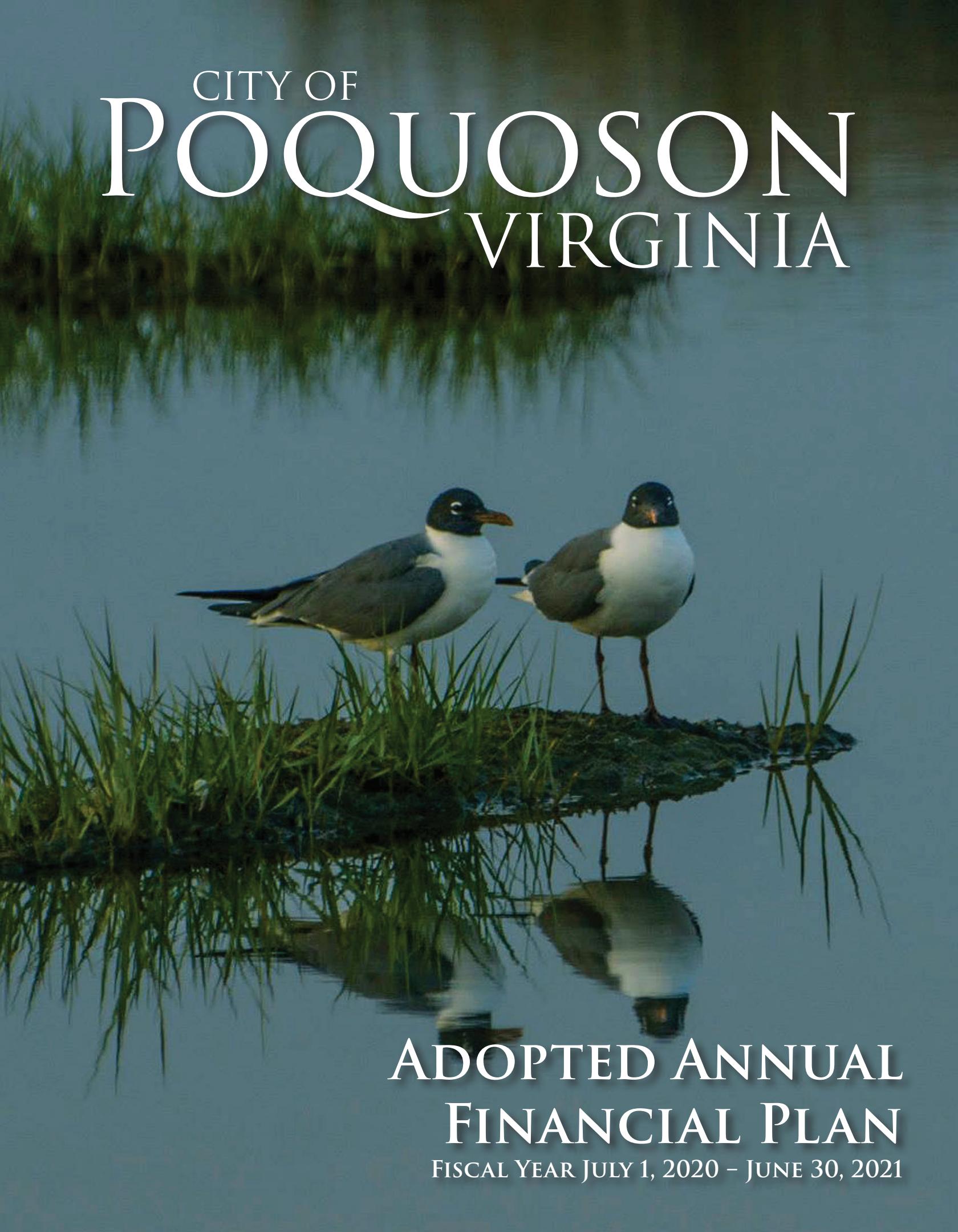


CITY OF
POQUOSON
VIRGINIA

A photograph of two laughing gulls standing on a small, grassy island in a body of water. The birds are facing each other, with their heads turned slightly to the right. Their reflections are clearly visible in the calm water below. The background is a soft-focus view of more water and vegetation.

**ADOPTED ANNUAL
FINANCIAL PLAN
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

**CITY OF POQUOSON, VIRGINIA
ADOPTED ANNUAL FINANCIAL PLAN
FISCAL YEAR 2021**

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The Government Finance Officers Association of the United States and Canada (GFOA) presented the City of Poquoson an Award for Distinguished Budget Presentation for the Fiscal Year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, an operations guide, a financial plan and a communications medium.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Poquoson
Virginia**

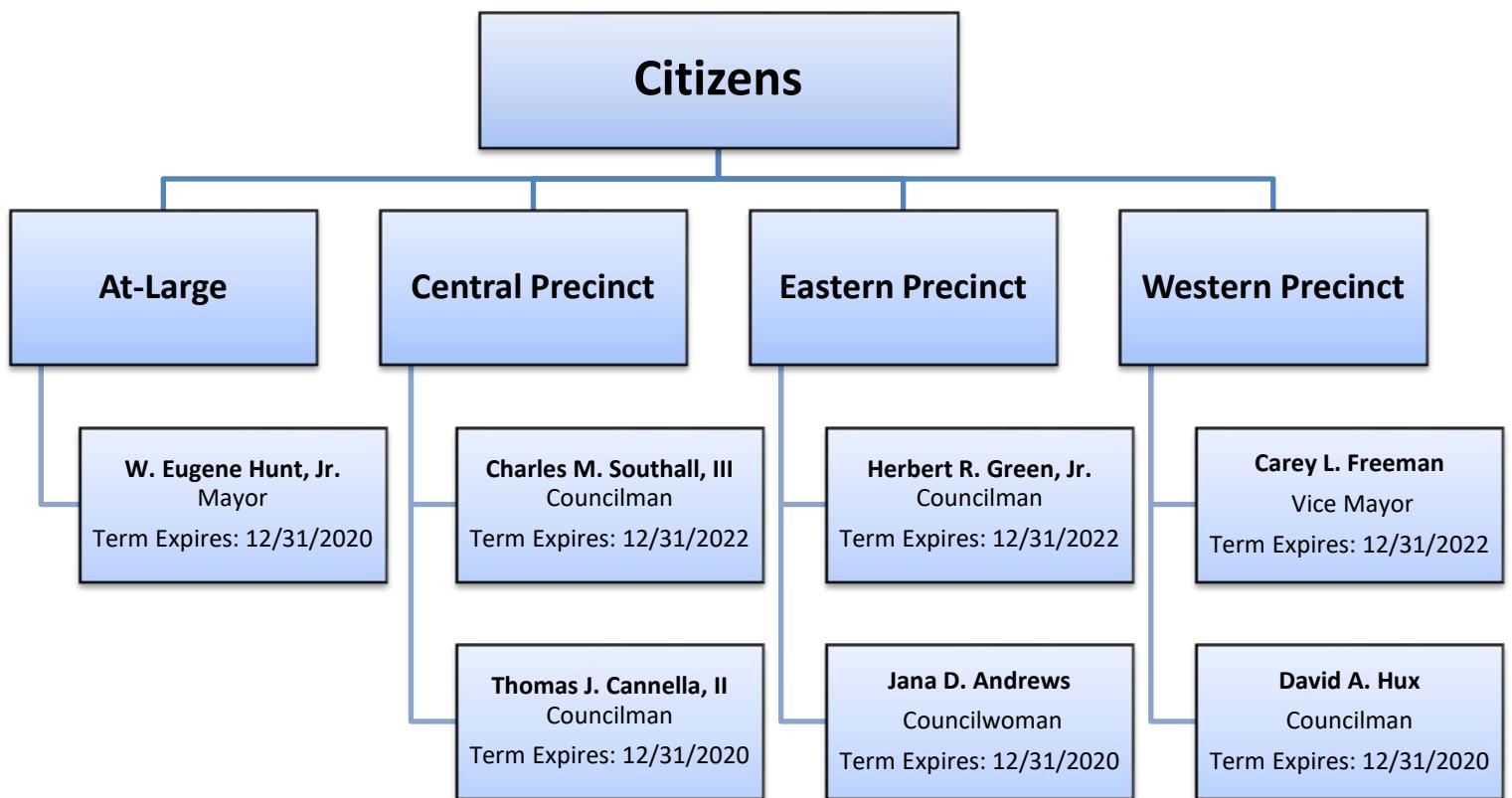
For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

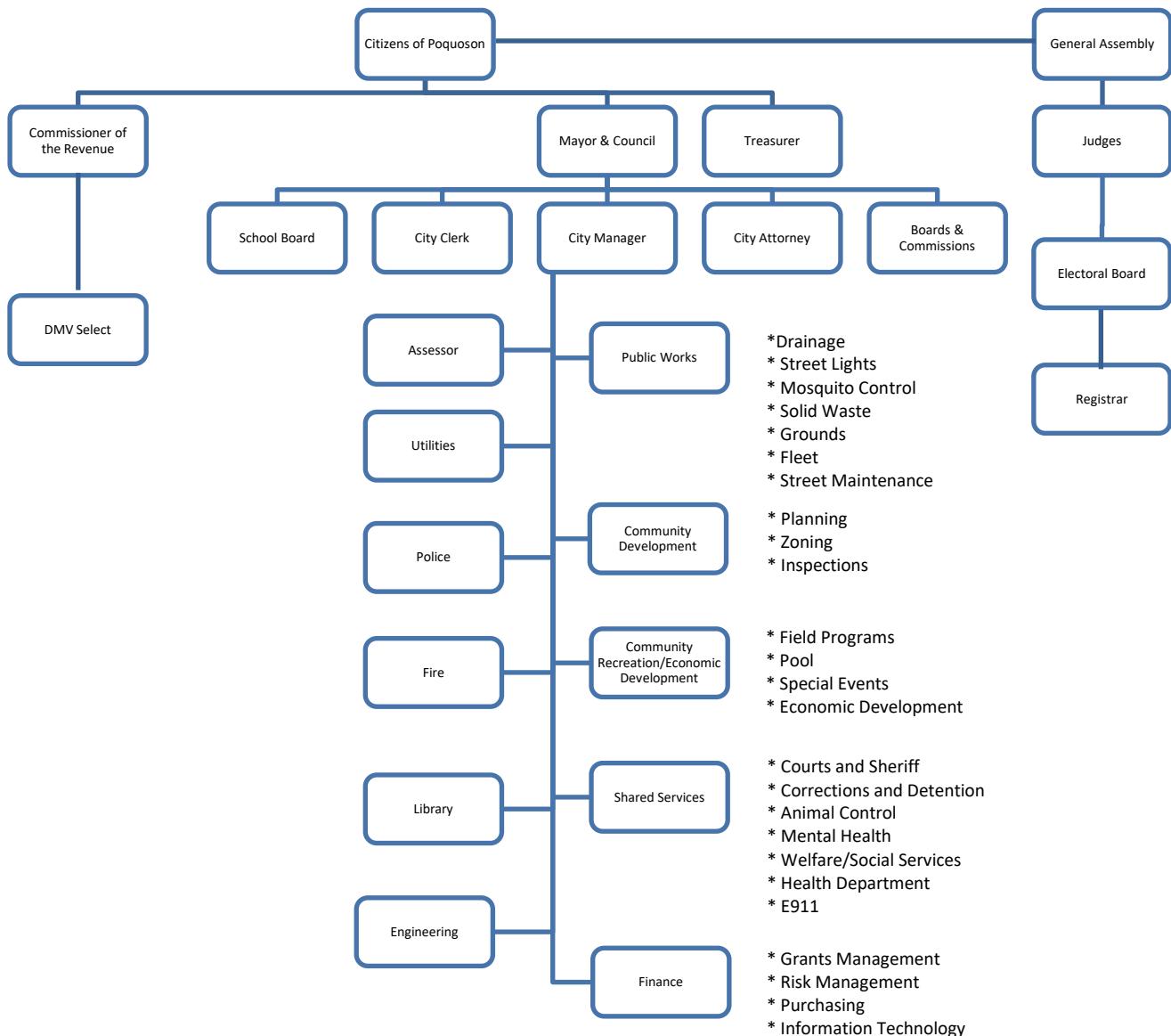
Executive Director

POQUOSON CITY COUNCIL



CITY OF POQUOSON, VIRGINIA

CITY GOVERNMENT ORGANIZATION CHART



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The Executive Summary includes the City Manager's budget message and a general overview of the Annual Financial Plan for Fiscal Year 2021 for the City of Poquoson. The summary provides a quick overview of the fiscal plans of the City for the upcoming fiscal year. It highlights some of the more significant items in the City's budget and addresses some of City Council's goals. The information following the Executive Summary 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 Executive Summary. 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, the Special Revenue Fund/Grant, and Special Revenue Fund/OPEB.

The budget is available for public review in the City Manager's Office, the City Library, and online at www.poquoson-va.gov.



- **Budget Message from the City Manager**
- **The Adopted Budget in Brief**
- **General Fund**
- **Debt Service Fund**
- **Capital Projects Fund**
- **Solid Waste Fund**
- **Utilities Fund**
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- **Special Revenue Fund/Grants**
- **Special Revenue Fund/OPEB**
- **Unbudgeted Needs**
- **GFOA Distinguished Budget Award**
- ◆ **Summary**

Executive Summary

Fiscal Year July 1, 2020 to June 30, 2021

Budget Message

May 11, 2020

Honorable Mayor and Members of City Council
Poquoson, Virginia:

This budget was prepared during a national and state declared public health emergency associated with COVID-19. As of March 30, 2020, Governor Northam's Executive Order 53 and 55 which placed the duration of mandated closures starting March 23, 2020 through June 10, 2020. The duration of this emergency and its possible impacts on both the revenue and expenditures sides of this budget are unclear. It is possible that subsequent to the final adoption of this budget or sometime during FY 2021 revisions will need to be made. City reserves, particularly the fiscal stability reserve, are in place to help the City respond to challenges such as these. I will be presenting City Council with the recommendation of deploying the reserves prior to the end of the fiscal year once we have determined the extent of lost revenue associated with COVID-19.

Thank you for the opportunity to present the City Manager's Proposed Budget of FY 2021, submitted in accordance with Article V of the Poquoson City Charter, and approved with amendments by City Council on May 11, 2020.

Introduction:

Each year we begin the budget development process with a detailed review of the current fiscal year. As Council is aware the City is experiencing several budgetary challenges in the current fiscal year, the most significant of which is the short term reduction in meals tax revenue following a fire at the City's largest restaurant (the restaurant has since reopened). Working together with City Council in January of this year we implemented several budgetary control measures on both the revenue and expenditure sides of the budget to make sure that the FY 2020 budget finished the fiscal year with a modest year-end revenue to expenditure surplus. These actions were taken prior to the declaration of the public health emergency. City staff is currently updating its FY 2020 revenue and expense projections. Based on our most recent COVID-19 reforecast we anticipate

Budget Message (Continued)

needing to utilize approximately \$320,000 of our fiscal stability reserve currently at \$822,000 in FY 2020. This is net of the estimated savings in expense line items. This recommended budget has incorporated the estimated fiscal impacts of Executive Order 53 and Executive Order 55 which was announced after completing the recommended budget. Based on Executive Order 55 which has extended the current restrictions on businesses, gatherings and social distancing and/or additional gubernatorial actions that further increase these types of restrictions an additional reforecast is inevitable. The City is fortunate to have a fiscal stability reserve which will help mitigate short term revenue impacts even as we plan for the longer term impacts on our local, state and federal economy.

During the past year staff has continued to work diligently to complete the City's first Master Infrastructure Plan (MIP). This Council directed project is on schedule and anticipated to be completed by the end of the calendar year. An important component of the MIP, the Public Safety Building Feasibility Study has been completed and was presented to City Council on December 9, 2019. Another important document that informs the annual budget process is the Constrained Capital Improvements Plan (CCIP). This plan was unanimously approved by City Council, upon recommendation by the Planning Commission on February 10, 2020.

On February 3, 2020 City Council held a Retreat which focused on the FY 2020 mid-year budget projections as well as the upcoming FY 2021 budget. The City Council received a detailed presentation on each of the significant revenue sources within the General Fund as well as initial projections of certain expenditure increases associated with such things as the Virginia Retirement System (VRS), shared services, health insurance and new anticipated mandates from the State such as expanded no excuse early voting. Overall, our initial projections indicated that our base budget expenditure increases were estimated to exceed our natural revenue growth by a significant degree.

From this starting point the staff and I have worked to develop this Recommended Budget utilizing the six guiding principles for the development of the FY 2021 Recommended Budget as discussed with Council at the February Retreat. In accordance with the guidance received from Council this budget is built on the following six guiding principles:

- The FY 2021 Recommended Budget is balanced at stable property tax rates.
- The Recommended Budget has incorporated updated revenue and expenditure estimates which include all available information that has become available since the February Retreat.
- The Recommended Budget does, to the greatest extent possible, continue City services/programs at their current levels.
- The Recommended Budget has been prepared in conformance with the City Council's Adopted Fiscal Management Guidelines.
- The Recommended Budget does not include any significant discretionary new initiatives.
- Reductions to the base budget were required to maintain a balanced budget. Additionally certain funds were reprioritized within the Police Department budget to better support departmental operations.

Consistent with our past practice the remainder of the Budget Message will be structured around the City's five identified strategic focus areas.

Budget Message (Continued)

Strategic Focus Area #1 – Public Education

The Adopted Budget maintains level local funding for the School Division as requested by the School Board. Increases in State funding per the budget that was approved by the General Assembly on March 12, 2020 will allow the School Division to meet its base budget needs. Additionally, the School Board's adopted budget request includes a 2% pay increase for school employees in keeping with the recent budget actions by the General Assembly. I would note that the State will be doing a revenue reforecast in light of the COVID-19 public health emergency which may reduce or eliminate State funding support for this compensation increase as well as potentially impacting State support for public education generally. It should also be noted that when approving the budget, the Superintendent and School Board recognized that they fully expect to experience a decrease in State funding for FY 2021 and know they will need to make changes to the School Division budget as a result.

In addition to providing level local funding to support the operating budget the City and School Division continue to work closely to support the Poquoson Middle School Renovation project working together to increase the budget for this process from its original level of \$17.1M to the current revised budget of approximately \$19.5M. This project is in the final stages of the design phase and expected to move into the construction phase within the next year.

Strategic Focus Area #2 – Public Safety

The Adopted Budget includes level staffing levels for both the Police and Fire Departments with the exception of two budget reprioritizations within the Police Department. The Police Department's proposal to re-purpose existing part time funds within its existing budget to convert a part time permanent administrative support position to full time and to establish a permanent part time property and evidence position (10 hours per week).

As the Council is aware the Public Safety Building Feasibility Study was presented to Council in December of last year. My staff and I stand ready to work with Council in this regard at your direction. In addition, over the past year we have continued to make investments in public safety equipment such as the new ambulance, two new lifepaks and a support truck for the Department of Fire and Rescue, a new records management system for the Police Department through the York/Poquoson/Williamsburg E911 Center. At this time we are also currently working to identify funding to support the implementation of body cameras for our Police Officers.

In addition, the Adopted Budget has set aside \$300,000 in FY 2021 bond interest to support the City's portion of the Council authorized State Revenue Sharing application for the Ship Wreck Island Intersection Project. We continue to await notification from the Virginia Department of Transportation regarding this application.

Strategic Focus Area #3 – Quality of Life

There are several projects underway or planned as quality of life initiatives that I would like to highlight for the Council and public's attention. Three of these are continuing projects from last year those being the completion of the Master Infrastructure Plan, the Wythe Creek Widening project (including sidewalks) and the Poquoson Avenue sidewalks project. In addition to these three projects there are a number of smaller projects that are in process and expected to be completed within the next year. Those include a new, electronic sign post on Victory

Budget Message (Continued)

Boulevard, the completion of the Waterman's Memorial at Messick Point and the construction of the South Lawson Park Picnic Shelter.

Finally, in the coming months we will be bringing forward for Council's consideration two items to be funded by the remaining FY 2020 bond interest (A total of \$102,000 currently appropriated but undesignated). The first relates to needed repairs at the Messick Point boat ramp, piers and dock and a second allocation to allow the City to move forward with its first watershed study relating to recurrent flooding and flood risk mitigation. These preliminary recommendations and the timing of consideration thereof may be impacted by the public health emergency.

Strategic Focus Area #4 – Quality of Services

As previously indicated the staff will be completing the Master Infrastructure Plan later this year. In addition to chapters on infrastructure such as on roads, drainage, and sewer collection, the MIP will also include chapters focusing on water access, parks and recreation and public buildings. This Council directed project represents a significant investment in staff time to support future quality of life and quality of service projects.

It was my hope that with this budget we would be able to provide a compensation increase for all the City's full time staff. Given the recent events surrounding COVID-19 as well as the uncertainty of revenue, regretfully we were not able to include any pay compensation for either full time or part time permanent employees.

Lastly, I would remind you that over the past several months the City staff in partnership with the School Division has made significant improvements to the shared audio-visual system for the Council Chambers.

Strategic Focus Area #5 – Fiscal Stability

This strategic focus area is a cornerstone of our public budgeting and fiscal management in the City of Poquoson. This budget was developed in conformance with all of the City's adopted financial guidelines and policies. Over the past year the Council has approved an additional contribution to the fiscal stability reserve as well as continued its practice of making regular, planned contribution to the OPEB (Other Post-Employment Benefits) Trust Fund. Maintaining a strong financial position allows the City to meet its financial commitments, provides the ability to respond to unanticipated short term revenue or expense disruptions like the COVID-19 public health emergency and is critical to the City maintaining its very favorable credit rating which in turn allows us to borrow money for projects like the Poquoson Middle School Renovation at very favorable interest rates. It also allows the City the opportunity, normally associated with the mid-year budget review, to meet important and emerging one time needs for such items as the previously mentioned LifePaks for the Fire and Rescue Department and the new Records Management System for the Police Department.

Conclusion

I would like to thank the many people including the City Council, Planning Commission, School Board and staff that each play an important role in the formulation of the City Manager's Recommended Budget. I look forward to working with the Council members as you begin your formal budget deliberations. I would also like to express my appreciation to the City Council for its review and adoption of the Fiscal Year 2021 Budget.

Respectfully,



James. R. Wheeler

The Adopted Budget in Brief

The total revenue budgeted for FY 2021 by fund is as follows:

General Operating Fund	\$30,226,114
Debt Service Fund	3,795,082
Capital Projects Fund	820,000
Solid Waste Fund	1,152,415
Utilities Fund	2,021,548
Use of Reserve	<u>431,419</u>
Utilities Fund	2,452,967
Fleet Fund	750,397
Special Revenue Fund/OPEB	<u>186,646</u>
Revenues & Transfers In	39,383,621
Less Interfund Transfers:	
Utilities Fund	(200,000)
Debt Service Fund	(3,795,082)
Capital Projects Fund	(15,000)
Solid Waste Fund	(50,000)
Debt Service Fund	(108,900)
Special Revenue Fund/OPEB	<u>(78,697)</u>
Total Revenues	<u>\$35,135,942</u>

The total expenditures budgeted for FY 2021 by fund is as follows:

General Operating Fund	\$30,226,114
Less Interfund transfers:	
Debt Service	(3,795,082)
Capital Projects	(15,000)
Special Revenue Fund (OPEB)	<u>(78,697)</u>
	(3,888,779)
Debt Service Fund	3,795,082
Less Interfund Transfers	
General Fund	(108,900)
Capital Projects	820,000
Solid Waste Fund	1,152,415
Less Interfund Transfers	
General Fund	(50,000)
Utilities Fund	2,452,967
Less Interfund Transfers	
General Fund	(200,000)
Fleet Management Fund	750,397
Special Revenue Fund/OPEB	<u>186,646</u>
Total Expenditures	<u>\$35,135,942</u>

General Fund

Revenues by Category:

The General Fund derives its revenue from a variety of sources as the pie chart on page vii illustrates. The largest source is from general property taxes, which includes real estate taxes, personal property taxes, public service corporation taxes, delinquent taxes and penalties and interest.

