFER FROM DEBT SERVICE		\$286,900	\$213,000			\$0	N/A
TRANSFER FROM CAPITAL PROJEC			\$50,000			\$0	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
TRANSFER FROM GRANT/FRIENDS		\$13,094				\$0	N/A
TRANSFER FROM SEWER FUND	\$150,000	\$200,000	\$200,000	\$250,000	\$300,000	\$50,000	20%
TRANSFER FROM SOLID WASTE FUND	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0%
Total General Fund Transfers:	\$200,000	\$549,994	\$513,000	\$300,000	\$350,000	\$50,000	16.7%
Total Revenue Source:	\$200,000	\$549,994	\$513,000	\$300,000	\$350,000	\$50,000	16.7%



Budgetary - General Fund Summary

There is no budgetary revenue appropriated for FY2024 from unassigned Fund Balance. For this reason, there is no data to pull into a graph for the fiscal year.

\$0 **-\$1,688,104**
(-100.00% vs. prior year)

Budgetary - General Fund Proposed and Historical Budget vs. Actual



Revenue by Fund

No funding is requested from the General Fund Balance as revenue in the FY2024 operating budget.



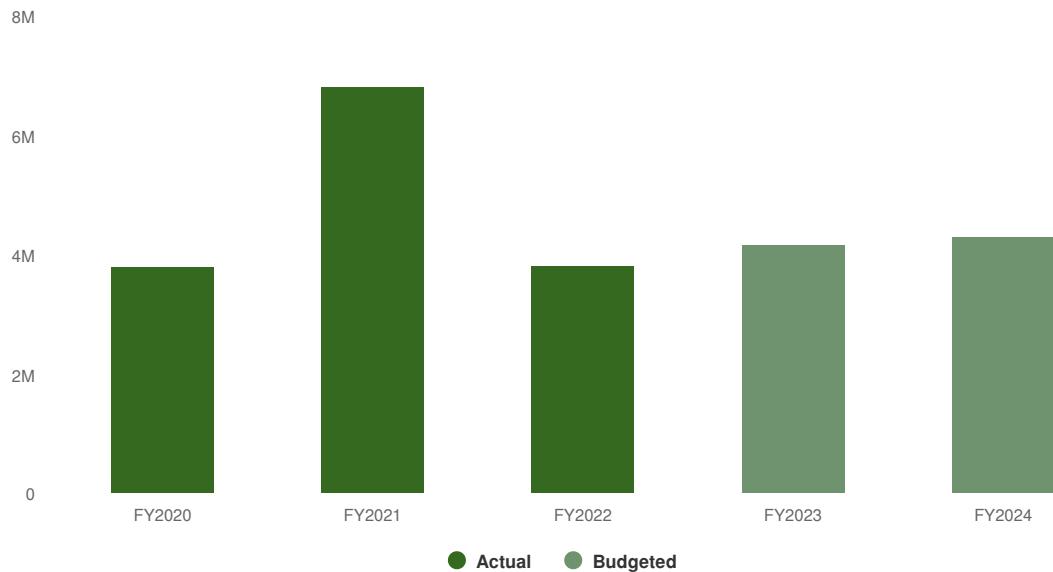
Debt Service Summary

The City's Debt Service Fund is used to report revenues and financing sources, and the related expenditures for long-term debt. 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. In FY2024, there is no planned used of the reserve.

\$4,308,415 **\$123,281**

(2.95% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Transfers In	\$3,795,092	\$6,810,494	\$3,812,536	\$4,185,134	\$4,308,415	\$123,281	2.9%
Total Revenue Source:	\$3,795,092	\$6,810,494	\$3,812,536	\$4,185,134	\$4,308,415	\$123,281	2.9%



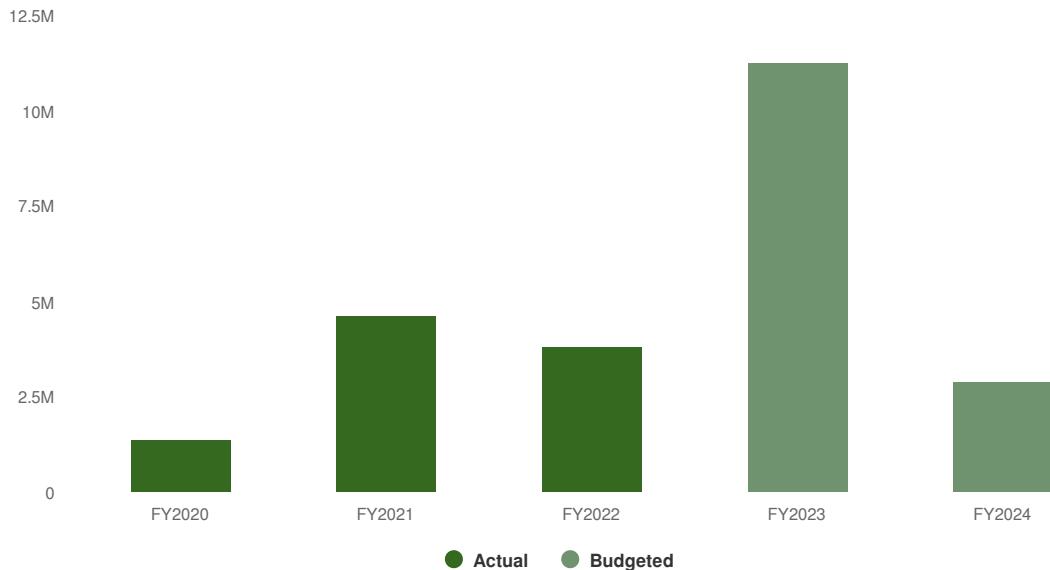
Capital Projects Fund Summary

The City's Capital Projects Fund is utilized to track the financial resources used to acquire and/or construct a major capital asset. These projects usually involve large expenditures and result in assets with extended life spans.

\$2,927,500 **-\$8,304,314**

(-73.94% 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 is anticipated for the FY2024 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 \$1.56 Million from the State Highway Maintenance Fund, and \$610,000 is recorded in the Capital Projects Fund and the remaining \$950,000 is recorded in the General Fund. The exact amount of revenue for FY2024 will not be available until August 2023.

Transfers: The Capital Projects Fund will receive a transfer from the General Fund in the amount of \$472,500.

Bond Proceeds: In FY2024, the City anticipates Bond Proceeds of \$1,700,000 to fund a replacement Fire Ladder Truck.

Reappropriation of Fund Balance: The Capital Projects Fund will utilize \$145,000 from the fund balance for two public safety vehicle replacements.



Special Revenue Fund/Grants

The Special Revenue Fund/Grants accounts for all Non-General Grant Fund revenue. The majority of this revenue is derived from specific sources (other than capital projects) that are restricted by legal and regulatory provisions to finance specific activities as identified by the grants.

For the FY2024 budget, there are no grants anticipated.

\$0 **-\$14,113,410**
(-100.00% vs. prior year)

Special Revenue Fund/Grants Proposed and Historical Budget vs. Actual

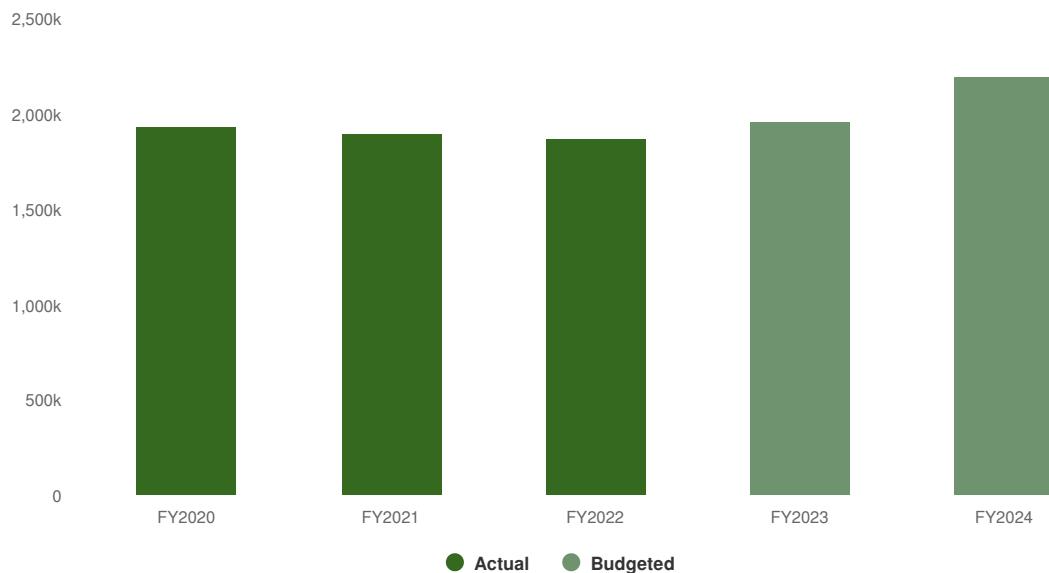


Sewer Fund Summary

For the City's Sewer fund, FY2024 projects a \$94,300 decrease in sewer service fees within the operating revenue budget. This decrease is primarily the result of a reduction in fees charged for sewer services. For the sewer fund non-operating revenue, the City is projecting a \$200,000 increase over last year with sewer availability fees, due to an increase in new sewer connections from the three new developments that will be constructed during FY2024.

\$2,190,738 **\$233,738**
(11.94% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



Revenues by Source

The Sewer 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. The Sewer Fund is expected to cover its costs through user charges. For FY2024, users are estimated at 5,330. The bi-monthly fee per user will be reduced from \$58 to \$53. Commercial users are charged a flat sewer service fee plus a fee based on water consumption.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Budgetary							
TRANSFER FROM RETAINED EARNINGS					\$131,038	\$131,038	N/A
Total Budgetary:					\$131,038	\$131,038	N/A
Sewer Operating							
SEWER SERVICE FEES	\$1,775,917	\$1,784,895	\$1,797,796	\$1,794,000	\$1,699,700	-\$94,300	-5.3%
MISCELLANEOUS REVENUE		\$9,238	\$835	\$18,000	\$1,000	-\$17,000	-94.4%
Total Sewer Operating:	\$1,775,917	\$1,794,133	\$1,798,631	\$1,812,000	\$1,700,700	-\$111,300	-6.1%
Sewer Non-Operating							
INTEREST INCOME		\$2,130				\$0	N/A
SERVICE FEES INTEREST	\$32,718	\$13	\$18,075	\$25,000	\$39,000	\$14,000	56%
INTEREST INCOME NOTES	\$59	\$33	\$18			\$0	N/A
SEWER AVAILABILITY FEES	\$126,000	\$96,015	\$54,182	\$120,000	\$320,000	\$200,000	166.7%
SALE OF EQUIPMENT		\$494				\$0	N/A
Total Sewer Non- Operating:	\$158,777	\$98,685	\$72,275	\$145,000	\$359,000	\$214,000	147.6%
Total Revenue Source:	\$1,934,694	\$1,892,818	\$1,870,906	\$1,957,000	\$2,190,738	\$233,738	11.9%



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 FY2024, the Sewer Service fee will be \$53 bi-monthly, which is a \$5 reduction from FY2023.

The Sewer Ordinance has a sliding scale that is offered to households that meet certain income requirements. It is estimated that \$24,168 in sewer fees are waived due to the scale.

In FY2024, there are 5,330 estimated users of sewer, for total revenues of \$1,699,700.

	FY2023 Adopted <u>Bi-Monthly Fees</u>	FY2024 Adopted <u>Bi-Monthly Fees</u>	Projected Number of <u>Accounts</u>	FY2024 Projected <u>Revenue</u>	FY2024 Fees <u>Waived</u>
Combined Income					
\$29,000 or less	\$0	\$0	56	\$0	\$17,808
29,001 - 37,000	14.50	13.25	9	716	2,146
37,001 - 45,000	29.00	26.50	16	2,544	2,544
45,001 - 53,700	43.50	39.75	21	5,008	1,670
over 53,701	58.00	53.00	5,228	<u>1,645,803</u>	—
			Total	<u>\$1,654,071</u>	<u>\$24,168</u>

Commercial users are charged a flat sewer service fee plus a fee based on water consumption. In FY2024, the commercial fee is proposed at \$1.75 for every 100 cubic feet of water consumed. In FY2024, it is estimated that \$45,629 in commercial water consumption fees will be collected.

Sewer Availability Fees: The sewer availability fee for a vacant lot is \$6,000. For FY2024, it is estimated that new properties will generate \$200,000 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.

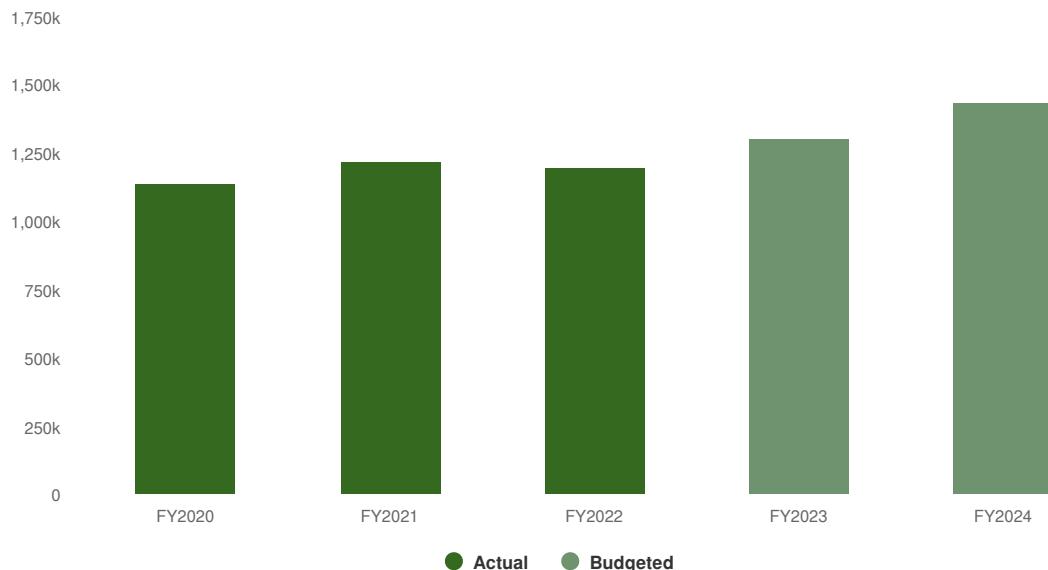


Solid Waste Fund Summary

The change in the budget is due to the increase in operations. The increased budget of \$133,135 for FY2024 is primarily due to operating solid waste fee revenues. The solid waste service fee will increase by \$5 in FY2024.

\$1,438,135 **\$133,135**
(10.20% vs. prior year)

Solid Waste Fund Proposed and Historical Budget vs. Actual



Revenues by Source

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 \$18,216 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 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 bi-monthly 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 sixteen 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 \$45,367 to operate the composting/disposal facility in FY2024. 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 \$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.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Budgetary							
TRANSFER FROM RETAINED EARNI				\$98,000	\$135,935	\$37,935	38.7%
Total Budgetary:				\$98,000	\$135,935	\$37,935	38.7%
Transfers In							
TRANSFER FROM GENERAL FUND		\$15,000				\$0	N/A
Total Transfers In:		\$15,000				\$0	N/A
Solid Waste Non Operating							
LATE FEES	\$546	\$276	\$552			\$0	N/A
SALE OF EQUIPMENT		\$24,317				\$0	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Solid Waste Non Operating:	\$546	\$24,593	\$552			\$0	N/A
Solid Waste Revenue							
GREEN BAG FEES	\$18,375	\$24,675	\$18,375	\$19,500	\$18,500	-\$1,000	-5.1%
LANDSCAPING DEBRIS	\$4,200	\$2,440	\$3,120	\$2,000	\$2,000	\$0	0%
BULKY ITEM CHARGE	\$4,407	\$4,510	\$4,423	\$4,000	\$2,000	-\$2,000	-50%
RECYCLING FEES	\$824	\$2,432	\$2,682		\$1,000	\$1,000	N/A
DISPOSAL DECALS	\$611	\$618	\$640	\$500	\$500	\$0	0%
SOLID WASTE FEES	\$1,112,247	\$1,144,590	\$1,167,973	\$1,181,000	\$1,278,200	\$97,200	8.2%
MISCELLANEOUS REVENUE	\$104	\$300	\$104			\$0	N/A
Total Solid Waste Revenue:	\$1,140,768	\$1,179,565	\$1,197,317	\$1,207,000	\$1,302,200	\$95,200	7.9%
Total Revenue Source:	\$1,141,314	\$1,219,158	\$1,197,869	\$1,305,000	\$1,438,135	\$133,135	10.2%



Revenue Explanations

Solid Waste Fees: In FY2024, 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 \$18,216 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 in a private lane or townhomes where hardship exists and a trash container/cart is impractical to use. Residents choosing Plan E will still use the pay-by-the-bag system and the bi-monthly 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.

	FY2023		FY2024		FY2024		FY2024 Total Revenue
	Projected Number of Units	Adopted Bi-Monthly Fees	Adopted Bi-Monthly Fees	FY2024 Projected Revenue	Estimated Fees Waived		
Plans:							
Plan A = 35 gallon container/cart	1,618	\$35.00	\$40.00	\$334,320	(\$7,718)	\$326,602	
Plan B = 65 gallon container/cart	2,558	51.00	56.00	850,568	(\$7,308)	843,260	
Plan C = Two 65 containers/carts	147	85.00	90.00	74,970	(\$1,020)	73,950	
Plan D = 35 gallon container/cart (<i>bi-weekly</i>)	207	25.00	30.00	31,050	(\$2,062)	28,988	
Plan E = no container/cart <i>(private lanes, townhouses)</i>	51	18.00	23.00	5,508	(\$108)	5,400	
	4,581			\$1,296,416	(\$18,216)	\$1,278,200	

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 sixteen fiscal years.

Landscaping Debris Charges: The City provides a 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 \$45,367 to operate the composting/disposal facility in FY2024. 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 FY2024, the fee is \$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 a second recycle can for residents upon request. 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.

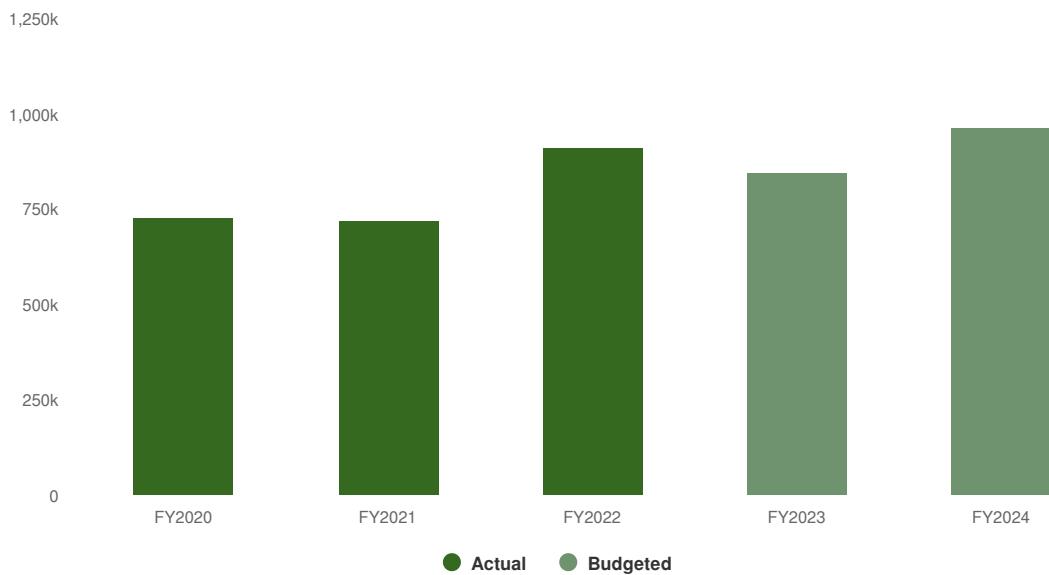


Fleet Fund Summary

The Fleet revenue budget for FY2024 projects an increase based on increased services for repair revenues, service fees, and gas and oil revenues.

\$964,462 **\$119,982**
(14.21% vs. prior year)

Fleet Fund Proposed and Historical Budget vs. Actual



Revenues by Source

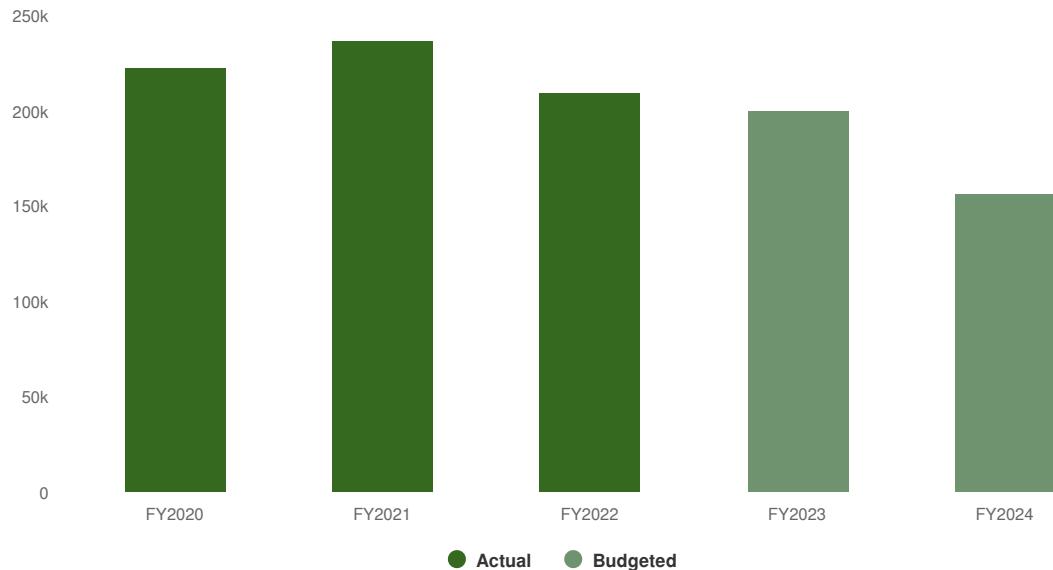
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
Transfers In							
TRANSFER FROM GENERAL FUND		\$2,000				\$0	N/A
Total Transfers In:		\$2,000				\$0	N/A
Fleet Operating							
REPAIR REVENUES	\$224,420	\$216,847	\$253,241	\$247,915	\$253,750	\$5,835	2.4%
SERVICE FEES	\$310,790	\$313,476	\$347,306	\$359,870	\$394,856	\$34,986	9.7%
GAS & OIL REVENUES	\$191,569	\$188,917	\$313,028	\$236,695	\$315,856	\$79,161	33.4%
Total Fleet Operating:	\$726,779	\$719,240	\$913,575	\$844,480	\$964,462	\$119,982	14.2%
Total Revenue Source:	\$726,779	\$721,240	\$913,575	\$844,480	\$964,462	\$119,982	14.2%



OPEB Summary

\$156,137 **-\$43,863**
(-21.93% 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.

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.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source							
OPEB Revenue							
REVENUES FROM RETIREES	\$94,752	\$122,439	\$93,491	\$100,000	\$75,581	-\$24,419	-24.4%
ACCRUED INCOME	\$30,699	\$35,300	\$11,151			\$0	N/A
TRANSFER FROM GENERAL FUND	\$97,125	\$78,697	\$104,388	\$100,000	\$80,556	-\$19,444	-19.4%
Total OPEB Revenue:	\$222,576	\$236,436	\$209,030	\$200,000	\$156,137	-\$43,863	-21.9%
Total Revenue Source:	\$222,576	\$236,436	\$209,030	\$200,000	\$156,137	-\$43,863	-21.9%



DEPARTMENTS



City Council

Gordon C. Helsel, Jr
Mayor

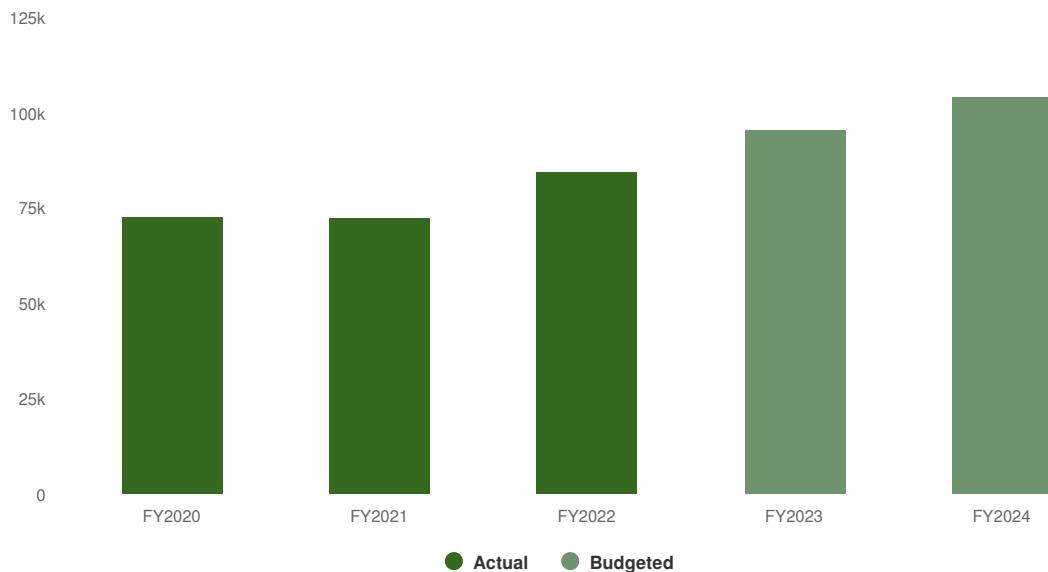
The City of Poquoson is organized under the Council-Manager form of government. The Poquoson City Council is composed of seven members who are elected by the voters and serve four-year staggered terms. The City is divided into three precincts, each of which is entitled to two representatives. The City 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

The budget for FY2024 takes into account a 7% base compensation increase and related benefit increases. There is also an increase in costs associated with advertising, which is required for all public hearings.

\$104,170 **\$8,677**
(9.09% vs. prior year)

City Council Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Legislative							
City Council							
Personnel	\$47,008	\$46,953	\$49,674	\$51,722	\$54,735	\$3,013	5.8%
Employee Benefits	\$8,258	\$8,829	\$10,126	\$10,931	\$11,845	\$914	8.4%
Other Charges	\$3,035	\$1,895	\$2,690	\$4,090	\$3,840	-\$250	-6.1%
Purchased Services	\$11,097	\$12,917	\$18,631	\$23,250	\$28,250	\$5,000	21.5%
Materials and Supplies	\$3,484	\$1,743	\$3,243	\$5,500	\$5,500	\$0	0%
Total City Council:	\$72,882	\$72,337	\$84,364	\$95,493	\$104,170	\$8,677	9.1%
Total Legislative:	\$72,882	\$72,337	\$84,364	\$95,493	\$104,170	\$8,677	9.1%
Total Expenditures:	\$72,882	\$72,337	\$84,364	\$95,493	\$104,170	\$8,677	9.1%

Personnel Summary

Positions Personnel Summary:	Authorized <u>FY2021</u>	Authorized <u>FY2022</u>	Authorized <u>FY2023</u>	Requested <u>FY2024</u>	Authorized <u>FY2024</u>
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

	<u>FY2021 Actual</u>	<u>FY2022 Actual</u>	<u>FY2023 Estimated</u>	<u>FY2024 Estimated</u>
Regular Meetings	18	14	18	19
Work Sessions	5	2	5	2
Special Sessions/Retreats	1	-	1	1



Term of Office

Mayor

Gordon C. Helsel, Jr.

Term Expires: December 31, 2024

Central Precinct

Charles M. "Bud" Southall, III

Term Expires: December 31, 2026

Keith A. Feigh

Term Expires: December 31, 2024

Eastern Precinct

Carey L. Freeman, *Vice Mayor*

Term Expires: December 31, 2026

Jana D. Andrews

Term Expires: December 31, 2024

Western Precinct

Alison A. Fox

Term: January 1, 2023 - May 7, 2023

David A. Hux

Term Expires: December 31, 2024



City Manager

James R. Wheeler
City Manager

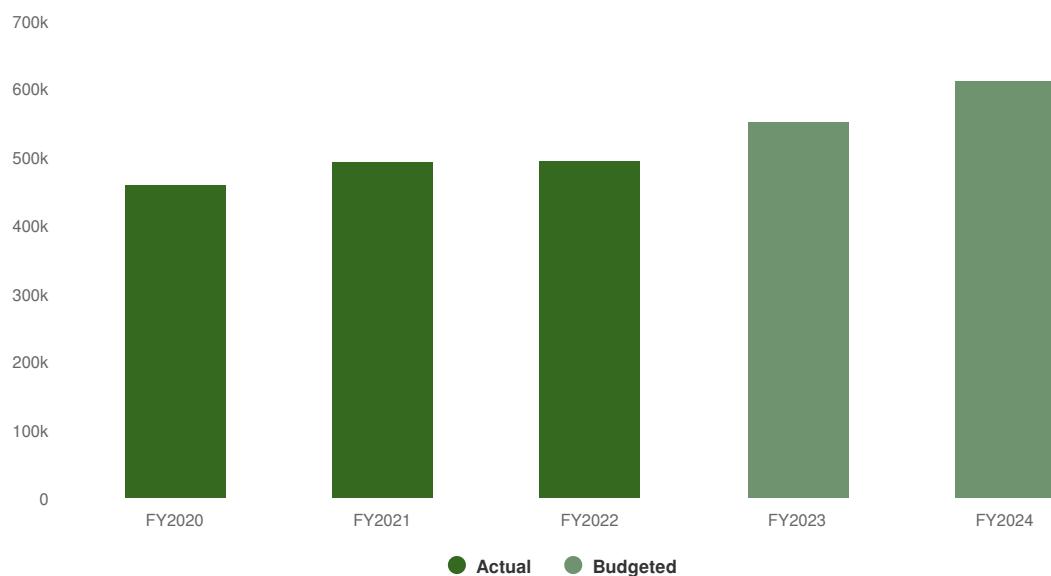
The City Manager's Office serves as the primary point of contact for citizen questions and requests for service, as well as serves as the public information office for media requests for non-public safety related information. In addition, the City Manager's partners with our Superintendent of Schools, 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 resource matters.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. Additionally, this department reflects an increase associated with dues and memberships and office supplies. Included in this budget is the cost of leasing a copier, which has been reported in Facilities in past years. This change only moves the budgeted reporting from one department to another.

\$612,641 **\$59,968**
(10.85% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

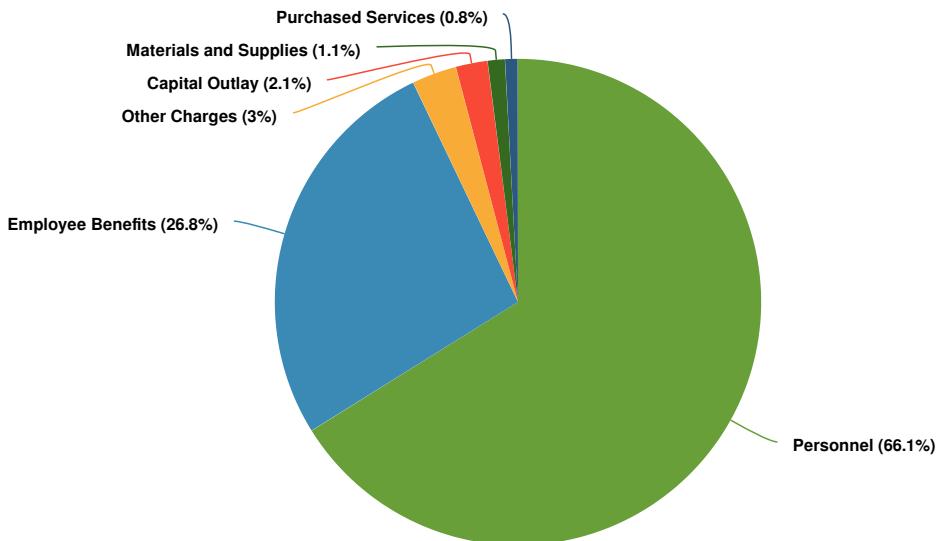


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
General Administration							
City Manager							
Personnel	\$341,938	\$358,424	\$355,764	\$369,445	\$405,181	\$35,736	9.7%
Employee Benefits	\$99,586	\$116,975	\$117,644	\$147,678	\$164,060	\$16,382	11.1%
Other Charges	\$13,593	\$13,471	\$15,670	\$20,200	\$18,200	-\$2,000	-9.9%
Purchased Services	\$893	\$1,181	\$3,969	\$5,450	\$5,200	-\$250	-4.6%
Internal Services		\$130				\$0	N/A
Materials and Supplies	\$4,086	\$2,838	\$2,949	\$4,900	\$7,000	\$2,100	42.9%
Capital Outlay	\$135	\$714	\$173	\$5,000	\$13,000	\$8,000	160%
Total City Manager:	\$460,231	\$493,733	\$496,169	\$552,673	\$612,641	\$59,968	10.9%
Total General Administration:	\$460,231	\$493,733	\$496,169	\$552,673	\$612,641	\$59,968	10.9%
Total Expenditures:	\$460,231	\$493,733	\$496,169	\$552,673	\$612,641	\$59,968	10.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary:	Authorized FY2021	Authorized FY2022	Authorized FY2023	Requested FY2024	Authorized FY2024
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)	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>
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 Public Schools.



Legal Services

D. Wayne Moore
City Attorney

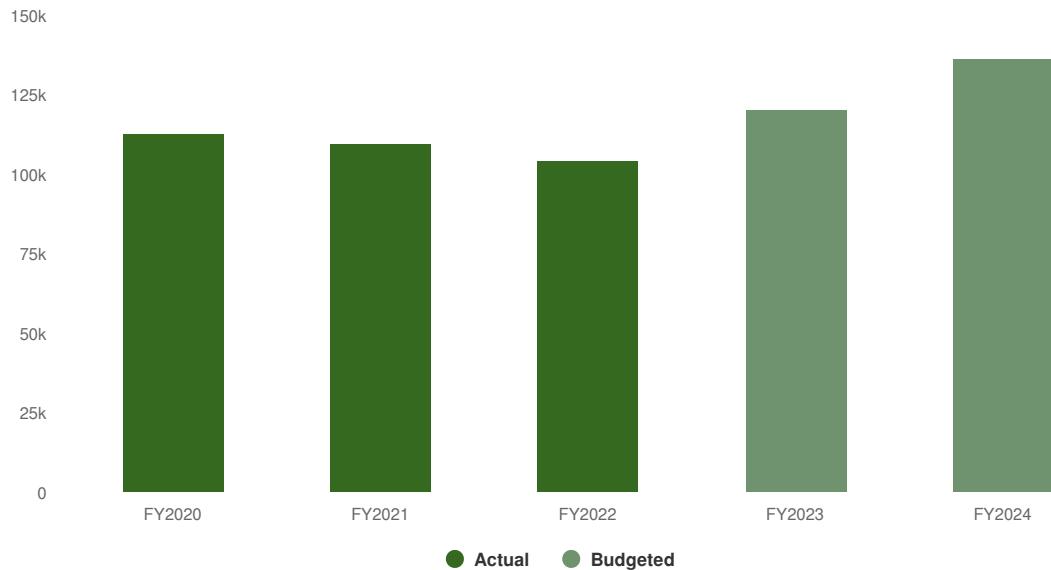
The City Attorney is appointed by the City Council to serve as legal advisor to the City Council, the City Manager, and all Departments and Boards and Commissions of the City. The City Attorney prepares and reviews ordinances for introduction to the City Council, as well as drafts and reviews all contracts, 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 violations of City ordinances.

Expenditures Summary

This department does not have any costs associated with personnel. There is a projected increase in the cost of legal services.