The City expects to receive \$18,342,000 in real estate tax revenue in FY 2021. Real estate taxes are projected to increase \$142,000 or 0.8%. The following factors make up the change in real estate:

- Growth projections for FY 2021 are based on new homes and other improvements to be built throughout the year, or \$9,130,376 in new assessments. Growth will bring approximately \$55,069 of additional tax revenue during FY 2021.
- Fiscal year 2021 is not a reassessment year. The adopted real estate tax rate is \$1.14 per \$100 of assessed value.

General Fund (Continued)

Revenues by Category: (Continued)

Public services corporation taxes are expected to be \$242,000, a decrease of \$25,000 from FY 2020.

Personal property taxes and the State Personal Property Tax Relief Act (PPTRA) are projected to be \$4,789,050, a \$6,485 increase from the FY 2020 estimate. PPTRA established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personal use motor vehicles from personal property taxation. Due to soaring costs associated with PPTRA, the 2004 and 2005 General Assembly sessions made significant changes to PPTRA. The changes include converting the program from an entitlement program to a block grant formula that caps statewide relief to local governments at \$950 million annually. The cap for Poquoson as identified by the State Auditor of Public Accounts for Personal Property Tax Relief is \$1,923,435.

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

Since not all personal property is affected by PPTRA, the City has estimated that citizens and businesses will pay 60% of personal property tax in FY 2021. FY 2021 budget for the local personal property tax is \$2,865,615 and State non-categorical aid remains level at \$1,923,435.

The adopted personal property tax rate is \$4.15 per \$100 of assessed value, which is the same rate since FY 2008. 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 previous years.

The General Fund also realizes revenue from a variety of smaller local taxes such as local sales tax, communication sales and use tax, meals tax, consumer utility tax, and business licenses. The total of \$2,834,184 other local taxes accounts for 10% of total General Fund revenues and is expected to decrease by \$183,186 or 6% from the FY 2020 adopted budget. The adopted meals tax rate is 6%. The adopted cigarette tax rate is 20 cents.

Other local revenue totals \$508,500 and includes permits; licenses and fees; fines and forfeitures; interest on investments; rental of property; and miscellaneous revenue.

Charges for services include library fines, passport fees, copying charges, charges for shared grounds maintenance for the schools, EMS fees and Parks & Recreation activities for a total of \$782,460.

General Fund (Continued)

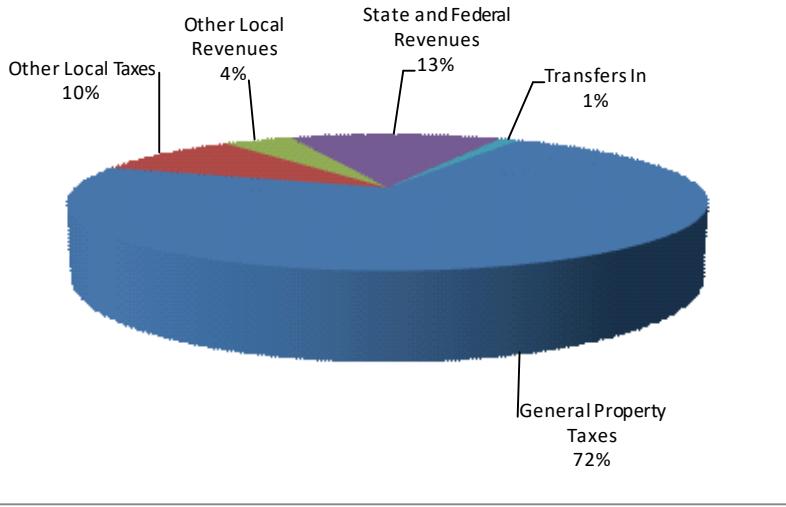
The EMS Fee will remain the same, total revenue for EMS fees is expected to be \$360,000.

In FY 2021, revenue from parks and recreation programs is expected to be \$135,600. The pool revenue is expected to be \$63,300. The special events revenue is expected to be \$127,150, and \$18,350 in revenue is projected for the workboat race.

The total of all local revenue of taxes, licenses and fees is \$25,897,759.

State and Federal revenue is expected to be \$3,969,455 in FY 2021, a \$117,267 decrease from the FY 2020 revised budget.

Transfers include \$200,000 from the Utilities Fund and \$50,000 from the Solid Waste Fund. These Funds reimburse the General Fund for services that are provided by the staff of the Engineering, Public Works, Treasurer and Finance Departments. Additionally, a transfer of \$108,900 from Debt Service Fund Reserve to support one time purchases in FY 2021.



GENERAL FUND SOURCES OF REVENUE

General Property Taxes	\$21,772,615
Other Local Taxes	2,834,184
Other Local Revenues	1,290,960
State and Federal Revenues	3,969,455
Transfers In	<u>358,900</u>
 Total Revenues	 <u>\$30,226,114</u>

- **Real Estate Rate \$1.14 per \$100 Assessed Value**
- **Personal Property Tax Rate \$4.15 per \$100 Assessed Value**

General Fund (Continued)

Expenditures By Category:

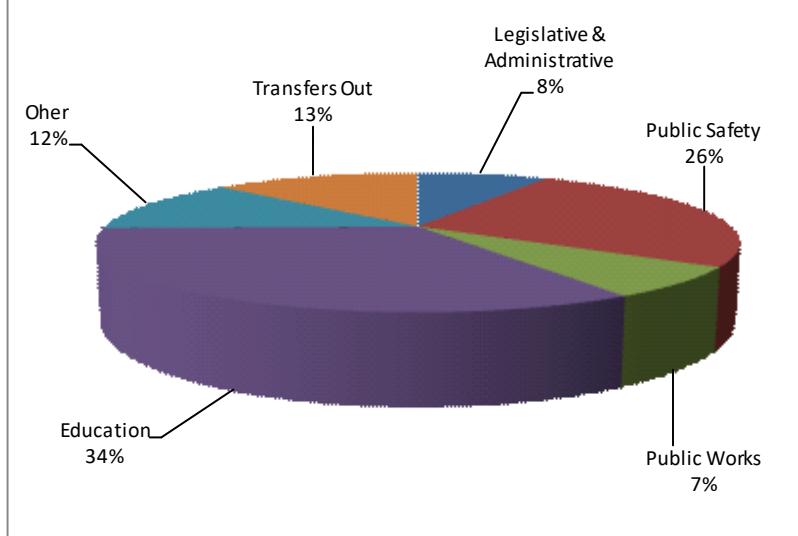
School Expenditures: The contribution to Schools accounts for 34% of the total General Fund budget. The FY 2021 budget includes funding of \$10,146,687 to Schools, which fully funds the Superintendent's FY 2021 request to the City. The School's budget is based on an average daily membership of 2,136 students for the FY 2021 school year.

In the past the School Division has had unexpended transfers at the end of the year which were returned to the City. At the end of FY 2019, there was \$25,349 in unexpended transfers. These funds were reappropriated to the School Division in FY 2020. If there are unexpended transfers at the end of FY 2020, they may be reappropriated in FY 2021.

City Personnel Services: Employee salaries, overtime, and benefits account for personnel services. City personnel services are \$10,968,338 in FY 2021, a \$318,442 or 3% increase from FY 2020 adopted budget. Employee benefits account for 31% of personnel services. Health insurance premiums increased an average of 6.7%. In FY 2021, the VRS rate changed to 13.55% from 10.41% or a 30% increase.

GENERAL FUND EXPENDITURE USES

Legislative & Administrative	\$2,461,339
Public Safety	7,831,430
Public Works	2,118,284
Education	10,146,687
Other	3,760,454
Transfers Out	<u>3,907,920</u>
 Total Expenditures	 <u>\$30,226,114</u>



General Fund Expenditure Uses

Uses	FY 2020	FY 2021	\$ Inc/(Dec)	% Inc/(Dec)
School	\$ 10,172,036	\$ 10,146,687	\$ (25,349)	(0.2%)
City	20,518,594	20,079,427	(439,167)	(2.1%)
Total	\$ 30,690,630	\$ 30,226,114	\$ (464,516)	(1.5%)

General Fund Contribution to Schools

Category	FY 2020	FY 2021	\$ Inc/(Dec)	% Inc/(Dec)
School Contribution	\$ 10,146,687	\$10,146,687	\$ -	-
Reappropriation	25,349	-	(25,349)	(100%)
Total	\$ 10,172,036	\$10,146,687	\$ (25,349)	(0.2%)

General Fund City Expenditures by Category

Category	FY 2020	FY 2021	\$ Inc/(Dec)	% Inc/(Dec)
Personnel Services	\$ 10,659,896	\$10,968,338	\$ 308,442	4.1%
Operations/Transfers	5,652,599	4,975,893	(676,706)	(12.0%)
Debt Service	3,795,082	3,795,082	-	-
Capital Outlay	411,017	340,114	(70,903)	(16.5%)
Total	\$ 20,518,594	\$20,079,427	\$ (439,167)	1.6%

Expenditures By Category: (Continued)

City Operations/Transfers: The City's operational costs are \$4,863,055 and transfers are \$112,838 for a total of \$4,975,893 in FY 2021.

Debt Service: In FY 2021, the City will transfer \$3,795,082 to the Debt Service Fund the same as FY 2020. The transfer is explained in the Debt Service Fund section.

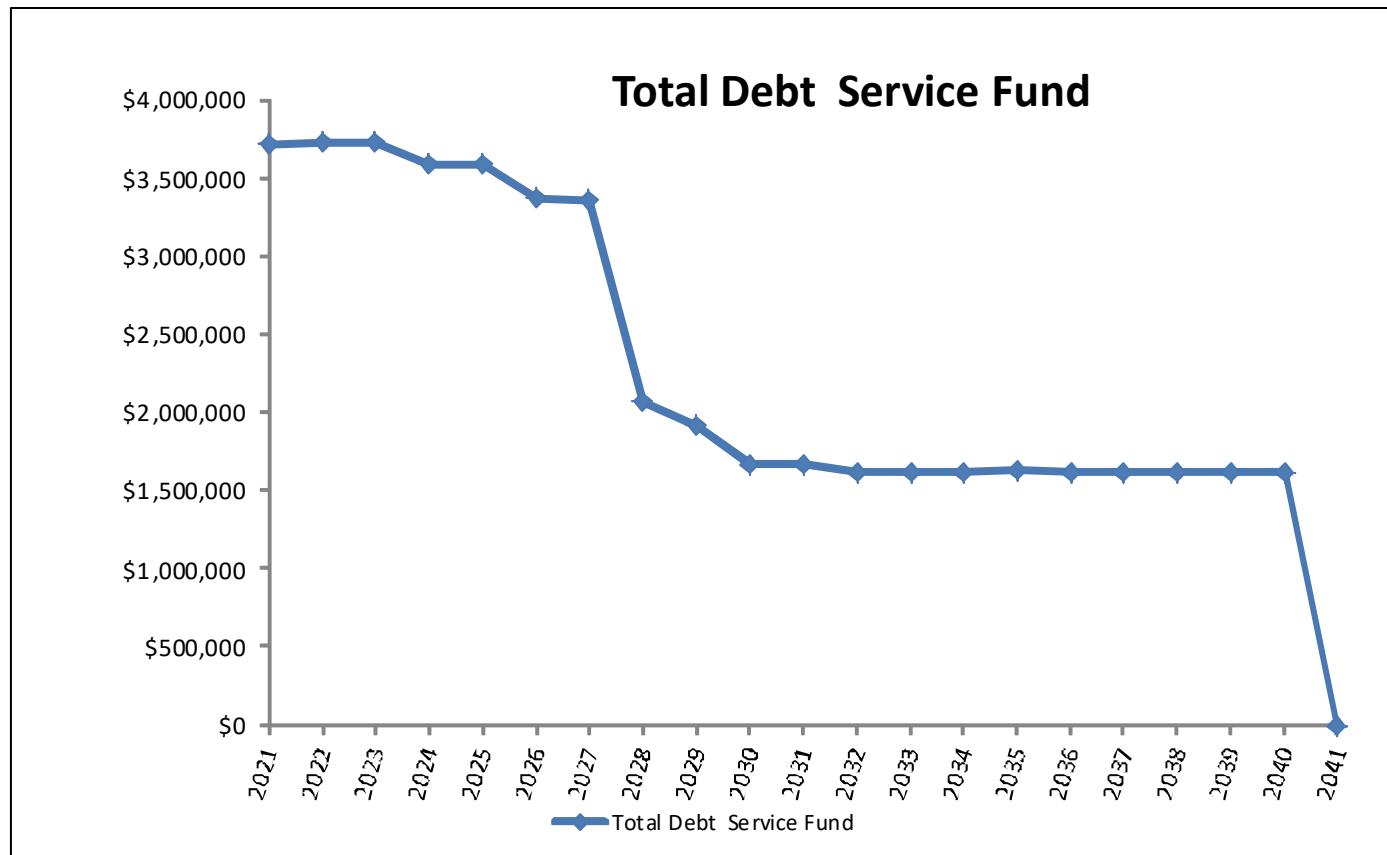
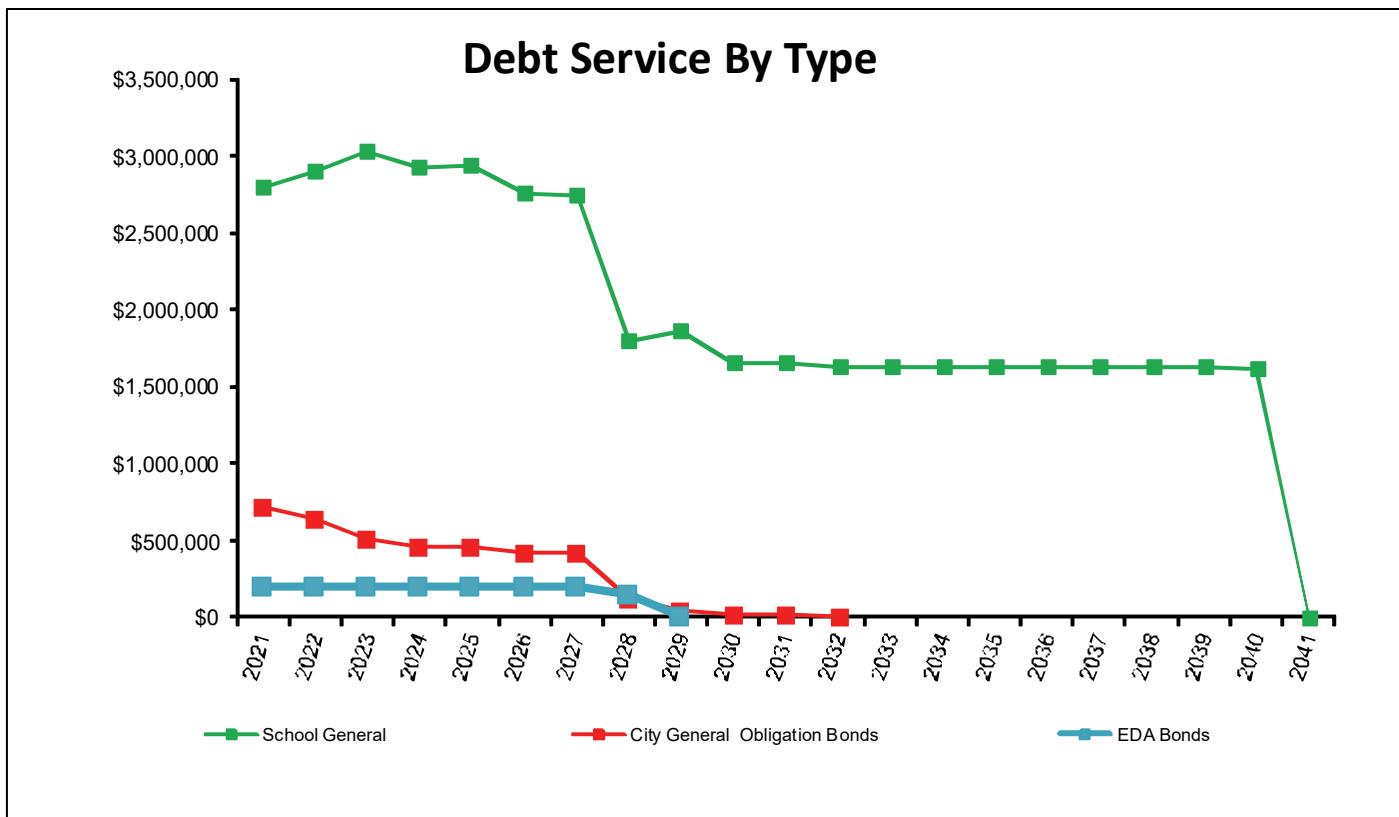
Capital Outlay: The City's capital outlay for FY 2021 is \$340,114, a \$70,903 decrease from FY 2020. This category consists of smaller capital outlay in various departments, including library books, computers, equipment, tools, fire hose, and vehicle.

Expenditures By Category: (Continued)**Debt Service Fund****DEBT SERVICE FUND USES**

School Debt	\$2,799,482
City Debt	722,700
EDA Debt	164,000
Transfer to General Fund	<u>108,900</u>
Total	<u>\$3,795,082</u>

Debt Service Fund projected expenditures in FY 2021 are \$3,795,082 of which \$108,900 is transferred to the General Fund.

The graphs on the next page depict the City's debt service over the years. The City's largest outstanding debt is for School Obligation Bonds which were used for School construction projects. The City also has other bonds and notes which have been used to pay for various School and City projects.



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 \$505,000 in State Highway Funds for street and drainage improvements, \$300,000 on interest earnings and a transfer of \$15,000 from the General Fund. The FY 2021 - Beyond FY 2025 Constrained Capital Improvements Plan (CCIP) prepared by staff was presented to the Poquoson Planning Commission, who held a public hearing on December 2, 2019 and made a recommendation to City Council. City Council held a public hearing and adopted the CCIP on January 25, 2020. On February 10, 2020 City Council adopted the CCIP.

Total FY 2021 year expenditures for the Capital Projects Fund are \$820,000. Unspent funds from FY 2020 are allowed to be carried forward for two additional years. If the project is not completed in three years, City Council must reappropriate the unspent funds to complete the project. If there are any unspent funds when the project is completed, funds can revert to the General Fund.

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

CAPITAL PROJECTS FUND REVENUE SOURCES

State Funds	\$505,000
Interest Earning on Bond Proceeds	300,000
Transfer from the General Fund	<u>15,000</u>
 Total	 <u>\$820,000</u>

CAPITAL PROJECTS FUND EXPENDITURE USES

Street Paving	\$505,000
Transportation & Drainage Projects	15,000
Undesignated Projects	<u>300,000</u>
 Total	 <u>\$820,000</u>

Solid Waste Fund

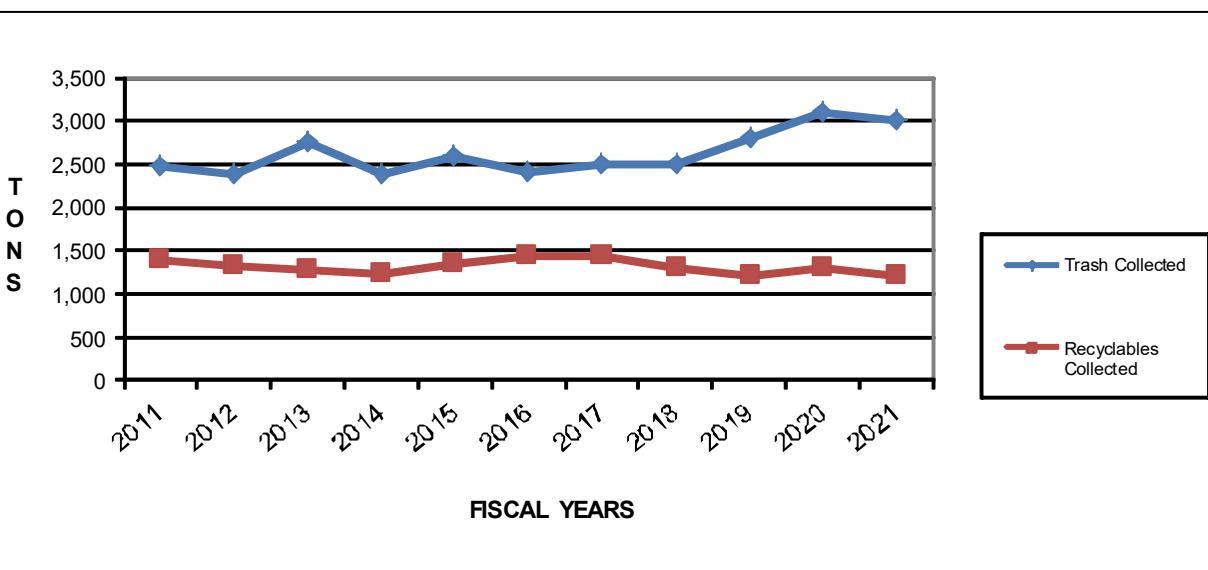
The Solid Waste Fund is an enterprise fund which accounts for the collection, disposal, and recycling of household and municipal solid waste, residential hazardous materials, bulky items, and landscaping debris. The projected revenues for FY 2021 are \$1,152,415. In FY 2020, the cost to recycle increased due to the declining nationwide market for recyclables. The current contract administered by VPPSA was placed for bid. A new provider was selected for recycle disposal and the cost to the fund increased in FY 2020. Further detailed explanation can be found under the Solid Waste section of this document.

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

The City provides curbside pickup services for woody waste at a rate of \$60 per pickup and bulky waste item pickup at a rate of \$63. Each household gets one free bulk item or landscape curbside pickup each year. The fee is intended to cover a small portion of the cost incurred in picking up landscaping debris and bulky items, not to cover the cost of the programs. Residents may also take their landscaping debris to the VPPSA regional composting facility located at the York County landfill at no charge. The City is estimated to pay VPPSA \$40,504 to operate the composting/disposal facility in FY 2021.

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

As noted on the graph below, trash tons collected and recyclables have remained level.



Solid Waste Fund (continued)**SOLID WASTE
SOURCES OF REVENUE**

Solid Waste Fees	\$1,107,381
Bag Fees	20,000
Landscaping & Bulky Item Charges	10,000
Miscellaneous	<u>15,034</u>
Total	<u><u>\$1,152,415</u></u>

**SOLID WASTE
EXPENDITURE USES**

Personnel Services	\$ 94,150
Garbage Disposal	461,262
Recycling	306,120
Bulky Item/Landscaping	128,504
Hazardous Material	31,566
Other Costs	80,813
Transfer to General Fund	<u>50,000</u>
Total	<u><u>\$1,152,415</u></u>

Utilities Fund

The Utilities Fund is operated as an enterprise fund and provides for the maintenance of sewer lines and pump stations. The FY 2021 budget is \$2,452,967 which is 3% more than the FY 2020 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 \$58 bi-monthly for FY 2021. The rate reduced by \$4 in FY 2020 and reduction was due to the overall health of the fund where fees collected go towards current and future cost of maintaining the sewer system. The sewer availability fee remains at \$6,000 for newly created lots. Commercial users also pay a fee based on water consumption. The consumption fee also remains at \$1.75 hcf.

Approximately 30% of the expenditures in the Utilities Fund covers debt service on various improvements and extension of the sewer system. \$798,000 or 32% of the expenditures are for maintenance and capital needs. Personnel services accounts for 15% of expenditures and includes salaries and benefits for 5 full time employees for FY 2021.

- **Sewer Fee \$58 Bi-monthly**
- **Availability Fee \$6,000 for new lots**
- **Commercial consumption fee \$1.75 hcf**

UTILITIES SOURCES OF REVENUE

Sewer Service Fees	\$1,778,548
Sewer Availability Fee	192,000
Other	51,000
Transfer From Retained Earnings	<u>431,419</u>
Total	<u>\$2,452,967</u>

UTILITIES EXPENDITURE USES

Personnel Services	\$ 357,359
Operating Expenses	390,730
Debt Service	706,878
Capital Outlay	798,000
Transfer to General Fund	<u>200,000</u>
Total	<u>\$2,452,967</u>

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 \$750,397 in FY 2021, a \$73,627 decrease from the FY 2020 revised budget.

FLEET MANAGEMENT SOURCES OF REVENUE

Parts and Contracted Services	\$221,665
Garage Labor and Overhead	296,680
Gas and Oil Revenues	<u>232,052</u>
Total	<u>\$750,397</u>

FLEET MANAGEMENT EXPENSE USES

Personnel Services	\$271,880
Fuel and Lubricants	232,052
Parts and Contractors	221,665
Other	19,500
Capital Outlay	5,300
Total	<u>\$750,397</u>

Special Revenue Fund/Grants

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

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

For FY 2021, no anticipated grants are reflected.

Special Revenue Fund/OPEB

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

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

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

SPECIAL REVENUE FUND/OPEB SOURCES OF REVENUE

Retiree Contributions	\$107,949
Transfer from General Fund	<u>78,697</u>
Total	<u>\$186,646</u>

SPECIAL REVENUE FUND/OPEB EXPENSE USES

Retiree Benefits	\$107,949
City Share	71,197
Contribution to Trust	<u>7,500</u>
Total	<u>\$186,646</u>

Unbudgeted Needs

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

Personnel: The Fire Department needs an additional firefighter/paramedic based on National Fire Protection Association (NFPA) recommendations for staffing of firefighter/paramedics. It is the Fire Department goal to meet NFPA 1710 and has requested an EMT-T or EMT-P to be included in the budget. The Police Department needs additional funding to allow for the part time 0.50 FTE to work more than ten hours a week. There is also a need for a human resources manager to help address the complexity of regulations relating to labor relations. Lastly, should development activity increase in the future, the City will need to reassess its staffing to meet increased service requirements.

Unbudgeted Needs (continued)

Operating Costs: This budget limits the amount available for maintaining existing infrastructure and equipment and also does not include any new services or programs. Existing services and programs are budgeted at adequate levels. Requests were made by the departments, but were not recommended for this budget. The requests ranged from increased contracted services, software and furniture replacement.

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

GFOA Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA), a national organization, each year nationally recognizes budgets which meet certain rigorous standards. GFOA presented the City of Poquoson an Award for Distinguished Budget Presentation for the Fiscal Year Beginning July 1, 2019. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications medium. This award is valid for a period of one year only. After receiving the award for twenty seventh consecutive years, we believe our current budget continues to conform to the program requirements. We have tried to incorporate comments for improvement in this document, and will submit this FY 2021 Annual Financial Plan to the GFOA to determine eligibility for another award.

THE BUDGET PROCESS IN POQUOSON

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

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

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

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

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

It is hoped that the Budget document will assist end users in better understanding the workings of Poquoson City Government.

BUDGET POLICIES

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

Financial Planning Policies

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

Long-Range Planning: Budgets will be adopted annually, taking into consideration input from all organizational levels of the City. The Planning Commission recommends the Constrained Capital Improvement Plan (CCIP); the document then goes to City Council for approval. Approved capital projects

THE BUDGET PROCESS IN POQUOSON

are included in the annual budget document to the extent funds are available. The long-term revenue, expenditure, and service implications of continuing or ending existing programs or adding new programs, services, and debt will be considered while formulating budgets annually. The City will assess the condition of all major capital assets, including buildings, roads, sewer lines, vehicles, and equipment annually.

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

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

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

Revenue Policies

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

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

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

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

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

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

THE BUDGET PROCESS IN POQUOSON

Expenditure Policies

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

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

Fund Balance Reserve

Fund Balance reflects the accumulation of excess revenues over expenditures. The City adopted the current fund balance policy in FY 2010. The Unassigned General Fund balance at the close of the fiscal year shall be no less than 12% - 15% of the total General Fund expenditures. During the current operating year, City Manager and City Council review the unassigned General Fund balance as compared to the total General Fund expenditures to ensure compliance of the policy. The City has begun to build a fiscal stability reserve of at least \$1 million. As of FY 2020, the City has allocated \$822,000 towards the \$1 million reserve which is an increase of \$134,627 from FY 2019. This unobligated portion of fund balance provides sufficient working capital for the City and serves as a "rainy day" fund for emergencies or unforeseen circumstances.

Debt Policy

The objective of the City's debt policy is to maintain the City's ability to incur present and future debt at the lowest interest rates in amounts needed for financing the adopted Capital Improvement Program without adversely affecting the City's ability to finance essential City services. During FY 2010, the City adopted three debt policies to help ensure and promote long term financial stability. The City's tax supported debt service as a percentage of General government expenditures should not exceed 10%, the tax supported debt of the City shall not exceed 3% of the total assessed value and the City shall retire at least 50% of the principle 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

THE BUDGET PROCESS IN POQUOSON

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.

Copies of the City's comprehensive investment policy, including the objectives, allowable investments, quality, maturity restrictions, prohibited securities, and additional requirements are available at the Treasurer's Office.

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.

ORGANIZATION OF BUDGET

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements of the Comprehensive Annual Financial Report. The City Budget includes all funds where financial transactions are recorded. The following fund types 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 BUDGET PROCESS IN POQUOSON

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

Proprietary Funds

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 general 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**

BUDGETARY BASIS

Budgets are prepared on the modified accrual basis of accounting for all funds. Encumbrance accounting, under which applicable appropriations are reserved for outstanding purchase orders, is employed as an extension of the formal budgetary integration in the General Fund. Encumbrances outstanding at year-end are reported as a Reservation of Fund Balance since they do not constitute expenditures or liabilities. Unexpended and unencumbered appropriations lapse at the end of the fiscal year. Program and project budgets are utilized in the Capital Projects Fund where appropriations remain open for three years.

Governmental Funds use the modified accrual basis for financial reporting purposes. Proprietary Funds are budgeted on the modified accrual basis but use full accrual basis for financial reporting purposes. For budget purposes, Proprietary Funds include capital expenditures that are paid for out of the funds, but capitalize these for financial reporting purposes. Large capital expenditures in the Utilities Fund that are paid for out of bond proceeds are not budgeted, rather capitalized when incurred.

In the Utilities Fund, payments received on Notes Receivable are considered revenue and payments made on debt principal are considered expenditures for budget purposes. For financial reporting purposes these items affect the balance sheet.

DIRECTIONS, PERFORMANCE, MEASUREMENT AND MONITORING

The City Manager imparts to the Departments at the beginning of the budget cycle the tone and the focus of the overall Budget. This information is based on revenue estimates and guidance from City Council on staffing changes, controlling costs, and tax rates. Routinely, the Department of Finance provides updates to the City Manager and City Council on the current and projected positions of the funds.

THE BUDGET PROCESS IN POQUOSON

During the fall of every year, each Department develops individually their overall goals and objectives to be attained during the coming year. The aforementioned provides the basic operating direction for each Department. This information is presented within each Department's budget.

The Budget document provides information regarding performance or the measurement of performance per Department. However, departmental objectives are usually monitored by the City Manager through frequent meetings with the Department Head. In addition, each Department establishes efficiency and effectiveness measures in regards to their operations.

Budgetary control is maintained on a line-item basis. The Budget is monitored by the issuance of Monthly Management Reports. These reports indicate actual financial results compared to Budget and are reviewed thoroughly by the Finance Department. These reports are forwarded to City Departments, the City Manager and City Council.

Purchases of goods and services must be accomplished by the use of a formal purchase order. Funds are encumbered based on purchase orders to ensure that an over-spent condition does not exist per Budget line item.

CONSTRAINED CAPITAL IMPROVEMENTS PROGRAM

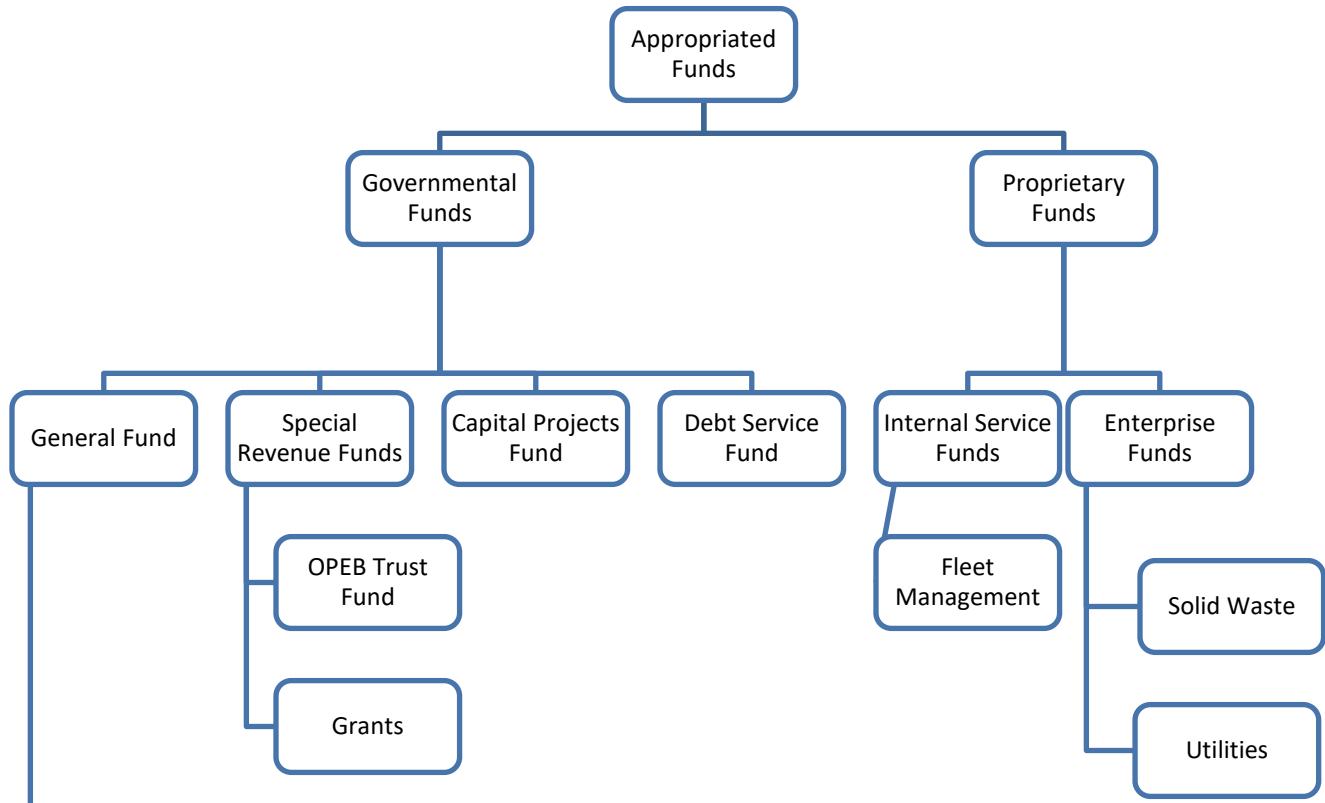
The CCIP is a planning and budgeting tool that identifies the necessary capital projects for the City of Poquoson over a five-year period. The Plan is reviewed and updated annually. The City's proposed Constrained Capital Improvements Plan for FY 2021 – FY 2025 was presented to the Planning Commission on December 2, 2019. The City Manager provided the Proposed CCIP based on the constraints given by City Council for the next five years which includes a second borrowing up to \$5,000,000. The Planning Commission held a public hearing on December 2, 2019 and made their recommendation to City Council. City Council held a public hearing on January 27, 2020 at which time the recommended CCIP was presented. City Council approved the recommended CCIP as presented by a vote of 7-0 at their February 10, 2020 meeting. This marks the third year of the Adopted CCIP is incorporated into the City Manager's Recommended Budget as the Capital Budget for the upcoming fiscal year.

OPERATIONS/ACCOUNTING STRUCTURE

<u>Department</u>	General Fund	Debt Fund	Capital Projects Fund	Utilities Fund	Solid Waste Fund	Special Revenue Funds	Fleet Fund
General Govt Admin			X				
City Council	X						
City Manager	X						
Legal Services	X						
Independent Auditor	X						
Commissioner of the Revenue	X						
Assessor/Equalization Board	X						
Treasurer	X						
Finance	X						
Technology	X						
Risk Management	X						
Electoral Board	X						
Judicial	X		X				
Courts and Sheriff	X						
Public Safety			X				
Police Department	X						
Fire Department	X						
Corrections & Detention	X						
Inspections	X						
Animal Control	X						
Public Works			X				
General Engineering	X						
Public Works	X						
Street Lights	X						
Facilities	X						
Health & Welfare			X				
Health Department	X						
Mosquito Control	X						
Mental Health	X						
Welfare/Social Services	X						
School Transfer	X						
Parks, Recreation & Cultural			X				
Parks & Recreation	X						
Parks & Recreation-Pool	X						
Parks & Recreation-Special Events	X						
Library	X						
Community Development			X			X	
Planning	X						
Planning, Zoning, Wetland & ARB	X						
Economic Development	X						
Community Development	X						
Non Departmental	X					X	
DMV Select	X						
Debt Service		X					
Utilities					X		
Solid Waste-Garbage & Recycling						X	
Solid Waste-Bulky Item & Landscaping						X	
Internal Service/Fleet Fund							X
Other Post Employment Benefits	X						X

CITY OF POQUOSON, VIRGINIA

FUND STRUCTURE



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

FY 2021 BUDGET CALENDAR

NOVEMBER 2019

8 Friday Budget preparation instructions distributed to Department Heads Including FY 2018 and FY 2019 Actual Expenses, FY 2020 Revised Budget and FY 2021 Request Departmental Budgets.

19 Tuesday Budget letter request mailed to Outside Agencies.

DECEMBER 2019

16 Monday FY 2021 Departmental Expenditure Budget Requests due to Finance.

17 Tuesday Finance begins review of Departmental Budget Requests.

30 Monday FY 2021 Outside Agency budget requests due.

JANUARY 2020

6 Monday Departmental Budget meetings with Finance Director begins.

16 Thursday Advertise Pre-Budget Public Hearing on January 27, 2020

27 Monday FY 2021 Pre-Budget Public Hearing and Work Session.

30 Thursday School Board budget public forum.

FEBRUARY 2020

3 Monday City Council Budget Retreat

19 Wednesday Departmental Budget meetings with Finance Director completed.

MARCH 2020

17 Tuesday Superintendent's Proposed Budget presented at Work Session.

23 Monday Final adjustments by Finance Department and City Manager to FY 2021 Proposed Revenue and Expenditures.

24 Tuesday School Board Public Hearing on Superintendent's Proposed Budget and adoption of FY 2021 Budget.

27 Friday School Board approved budget forwarded to City Council.

FY 2021 BUDGET CALENDAR

APRIL 2020

9	Thursday	Proposed Budget FY 2021 Budget distributed to City Council Members.
10	Friday	Publish notice of April 27, 2020 Budget Public Hearing and proposed tax rates and fees.
13	Monday	Presentation to City Council and public of proposed real estate and personal property tax rate and fees for FY 2021.
17	Friday	Publish notice of April 27, 2020 Budget Public Hearing and proposed tax rates and fees.
27	Monday	Public Hearing on Budget at City Council Meeting. Budget Work Session prior to Council Meeting with City Manager and Director of Finance.

MAY 2020

11	Monday	Adoption of FY 2021 Budget at City Council meeting.
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SUMMARY OF TAX RATES AND FEES

	FY 2018 Approved	FY 2019 Approved	FY 2020 Approved	FY 2021 Approved
General Fund Taxes and Fees				
Real Estate Tax	\$1.07/\$100 AV	\$1.14/\$100 AV	\$1.14/\$100 AV	\$1.14/\$100 AV
Public Service Corporation	\$1.07/\$100 AV	\$1.14/\$100 AV	\$1.14/\$100 AV	\$1.14/\$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	\$1.07/\$100 AV 1st Half	\$1.07/\$100 AV 1st Half	\$1.14/\$100 AV 1st Half	\$1.14/\$100 AV 1st Half
Mobile Home	\$1.07/\$100 AV 2nd Half	\$1.14/\$100 AV 2nd Half	\$1.14/\$100 AV 2nd Half	\$1.14/\$100 AV 2nd Half
Local Sales Tax	6.0%	6.0%	6.0%	6.0%
Meals Tax (food and beverage)	6.0%	6.0%	6.0%	6.0%
Consumer Utility Tax				
Commercial	\$10	\$10	\$10	\$10
Residential	\$3	\$3	\$3	\$3
Cigarette Tax	\$.20 per pack	\$.20 per pack	\$.20 per pack	\$.20 per pack
Recovery (EMS) Fees:				
ALS-2	\$775	\$775	\$775	\$775
ALS	\$550	\$550	\$550	\$550
BLS	\$450	\$450	\$450	\$450
Transport Declined Fee	n/a	\$375	\$375	\$375
Oxygen Usage Fee	n/a	\$50	\$50	\$50
Mileage	\$12	\$12	\$12	\$12
Parks & Recreation Fees:**				
Youth Athletics	\$65 - \$70	\$65 - \$80	\$65 - \$80	\$65 - \$80
Adult Athletics	\$235 - \$400/team	\$235 - \$400/team	\$235 - \$400/team	\$235 - \$400/team
Camps	\$75 - \$225	\$75 - \$250	\$75 - \$250	\$75 - \$250
Exercise Classes	\$48 - \$65	\$48 - \$65	\$48 - \$65	\$48 - \$65
Pool Admission	\$3 - \$5	\$3 - \$5	\$3 - \$5	\$3 - \$5
Swimming Lessons	\$30 - \$60	\$30 - \$60	\$30 - \$60	\$35 - \$65
Swim Team - Summer	\$165	\$165	\$180	\$180
Pool Rental	\$175	\$185	\$185	\$185
Pool Passes	\$35 - \$55	\$35 - \$55	\$40 - \$60	\$40 - \$60

**Additional Non-Resident Fees Apply

SUMMARY OF TAX RATES AND FEES

	FY 2018 Approved	FY 2019 Approved	FY 2020 Approved	FY 2021 Approved
Facility Use Fees:				
Community Designated Groups per member	\$10 resident \$20 non-resident	\$10 resident \$20 non-resident	\$10 resident \$20 non-resident	\$10 resident \$20 non-resident
Non-Community Groups (based on field location/lights/time)	\$20 - \$110 per hour			
DMV Commission				
1st \$500,000 of gross collection	4.5%	4.5%	4.5%	4.5%
over \$500,000 of gross collection	5.0%	5.0%	5.0%	5.0%
<u>Solid Waste Fund Fees</u>				
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			
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
<u>Utilities Fund Fees</u>				
Sewer Service Fees				
Commercial	\$62 bi-monthly plus \$1.75/hcf	\$62 bi-monthly plus \$1.75/hcf	\$58 bi-monthly plus \$1.75/hcf	\$58 bi-monthly plus \$1.75/hcf
Residential	\$62 bi-monthly	\$62 bi-monthly	\$58 bi-monthly	\$58 bi-monthly
Sewer Availability Fees	\$6,000 per vacant lot	\$6,000 per vacant lot	\$6,000 per vacant lot	\$6,000 per vacant lot

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

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

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

AV = Assessed Valuation

SC = Service Charge

hcf = 100 cubic feet

PERSONNEL POSITIONS

Departments and Funds	FY 2018 Authorized FTE	FY 2019 Authorized FTE	FY 2020 Authorized FTE	FY 2021 Dept Head Request FTE	FY 2021 City Council Adopted 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	26.50	28.50	28.50	28.00	28.00
Police -- Civilian	1.50	1.50	1.75	2.00	2.00
Fire	33.00	33.00	33.00	34.00	33.00
Inspections*	3.75	3.75	3.75	3.75	3.75
Engineering	2.00	2.00	2.00	2.00	2.00
Public Works	17.50	17.50	17.50	17.50	17.50
Mosquito Control	2.00	3.00	3.75	3.75	3.75
Parks & Recreation Programs	3.80	3.80	3.80	3.80	3.80
Parks & Recreation Pool	5.00	5.00	5.00	5.00	5.00
Parks & Recreation Special Events	1.00	1.00	1.00	1.00	1.00
Library	12.45	12.45	12.45	12.45	12.45
Planning	4.00	4.00	4.00	4.00	4.00
Economic Development	1.00	1.00	1.00	1.00	1.00
DMV Select	2.00	2.00	2.00	2.00	2.00
Total General Fund	135.80	138.80	139.80	140.55	139.55
Solid Waste	1.00	1.00	1.00	1.00	1.00
Utilities	5.00	5.00	5.00	5.00	5.00
Fleet Management	3.50	3.50	3.50	3.50	3.50
Total Departments and Funds	145.30	148.30	149.30	150.05	149.05

* FTE associated with approved but unfunded postions have been eliminated from the personnel positions to reflect actual employees within departments. A note was added for those departments within their sections.