\$136,305 \$16,000
(13.30% vs. prior year)

Legal Services Proposed and Historical Budget vs. Actual



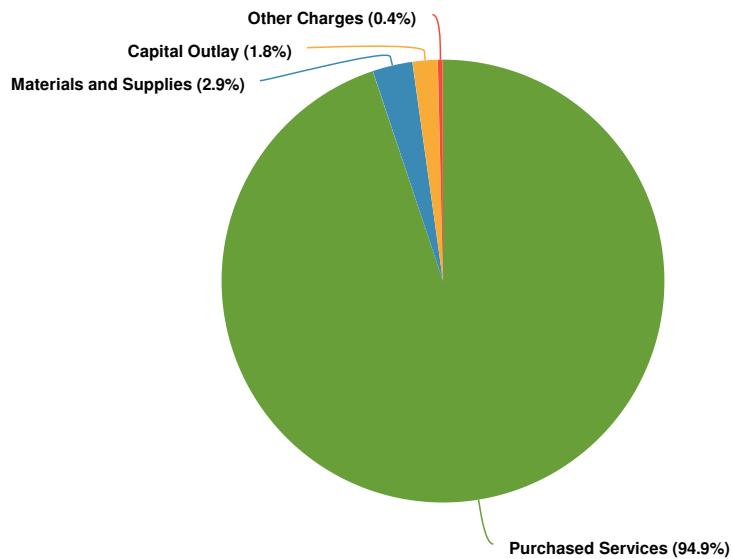
Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
General Administration							
Legal							
Other Charges	\$123	\$345	\$325	\$500	\$500	\$0	0%
Purchased Services	\$109,148	\$105,333	\$98,505	\$116,305	\$129,305	\$13,000	-10.1%
Materials and Supplies	\$961	\$1,592	\$3,092	\$1,000	\$4,000	\$3,000	-75%
Capital Outlay	\$2,280	\$2,280	\$2,280	\$2,500	\$2,500	\$0	0%
Total Legal:	\$112,512	\$109,550	\$104,202	\$120,305	\$136,305	\$16,000	-11.7%
Total General Administration:	\$112,512	\$109,550	\$104,202	\$120,305	\$136,305	\$16,000	-11.7%
Total Expenditures:	\$112,512	\$109,550	\$104,202	\$120,305	\$136,305	\$16,000	-11.7%



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, the cost of the legal services is reflected in purchased services.

The City Attorney will practice preventive law on behalf of the City of Poquoson through 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

Tara Woodruff
Director of Finance

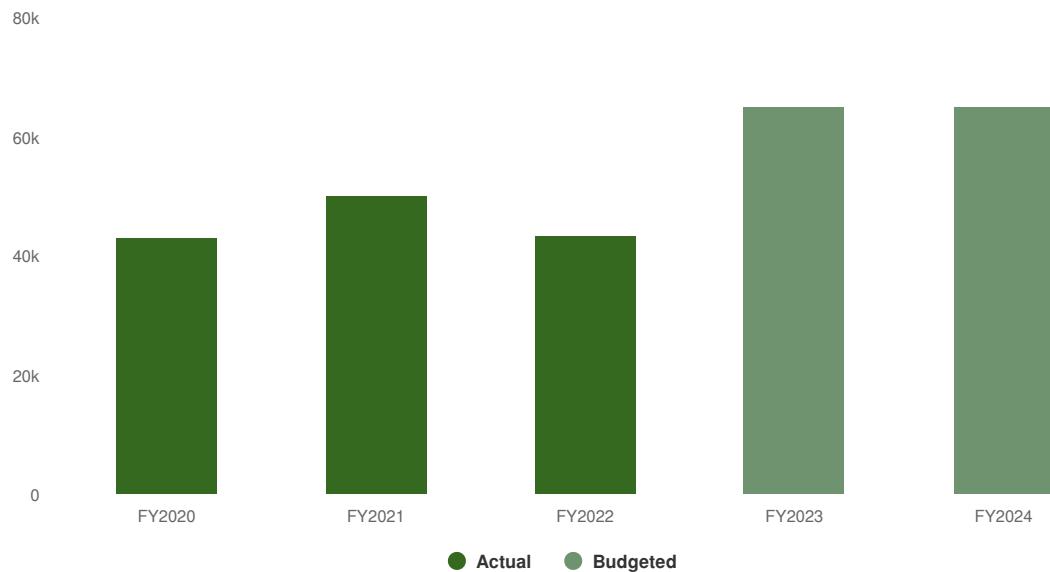
Independent Auditor accounts for an independent accounting firm to conduct an audit of the City's, Schools', and EDA's financial records for the preceding fiscal year in accordance with law.

Expenditures Summary

This department does not have any costs associated with personnel. There is no increase projected for the Fiscal Year 2024 budget. This budget represents the cost associated with professional auditing services by an independent accounting firm.

\$65,000 **\$0**
(0.00% vs. prior year)

Independent Auditor Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
General Administration	\$43,040	\$50,150	\$43,337	\$65,000	\$65,000	\$0	0%
Purchased Services	\$43,040	\$50,150	\$43,337	\$65,000	\$65,000	\$0	0%
Total Expenditures:	\$43,040	\$50,150	\$43,337	\$65,000	\$65,000	\$0	0%

Goals and Objectives

An 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, no personnel services are reflected. They provide City Council and City administration analysis, recommendations, counsel and information concerning financial related activities of the City in 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 FY2023 audits of the City, School Board, School Activity Funds and Economic Development Authority (EDA) and draft the Annual Comprehensive Financial Report by November 30, 2023. They prepare the Comparative Cost Report for the City, and provide suggestions to strengthen internal accounting and administrative controls.

Program Measures

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Auditing Hours	780	780	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 FY2023.



Commissioner of the Revenue

Joseph Coccimiglio
Commissioner of the Revenue

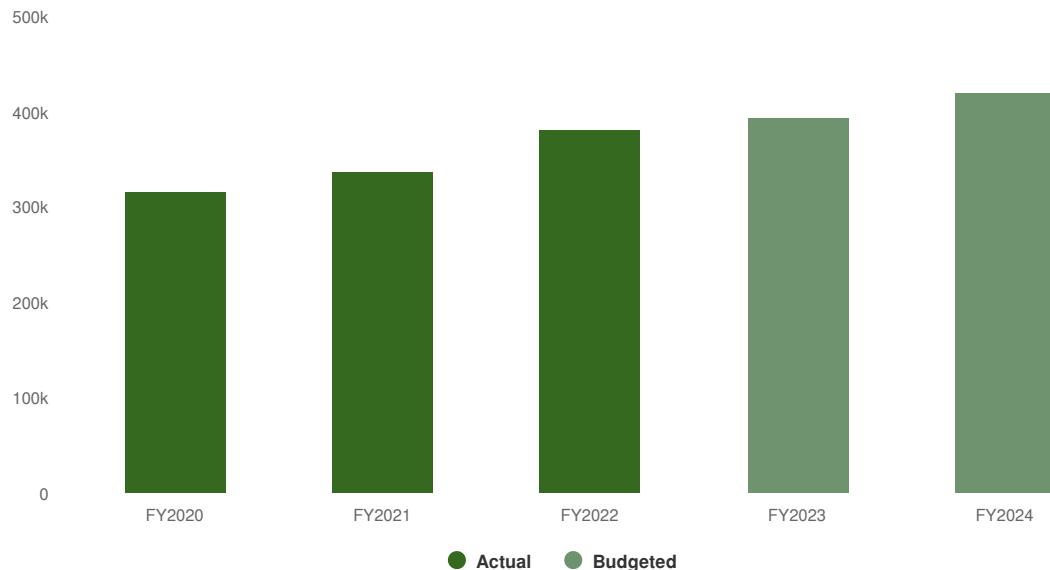
Maintain owners of record for all real estate parcels; prepare land book in accordance with State Code. Ensure that all personal property, business property and public utility taxes are assessed. Render fair and consistent assessments with regards to all personal property. Audit all locally filed Virginia 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. Additionally, this department reflects minimal increases in professional services associated with valuation services and an anticipated increase in costs for printings

\$419,639 **\$26,177**
(6.65% vs. prior year)

Commissioner of the Revenue Proposed and Historical Budget vs. Actual

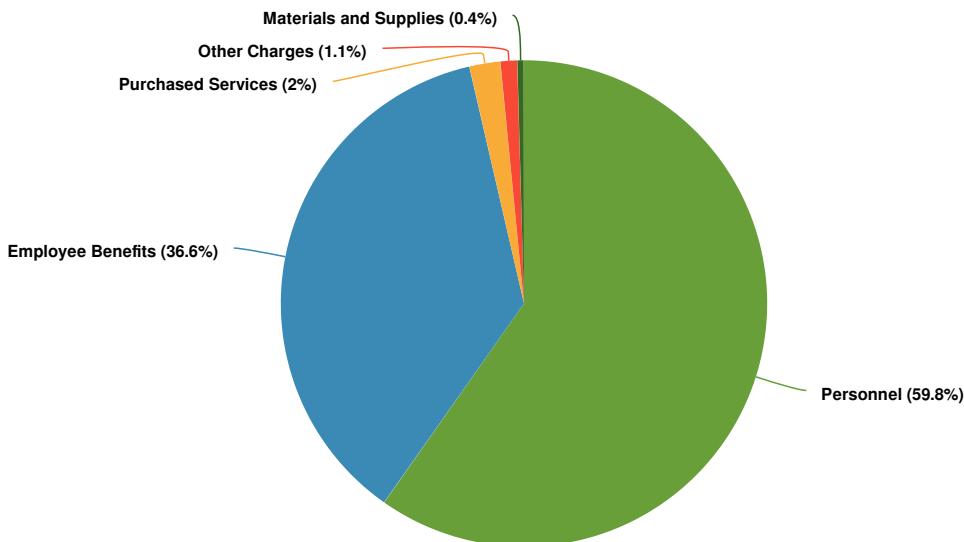


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
General Administration							
Commissioner of Revenue							
Personnel	\$192,586	\$199,637	\$216,469	\$228,561	\$250,758	\$22,197	9.7%
Employee Benefits	\$112,160	\$124,582	\$133,389	\$148,601	\$153,781	\$5,180	3.5%
Other Charges	\$4,184	\$4,107	\$4,636	\$5,950	\$4,650	-\$1,300	-21.8%
Purchased Services	\$5,548	\$6,103	\$24,428	\$8,500	\$8,600	\$100	1.2%
Materials and Supplies	\$1,154	\$1,869	\$1,631	\$1,850	\$1,850	\$0	0%
Capital Outlay		\$19	\$114			\$0	N/A
Total Commissioner of Revenue:	\$315,632	\$336,317	\$380,667	\$393,462	\$419,639	\$26,177	6.7%
Total General Administration:	\$315,632	\$336,317	\$380,667	\$393,462	\$419,639	\$26,177	6.7%
Total Expenditures:	\$315,632	\$336,317	\$380,667	\$393,462	\$419,639	\$26,177	6.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized <u>FY2021</u>	Authorized <u>FY2022</u>	Authorized <u>FY2023</u>	Requested <u>FY2024</u>	Authorized <u>FY2024</u>
Personnel Summary:					
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 of the deadlines for 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

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Business License	857	808	860	800
Meals Tax	45	52	50	50
Personal Property Abatements	3,492	3,234	3,500	3,350
Personal Property Assessments	22,177	21,797	21,650	22,000
Property Transfers	525	574	475	600
Public Service Corporations	10	10	10	10
Real Estate Abatements	76	87	75	85
Real Estate Parcels	5,454	5,531	5,470	5,600
State Estimated Returns	156	139	165	150
State Tax Returns Audited	621	627	575	550
Tax Exemption and Deferral Applications	180	219	200	240



Assessor - Equalization Board

Stephenie Love
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.

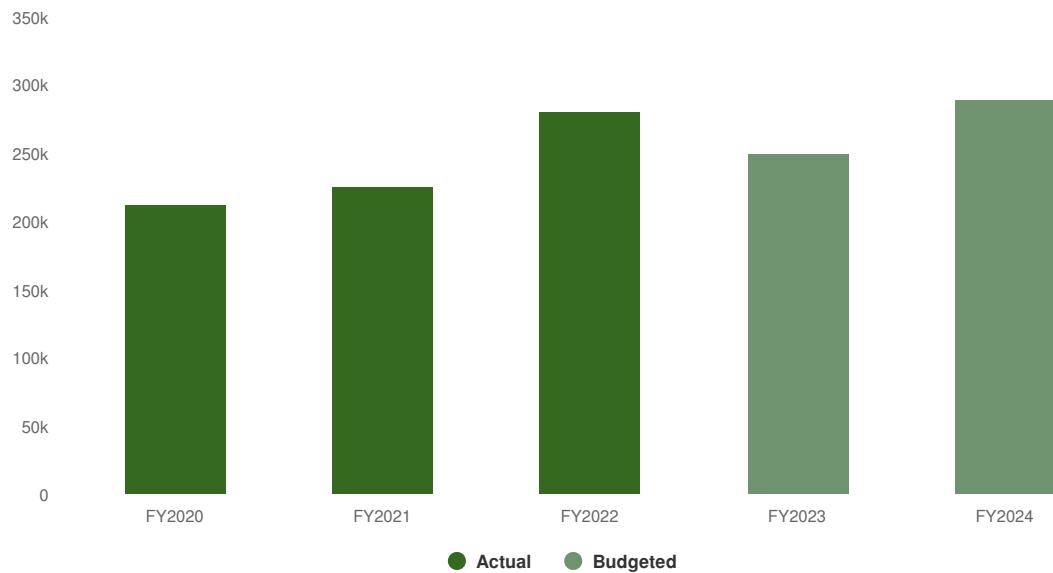
Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. There is an increase in this department related to moving the cost of the assessor's software from the technology department budget. This only moves the budgeted reporting from one department to another. Additionally, there are increases associated with advertising and printing for assessment notices and appeals.

\$289,819 **\$40,477**

(16.23% vs. prior year)

Assessor - Equalization Board Proposed and Historical Budget vs. Actual

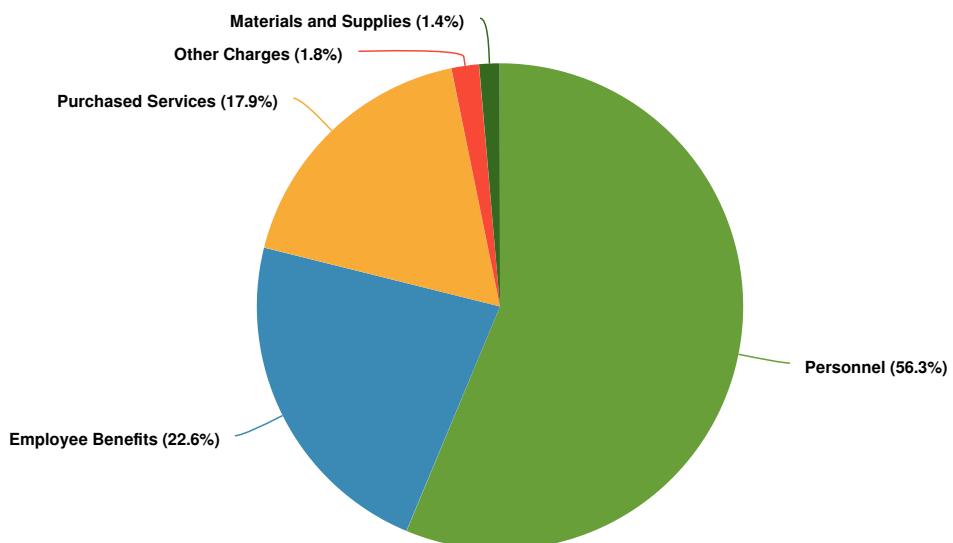


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
General Administration							
Assessor-Equalization Board							
Personnel	\$131,765	\$132,812	\$176,593	\$151,810	\$163,148	\$11,338	7.5%
Employee Benefits	\$62,754	\$68,892	\$77,566	\$63,482	\$65,541	\$2,059	3.2%
Other Charges	\$589	\$2,540	\$1,809	\$2,600	\$5,280	\$2,680	103.1%
Purchased Services	\$14,000	\$18,047	\$20,262	\$28,050	\$51,850	\$23,800	84.8%
Materials and Supplies	\$2,823	\$2,978	\$3,808	\$3,400	\$4,000	\$600	17.6%
Capital Outlay	\$300		\$295			\$0	N/A
Total Assessor-Equalization Board:	\$212,231	\$225,269	\$280,333	\$249,342	\$289,819	\$40,477	16.2%
Total General Administration:	\$212,231	\$225,269	\$280,333	\$249,342	\$289,819	\$40,477	16.2%
Total Expenditures:	\$212,231	\$225,269	\$280,333	\$249,342	\$289,819	\$40,477	16.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
Personnel Summary:	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
City Real Estate Assessor	1	1	1	1	1
Assessor Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Totals	2	2	2	2	2

Goals and Objectives

The department continues the implementation of the new Vision Assessment Software, integrating it with other city departments to utilize the varying modules to their fullest potential. Instigate detailed validation of real sales using both the Real Estate Information Network Multiple Listing Service (REIN MLS) and the new oblique aerial photography provided by Pictometry/Eagleview. Continue working with Vision to maintain and improve the Assessor's web page and maximize accessibility for both city departments and citizens.

Program Measures

Assessor	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Real Estate Parcels	5,454	5,686	5,885	5,910
Total Assessed Value	\$1,665,332,400	\$1,796,949,800	\$1,798,050,000	\$1,977,855,000
Property Transfers	476	575	550	550
Abatements and Supplements	137	352	170	300
Assessed Value - Abate/Sup	\$17,258,400	\$13,204,100	\$17,500,000	\$18,000,000

Equalization Board

# of Property Owners Appealing	0	5	0	20
# of Parcels Reviewed	0	6	0	20
# of Parcels Increased	0	0	0	0
Value of Increases	0	0	0	0
# of Assessments Decreased	0	5	0	15
Value of Decreases	\$0	\$94,096	\$0	\$100,000

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

Program Accomplishments

After completing Beta testing, as well as continuing updates to sketches and photography, the Assessor's office went live in July 2022 with Vision Government Solutions for both Cloud hosting of data and for the Assessor's website. They also procured a new vendor for oblique aerial photography, Pictometry/Eagleview, with March 2023 being the first flight.

The department valued new construction at percentage complete as of July 1, 2022.

The Assessor's Office balanced their database with the Commissioner of the Revenue's database for the FY2023 Landbook printing.

The Assessor completed the FY2024 Reassessment. Notifications were mailed March 31, 2023.



Treasurer

Steven D. Clarke
Treasurer

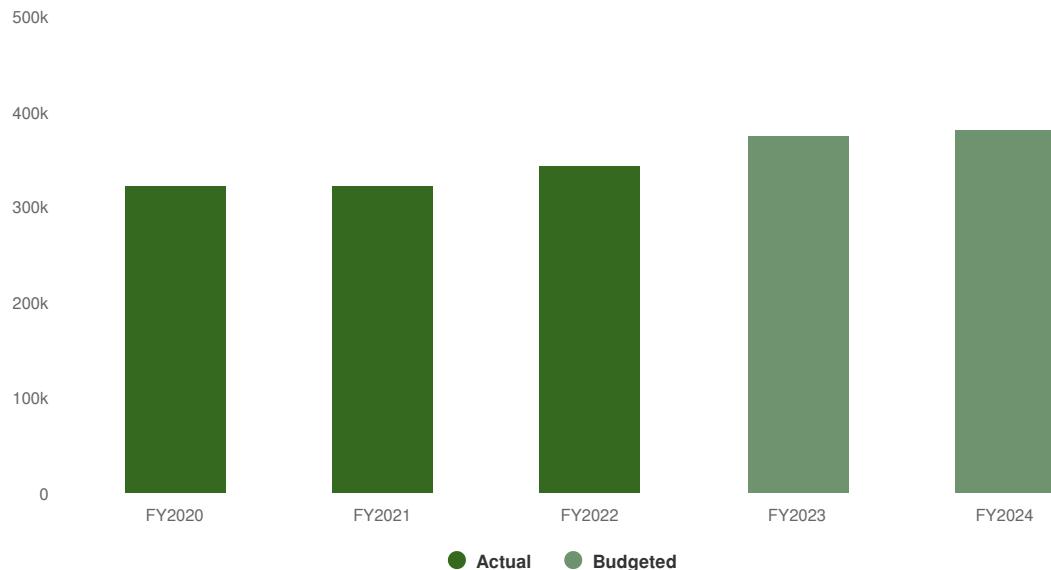
The Treasurer collects all revenues due to the City and School Division, including real estate, personal property, service fees, prepared meals tax, license fees, and utility fees. They administer the online-payment website, direct-debit program and credit cards. The Treasurer pursues delinquent taxes 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

This budget for FY2024 includes a 7% base compensation increase and related benefit increases. Additionally, this department reflects a decrease in associated bank charges, while other costs, such as office supplies and postage are projected to increase.

\$381,085 **\$6,642**
(1.77% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual

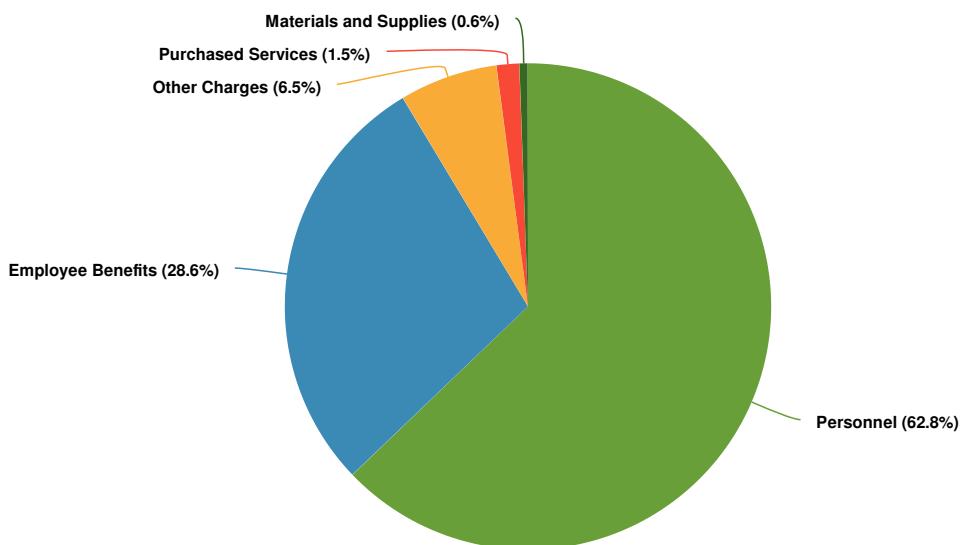


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
General Administration							
Treasurer							
Personnel	\$197,957	\$194,609	\$212,536	\$223,937	\$239,509	\$15,572	7%
Employee Benefits	\$90,206	\$94,248	\$95,219	\$115,008	\$108,826	-\$6,182	-5.4%
Other Charges	\$27,940	\$24,387	\$27,965	\$27,570	\$24,870	-\$2,700	-9.8%
Purchased Services	\$4,530	\$5,955	\$5,149	\$5,188	\$5,730	\$542	10.4%
Materials and Supplies	\$1,358	\$2,408	\$1,121	\$2,740	\$2,150	-\$590	-21.5%
Capital Outlay	\$428		\$642			\$0	N/A
Total Treasurer:	\$322,419	\$321,607	\$342,632	\$374,443	\$381,085	\$6,642	1.8%
Total General Administration:	\$322,419	\$321,607	\$342,632	\$374,443	\$381,085	\$6,642	1.8%
Total Expenditures:	\$322,419	\$321,607	\$342,632	\$374,443	\$381,085	\$6,642	1.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized <u>FY2021</u>	Authorized <u>FY2022</u>	Authorized <u>FY2023</u>	Requested <u>FY2024</u>	Authorized <u>FY2024</u>
Personnel Summary:					
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

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
First Year Personal Property Collection Rate	91.00%	91.99%	91.00%	91.00%
First Year Real Estate Collection Rate	98.50%	98.95%	98.50%	98.50%
Business Licenses Processed	794	841	850	850
Dog Tags Processed	272	306	300	325
Estimated Tax Payments	500	467	470	470
Meals Tax Payments Processed	325	331	340	340
Miscellaneous Payments Processed	6,081	6,637	6,700	6,900
Personal Property Tax Tickets Processed	38,870	38,387	38,000	39,000
Real Estate Tax Tickets Processed	12,230	12,332	12,300	12,400
Utility Account Payments Processed	26,914	27,003	26,500	27,000



Finance

Tara Woodruff
Director of Finance

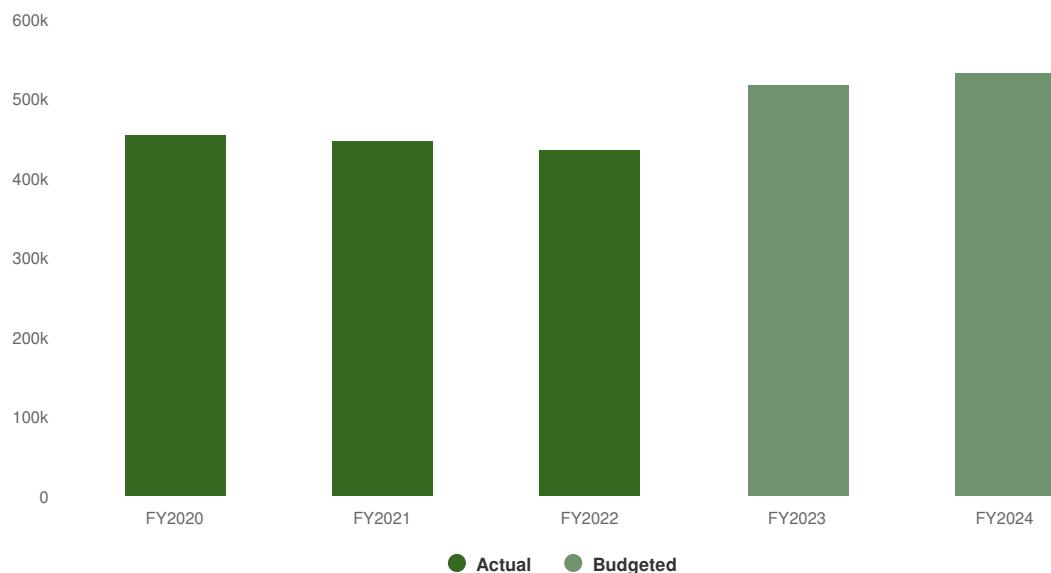
The Finance Department provides financial services for all City operations. Duties include general accounting, payroll, accounts payable, purchasing, sewer and solid waste utility billing, computer support services, risk management program, and administering employee benefit programs. Through the preparation of the City's Annual Comprehensive 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases, as well as an anticipated increase in the support costs for financial software.

\$531,174 **\$14,220**
(2.75% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

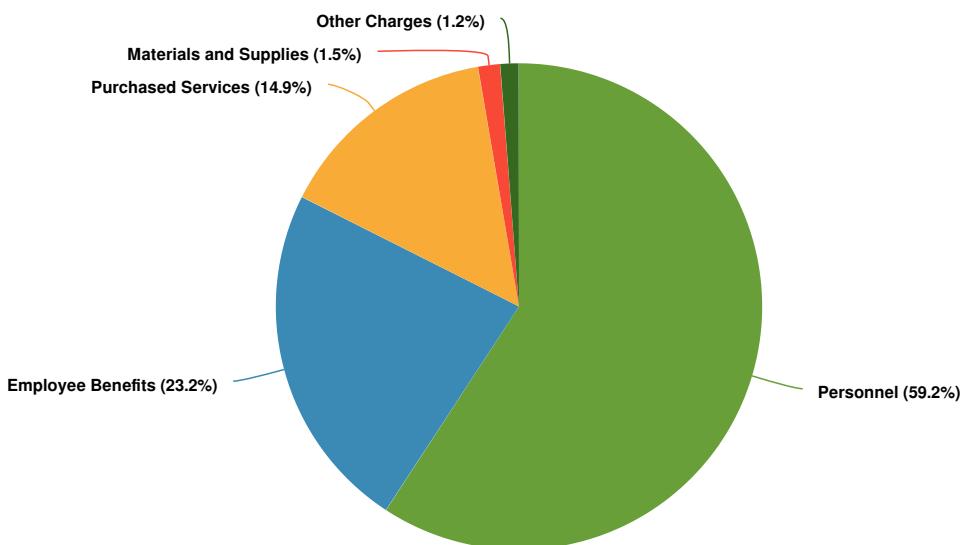


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
General Administration							
Finance							
Personnel	\$266,085	\$251,789	\$230,350	\$301,036	\$314,530	\$13,494	4.5%
Employee Benefits	\$123,360	\$125,841	\$104,114	\$134,618	\$123,364	-\$11,254	-8.4%
Other Charges	\$4,501	\$4,044	\$5,059	\$5,850	\$6,530	\$680	11.6%
Purchased Services	\$54,081	\$57,339	\$90,138	\$67,700	\$79,000	\$11,300	16.7%
Materials and Supplies	\$6,952	\$7,105	\$5,471	\$7,750	\$7,750	\$0	0%
Capital Outlay		\$238	\$109			\$0	N/A
Total Finance:	\$454,979	\$446,356	\$435,241	\$516,954	\$531,174	\$14,220	2.8%
Total General Administration:	\$454,979	\$446,356	\$435,241	\$516,954	\$531,174	\$14,220	2.8%
Total Expenditures:	\$454,979	\$446,356	\$435,241	\$516,954	\$531,174	\$14,220	2.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized <u>FY 2021</u>	Authorized <u>FY 2022</u>	Authorized <u>FY 2023</u>	Requested <u>FY 2024</u>	Authorized <u>FY 2024</u>
Personnel Summary:					
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; maintains and monitors all financial records and prepares an 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 requirements of the GFOA Distinguished Budget Award, and the Annual Comprehensive Financial Report that also meets or exceeds the requirements of the GFOA Award in Financial Reporting.

Program Measures

	FY 2021	FY 2022	FY 2023	FY 2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Accounts Payable Checks Issued	3,413	3,283	3,400	3,500
Invoices Paid	7,141	6,883	7,000	7,000
Payroll Checks Issued	358	243	265	250
Payroll Direct Deposits	3,871	4,118	4,044	4,050
Utility Bills Printed	31,000	31,843	32,000	33,000
Utility Customers	5,134	5,052	5,175	5,330
Utility Customers with Special Rates	98	96	98	100



Risk Management

Tara Woodruff
Director of Finance

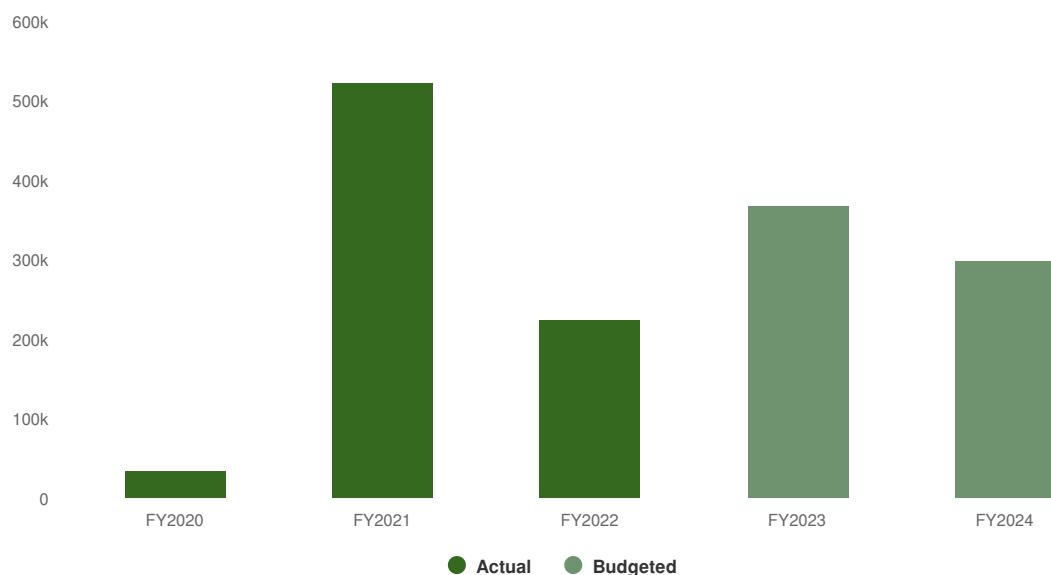
Contain expenses relating to the city's property, liability, and automobile insurance coverage for general administration departments. This department funds other fringe benefits that cannot be allocated to a particular department.

Expenditures Summary

This department does not have any costs associated with personnel. An increase in this department is an increase in public safety supplements, as well as additional funding towards training for employees. Overall, this budget is showing a decrease from FY2023 due to an additional appropriation of \$320,000 per Ordinance #1727 on November 14, 2022, for a retention bonus payment for all eligible employees. Risk Management incorporates potential growth within the government divisions. The City Manager is working with departments to identify the need for the Legacy development. Once the City Manager has finalized the need, City Council would consider a proposal to re-appropriate from Risk Management to the appropriate departments.

\$297,796 **-\$69,361**
(-18.89% vs. prior year)

Risk Management Proposed and Historical Budget vs. Actual

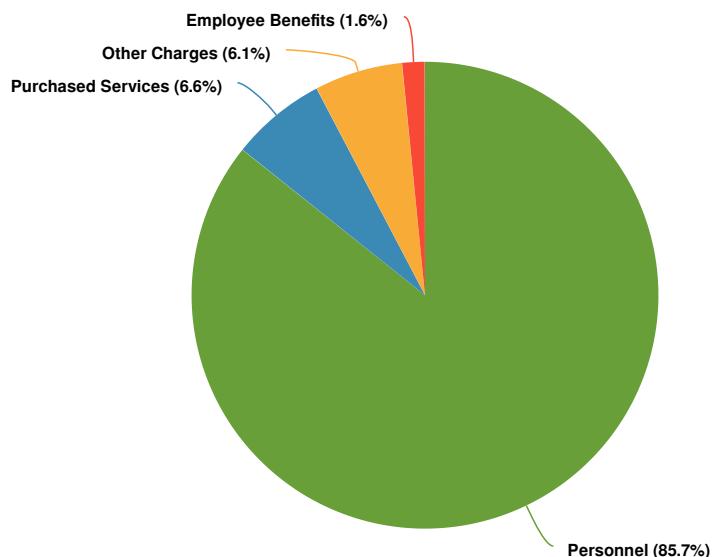


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
General Administration							
Risk Management							
Personnel	\$5,038	\$437,635	\$154,007	\$329,528	\$255,246	-\$74,282	-22.5%
Employee Benefits	\$4,939	\$49,352	\$4,866	\$4,729	\$4,650	-\$79	-1.7%
Other Charges	\$11,914	\$15,713	\$18,373	\$18,200	\$18,200	\$0	0%
Purchased Services	\$11,168	\$17,934	\$46,927	\$14,700	\$19,700	\$5,000	34%
Materials and Supplies	\$202	\$1,101	\$300			\$0	N/A
Total Risk Management:	\$33,261	\$521,735	\$224,473	\$367,157	\$297,796	-\$69,361	-18.9%
Total General Administration:	\$33,261	\$521,735	\$224,473	\$367,157	\$297,796	-\$69,361	-18.9%
Total Expenditures:	\$33,261	\$521,735	\$224,473	\$367,157	\$297,796	-\$69,361	-18.9%

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

The City provided public safety employees with an initial annual physical through LifeScan. Beginning in FY 2023, this program is each department's responsibility.



Technology

Tara Woodruff
Director of Finance

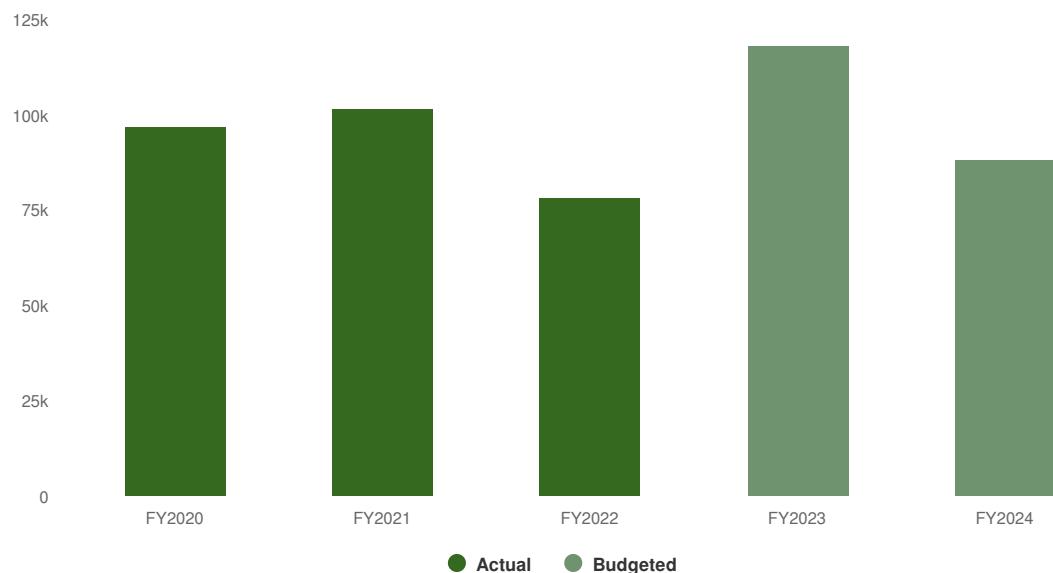
This department supports the contractor that maintains and assists with the City's GIS database as well as the shared information technology support from the Poquoson City Public Schools. Purchases technology equipment for the City.