SUMMARY OF REVENUES AND TRANSFERS IN BY FUND

Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Revised Budget	FY 2021 Dept Head Requested Budget	FY 2021 City Council Adopted Budget
General Fund	\$ 28,624,155	\$ 29,542,453	\$ 29,982,000	\$ 30,690,630	\$ 30,377,497	\$ 30,226,114
Debt Service	2,902,671	4,746,752	3,820,082	3,820,082	3,795,082	3,795,082
Capital Projects	796,585	19,161,504	580,520	3,325,441	820,000	820,000
Solid Waste Enterprise	846,553	888,367	1,309,034	1,309,034	1,153,363	1,152,415
Utilities Enterprise	2,139,631	2,197,747	2,385,576	2,385,576	2,456,098	2,452,967
Fleet Management Internal Service	754,958	791,855	824,084	824,084	753,138	750,397
Special Revenue/Grants	1,474,445	664,809	-	179,888	-	-
Special Revenue/OPEB	117,409	260,132	197,972	197,972	216,867	186,646
TOTAL REVENUE AND TRANSFERS	37,656,407	58,253,619	39,099,268	42,732,707	39,572,045	39,383,621
Less: Interfund Transfers	3,332,536	4,269,093	4,147,727	4,194,727	4,266,982	4,247,679
TOTAL REVENUE	\$ 34,323,871	\$ 53,984,526	\$ 34,951,541	\$ 38,537,980	\$ 35,305,063	\$ 35,135,942

SUMMARY OF EXPENDITURES AND TRANSFERS OUT BY FUND

Fund	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Revised Budget	FY 2021 Dept Head Requested Budget	FY 2021 City Council Adopted Budget
General Fund	\$ 27,799,716	\$ 29,273,182	\$ 29,982,000	\$ 30,690,630	\$ 31,144,623	30,226,114
Debt Service	2,935,581	4,026,900	3,820,082	3,820,082	3,795,082	3,795,082
Capital Projects	1,431,408	1,261,980	580,520	3,325,441	820,000	820,000
Solid Waste Enterprise	806,231	866,100	1,309,034	1,309,034	1,153,363	1,152,415
Utilities Enterprise	1,589,189	1,612,941	2,385,576	2,385,576	2,456,098	2,452,967
Fleet Management Internal Service	730,539	733,967	824,084	824,084	753,138	750,397
Special Revenue/Grants	1,479,220	583,798	-	179,888	-	-
Special Revenue/OPEB	92,171	157,212	197,972	197,972	199,019	186,646
TOTAL EXPENDITURES AND TRANSFERS	36,864,055	38,516,080	39,099,268	42,732,707	40,321,323	39,383,621
Less: Interfund Transfers	3,194,536	4,323,523	4,147,727	4,194,727	4,281,317	4,247,679
TOTAL EXPENDITURES	\$ 33,669,519	\$ 34,192,557	\$ 34,951,541	\$ 38,537,980	\$ 36,040,006	35,135,942

SUMMARY OF REVENUES AND EXPENDITURES BY CATEGORY

Revenues	Expenditures
General Fund	
General Property Taxes	\$ 21,772,615
Other Local Taxes	2,834,184
Permits Licenses & Fees	138,200
Fines & Forfeitures	42,000
Use of Money & Property	346,650
Charges for Services	764,110
State Non-Categorical Aid	2,075,435
State Categorical Aid	240,702
State Other Categorical Aid	1,650,183
Federal Revenue	3,135
Transfer from Sewer Fund	200,000
Transfer from Solid Waste Fund	50,000
Transfer from Debt Reserve	108,900
Total	<u>\$ 30,226,114</u>
	Total
	<u>\$ 30,226,114</u>
Debt Service Fund	
Transfer from General Fund	\$ 3,795,082
Use of Reserve	-
Total	<u>\$ 3,795,082</u>
	Total
	<u>\$ 3,795,082</u>
Capital Projects Fund	
State Revenue	\$ 505,000
Interest Earnings	300,000
Transfer from General Fund	15,000
Total	<u>\$ 820,000</u>
	Total
	<u>\$ 820,000</u>
Solid Waste Fund	
Charges for Services - Solid Waste Fees	\$ 1,107,381
Charges for Services - Other	30,000
Miscellaneous Revenue	15,034
Total	<u>\$ 1,152,415</u>
	Total
	<u>\$ 1,152,415</u>

SUMMARY OF REVENUES AND EXPENDITURES BY CATEGORY

Revenues	Expenditures		
Utilities Fund			
Charges for Services - Sewer Service Fees	\$ 1,778,548	Personnel Services	\$ 240,156
Sewer Availability Fees	192,000	Employee Benefits	117,203
Late Payment Fees	41,000	Purchased Services	159,730
Miscellaneous Revenue	10,000	Internal Services	28,950
Transfer from Retained Earnings	<u>431,419</u>	Other Charges	120,850
		Materials & Supplies	8,200
		Debt Service	706,878
		Transfer to General Fund	200,000
		Capital Outlay	<u>871,000</u>
Total	<u>\$ 2,452,967</u>	Total	<u>\$ 2,452,967</u>
Fleet Fund			
Internal Service Revenue - City	\$ 540,180	Personnel Services	\$ 179,661
Internal Service Revenue - Schools	<u>210,217</u>	Employee Benefits	92,219
		Purchased Services	70,422
		Other Charges	14,275
		Materials & Supplies	388,520
		Capital Outlay	<u>5,300</u>
Total	<u>\$ 750,397</u>	Total	<u>\$ 750,397</u>
Special Revenue Fund/OPEB			
Retiree Contributions	\$ 107,949	Retiree Benefits	\$ 179,146
Transfer from General Fund:		Contribution to Trust	<u>7,500</u>
City Contribution	71,197		
Trust Contribution	<u>7,500</u>		
Total	<u>\$ 186,646</u>	Total	<u>\$ 186,646</u>

SUMMARY OF FUND BALANCE OR NET ASSETS BY FUND

	General Fund	Debt Service	Capital Projects Fund	Solid Waste Fund	Utilities Fund	Fleet Management Fund	Special Revenue Fund/Grants	Special Revenue Fund/OPEB
Fund Balance - 7/1/2017	7,335,563	422,584	1,991,214	259,338	6,879,163	(154,874)	10,932	59,910
Actual FY 2018 Revenues	28,624,155	2,902,671	796,585	846,553	2,139,631	754,958	1,474,445	117,409
Actual FY 2018 Expenditures	(27,799,716)	(2,935,581)	(1,431,408)	(806,231)	(1,589,188)	(730,538)	(1,479,220)	(92,171)
Fund Balance - 6/30/2018	\$ 8,160,002	\$ 389,674	\$ 1,356,391	\$ 299,660	\$ 7,429,606	\$ (130,454)	\$ 6,157	\$ 85,148
Beginning Fund Balance - 7/1/2018	8,160,002	389,674	1,356,391	299,660	7,429,606	(130,454)	6,157	85,148
Actual FY 2019 Revenues	29,542,453	4,746,752	19,161,504	888,367	2,197,747	791,855	664,809	260,132
Actual FY 2019 Expenditures	(29,273,182)	(4,026,790)	(1,261,980)	(866,100)	(1,612,941)	(733,967)	(583,798)	(157,212)
Fund Balance - 6/30/2019	\$ 8,429,273	\$ 1,109,636	\$ 19,255,915	\$ 321,927	\$ 8,014,412	\$ (72,566)	\$ 87,168	\$ 188,068
∞ Beginning Fund Balance - 7/1/2019	8,429,273	1,109,636	19,255,915	321,927	8,014,412	(72,566)	87,168	188,068
Estimated FY 2020 Revenues	30,603,444	3,795,082	1,959,561	1,138,180	1,851,322	783,257	179,888	197,972
Estimated FY 2020 Expenditures	(30,690,630)	(3,820,082)	(3,325,441)	(1,053,397)	(1,734,050)	(783,257)	(179,888)	(182,972)
Projected Fund Balance - 6/30/2020	\$ 8,342,087	\$ 1,084,636	\$ 17,890,035	\$ 406,710	\$ 8,131,684	\$ (72,566)	\$ 87,168	\$ 203,068
Beginning Fund Balance - 7/1/2020	8,342,087	1,084,636	17,890,035	406,710	8,131,684	(72,566)	87,168	203,068
Estimated FY 2021 Revenues	30,226,114	3,795,082	820,000	1,152,415	2,021,548	750,397	-	186,646
Estimated FY 2021 Expenditures	(30,226,114)	(3,795,082)	(18,710,035)	(1,152,415)	(2,452,967)	(750,397)	-	(179,146)
Projected Fund Balance - 6/30/2021	\$ 8,342,087	\$ 1,084,636	\$ -	\$ 406,710	\$ 7,700,265	\$ (72,566)	\$ 87,168	\$ 210,568

Note: Included in the General Fund projected fund balance is a note receivable from the Poquoson Economic Development Authority with a projected balance of \$1,647,903 as well as the Revenue Stabilization Fund of \$822,000 at the end of the third quarter of the fiscal year 2020.

GENERAL FUND - SUMMARY

General Fund Description

The General Fund accounts for all revenues and expenditures applicable to the general operations of the City which are not accounted for in other funds. Principal sources of revenue are property taxes and other local taxes, licenses and permit fees, and intergovernmental revenues. A significant part of the General Fund's revenues is transferred to the Poquoson Public Schools (the component unit) to fund the operation of the City's school system. Primary expenditures are for public safety, public works, health and welfare, parks, recreation and cultural, and the general administration of the City.

General Fund Projection of Fund Balance (Budgetary Basis)

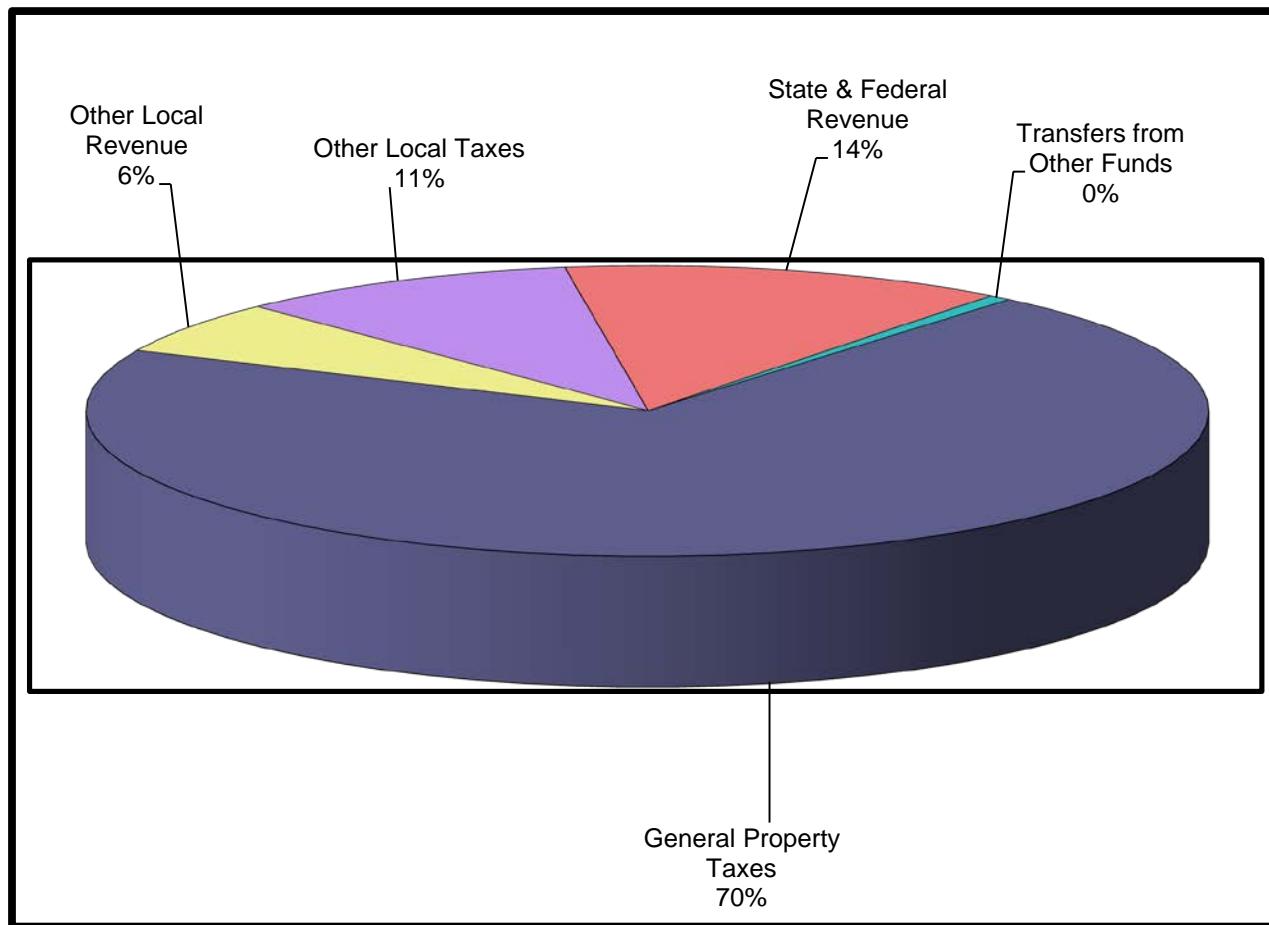
Beginning Fund Balance - 6/30/2017		\$ 7,335,563
Actual FY 2018 Revenues	\$ 28,624,155	
Actual FY 2018 Expenditures	<u>(27,799,716)</u>	824,439
Fund Balance - 6/30/2018		\$ 8,160,002
Actual FY 2019 Revenues	\$ 29,542,453	
Actual FY 2019 Expenditures	<u>(29,273,182)</u>	269,271
Fund Balance - 6/30/2019		* \$ 8,429,273
Estimated FY 2020 Revenues	\$ 30,603,444	
Estimated FY 2020 Expenditures	<u>(30,690,630)</u>	** (87,186)
Projected Fund Balance - 6/30/2020		\$ 8,342,087
Estimated FY 2021 Revenues	\$ 30,226,114	
Estimated FY 2021 Expenditures	<u>(30,226,114)</u>	-
Projected Fund Balance - 6/30/2021		\$ 8,342,087

* Fund balance includes a note receivable of \$1,647,903 from the Poquoson Economic Development Authority as well as the fiscal stability reserve of \$687,373. It should be noted that the total fund balance that is **unassigned** is \$5,389,522.

** In January 2020, City Council approved mid-year budget recommendations that provided the use of the fund balance. The approved recommendations provided for an increase in the fiscal stability reserve.

GENERAL FUND - SUMMARY

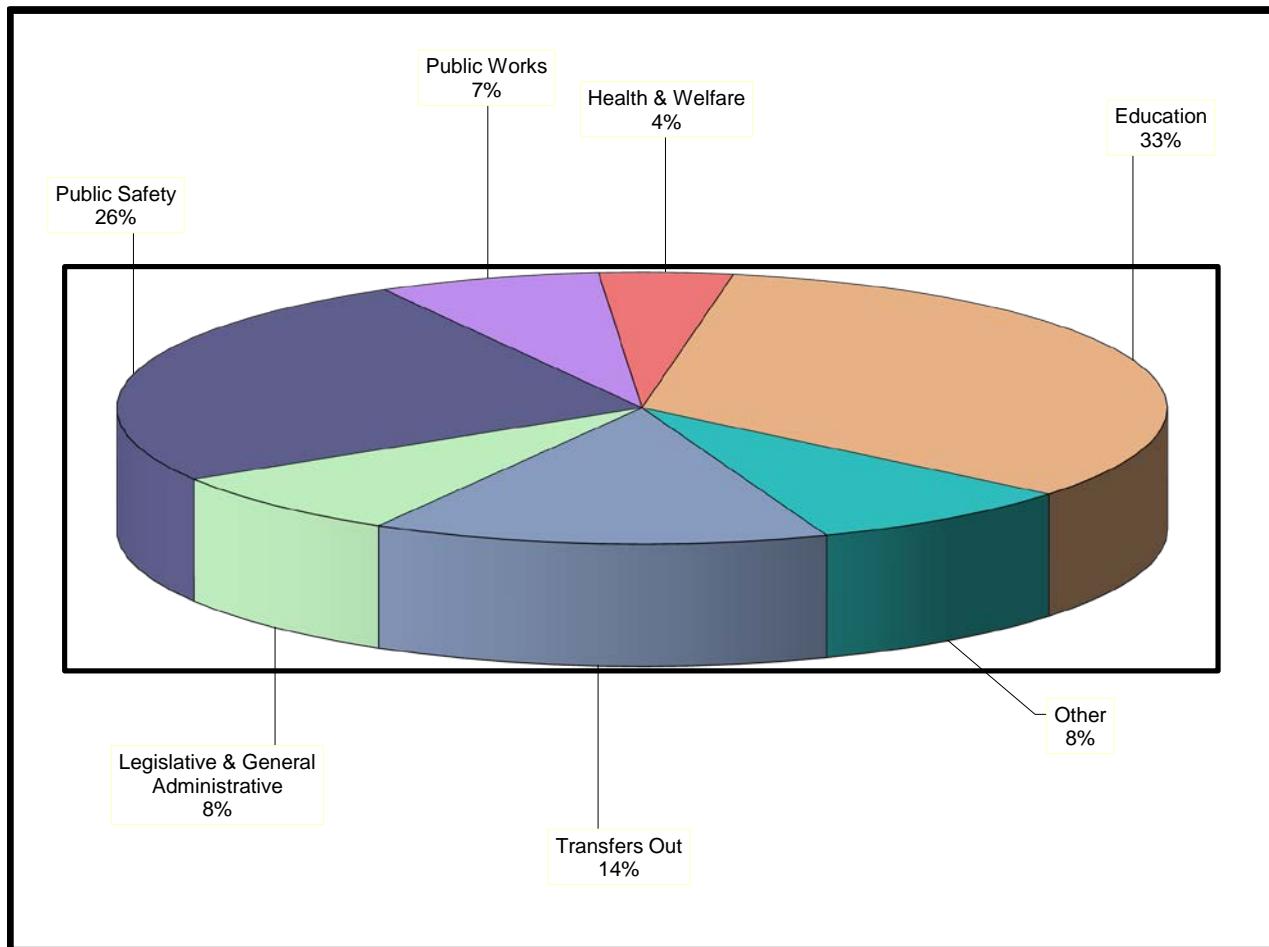
General Fund Revenue



<u>General Fund Revenue</u>	<u>Revised FY 2020</u>	<u>Adopted FY 2021</u>
General Property Taxes	\$ 21,575,772	\$ 21,772,615
Other Local Revenue	1,808,033	1,272,610
Other Local Taxes	3,017,370	2,852,534
State & Federal Revenue	3,914,828	3,969,455
Transfers from Other Funds	200,000	358,900
Use of Unappropriated Fund Balance	<u>174,627</u>	<u>-</u>
TOTAL	<u>\$ 30,690,630</u>	<u>\$ 30,226,114</u>

GENERAL FUND - SUMMARY

General Fund Expenditures



<u>General Fund Expenditures</u>	<u>Revised FY 2020</u>	<u>Adopted FY 2021</u>
Legislative & General Administrative	\$ 2,414,878	\$ 2,461,339
Public Safety	7,867,202	7,831,430
Public Works	2,101,100	2,118,284
Health & Welfare	1,261,286	1,242,159
Education	10,172,036	10,146,687
Other	2,566,735	2,518,295
Transfers Out	<u>4,307,393</u>	<u>3,907,920</u>
TOTAL	<u>\$ 30,690,630</u>	<u>\$ 30,226,114</u>

GENERAL FUND REVENUE SUMMARY

<u>General Fund Revenues Summary</u>												%		
Account Title	FY 2018 Actual	FY 2020		FY 2021		FY 2021		\$ Change		Change				
		Original Budget	Adopted Budget	FY 2020 Revised Budget	FY 2020 Estimated Revenue	Department Requested Budget	City Council Adopted Budget	From 2020 Revised Budget	From 2020 Revised Budget	From 2020 Revised Budget	From 2020 Revised Budget			
LOCAL REVENUE:														
GENERAL PROPERTY TAXES														
Real Estate-Current Tax	\$ 16,515,295	\$ 17,621,687	\$ 18,200,000	\$ 18,200,000	\$ 18,249,692	\$ 18,342,000	\$ 18,342,000	\$ 142,000		0.8%				
Delinquent Real Estate Taxes	164,466	120,996	140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	0.0%			
Public Service Corp.	253,698	262,580	267,000	267,000	222,248	242,000	242,000		(25,000)	-9.4%				
Personal Property-Current Tax	2,693,590	2,740,373	2,785,772	2,785,772	2,859,130	2,899,772	2,865,615	79,843	2,865,615	2.9%				
Delinquent Personal Property Taxes	12,649	102,756	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%			
Penalties and Interest	124,536	122,666	143,000	143,000	129,665	143,000	143,000		143,000	-	0.0%			
TOTAL GENERAL PROPERTY TAXES	19,764,234	20,971,058	21,575,772	21,575,772	21,640,735	21,806,772	21,772,615	196,843	196,843	0.9%				
OTHER LOCAL TAXES														
Local Sales Tax	671,177	665,682	697,370	697,370	713,311	731,370	696,684	(686)	(686)	-0.1%				
Communications Sales & Use Tax	378,240	353,367	400,000	400,000	353,367	353,000	353,000	(47,000)	(47,000)	-11.8%				
Meals Tax	747,407	747,136	755,000	755,000	672,536	765,000	721,000	(34,000)	(34,000)	-4.5%				
Consumer Utility Tax	304,417	297,250	305,000	305,000	305,417	305,500	305,500	500	500	0.2%				
Consumption Tax	42,231	41,086	40,000	40,000	40,086	40,000	40,000		40,000	-	0.0%			
Business License Tax	444,987	393,729	435,000	435,000	396,465	400,000	393,000	(42,000)	(42,000)	-9.7%				
Cigarette Tax	88,044	82,704	100,000	100,000	85,704	85,000	85,000	(15,000)	(15,000)	-15.0%				
Other Local Taxes	288,037	287,578	285,000	285,000	288,591	285,000	240,000	(45,000)	(45,000)	-15.8%				
TOTAL OTHER LOCAL TAXES	2,964,540	2,868,532	3,017,370	3,017,370	2,855,477	2,964,870	2,834,184	(183,186)	(183,186)	-6.1%				
TOTAL PERMITS, LICENSES & FEES	119,995	115,212	138,200	138,200	125,950	138,200	138,200	138,200	138,200	-	0.0%			
TOTAL FINES & FORFEITURES	42,695	30,474	42,000	42,000	35,635	42,000	42,000	42,000	42,000	-	0.0%			
USE OF MONEY & PROPERTY														
Interest on Investments	100,286	153,941	132,000	132,000	132,000	132,000	132,000		132,000	-	0.0%			
Rental of Property	183,271	205,056	191,300	191,300	192,997	196,300	196,300	5,000	196,300	5,000	2.6%			
TOTAL USE OF MONEY & PROPERTY	283,557	358,997	323,300	323,300	324,997	328,300	328,300	5,000	328,300	5,000	1.5%			
CHARGES FOR SERVICES														
Other Charges for Services	389,684	429,306	434,600	434,600	438,307	434,600	438,060	3,460	438,060	3,460	0.8%			
Parks & Recreation Programs	143,295	148,374	131,600	133,850	132,232	135,600	135,600	1,750	135,600	1,750	1.3%			
Parks & Recreation Pool Programs	63,005	65,246	61,300	61,300	61,246	63,300	63,300	2,000	63,300	2,000	3.3%			
Parks & Recreation Special Events	141,172	114,438	124,680	124,680	134,576	127,150	127,150	2,470	127,150	2,470	2.0%			
Workboat Race	21,253	18,964	18,350	18,350	17,453	18,350	18,350		18,350	-	0.0%			
TOTAL CHARGES FOR SERVICES	758,409	776,328	770,530	772,780	783,814	779,000	782,460	9,680	782,460	9,680	1.3%			
TOTAL MISCELLANEOUS REVENUE	433,270	58,833	-	13,342	25,866	-	-	(13,342)	(13,342)	-100.0%				
TOTAL LOCAL REVENUE	\$ 24,366,700	\$ 25,179,434	\$ 25,867,172	\$ 25,882,764	\$ 25,792,474	\$ 26,059,142	\$ 25,897,759	\$ 14,995	\$ 14,995	0.1%				

GENERAL FUND REVENUE SUMMARY

<u>General Fund Revenues Summary</u>														%						
Account Title	FY 2018 Actual	FY 2020		FY 2021		FY 2021		\$ Change From 2020	\$ Change From 2020											
		Original Budget	Adopted Budget	FY 2020 Revised Budget	FY 2020 Estimated Revenue	Department Requested Budget	City Council Adopted Budget													
STATE REVENUE:																				
NON-CATEGORICAL AID																				
Gaming Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 0.0%											
PPTRA AID	1,923,431	1,923,431	1,923,435	1,923,435	1,923,435	1,923,435	1,923,435	1,923,435	-	0.0%										
DMV Commission	124,515	132,048	124,000	124,000	124,000	130,000	130,000	130,000	6,000	4.8%										
Reimbursement to Commonwealth	11	12	-	-	-	-	-	-	-	n/a										
Mobile Home Titling	15,034	20,286	12,000	12,000	12,000	12,000	12,000	12,000	-	0.0%										
TOTAL NON-CATEGORICAL AID	2,062,991	2,075,777	2,059,435	2,059,435	2,059,435	2,065,435	2,075,435	16,000	0.8%											
CATEGORICAL AID																				
TOTAL SHARED EXPENSES	241,806	237,120	235,428	235,428	205,875	240,702	240,702	5,274	2.2%											
OTHER CATEGORICAL AID:																				
State 599 Funds (Police)	240,712	249,620	249,610	249,610	249,610	259,359	259,359	9,749	3.9%											
Street & Highway Maintenance	886,038	880,000	880,000	880,000	880,000	915,000	915,000	35,000	4.0%											
Library Aid	144,199	145,789	152,887	157,508	157,580	150,870	150,870	(6,638)	-4.2%											
Children's Services Act	321,388	266,593	252,000	252,000	252,000	252,000	252,000	-	0.0%											
Police Grants	800	63,468	62,343	82,343	82,343	69,227	69,227	(13,116)	100.0%											
Fire and EMS Grants	107,017	78,211	-	67,098	67,098	-	-	(67,098)	-100.0%											
Other State Revenue	4,170	2,626	-	-	32,585	3,727	3,727	3,727	n/a											
TOTAL OTHER CATEGORICAL AID	1,704,324	1,686,307	1,616,840	1,688,559	1,721,216	1,650,183	1,650,183	(38,376)	-2.3%											
TOTAL CATEGORICAL AID	1,946,130	1,923,427	1,852,268	1,923,987	1,927,091	1,890,885	1,890,885	(33,102)	-1.7%											
TOTAL STATE REVENUE	4,009,121	3,999,204	3,911,703	3,983,422	3,986,526	3,956,320	3,966,320	(17,102)	-0.4%											
FEDERAL REVENUE:																				
Police Grants	10,450	10,166	-	10,000	10,000	-	-	(10,000)	n/a											
Plum Tree Island Refuge	2,514	2,881	2,300	2,300	2,300	2,300	2,300	-	0.0%											
Fire Grants	7,500	7,500	-	7,500	7,500	-	-	(7,500)	100.0%											
DHS and Citizen Corps Grants	-	-	-	95,950	95,950	-	-	(95,950)	n/a											
Other Federal Revenue	27,870	825	825	2,545	2,545	835	835	(1,710)	-67.2%											
TOTAL FEDERAL REVENUE	48,334	21,372	3,125	118,295	118,295	3,135	3,135	(115,160)	-97.3%											
TOTAL GENERAL FUND REVENUE	28,424,155	29,200,010	29,782,000	29,984,481	29,897,295	30,018,597	29,867,214	(117,267)	-0.4%											
TRANSFERS IN:																				
Transfer from Sewer Fund	150,000	150,000	150,000	150,000	150,000	200,000	200,000	50,000	33.3%											
Transfer from Solid Waste	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%											
Transfer from Debt Service	-	-	-	-	-	108,900	108,900	-	n/a											
Capital Lease	-	142,443	-	-	-	-	-	-	n/a											
Transfer from Revenue Stabilization	-	-	-	-	-	-	-	-	n/a											
Transfer from Fund Balance	-	-	-	506,149	506,149	-	-	(506,149)	-100.0%											
TOTAL TRANSFERS IN	200,000	342,443	200,000	706,149	706,149	358,900	358,900	(347,249)	-49.2%											
TOTAL REVENUE & TRANSFERS IN	\$ 28,624,155	\$ 29,542,453	\$ 29,982,000	\$ 30,690,630	\$ 30,603,444	\$ 30,377,497	\$ 30,226,114	\$ (464,516)	-1.5%											

REVENUE DETAIL

LOCAL REVENUE

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.

REAL ESTATE TAX:

The real estate property tax on residential, commercial land and buildings in the City is adopted at a rate of \$1.14 per \$100 of assessed value. Each cent of tax brings approximately \$160,895 of revenue to the City as compared to \$159,649 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. FY 2021 is not a reassessment year. Tax rate and value are effective July 1, 2020.

Residential growth projections in FY 2021 are based on new houses and other residential improvements and commercial improvements estimated in value at \$9,128,126, to be built throughout the year. This will bring approximately \$55,069 in additional tax revenue during FY 2021.

FY 2021 Real Estate Revised Budget Estimate	\$18,751,283
Tax Relief and Deferral for Elderly (Local Program)	(189,135)
Tax Relief for Disabled Veteran (State Mandated Program-Unfunded)	(275,217)
 FY 2021 Residential growth on new assessments of new homes and other improvements	 <hr/>
	55,069
 FY 2021 Real Estate Budget	 <u>\$18,342,000</u>

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

PUBLIC SERVICE CORPORATION TAXES:

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

Public service corporations are taxed at the same rate as real estate. The State Corporation Commission assesses public service corporations and the City estimates assessments will be \$22,895,188 in FY 2021.

REVENUE DETAIL

PERSONAL PROPERTY TAX:

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

The City uses the NADA loan value to determine the assessment of automobiles and recreational vehicles. In the FY 2021 budget, the tax rate for automobiles is based on a \$4.15 tax rate per \$100 of assessed value; for recreational vehicles a \$1.50 tax rate per \$100 of assessed value and \$0.00001 for boats. Mobile homes are assessed as personal property on a calendar year basis, and taxed at the real estate rate of \$1.14 per \$100 of assessed value. The low value in the ABOS book is used to determine the assessment for boats.

The FY 2021 personal property tax revenue is \$4,789,050 a \$6,485 increase over the FY 2020 estimated budget. Personal property taxes are due on December 5th and June 5th. A penalty of \$10 or 10%, whichever is greater, is assessed on past due balances. Interest at the rate of 10% per annum accrues on all delinquent taxes on the first day following the due date on which such taxes become delinquent.

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

In 2006, the City adopted the "specific relief" method of computing and reflecting tax relief. The "specific relief" method allows a set single tax rate and applies tax relief at a specific percentage to each qualifying vehicle. One hundred percent of the personal property tax will continue to qualify for tax relief for qualifying personal use vehicles used for non-business purposes with a value of one thousand dollars (\$1,000) or less. Tax relief percentage will be at 51% for calendar year 2021.

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

<u>Local Taxes</u>	<u>State Aid</u>	<u>Total</u>
\$ 2,865,615	\$ 1,923,435	\$ 4,789,050

REVENUE DETAIL

LOCAL SALES TAX:

The general sales tax rate of the State of Virginia is 5.3% and an additional 0.7% imposed in localities that make up the Northern Virginia and Hampton Roads areas. Poquoson is one of the Hampton Roads localities. The State returns to the City 1% of the sales tax collected within the City of Poquoson. Due to events surrounding the COVID-19 pandemic, the City has anticipated a slight decrease for local sales tax. For FY 2021, the total revenue for sales tax is \$696,684.

MEALS TAX:

The meals tax rate for FY 2021 is 6%. This tax has been imposed on all prepared food and beverages sold in the City since FY 2002. Due to events surrounding the COVID-19 pandemic, the City anticipated a decrease of \$34,000 in meals tax. For FY 2021 the total revenue for meals tax is \$721,000.

COMMUNICATIONS SALES & USE TAX:

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

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

CONSUMER UTILITY TAX:

The City collects a tax based upon consumption from residential and commercial users of the service provided by Dominion Virginia Power and Virginia Natural Gas. The monthly charge for residential and commercial users shall not exceed \$3 and \$10 respectively. It is estimated that the City will receive \$305,500 for FY 2021 which remains stable from FY 2020.

CONSUMPTION TAX:

This is a tax instituted by the State to replace the business license tax that electric and gas utilities are no longer required to pay. It is estimated that the City will receive \$40,000 for FY 2021 which remains stable from FY 2020.

BUSINESS LICENSE TAX:

A tax based upon gross receipts is imposed on local businesses, trades, professions and occupations operating within the City. The rates vary depending upon the type of business or occupation. While there have been changes in local businesses, this tax varies for contractors building new homes and commercial establishments in Poquoson. Additionally, we have attempted to account for the impact of the COVID-19 pandemic as well on the Business License Tax Revenue. The amount budgeted for FY 2021 is expected to decrease by \$42,000 for a total of \$393,000.

REVENUE DETAIL

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 FY 2021 is expected to decrease by \$15,000 for a total of \$85,000.

OTHER LOCAL TAXES:

Included in this category are:

Bank Franchise Tax	\$ 45,000
Recordation Tax	155,000
Deed of Conveyance	<u>40,000</u>
<u>\$240,000</u>	

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

Recordation Tax represents fees paid to record any document with the Circuit Court. For FY 2021, the Recordation Tax has been decreased by \$45,000 to reflect Virginia State House Bill 1726 which no longer provides funds to localities effective July 1, 2020.

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

PERMITS, LICENSES, AND FEES:

Included in this category of revenue are:

Dog Licenses*	\$ 1,000
Subdivision Plan Review Fees	10,000
Zoning Advertising Fees	2,000
Building Permits	45,000
Electrical Permits	15,000
Plumbing Permits	12,000
Mechanical Permits	16,000
Erosion and Sediment Fees	15,000
Right-of-Way Permits	4,000
Drainage Pipe Permits	1,000
Site Plan Inspection Fees	15,000
Other Fees	<u>2,200</u>
<u>\$ 138,200</u>	

*Citizens can purchase one dog license for the life of the dog.

The amount budgeted in FY 2021 is expected to remain level for the anticipated permits, licenses, and fees.

REVENUE DETAIL

FINES AND FORFEITURES:

This represents fines for violation of local ordinances upon conviction. The amount budgeted for FY 2021 is \$42,000.

INTEREST ON INVESTMENTS:

For FY 2021 revenue of \$132,000 is the same as FY 2020.

RENTAL OF PROPERTY:

The City rents property to the School Board for administrative office space in City Hall. In FY 2021, the amount of \$26,300, which is the same since FY 2009. This rental fee is for the maintenance costs on the building space that the School Administration occupies. Also budgeted is \$165,000 for tower rental for communications companies to place their towers on City property. The rental of the Odd Road Community Center is expected to be \$3,800. Messick Point pier rental is expected to be \$1,200 for FY 2021.

CHARGES FOR SERVICES:

Included in this category of revenue are:

EMS Fees	\$360,000
Library Fees/Test Proctor	16,600
Passport Processing	55,460
Copying Charges	<u>6,000</u>
<u>\$438,060</u>	

EMS fees are charges for ambulance services. The City began charging for ambulance services in October 2009 and increased the rates utilized in FY 2018 which aligned with the Medicare allowable charges and similar to rates charged by surrounding localities. In FY 2019, the City assessed the fees associated with a patient declining transportation and oxygen use fee. The rates for FY 2021 Budget remains level for ALS-2, ALS, BLS transport fees, medic transport decline fee and oxygen usage fee.

Library fees are book fines, etc. that are charged to patrons for returning items late and Test Proctor fees are to administer on-line tests to patrons. Locally, the Library issues Passports and Passport Processing fees are expected to increase in FY 2021 for a total of \$55,460.

REVENUE DETAIL

CHARGES FOR SERVICES – PARKS AND RECREATION:

Parks & Recreation Programs	\$135,600
Pool Programs	63,300
Special Events	127,150
Workboat Race	<u>18,350</u>
<u>\$344,400</u>	

Parks and Recreation Programs represent fees charged for participating in various activities, such as athletics, arts and crafts, and instructional classes. Pool Programs are fees charged for all activities relating to the pool, including swim lessons, recreational swimming and swim team. Rates for these programs are set to attempt to cover the cost of running the programs.

Special Events are event fees that provide family oriented programs and festivals which include the annual Seafood Festival, Easter Egg Hunt and the Holiday parade.

Workboat Race is for the sponsor fees paid for the workboat race as part of the annual Seafood Festival. The race promotes the history of the water for Poquoson.

MISCELLANEOUS REVENUE:

The City does not anticipate any miscellaneous revenue for FY 2021. Therefore the budget reflects accordingly.

STATE REVENUE

NON-CATEGORICAL AID:

The City receives from the State revenues for the following categories:

Personal Property Tax Relief Act	\$1,923,435
Gaming Fee	10,000
Mobile Home Titling	12,000
DMV Reimbursement	<u>130,000</u>
<u>\$2,075,435</u>	

Total personal property in FY 2021 is \$4,789,050. Of this amount, \$2,865,615 is recorded as general property taxes and \$1,923,435 is recorded as State Non-Categorical Aid. Personal Property is expected to increase by \$79,843; however, the revenue from the State will remain level.

A monthly fee will be provided to the State for those businesses that operate gaming machines within the City limits. The City will receive 12% of the fees collected by the State which for FY 2021 is \$10,000.

The City opened a Department of Motor Vehicles – Select office (DMV) on January 2, 2002. As part of the City's agreement with DMV, the City receives a commission of 4.5% of the first \$500,000 of gross collections and 5% on gross collection over \$500,000. It is projected the City will receive \$130,000 for FY 2021. The office staff salaries and the majority of office expenses are paid by the City. The total DMV Select expenditure budget is \$138,410.

REVENUE DETAIL

CATEGORICAL AID - SHARED EXPENSES:

The State assists in funding the offices of the Commissioner of the Revenue, Treasurer and Registrar. For the two constitutional officers, the level of State funding is established by the State Compensation Board within certain parameters established by the General Assembly. A portion of the Registrar's salary is paid through the State Department of Elections with the other expenses of the office paid by the City.

The FY 2021 budget reflects a small increase of \$5,274 from FY 2020 for a total of \$240,702. Prior to COVID-19, the State had budgeted for funding initiatives for the Compensation Board. The State of Virginia budget was amended to redact the funding initiatives out of the State budget. Therefore, the City prior to the adoption by City Council was able to reflect the actual revenue.

The revenues are:

Commissioner of the Revenue	\$101,604
Treasurer	101,598
Registrar	<u>37,500</u>
<u>\$240,702</u>	

OTHER CATEGORICAL AID:

The City also receives funding from the State to be used for specific purposes. Included in this category is State 599 funding for the Police Department, Street and Highway Maintenance funds, Library Aid, and other certain grants. State 599 funding is intended for the operation of the City Police Department. The 599 funding for FY 2021 is anticipated to be \$259,359.

Street and Highway Maintenance aid is received for the upkeep of City roads and streets and is based upon the number of lane miles in the City system. Street and Highway Maintenance funds are also reflected in the Capital Projects Fund. The City estimates a total of \$1,420,000 in FY 2021 for Street and Highway Maintenance funding, which is the same as FY 2020. In the General Fund, \$915,000 is budgeted for Public Works and Mosquito Control departments and \$505,000 is budgeted in the Capital Projects Fund to be used for paving and drainage projects.

Library Aid is provided on a per capita basis for the operation of the public library. State money must be expended either for book purchases or partial funding of Library professional employees' salaries. The amount the City estimates in FY 2021 is \$150,870.

Children's Services Act (CSA) funds are provided to partially fund mandated foster care and special education expenses. The State contribution is expected to be \$252,000 and a local cost of \$98,000 for a total of \$350,000 for CSA expenditures.

Various websites from State agencies and the Virginia Municipal League (VML) determined the FY 2021 estimates for State Categorical Aid. VML is an advocate for Virginia localities at the General Assembly.

REVENUE DETAIL

FEDERAL REVENUE

CATEGORICAL AID:

Plum Tree Island Refuge revenue of \$2,300 represents payment in lieu of taxes for the Big Marsh area administered by the U.S. Department of Interior. A total of \$835 for other federal revenue generated from Library's e-rate.

TRANSFERS IN

The Debt Service Fund transfer, of \$108,900, will assist with non-recurring expenditures for FY 2021, which was made possible by the School Division taking longer than anticipated to begin utilizing the bond funds borrowed for the renovation of Poquoson Middle School. The Utilities Fund reimburses the General Fund for expenses incurred in the overall administration of the sewer system. In FY 2021 \$200,000 will be transferred for this purpose. The Solid Waste Fund reimburses the General Fund for expenses incurred for administration of the City's solid waste programs in the amount of \$50,000.

There is no planned use of Fund Balance in FY 2021 to balance the General Fund Budget.

GENERAL FUND EXPENDITURES SUMMARY

General Fund Expenditures Summary

Account Title	FY 2018 Actual	FY 2019 Actual	FY 2020 Original Adopted Budget	FY 2020 Revised Budget	FY 2021 Department Request Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020 Revised Budget	% Change From 2020 Revised Budget
LEGISLATIVE								
City Council	\$ 72,564	\$ 70,372	\$ 66,906	\$ 66,906	\$ 70,779	\$ 70,970	\$ 4,064	6.1%
GENERAL ADMINISTRATION								
City Manager	448,080	458,113	474,282	474,282	493,648	487,888	13,606	2.9%
Legal Services	107,834	112,039	119,305	119,305	119,305	119,305	-	-
Independent Auditor	38,757	43,251	48,000	48,000	48,000	48,000	-	-
Commissioner of the Revenue	282,385	307,861	328,649	328,649	343,408	338,847	10,198	3.1%
Assessor/Equalization Board	182,602	195,160	219,156	219,156	231,655	226,864	7,708	3.5%
Treasurer	337,237	341,913	329,974	329,974	339,623	335,479	5,505	1.7%
Finance	417,065	435,422	462,897	462,897	481,678	475,421	12,524	2.7%
Technology	75,151	98,937	105,860	105,860	142,234	105,376	(484)	-0.5%
Risk Management	51,871	57,908	59,511	59,511	238,914	56,142	(3,369)	-5.7%
TOTAL ADMINISTRATION	1,940,982	2,050,604	2,147,634	2,147,634	2,438,465	2,193,322	45,688	2.1%
ELECTIONS								
Registrar/Electoral Board	203,247	164,995	178,338	200,338	199,079	197,047	(3,291)	-1.6%
PUBLIC SAFETY								
Courts and Sheriff	442,663	476,137	504,443	504,443	547,854	546,473	42,030	8.3%
Police	2,788,537	3,137,352	3,055,501	3,074,055	3,252,802	3,161,244	87,189	2.8%
Fire	3,285,708	3,230,585	3,380,671	3,630,702	3,561,499	3,454,608	(176,094)	-4.9%
Corrections & Detention	339,601	326,190	300,498	300,498	312,888	312,888	(18,957)	-6.3%
Inspections	245,659	252,007	273,016	273,016	280,797	268,146	(4,870)	-1.8%
Animal Control	80,325	74,082	84,770	84,488	88,071	88,071	3,583	4.2%
TOTAL PUBLIC SAFETY	7,182,493	7,496,353	7,598,899	7,867,202	8,043,911	7,831,430	(35,772)	-0.5%
PUBLIC WORKS								
Engineering	174,898	200,248	221,756	221,756	247,586	211,792	(9,964)	-4.5%
Public Works	1,359,880	1,469,069	1,588,058	1,589,270	1,704,084	1,634,813	45,543	2.9%
Street Lights	86,037	83,606	86,000	104,000	86,000	86,000	(18,000)	-17.3%
Facilities	203,220	188,846	186,074	186,074	212,329	185,679	(395)	-0.2%
TOTAL PUBLIC WORKS	1,824,035	1,941,769	2,081,888	2,101,100	2,249,999	2,118,284	17,184	0.8%
HEALTH & WELFARE								
Health Department	33,573	32,545	40,595	40,595	41,301	41,301	706	1.7%
Mosquito Control	281,057	254,881	302,766	302,766	291,045	278,233	(24,533)	-8.1%
Mental Health	249,899	251,793	270,645	257,645	268,688	260,225	2,580	1.0%
Welfare/Social Services	798,716	628,188	660,280	660,280	667,400	662,400	2,120	0.3%
TOTAL HEALTH & WELFARE	\$ 1,363,245	\$ 1,167,407	\$ 1,274,286	\$ 1,261,286	\$ 1,268,434	\$ 1,242,159	\$ (19,127)	-1.5%

GENERAL FUND EXPENDITURES SUMMARY

General Fund Expenditures Summary

Account Title	FY 2018 Actual	FY 2019 Actual	FY 2020 Original Adopted Budget	FY 2020 Revised Budget	FY 2021 Department Request Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020 Revised Budget	% Change From 2020 Revised Budget
	FY 2018 Actual	FY 2019 Actual	FY 2020 Original Adopted Budget	FY 2020 Revised Budget	FY 2021 Department Request Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020 Revised Budget	% Change From 2020 Revised Budget
EDUCATION								
School Contribution	\$ 9,824,417	\$ 9,851,389	\$ 10,146,687	\$ 10,146,687	\$ 10,146,687	\$ 10,146,687	\$ -	-
Reappropriation	29,361	-	-	25,349	-	-	(25,349)	n/a
TOTAL EDUCATION	9,853,778	9,851,389	10,146,687	10,172,036	10,146,687	10,146,687	(25,349)	-0.2%
PARKS, RECREATION & CULTURAL								
Parks & Recreation Programs	433,194	453,651	483,099	485,349	556,387	490,165	4,816	1.0%
Parks & Recreation Pool	130,925	134,985	139,620	139,620	167,699	141,791	2,171	1.6%
Parks & Recreation Special Events	213,681	220,011	234,494	234,904	290,898	240,007	5,103	2.2%
Library	865,366	896,349	915,003	937,164	946,005	920,369	(16,795)	-1.8%
TOTAL PARKS, REC & CULTURAL	1,643,166	1,704,996	1,772,216	1,797,037	1,960,989	1,792,332	(4,705)	-0.3%
COMMUNITY DEVELOPMENT								
Planning	348,524	324,489	342,629	342,629	349,746	345,503	2,874	0.8%
Planning/BZA/Wetlands/ARB	3,002	1,477	9,450	9,450	9,750	9,400	(50)	-0.5%
Economic Development	99,092	87,833	105,462	105,462	180,827	106,940	1,478	1.4%
Community Development	157,037	136,164	134,570	134,570	124,781	125,710	(8,860)	-6.6%
TOTAL COMMUNITY DEVELOPMENT	607,655	549,963	592,111	592,111	665,104	587,553	(4,558)	-0.8%
NON-DEPARTMENTAL								
Non-Departmental	8,086	25,144	24,030	43,362	18,875	-	(43,362)	-100.0%
DMV Select	105,929	126,667	134,225	134,225	140,743	138,410	4,185	3.1%
TOTAL NON-DEPARTMENTAL	114,015	151,811	158,255	177,587	159,618	138,410	(39,177)	-22.1%
TRANSFERS OUT								
Debt Service Fund	2,902,671	3,813,627	3,795,082	3,795,082	3,795,082	3,795,082	-	-
Capital Projects Fund	40,000	128,239	55,520	263,506	15,000	15,000	(54,559)	-20.7%
Economic Development Authority	5,000	16,417	17,053	17,053	19,141	19,141	2,088	12.2%
Solid Waste Fund		1,853	-	-	-	-	-	n/a
Special Revenue Fund OPEB	46,865	157,907	97,125	97,125	112,335	78,697	(18,428)	-19.0%
Fiscal Stability Reserve	-	-	-	134,627	-	-	(134,627)	n/a
Fleet Fund	-	5,480	-	-	-	-	-	n/a
TOTAL TRANSFERS OUT	2,994,536	4,123,523	3,964,780	4,307,393	3,941,558	3,907,920	(399,473)	-9.3%
TOTAL GENERAL FUND	\$ 27,799,716	\$ 29,273,182	\$ 29,982,000	\$ 30,690,630	\$ 31,144,623	\$ 30,226,114	\$ (464,516)	-1.5%

CITY COUNCIL

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	FY 2020	Department	City Council	From 2020	Change	From 2020	Change	From 2020	Change
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised	Revised	Revised
	FY 2018	FY 2019	Original	FY 2020	Department	City Council	From 2020	Change	From 2020	Change	From 2020	Change
	Actual	Actual	Adopted	Revised	Budget	Budget	Revised	Revised	Revised	Revised	Revised	Revised
Personnel Services	\$ 57,269	\$ 55,053	\$ 55,266	\$ 55,266	\$ 56,689	\$ 56,380	\$ 1,114	2.0%				
Operating Expenses	15,295	15,319	11,640	11,640	14,090	14,590	2,950	25.3%				
Capital Outlay	-	-	-	-	-	-	-	n/a				
Totals	\$ 72,564	\$ 70,372	\$ 66,906	\$ 66,906	\$ 70,779	\$ 70,970	\$ 4,064	6.1%				

Personnel Summary

			FY 2021		FY 2021	
			Department	City Council		
	FY 2018	FY 2019	FY 2020	Request	Adopted	
	Authorized	Authorized	Authorized	Positions	Positions	
City Clerk						
	0.4	0.4	0.4	0.4	0.4	
Totals	0.4	0.4	0.4	0.4	0.4	

* In Personnel Services, a minimal amount is budgeted as a stipend to the City Mayor and six City Council Members. All 7 members' stipends total \$8,700 a year. In addition to the stipends, a portion of the City Clerk's salary is budgeted here with the remaining portion in the City Manager's office.