Expenditures Summary

This department does not have any costs associated with personnel. The technology function lies with the Finance Department along with the assistance of the City's operating divisions. The decrease in this department is associated with moving the costs associated with the assessor, planning and inspections software programs to those respective departments. This change only moves the budgeted reporting from one department to another.

\$88,200 **-\$29,800**
(-25.25% vs. prior year)

Technology Proposed and Historical Budget vs. Actual



Assessor expenses that were previously recorded under Technology have been moved to the department's budget for FY2024.

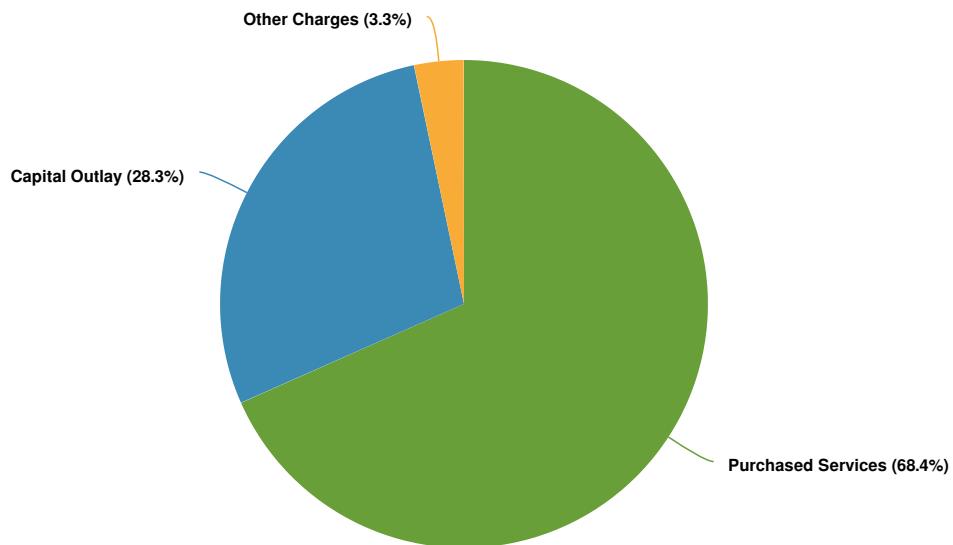


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
General Administration							
Technology	\$96,857	\$101,535	\$78,386	\$118,000	\$88,200	-\$29,800	-25.3%
Total General Administration:	\$96,857	\$101,535	\$78,386	\$118,000	\$88,200	-\$29,800	-25.3%
Total Expenditures:	\$96,857	\$101,535	\$78,386	\$118,000	\$88,200	-\$29,800	-25.3%

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

- Various computer, printer, and server equipment was purchased and upgraded throughout the City.
- Worked with Assura to create an Incident Response Plan for the City.



Registrar

Tammi Pinckney
General Registrar

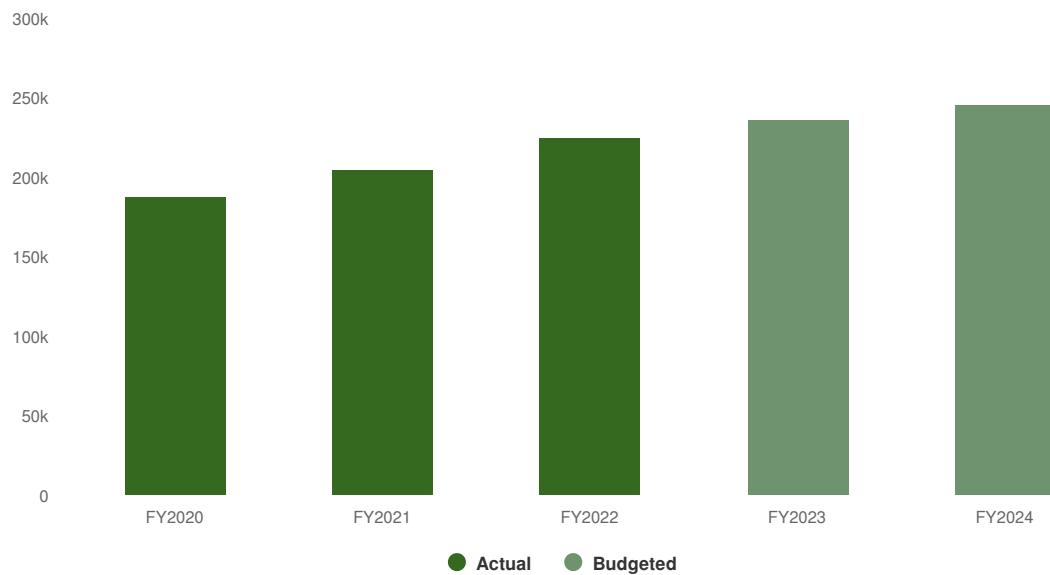
Process registrations of residents not only in Poquoson but throughout Virginia and the United States. Assist registrations at Poquoson High School, Bayside Convalescent Center and Dominion Village. Maintain accurate records of all registered voters. Process and enter all registrations, deletions, name 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 voters. 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 the results of each election and certify to the State Board of Elections. Recruit and train Officers of Election and schedule officers to work at polling places.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. The increased budget for this department consists of funding required for officers required during a primary election year, as well as other operating expenditures directly related to a primary election.

\$245,201 **\$9,317**
(3.95% vs. prior year)

Registrar Proposed and Historical Budget vs. Actual

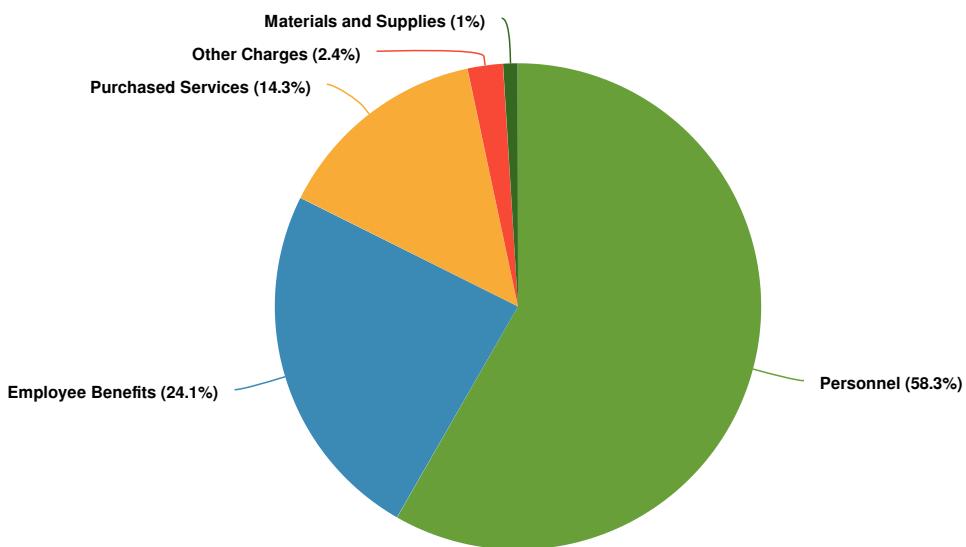


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Public Safety							
Electoral Board-Registrar							
Personnel	\$101,276	\$117,203	\$133,514	\$133,925	\$142,935	\$9,010	6.7%
Employee Benefits	\$44,170	\$46,793	\$51,704	\$56,684	\$59,056	\$2,372	4.2%
Other Charges	\$3,072	\$5,059	\$4,145	\$5,855	\$5,775	-\$80	-1.4%
Purchased Services	\$18,097	\$19,362	\$12,796	\$36,800	\$35,035	-\$1,765	-4.8%
Materials and Supplies	\$1,444	\$16,754	\$1,388	\$2,620	\$2,400	-\$220	-8.4%
Capital Outlay	\$19,560		\$20,792			\$0	N/A
Total Electoral Board-Registrar:	\$187,619	\$205,171	\$224,339	\$235,884	\$245,201	\$9,317	3.9%
Total Public Safety:	\$187,619	\$205,171	\$224,339	\$235,884	\$245,201	\$9,317	3.9%
Total Expenditures:	\$187,619	\$205,171	\$224,339	\$235,884	\$245,201	\$9,317	3.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized <u>FY2021</u>	Authorized <u>FY2022</u>	Authorized <u>FY2023</u>	Requested <u>FY2024</u>	Authorized <u>FY2024</u>
Personnel Summary:					
Registrar	1	1	1	1	1
Assistant Registrar	1	1	1	1	1
Part Time (FTE)	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
Totals	2.1	2.1	2.1	2.1	2.1

Goals and Objectives

The Registrar's Office will assist the citizens regarding requirements for voter registration, referral services, identification requirements, and Early Voting. They will increase voter registrations through use of the National Voter Registration Act (NCRA). They will continue to maintain accurate and up-date voter records. The Registrar's Office 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 and efficiently conduct the elections in FY2024 within the provisions of the Code of Virginia.

Program Measures

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Changes in Address	772	503	645	600
Deletions	747	548	675	500
New Registrants	538	335	400	400
Other Changes	684	303	500	500
Registered Voters	9,459	9,572	9,500	9,700
Voters Transferred In	565	318	430	300

Program Accomplishments

Assisted the City Manager's Office and the IT Department with Assure to meet minimum security standards as set by Virginia Law.

Successfully conducted the November 2022 General Election, including 45 days of early voting.

Assisted voters in completing requests to vote by mail and explained the Permanent Absentee option.

Trained new election officials on the ExpressVote and optical scan voting machines, electronic poll books, voting laws and procedures.

Worked with the Department of Elections to verify voters received credit for voting in elections.

Researched and confirmed the National Change of Address list provided by the Department of Elections.



Courts and Sheriff

York County
Joint Services

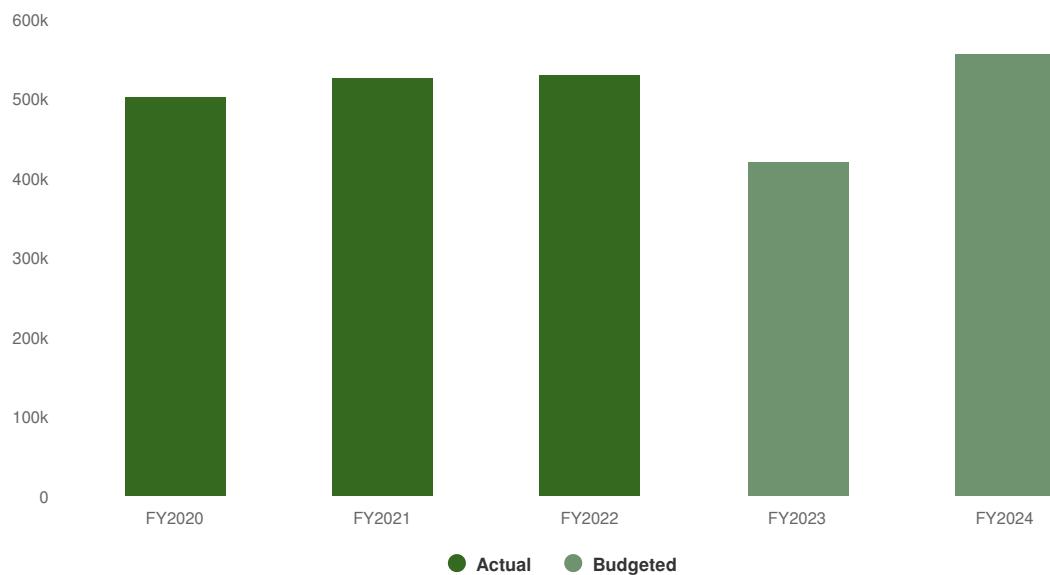
This department includes the cost of judicial services, which are shared with York County. Included are the prorated costs of the Commonwealth Attorney, Juvenile/Domestic Relations Court, services provided by the Clerk of Court, Sheriff services, and certain capital and maintenance costs for the court 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 2024, an increase in the overall budget is due to increases in both court administration and building maintenance operations for shared services.

\$557,506 **\$137,632**
(32.78% vs. prior year)

Courts and Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Public Safety							
Courts							
Payment to Joint Operations	\$501,387	\$526,467	\$529,597	\$419,874	\$557,506	\$137,632	32.8%
Total Courts:	\$501,387	\$526,467	\$529,597	\$419,874	\$557,506	\$137,632	32.8%
Total Public Safety:	\$501,387	\$526,467	\$529,597	\$419,874	\$557,506	\$137,632	32.8%
Total Expenditures:	\$501,387	\$526,467	\$529,597	\$419,874	\$557,506	\$137,632	32.8%

Budget Detail

	FY2023				FY2024
	Original		FY2023	City Council	
	FY2021	FY2022	Adopted	Adopted	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
York/Poquoson Courthouse	\$270,594	\$274,700	\$205,823	\$205,823	\$319,844
Sheriff	229,110	230,000	186,758	186,758	205,739
9th District Court	6,797	4,931	5,200	5,200	5,475
Colonial Community Corrections	<u>19,966</u>	<u>19,966</u>	<u>22,093</u>	<u>22,093</u>	<u>26,448</u>
Total	\$526,467	\$529,597	\$419,874	\$419,874	\$557,506



Police

Stephen Keatts
Chief of Police

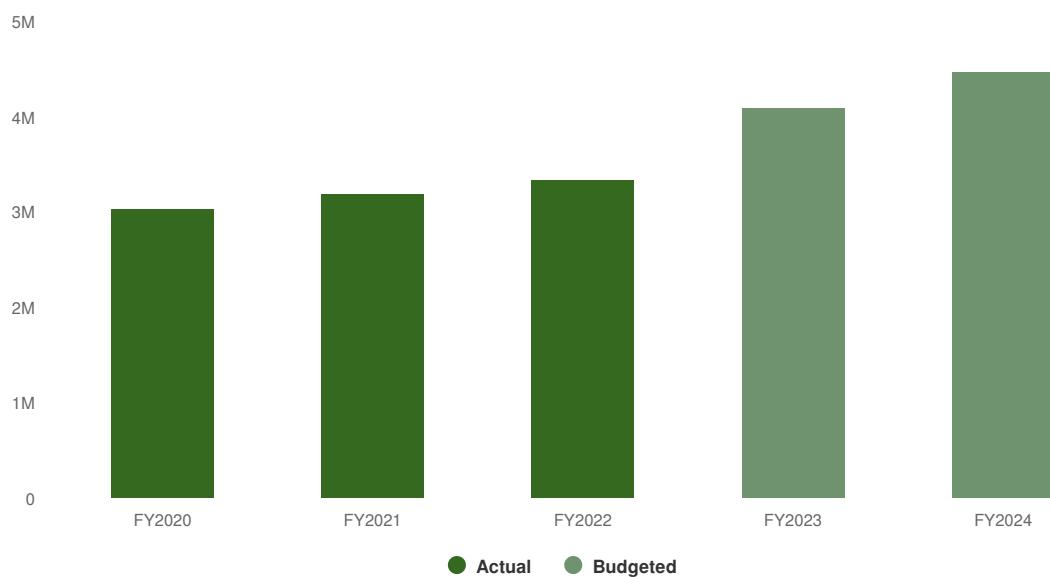
Enforce the laws of the Commonwealth of Virginia and the ordinances of the City of Poquoson. Prevent and deter crime to provide for the safety of the public. Preserve and maintain a safe and secure living and business environment in Poquoson. Provide assistance and friendly service to all people within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

Expenditures Summary

The budget for FY 2024 includes a 7% base compensation increase and related benefit increases. The Police Department received a new three-year grant for a School Resource Officer, so this added two more during FY2023. FY2024 is the second year of this grant, and provides all four schools in Poquoson with a School Resource Officer. Three additional officers are included as of January 1, 2024. Additionally, this budget includes two new police vehicles, as well as the addition of a camera system for investigations. The budget also includes an increase for shared E-911 services.

\$4,463,291 **\$379,025**
(9.28% vs. prior year)

Police Proposed and Historical Budget vs. Actual

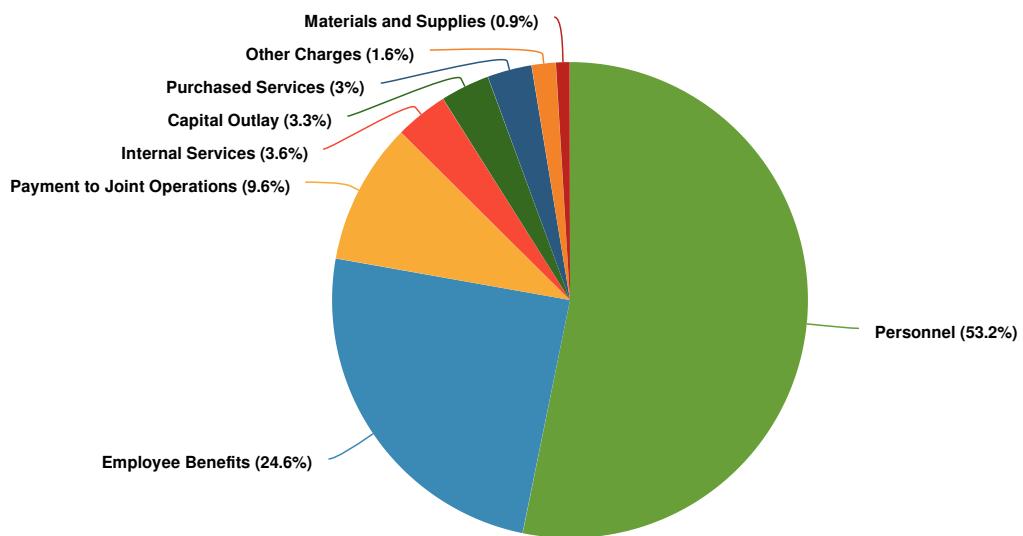


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Public Safety							
Police							
Personnel	\$1,689,666	\$1,583,875	\$1,717,023	\$2,103,643	\$2,374,305	\$270,662	12.9%
Employee Benefits	\$680,619	\$742,187	\$784,170	\$1,032,999	\$1,098,774	\$65,775	6.4%
Other Charges	\$55,740	\$68,272	\$81,175	\$98,003	\$73,200	-\$24,803	-25.3%
Purchased Services	\$71,860	\$105,969	\$99,980	\$136,195	\$135,075	-\$1,120	-0.8%
Internal Services	\$123,695	\$143,057	\$170,356	\$148,673	\$161,101	\$12,428	8.4%
Materials and Supplies	\$27,126	\$64,965	\$39,239	\$42,366	\$41,950	-\$416	-1%
Payment to Joint Operations	\$339,405	\$342,818	\$360,817	\$403,985	\$429,386	\$25,401	6.3%
Capital Outlay	\$44,734	\$133,938	\$83,695	\$118,402	\$149,500	\$31,098	26.3%
Total Police:	\$3,032,845	\$3,185,081	\$3,336,455	\$4,084,266	\$4,463,291	\$379,025	9.3%
Total Public Safety:	\$3,032,845	\$3,185,081	\$3,336,455	\$4,084,266	\$4,463,291	\$379,025	9.3%
Total Expenditures:	\$3,032,845	\$3,185,081	\$3,336,455	\$4,084,266	\$4,463,291	\$379,025	9.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
	FY2021	FY2022	FY2023	FY2024	FY2024
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 Sergeant	1	1	1	-	-
Investigations Sergeant	1	1	1	1	1
Patrol Sergeant	4	4	4	5	5
School Resource Sergeant	-	-	1	1	1
Detective	3	3	3	3	3
Corporal	4	4	4	4	4
School Resource Officer	2	2	3	3	3
Police Officer - Patrol	9	8	8	11	11
Records Administrator	1	1	1	1	1
Administrative Secretary	-	1	1	1	1
Part Time Clerical	0.75	-	-	-	-
Part Time Property and Evidence Tech	-	0.5	0.5	0.5	0.5
Part Time Property and Evidence Spec	-	0.5	0.5	-	-
Part Time Police (FTE)	<u>1.5</u>	-	-	-	-
Totals	30.25	30.00	32.00	34.5	34.5

Goals and Objectives

The prevention and reduction of crime through community education and partnership will remain to be the department's primary focus. The department will continue to focus on recruitment and retention to fill vacancies so that we may maintain the high level of service that our community deserves. Officers and staff will maintain training and certification goals. The department will continue to provide holiday and bicycle patrols throughout the year. They will continue to seek grant opportunities for funding that will enhance our abilities without increasing demand on the budget, as well as maintain regional partnerships that enable them to provide efficient delivery of services to the community. The department will work diligently to keep the development of the Public Safety Building on track to ensure goals are met and the facility is completed within the time constraints set by the funding source.



Program Measures

	FY 2021*	FY 2022**	FY 2023	FY 2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Accidents	185	175	170	170
Arrests/Charges/Apprehensions	219	200	200	225
Calls for Service	14,381	17,000	18,500	19,000
First Responder Calls	237	250	250	280
Traffic Tickets	688	570	750	750
Training Hours	2,767	2,250	2,500	2,500
Keep Checks	6,048	7,000	7,500	7,500

* FY2021 numbers were significantly impacted by the pandemic. Calls for service and keep checks were reduced in large part by many folks staying home more.

** FY2022 data is incomplete at this time. In December 2021, the department went live with a new Records Management System. The roll out has been plagued with many issues on the administrative side of the system, most notably with extraction of data for reports such as this.

Program Accomplishments

Through the course of this year, the issues associated with the COVID-19 Pandemic have continued to ease, yet still the impact is evident. In spite of the difficulties present, the department continued to provide full law enforcement services to the community.

The department conducted two sessions each of DARE Camp, 911 Leadership Camp, and Safety Town. The Child ID program returned. There is a Bike Rodeo planned for primary school age children in the spring of 2023. The annual Shop With A Cop event returned to pre-Covid style and officers assisted approximately 30 children from Poquoson with shopping for Christmas gifts. This event was made possible by the strong support of our community through the Poquoson Police Foundation.

The Police Department, in partnership with the Fire Department and the City Manager's Office, is under contract with HBA Architecture and design work on the Public Safety Building has begun.

Through the use of ARPA funding, the department has ordered new portable radios that will replace the aging radios currently in use. The department has also used ARPA funding to order the installation of Bi-Directional Amplifiers in all four Poquoson schools to ensure the safety of our schools through effective radio communication inside the facilities.



Fire

Michael Bryant
Fire Chief

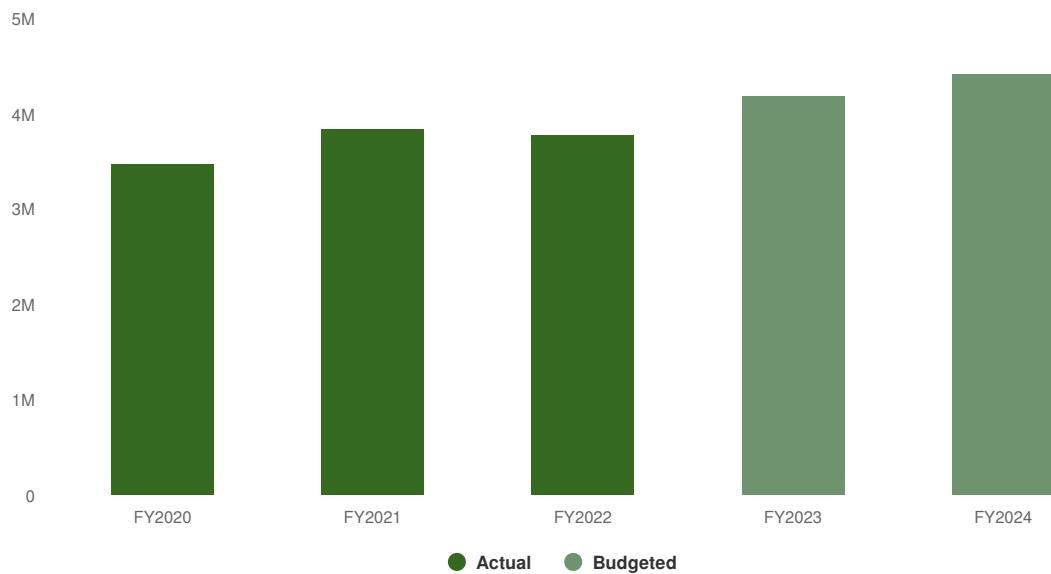
Provide 24 hour emergency services for fire suppression, ambulance service, rescue service, hazardous materials spills, water rescue, and radiological monitoring. Provide non-emergency services in fire prevention, education and training.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. The increase in this department is primarily related to an increase in estimated fuel charges over the prior year, as well as a boat trailer replacement in equipment.

\$4,423,869 **\$248,053**
(5.94% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

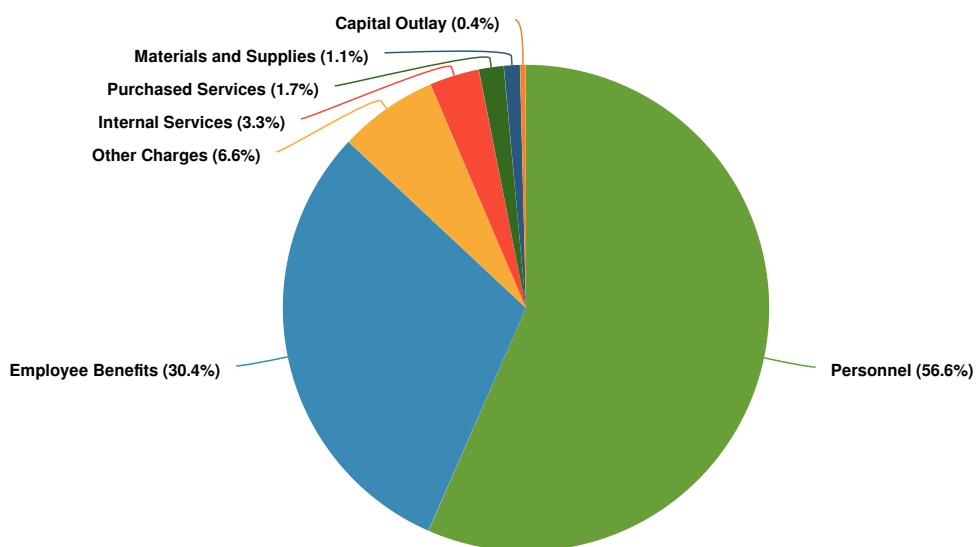


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Public Safety							
Fire							
Personnel	\$1,991,472	\$2,111,232	\$2,192,030	\$2,324,512	\$2,502,625	\$178,113	7.7%
Employee Benefits	\$939,693	\$1,031,511	\$1,161,764	\$1,264,155	\$1,345,763	\$81,608	6.5%
Other Charges	\$359,369	\$516,781	\$252,527	\$362,514	\$291,405	-\$71,109	-19.6%
Purchased Services	\$30,156	\$27,099	\$20,911	\$63,085	\$73,757	\$10,672	16.9%
Internal Services	\$124,510	\$111,688	\$116,928	\$118,315	\$146,234	\$27,919	23.6%
Materials and Supplies	\$22,164	\$31,505	\$23,692	\$35,135	\$46,885	\$11,750	33.4%
Capital Outlay	\$3,725	\$2,107	\$6,124	\$8,100	\$17,200	\$9,100	112.3%
Total Fire:	\$3,471,089	\$3,831,923	\$3,773,976	\$4,175,816	\$4,423,869	\$248,053	5.9%
Total Public Safety:	\$3,471,089	\$3,831,923	\$3,773,976	\$4,175,816	\$4,423,869	\$248,053	5.9%
Total Expenditures:	\$3,471,089	\$3,831,923	\$3,773,976	\$4,175,816	\$4,423,869	\$248,053	5.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary	Authorized	Authorized	Authorized	Requested	Authorized
	FY2021	FY2022	FY2023	FY2024	FY2024
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	27	24
Office Manager	1	1	1	1	1
Totals	33	33	33	36	33

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, Virginia, 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

	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Estimated	Estimated
Average Fire/EMT calls per month *	162	179	189	195
Training hours	8,700	8,700	8,700	8,700
Fire Truck Dispatched for Calls:				
Structure Fire	19	21	21	24
Brush Fire	10	4	5	7
Miscellaneous Fire	969	1,114	1,117	1,125
Ambulance Dispatched for Calls:				
Advanced Life Support	675	474	480	500
Basic Life Support	680	478	484	504
Miscellaneous	223	733	822	932

* Average calls per month calculation has been revised. Previous reports counted medical assist calls twice (i.e. fire truck dispatched along with an ambulance).



Program Accomplishments

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

Conducted a hiring process which resulted in hiring one new employee.

Under the department's leadership, the City was awarded approximately \$193,000 in grants and was able to make several purchases including new EOS Software, Pulse Point, and computer equipment.

With REPP Funds (Dominion), iPads for the Assessment Teams, speaker mic, and a camper shell BC-1 were purchased.

With the help of ARPA Funds, two new stretchers with power load systems, a second set of turnout gear for each firefighter, and two new LifePaks and Airway Management Equipment were purchased.



Corrections and Detention

VA Peninsula Regional Jail and Merrimac Center
Joint Services

The City of Poquoson shares the Virginia Peninsula Regional Jail with York County, James City County and the 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 with 18 other localities. Prior to FY2018, Poquoson's financial share was based on a per diem rate for each day a juvenile offender from Poquoson was incarcerated. Since FY2018, Poquoson's financials share is 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 includes Family Group Homes, Project Insight, which is a work program that provides opportunities for young people to perform public service work in lieu of traditional sanctions and other services.

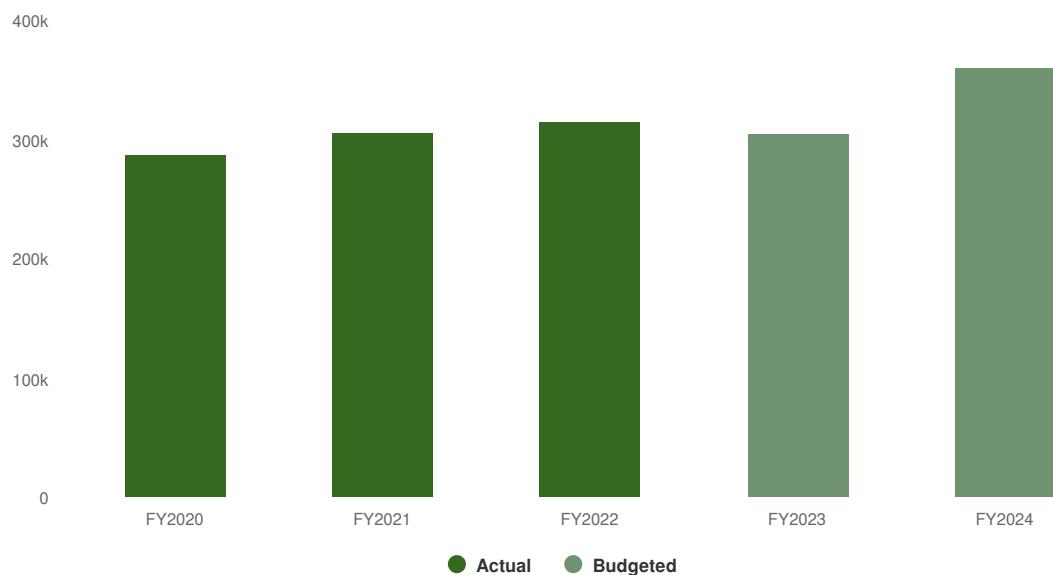
Expenditures Summary

The personnel services are administered by Virginia Peninsula Regional Jail and Merrimac Center Juvenile Detention. There was a minimal increase in the Colonial Group Home Commission where the increased costs are directly related to the Commission's administration of programs for our youth. The remaining increase is primarily related to Virginia Peninsula Regional Jail. In FY2023, there was an adjustment to the bed day calculation provided by the jail. In FY2024, the Jail requested localities start providing capital funding for boiler and chiller replacements at the facility.

\$359,740 **\$55,412**

(18.21% vs. prior year)

Corrections and Detention Proposed and Historical Budget vs. Actual

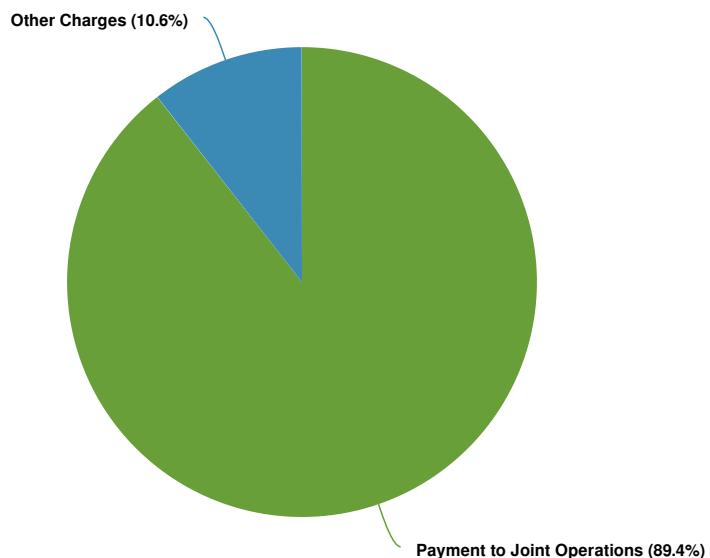


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Public Safety							
Corrections and Detention							
Other Charges	\$24,237	\$10,062	\$24,560	\$34,625	\$37,987	\$3,362	9.7%
Payment to Joint Operations	\$262,946	\$295,078	\$289,824	\$269,703	\$321,753	\$52,050	19.3%
Total Corrections and Detention:	\$287,183	\$305,140	\$314,384	\$304,328	\$359,740	\$55,412	18.2%
Total Public Safety:	\$287,183	\$305,140	\$314,384	\$304,328	\$359,740	\$55,412	18.2%
Total Expenditures:	\$287,183	\$305,140	\$314,384	\$304,328	\$359,740	\$55,412	18.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budget Detail

			FY2023		FY2024		FY2024	
			Original	FY2023	Department	City Council		
	FY2021	FY2022	Adopted	Amended	Requested	Adopted	Adopted	
Adult Detention	\$260,866	\$261,120	\$247,338	\$247,338	\$291,045		\$291,045	
Juvenile Services:								
Juvenile Detention	34,212	28,704	22,365	22,365	30,708		30,708	
Project Insight	<u>10,062</u>	<u>24,560</u>	<u>34,625</u>	<u>34,625</u>	<u>37,987</u>		<u>37,987</u>	
Total	\$305,140	\$314,384	\$304,328	\$304,328	\$359,740		\$359,740	



Inspections

Charles Horton
Director of Community Development

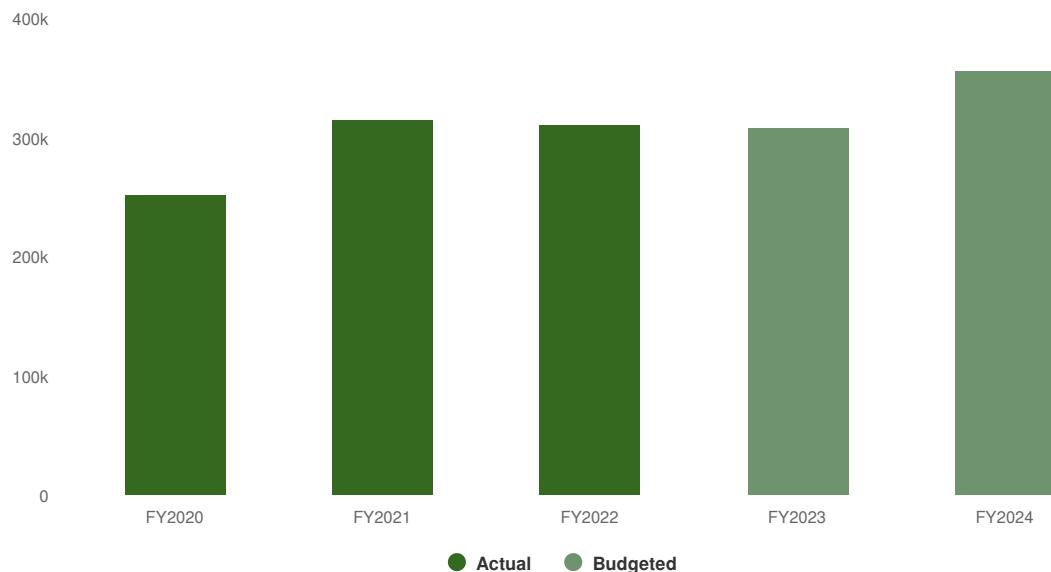
The Inspections Department ensures through the inspection process, plan review and issuing permits that construction performed in the City is in accordance with all applicable City ordinances, State Codes and Federal requirements. They provide information to contractors, the public and any interested 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

The budget for FY2024 includes a 7% base compensation increase and related benefits increase. There is an increase in this department for inspection software transferred here from technology. In FY2024, the part-time hours for custodial services were moved from Inspections to the Facilities Department. These changes only move the budgeted reporting from one department to another.

\$355,988 **\$48,435**
(15.75% vs. prior year)

Inspections Proposed and Historical Budget vs. Actual

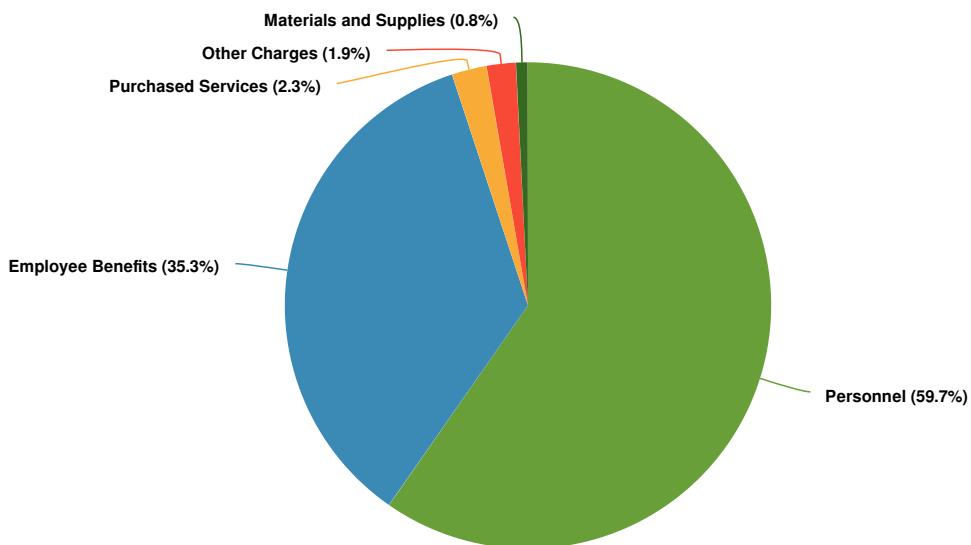


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Public Safety							
Inspections							
Personnel	\$184,644	\$235,116	\$220,613	\$212,484	\$212,486	\$2	0%
Employee Benefits	\$58,051	\$71,041	\$86,307	\$91,808	\$125,502	\$33,694	36.7%
Other Charges	\$3,956	\$8,457	\$4,628	\$6,400	\$6,900	\$500	7.8%
Purchased Services	\$2,520	-\$5,112	-\$4,985	-\$7,600	\$8,300	\$15,900	-209.2%
Internal Services	\$1,759	\$2,424	\$2,349	\$1,661		-\$1,661	N/A
Materials and Supplies	\$1,071	\$3,063	\$1,325	\$2,800	\$2,800	\$0	0%
Total Inspections:	\$252,001	\$314,989	\$310,237	\$307,553	\$355,988	\$48,435	15.7%
Total Public Safety:	\$252,001	\$314,989	\$310,237	\$307,553	\$355,988	\$48,435	15.7%
Total Expenditures:	\$252,001	\$314,989	\$310,237	\$307,553	\$355,988	\$48,435	15.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized <u>FY2021</u>	Authorized <u>FY2022</u>	Authorized <u>FY2023</u>	Requested <u>FY2024</u>	Authorized <u>FY2024</u>
Personnel Summary:					
Inspector	1	1	-	-	-
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)	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	—	—
Totals	4.75	4.75	3.75	3	3

Goals and Objectives

- Continue staff education in various building related trades.
- Provide citizens and contractors with the most updated information on codes and ordinances.
- Continue to improve the methods used to obtain compliance with zoning, property maintenance and building codes.
- Work towards class 7 community service rates to increase the percentage of discounts on flood insurance.
- Continue to implement and improve the electronic method of field inspections.
- Continue to build an electronic database of permit information.
- Facilitate an update of GIS to include flood zone information and elevation certificates.
- Create an additional building inspector position to perform city-wide building inspections in anticipation of new projects beginning construction.
- Prepare and host a minimum of two citizen workshops related to flood issues.

Program Measures

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Building Permits Issued	300	577	771	1,071
Certificate of Occupancies Issued	40	75	40	100
Code Violations Cited and Enforced	150	320	150	170
Inspections Performed	1,302	1,854	1,735	3,000
Meetings	260	260	260	260
Plans Reviewed	250	275	275	350
Other Permits (Elect, Plumbing, Mech, etc.)	600	672	600	1,000



Program Accomplishments

- Continued the development of efficient methods of notifying violators of the city codes and policies.
- Continued to update/maintain a database of all elevation certificates currently on file with the department.
- Continued to put elevation certificates online through the city's GIS program.
- Maintained CRS class 8 program rating.
- Continued education of staff in related building trades.
- Communicated with the community and contractors on the most updated information in regard to codes and ordinances.
- Initiated the usage of the iWorQ permit program.
- Use of the Virginia Building Code adopted by the Virginia General Assembly in September 2018 and 2021.
- Assisted 4 citizens to obtain a LOMA from FEMA.
- Continued to help citizens reduce flood insurance premiums.
- Expanded work with realtors related to flood issues, on how to lower flood insurance premium costs and helping with the sale and purchase of structures in the city.
- Serving on ICC Codes Committee for residential structures in flooded areas.
- Served on the Board of Directors of VFMA. Moderated conference sessions and presented awards at a conference.



Animal Control

City of Newport News
Joint Services

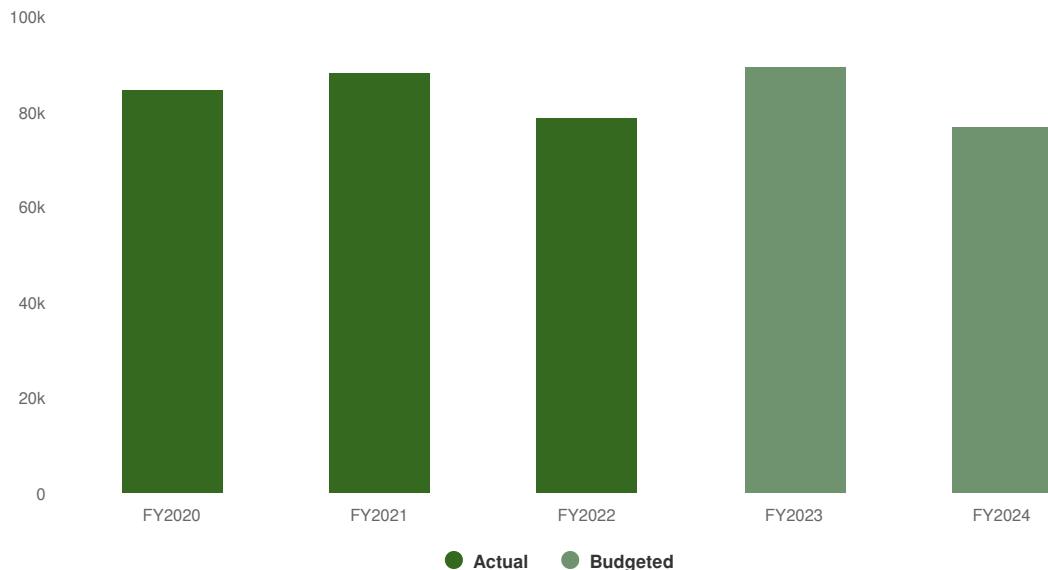
Animal Control is handled by City of Newport News Animal Control. The fully certified officers pick up stray animals, nuisance wildlife, deceased animals on public roadways, and investigate cruelty complaints. The City of Poquoson joined the Peninsula Regional Animal Shelter along with the cities of 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, and the FY2024 budget includes the City's proportional share of the operational and debt service costs for the City of Newport News Animal Control and the Peninsula Regional Animal Shelter.

\$76,600 **-\$12,716**
(-14.24% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Public Safety							
Animal Control							
Other Charges							
NEWPORT NEWS ANIMAL CONTROL	\$45,940	\$46,938	\$33,410	\$44,545	\$38,940	-\$5,605	-12.6%
REGIONAL ANIMAL SHELTER	\$38,549	\$41,133	\$45,088	\$44,771	\$37,660	-\$7,111	-15.9%
Total Other Charges:	\$84,489	\$88,071	\$78,498	\$89,316	\$76,600	-\$12,716	-14.2%
Total Animal Control:	\$84,489	\$88,071	\$78,498	\$89,316	\$76,600	-\$12,716	-14.2%
Total Public Safety:	\$84,489	\$88,071	\$78,498	\$89,316	\$76,600	-\$12,716	-14.2%
Total Expenditures:	\$84,489	\$88,071	\$78,498	\$89,316	\$76,600	-\$12,716	-14.2%

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 laws 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

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Calls for Service	147	88	95	97
Written Warnings	18	19	19	20
Summons / Warrants	-	13	2	2
Calls for Stray Animals	80	28	23	28
Calls for Animal Bites	16	8	12	13
Calls for Sick/Injured Animals	3	2	3	5
Calls for Nuisance Wildlife	64	16	23	23
Other Calls	12	18	13	9
Dogs Impounded	12	84	10	16
Cats Impounded	10	13	7	5
Other Impounded Animals	-	7	3	2
Wildlife Impounded	35	4	12	23
Animal Cruelty / Welfare	18	16	14	15



Engineering

Sean Crawford
City Engineer

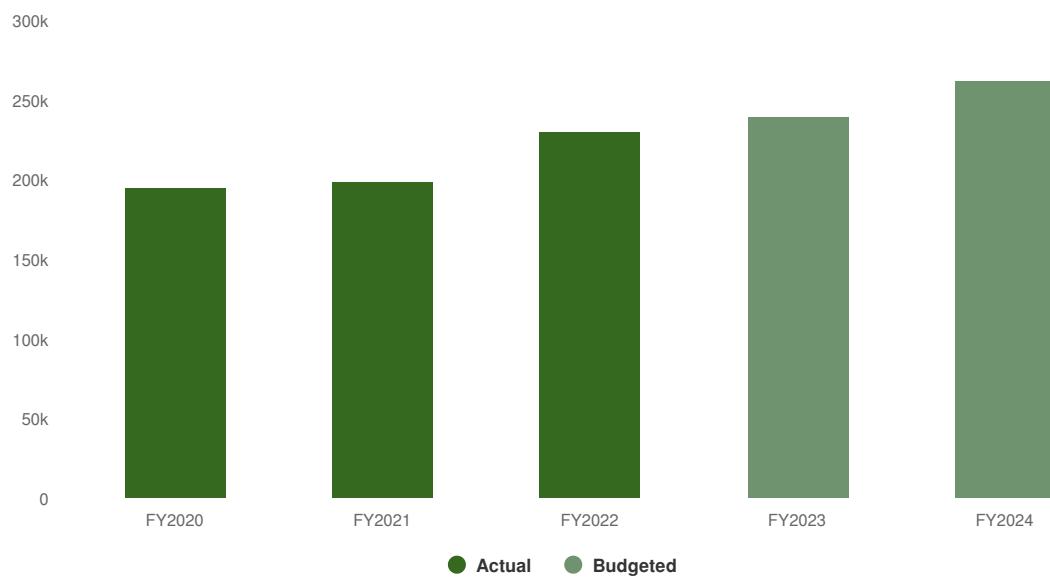
The Engineering Department provides or oversees all engineering services required by the city of Poquoson. They lead all City efforts on road improvement projects, and liaise with VDOT and other communities on joint road projects. They direct the City's storm water permits; lead development of new environmental 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases.

\$262,266 **\$22,210**
(9.25% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual

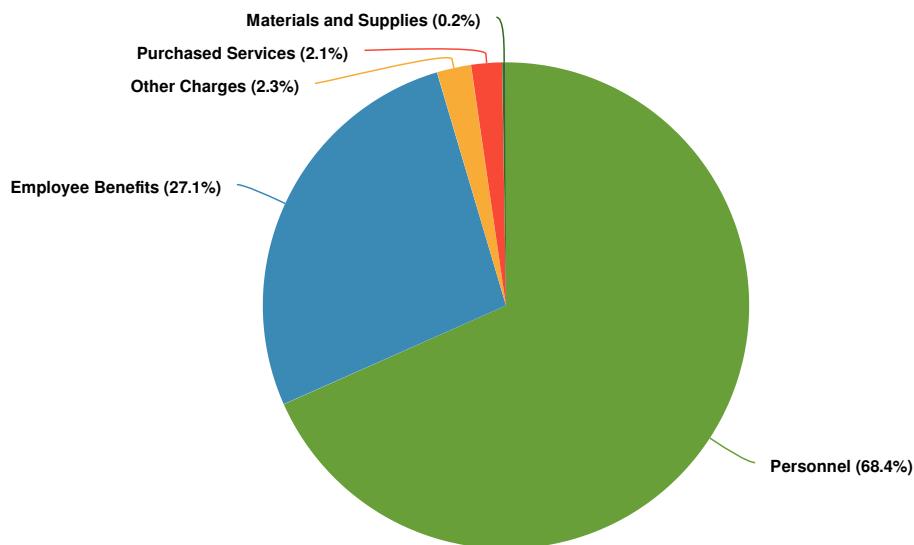


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Public Works							
General Engineering							
Personnel	\$136,499	\$136,613	\$150,732	\$157,783	\$179,267	\$21,484	13.6%
Employee Benefits	\$49,011	\$49,965	\$59,671	\$65,473	\$70,999	\$5,526	8.4%
Other Charges	\$4,473	\$4,495	\$3,818	\$8,600	\$5,975	-\$2,625	-30.5%
Purchased Services	\$3,905	\$5,918	\$14,518	\$7,400	\$5,400	-\$2,000	-27%
Internal Services	\$545	\$1,500				\$0	N/A
Materials and Supplies	\$581	\$751	\$1,374	\$800	\$625	-\$175	-21.9%
Total General Engineering:	\$195,014	\$199,242	\$230,113	\$240,056	\$262,266	\$22,210	9.3%
Total Public Works:	\$195,014	\$199,242	\$230,113	\$240,056	\$262,266	\$22,210	9.3%
Total Expenditures:	\$195,014	\$199,242	\$230,113	\$240,056	\$262,266	\$22,210	9.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
Personnel Summary:	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
City Engineer	1	1	1	1	1
Engineer I	1	1	1	1	1
Totals	2	2	2	2	2

Goals and Objectives

- Review all developmental submittals for compliance with local, state, and federal laws.
- Provide Professional Engineering oversight in accordance with state requirements.
- Provide engineering/technical information required for the Comprehensive Plan, Multi-Hazard Mitigation Plan, and the Emergency Operations Center.
- Develop grant eligible projects for the city.
- Work closely with citizens to address any engineering concerns, and provide technical solutions.
- Represent the city on all applicable panels and advocate for Poquoson.
- Continue the implementation of Federal Projects using ARPA funding; to include studies and construction.
- Work with consultants to compile watershed studies for the community to ensure best practices when implementing new work.
- Work on the TMDL action plan for FY2024-2028.

Program Measures

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Right of Way Permits Issued	58	62	75	70
Major Capital Projects	6	8	8	6
Citywide Permits Reissued/Maintained	2	2	2	2
Request for Engineering Information	170	215	200	250

Program Accomplishments

- Prepared and submitted the annual report for the MS4 permit. Over 100 tasks are completed under this permit.
- Five ARPA federally funded projects began. This is to include design, design oversight, contract writing, and cost.
- Worked heavily with engineers on the Legacy, Bull Run, and Quarter Creek residential projects for the draining and roadway elements. Reviewed change orders and provided thorough inspections.
- Completed the preliminary engineering work for the federally funded South Lawson Park Multi-Use Trail for VDOT.
- Reviewed drainage plans and calculations for roughly 8 subdivision developments.
- Reviewed and issued 62 right of way permits for a total cost of \$3,100.
- Received approval for a revenue sharing application for the shipwreck island relocation.
- Designed storm water runoff structures for the new Poquoson Avenue sidewalk.
- Coordinated and managed the roadway widening of Victory Boulevard, to add turn lanes for the Legacy development.
- Worked on the design and design reviews of five projects, all of which are planned to start construction in Spring 2023.



Public Works

John Anderson
Director of Public Works

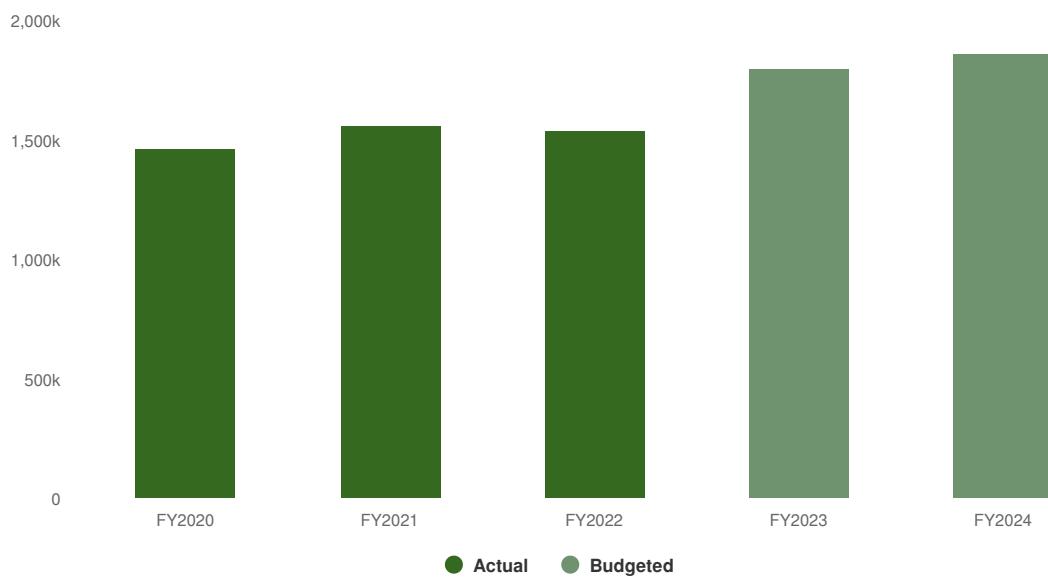
Public Works constructs and maintains all City streets to Virginia Department of Transportation (VDOT) standards. They keep roadside drainage ditches clean to eliminate standing water and reduce pavement failure. They maintain road shoulders by placing stone along the edge of pavement, mowing grass and 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-way, 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 studies. 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 multi-use fields, 3 tennis courts, 3 playgrounds, 5 picnic areas, Oxford Run Trail, and the City's public boat launching facilities. They assist with sewer repairs and installations.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. Other increases include right of way maintenance costs.

\$1,859,045 **\$61,429**
(3.42% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

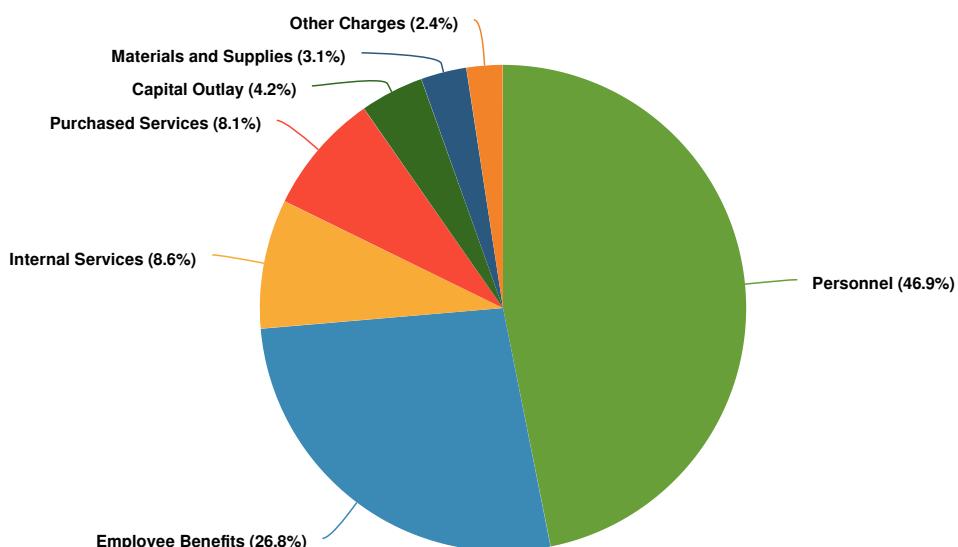


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted vs. FY2023 Budgeted (\$ Change)	FY2024 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures							
Public Works							
Public Works							
Personnel	\$712,902	\$690,403	\$730,327	\$823,991	\$871,223	-\$47,232	-5.4%
Employee Benefits	\$393,038	\$419,231	\$394,748	\$498,566	\$497,959	\$607	0.1%
Other Charges	\$34,384	\$35,003	\$38,175	\$44,975	\$44,745	\$230	0.5%
Purchased Services	\$82,063	\$130,464	\$143,990	\$135,050	\$150,050	-\$15,000	-10%
Internal Services	\$135,979	\$128,622	\$158,605	\$161,280	\$159,861	\$1,419	0.9%
Materials and Supplies	\$44,779	\$56,311	\$33,988	\$55,254	\$56,707	-\$1,453	-2.6%
Capital Outlay	\$61,718	\$97,804	\$41,960	\$78,500	\$78,500	\$0	0%
Total Public Works:	\$1,464,863	\$1,557,838	\$1,541,793	\$1,797,616	\$1,859,045	-\$61,429	-3.3%
Total Public Works:	\$1,464,863	\$1,557,838	\$1,541,793	\$1,797,616	\$1,859,045	-\$61,429	-3.3%
Total Expenditures:	\$1,464,863	\$1,557,838	\$1,541,793	\$1,797,616	\$1,859,045	-\$61,429	-3.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
	FY2021	FY2022	FY2023	FY2024	FY2024
Personnel Summary:					
Director of Public Works	1	1	1	1	1
Construction Inspector	1	-	-	-	-
Public Works Mgr/Construction Sup	-	1	1	1	1
Street Maintenance Supervisor	1	1	1	1	1
Senior Crew Leader	1	1	1	1	1
Crew Leader	1	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	1	1
Maintenance Worker II	1	1	1	1	1
Maintenance Worker I	2	2	2	3	3
Parks Maintenance Supervisor	1	1	1	1	1
Parks Maintenance Worker	2	2	2	2	2
Office Manager	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Totals	17.5	17.5	17.5	17.5	17.5

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 the city on a regular basis, mowing grass and median during the 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 in 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 works orders within the same week as request. 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

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Street Maintenance:				
Asphalt Material Used for Patching (tons)	42.55	30.05	24	30
Asphalt Paving Material Applied (tons)	4767	7,135	6,800	6,900
Delivery of cases of Green Bags	60	70	70	70
Installation of New Drainage Pipe (feet)	-	24	24	24
Regrading of Roadside Ditches (feet)	8,289	8,919	8,600	8,600
Stone Used for Street Maintenance	66	54	65	60
Work Orders Completed	47	42	45	50
Construction Inspections Performed:				
Driveways	37	11	20	25
Curb & Gutter (feet)	2,438	3,000	14,725	10,000
Sanitary Sewer Pipeline (feet)	-	1,500	1,500	3,000
Storm Pipe & Drainage Ditches (feet)	3,983	6,575	10,839	7,000
New Street Construction (feet)	20,351	10,695	13,000	9,000

Program Accomplishments

Regraded various roadside ditches, including Pasture Road, Ridge Road, Freeman Drive, Odd Road, Beach Road, Bayview, and Sandy Bay Drive.



Street Lights

Tonya O'Connell
Assistant City Manager

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.

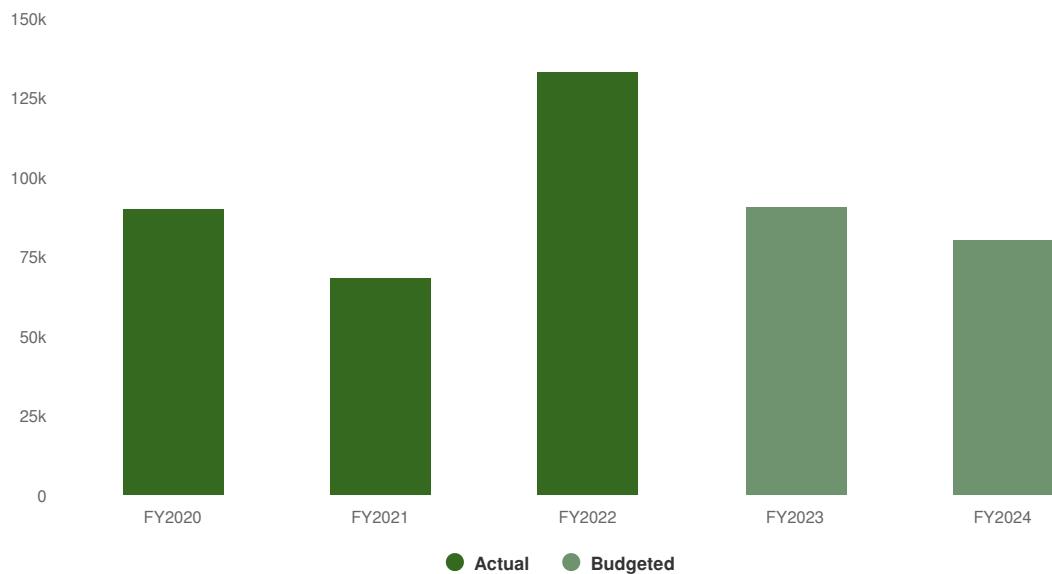
Expenditures Summary

The oversight of streetlights resides with the Inspections Department and personnel services are reflected in that department. During FY2023, there was an additional appropriation of \$10,636 per Ordinance Number 1725 on October 11, 2022 to re-appropriate unspent funds designated for streetlights. Otherwise, the FY2024 budget is flat from the previous year.

\$80,000 **-\$10,636**

(-11.73% vs. prior year)

Street Lights Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Public Works							
Street Lights							
Other Charges	\$82,224	\$67,005	\$73,384	\$77,000	\$77,000	\$0	0%
Capital Outlay	\$7,733	\$1,317	\$59,750	\$13,636	\$3,000	-\$10,636	-78%
Total Street Lights:	\$89,957	\$68,322	\$133,134	\$90,636	\$80,000	-\$10,636	-11.7%
Total Public Works:	\$89,957	\$68,322	\$133,134	\$90,636	\$80,000	-\$10,636	-11.7%
Total Expenditures:	\$89,957	\$68,322	\$133,134	\$90,636	\$80,000	-\$10,636	-11.7%

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 of General Fund fund balance to start the first phase of the program. \$10,636 was carried forward from FY2022. The realized savings from the program will be reinvested to fund future phases. The City anticipates replacing approximately six lights during FY2024.

Program Measures

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
New Lights Installed:				
Developer Installed	-	83	111	10
Replacement to LED	8	1	-	6



Facilities

Chad Krejcarek
Utilities Superintendent

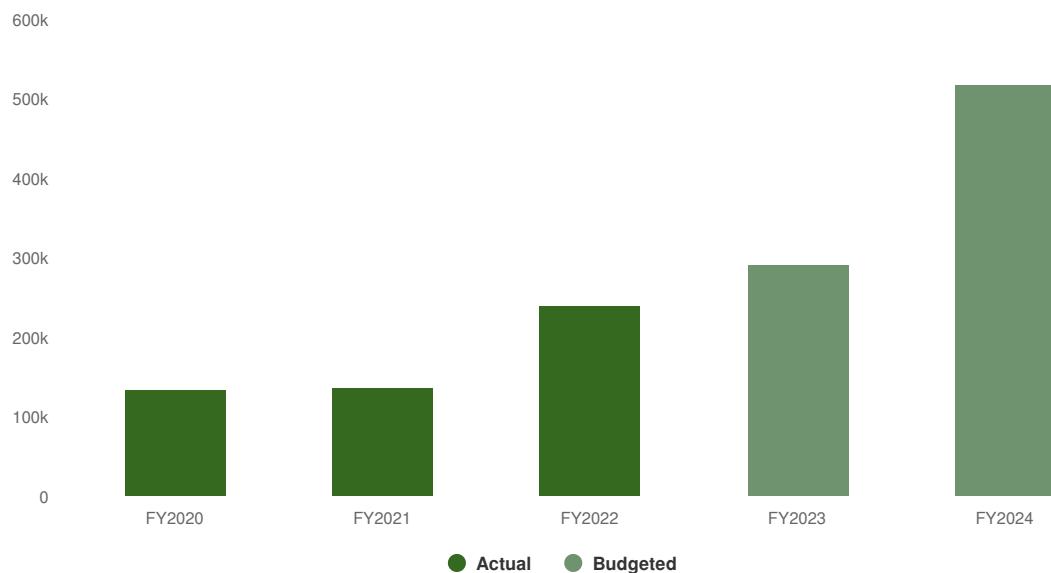
A portion of this department's cost is supported by the Poquoson City Public Schools' administration's rent of \$26,300 per year. Operating items include general liability and property insurance; building heating, ventilation, and air conditioning repairs; and janitorial services. They maintain the appearance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

Expenditures Summary

The oversight of Facilities resides with the Utilities Department. However, a Facilities Maintenance Technician position has been moved to this department, as well as part-time hours for custodial services. The budget for FY2024 includes increases in maintenance and supplies to maintain and repair facilities.

\$517,106 \$227,409
(78.50% vs. prior year)

Facilities Proposed and Historical Budget vs. Actual

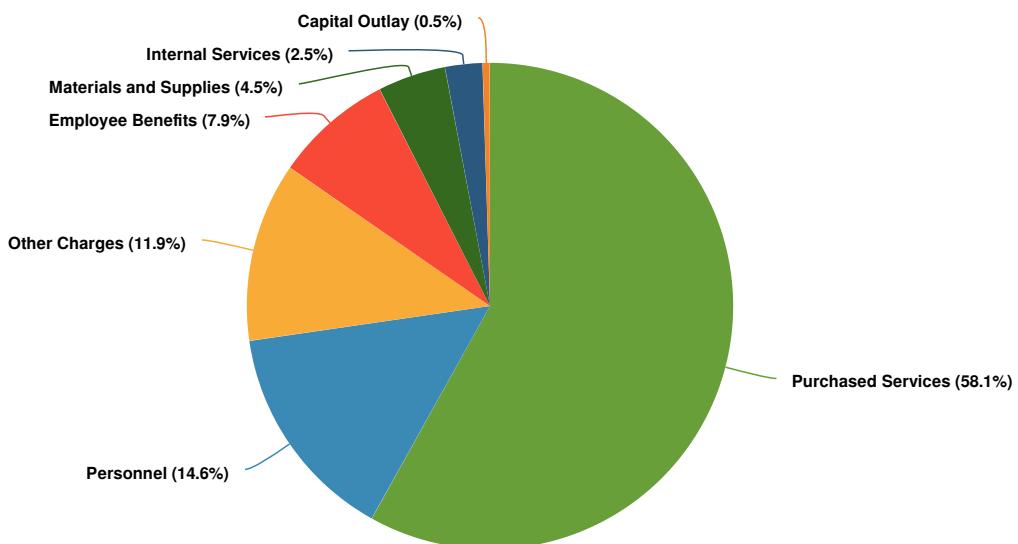


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Public Works							
Facilities and Grounds							
Personnel			\$2,939		\$75,636	\$75,636	N/A
Employee Benefits			\$217		\$40,730	\$40,730	N/A
Other Charges	\$50,979	\$47,790	\$56,704	\$60,900	\$61,625	\$725	1.2%
Purchased Services	\$55,556	\$58,961	\$152,341	\$211,695	\$300,400	\$88,705	41.9%
Internal Services	\$6,580	\$4,794	\$7,917	\$3,902	\$12,815	\$8,913	228.4%
Materials and Supplies	\$5,203	\$6,436	\$12,251	\$8,200	\$23,400	\$15,200	185.4%
Capital Outlay	\$15,612	\$17,440	\$8,114	\$5,000	\$2,500	-\$2,500	-50%
Total Facilities and Grounds:	\$133,930	\$135,421	\$240,483	\$289,697	\$517,106	\$227,409	78.5%
Total Public Works:	\$133,930	\$135,421	\$240,483	\$289,697	\$517,106	\$227,409	78.5%
Total Expenditures:	\$133,930	\$135,421	\$240,483	\$289,697	\$517,106	\$227,409	78.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary:	Authorized FY2021	Authorized FY2022	Authorized FY2023	Requested FY2024	Authorized FY2024
Facilities Maintenance Technician	-	-	1	1	1
Part Time (FTE)	—	—	—	0.75	0.75
Totals	-	-	1	1.75	1.75

Program Measures

	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Estimated	Estimated
Facilities Maintained	7	7	7	7



Health Department

Peninsula Health District
Joint Services

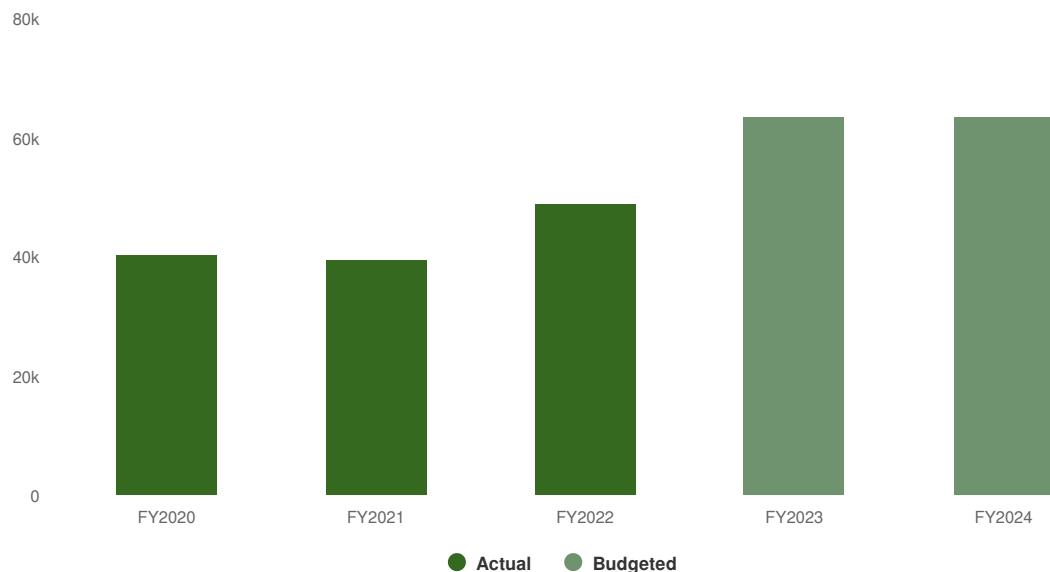
The Health Department provides the City's contribution to the Poquoson Health Department, which is an organizational unit of the Peninsula Health District. The Peninsula Health District is funded through a cooperative agreement between its five local governments and the Commonwealth of Virginia. The localities include Poquoson, Newport News, York County, Williamsburg and James City County. The City's minimum "match" requirement is 45% of the City's portion of the total Peninsula Health District budget. The total Health Department budget for Poquoson is \$163,304. The required "match" is estimated at \$63,387 based on receiving funds from the state and other sources. The total Health District's budget for FY2024 is \$8,599,390. 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 increase in the department as requested by the Peninsula Health Department.

\$63,487 **\$0**
(0.00% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Health and Welfare							
Health Department							
Other Charges	\$40,293	\$39,418	\$48,728	\$63,487	\$63,487	\$0	0%
Total Health Department:	\$40,293	\$39,418	\$48,728	\$63,487	\$63,487	\$0	0%
Total Health and Welfare:	\$40,293	\$39,418	\$48,728	\$63,487	\$63,487	\$0	0%
Total Expenditures:	\$40,293	\$39,418	\$48,728	\$63,487	\$63,487	\$0	0%

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



Mosquito and Drainage

John Anderson
Director of Public Works

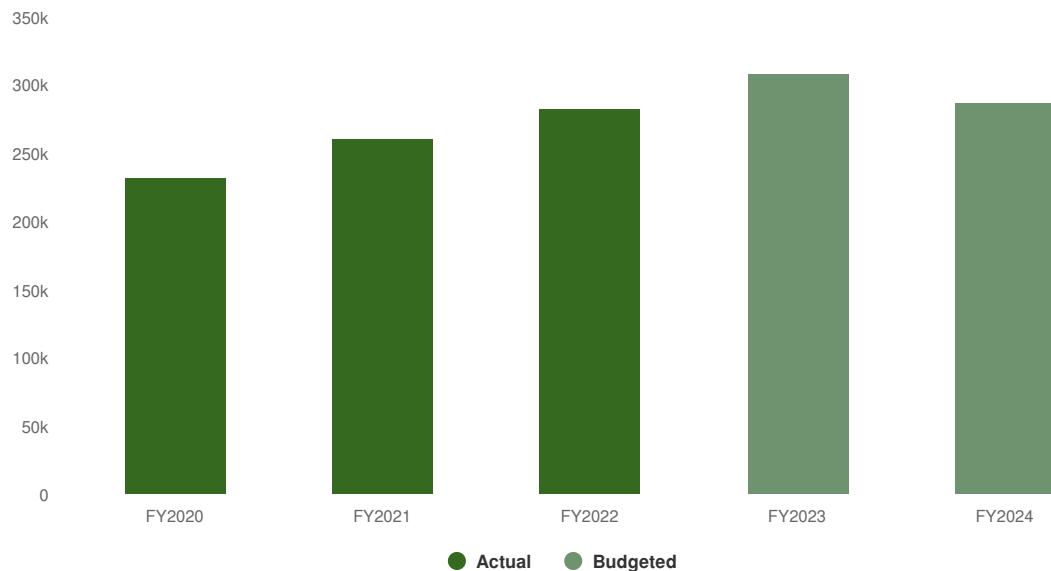
Provide good drainage in the City's rights-of-way to improve pavement life. Eliminate or treat standing water to reduce mosquito breeding. Keep outfall drainage ditches clean to improve water runoff from streets and reduce property flooding. Spray mosquito adulticides and larvacides to reduce the chance 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 systems.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. There is a decrease in health insurance benefits due to a change in health plan selections. There are minimal increases in other supplies and projected fuel costs.