Goals and Objectives

- * Promote economic development opportunities as a means of bringing balance to local revenue generation.
- * Provide outstanding leadership on behalf of the citizens.

CITY COUNCIL

Major Departmental Functions

- * 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 numbered years.
- * Council appoints the City Manager, City Clerk, City Attorney, and members to various Boards and Commissions.
- * Council adopts the City Budget and Constrained Capital Improvements Plan.
- * Council adopts ordinances and resolutions relating to municipal affairs and imposes fines and penalties for noncompliance.
- * 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.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Regular Meetings	18	18	19	19
Work Sessions	10	10	11	9
Special Sessions/Retreats	2	1	2	1

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

CITY MANAGER

Expenditures Summary

									\$		%	
	FY 2018		FY 2019		FY 2020		FY 2021		FY 2021		Change	
	Actual	Original	Actual	Adopted	Revised	Department	Request	City Council	From 2020	Revised	From 2020	Revised
Personnel Services	\$ 420,519	\$ 416,803	\$ 448,082	\$ 448,082	\$ 448,082	\$ 465,848	\$ 460,293	\$ 12,211	2.7%			
Operating Expenses	27,516	41,290	26,200	26,200	26,200	27,800	27,595	1,395	5.3%			
Capital Outlay	45	20	-	-	-	-	-	-	n/a			
Totals	\$ 448,080	\$ 458,113	\$ 474,282	\$ 474,282	\$ 474,282	\$ 493,648	\$ 487,888	\$ 13,606	2.9%			

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021	
				Department	City Council
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Assistant to the City Manager	0.6	0.6	0.6	0.6	0.6
Executive Assistant	1	1	1	1	1
Part-time (FTE)	0.2	0.2	0.2	0.2	0.2
Totals	3.8	3.8	3.8	3.8	3.8



Goals and Objectives

- * Provide outstanding leadership to the City Government.
- * Increase economic growth in the City.
- * Effectively manage governmental services.
- * Maintain an excellent working partnership with the Superintendent and Poquoson City Public Schools.
- * Continue work on the Master Infrastructure Plan.

CITY MANAGER

Major Departmental Functions

- * The City Manager is appointed by City Council to serve as Chief Administrative Officer of the City.
- * Execute and implement ordinances, resolutions and policies established by Council.
- * Oversee the daily administrative operations of the City. Recommend service and policy improvements.
- * Oversee the operations of all City departments, guide the performance of City staff, and encourage excellence in service through problem solving, integrity, responsiveness, innovation, and teamwork.
- * Provide ongoing community/employee relations program.
- * Keep internal and external customers advised of City related media events via public service announcements, press releases, public and employee newsletters, communications to Council members.
- * The City Manager serves as the Director of Emergency Services.
- * The City Manager serves as the Zoning Administrator.
- * The City Manager serves as the Purchasing Agent.



Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Increase in operating expenses relating to dues and memberships.
- * Graduate Management Assistant is approved but not funded.

LEGAL SERVICES

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	Revised	Department	City Council	From 2020	Change	From 2020	Change	From 2020	
	FY 2018	FY 2019	Adopted	Budget	Request	Adopted	Revised	Revised	Revised	Budget	Revised	
	FY 2018 Actual	FY 2019 Actual										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Operating Expenses	105,902	109,899	117,105	117,105	117,105	117,105	117,105	117,105	117,105	117,105	117,105	-
Capital Outlay	1,932	2,140	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	-
Totals	\$ 107,834	\$ 112,039	\$ 119,305	\$ -	-							

Personnel Summary

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



Goals and Objectives

- * Practice preventive law on behalf of the City of Poquoson by regular meetings with the City Manager and recommendations to improve the legal position of the City.
- * Handle legal matters concerning the City in accordance with law in a timely and efficient manner.

LEGAL SERVICES

Major Departmental Functions

- * The City Attorney is appointed by City Council to serve as legal advisor to the City Council, the City Manager, and all Departments and Boards and Commissions of the City.
- * Prepares and reviews ordinances for introduction to Council.
- * Drafts and reviews all contracts, licenses, permits, deeds, leases, and other legal documents to which the City is a party.
- * Represents the City in all legal proceedings and prosecutes violations of City ordinances.



Significant Budget Items

- * Budget is projected to be stable with no increase in operating expenses anticipated.

INDEPENDENT AUDITOR

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	FY 2020	Department	City Council	From 2020	Change	From 2020	Change	From 2020	Change
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised	Revised	Revised
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a		
Operating Expenses	38,757	43,251	48,000	48,000	48,000	48,000	48,000	48,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	n/a	n/a		
Totals	\$ 38,757	\$ 43,251	\$ 48,000	\$ -	\$ -	\$ -	\$ -					

Personnel Summary

* Independent accounting firm is contracted to conduct the audit of the City, School and EDA. In order to receive an independent review of the financial records, Cherry Beckert is contracted therefore no personnel services are reflected.



Goals and Objectives

- * 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.
- * Perform FY 2020 audits of the City, School Board, School Activity Funds and Economic Development Authority (EDA) and draft the Comprehensive Annual Financial Report (CAFR) by November 30, 2020.
- * Prepare the Comparative Cost Report for the City.
- * Provide suggestions to strengthen internal accounting and administrative controls.

INDEPENDENT AUDITOR

Major Departmental Functions

* 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.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Auditing Hours	875	781	770	780

Significant Budget Items

* No significant change in overall budget.

Program Accomplishments

* Assisted in reviewing Government Finance Officers Association (GFOA) prior year comments and financial statement checklist in order to apply for the GFOA Award for Certification of Achievement for Excellence in Financial Reporting for FY 2019.

COMMISSIONER OF THE REVENUE

Expenditures Summary

			FY 2020		FY 2020		FY 2021		FY 2021		\$ Change		% Change	
	FY 2018	FY 2019	Original	Revised	Department	City Council	From 2020	Revised	From 2020	Revised	From 2020	Revised	From 2020	
	FY 2018 Actual	FY 2019 Actual	Adopted Budget	Adopted Budget	Request Budget	Adopted Budget	Revised Budget							
Personnel Services	\$ 268,152	\$ 293,075	\$ 315,049	\$ 315,049	\$ 329,608	\$ 325,168	\$ 10,119						3.2%	
Operating Expenses	14,233	14,786	13,600	13,600	13,800	13,679	79						0.6%	
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	n/a	
Totals	\$ 282,385	\$ 307,861	\$ 328,649	\$ 328,649	\$ 343,408	\$ 338,847	\$ 10,198						3.1%	

Personnel Summary

			FY 2021		FY 2021	
	FY 2018	FY 2019	FY 2020	Department	City Council	
	Authorized	Authorized	Authorized	Request Positions	Adopted Positions	
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

- * Prepare the Real Estate Land Book and all necessary supplements. Execute deferral and exemption of real estate taxes for elderly and disabled persons who meet requirements.
- * Maintain, print and mail personal property forms. Have all personal property assessed and the assessment book printed by April 1st. Assist our citizens with any/all questions regarding personal property.
- * Process business licenses by March 1st of each year.
- * Enforce prepared food and beverage tax and cigarette taxation.
- * Continue to audit the Virginia Department of Taxation for proper remittance of Poquoson's sales tax.
- * Assist residents with their state tax preparation and submission.
- * Continue to provide outstanding customer service to all of our patrons.

COMMISSIONER OF THE REVENUE

Major Departmental Functions

- * 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 system 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.

<u>Performance Measures</u>	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Business License	865	867	860	860
Meals Tax	53	49	50	50
Personal Property Abatements	3,702	2,927	3,500	3,500
Personal Property Assessments	21,649	21,635	21,650	21,650
Property Transfers	422	425	430	440
Public Service Corporations	10	9	9	9
Real Estate Abatements	82	69	70	70
Real Estate Parcels	5,443	5,444	5,475	5,500
State Estimated Returns	232	230	220	200
State Tax Returns Audited	915	850	800	750
Tax Exemption & Deferral Applications	165	168	175	185

Significant Budget Items

- * In FY 2021, the City expects to receive \$141,761 in State Categorical Aid towards expenses of this office prior to COVID-19. Since COVID-19, the State amended its budget to take away the increase. The total expected post COVID-19 is now \$101,604.
- * Within the Personnel Services an increase was reflected for health insurance premiums and an increase in retirement rate.
- * In FY 2019 real estate tax exemption applications for permanently and totally disabled veterans increased over 26%.

Program Accomplishments

- * Continue providing efficiency and stability to the DMV Select office by cross-training employees in the Commissioner's office.
- * Office had no significant deficiencies noted from our auditors during FY 2019.

ASSESSOR / EQUALIZATION BOARD

Expenditures Summary

							\$		% Change	
			FY 2020		FY 2021		FY 2021		Change	
	FY 2018	FY 2019	Original	FY 2020	Department	City Council	From 2020	From 2020	From 2020	From 2020
	Actual	Actual	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised
Personnel Services	\$ 176,885	\$ 186,148	\$ 198,681	\$ 198,681	\$ 207,096	\$ 204,471	\$ 5,790			2.9%
Operating Expenses	5,617	8,912	20,475	20,475	24,559	22,393	1,918			9.4%
Capital Outlay	100	100	-	-	-	-	-			-
Totals	\$ 182,602	\$ 195,160	\$ 219,156	\$ 219,156	\$ 231,655	\$ 226,864	\$ 7,708			3.5%

Personnel Summary

					FY 2021	FY 2021
					Department	City Council
	FY 2018	FY 2019	FY 2020	Authorized	Request Positions	Adopted Positions
City Real Estate Assessor		1	1	1	1	1
Assessor Technician		1	1	1	1	1
Totals		2	2	2	2	2

Ratio of property sales during time period

		6/16-12/16	6/17-12/17	6/18-12/18	7/19-12/19
Sold 41% or more	over Assessed Value	-	5	3	1
Sold 31% -- 40%	over Assessed Value	5	2	1	3
Sold 11% -- 30%	over Assessed Value	11	6	7	9
Sold 1% -- 10%	over Assessed Value	21	27	14	19
Sold at Assessed Value		2	6	4	3
Sold 1% -- 10%	under Assessed Value	44	48	36	15
Sold 11% -- 30%	under Assessed Value	18	24	13	5
Sold 31% -- 40%	under Assessed Value	1	1	1	-
Sold 41% or more	under Assessed Value	1	1	-	3

The above shows the shift in properties selling at or over assessed value.

Goals and Objectives

- * Start the FY 2022 Reassessment, mail notices of Change and hold Assessment hearings with citizens.
- * Continue to implement the NEW Vision Assessment Software Package the city purchased for the Assessment Office.
- * Continue to utilize surveys and aerial photographs to improve the accuracy of our property identification maps.
- * Continue to work with GeoDecisions, (formally Worldview Solutions), to maintain Property Tax Maps and update Geographic Information System on a monthly basis.
- * Continue to post Real Estate Sales to city website.
- * Continue to modernize office and the services provided to the public.
- * Continue to maintain one of the highest Assessment Ratio's among all of the localities in the State of Virginia.

ASSESSOR / EQUALIZATION BOARD

Major Departmental Functions

- * Maintain owners of record with descriptive information of each real estate parcel within the City.
- * Analyze sales information and monitor new construction costs in order to keep abreast of local property value trends.
- * Inspect and visit properties that transfer. Post to ratio map and perform periodic ratio studies.
- * Inspect and value all new construction. Make scaled drawing and photograph each main improvement.
- * Assist GIS vendor with maintenance of City property tax maps and property information website.
- * Liaison between city departments, various groups with GIS needs and GIS vendor.
- * Conduct the biennial reassessment of real estate within the City. Upon completion of reassessment, prepare and mail notices to property owners. Conduct hearings to review concerns of assessments.
- * Assist in organizing hearings with Equalization Board.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated**
Assessor				
Real Estate Parcels	5,443	5,448	5,455	5,500
Total Assessed Value	\$1,582,741,600	\$1,597,471,000	\$1,655,142,200	\$1,645,395,130
Property Transfers	490	533	525	550
Abatement & Supplements	229	213	220	230
Assessed Value - Abate./Sup.	\$19,446,200	\$17,205,200	\$17,258,400	\$17,500,000
**reassessment year FY 2020				
Equalization Board				
	FY 2018 Actual	FY 2019 Actual*	FY 2020 Actual	FY 2021 Estimated*
# of Property Owners Appealing	4	-	5	-
# of Parcels Reviewed	5	-	6	-
# of Parcels Increased	1	-	-	-
Value of Increases	\$ 6,000	-	\$ -	-
# of Assessments Decreased	4	-	5	-
Value of Decreases	\$ 251,317	-	\$ 157,294	-

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

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Decrease in operating expenses due to decrease in computer consulting and postage services.

Program Accomplishments

- * Began the FY 2020 Reassessment in March 2019.
- * Mailed new assessments to all property owners in April 2019.
- * Held Assessors Hearing with citizens that had questions or concerns with new assessments in May 2019.
- * Held Board of Equalization Hearings in July 2019.
- * Picked up and valued new construction at percentage that was complete as of July 1, 2019-July & August 2019.
- * Balanced the database with Commissioner of the Revenue database for printing of the FY 2020 Land book-Late August 2019.
- * Completed new data conversion with Vision Government Solutions-October 2019.
- * Began Appraising properties for FY 2022 Reassessment.

TREASURER

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	FY 2020	Department	City Council	From 2020	Change	From 2020	Change	From 2020	Change
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised	Revised	Revised
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Personnel Services	\$ 298,069	\$ 303,391	\$ 287,316	\$ 287,316	\$ 301,210	\$ 297,348	\$ 10,032					3.5%
Operating Expenses	39,168	38,522	42,658	42,658	38,413	38,131	(4,527)					-10.6%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	n/a
Totals	\$ 337,237	\$ 341,913	\$ 329,974	\$ 329,974	\$ 339,623	\$ 335,479	\$ 5,505					1.7%

Personnel Summary

			FY 2021		FY 2021	
	FY 2018	FY 2019	FY 2020	Department	City Council	
	Authorized	Authorized	Authorized	Request Positions	Adopted Positions	
	Authorized	Authorized	Authorized	Request Positions	Adopted Positions	
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

- * Maintain high collection rates and customer service.
- * 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.
- * Pursue collections of delinquent accounts through use of DMV stops, debt setoff programs, liens and warrants.
- * Maintain State office accreditation which was received in 2014.

TREASURER

Major Departmental Functions

- * Collect all revenues due to the City and School Division including real estate and personal property taxes, service fees, prepared meals taxes, license fees, and utility fees.
- * Administer online-payment website, direct-debit program and credit cards.
- * Pursue 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.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
First Year Personal Property Collection Rate	90.52%	91.40%	91.00%	91.00%
First Year Real Estate Collection Rate	98.68%	98.89%	98.50%	98.50%
Business Licenses Processed	920	872	875	875
Dog Tags Processed	396	198	150	150
Estimated Tax Payments	612	566	540	525
Meals Tax Payments Processed	363	352	360	370
Personal Property Tax Tickets Processed	41,357	41,231	41,300	41,300
Real Estate Tax Tickets Processed	12,039	11,931	12,000	12,000
Utility Account Payments Processed	27,018	27,520	27,580	27,640

Significant Budget Items

- * In FY 2021, the City expects to receive \$114,127 in State Categorical Aid towards expenses of this office prior to COVID-19. Since COVID-19, the State amended its budget to take away the increase. The total expected post COVID-19 is now \$101,598.
- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

Program Accomplishments

- * Treasurer's Office collected taxes on a timely basis. As of June 30, 2019, the collection rate for 2019 personal property was 91.40%. The collection rate for the real estate due in fiscal year 2019 was 98.89%.
- * Two employees are certified with the Treasurers Association of Virginia (TAV).
- * Currently 426 utility participants utilize the automatic debit program which is an increase of 28 from the prior year.
- * Continued to grow a monthly auto debit program for the pre-payment of taxes. There are currently 86 participants accounting for approximately \$23,000 per month.
- * Filed 272 liens in calendar year 2019 for the benefit of collecting \$13,210 in delinquent taxes, fees and library fines.
- * Office maintained State Accredidation from the Treasurer's Association of Virginia.

FINANCE

Expenditures Summary

	FY 2020				FY 2021		FY 2021		\$ Change		% Change	
	FY 2018		Original	FY 2020	Department	City Council	From 2020	From 2020	Revised	Revised	Revised	Revised
	Actual	Actual	Adopted	Revised	Request	Adopted	Revised	Revised	Budget	Budget	Budget	Budget
Personnel Services	\$ 360,842	\$ 369,592	\$ 396,097	\$ 396,097	\$ 413,028	\$ 407,773	\$ 11,676	2.9%				
Operating Expenses	56,223	65,568	66,800	66,800	68,650	67,648	848	1.3%				
Capital Outlay	-	250	-	-	-	-	-	n/a				
Totals	\$ 417,065	\$ 435,410	\$ 462,897	\$ 462,897	\$ 481,678	\$ 475,421	\$ 12,524	2.7%				

Personnel Summary

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021
	Authorized	Authorized	Authorized	Department Request Positions	City Council Adopted Positions
Director of Finance	1	1	1	1	1
Assistant Finance Director	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

- * Oversee annual audit, risk management activities, and employee benefits; maintain and monitor all financial records and prepare annual financial plan.
- * Continue to identify areas for cost savings on a City-wide basis.
- * Identify areas where City financial policies should be developed such as cash management, fund balance requirements and equipment replacement.
- * Prepare a budget that meets or exceeds the requirements of the GFOA Distinguished Budget Award.
- * Prepare the annual CAFR that meets or exceeds the requirements of the GFOA Award in Financial Reporting.

FINANCE

Major Departmental Functions

- * Oversee revenues and expenditures of the City.
- * Maintain the City's financial records.
- * Prepare, at the direction of the City Manager, the City's annual operating budget.
- * Prepare the City's bi-weekly payroll.
- * Process the City's accounts payable.
- * Administer the City's utility and solid waste billing system.
- * Manage the City's Risk Management Program.
- * Administer employee benefits such as health insurance, retirement, life insurance and optional life insurance, flexible spending program, other optional benefits, and workers' compensation.
- * Provide assistance to independent auditors during the annual audit of City financial records.
- * Administer and maintain data processing functions.
- * Manage the City's Purchasing policies.
- * Manage internal controls of the City.
- * Maintain the City's Webpage.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Accounts Payable Checks Issued	3,586	3,530	3,600	3,600
Invoices Paid	7,839	7,852	7,900	7,900
Payroll Checks Issued	681	96	75	70
Payroll Direct Deposits	3,463	4,301	4,250	4,250
Utility Bills Printed	31,342	30,174	30,500	30,600
Utility Customers	5,057	5,029	5,057	5,097
Utility Customers with Special Rates	127	118	120	122

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Increase in Operating Expenses due to increase in membership to professional organizations.

Program Accomplishments

- * Received the Government Finance Officers Association Certificate of Achievement for Excellence in Reporting for FY 2019 and Distinguished Budget Presentation Award for FY 2020.
- * Issued ID badges to all employees.
- * Processed vendors payments in a timely basis.
- * Completion of the third CCIP, which was approved by City Council prior to the adoption of the FY 2021 Budget.

TECHNOLOGY

Expenditures Summary

	FY 2018		FY 2019		FY 2020		FY 2021		FY 2021		Change From 2020	Change From 2020	
	Original	FY 2018	Actual	FY 2019	Adopted	FY 2020	Revised	Department	Request	City Council	Adopted		
	Actual				Budget		Budget		Budget		Budget	Revised	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	
Operating Expenses	55,544		51,313		72,860		72,860		122,234		85,634	12,774	17.5%
Capital Outlay	19,607		47,624		33,000		33,000		20,000		19,742	(13,258)	-40.2%
Totals	\$ 75,151	\$ 98,937	\$ 105,860	\$ 105,860	\$ 142,234	\$ 105,376	\$ (484)						-0.5%

Personnel Summary

* The oversite of Technology lays with the Finance Department. Personnel Services are reflected in that department. In addition to Finance, the Poquoson City Public School Division's Information Technology Department provides support to the City via contract.

Goals and Objectives

* Maintenance and technical support for the City's GIS database, computer systems and purchase of technology equipment.
 * Continue City-wide replacement plan for technology equipment.

TECHNOLOGY

Major Departmental Functions

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



Significant Budget Items

- * Includes the City's contract for GIS maintenance and technical support with contractor.
- * Includes support provided by the Poquoson City Public School Division's Information Technology Department.

Program Accomplishments

- * Upgraded voicemail system citywide.
- * Continued to centralize technology purchasing, therefore reducing costs.
- * Continued City-wide replacement plan of technology equipment.
- * Upgraded Windows 7 computers to Windows 10 in various City departments.
- * Upgraded Audio-Visual Room to increase reliability of broadcast and recording capabilities. Upgrade included high definition cameras for better quality viewing and the ability to livestream meetings.

RISK MANAGEMENT

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$ Change From 2020	% Change From 2020
	FY 2018 Actual	FY 2019 Actual	Original Adopted Budget	FY 2020 Revised Budget	Department Request Budget	City Council Adopted Budget	Revised Budget			
Personnel Services	\$ 24,273	\$ 24,067	\$ 17,721	\$ 17,721	\$ 197,024	\$ 16,752	\$ (969)			-5.5%
Operating Expenses	27,598	33,841	41,790	41,790	41,890	39,390	(2,400)			-5.7%
Capital Outlay	-	-	-	-	-	-	-	n/a	n/a	
Totals	\$ 51,871	\$ 57,908	\$ 59,511	\$ 59,511	\$ 238,914	\$ 56,142	\$ (3,369)			-5.7%

Personnel Summary

* The oversite of Risk Management lays with the Finance Department. Personnel Services are reflected in that department. The cost associated with personnel services relate to additional merit increases and related fringe benefits not budgeted in departments.



Goals and Objectives

- * Work to minimize liability exposure and to seek coverage wherever exposure exists. Continue to stress the importance of safety programs and other preventive measures for reducing loss.
- * Work with departments on safety, conduct inspections and various types of safety training.

RISK MANAGEMENT

Major Departmental Functions

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

Performance Measures *

	Actual 2015 Policy Year	Actual 2016 Policy Year	Actual 2017 Policy Year	Actual 2018 Policy Year	Actual 2019 Policy Year
<u>Worker's Compensation</u>					
Claims Filed	21	14	19	12	10
Cost of Claims	\$22,818	\$11,466	\$12,685	\$40,604	\$7,630
<u>Line of Duty</u>					
Claims Filed	-	-	-	-	-
Cost of Claims	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Auto Liability</u>					
Claims Filed	6	1	2	1	0
Cost of Claims	\$2,242	\$586	\$0	\$0	\$0
<u>Auto Physical Damage</u>					
Claims Filed	1	2	3	4	2
Cost of Claims	\$0	\$1,517	\$3,715	\$5,312	\$17,925
<u>Property</u>					
Claims Filed	3	1	1	-	-
Cost of Claims	\$2,908	\$39,633	\$382	\$ -	\$ -

* Most recent statistics available from insurance provider.