\$287,152 **-\$20,871**
(-6.78% vs. prior year)

Mosquito and Drainage Proposed and Historical Budget vs. Actual

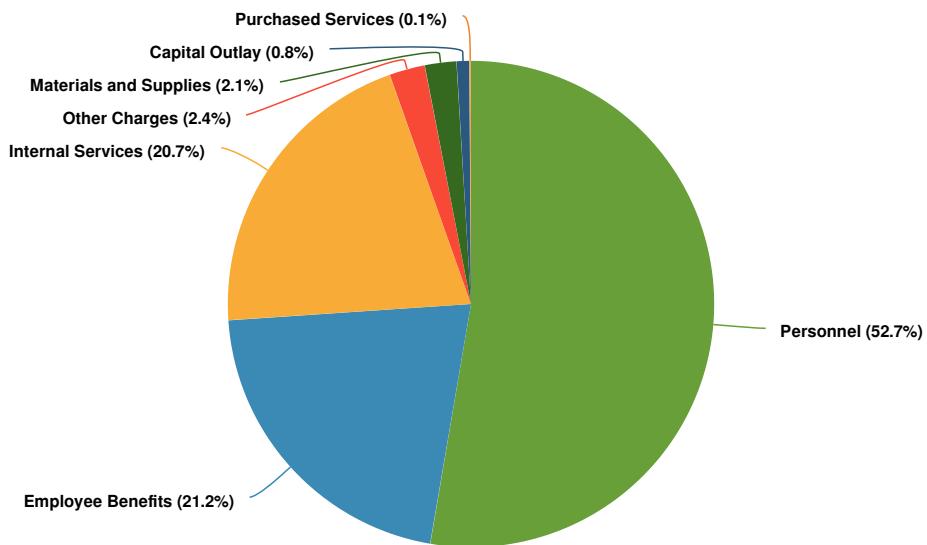


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Health and Welfare							
Mosquito Control							
Personnel	\$116,978	\$130,765	\$145,954	\$148,039	\$151,300	\$3,261	2.2%
Employee Benefits	\$52,993	\$58,949	\$55,782	\$84,194	\$61,003	-\$23,191	-27.5%
Other Charges	\$4,454	\$4,425	\$5,801	\$6,275	\$6,795	\$520	8.3%
Purchased Services	\$160	\$44	\$32	\$1,900	\$300	-\$1,600	-84.2%
Internal Services	\$54,065	\$59,750	\$65,963	\$59,665	\$59,304	-\$361	-0.6%
Materials and Supplies	\$3,144	\$3,351	\$5,088	\$5,550	\$6,050	\$500	9%
Capital Outlay	\$670	\$3,221	\$4,361	\$2,400	\$2,400	\$0	0%
Total Mosquito Control:	\$232,464	\$260,505	\$282,981	\$308,023	\$287,152	-\$20,871	-6.8%
Total Health and Welfare:	\$232,464	\$260,505	\$282,981	\$308,023	\$287,152	-\$20,871	-6.8%
Total Expenditures:	\$232,464	\$260,505	\$282,981	\$308,023	\$287,152	-\$20,871	-6.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
PW Mgr/Mosquito and Drainage Coord	1	-	-	-	-
Crew Leader	1	2	2	2	2
Mosquito and Drainage Technician I	1	1	1	1	1
Part Time (FTE)	—	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Totals	3	3.75	3.75	3.75	3.75

Goals and Objectives

- Obtain drainage easements in areas where outfall ditches need to be upgraded.
- Educate the public on mosquito prevention and have property owners remove obstructions from drainage easements to allow proper cleaning with city equipment.
- Continue to stress safety on and off-job, through departmental training.
- Improve drainage maintenance and mosquito prevention with additional manpower and equipment.
- Clean the outfall ditches throughout the city on a preventative maintenance schedule.
- Work with the City Engineer on drainage projects.
- Pipe in outfall ditches where necessary, to improve drainage maintenance.
- Larvicide and treat all drop inlets, and catch basins in the entire city for mosquito control.

Program Measures

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Cleaning Outfall Ditches by Hand (Feet)	57,850	57,020	60,000	60,000
Cleaning Outfall Ditches with Equip (Feet)	1,500	2,765	2,000	1,500
Drainage Pipe Installed (Feet)	-	-	24	24
Drainage Structures Maintained	845	860	900	910
Larvicide for Mosquito Control (Pounds)	30	-	30	30
Weed Killer Applied (Gallons)	15	30	20	20

Program Accomplishments

- Attended recertification courses to keep Pesticide Users' Certificates up to date.
- Hand dug outfall ditches that equipment could not reach in order to help eliminate standing water and improve drainage.



Mental Health

Colonial Behavioral Health Joint Services

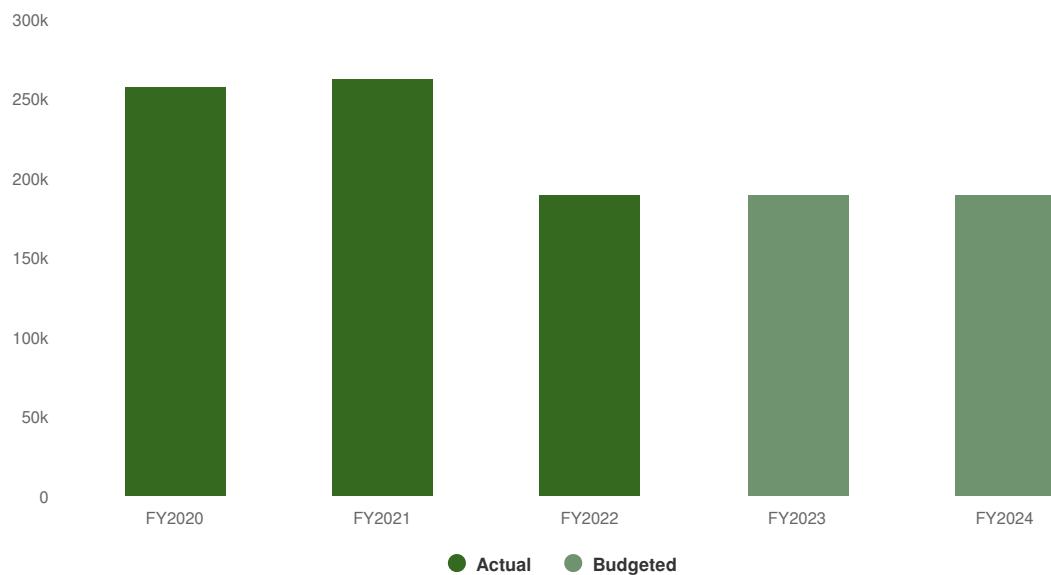
This Department provides the City's contribution to Colonial Behavioral Health, a regional agency that provides overall administration and coordination of mental health, mental retardation and substance abuse programs for Poquoson, Williamsburg, York County and James City County. Their services include 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

For FY2024, the budget remains neutral for the City's contribution to shared mental health services in our region. The contribution is based on a predetermined formula based on population and utilization of services.

\$190,000 **\$0**
(0.00% vs. prior year)

Mental Health Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Health and Welfare							
Mental Health							
Other Charges	\$257,645	\$262,632	\$190,000	\$190,000	\$190,000	\$0	0%
Total Mental Health:	\$257,645	\$262,632	\$190,000	\$190,000	\$190,000	\$0	0%
Total Health and Welfare:	\$257,645	\$262,632	\$190,000	\$190,000	\$190,000	\$0	0%
Total Expenditures:	\$257,645	\$262,632	\$190,000	\$190,000	\$190,000	\$0	0%

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 \$18,864,310 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.



Welfare/Social Services

York County
Joint Services

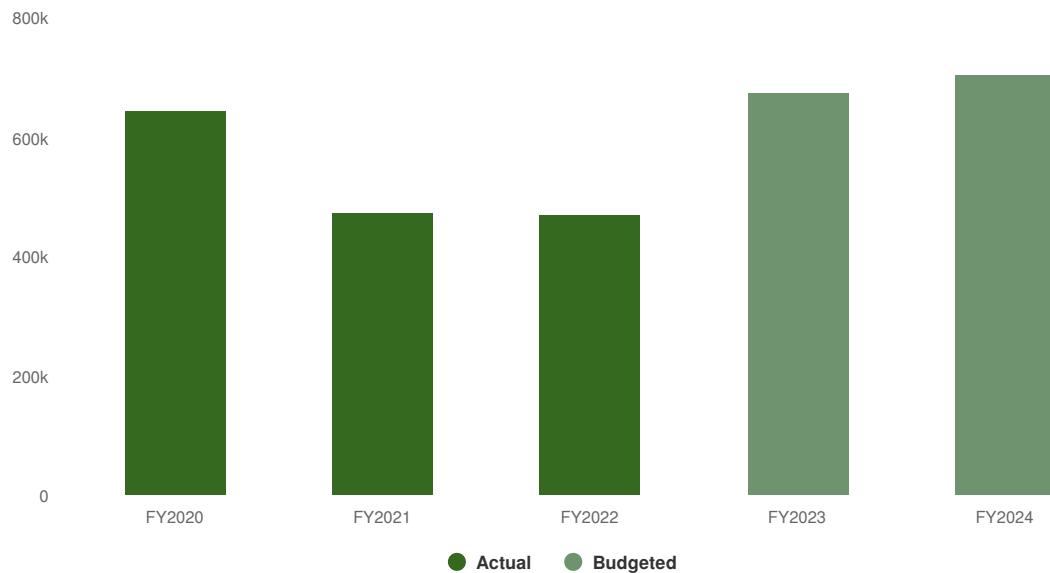
This department funds the Peninsula Agency on Aging, York/Poquoson Social Services, and Children's Services Act (CSA).

Expenditures Summary

For the FY2024 Social Services budget, there is an overall increase of \$31,550. Funding is based on utilization of services and program methodology for shared services within the region.

\$705,000 **\$31,550**
(4.68% vs. prior year)

Welfare/Social Services Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Health and Welfare							
Welfare-Social Service							
Other Charges	\$356,135	\$189,143	\$209,294	\$350,000	\$350,000	\$0	0%
Payment to Joint Operations	\$288,231	\$284,543	\$261,061	\$323,450	\$355,000	\$31,550	9.8%
Total Welfare-Social Service:	\$644,366	\$473,686	\$470,355	\$673,450	\$705,000	\$31,550	4.7%
Total Health and Welfare:	\$644,366	\$473,686	\$470,355	\$673,450	\$705,000	\$31,550	4.7%
Total Expenditures:	\$644,366	\$473,686	\$470,355	\$673,450	\$705,000	\$31,550	4.7%

Budget Detail

			FY2023		FY2024	
			Original	FY2023	City Council	
	FY2021	FY2022	Adopted	Amended	Adopted	Budget
Actual	Actual	Budget	Budget	Budget	Budget	
Children's Services Act	\$185,743	\$206,000	\$350,000	\$350,000	\$350,000	\$350,000
Peninsula Agency on Aging	3,400	3,294	-	-	-	-
York/Poquoson Social Services	<u>284,543</u>	<u>261,061</u>	<u>323,450</u>	<u>323,450</u>	<u>355,000</u>	
Totals	\$473,686	\$470,355	\$673,450	\$673,450	\$705,000	

* Peninsula Agency on Aging was moved to Community Development in FY2023.



Poquoson Public Schools

Asty Tillett
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.

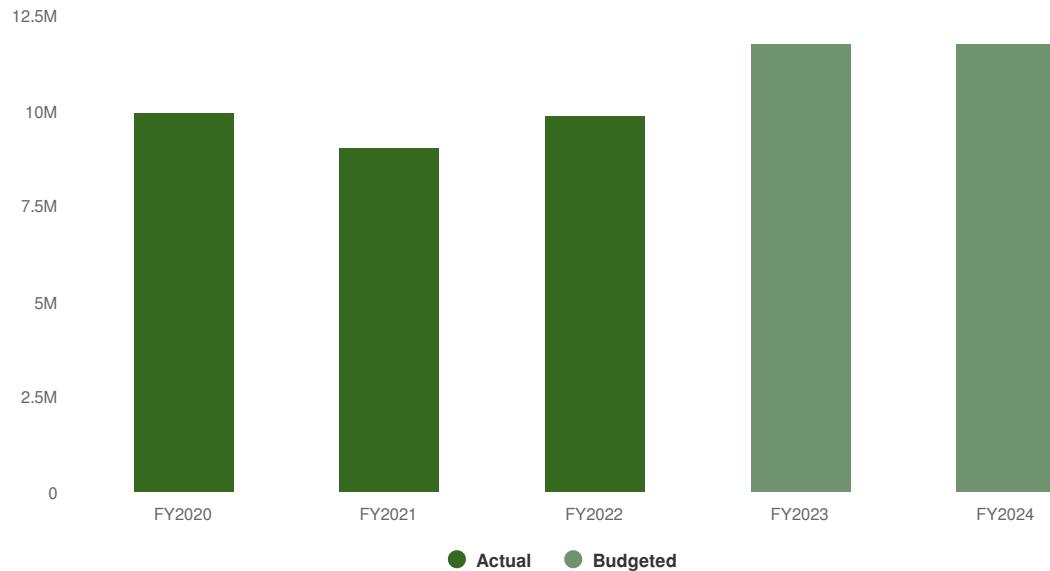
Expenditures Summary

The Poquoson Public Schools Superintendent requested an additional \$695,066 for FY2024, which was based on the Governor's Budget and included a 5% compensation increase and one-time bonus payment. The General Assembly has not yet completed the State budget. However, the House of Delegates and Senate's respective budgets include a 7% compensation adjustment for state supported school positions. To accommodate these anticipated changes, an additional \$4,722 has been added over the Schools' budget request. Therefore, the FY2024 budget totals \$11,759,390, which slightly exceeds the School Superintendent's budget request.

As in prior years, if the Schools have unexpended transfers at the end of the year that are returned to the City, the funding can subsequently be re-appropriated to the schools in the upcoming fiscal year.

\$11,759,390 **\$1,808**
(0.02% vs. prior year)

Poquoson School Board Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Education							
School Transfers							
School Contribution	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	\$1,808	0%
Total School Transfers:	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	\$1,808	0%
Total Education:	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	\$1,808	0%
Total Expenditures:	\$9,963,611	\$9,031,974	\$9,879,994	\$11,757,582	\$11,759,390	\$1,808	0%

Expenditures by Expense Type

It is important to note the reason for the differences in prior year comparisons to the 2024 budget request for the City Schools. When the Fiscal Year 2024 budget is compared against the Fiscal Year 2023 amended budget, the variance is \$1,808. When compared with the original budget, there is an increase of \$699,788 above last year's approved budget. This is due to an additional appropriation of \$697,980 which was made to the School's budget per Ordinance Number 1728, on December 12, 2022.

This budget will allow Schools to provide a 7% pay adjustment for eligible staff based on the House of Delegates and Senate's respective budgets, which is above the School Superintendent's requested 5% increase. This budget slightly exceeds the request of the Superintendent.

Budget Detail

	FY2023	FY2024	
	Original	FY2023	City Council
	Adopted	Amended	Adopted
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
School Contribution	\$11,059,602	\$11,059,602	\$11,759,390
Reappropriation	—	\$697,980	—
Total	\$11,059,602	\$11,757,582	\$11,759,390



Parks and Recreational - Programs

David Callis
Director of Community Recreation

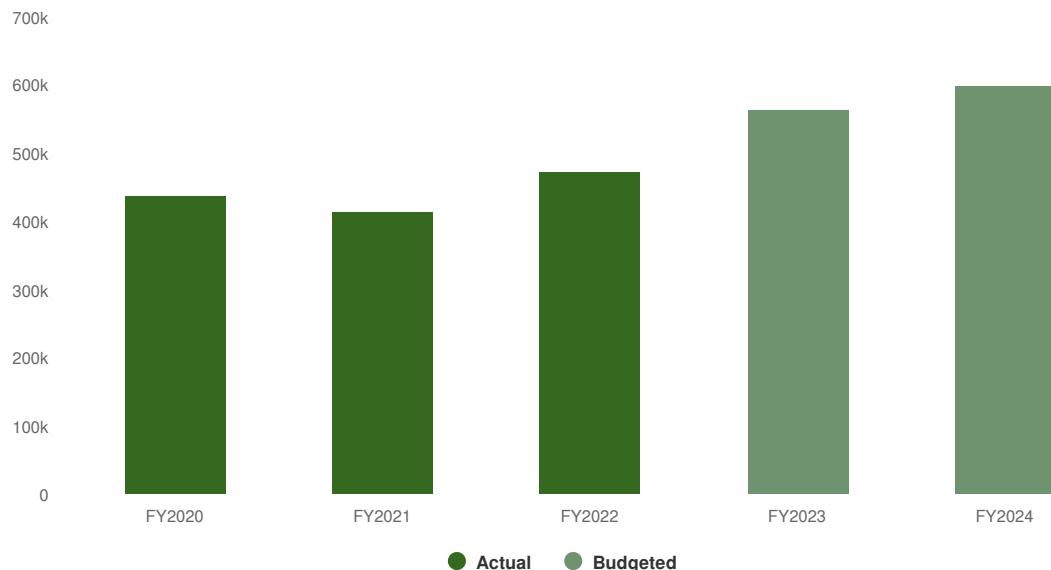
Parks and Recreation plan, coordinate, organize and administer a variety of programs, activities and special functions to meet the needs of Poquoson citizens. They coordinate departmental/school/independent league/community group activities at park/recreational/school facilities. They provide support 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, which is published three times per year to communicate 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. Slight increases for service equipment rental and repairs are included for FY2024, as well as instructor payments for related programs.

\$598,781 **\$35,573**
(6.32% vs. prior year)

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

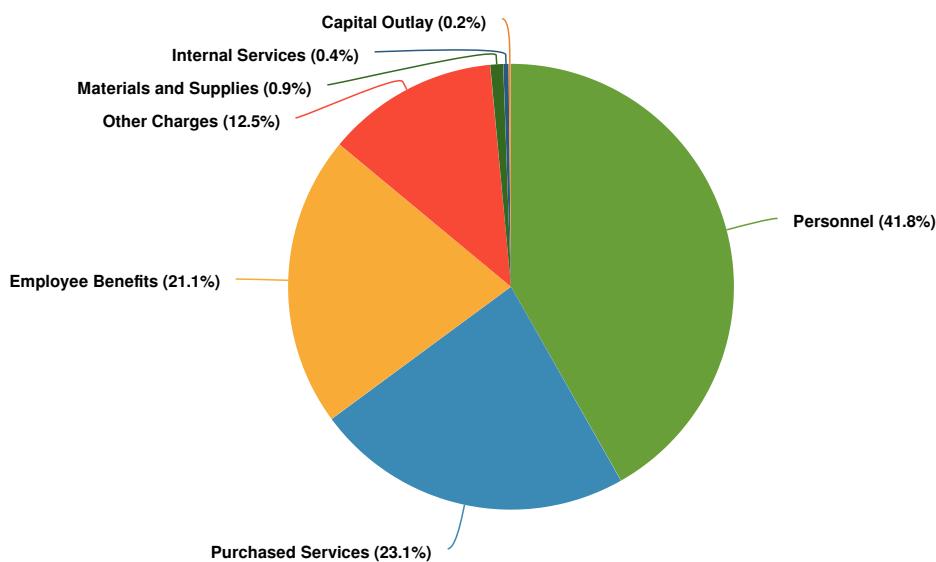


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Parks, Recreation, and Culture							
Parks and Rec							
Personnel	\$198,682	\$193,679	\$209,212	\$233,551	\$250,220	\$16,669	7.1%
Employee Benefits	\$95,601	\$102,781	\$106,791	\$122,512	\$126,481	\$3,969	3.2%
Other Charges	\$56,318	\$55,658	\$52,538	\$70,450	\$74,810	\$4,360	6.2%
Purchased Services	\$79,314	\$55,256	\$95,780	\$128,825	\$138,370	\$9,545	7.4%
Internal Services	\$903	\$4,040	\$4,452	\$1,720	\$2,300	\$580	33.7%
Materials and Supplies	\$2,595	\$2,590	\$3,517	\$5,150	\$5,600	\$450	8.7%
Capital Outlay	\$3,684	\$109	\$1,207	\$1,000	\$1,000	\$0	0%
Total Parks and Rec:	\$437,097	\$414,113	\$473,497	\$563,208	\$598,781	\$35,573	6.3%
Total Parks, Recreation, and Culture:	\$437,097	\$414,113	\$473,497	\$563,208	\$598,781	\$35,573	6.3%
Total Expenditures:	\$437,097	\$414,113	\$473,497	\$563,208	\$598,781	\$35,573	6.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary	Authorized	Authorized	Authorized	Requested	Authorized
	FY2021	FY2022	FY2023	FY2024	FY2024
Director of Econ 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)	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>
Totals	3.8	3.8	3.8	3.8	3.8

Goals and Objectives

Parks and Recreation Programs provide the City of Poquoson with 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 the City's Comprehensive Plan to reflect current changes and citizens' 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 of their respective projects.

Program Measures

Participants in:	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Adult Athletic Leagues	-	105	160	180
Adult Instructional Classes	55	78	120	120
Senior Center (Mature Adults)	-	50	180	250
Youth Athletic Leagues	935	1,262	1,250	1,250
Youth Instructional Classes	350	1,560	1,800	2,000

Program Accomplishments

- Continued to work with Public Works, community groups and citizen volunteers for park refurbishments and improvements as needed. Surveyed citizens to develop new park property in the western district.
- Published program booklet two times per year for City residents highlighting events and recreation for community participants and summer activity/camp guide. Gym facilities still presented a challenge due to the Middle School's construction.
- Continue to staff and support the sailing camp program that serves at least 50 youth and partnered equipment rental with the Poquoson Sailing Foundation.
- Continued to host instructional and athletic programs. Department is still working on returning more adult programs that were shut down due to covid restrictions, which is still impacting participation.
- In conjunction with the Economic Development Division, continued to support advertising efforts for the Poquoson is the Place campaign, including restaurant week, spring shopping, and holiday activities.
- Provided the Fall & Spring youth soccer league and youth basketball league due to Poquoson Middle School's construction closure of the gym facility. Offered a variety of instructional programs to support preschoolers for introductory soccer, field hockey, and basketball. Offered an introduction to sports and activities. Programs range from Art, leadership skills, sailing, and cooking basics. Programs also supported the Holiday House decorating contest, Poquoson Seafood Festival, Santa letters, Spring Easter Egg Hunt, and Valentine sweetheart boxes for 115 people.



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.

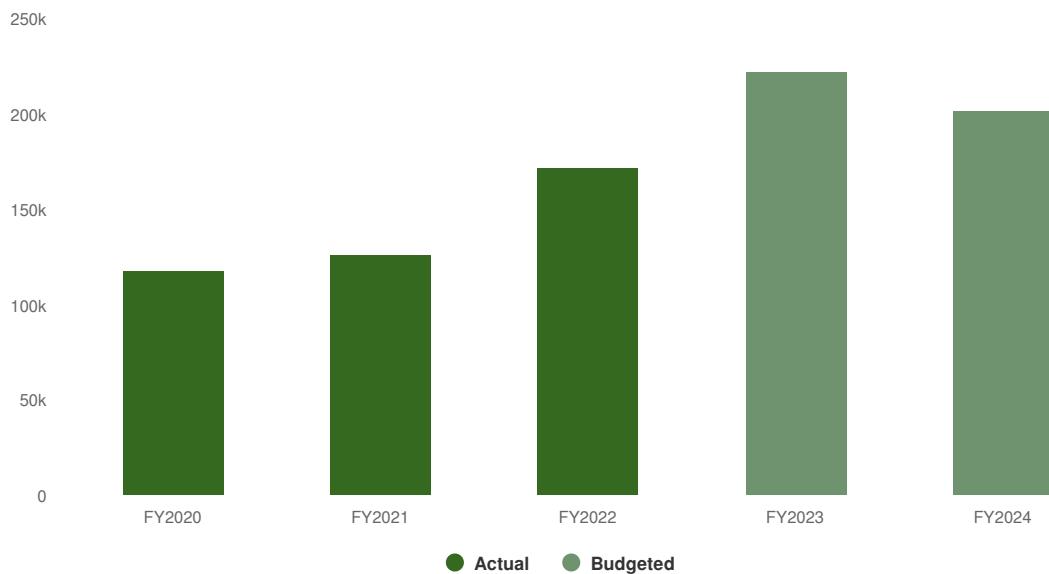
Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. In addition, pay adjustments are included for part-time salaries for Lifeguards to provide more competitive rates. Minimal increases are included for required pool supplies.

\$202,382 **-\$20,281**

(-9.11% vs. prior year)

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

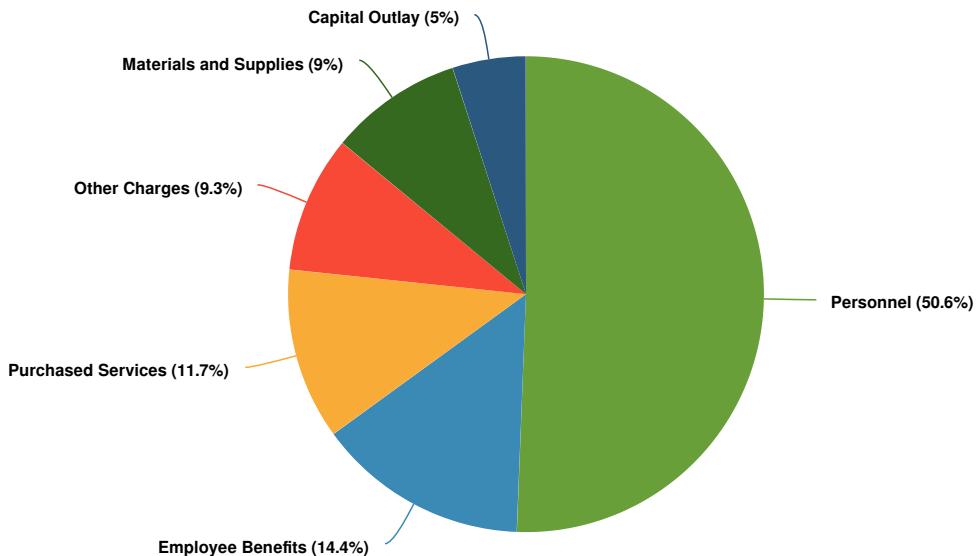


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Parks, Recreation, and Culture							
Parks Pool							
Personnel	\$59,618	\$59,294	\$94,368	\$92,214	\$102,469	\$10,255	11.1%
Employee Benefits	\$20,523	\$20,581	\$25,731	\$27,674	\$29,088	\$1,414	5.1%
Other Charges	\$9,049	\$10,902	\$11,140	\$18,675	\$18,825	\$150	0.8%
Purchased Services	\$15,869	\$17,487	\$19,074	\$21,800	\$23,600	\$1,800	8.3%
Materials and Supplies	\$11,154	\$13,852	\$12,490	\$18,200	\$18,300	\$100	0.5%
Capital Outlay	\$2,019	\$4,676	\$9,563	\$44,100	\$10,100	-\$34,000	-77.1%
Total Parks Pool:	\$118,232	\$126,792	\$172,366	\$222,663	\$202,382	-\$20,281	-9.1%
Total Parks, Recreation, and Culture:	\$118,232	\$126,792	\$172,366	\$222,663	\$202,382	-\$20,281	-9.1%
Total Expenditures:	\$118,232	\$126,792	\$172,366	\$222,663	\$202,382	-\$20,281	-9.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary	Authorized	Authorized	Authorized	Requested	Authorized
	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
Assistant Director of Community Rec	0.5	0.5	0.5	0.5	0.5
Part Time (FTE)	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>
Totals	5.0	5.0	5.0	5.0	5.0

Goals and Objectives

Parks and 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 swimming program. The Department reviews the Pool Operation Procedures Manual to ensure all safety and industry safety standards are met. They continue to maintain operation of the aging 40+ year old facility. They represent the City at a regional recreation level in the area of swimming.

Program Measures

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Daily Gate Admissions	2,000	3,750	3,800	3,800
Season Pass Admissions *	150	278	250	250
Swimming Lessons	95	475	450	450
Swim teams - combined	85	84	102	100

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

Program Accomplishments

- Completed another season with no serious injuries or drowning incidents from July 2021-June 2022. We were able to provide 20 young people with lifeguard opportunities to obtain employment at aquatic facilities.
- Provided swimming lessons for community youth from June 2022-August 2022, serving record numbers.
- Supported swimming opportunities for community youth programs with local day camps.
- Supported swimming opportunities for community youth programs such as Playtime, area daycare's, and Poquoson High School summer school physical education classes in July 2022.
- Maintained aging equipment for completion of a successful season at the Municipal Pool.
- Poquoson Barracudas achieved first place in the white division in the GPSA summer swim league and fifth place overall in the Community Championship meet.



Parks and Recreational - Events

David Callis
Director of Community Recreation

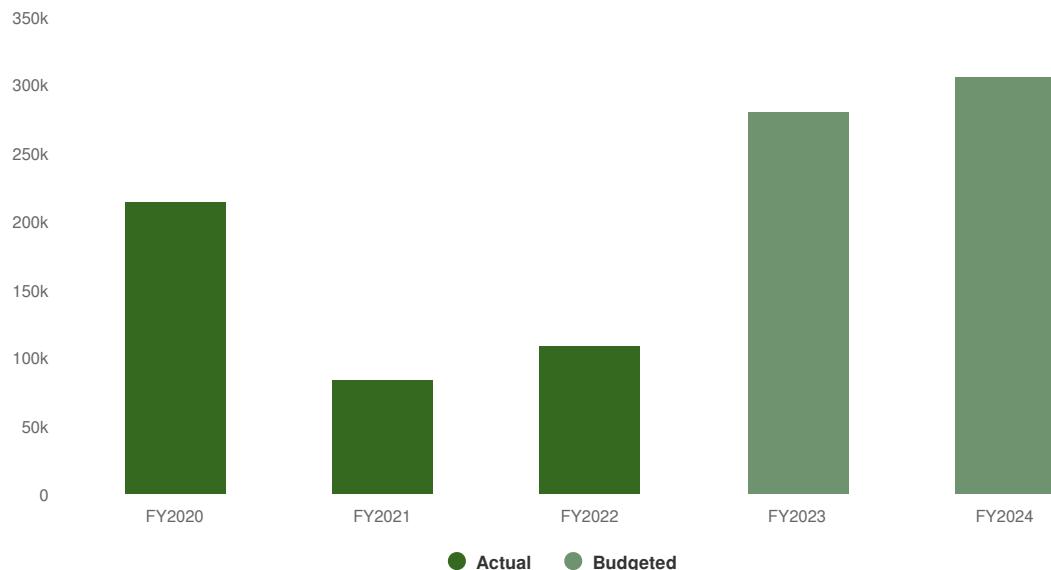
Parks and Recreation staff plan, organize and produce special events throughout the year, the largest being the Seafood Festival. They maintain a calendar of special events throughout the City with points of contact for each, providing leadership and direction to the Poquoson Seafood Festival Committee 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. There is an increase in the budget for a new summer kick-off event with fireworks and community activities. This new event began in FY2022 as another opportunity for community engagement, and was very successful. In FY2023, grant funds were received to support a portion of this event.

\$306,225 **\$25,044**
(8.91% vs. prior year)

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



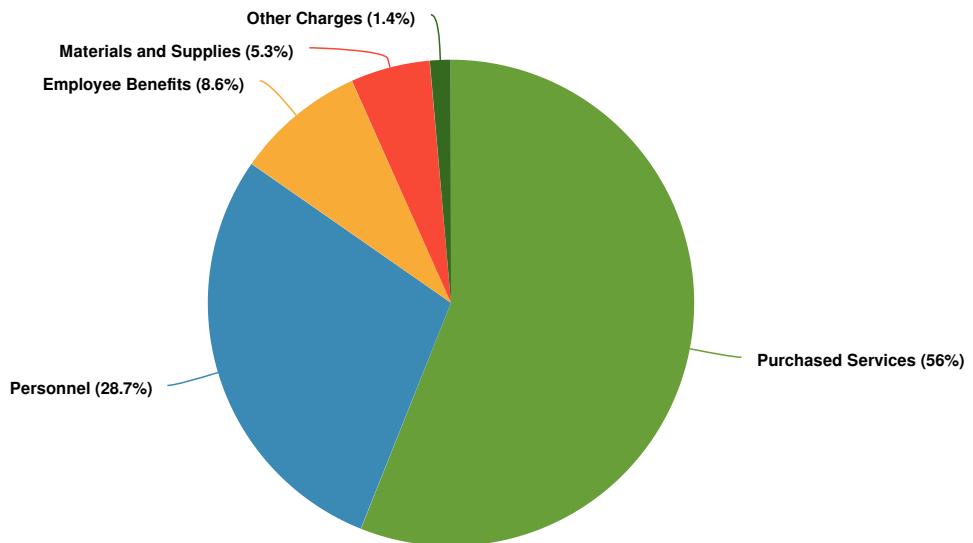
Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Parks, Recreation, and Culture							
Events							
Personnel	\$61,598	\$49,520	\$52,999	\$75,512	\$87,773	\$12,261	16.2%
Employee Benefits	\$27,860	\$30,029	\$21,579	\$25,969	\$26,408	\$439	1.7%
Other Charges	\$2,936	\$2,566	\$2,795	\$4,275	\$4,275	\$0	0%
Purchased Services	\$95,113		\$27,798	\$146,325	\$156,319	\$9,994	6.8%
Internal Services	\$1,164	\$1,298	\$1,231	\$1,700		-\$1,700	N/A
Materials and Supplies	\$8,338	\$268	\$2,309	\$10,245	\$14,500	\$4,255	41.5%
Total Events:	\$197,009	\$83,681	\$108,711	\$264,026	\$289,275	\$25,249	9.6%
Workboar Race							
Other Charges	\$22			\$105		-\$105	N/A
Purchased Services	\$15,034		\$400	\$15,250	\$15,300	\$50	0.3%
Materials and Supplies	\$2,133			\$1,800	\$1,650	-\$150	-8.3%
Total Workboar Race:	\$17,189	\$0	\$400	\$17,155	\$16,950	-\$205	-1.2%
Total Parks, Recreation, and Culture:	\$214,198	\$83,681	\$109,111	\$281,181	\$306,225	\$25,044	8.9%
Total Expenditures:	\$214,198	\$83,681	\$109,111	\$281,181	\$306,225	\$25,044	8.9%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized FY2021	Authorized FY2022	Authorized FY2023	Requested FY2024	Authorized FY2024
Personnel Summary:					
Community Events Coordinator	1	1	1	1	1
Totals	1	1	1	1	1

Goals and Objectives

The Parks and Recreation Special Events Department continues to generate revenue 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 assists with local businesses and civic group events.

Create and plan the program for Spring 2023.



Program Measures

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Poquoson Seafood Festival:				
Arts & Crafts Vendors	-	-	154	160
Exhibitors	-	-	30	35
Food Vendors	-	-	23	25
Attendance	-	-	50,000	50,000
Workboat Race Entries	-	-	50	50

*Due to COVID-19, the Seafood Festival was not held in FY2021 or FY2022.

Program Accomplishments

Held a community spring event in 2022. Had a successful and well attended Seafood Festival in October 2022, and the largest Christmas Parade to date in December 2022, totaling over 50 units and numerous community floats. The Poquoson Seafood Festival generated tax income revenues that have been significantly larger than prior years, per the Commissioner of Revenue.