Significant Budget Items

- * Cost of premiums for property and automobile insurance coverage is allocated to the respective City departments.
- * Increase in administrative fees associated with the increase in participation of the flexible spending account.
- * Increase in requests from employees to be reimbursed for higher education courses.

Program Accomplishments

- * Continual protection of the City's assets through emphasis on safety, proper insurance coverage, and other preventive measures to minimize the adverse effects of accidental losses.
- * Safety Committee reviews accidents to limit exposure of claims, reviews potential liability areas throughout City buildings and grounds.
- * Conduct driver license check to ensure employees are eligible to drive City vehicles.

REGISTRAR / ELECTORAL BOARD

Expenditures Summary

	FY 2020				FY 2021		FY 2021		\$		%	
	FY 2018		Original	FY 2020	Department	City Council	Change	From 2020	Revised	Change	From 2020	Revised
	Actual	Actual	Adopted Budget	Revised Budget	Request Budget	Adopted Budget	From 2020	Revised Budget	Revised Budget	n/a	Revised Budget	Revised Budget
Personnel Services	\$ 136,347	\$ 144,698	\$ 147,297	\$ 147,297	\$ 152,917	\$ 151,135	\$ 3,838			2.6%		
Operating Expenses	19,045	18,939	31,041	31,041	46,162	45,912	14,871			47.9%		
Capital Outlay	47,855	1,358	-	22,000	-	-	-			n/a		
Totals	\$ 203,247	\$ 164,995	\$ 178,338	\$ 200,338	\$ 199,079	\$ 197,047	\$ 18,709			10.5%		

Personnel Summary

	FY 2021				FY 2021	
	Department		City Council		Adopted	Positions
	FY 2018	FY 2019	FY 2020	Request		
	Authorized	Authorized	Authorized	Positions	Adopted	Positions
Registrar	1	1	1	1	1	1
Assistant Registrar	1	1	1	1	1	1
Part Time (FTE)	0.1	0.1	0.1	0.1	0.1	0.1
Totals	2.1	2.1	2.1	2.1	2.1	2.1



Goals and Objectives

- * Assist citizens in understanding requirements for voter registration, provide citizens with information and referral for services and inform citizens about absentee voting and photo identification requirements.
- * Protect the integrity of the electoral process and efficiently conduct the elections in FY 2021 within the provisions of the Code of Virginia.
- * Assure that registration opportunities will be equally available to all Poquoson citizens and throughout the United States.
- * Maintain accurate and up-to-date voter records.
- * Increase voter registrations through use of National Voter Registration Act (NVRA).
- * Train Officers of Election so they will be informed of duties on election day.
- * 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.
- * Establish a voting center for no-excuse absentee voting.

REGISTRAR / ELECTORAL BOARD

Major Departmental Functions

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

<u>Performance Measures</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Estimated</u>
Changes in Address	611	626	600	650
Deletions	622	774	700	850
New Registrants	278	354	350	600
Other Changes	582	694	750	1,300
Registered Voters	9,014	9,010	8,900	9,025
Voters Transferred In	384	423	350	500

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Increase in Operating Expenses due to No Excuse Early Voting.
- * Increase in Operating Expenses due to November 2020 Presidential Election, 2021 Gubernatorial Primary, and Redistricting.

Program Accomplishments

- * Successfully conducted the June Primary Elections and the November General and Special Elections.
- * Successfully conducted the March Democratic Presidential Primary.
- * Trained new Election Officials on the ExpressVote and optical scan voting machines and electronic poll books.
- * Trained Election Officials on Advocate Electronic Poll Books.
- * 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.
- * Successfully maintained Voter Photo ID processing photo ID's for Poquoson and other localities.
- * Worked to implement 2 Factor Authentication for added voter information security.
- * Worked with ELECT and our IT Department to complete internet security upgrades and certification to comply with Virginia law.

COURTS AND SHERIFF

Expenditures Summary

							\$	%
			FY 2020	FY 2021		FY 2021	Change	Change
	FY 2018	FY 2019	Original	FY 2020	Department	City Council	From 2020	From 2020
	FY 2018 Actual	FY 2019 Actual	Adopted Budget	Revised Budget	Request Budget	Adopted Budget	Revised Budget	Revised Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	442,663	476,137	504,443	504,443	547,854	546,473	42,030	8.3%
Capital Outlay	-	-	-	-	-	-	n/a	n/a
Totals	\$ 442,663	\$ 476,137	\$ 504,443	\$ 504,443	\$ 547,854	\$ 546,473	\$ 42,030	8.3%

Personnel Summary

* The personnel services are administered by York County and Colonial Community Corrections. Costs relating to these services are reflected in operating expenses.



* York County sets the Poquoson Courts and Sheriff budgets. By agreement Poquoson pays 19.9% of the total net budget of \$2,647,850 plus a 6% management fee to York County to administer the services. Poquoson receives an agreed credit that will be utilized until the next census is performed. The credit is taken against the courthouse requested budget. In FY 2018, Poquoson agreed to pay York County a projection of estimated cost with the following budget cycle to correct for any overage/shortage of funding. Prior to FY 2018, Poquoson had paid actuals for a given fiscal year in the next budget cycle which provided challenges when determining the budget for any given year. (ie. Actual FY 2016 was recommended in FY 2017).

COURTS AND SHERIFF

Major Departmental Functions

- * 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.



Significant Budget Items

- * The projections provided by York County reflects a decrease in Sheriff's and overall courthouse operating expenses. An increase in the request for capital improvements plan to perform building maintenance as well as replace a HVAC unit at the courthouse.

Budget Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Original Adopted Budget	FY 2020 Revised Budget	FY 2021 City Council Adopted Budget
York/Poquoson Courthouse	\$ 213,451	\$ 239,638	\$ 244,415	\$ 244,415	\$ 291,037
Sheriff	214,601	212,166	233,702	233,702	229,110
9th District Court	4,524	7,945	6,360	6,360	6,360
Colonial Community Corrections	10,087	16,388	19,966	19,966	19,966
Totals	\$ 442,663	\$ 476,137	\$ 504,443	\$ 504,443	\$ 546,473

POLICE

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	FY 2020	Department	City Council	Change	From 2020	Change	From 2020		
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Budget		
		Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget			
Personnel Services	\$ 2,081,961	\$ 2,168,394	\$ 2,349,561	\$ 2,359,561	\$ 2,517,285	\$ 2,457,306	\$ 97,745				4.1%	
Operating Expenses	610,250	646,036	670,440	678,994	671,017	669,438	(9,556)				-1.4%	
Capital Outlay	96,326	322,922	35,500	35,500	64,500	34,500	(1,000)				-2.8%	
Totals	\$ 2,788,537	\$ 3,137,352	\$ 3,055,501	\$ 3,074,055	\$ 3,252,802	\$ 3,161,244	\$ 87,189				2.8%	

Personnel Summary

			FY 2021		FY 2021	
	FY 2018	FY 2019	Department	City Council		
	Authorized	Authorized	Authorized	Request Positions	Adopted Positions	
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		2	2	1	1	1
Patrol Sergeant		4	4	4	4	4
Detective		2	2	2	3	3
Corporal		4	4	4	4	4
School Resources Officer		-	2	2	2	2
Police Officer - Patrol		9	9	9	8	8
Records Administrator		1	1	1	1	1
Administrative Secretary		-	-	-	1	1
Part Time Clerical (FTE)	0.5	0.5	0.75	-	-	-
Part Time Property and Evidence Technician	-	-	-	0.5	0.5	0.5
Part Time Property and Evidence Specialist	-	-	-	0.5	0.5	0.5
Part Time Police (FTE)	1.5	1.5	1.5	-	-	-
Totals	28.00	30.00	30.25	30.00	30.00	

Goals and Objectives

- * Continue to expand training and leadership development opportunities for all department personnel, including personal safety and conducting complex criminal investigations.
- * Continue the replacement program for aging body armor and personal protective equipment for all sworn members.
- * Make improvements and upgrades to the software and hardware systems that support the in-car cameras and incident based reporting system.
- * Continue to expand the "Holiday Patrol Program".
- * Continue to make crime prevention a priority while focusing on alcohol and drug violations, larceny, and vandalism.
- * Expand crime prevention programs and opportunities for community outreach through participation in community events, information sharing and involvement in Hampton Roads Crime Line.
- * Continue to develop partnership with PCPS through SRO'S, new programs, informational classes, and teacher and staff training.

POLICE

Major Departmental Functions

- * Enforce the laws of the Commonwealth of Virginia and the ordinances of the City of Poquoson.
- * Prevent and deter crime so as 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 persons within the City.
- * Assist in providing on-scene emergency medical assistance to persons in need.
- * Provide quality investigative services to the community and pursue those who violate the law or threaten the safety of our community.

<u>Performance Measures</u>	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Accidents	162	170	180	180
Arrests/Charges/Apprehensions	244	208	220	220
Calls for Service	17,409	16,818	17,200	17,000
First Responder Calls	302	240	260	260
Traffic Tickets	545	713	725	725
Training hours	2,047	4,075	2,200	2,000

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Decrease in capital outlay due to decrease in funds available to purchase police vehicles.

Program Accomplishments

- * Initiated a Peer Support and Critical Incident Stress Management Team.
- * Held Poquoson's first National Night Out Celebration for 2,000 citizens attending the successful community event.
- * Enhanced the quality and frequency of departmental personnel training, including but not limited to Active Shooters, Critical Incident Management, Advanced Supervision and Management, Defensive Tactics, Basic Crash Investigations, death Investigations, Cultural Diversity, Blood Borne Pathogens, Crisis Intervention Team, Firearms Training, Media Relations, Driving Under the Influence of Alcohol, First Responder Training and legal updates.
- * As part of the Tri-Rivers Drug Task Force, the Police Canine Team responded to 64 calls, searched 2,089 objects removed \$133,526 worth of illegal drugs, \$10,100 in U.S. currency and 5 firearms were removed from streets.
- * Continued the Holiday Patrol program in November and December.
- * Police Chief is a member of the Board of Directors for the Hampton Roads Criminal Justice Training Academy (HRCJTA) which provides oversight of the daily operations of the Academy and its success.
- * Continue to focus on dangerous drugs and narcotics violations through membership of Tri-Rivers Drug Task Force.
- * With a focus on community and crime prevention programs members of the Police department spoke at various civic and church meetings on a number of topics such as crime trends, identity theft, the Code Red Emergency Weather Alert program, and Police enforcement operations.
- * Supported various outreach events such as "Shop with a Cop", "No Shave November", partnered with local church to provide Thanksgiving meals to local families, at Christmas time partnered with Hospice program for children that delivered gifts.
- * Joined the Southern Virginia Internet Crimes Against Children Task Force, assisting local agencies with high tech investigations of soliciting minors and other associated crimes.
- * Received grant and training for Narcan Aerosol Pumps and 8 lives were saved because of program.

FIRE

Expenditures Summary

			FY 2020		FY 2021		FY 2021		Change		% Change	
			Original	FY 2020	Department	City Council	From 2020	Revised	From 2020	Revised	From 2020	%
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised	Revised	
		Actual	Budget	Budget	Budget	Budget	From 2020	Revised	Revised	Revised	Revised	
Personnel Services	\$ 2,681,411	\$ 2,814,158	\$ 2,967,721	\$ 2,967,721	\$ 3,181,556	\$ 3,105,134	\$ 137,413					4.6%
Operating Expenses	602,805	412,317	410,950	660,981	377,943	347,474	(313,507)					-47.4%
Capital Outlay	1,492	4,110	2,000	2,000	2,000	2,000	-					0.0%
Totals	\$ 3,285,708	\$ 3,230,585	\$ 3,380,671	\$ 3,630,702	\$ 3,561,499	\$ 3,454,608	\$ (176,094)					-4.9%

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021	
				Department	City Council
Fire Chief/Fire Official	1	1	1	1	1
Deputy Fire Chief/Emergency Mgt Coordinator	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Fire Lieutenant	3	3	3	3	3
Firefighter: Paramedic, Enhanced or EMT	24	24	24	25	24
Office Manager	1	1	1	1	1
Totals	33	33	33	34	33



Goals and Objectives

- * Continue to improve training program through increased teaching aids, equipment, and class offerings.
- * Continue a basic community education program.
- * Continue to refine and improve our fire prevention program.
- * Continue our partnership with the Port of Virginia in assisting with responses throughout the region.
- * Continue to secure the Fire Training Center in Newport News, Virginia for annual training with all staff.
- * Seek out and apply for various grants to assist with training, equipment or programs enhancing the department.

FIRE

Major Departmental Functions

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

<u>Performance Measures</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Estimated</u>
Average Fire/EMT calls per month	186	207	212	219
Training hours	7,945	8,600	8,700	8,800
Fire Calls:				
Structure Fire	8	14	15	16
Brush Fire	10	6	7	8
Miscellaneous Fire	974	1,048	1,066	1,084
Ambulance Calls:				
Advanced Life Support	618	664	665	666
Basic Life Support	312	282	290	295
Miscellaneous	568	473	500	543

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Decrease in operating expenses due to a reduction of carryover Fire Grant Funding in FY 2019.



Program Accomplishments

- * All Drone Pilots have completed and received certification as Drone Pilots by the FAA.
- * Completed an ISO review and received a Class Rating of 2. We are currently 1.14 points from Class 1. We hope to achieve Class 1 rating shortly.
- * Conducted multiple promotional processes and one hiring process resulting in hiring 2 new employees and promoting 2 Battalion Chiefs, 2 Lieutenants, and 3 Master Firefighter/EMTs.
- * Replaced all personnel's Personal Protective Clothing.
- * Developed and implemented an Awards/Recognition Program.
- * Purchased permanent drone.

CORRECTIONS AND DETENTIONS

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	Revised	Department	City Council	Change	From 2020	Revised	Revised	From 2020	Revised
	FY 2018	FY 2019	Adopted	Budget	Request	Adopted	Change	Revised	Budget	Revised	Budget	Revised
	FY 2018 Actual	FY 2019 Actual	Original Adopted Budget	Revised Budget	Department Request Budget	City Council Adopted Budget	Change From 2020	Revised Revised Budget	Budget	Revised Revised Budget	Budget	From 2020
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a
Operating Expenses	\$ 339,601	\$ 326,190	\$ 300,498	\$ 300,498	\$ 312,888	\$ 312,888	\$ 12,390	12,390	4.1%	4.1%		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	n/a	n/a	n/a	n/a
Totals	\$ 339,601	\$ 326,190	\$ 300,498	\$ 300,498	\$ 312,888	\$ 312,888	\$ 12,390	12,390	4.1%	4.1%		

Personnel Summary

* The personnel services are administered by Virginia Peninsula Regional Jail and Merrimac Juvenile Detention Center. Costs relating to these services are reflected in operating expenses.

Budget Detail			FY 2020		FY 2021		FY 2021	
			Original	FY 2020	Department	City Council		
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Budget	
	FY 2018 Actual	FY 2019 Actual	Original Adopted Budget	Revised Budget	Department Request Budget	City Council Adopted Budget		
Adult Detention	\$ 266,203	\$ 252,270	\$ 232,917	\$ 232,917	\$ 260,866	\$ 260,866		
Juvenile Services								
Juvenile Detention	53,498	48,880	42,444	42,444	39,553	39,553		
Project Insight	19,900	25,040	25,137	25,137	12,469	12,469	12,469	
Totals	\$339,601	\$326,190	\$300,498	\$300,498	\$312,888	\$312,888	\$312,888	



CORRECTIONS AND DETENTIONS

Major Departmental Functions

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

<u>Performance Measures</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 To Date</u>	<u>FY 2021 Estimated</u>
Adult Detention:				
Average Daily Population	17.2	17.1	19.3	17.2
Percentage of Use	4.0%	4.3%	4.8%	4.0%
Jail Days	6,273	6259	2,960	n/a
Juvenile Services:				
Juvenile Detention (Days)	6	6	6	6

Significant Budget Items

- * Increase in adult detention due to an expected increase of percentage use by the City and cost to operate the Detention Center.
- * Juvenile Detention: Beginning with the budget for FY 2018 and each year thereafter, the Juvenile Detention Center Commission shall establish each member jurisdiction's annual charge "Member Usage Fee" for the fiscal year based on the ratio of such Member Jurisdiction's usage of space in the Detention Center during the preceding five fiscal years to the aggregate usage of space by all Member Jurisdictions during the same five fiscal years.

INSPECTIONS

Expenditures Summary

	FY 2020			FY 2021		FY 2021		\$ Change From 2020	% Change From 2020
	FY 2018		Original Adopted Budget	FY 2020 Revised Budget	Department Request Budget	City Council Adopted Budget			
	Actual	Actual							
Personnel Services	\$ 231,957	\$ 235,363	\$ 257,105	\$ 257,105	\$ 263,680	\$ 252,148	\$ (4,957)		-1.9%
Operating Expenses	13,019	16,644	15,911	15,911	17,117	15,998	87		0.5%
Capital Outlay	683	-	-	-	-	-	-		n/a
Totals	\$ 245,659	\$ 252,007	\$ 273,016	\$ 273,016	\$ 280,797	\$ 268,146	\$ (4,870)		-1.8%

Personnel Summary

	FY 2018		FY 2020		FY 2021		City Council Adopted Positions
	Authorized	Authorized	Authorized	Request Positions	Department		
Building Official	1	1	1	1			1
Senior Building Inspector	1	1	1	1			1
Administrative Assistant	1	1	1	1			1
Part Time (FTE)	0.75	0.75	0.75	0.75			0.75
Totals	3.75	3.75	3.75	3.75	3.75	3.75	3.75



Goals and Objectives

- * Continue staff education in various building related trades.
- * Provide the citizens and contractors 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 toward Class 7 Community Rating Service rate to increase percentage of discounts on flood insurance rates.
- * Continue to implement and improve on the electronic method of field inspections.
- * Continue to build an electronic database of permit information.
- * Facilitate an update of the GIS to include flood zone information and elevation certificates.
- * Create an additional building inspector's position to perform city-wide building maintenance functions and assist with inspections.
- * Prepare for potential Building Code cycle changes adopted by the Virginia General Assembly.
- * Hold public meetings related to major changes in the Building Code cycle within 60 days of adoption.
- * Prepare and host a minimum of two citizen workshops related to flood issues.

INSPECTIONS

Major Departmental Functions

- * Ensure through inspection process, plan review and issuing permits that construction performed in the City is in accordance with all applicable City ordinances, State Codes and Federal requirements.
- * Provide information to contractors, the public and any interested parties as requested.
- * Issue building, electrical, plumbing, mechanical, sign, driveway, land disturbance and demolition permits.
- * Verify that contractors are licensed with the City and through the Commonwealth of Virginia.
- * Enforce zoning, building, and property maintenance requirements as specified by City ordinance and State law.
- * Ensure, through the permitting process, that requirements for new and existing structures are in compliance with Federal Emergency Management Agency (FEMA) regulations.
- * Assign addresses to new structures located on existing and newly created lots.
- * Review all building plans.
- * Address complaints and violations as reported.
- * Manage CRS program.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Building Permits Issued	310	300	500	500
Certificate of Occupancies Issued	25	40	75	75
Code Violations Cited & Enforced	150	150	450	450
Inspections Performed	1,875	1,735	2,700	2,700
Meetings	350	260	350	350
Plans Reviewed	310	275	275	275
Other Permits (Elect, Plumbing, Mech, etc.)	410	461	600	600

Significant Budget Items

- * Overall decrease in personnel Services due to elimination of funding for additional inspector position offset by increase in health insurance premiums and an increase in retirement rate.
- * Inspector position is approved but not funded.

Program Accomplishments

- * Continued the development of efficient methods of notifying violators the City Code 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.
- * Hosted Regional VAZO and CRS meetings.
- * Expanded the usage of the Civicgov permit program.
- * Assisted five (5) citizens in obtaining a LOMA from FEMA.
- * Accomplished the removal of fourteen (14) structures from the Repetitive Loss list.
- * Continued to help citizens reduce flood insurance premiums.
- * Expanded work with realtors related to flood issues, 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 Flood Areas.

ANIMAL CONTROL

Expenditures Summary

	FY 2020				FY 2021 Department Request Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020	%
	FY 2018		Original Adopted Budget	FY 2020 Revised Budget				
	FY 2018 Actual	FY 2019 Actual						
Personnel Services	\$ -	\$ -	\$ -	\$ -		\$ -	n/a	n/a
Operating Expenses	80,325	74,082	84,770	84,488	88,071	88,071	3,583	4.2%
Capital Outlay	-	-	-	-	-	-	n/a	n/a
Totals	\$ 80,325	\$ 74,082	\$ 84,770	\$ 84,488	\$ 88,071	\$ 88,071	\$ 3,583	4.2%

Personnel Summary

* The personnel services are administered by the City of Newport News. Cost relating to these services are reflected in operating expenses.



Goals and Objectives

- * Continue to provide education and intervention when needed to prevent animal suffering and facilitate compatibility between our citizens and the animals in our community.
- * Train humane officers in mandated animal control training school.
- * Answer citizen complaints involving wild as well as domestic animals.
- * Enforce animal control and cruelty laws and ordinances of the City of Poquoson, issuing summonses for violations of any applicable ordinances.
- * Pick up dogs running loose, feral cats, and dead animals on public roadways and dispose of animals.
- * Continue to enforce dog licensing law which requires proof of rabies, one of the most effective means of limiting the number of rabies cases.

ANIMAL CONTROL

Major Departmental Functions

- * 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 service 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 July 2034.

Budget Detail

	FY 2020			FY 2021		FY 2021	
	FY 2018 Actual	FY 2019 Actual	Original Adopted Budget	FY 2020 Revised Budget	Department Request Budget	City Council Adopted Budget	
Newport News Animal Control	\$ 42,458	\$ 42,543	\$ 45,940	\$ 45,940	\$ 46,938	\$ 46,938	
Regional Animal Shelter	37,867	31,539	38,830	38,548	41,133	41,133	
Totals	\$ 80,325	\$ 74,082	\$ 84,770	\$ 84,488	\$ 88,071	\$ 88,071	

Significant Budget Items

- * Increase in expenses due to increase in percentage of use of the Regional Animal Shelter and overall operating cost for the shelter.

Performance Measures

	Year 2018 Actual	Year 2019 Actual	Year 2020 Estimated	Year 2021 Estimated
Calls for Service	192	143	163	163
Written Warnings	21	14	20	20
Summons Issued	1	-	-	-
Calls for Stray Animals	33	33	35	35
Calls for Animal Bites	19	11	16	16
Calls for Sick/Injured Animal	5	2	7	7
Calls for Nuisance Wildlife	102	62	80	80
Other Calls	11	18	11	11
Dogs Impounded	16	17	17	17
Cats Impounded	6	20	11	11
Wildlife Impounded	61	33	46	46
Cruelty	22	17	18	18

ENGINEERING

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	Revised	Department	City Council	Change	From 2020	Revised	Revised	From 2020	Revised
	FY 2018	FY 2019	Adopted	Budget	Request	Budget	Adopted	Budget	Revised	Budget	Revised	Budget
	FY 2018 Actual	FY 2019 Actual										
Personnel Services	\$ 157,209	\$ 180,466	\$ 188,646	\$ 188,646	\$ 200,761	\$ 193,999	\$ 5,353					2.8%
Operating Expenses	17,689	19,782	33,110	33,110	46,825	17,793	(15,317)					-46.3%
Capital Outlay	-	-	-	-	-	-	-					n/a
Totals	\$ 174,898	\$ 200,248	\$ 221,756	\$ 221,756	\$ 247,586	\$ 211,792	\$ (9,964)					-4.5%

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021	
				Department	City Council Adopted Positions
City Engineer	1	1	1	1	1
Engineer I	1	1	1	1	1
Totals	2	2	2	2	2

Goals and Objectives

- * Provide sound engineering solutions to technical problems. Respond to citizen, City Council and City staff concerns and requests for information.
- * Provide close oversight of consultant work needed to supplement engineering staff in order to ensure use of funds and final products are the most cost effective.
- * Provide professional engineering oversight of City's road system, in accordance with VDOT requirements; coordinate technical issues on Wythe Creek Road design.
- * Provide engineering/technical information required for Comprehensive Plan, Multi-Hazard Mitigation Plan updates, and the Emergency Operations Center.
- * Represent the City on regional environmental, utility and other technical panels. Continue to advocate for sound technical guidelines that will not adversely impact Poquoson and its citizens.
- * Develop grant-eligible projects to improve City infrastructure.
- * Review development submittals.
- * Lead staff efforts in developing a Master Infrastructure Plan.