Library

Jessica Hartley
Library Director

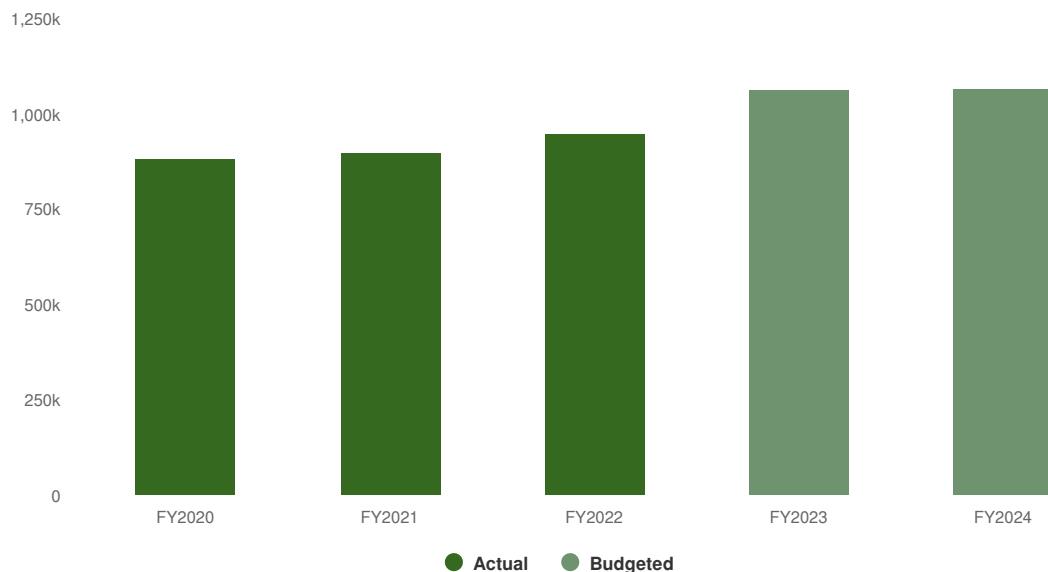
The Library operates as a free public lending facility with reading materials for all ages, in all media. They serve as a community center where exhibits, workshops, book talks, story times, poetry readings, musical performances, reading clubs and other programs and activities for all ages are offered. They provide community with meeting and gathering space to facilitate sharing of ideas. The Library works 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. There are minimal increases for books and materials, as well as photography paper and equipment for the new passport photo service.

\$1,063,905 **\$1,426**
(0.13% vs. prior year)

Library Proposed and Historical Budget vs. Actual

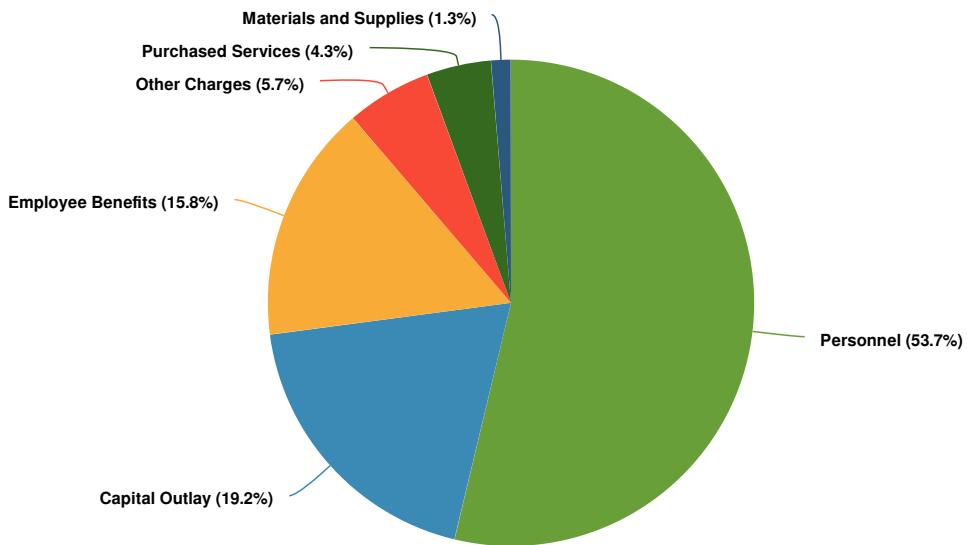


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Parks, Recreation, and Culture	\$880,891	\$894,752	\$946,768	\$1,062,479	\$1,063,905	\$1,426	0.1%
Personnel	\$465,513	\$464,176	\$489,211	\$541,921	\$571,829	\$29,908	5.5%
Employee Benefits	\$139,236	\$150,763	\$141,909	\$159,600	\$168,257	\$8,657	5.4%
Other Charges	\$56,291	\$54,016	\$63,552	\$67,050	\$60,150	-\$6,900	-10.3%
Purchased Services	\$35,590	\$38,276	\$35,828	\$49,060	\$45,660	-\$3,400	-6.9%
Materials and Supplies	\$8,229	\$9,371	\$31,407	\$22,200	\$14,000	-\$8,200	-36.9%
Capital Outlay	\$176,032	\$178,150	\$184,861	\$222,648	\$204,009	-\$18,639	-8.4%
Total Expenditures:	\$880,891	\$894,752	\$946,768	\$1,062,479	\$1,063,905	\$1,426	0.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
Personnel Summary:					
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)	2.65	2.65	2.65	2.65	2.65
Library Assistant (FTE)	4.30	4.30	4.30	4.30	4.30
Library Page (FTE)	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Totals	13.45	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 needs 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.



Program Measures

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Active Library Members	9,288	8,738	8,800	8,900
Attendance at Library Programs	5,079	4,544	5,100	5,250
Circulation	140,077	129,730	131,000	135,000
Documents Notarized	916	1,015	1,100	1,100
Interlibrary Loans	40	22	30	35
Internet, MS Office, etc. Usage	6,015	7,183	7,500	7,500
Items Purged	7,273	6,758	6,500	6,500
Library Visits	44,575	58,576	64,500	65,000
Meeting Room Usage	69	1,383	1,500	1,500
New Items Added to Collection	6,953	6,866	6,500	6,500
Overdue Items Retrieved	626	550	600	600
Passport Applications Processed	685	1,382	1,500	1,500
Reading Material Reserves	13,461	8,956	9,000	9,000
Web Page Hits	57,648	61,060	65,000	67,000

Program Accomplishments

- Welcomed 58,576 library patrons, averaging 4.8 visits per person.
- Circulated 129,730 items, averaging 10.5 per person.
- Provided a collection of 158,376 items including 64,178 physical materials within PPL and 94,198 downloadable digital materials.
- Offered 177 free educational and cultural programs, which were attended (or viewed) by 1,911 people.
- Provided 7,183 computer/WIFI sessions, and received 61,060 website hits.
- Hosted 1,383 meetings and events for the library and 179 civic organizations.
- Registered 1,074 new readers, bringing active cardholders to 8,738.



Planning

Charles Horton
Director of Community Development

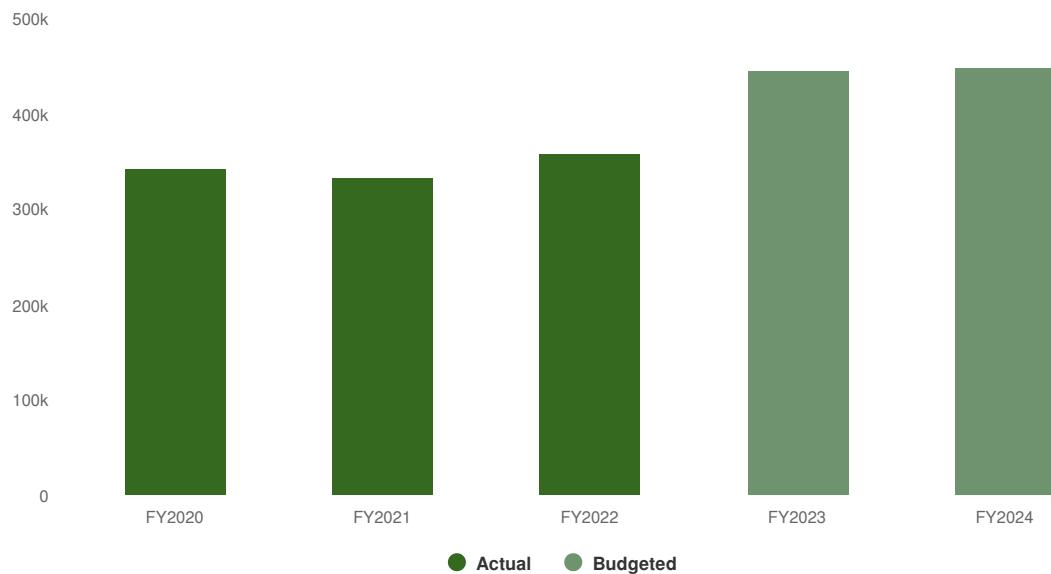
Planning updates and administers City land use ordinances including Zoning Ordinance subdivision Ordinance, Erosion and Sediment Control Ordinance, Site Plan Ordinance, Wetlands Ordinance and Sign Ordinance. They monitor compliance of issued use permits and zoning violations, The Planning Department 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 processes. 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 channels. 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. Planning software was moved to this department from Technology. This change only moves the budgeted reporting from one department to another.

\$448,210 **\$3,881**
(0.87% vs. prior year)

Planning Proposed and Historical Budget vs. Actual

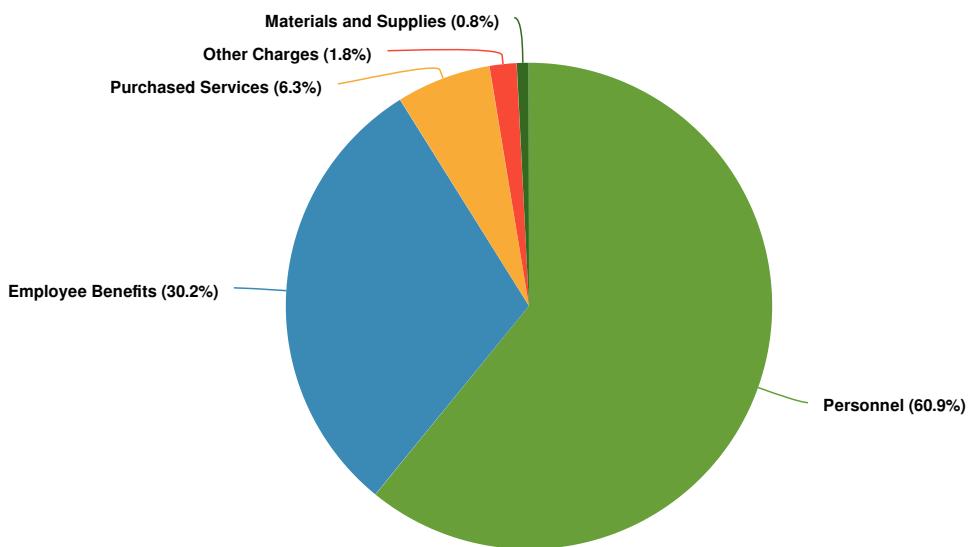


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Community Development	\$343,159	\$334,038	\$358,518	\$444,329	\$448,210	\$3,881	0.9%
Personnel	\$231,556	\$217,714	\$233,229	\$253,779	\$272,918	\$19,139	7.5%
Employee Benefits	\$94,492	\$93,552	\$101,687	\$130,972	\$135,442	\$4,470	3.4%
Other Charges	\$5,230	\$6,433	\$6,144	\$7,450	\$8,050	\$600	8.1%
Purchased Services	\$10,237	\$14,236	\$14,727	\$21,500	\$28,200	\$6,700	31.2%
Internal Services				\$412		-\$412	N/A
Materials and Supplies	\$1,644	\$2,077	\$2,731	\$3,600	\$3,600	\$0	0%
Capital Outlay		\$26				\$0	N/A
Grants				\$26,616		-\$26,616	N/A
Total Expenditures:	\$343,159	\$334,038	\$358,518	\$444,329	\$448,210	\$3,881	0.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
Personnel Summary	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
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

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Citizen Requests for Information	2,000	2,000	5,650	5,700
City Council/Board/Comm Agenda Items	20	43	32	34
Erosion and Sediment Applications Processed	34	22	150	170
Erosion and Sediment Inspections	633	752	2,000	2,200
Farm Animal Permits Processed	49	51	57	65
Major Subdivision Plans Reviewed	2	3	2	2
Minor Subdivision Plans Reviewed	2	4	7	8
Sign Permit Applications	15	12	12	14
Site Plans Reviewed	4	4	4	5
Special Projects (Non Planning)	20	20	20	20
Zoning Ordinance/City Code Amendments	4	6	6	6



Program Accomplishments

- Processed 5 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 obtaining two State General VPDES (Virginia Pollutant Discharge Elimination System) permits for discharge of stormwater from construction activities.
- Implemented and monitored state highway, environmental and stormwater regulations.
- Actively participated in regional planning meetings.
- Continued to update the City's official zoning map for adoption by the City Council.
- Facilitated the compliance of outstanding non-conforming uses.
- Continued the function of performing all erosion and sediment control permit inspections.
- Continue to work with Legacy of Poquoson, Fountains of Poquoson, Quarter Creek Subdivision, and Wythe Creek Estates developers.
- Processed 6 text amendments.
- Erosion and Sediment Control numbers have dramatically increased due to several subdivisions maturing this year.
- Awarded a Chesapeake Bay Implementation Grant from the United States Environmental Protection Agency to update several components pertaining to the City's Ordinance on the Chesapeake Bay Preservation Act in accordance with the recently updated state regulations in 2021.



Planning, Zoning, Wetland, and ARB

Charles Horton
Director of Community Development

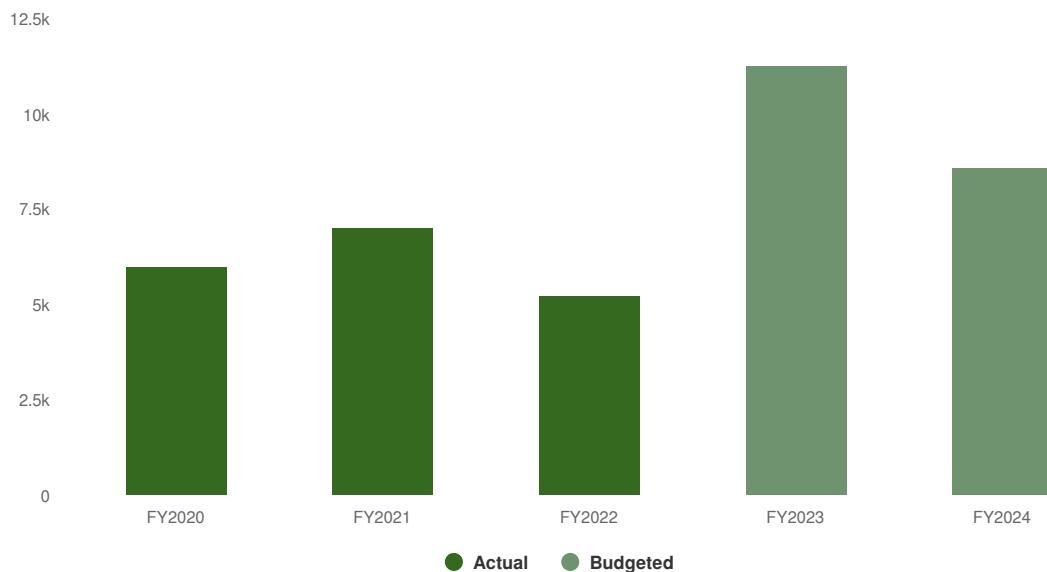
This Department processes a variety of land use applications, assisting the public in City land use policies and standards. They prepare and modify the City's Comprehensive Plan, applications for public hearings, inspecting sites, monitoring construction, assisting the public in preparation and delivery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

Expenditures Summary

For FY 2024, there is a minimal decrease in operating costs for training, dues and memberships and office supplies.

\$8,550 **-\$2,700**
(-24.00% vs. prior year)

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

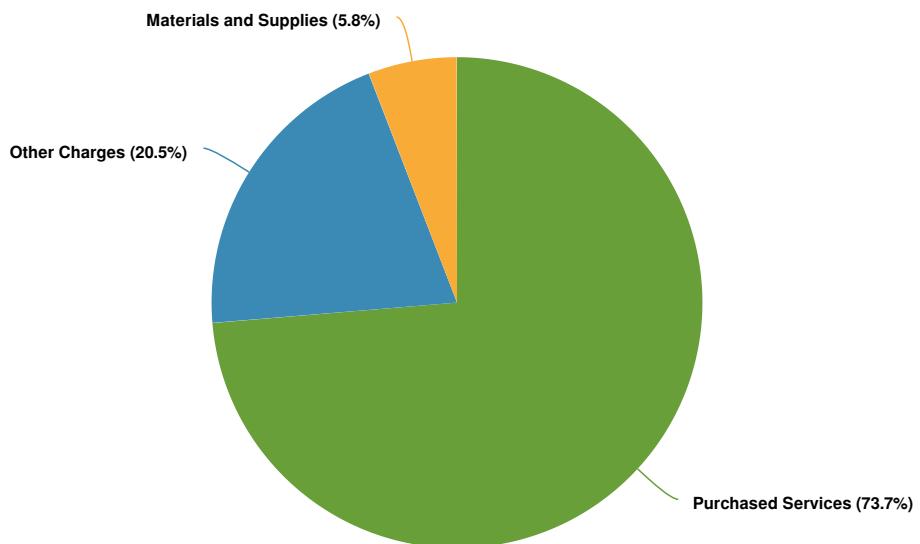


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Community Development							
Planning, Zoning, Wetland, and ARB							
Other Charges	\$1	\$5	\$11	\$2,250	\$1,750	-\$500	-22.2%
Purchased Services	\$5,402	\$6,727	\$4,910	\$8,000	\$6,300	-\$1,700	-21.2%
Materials and Supplies	\$572	\$247	\$300	\$1,000	\$500	-\$500	-50%
Total Planning, Zoning, Wetland, and ARB:	\$5,975	\$6,979	\$5,221	\$11,250	\$8,550	-\$2,700	-24%
Total Community Development:	\$5,975	\$6,979	\$5,221	\$11,250	\$8,550	-\$2,700	-24%
Total Expenditures:	\$5,975	\$6,979	\$5,221	\$11,250	\$8,550	-\$2,700	-24%

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 the development of the 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 on 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 RPA.
- 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 25 Chesapeake Bay exceptions and 8 Zoning variances.
- EDPRC considered 15 waiver permits.
- The Wetlands Board finalized zero final permits.
- The Planning Commission recommended approval of 5 Conditional Use Permits.
- The Planning Commission recommended approval of 6 text amendments.
- Continued to advance educational opportunities and obtain certifications.



Economic Development

David Callis

Director of Economic Development and Community Rec

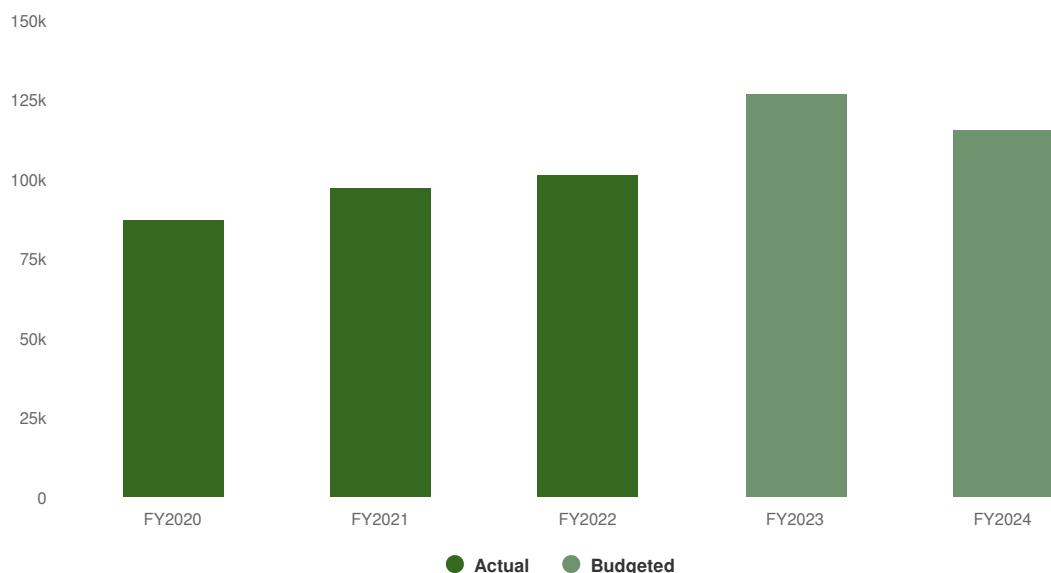
The Economic Development Department serves as staff liaison for the Poquoson Development Authority. They retain and expand existing businesses and recruit new prospects. The Department promotes quality, safe and environmentally friendly growth in the City. They work with City businesses and organization 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

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. Minimal increases in operating costs for training, dues and memberships and promotional materials.

\$115,535 **-\$11,454**
(-9.02% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

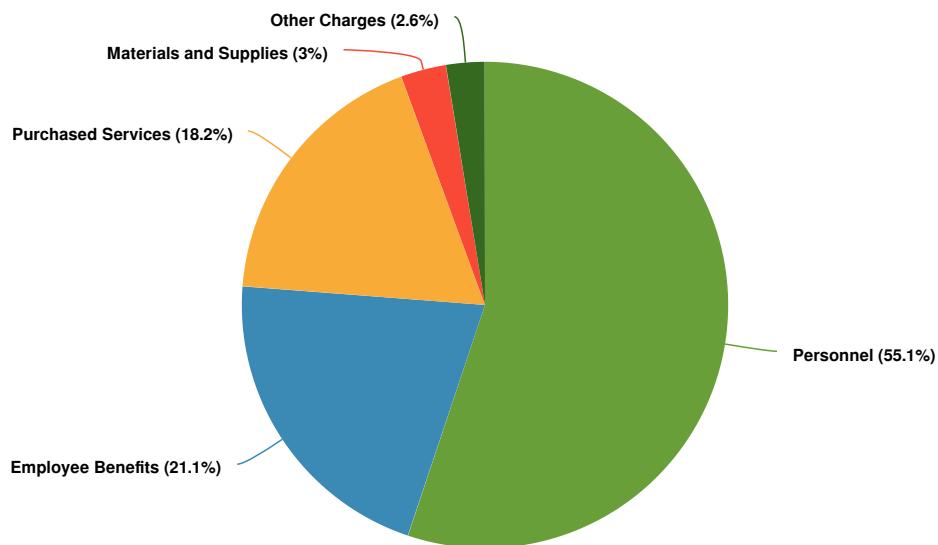


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Community Development							
Economic Development							
Personnel	\$52,665	\$53,228	\$56,613	\$59,559	\$63,704	\$4,145	7%
Employee Benefits	\$18,283	\$20,410	\$21,432	\$23,395	\$24,371	\$976	4.2%
Other Charges	\$3,012	\$1,516	\$1,220	\$3,060	\$2,960	-\$100	-3.3%
Purchased Services	\$11,972	\$21,938	\$19,957	\$22,700	\$21,000	-\$1,700	-7.5%
Materials and Supplies	\$1,567	\$131	\$2,324	\$18,275	\$3,500	-\$14,775	-80.8%
Total Economic Development:	\$87,499	\$97,223	\$101,546	\$126,989	\$115,535	-\$11,454	-9%
Total Community Development:	\$87,499	\$97,223	\$101,546	\$126,989	\$115,535	-\$11,454	-9%
Total Expenditures:	\$87,499	\$97,223	\$101,546	\$126,989	\$115,535	-\$11,454	-9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary:	Authorized	Authorized	Authorized	Requested	Authorized
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2024</u>
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 the 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 continue to focus office efforts on high impact, low cost sources to increase awareness and utilization of existing digital sites for Poquoson businesses. The department will work with other locality members of the Regional Infrastructure Facility Authority (RIFA) to identify mutual participation opportunities to benefit the city. They will continue to work with Poquoson's small Peninsula Chamber of Commerce to establish a business organization for the city. Economic Development will utilize the Regional HBB Network, offering annual conferences, monthly Lunch and Learn events, a website and a growing list of support opportunities for Home-Base businesses. They will develop and administer new grant opportunities for small businesses through the ARPA grant of \$200,000.

Program Measures

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Ribbon Cutting Ceremony	2	4	2	5
Sponsor Economic Development Events	4	1	2	2
Small Business Grant Programs	-	-	2	2

Program Accomplishments

- Represented the City of Poquoson at Peninsula Economic Resource Team (PERT) meetings.
- Assisted the city's inclusion as a participating member in the Kings Creek Commerce Center regional economic development project. This project is the first offered by the Eastern Virginia Regional Industrial Facility Authority (EVRIFA).
- Participated on the planning committee and contributed financially to the sponsorship of START Peninsula's regular mini-educational events as well as annual competitions.
- Engaged advertising in VTC State Travel Guide, Daily Press, Living in HR, Chesapeake Bay magazine, and others.
- Conducted 2 business ribbon cuttings in 2022.
- The Peninsula HBB Network continues a monthly series of Lunch and Learn sessions in 2022, hosted by each locality and held via zoom, updating the HBB website and plans for another annual conference.
- Administrated the APRA small business grant fund for Poquoson small businesses.
- Coordinated Poquoson's shop and dining initiatives in both spring and holiday formats to encourage increased patronage of Poquoson businesses.



Community Development

J. Randall Wheeler
City Manager

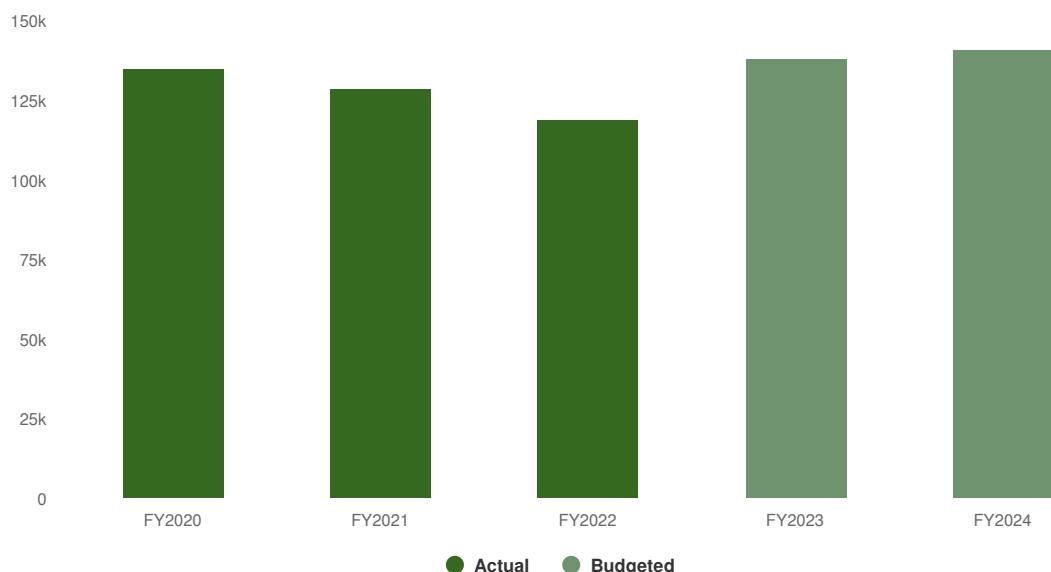
Participate in agencies which provide services that improve the quality of life for citizens of Poquoson.

Expenditures Summary

Minimal increases in FY2024 for community partners that provide services to citizens of Poquoson.

\$141,204 **\$2,942**
(2.13% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Community Development							
Community Development							
Other Charges							
HRPDC OTHER (FINANCE USE)	\$908					\$0	N/A
HRPDC LOCAL CONTRIBUTION	\$9,849	\$9,916	\$10,596	\$23,986	\$24,880	\$894	3.7%
HRPDC REGIONAL WATER PROGRAM	\$2,501	\$2,242	\$2,170			\$0	N/A
HRPDC STORMWATER MGMT	\$2,235	\$2,240	\$2,079			\$0	N/A
HRPDC MUNICIPAL CONSTRUCTION S	\$479	\$481	\$481			\$0	N/A
HRPDC OTHER PROJECTS	\$7,838	\$8,696	\$8,500			\$0	N/A
SMALL BUSINESS DEVELOPMENT CEN	\$3,000	\$3,000	\$3,000	\$3,000	\$3,500	\$500	16.7%
TRANSITIONS FAMILY VIOLENCE SE	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000	\$0	0%
PEN CHAMBER OF COMMERCE	\$1,750	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0%
TNCC LOCAL CAPITAL SUPPORT	\$31,814	\$31,814	\$18,459	\$31,814	\$31,814	\$0	0%
PEN EMERGENCY MED SERV COUNCIL	\$1,600	\$1,602	\$1,611	\$1,981	\$2,002	\$21	1.1%
PEN AGENCY AGING DISAB TRANSPO	\$3,800	\$3,800	\$3,906	\$7,294	\$7,826	\$532	7.3%
PEN COUNCIL WORKFORCE DEVELOPM	\$5,847	\$5,847	\$5,847	\$3,023	\$3,144	\$121	4%
POQUOSON HISTORICAL SOCIETY	\$500		\$500	\$500	\$500	\$0	0%
POQUOSON MUSEUM FOUNDATION	\$30,622	\$11,500	\$11,500	\$11,500	\$11,500	\$0	0%
HR MILITARY/FED FACILITIES ALL	\$6,156	\$6,160	\$6,198	\$6,233	\$6,257	\$24	0.4%
LITTER CONTROL GRANT	\$4,888	\$7,239	\$7,230	\$9,570	\$9,570	\$0	0%
COMMISSION ON HOMELESSNESS	\$2,781	\$2,781	\$2,781	\$2,781	\$2,781	\$0	0%
CASA	\$750	\$750	\$750	\$750	\$750	\$0	0%
YORK/POQUOSON EXTENSION SERVIC	\$10,115	\$10,515	\$10,550	\$10,330	\$11,180	\$850	8.2%
PAWS	\$5,000	\$15,000	\$12,000	\$15,000	\$15,000	\$0	0%
PENINSULA ASAP (ALCOHOL SAFE			\$5,000	\$5,000	\$5,000	\$0	0%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Other Charges:	\$134,933	\$128,583	\$118,658	\$138,262	\$141,204	\$2,942	2.1%
Total Community Development:	\$134,933	\$128,583	\$118,658	\$138,262	\$141,204	\$2,942	2.1%
Total Community Development:	\$134,933	\$128,583	\$118,658	\$138,262	\$141,204	\$2,942	2.1%
Total Expenditures:	\$134,933	\$128,583	\$118,658	\$138,262	\$141,204	\$2,942	2.1%

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

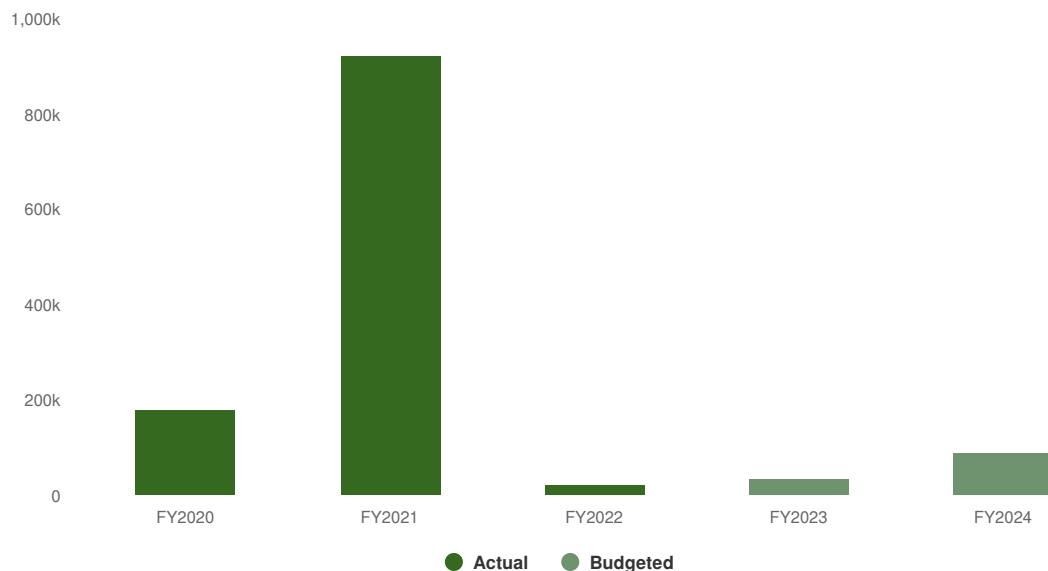
Account of expenses that are not readily classified in other areas. Hold funds in reserve for any contingent situations which may occur.

Expenditures Summary

There is a minimum of \$89,303 for unforeseen costs in FY2024.

\$89,303 **\$55,880**
(167.19% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Non-Departmental							
Community Relations							
Other Charges	\$179,538	\$920,563	\$20,704	\$33,423	\$89,303	\$55,880	167.2%
Total Community Relations:	\$179,538	\$920,563	\$20,704	\$33,423	\$89,303	\$55,880	167.2%
Total Non- Departmental:	\$179,538	\$920,563	\$20,704	\$33,423	\$89,303	\$55,880	167.2%
Total Expenditures:	\$179,538	\$920,563	\$20,704	\$33,423	\$89,303	\$55,880	167.2%

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

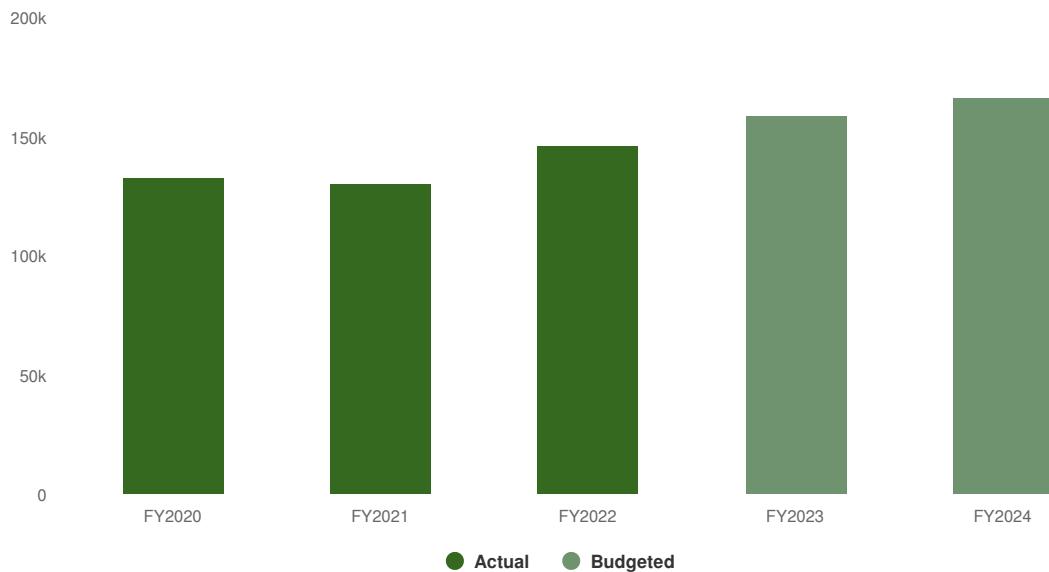
DMV processes applications for titling and registration of motor vehicles, issue license plates and/or decals, handicap placards, and driver transcripts. They collect fees, taxes, penalties and other monies in connection with the above transactions. They also issue boat registrations, hunting and fishing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

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases.

\$165,908 **\$7,519**
(4.75% vs. prior year)

DMV Select Proposed and Historical Budget vs. Actual

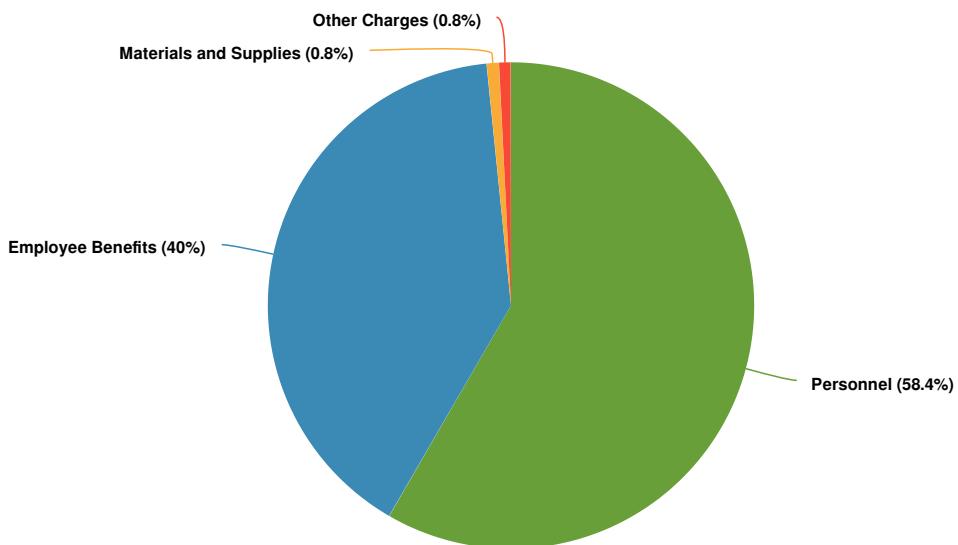


Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (%) Change)
Expenditures							
Non-Departmental							
Dept of Motor Vehicles							
Personnel	\$78,500	\$75,884	\$85,347	\$90,603	\$96,833	\$6,230	6.9%
Employee Benefits	\$51,247	\$52,063	\$58,180	\$64,956	\$66,425	\$1,469	2.3%
Other Charges	\$866	\$926	\$918	\$1,400	\$1,300	-\$100	-7.1%
Purchased Services	\$417	\$105	\$180	\$180		-\$180	N/A
Materials and Supplies	\$1,199	\$1,062	\$1,208	\$1,250	\$1,350	\$100	8%
Capital Outlay	\$228					\$0	N/A
Total Dept of Motor Vehicles:	\$132,457	\$130,040	\$145,833	\$158,389	\$165,908	\$7,519	4.7%
Total Non-Departmental:	\$132,457	\$130,040	\$145,833	\$158,389	\$165,908	\$7,519	4.7%
Total Expenditures:	\$132,457	\$130,040	\$145,833	\$158,389	\$165,908	\$7,519	4.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions	Authorized	Authorized	Authorized	Requested	Authorized
Personnel Summary:	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
Senior DMV Service Clerk	1	1	1	1	1
DMV Service Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
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 the efficiency of DMV Select and DMV Connect by expanding customer service resources as customer service needs increase.

Program Measures

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Total DMV Transactions	39,769	40,714	41,000	40,000
Car Dealers Served	15	15	15	13

Program Accomplishments

- The Poquoson DMV Select served more than 17,000 customers at our windows during FY2021 and completed more than 40,000 transactions during that same time.
- Continued a relationship with DMV by securing limited Poquoson Community Center visits to the DMV Connect (Mobile Operations) team that issues drivers' licenses and identification cards.
- Processed thousands of additional supplemental liens to assist DMV Headquarters in Richmond.



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 Capital Projects Fund provides the funding for projects approved in the Constrained Capital Improvements Plan 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/VM. The transfer to the Economic Development Authority provides funding for operations.

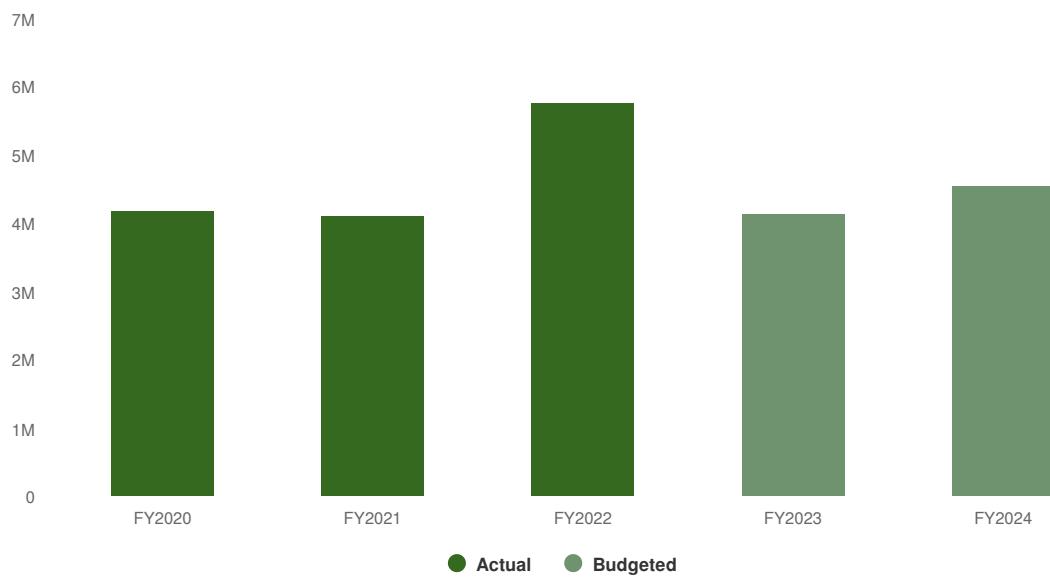
Expenditures Summary

The General Fund provides transfers to other City Funds for necessary expenditures. In FY 2024, \$4,567,056 is budgeted. This funding supports the City's Debt Service, Capital Projects, Special Revenue Funds, and other related boards and authorities.

\$4,567,056 **\$423,056**

(10.21% vs. prior year)

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



Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects							
Transfers Out							
TRANSFER TO DEBT SERVICE	\$3,795,082	\$3,795,082	\$3,795,000	\$3,795,000	\$3,993,000	\$198,000	5.2%
TRANSFER TO CAPITAL	\$263,506	\$227,241	\$1,836,167	\$228,000	\$472,500	\$244,500	107.2%
TRANSFER TO SPECIAL REVENUE	\$13,094					\$0	N/A
TRANSFER TO SP REV FUND OPEB	\$97,125	\$78,697	\$104,388	\$100,000	\$80,556	-\$19,444	-19.4%
TRANSFER TO EDA	\$17,053	\$19,141	\$21,000	\$21,000	\$21,000	\$0	0%
TRANSFER TO FLEET FUND		\$2,000				\$0	N/A
Total Transfers Out:	\$4,185,860	\$4,122,161	\$5,756,555	\$4,144,000	\$4,567,056	\$423,056	10.2%
Total Expense Objects:	\$4,185,860	\$4,122,161	\$5,756,555	\$4,144,000	\$4,567,056	\$423,056	10.2%

Goals and Objectives

Transfer to Debt Service Fund is to cover current payment of all general governmental debt service for the City, Schools and EDA. In FY2020, the principal payments for the EDA began for the general obligation bonds issued to repay 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

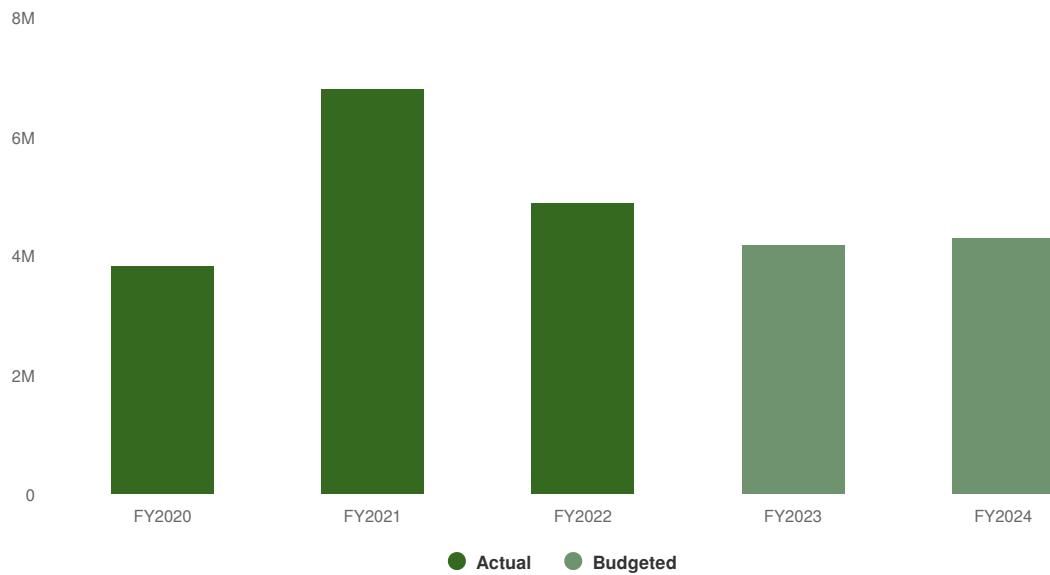
The debt service expenditures account for issuance and repayment of debt along with related interest on construction of City and School facilities and major equipment purchases.

Expenditures Summary

In Fiscal Year 2024, the principal and interest for School related debt is 71.8% or \$3.1 million of the overall Debt Service budget. The principal and interest for City related debt totals \$856,109 or 19.9% of the overall Debt Service Budget. The City anticipates issuing \$2 million in long-term financing in FY2024 for a Fire Department Ladder Truck replacement. The total anticipated borrowing includes an estimated \$300,000 of related bond issuance cost that is budgeted in Debt Service, which is 6.9% of the overall Debt Service Budget. The remaining portion of the budget of 1.4% is \$60,148 that will be applied to the reserve for future debt.

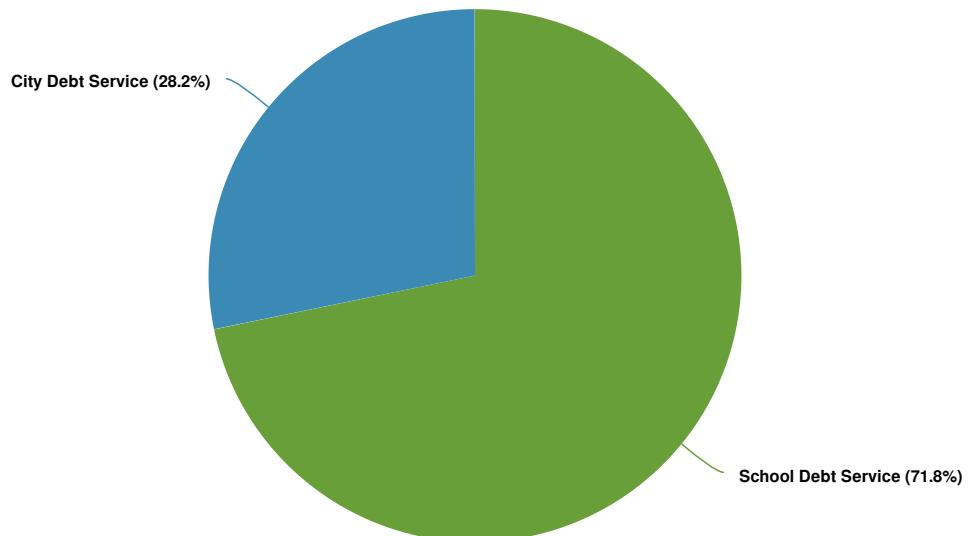
\$4,308,415 **\$123,281**
(2.95% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects							
Transfers							
Future Debt Service							
TRANSFER TO GENERAL FUND		\$286,900	\$213,000			\$0	N/A
TRANSFERS TO CAPITAL PROJECT		\$160,000	\$1,086,000			\$0	N/A
Total Future Debt Service:		\$446,900	\$1,299,000			\$0	N/A
Total Transfers:		\$446,900	\$1,299,000			\$0	N/A
City Debt Service							
City Debt							
2010 REFUNDED 2005 FIRE STATIO	\$163,500					\$0	N/A
2010 REFUNDED 2007 FIRE STATIO	\$10,450					\$0	N/A
2012 REF 2002 REF CITY HALL	\$79,592	\$83,571				\$0	N/A
2012 REF 2011 REF 2007 FS1	\$85,517	\$132,477	\$77,113			\$0	N/A
2012REF 2011 2009B 1998A COURT	\$114,580	\$242,904	\$151,259			\$0	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
2012REF 2011 2009B 2001 FS2	\$110,000	\$105,000	\$51,252			\$0	N/A
SUNTRUST LINE OF CREDIT PRINCI	\$160,000	\$1,367,587				\$0	N/A
FIRE PUMPER	\$5,000	\$5,000	\$5,000	\$10,000	\$10,000	\$0	0%
2016 RFD 2010 RFD 2005 FIRE		\$67,978	\$87,972	\$140,356	\$146,753	\$6,397	4.6%
2016 RFD 2010 RFD 2007 FIRE		\$48,580	\$62,868	\$100,303	\$104,875	\$4,572	4.6%
2016 RFD 2011B PW STORAGE/ADM	\$29,512	\$30,232	\$32,391	\$33,831	\$35,270	\$1,439	4.3%
2016 CITY HALL HVAC	\$5,000		\$5,000	\$5,000	\$5,000	\$0	0%
2018 FIRE ENGINE	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
2018 CITY HALL HVAC	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000	\$5,000	20%
2018 TMDL	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0%
2020A 2011/2012 REF'07 FIRE		\$4,915	\$4,611	\$1,783	\$2,045	\$262	14.7%
2020A 11/12 REF'09B '98 COUR		\$12,909	\$12,109	\$4,684	\$5,369	\$685	14.6%
2020B REF 2013 LOC EDA (SUNT)		\$117,000	\$110,000	\$48,000	\$47,000	-\$1,000	-2.1%
2022 GO PUBLIC SAFETY BLDG					\$10,000	\$10,000	N/A
2023 FIRE LADDER TRUCK PRINC					\$102,242	\$102,242	N/A
2010 REFUNDED 2005 FIRE STATIO	\$6,386					\$0	N/A
2010 REFUNDED 2007 FIRE STATIO	\$555					\$0	N/A
2012 REF 2002 REF CITY HALL	\$8,158	\$4,179				\$0	N/A
2012 REF 2011 REF 2007 FS1	\$13,668	\$11,352	\$3,856			\$0	N/A
2012REF 2011REF 2009BREF 2001	\$22,581	\$22,002	\$7,562			\$0	N/A
2012REF 2011 2009B 2008 FS2	\$13,313	\$7,813	\$2,562			\$0	N/A
2016 FIRE ENGINE	\$3,900	\$3,700	\$3,450	\$3,200	\$2,700	-\$500	-15.6%
2016 RFD 2010 RFD 2005 FIRE ST	\$41,563	\$41,563	\$38,164	\$33,765	\$26,748	-\$7,017	-20.8%
2016 RFD 2010 RFD 2007 FIRE ST	\$29,702	\$29,702	\$27,273	\$24,130	\$19,115	-\$5,015	-20.8%
2016 2011B PW STORAGE/ADM BLDG	\$14,209	\$13,028	\$11,517	\$9,897	\$8,206	-\$1,691	-17.1%
TRUSTEE FEES	\$2,380	\$5,630	\$750	\$6,000	\$5,000	-\$1,000	-16.7%
2016 CITY HALL HVAC	\$2,100	\$1,900	\$1,900	\$1,650	\$1,400	-\$250	-15.2%
2018 FIRE ENGINE	\$4,750	\$4,250	\$3,750	\$3,250	\$2,750	-\$500	-15.4%
2018 CITY HALL HVAC	\$12,750	\$11,500	\$10,250	\$9,000	\$7,750	-\$1,250	-13.9%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
2018 TMDL	\$6,750	\$6,250	\$5,500	\$4,750	\$4,000	-\$750	-15.8%
2020A 2011/2012 REF'07 FIRE		\$631	\$935	\$857	\$827	-\$30	-3.5%
2020A 11/12 REF'09B '98 COUR		\$1,656	\$2,456	\$2,251	\$2,172	-\$79	-3.5%
2020B REF 2013 LOC EDA (SUNT)		\$24,583	\$17,516	\$16,053	\$15,415	-\$638	-4%
2021A PS BUILDING				\$112,000	\$140,847	\$28,847	25.8%
2023 FIRE LADDER TRUCK INTER					\$95,625	\$95,625	N/A
Total City Debt:	\$990,916	\$2,457,892	\$787,016	\$620,760	\$856,109	\$235,349	37.9%
Budgetary Use of Fund Balance							
RESERVE FOR FUTURE DEBT SERV				\$87,402	\$60,148	-\$27,254	-31.2%
Total Budgetary Use of Fund Balance:				\$87,402	\$60,148	-\$27,254	-31.2%
Bond Issuance							
COSTS OF DEBT ISSUANCE		\$264,986		\$374,081	\$300,000	-\$74,081	-19.8%
Total Bond Issuance:		\$264,986		\$374,081	\$300,000	-\$74,081	-19.8%
Total City Debt Service:	\$990,916	\$2,722,878	\$787,016	\$1,082,243	\$1,216,257	\$134,014	12.4%
School Debt Service							
School Debt							
2010 refunded 2005 PES SCHOOL	\$381,500					\$0	N/A
2010 REFUNDED 2006B PES SCHOOL	\$210,000					\$0	N/A
2010 REFUNDED 2007 PES SCHOOL	\$44,550					\$0	N/A
2012 REF 1994 (CAFE)	\$20,407	\$21,429				\$0	N/A
2012 REF 2009C 2001 SCH VRS	\$60,000	\$55,000				\$0	N/A
2012 REF 2011 REF 2008 PMS STA	\$190,332	\$316,102	\$150,376			\$0	N/A
2012 REF 2011 REF 2007 (PES)	\$364,572	\$893,517				\$0	N/A
2016 RFD 2010 RFD 2005 PES		\$158,616	\$205,268	\$327,496	\$342,425	\$14,929	4.6%
2016 RFD 2010 RFD 2007 PES		\$207,103	\$268,015	\$427,606	\$447,098	\$19,492	4.6%
2016 RFD 2010 RFD 2006B PES		\$367,723	\$475,877	\$759,240	\$793,849	\$34,609	4.6%
2016 RFD 2011B 2009A 2006A PES	\$175,488	\$179,768	\$192,609	\$201,169	\$209,730	\$8,561	4.3%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
2016 PRIMARY SCHOOL HVAC	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0%
2016 HIGH SCHOOL HVAC	\$5,000	\$5,000	\$5,000	\$10,000	\$10,000	\$0	0%
2016 HIGH SCHOOL TRACK	\$15,000	\$15,000	\$15,000	\$20,000	\$20,000	\$0	0%
2018 PMS RENOVATION	\$50,000	\$45,000	\$70,000	\$75,000	\$75,000	\$0	0%
2018 BUS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0%
2020A 2011/2012 REF '08 PMS		\$14,402	\$13,510	\$5,225	\$5,990	\$765	14.6%
2020A 2011/2012 REFUND 2007		\$80,774	\$75,770	\$29,307	\$33,596	\$4,289	14.6%
2021A PMS PHASE II			\$92,000	\$90,000	\$91,000	\$1,000	1.1%
2021A PMS TURF FIELD			\$42,000	\$42,000	\$42,000	\$0	0%
2010 REFUNDED 2005 PES SCHOOL	\$14,900					\$0	N/A
2010 REFUNDED 2006B PES SCHOOL	\$12,243					\$0	N/A
2010 REFUNDED 2007 PES SCHOOL	\$2,366					\$0	N/A
2012 REF 1994 (CAFE)	\$2,092	\$1,071	-\$1			\$0	N/A
REF 2009C REF 2001 SCH VRS	\$5,750	\$2,750				\$0	N/A
2012 REF 2011 REF 2008 PMS STA	\$30,420	\$25,883	\$7,520			\$0	N/A
2012 REF 2011 REF 2007 (PES)	\$58,268	\$59,028				\$0	N/A
2016 RFD 2010 RFD 2005 PES	\$96,980	\$96,980	\$89,049	\$78,786	\$62,411	-\$16,375	-20.8%
2016 RFD 2010 RFD 2007 PES	\$126,625	\$126,625	\$116,270	\$102,869	\$81,489	-\$21,380	-20.8%
2016 RFD 2010 RFD 2006B PES	\$224,830	\$224,830	\$206,444	\$182,650	\$144,688	-\$37,962	-20.8%
2016 RFD 2011B 2009A 2006A PES	\$84,491	\$77,472	\$68,483	\$58,853	\$48,794	-\$10,059	-17.1%
2016 PRIMARY SCHOOL HVAC	\$7,050	\$6,250	\$5,250	\$4,250	\$3,250	-\$1,000	-23.5%
2016 HIGH SCHOOL HVAC	\$2,700	\$2,500	\$2,250	\$2,000	\$1,500	-\$500	-25%
2016 HIGH SCHOOL TRACK	\$9,200	\$8,600	\$7,850	\$7,100	\$6,100	-\$1,000	-14.1%
2018 PMS RENOVATION	\$604,531	\$602,031	\$599,781	\$596,281	\$592,531	-\$3,750	-0.6%
2018 BUS	\$3,250	\$3,000	\$2,750	\$2,500	\$2,250	-\$250	-10%
2020A 2011/2012 REF '08 PMS		\$1,848	\$2,740	\$2,511	\$2,423	-\$88	-3.5%
2020A 2011/2012 REFUND 2007		\$10,364	\$15,366	\$14,086	\$13,590	-\$496	-3.5%



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
2021A PMS PHASE II			\$32,299	\$34,454	\$33,419	-\$1,035	-3%
2021A PMS TURF FIELD			\$4,491	\$4,508	\$4,025	-\$483	-10.7%
Total School Debt:	\$2,827,545	\$3,633,666	\$2,790,967	\$3,102,891	\$3,092,158	-\$10,733	-0.3%
Total School Debt Service:	\$2,827,545	\$3,633,666	\$2,790,967	\$3,102,891	\$3,092,158	-\$10,733	-0.3%
Total Expense Objects:	\$3,818,461	\$6,803,444	\$4,876,983	\$4,185,134	\$4,308,415	\$123,281	2.9%

Debt Service Fund - Expenditures

	<u>FY 2024 Principal</u>	<u>FY 2024 Interest</u>	<u>FY 2024 Budget</u>
School Bonds:			
2016 Refunded 2010 Refunded 2005 PES	\$342,425	\$62,411	\$404,836
2016 Refunded 2010 Refunded 2007 PES	447,098	81,489	528,587
2016 Refunded 2010 Refunded 2006B-PES	793,849	144,688	938,537
2016 Refunded 2011B Refunded 2009A Refunded 2006A PES	209,730	48,794	258,524
2016 Primary School HVAC	20,000	3,250	23,250
2016 High School HVAC	10,000	1,500	11,500
2016 High School Track	20,000	6,100	26,100
2018 Middle School Renovations	75,000	592,531	667,531
2018 School Bus	5,000	2,250	7,250
2020A 2012-2011 Refunded 2008 PMS Stadium	5,990	2,423	8,413
2020A 2012-2011 Refunded 2008 PES	33,596	13,590	47,186
2021A Middle School Renovations	91,000	33,419	124,419
2021A Middle School Renovations, Turf Field	<u>42,000</u>	<u>4,025</u>	<u>46,025</u>
Total School Bonds	\$2,095,688	\$996,470	\$3,092,158
City Bonds:			
2016 Refunded 2010 Refunded 2005 Fire Station #1	\$146,753	\$26,748	\$173,501
2016 Refunded 2010 Refunded 2007 Fire Station #1	104,875	19,115	123,990
2016 Refunded 2011B Public Works	35,270	8,206	43,476
2016 Fire Apparatus (Formerly Messick Point Beach)	10,000	2,700	12,700
2016 City Hall HVAC (Formerly Undesignated Project)	5,000	1,400	6,400
2018 Fire Engine 102	10,000	2,750	12,750
2018 City Hall HVAC	30,000	7,750	37,750
2018 TMDL	15,000	4,000	19,000
2020A - 2012-2011 Refunding 2007 Unrefunded Fire Station	2,045	827	2,872
2020A - 2012-2011/2009B Refunding 1998A Courthouse	5,369	2,172	7,541
2020B - Refinance 2013 GO to Refinance LOC for EDA	47,000	15,415	62,415
2022 GO Public Safety Building	10,000	140,847	150,847
2023 Ladder Truck	102,242	95,625	197,867
Trustee Fees:			
US Bank	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total City Bonds	\$523,554	\$332,555	\$856,109
Cost of Debt Issuance	<u>-</u>	<u>300,000</u>	<u>300,000</u>
Reserve for Future Debt Service	<u><u>-</u></u>	<u><u>60,148</u></u>	<u><u>60,148</u></u>
Total Debt Service for FY2024	\$2,619,242	\$1,689,173	\$4,308,415



Debt Service - General Obligation Bonds

Outstanding general obligation bonds of the City's governmental activities are comprised of the following:

General Obligation Bonds, Series 2016 - \$14,830,000 bonds issued and due in annual installments varying from \$40,000 to \$2,245,000 beginning February 2015 through February 2031, with interest payable semi-annually at rates from 2% to 5%. Total outstanding at June 30, 2023 is \$9,379,999.

General Obligation Bonds, Series 2018 - \$18,070,000 bonds issued and due in annual installments varying from \$100,000 to \$1,565,000 beginning February 2020 through February 2040, with interest payable semi-annually at rates from 3% to 5%. Total outstanding at June 30, 2023 is \$17,615,000.

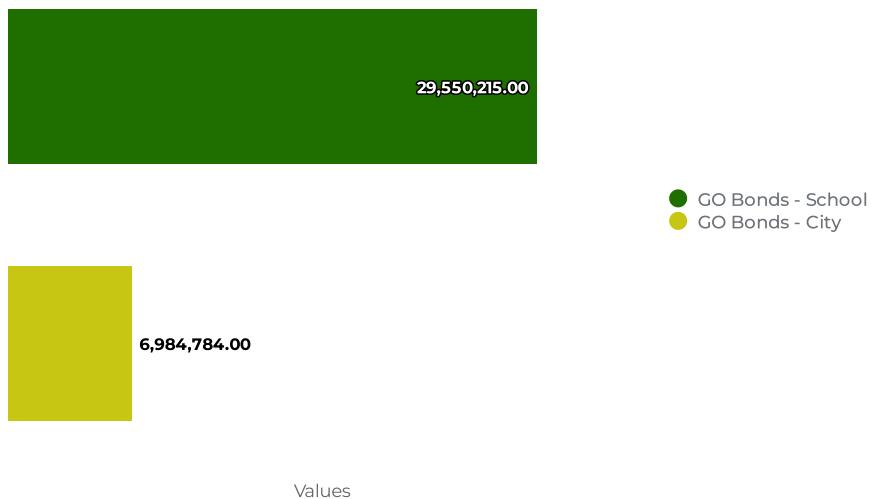
General Obligation Refunding Bonds, Series 2020A - \$1,385,000 bonds issued and due in annual installments varying from \$41,000 to \$725,000 beginning February 2021 through February 2028, with interest payable semi-annually at rates from 3% to 5%. Total outstanding at June 30, 2023 is \$1,125,000.

General Obligation Refunding Bonds, Series 2020B - \$1,434,000 bonds issued and due in annual installments varying from \$42,000 to \$752,000 beginning February 2021 through February 2028, with interest payable semi-annually at rates from 3% to 5%. Total outstanding at June 30, 2023 is \$1,159,000.

General Obligation Bonds, Series 2021A - \$3,522,000 bonds issued and due in annual installments varying from \$169,915 to \$346,000 beginning June 2022 through February 2036, with interest payable semi-annually at rates from 3% to 5%. Total outstanding at June 30, 2023 is \$3,256,000.

General Obligation Bonds, Series 2022 - \$4,000,000 bonds issued and due in annual installments varying from \$10,000 to \$304,000 beginning February 2023 through February 2042, with interest payable semi-annually at 3.53%. Total outstanding at June 30, 2023 is \$3,990,000.

General Obligation Bonds as of July 1, 2023



Long Term Debt Obligations

	Projected Balance	Projected Balance	
	<u>June 30, 2023</u>	<u>Retirement</u>	<u>June 30, 2024</u>
School Bonds:			
2016 Refunded 2010 Refunded 2005 PES	\$1,389,293	\$342,425	\$1,046,868
2016 Refunded 2010 Refunded 2007	1,813,976	447,098	1,366,878
2016 Refunded 2010 Refunded 2006B-PES	3,220,819	793,849	2,426,970
2016 Refunded 2011B Refunded 2009A Refunded 2006A PES	1,322,581	209,730	1,112,851
2016 Primary School HVAC	65,000	20,000	45,000
2016 High School HVAC	30,000	10,000	20,000
2016 High School Track	180,000	20,000	160,000
2018 Middle School Renovations	17,280,000	75,000	17,205,000
2018 School Bus	45,000	5,000	40,000
2020A 2012-2011 Refunded 2008 PMS Stadium	143,381	5,990	137,391
2020A 2012-2011 Refunded 2008 PES	804,165	33,596	770,569
2021A Middle School Renovations	2,906,000	91,000	2,815,000
2021A Middle School Renovations	<u>350,000</u>	<u>42,000</u>	<u>308,000</u>
	<u>\$29,550,215</u>	<u>\$2,095,688</u>	<u>\$27,454,527</u>
City Bonds:			
2016 Refunded 2010 Refunded 2005 Fire Station #1	\$595,411	\$146,753	\$448,658
2016 Refunded 2010 Refunded 2007 Fire Station #1	425,500	104,875	320,625
2016 Refunded 2011B Public Works	222,419	35,270	187,149
2016 Fire Apparatus (Formerly Messick Point Beach)	75,000	10,000	65,000
2016 City Hall HVAC (Formerly Undesignated Projects)	40,000	5,000	35,000
2018 Fire Engine	55,000	10,000	45,000
2018 City Hall HVAC	155,000	30,000	125,000
2018 TMDL	80,000	15,000	65,000
2020A - 2012-2011 Refunding 2007 Unrefunded Fire Station	48,938	2,045	46,893
2020A - 2012-2011/2009B Refunding 1998A Courthouse	128,516	5,369	123,147
2020B - Refinance 2013 GO to refinance LOC for EDA	1,159,000	47,000	1,112,000
2022 - Public Safety Building	3,990,000	10,000	3,980,000
2023 Ladder Truck	<u>2,000,000</u>	<u>102,242</u>	<u>1,897,758</u>
	<u>\$6,984,784</u>	<u>\$523,554</u>	<u>\$6,461,230</u>
Total Projected General Long Term Obligations	\$36,534,999	\$2,619,242	\$33,915,757



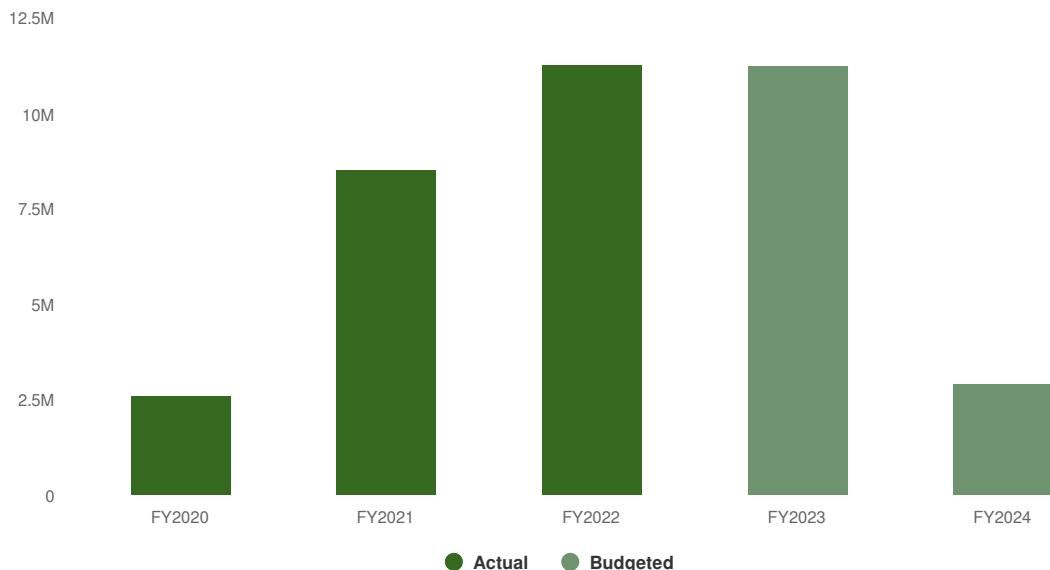
Capital Projects

Expenditures Summary

Capital budgets are intended to cover the cost of major improvements to a local government's infrastructure and are separate and distinct from a local government's operating budget, which is intended to cover the day-to-day cost of service delivery. The City's total Capital Projects budget for FY2024 totals \$2,927,500.

\$2,927,500 **-\$8,304,314**
(-73.94% 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	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Capital Project							
Year 1 Capital Projects							
Capital Projects							
PAVING	\$52,222	\$134,865	\$451,389	\$951,622	\$610,000	-\$341,622	-35.9%
SIDEWALKS		\$247,169	\$2,562			\$0	N/A
CITY HALL- ROOF & DOORS					\$70,000	\$70,000	N/A
POLICE EQUIPMENT CARS,BWC		\$27,950	\$68,358		\$145,000	\$145,000	N/A
FIRE APPARATUS					\$225,000	\$225,000	N/A
FIRE EQUIP LIFPK/MDT	\$65,130	\$49,570				\$0	N/A
PROFESSIONAL SERVICES		\$2,733		\$17,000	\$17,000	\$0	0%
SCHOOL BUS REPLACEMENT			\$214,000	\$161,000		-\$161,000	N/A
TRAFFIC SIGNAL SUPPORT SYSTEM					\$38,500	\$38,500	N/A
SIGNAL UPGRADE- VDOT/CITY		\$99,871	\$14,000			\$0	N/A
PMS STADIUM/FOOTBALL FIELD			\$360,890			\$0	N/A
PUBLIC SAFETY BUILDING				\$3,625,919		-\$3,625,919	N/A
MESSICK PT BLEACHERS			\$11,416			\$0	N/A
SOUTH LAWSON PARK		\$74,495				\$0	N/A
PARK IMPROVEMENTS				\$8,000		-\$8,000	N/A
LAND PURCHASE		\$5,000	\$433,721			\$0	N/A
FINANCIAL SOFT/HARDWARE					\$60,000	\$60,000	N/A
POLICE SOFTWARE SYSTEM		\$60,000				\$0	N/A
CITY MISCELLANEOUS EQUIPMENT	\$85,356	\$7,375				\$0	N/A
PUBLIC SAFETY REPLACEMENT - ME	\$34,743			\$42,000	\$42,000	\$0	0%
RADIOS -- FIRE DEPT					\$20,000	\$20,000	N/A
REASSESSMENT SOFTWARE			\$121,021			\$0	N/A
PUBLIC WORKS EQUIPMENT			\$158,383			\$0	N/A
PHS HVAC		\$2,000				\$0	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
FIRE LADDER TRUCK REPLACE				\$0	\$1,700,000	\$1,700,000	N/A
TRACTOR LEASE PRINCIPAL	\$64,519	\$66,814	\$34,547			\$0	N/A
TRACTOR LEASE INTEREST	\$5,900	\$3,605	\$1,228			\$0	N/A
UNDESIGNATED CAPITAL PROJECT				\$67,756		-\$67,756	N/A
TRANSFER TO GENERAL FUND			\$50,000			\$0	N/A
Total Capital Projects:	\$307,870	\$781,447	\$1,921,515	\$4,873,297	\$2,927,500	-\$1,945,797	-39.9%
Total Year 1 Capital Projects:	\$307,870	\$781,447	\$1,921,515	\$4,873,297	\$2,927,500	-\$1,945,797	-39.9%
Year 2 Capital Projects							
Capital Projects							
PAVING	\$146,006	\$464,878		\$125,625		-\$125,625	N/A
WYTHE CREEK ROAD SOUTH		\$3,008				\$0	N/A
SIDEWALKS	\$11,543		\$189,212	\$42,297		-\$42,297	N/A
CITY HALL ROOF				\$140,000		-\$140,000	N/A
VEHICLES & CAPITAL	\$124,364					\$0	N/A
POLICE CARS				\$12,642		-\$12,642	N/A
FIRE APPARATUS	\$6,985			\$175,000		-\$175,000	N/A
FIRE EQIP LIFEPACK 15				\$63,565		-\$63,565	N/A
PROFESSIONAL SERVICES				\$15,000		-\$15,000	N/A
SCHOOL BUS REPLACEMENT	\$99,000			\$110,000		-\$110,000	N/A
SIGNAL UPGRADE- VDOT	\$16,048					\$0	N/A
FEASIBILITY STUDY	\$37,500					\$0	N/A
PMS PRESS BOX / SCOREBOARD				\$115,000		-\$115,000	N/A
PMS TURF FIELD				\$51,610		-\$51,610	N/A
BUILDING AND FACILITIES				\$195,000		-\$195,000	N/A
SOUTH LAWSON PARK			\$18,385	\$300,771	\$0	-\$300,771	-100%
SOUTH LAWSON PARK CONTINGENCY				\$16,200	\$0	-\$16,200	-100%
MESSICK POINT BOAT RAMP			\$25,914	\$26,000		-\$26,000	N/A
POOL IMPROVEMENTS				\$185,000		-\$185,000	N/A
PARK IMPROVEMENTS				\$17,000		-\$17,000	N/A
AV ROOM	\$58,496					\$0	N/A



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
PUBLIC SAFETY REPLACEMENT-MEDI	\$183,557			\$42,000		-\$42,000	N/A
MESSICK POINT IMPROVEMENTS				\$50,000		-\$50,000	N/A
MESSICK POINT BREAKWATER	\$58,549					\$0	N/A
REASSESSMENT SOFTWARE	\$26,777			\$53,979		-\$53,979	N/A
PUBLIC WORKS EQUIPMENT	\$301,770					\$0	N/A
PHS TRACK LOOP				\$175,000		-\$175,000	N/A
HVAC	\$98,975					\$0	N/A
UNDESIGNATED CAPITAL PROJECT				\$170,487		-\$170,487	N/A
Total Capital Projects:	\$1,169,570	\$467,886	\$233,511	\$2,082,176	\$0	-\$2,082,176	-100%
Total Year 2 Capital Projects:	\$1,169,570	\$467,886	\$233,511	\$2,082,176	\$0	-\$2,082,176	-100%
Year 3 Capital Projects							
Capital Projects							
PAVING		\$256,967				\$0	N/A
BETA STREET IMPROVEMENTS				\$41,240		-\$41,240	N/A
DRAINAGE				\$539,199		-\$539,199	N/A
DITCH PIPING				\$145,557		-\$145,557	N/A
ENGINEERING SERVICES		\$1,486				\$0	N/A
VEHICLES & CAPITAL		\$27,724		\$9,947		-\$9,947	N/A
FIRE EQUIPMENT LIFEPAK				\$18,830		-\$18,830	N/A
PROFESSIONAL SERVICES				\$12,267		-\$12,267	N/A
SIGNAL UPGRADE- VDOT		\$5,443		\$4,151		-\$4,151	N/A
POLICE CAD SYSTEM				\$60,000		-\$60,000	N/A
TMDL PROJECTS				\$3,849		-\$3,849	N/A
PS REPLACEMENT		\$7,036				\$0	N/A
CAROUSEL DISPLAY	\$1,731					\$0	N/A
PHS HVAC				\$81,046		-\$81,046	N/A
Total Capital Projects:	\$1,731	\$298,656		\$916,086		-\$916,086	N/A
Total Year 3 Capital Projects:	\$1,731	\$298,656		\$916,086		-\$916,086	N/A
Total Capital Project:	\$1,479,171	\$1,547,989	\$2,155,026	\$7,871,559	\$2,927,500	-\$4,944,059	-62.8%
PMS School Renovation 2019							



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Projects							
PROFESSIONAL SERVICES	\$1,002,048	\$448,585	\$237,007	\$115,407		-\$115,407	N/A
CONTRACT LABOR		\$24,808	\$56,516			\$0	N/A
CONTRACTORS OPERATION		\$6,498,969	\$8,758,968	\$2,801,858		-\$2,801,858	N/A
BUILDING RENTAL/MOVE	\$100,466					\$0	N/A
CONTINGENCY			\$13,333	\$415,834		-\$415,834	N/A
OFFICE FURNITURE			\$72,844	\$27,156		-\$27,156	N/A
Total Capital Projects:	\$1,102,514	\$6,972,362	\$9,138,668	\$3,360,255		-\$3,360,255	N/A
Total PMS School Renovation 2019:	\$1,102,514	\$6,972,362	\$9,138,668	\$3,360,255		-\$3,360,255	N/A
Total Expenditures:	\$2,581,685	\$8,520,351	\$11,293,694	\$11,231,814	\$2,927,500	-\$8,304,314	-73.9%

Major Function

- o 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.
- o Incorporate into the Annual Financial Plan those items of a general governmental nature planned for in the Constrained Capital Improvements Plan.
- o May include projects such as parks and recreation improvements, transportation projects and capital feasibility studies where project total is greater than \$50,000.



FY 2024 New Projects

Street Paving: The funding comes through the State Highway Funds from the Virginia Department of Transportation for maintenance, resurfacing and improvements. Projects are at the City's discretion based on needs. The following streets are scheduled to be repaved in FY2024: Bay Street, Ridge Road, Rens Road, Bunting Lane, Locust Run, Martha Court, Floyd Avenue, Holly Street and Lodge Road.

Professional Services: Cost to cover specialized services related to VDOT grants, to the City's stormwater permit-mandated bacterial TMDL impairment Action Plan and watershed studies. The cost recommended in the FY2024 Budget is funded by a transfer from the General Fund.

Public Safety Medic 11 Replacement: Provide funding to replace one Medic unit for the Fire Department, to include additional required safety standards in the patient restraint system. This project includes the purchase of a new power stretcher to be compatible with the required patient restraint system. The cost recommended in the FY2024 Budget is funded by a transfer from the General Fund.

Public Safety Tower Ladder Truck Replacement: Provide funding to replace the Tower Ladder Truck for the Fire Department. The useful life of this ladder truck is twenty years. The cost recommended in the FY2024 Budget is funded through debt issuance.

Public Safety Replacement - MDTs: In FY2021, the City replaced the Fire Department's existing Mobile Device Terminals and purchased new terminals for the Police Department. The MDTs have a useful life of five years. The funding will go towards one-fifth of the replacement cost needed in FY2026 to purchase replacements for both departments. The cost recommended in the FY2024 Budget is funded by a transfer from the General Fund.

Public Safety Vehicle Replacement: Funding to provide for two replacement vehicles for the Police Department. The vehicles have an average useful life of seven to nine years. The cost recommended in the FY2024 Budget is funded by a reappropriation of fund balance.

Traffic Signal Support System: VDOT and the Federal Highway Administration require traffic signal support systems to be inspected every four years. The City's signal supports were last inspected in January 2019, and no major structural issues were found at the time. This funding is to perform the next mandatory inspection of all four traffic signal support systems. The cost recommended in the FY2024 Budget is funded by a transfer from the General Fund.

City Hall Door Replacement: Provide funding to replace the entry doors at City Hall. This project includes replacement of the door assembly with new doors with aluminum thresholds, store front closer systems, vertical rod panic devices and new hinge assemblies. The cost recommended in the FY2024 Budget is funded by a transfer from the General Fund.

Financial System Hardware Replacement: This project is for the replacement of the existing IBM Power8 System that houses the Finance, Commissioner of the Revenue and Treasurer software program with a Power10 System. The current system is seven years old and is only receiving limited support from IBM. The cost recommended in the FY2024 Budget is funded by a transfer from the General Fund.



Special Revenue Fund/Grants

In FY2023, the City of Poquoson received approximately \$14.1 million in American Rescue Plan Act (ARPA) funds. All ARPA funds must be spent or contractually committed by the end of 2024 and all funds must be expended by the end of 2026. All funds must be spent on eligible expenses and any ARPA funds unspent by the aforementioned period must be returned by the City.

Expenditures Summary

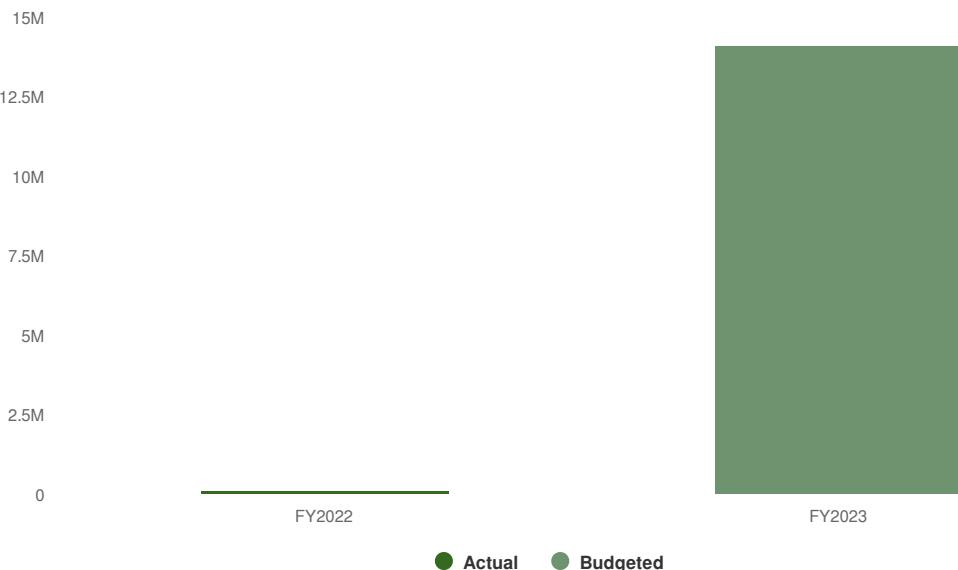
A special revenue fund is an account established by a government where funding sources must be used for a specific project. For FY 2023, the City has budgeted a total of \$14,113,410 for various special projects throughout the City and across all service areas.

For the FY2024 budget, there are no grants anticipated. The addition of a Temporary Construction Manager position is to assist with oversight of the design and construction of the Public Safety Building and will be funded solely by the ARPA grant funds appropriated during FY2023. This is a temporary position and will conclude once the building is completed.

\$0 **-\$14,113,410**

(-100.00% vs. prior year)

Special Revenue Grant Fund Proposed and Historical Budget vs. Actual



Personnel Summary

Positions Personnel Summary:	Authorized FY 2021	Authorized FY2022	Authorized FY023	Requested FY2024	Authorized FY2024
Temporary Construction Manager (FTE)	—	—	—	0.5	0.5
Totals	-	-	-	0.5	0.5



Sewer Fund

Chad Krejcarek
Superintendent of Utilities

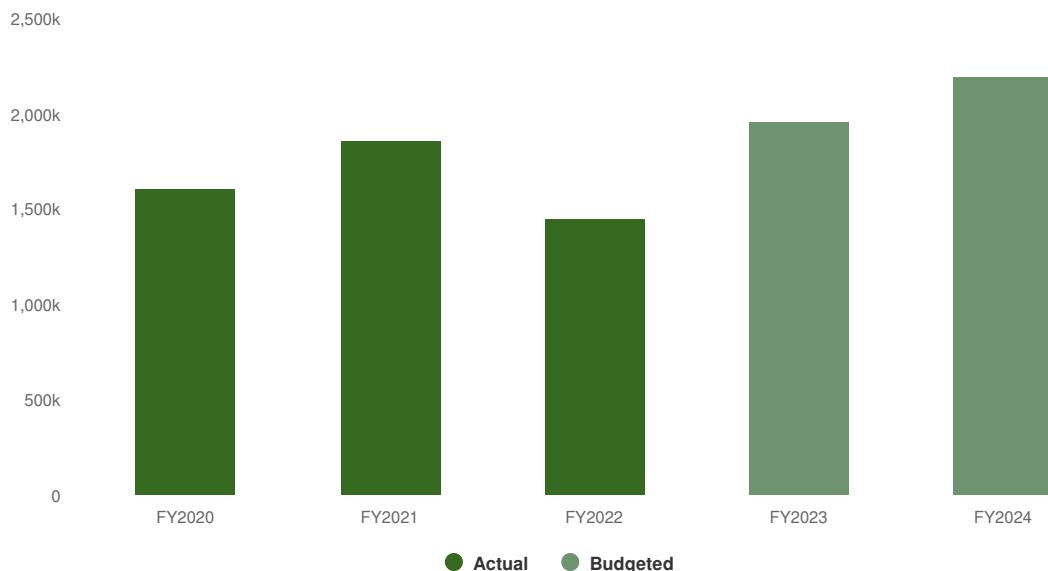
The Sewer Fund is operated as an Enterprise Fund which is used to account for sewer operations that function as though they were a private-sector entity. An Enterprise Fund is expected to cover its costs through user charges. The Sewer Fund provides for the maintenance of sewer lines, pump stations, 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.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. The Sewer Fund includes replacement of a heavy duty truck, and an increase in the transfer to the general fund.

\$2,190,738 **\$233,738**
(11.94% vs. prior year)

Sewer Fund Proposed and Historical Budget vs. Actual



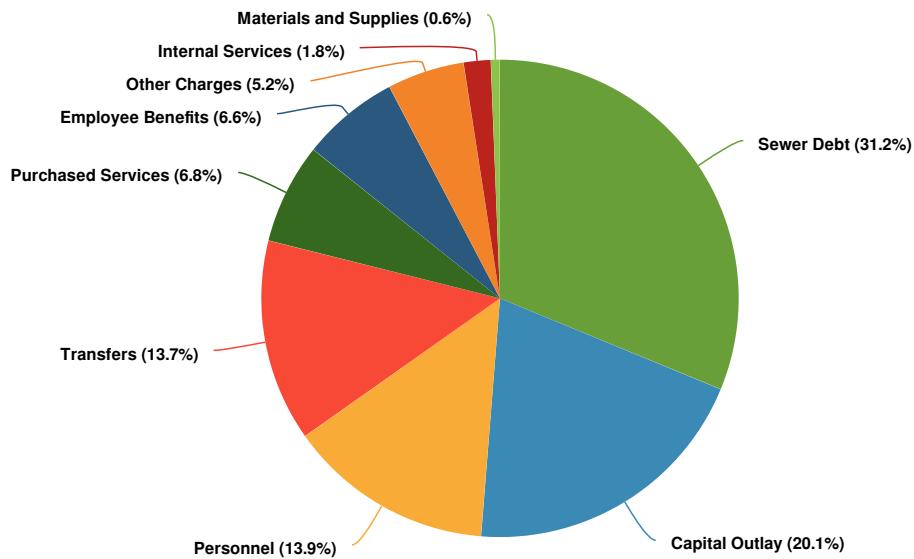
Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Sewer Operations							
Personnel	\$220,739	\$220,395	\$245,335	\$256,016	\$305,472	\$49,456	19.3%
Employee Benefits	\$93,813	\$117,790	\$88,412	\$115,830	\$145,024	\$29,194	25.2%
Other Charges	\$106,475	\$110,264	\$108,648	\$106,400	\$114,300	\$7,900	7.4%
Purchased Services	\$98,463	\$97,877	\$82,714	\$135,600	\$149,150	\$13,550	10%
Internal Services	\$23,644	\$27,414	\$32,531	\$41,276	\$40,081	-\$1,195	-2.9%
Materials and Supplies	\$5,852	\$11,207	\$12,994	\$5,272	\$13,450	\$8,178	155.1%
Capital Outlay	\$736,867	\$789,530	\$708,604	\$364,450	\$439,250	\$74,800	20.5%
Total Sewer Operations:	\$1,285,853	\$1,374,477	\$1,279,238	\$1,024,844	\$1,206,727	\$181,883	17.7%
Sewer Non Operations							
Materials and Supplies		\$9,238	\$290			\$0	N/A
Sewer Debt	\$171,480	\$270,634	-\$30,186	\$46,156	\$39,011	-\$7,145	-15.5%
Total Sewer Non Operations:	\$171,480	\$279,872	-\$29,896	\$46,156	\$39,011	-\$7,145	-15.5%
Budgetary Use of Fund Balance							
Budgetary Items							
Sewer Debt				\$636,000	\$645,000	\$9,000	1.4%
Total Budgetary Items:				\$636,000	\$645,000	\$9,000	1.4%
Total Budgetary Use of Fund Balance:				\$636,000	\$645,000	\$9,000	1.4%
Transfers Out							
Transfers	\$150,000	\$200,000	\$200,000	\$250,000	\$300,000	\$50,000	20%
Total Transfers Out:	\$150,000	\$200,000	\$200,000	\$250,000	\$300,000	\$50,000	20%
Total Expenditures:	\$1,607,333	\$1,854,349	\$1,449,342	\$1,957,000	\$2,190,738	\$233,738	11.9%



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 its 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 Personnel Summary:	Authorized	Authorized	Authorized	Requested	Authorized
	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2024</u>
Superintendent of Utilities	1	1	1	1	1
Utilities Foreman	1	1	1	1	1
Utilities Technician	1	1	1	1	1
Utilities Worker	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
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. Advancements 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 operation 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, but there is limited space available inside the huts for the pumps. The temperature and humidity changes cause the equipment to rust faster than normal, and a 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 an expansion to allow space to perform maintenance.

Backup Emergency Diesel Generator

Installation of Back-up Emergency Diesel Generators at Pump Stations at Station #5 (Wythe Creek Road). Upon completion of this project, all sewer pump stations in the City will have generators. Upgrade of Back-up Emergency Diesel Generators at Pump Station #14 (Roberts Landing). Due to age and wear, this equipment needs to be replaced. The cost per generator is \$38,750. Installation, transfer switches, control panel, wiring, concrete work and testing are \$27,500. The 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 caused some manholes on Messick Road to be rusted, resulting in the water tight seal failing. 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

General long-term obligations and notes payable are comprised of the following:

General Obligation Refunding Sewer Bonds, Series 2021B - \$3,983,000 bonds issued and due in annual installments varying from \$41,000 to \$675,000 through June 2028, with interest payable semi-annually at 3%.

	Projected Balance		Projected Balance
	<u>June 30, 2023</u>	<u>Retirement</u>	<u>June 30, 2024</u>
Sewer Bonds, Series 2021B Refunding	\$3,306,000	\$645,000	\$2,661,000



Program Accomplishments

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Force Main Miles	12.4	12.4	12.4	12.4
Grinder Pump Stations	19	19	19	19
Grinder Pumps Repaired	5	5	5	5
Laterals Cleaned bi-monthly	15	14	15	14
Laterals Cleaned bi-yearly	22	23	22	23
Laterals Installed	5	6	2	5
Laterals Repaired	12	12	10	10
Back-up Calls	85	106	80	90
Locations Marked for Miss Utilities	2,600	2,550	2,500	2,500
Pump Stations	29	29	29	29
Pumps Repaired	10	3	9	2
Sewer Connections	5,160	5,771	5,500	5,850
Sewer Gravity Miles	52	52	52	52
Pumps Replaced	7	5	6	6
Grinder Pumps Replaced	5	3	4	5



Solid Waste Fund

John Anderson
Director of Public Works

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.

In January 2007, City Council adopted a Committee's recommendation and City staff implemented the container/cart program on October 1, 2007. This program utilizes contracted disposal of all household solid waste.

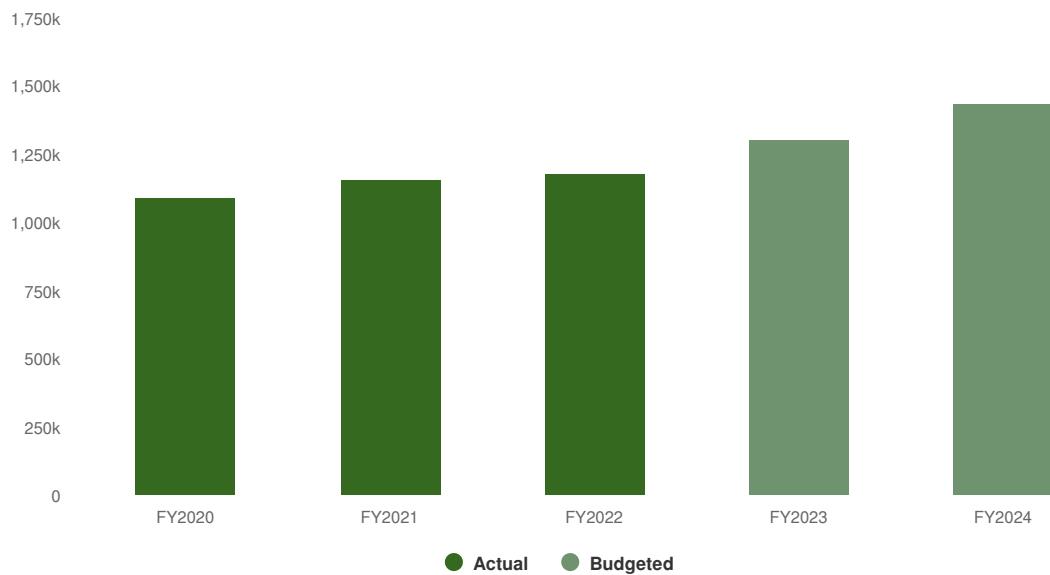
Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. The Solid Waste departmental budget for FY2024 reflects additional funding for increased landfill costs and motor vehicle parts.

\$1,438,135 \$133,135

(10.20% vs. prior year)

Solid Waste Fund Proposed and Historical Budget vs. Actual



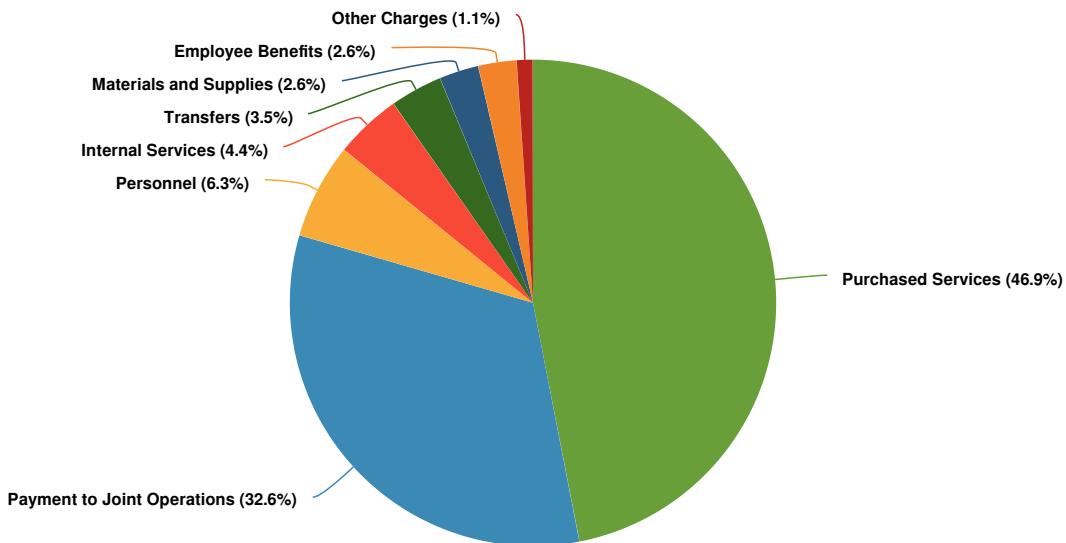
Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Solid Waste Garbage Operations							
Garbage and Recycling							
Employee Benefits			-\$95,431			\$0	N/A
Other Charges	\$9,977	\$7,551	\$7,609	\$5,200	\$8,200	\$3,000	57.7%
Purchased Services	\$388,524	\$400,043	\$389,749	\$476,149	\$532,920	\$56,771	11.9%
Internal Services	\$9					\$0	N/A
Materials and Supplies	\$16,831	\$20,406	\$37,830	\$31,000	\$31,800	\$800	2.6%
Payment to Joint Operations	\$334,566	\$353,283	\$362,473	\$371,524	\$417,336	\$45,812	12.3%
Capital Outlay	\$19,511	\$24,716	\$18,535			\$0	N/A
Total Garbage and Recycling:	\$769,418	\$805,999	\$720,765	\$883,873	\$990,256	\$106,383	12%
Total Solid Waste Garbage Operations:	\$769,418	\$805,999	\$720,765	\$883,873	\$990,256	\$106,383	12%
Solid Waste Bulky Item Operations							
Bulky Item-Landscaping							
Personnel	\$73,065	\$74,071	\$81,222	\$80,464	\$91,300	\$10,836	13.5%
Employee Benefits	\$27,334	\$42,208	\$119,641	\$34,917	\$36,688	\$1,771	5.1%
Other Charges	\$3,687	\$4,555	\$5,927	\$7,200	\$7,200	\$0	0%
Purchased Services	\$98,376	\$99,330	\$118,207	\$128,128	\$142,156	\$14,028	10.9%
Internal Services	\$46,765	\$44,928	\$58,402	\$66,428	\$63,736	-\$2,692	-4.1%
Materials and Supplies	\$554	\$852	\$3,128	\$626	\$5,932	\$5,306	847.6%
Payment to Joint Operations	\$22,794	\$31,839	\$22,836	\$53,364	\$50,867	-\$2,497	-4.7%
Transfers	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0%
Total Bulky Item-Landscaping:	\$322,575	\$347,783	\$459,363	\$421,127	\$447,879	\$26,752	6.4%
Total Solid Waste Bulky Item Operations:	\$322,575	\$347,783	\$459,363	\$421,127	\$447,879	\$26,752	6.4%
Total Expenditures:	\$1,091,993	\$1,153,782	\$1,180,128	\$1,305,000	\$1,438,135	\$133,135	10.2%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Positions Personnel Summary:	Authorized FY2021	Authorized FY2022	Authorized FY2023	Requested FY2024	Authorized FY2024
Equipment Operator II	1	1	1	1	1
Totals	1	1	1	1	1

Program Measures

	FY2021	FY2022	FY2023	FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Trash Collected (tons)	3,194	3,275	3,435	3,550
Recyclables Collected (tons)	932	906	925	950
Waste Oil Collected for Recycling (gallons)	2,163	2,207	2,200	2,200
Bulky Item Debris Collected for Disposal (tons)	2,100	1,939	2,000	2,000
Landscape Debris Collected for Recycling (tons)	826	489	700	700
Metal Items Collected for Recycling (GT)	13.32	17.3	15	13
Used Tires Collected for Recycling (tons)	11.14	11.21	11	11
Convenience Site Total Visitors	12,230	12,323	12,500	12,500



Fleet Fund

John Anderson
Director of Public Works

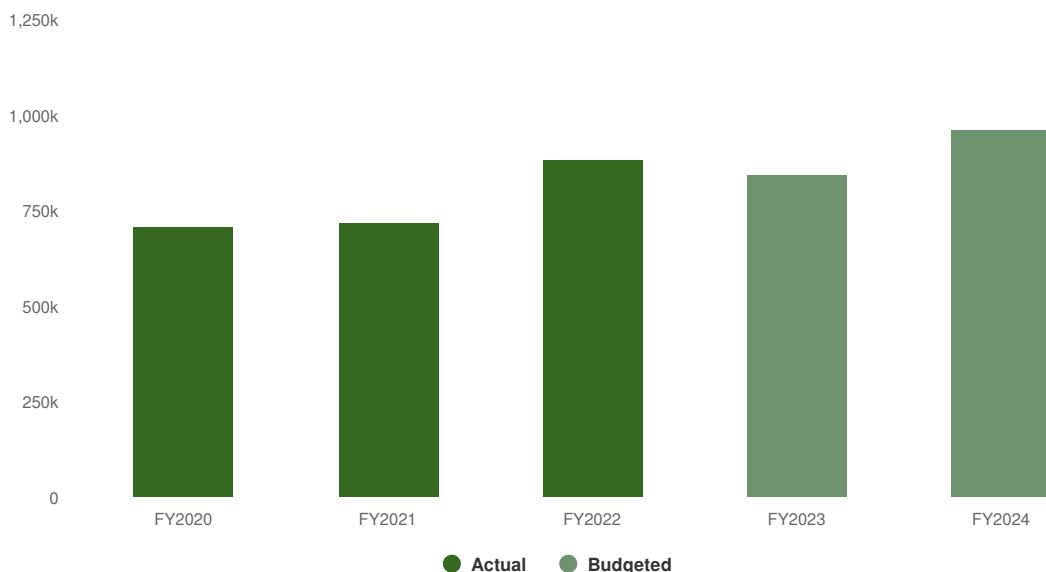
The Fleet Management Fund is operated as an Internal Service Fund. An Internal Service Fund is used to account for the financing of costs of services provided by one department to other departments or agencies of the governmental unit, or to governmental units on a cost-reimbursement basis. Internal 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 the 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.

Expenditures Summary

The budget for FY2024 includes a 7% base compensation increase and related benefit increases. The main operational increase within the Fleet budget for FY2024 is direct costs for fuel and lubricants within Garage overhead. 2015 and newer vehicles require 1234yf Freon; therefore, the cost to purchase a new refrigerant machine is included in capital outlay to eliminate the need for this contracted service.

\$964,462 **\$119,982**
(14.21% vs. prior year)

Fleet Fund Proposed and Historical Budget vs. Actual



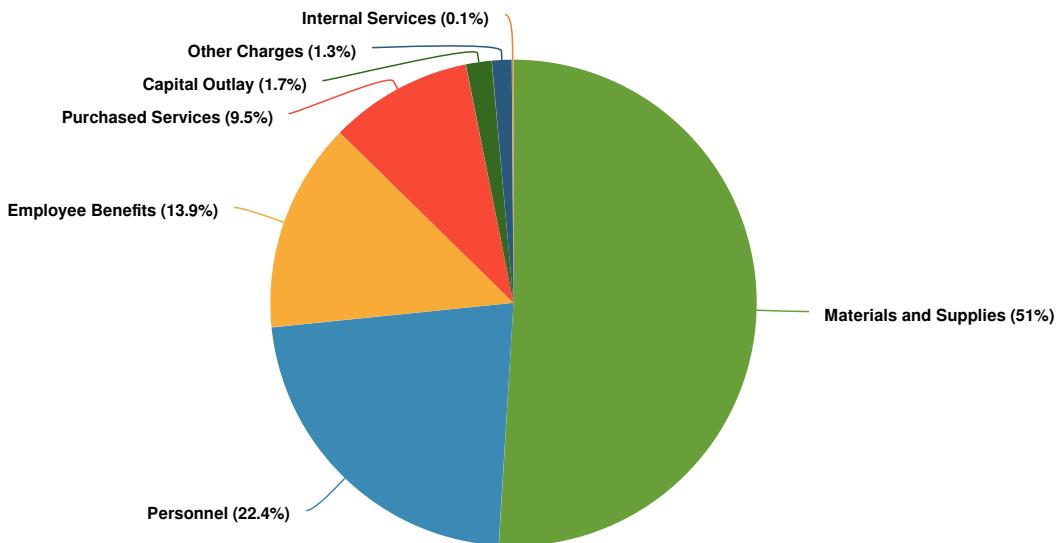
Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
Fleet Direct Operations							
Direct Exps							
Purchased Services	\$75,373	\$68,066	\$80,133	\$78,000	\$80,600	\$2,600	3.3%
Materials and Supplies	\$310,557	\$299,907	\$463,390	\$406,610	\$489,006	\$82,396	20.3%
Total Direct Exps:	\$385,930	\$367,973	\$543,523	\$484,610	\$569,606	\$84,996	17.5%
Total Fleet Direct Operations:	\$385,930	\$367,973	\$543,523	\$484,610	\$569,606	\$84,996	17.5%
Fleet Overhead							
Garage Overhead							
Personnel	\$182,374	\$183,718	\$203,392	\$200,340	\$216,416	\$16,076	8%
Employee Benefits	\$106,507	\$140,401	\$105,583	\$128,002	\$134,357	\$6,355	5%
Other Charges	\$9,351	\$8,605	\$9,504	\$11,550	\$12,600	\$1,050	9.1%
Purchased Services	\$10,102	\$7,342	\$6,695	\$5,280	\$11,280	\$6,000	113.6%
Internal Services	\$339	\$406	\$683	\$1,051	\$1,050	-\$1	-0.1%
Materials and Supplies	\$2,289	\$3,550	\$2,608	\$2,950	\$2,550	-\$400	-13.6%
Capital Outlay	\$12,550	\$9,157	\$10,679	\$10,697	\$16,603	\$5,906	55.2%
Total Garage Overhead:	\$323,512	\$353,179	\$339,144	\$359,870	\$394,856	\$34,986	9.7%
Total Fleet Overhead:	\$323,512	\$353,179	\$339,144	\$359,870	\$394,856	\$34,986	9.7%
Total Expenditures:	\$709,442	\$721,152	\$882,667	\$844,480	\$964,462	\$119,982	14.2%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Personnel Summary

Position	Authorized FY2021	Authorized FY2022	Authorized FY2023	Requested FY2024	Authorized FY2024
Personnel Summary:					
Fleet Maintenance Supervisor	1	1	1	1	1
Chief Mechanic	1	1	1	1	1
Mechanic	1	1	1	1	1
Office Manager (FTE)	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
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 cut back on overall parts transactions and cost.



Program Measures

	FY2021 <u>Actual</u>	FY2022 <u>Actual</u>	FY2023 <u>Estimated</u>	FY2024 <u>Estimated</u>
Number of Vehicles & Equipment	353	358	355	350
% of Maintenance Performed In-House	93%	93%	95%	95%
Scheduled Maintenance Work Order	488	475	500	500
Unscheduled Maintenance Work Orders	877	899	1,000	1,000
Sublet Work Orders (Outside Repairs)	79	82	90	90
Service Calls for Repairs Out of Shop	58	52	60	70
Parts Transactions	1,908	2,060	2,800	2,800



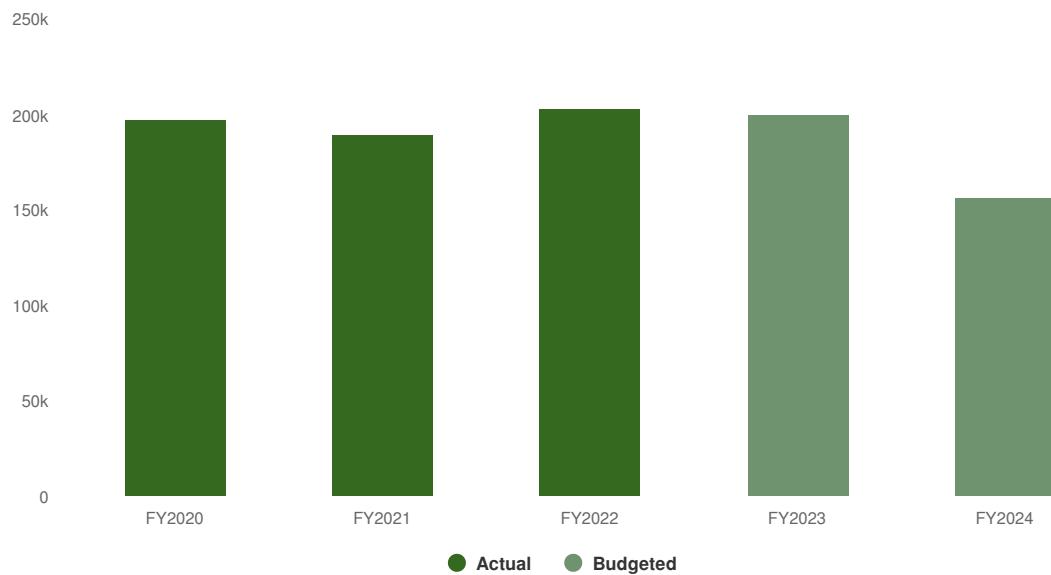
Special Revenue Fund/OPEB

Expenditures Summary

This budget is a special fund that contains the City's pension liability for other post-employment benefits. Increases and decreases to this fund per GASB 75 are budgeted appropriately each year. For FY2024, the City has budgeted \$156,137.

\$156,137 **-\$43,863**
(-21.93% vs. prior year)

OPEB Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures							
OPEB							
Employee Benefits	\$197,362	\$189,116	\$202,677	\$185,000	\$141,137	-\$43,863	-23.7%
Other Charges				\$15,000	\$15,000	\$0	0%
Total OPEB:	\$197,362	\$189,116	\$202,677	\$200,000	\$156,137	-\$43,863	-21.9%
Total Expenditures:	\$197,362	\$189,116	\$202,677	\$200,000	\$156,137	-\$43,863	-21.9%

Goals and Objectives

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

Program Measures

	<u>FY2021 Actual</u>	<u>FY2022 Actual</u>	<u>FY2023 Estimated</u>	<u>FY2024 Estimated</u>
No City Contribution				
Retiree - Dental Only	3	3	3	3
Retiree - Medical Coverage	4	3	3	3
City Contribution				
Retiree - Medicare Coverage	2	3	3	3
Retiree - Medical Coverage	<u>10</u>	<u>10</u>	<u>7</u>	<u>6</u>
Totals	19	19	16	15



APPENDIX



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.

American Rescue Plan Act (ARPA): Federal Government funding providing a substantial infusion of resources to eligible state, local, territorial, and tribal governments to help reverse the negative impacts of the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.

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.

Balanced Budget: The City Manager annually proposes, and the City Council adopts, a budget or financial plan for the upcoming year in which the revenues available (including any available fund balance from prior years) match the projected expenditures.

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 2023: The budget reflected includes the adopted budget plus any amendments made by City Council.

Budgeted Fiscal Year 2023 vs. Budgeted FY 2024 (% Change/\$ Change): The budget reflected in Fiscal Year 2023 is the amended budget. The budget reflected in Fiscal Year 2024 is the adopted budget. The change of percentage and dollars are compared against the amended budget of Fiscal Year 2023 versus the adopted budget for Fiscal Year 2024.

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 and 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 property, 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 the total cost 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 represents 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 benefits) 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 for 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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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 accounts for and reports other post employment 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 from 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.