ENGINEERING

Major Departmental Functions

- * Provide or oversee all engineering services required by the City of Poquoson.
- * Lead all City efforts on road improvement projects. Liaise with VDOT and other communities on joint road projects.
- * Direct City's storm water permit; lead development of new environmental programs; provide engineering and technical services required for new permits.
- * Develop, lead design and construction of infrastructure projects, with an emphasis on storm water, public right-of-way, and flood control projects.
- * Manage special projects, studies and analyses related to the City's infrastructure.
- * Lead development and implementation of the Chesapeake Bay TMDL program.
- * Provide technical reviews/guidance on Consent Order work.
- * Provide solutions for drainage, transportation, environmental and other civil engineering issues.
- * Represent the City in negotiations and meetings with various Federal and State agencies on technical issues.
- * Provide technical input to DEQ during its development of a Bacterial TMDL implantation plan.
- * Handle all storm water issues within the City. This includes response to citizen concerns, flood mitigation, water quality issues, and water-related environmental programs.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Right of Way Permits Issued	75	78	70	65
Major Capital Projects	4	4	5	6
Citywide Permits Reissued/Maintained	2	2	2	2
Request for Engineering Information	200	150	180	150

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * It should be noted that the department requested an increase in engineering services that was not recommended this budget.

Program Accomplishments

- * Successful applied for and received \$3.7 million in Smart Scale funding to improve Victory Blvd. Work will include management improvements near the intersection of Wythe Creek Road and Victory Blvd. and construction of a walking shoulder on the north side of Victory Blvd. from Wythe Creek Road to Cary's Chapel Road.
- * Continuing to make progress on three road improvement projects with a combined budget of \$0.8 million. Construction on these projects will begin during the Summer of 2020.
- * Led the design and construction of a third breakwater wall at Messick Point. This project has a cost of \$225,000.
- * Developed an improvement project for the Poquoson Avenue/Little Florida Road/Laydon Way intersection. This project has a budget of approximately \$600,000.
- * Updated and submitted a new Chesapeake Bay TMDL Action Plan for the City of Poquoson. This plan outlines how the City will meet its 2023 Bay cleanup goals.
- * Successfully led the City's Municipal Separate Storm Sewer Systems Permit program. This year we received the results of a state audit indicating the program met all requirements.
- * Provided technical reviews of large proposed developments within the City.

PUBLIC WORKS

Expenditures Summary

							\$		%	
			FY 2020		FY 2021		FY 2021		Change	Change
	FY 2018	FY 2019	Original	FY 2020	Department	City Council	From 2020	From 2020	Revised	Revised
	Actual	Actual	Adopted	Revised	Request	Adopted	Revised	Revised	Budget	Budget
Original	Adopted	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Personnel Services	\$ 914,423	\$ 1,030,243	\$ 1,155,404	\$ 1,155,404	\$ 1,222,375	\$ 1,200,275	\$ 44,871	\$ 44,871	3.9%	3.9%
Operating Expenses	286,739	338,858	345,154	346,366	394,209	\$ 347,038	672	672	0.2%	0.2%
Capital Outlay	158,718	99,968	87,500	87,500	87,500	87,500	-	-	0.0%	0.0%
Totals	\$ 1,359,880	\$ 1,469,069	\$ 1,588,058	\$ 1,589,270	\$ 1,704,084	\$ 1,634,813	\$ 45,543	\$ 45,543	2.9%	2.9%

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021	
				Department Request Positions	City Council Adopted Positions
Director of Public Works	1	1	1	1	1
Construction Inspector	1	1	-	-	-
Public Works Mgr/Construction Supervisor	-	-	1	1	1
Street Maintenance Supervisor	1	1	1	1	1
Senior Crew Leader	-	-	1	1	1
Crew leader	2	2	1	1	1
Equipment Operator II	1	1	1	1	1
Equipment Operator I	2	2	2	2	2
Maintenance Worker IV	1	1	1	1	1
Maintenance Worker III	2	2	2	2	2
Maintenance Worker II	1	1	1	1	1
Maintenance Worker I	2	1	2	2	2
Parks Maintenance Supervisor	1	1	1	1	1
Parks Maintenance Worker	2	2	2	2	2
Administrative Assistant	-	1	-	-	-
Office Manager	0.5	0.5	0.5	0.5	0.5
Totals	17.5	17.5	17.5	17.5	17.5

Goals and Objectives

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

PUBLIC WORKS

Major Departmental Functions

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

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
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Street Maintenance:

Asphalt Material Used for Patching (tons)	54	72.26	55	60
Asphalt Paving Material Applied (tons)	4,088	3,601	4,213	3,922
Delivery of cases of Green Bags	56	80	60	80
Installation of New Drainage Pipe (feet)	8	-	24	12
Regrading of Roadside Ditches (feet)	4,130	3,717	4,000	3,500
Stone Used for Street Maintenance (tons)	37	139	200	150
Work Orders Completed	43	31	50	50

Construction Inspections Performed:

Driveways	55	34	50	50
Erosion & Sediment Control	11	8	15	12
Sewer	1	1	5	5
Curb & Gutter (feet)	3,515	278	4,000	4,000
Sanitary Sewer Pipeline (feet)	12,281	460	1,500	1,500
Storm Pipe & Drainage Ditches (feet)	6,081	2,322	3,000	3,000
New Street Construction (feet)	3,369	10,937	3,000	3,000

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

Program Accomplishments

- * Installed bumper Blocks at the Police Department.
- * Removed and replaced damaged concrete swale at the Fire Department.
- * Patched large areas in City Hall/Library parking lot.
- * Installed sewer taps for temporary trailers at schools.
- * Full depth area patches in the City Hall parking lot for the Convenience Site.
- * Regraded various roadside ditches - Hudgins Road, Poquoson Avenue.

STREET LIGHTS

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	Revised	Department	City Council	From 2020	Change	From 2020	Change	From 2020	Change
	FY 2018	FY 2019	Adopted	Budget	Request	Adopted	Revised	Revised	Revised	Budget	Revised	Budget
	FY 2018 Actual	FY 2019 Actual										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Operating Expenses	\$ 86,037	\$ 83,606	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	0.0%
Capital Outlay	\$ -	\$ -	\$ 1,000	\$ 19,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	n/a
Totals	\$ 86,037	\$ 83,606	\$ 86,000	\$ 104,000	\$ 86,000	0.0%						

Personnel Summary

* The oversight of streetlights lays with the Inspection Department. Personnel services are reflected in that department.



Goals and Objectives

- * Provide 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 at their January 27, 2020 meeting approved Ordinance Number 1636 which appropriated \$18,000 of General Fund fund balance to start the first phase of the program. The realized savings from the program will be reinvested to fund future phases.

STREET LIGHTS

Major Departmental Functions

* 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.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Number of Street Lights	591	589	592	598
New Lights Installed:				
City Installed	1	1	-	-
Developer Installed	4	2	4	6

Program Accomplishments

* Provided the necessary electrical services essential for public safety.
* Arranged for Dominion Energy to replace burnt out light bulbs in the City.

FACILITIES

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$ Change		% Change
			Original	FY 2020	Department	City Council	From 2020	From 2020	Revised	Revised	Revised
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Budget	Budget	Budget
	FY 2018 Actual	FY 2019 Actual	Original Budget	Revised Budget	Budget	Adopted	Budget	Revised	Budget	Revised	Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Operating Expenses	186,768	173,179	169,074	169,074	194,829	168,179	(895)				-0.5%
Capital Outlay	16,452	15,667	17,000	17,000	17,500	17,500	500				2.9%
Totals	\$ 203,220	\$ 188,846	\$ 186,074	\$ 186,074	\$ 212,329	\$ 185,679	\$ (395)				-0.2%

Personnel Summary

* The oversight of Facilities lays with the Inspections Department. Personnel services are reflected in that department.

Goals and Objectives

- * Maintenance of all facilities used by the staff and citizens of the City of Poquoson.
- * Update and improve facilities as approved or requested by City Manager and City Council.
- * Control and improve costs of building operations.
- * Continue to update light fixtures to LED throughout the City.

FACILITIES

Major Departmental Functions

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



<u>Performance Measures</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Estimated</u>
Facilities Maintained	7	7	7	7

Significant Budget Items

- * Decrease in Operating Expenses due to the replacement of HVAC at City Hall.
- * Increase in Capital Outlay due to the leases of equipment.

HEALTH DEPARTMENT

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	Revised	Department	City Council	From 2020	Change	From 2020	Change	From 2020	Change
	FY 2018	FY 2019	Adopted	Budget	Request	Adopted	Revised	Revised	Revised	Budget	Revised	Budget
	FY 2018 Actual	FY 2019 Actual										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	
Operating Expenses	\$ 33,573	\$ 32,545	\$ 40,595	\$ 40,595	\$ 41,301	\$ 41,301	\$ 706	\$ 706	\$ 706	1.7%	1.7%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a	
Totals	\$ 33,573	\$ 32,545	\$ 40,595	\$ 40,595	\$ 41,301	\$ 41,301	\$ 706	\$ 706	\$ 706	1.7%		

Personnel Summary

* The personnel services are administered by the Peninsula Health District. Cost relating to these services are reflected in operating expense.

Goals and Objectives

* Continue to provide funding for the regional Public Health Department's services.



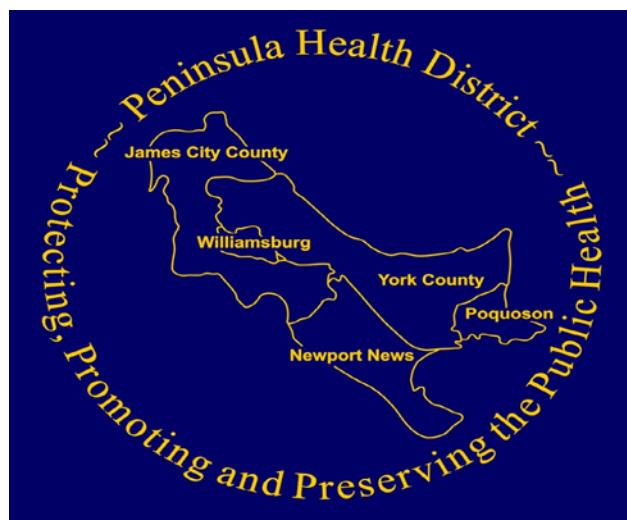
HEALTH DEPARTMENT

Major Departmental Functions

- * Provide for 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 City's minimum "match" requirement is 32.545% of the City's portion of the total Peninsula Health District budget. The total Health Department budget for Poquoson is \$142,880. The required "match" is estimated at \$41,301 based on receiving funds from the state and other sources. The total Health District's budget for FY 2021 is \$8,164,539.
- * The Health Department offers a wide range of preventative, diagnostic and rehabilitative medical and health services to City residents. Clinics are held regularly for family planning, immunization, pediatrics, and senior citizen 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.

Significant Budget Items

- * Health Department contribution is calculated based on population data from the Weldon Cooper Center for Public Service.



MOSQUITO AND DRAINAGE

Expenditures Summary

	FY 2020						FY 2021		FY 2021		\$	%
	FY 2018		FY 2019		Original	FY 2020	Department	City Council	Change	Change	From 2020	From 2020
	Actual	Actual	Adopted	Revised	Budget	Request	Adopted	Budget	From 2020	From 2020	Received	Received
Personnel Services	\$ 194,183	\$ 177,774	\$ 220,060	\$ 220,060	\$ 212,652	\$ 201,542	\$ (18,518)		-8.4%			
Operating Expenses	84,893	75,487	80,506	80,506	75,993	74,491	(6,015)		-7.5%			
Capital Outlay	1,981	1,620	2,200	2,200	2,400	2,200	-		0.0%			
Totals	\$ 281,057	\$ 254,881	\$ 302,766	\$ 302,766	\$ 291,045	\$ 278,233	\$ (24,533)		-8.1%			

Personnel Summary

	FY 2020			FY 2021	
	Department		City Council		FY 2021
	FY 2018	FY 2019	FY 2020	Request	Adopted
PW Manager/Mosq & Drainage Coordinator	1	1	-	-	-
Crew leader	1	1	2	2	2
M&D Technician I	-	1	1	1	1
Part Time (FTE)	-	-	0.75	0.75	0.75
Totals	2.00	3.00	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 on and off the job safety 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.
- * Larvicide and treat all drop inlets, catch basins in the City for mosquito control.
- * Cut and dig more outfall ditches in the lower end now that we have the machinery.



MOSQUITO AND DRAINAGE

Major Departmental Functions

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

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Cleaning Outfall Ditches by Hand (Feet)	5,680	133340	120,000	15,000
Cleaning Outfall Ditches with Equip (Feet)	400	1,000	1,000	1,500
Drainage Pipe Installed (Feet)	-	-	-	-
Drainage Structures Maintained	522	845	845	845
Larvacide for Mosquito Control (Pounds)	2	50	30	30
Mosquito Spray Applied (Gallons)	18	-	35	35
Weed Killer Applied (Gallons)	27.5	32.5	35	40

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

Program Accomplishments

- * Outfall drainage ditches cleaned by using contracted labor in conjunction with staff.
- * Provided education programs at the Public Library on mosquito awareness and prevention.
- * Attended recertification courses to keep Pesticide Users' Certificates up-to-date.
- * Hand dug outfall ditches that equipment could not reach to help eliminate standing water and improve drainage.
- * Received fewer complaints from residents due to additional help of contracted labor.
- * Line 210' of concrete drainage pipe at 236-238 Cedar Road due to continued maintenance and deterioration of drainage system.
- * Delivered educational materials to all homes within the City on mosquito control.
- * Lined concrete pipe at Bennett Road to stop the development of sinkholes in pavement..



MENTAL HEALTH

Expenditures Summary

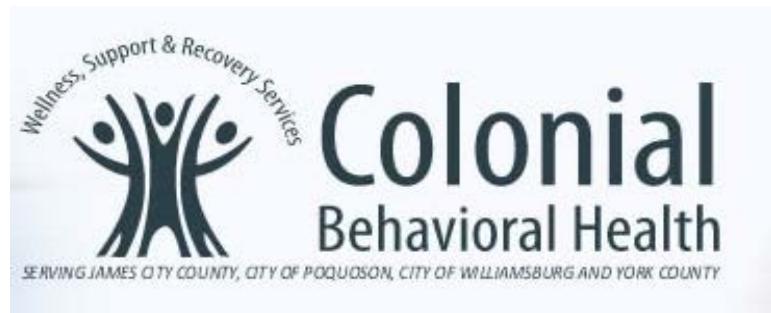
	FY 2018 Actual	FY 2019 Actual	FY 2020		FY 2021		FY 2021 City Council Adopted Budget	\$ Change From 2020 Revised Budget	% Change From 2020 Revised Budget
			Original	Adopted	FY 2020 Revised Budget	Department Request Budget			
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	249,899	251,793	270,645	257,645	268,688	260,225	2,580	1.0%	
Capital Outlay	-	-	-	-	-	-	-	n/a	n/a
Totals	\$ 249,899	\$ 251,793	\$ 270,645	\$ 257,645	\$ 268,688	\$ 260,225	\$ 2,580	1.0%	

Personnel Summary

* The personnel services are administered by Colonial Behavioral Health and Crossroads Community Youth Home. Cost relating to these services are reflected in operating expenses.

Goals and Objectives

- * Provide funding to Colonial Behavioral Health for Poquoson's share of needed programming for mental health, mental retardation, or substance abuse. The total budget for Colonial Behavioral Health is \$18,567,732 with the local share of \$3,289,000. Poquoson's share is 5% or \$190,000; James City County's share is 58% or \$1,900,000; York County's share is 29% or \$940,000 and Williamsburg's share is 8% or \$259,000.
- * Provide services for outreach detention, community supervision and Crossroads Community Youth Home which increased by \$19,491 for a total of \$70,225. The request from Crossroads was updated due to COVID-19 resulting in a decrease in the orginial requested budget by \$8,463.



MENTAL HEALTH

Major Departmental Functions

- * Provide 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. Services include psychiatric evaluation and treatment, individual and group counseling, drug and alcohol 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.
- * Provide for City contribution to the Crossroads Community Youth Home, located in Williamsburg, which serves youth who are removed from a home setting but for whom traditional institutional care would not be appropriate.

Budget Detail

			FY 2020	FY 2021	
	FY 2018 Actual	FY 2019 Actual	Original Adopted Budget	FY 2020 Revised Budget	City Council Adopted Budget
Colonial Behavioral Health	\$190,000	\$190,000	\$203,000	\$190,000	\$190,000
Crossroads Programs	59,899	61,793	67,645	67,645	70,225
Totals	\$249,899	\$251,793	\$270,645	\$257,645	\$260,225

Significant Budget Items

- * Crossroads programs funding formula changed effective FY 2018 resulting in an increased funding share for the City of Poquoson.
- * Level funding was requested from Colonial Behavioral Health for FY 2021.



WELFARE / SOCIAL SERVICES

Expenditures Summary

	FY 2020			FY 2021		FY 2021		\$ Change From 2020	% Change From 2020
	FY 2018		Original Adopted Budget	FY 2020 Revised Budget	Department Request Budget	City Council Adopted Budget			
	FY 2018 Actual	FY 2019 Actual							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		n/a	n/a
Operating Expenses	798,716	628,188	660,280	660,280	667,400	662,400		2,120	0.3%
Capital Outlay	-	-	-	-	-	-		n/a	n/a
Totals	\$ 798,716	\$ 628,188	\$ 660,280	\$ 660,280	\$ 667,400	\$ 662,400		\$ 2,120	0.3%

Personnel Summary

* The personnel services are administered by the Office of Children's Services, Peninsula Agency on Aging and York/Poquoson Social Services. Cost relating to these services are reflected in operating expenses.

Goals and Objectives

* Assist in the basic needs of the citizens of Poquoson.



Linking Seniors & Services since 1974

WELFARE / SOCIAL SERVICES

Major Departmental Functions

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

<u>Budget Detail</u>	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Actual	Original Budget	Revised Budget	City Council Adopted Budget
Children's Services Act	\$ 509,523	\$ 325,337	\$ 350,000	\$ 350,000	\$ 350,000
Peninsula Agency on Aging	2,870	3,204	3,280	3,280	3,400
York / Poquoson Social Services	286,323	299,647	307,000	307,000	<u>309,000</u>
 Totals	 \$ 798,716	 \$ 628,188	 \$ 660,280	 \$ 660,280	 <u>\$ 662,400</u>

Significant Budget Items

* Cost of York / Poquoson Social Services is for actual services utilized by the citizens of Poquoson, increase of \$2,000 for FY 2021. Prior to COVID-19, the increase was \$7,000 but Social Services budget has been reduced therefore the request reflects the change in their budget.
* Children's Services costs can fluctuate depending on the number of cases and type of treatment. Projections indicate that this will be \$350,000 in FY 2021.

SCHOOL CONTRIBUTION

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$	%
			Original	Revised	School	City Council	Change	Change		
	FY 2018	FY 2019	Adopted	Budget	Request	Adopted	From 2020	From 2020		
	Actual	Actual		Budget	Budget	Budget	Revised	Revised	Budget	Budget
Operation Transfer Reappropriation	\$ 9,853,778	\$ 9,851,389	\$ 10,146,687	\$ 10,146,687	\$ 10,146,687	\$ 10,146,687	\$ 10,146,687	\$ -	-	0.0%
	-	-	-	-	25,349	-	-	-	(25,349)	n/a
Totals	\$ 9,853,778	\$ 9,851,389	\$ 10,146,687	\$ 10,172,036	\$ 10,146,687	\$ 10,146,687	\$ -	\$ (25,349)	-	-0.2%



Poquoson City Public Schools
A Tradition of Excellence

Goals and Objectives

- * Provide a respectful, safe, caring environment for students to master content as well as to learn and use skills of critical thinking, collaboration and communication.
- * Exceed student achievement requirements through quality instruction that promotes student engagement and reflects teaching innovations, research-based instruction, effective teaching strategies, and highly qualified educators.
- * Provide professional development to maintain highly qualified educators.
- * Continuous student improvement through the implementation of quality programs that meet the needs of all students.



SCHOOL CONTRIBUTION

Major Departmental Functions

* 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 daily membership (ADM) of students and Poquoson's local composite index (LCI) which measures a locality's ability to pay.

Performance Measures

* Poquoson students continue to perform well on tests that measure content mastery and the schools are fully accredited according to the standards set by the Virginia Board of Education.

Significant Budget Items

* The FY 2021 operational funding for the Poquoson City Public School system is supported by federal and state funds totaling \$13,460,824, City support of \$10,166,687 and other support of \$140,675. The City support is made of two items in the budget. In Technology, the City has budgeted \$20,000 for schools support and \$10,146,687 in School Contribution. The request from the School Board's FY 2021 Approved Budget does not include an increase due to additional state funding.
* Unexpended transfers from one fiscal year may be reappropriated to the current fiscal year.
* The School's budget is based on an average daily membership of 2,115 for the FY 2020-2021 school year.
* The School's total budget of \$23,768,186 is a decrease of 0.07% from FY 2020. This budget is a reflection of the increased cost of operations; however, there is an overall decrease primarily due to the reduction in federal funding as a result of the end of one federal grant.
* The School's budget does not include any compensation increases.
* One additional position is included in the budget to support the preschool program. However, due to the changing economic environment related to COVID-19, this budget eliminates one teacher and support position through attrition.

Program Accomplishments

* Poquoson City Public Schools is a fully accredited school division.
* SAT scores continue to be above state and national average.
* The on-time graduation rate is 92.2%.
* Poquoson High School has more than 77% of its students score three or above on their Advanced Placement tests, resulting in many of these students earning college credit.
* 97% of the Career and Technical Education students at Poquoson High School passed the Workplace Readiness Skills Assessment.
* PCPS continued to implement unique programs such as the international partnership with the Czech Republic, internship experiences, and exploratory learning projects.
* PCPS has established a partnership with the Aviation Academy allowing students to study in the areas of aviation and engineering.
* PCPS continued to provide programs that prepare students for college, career, and life ready through coursework in the areas of STEM (Science, Technology, Engineering, and Mathematics) and PBL (Project Based Learning), having received three separate five year grants from the Department of Defense Education Activity Competitive Grant Program.
* PCPS continues to enhance its instructional technology program and provides students with experiences in the areas such as coding and programming, to include a partnership with ECPI.

PARKS & RECREATION PROGRAMS

Expenditures Summary

							\$		% Change	
			FY 2020		FY 2021		FY 2021		Change	Change
	FY 2018	FY 2019	Original	Revised	Department	City Council	From 2020	From 2020	From 2020	From 2020
	FY 2018 Actual	FY 2019 Actual	Adopted Budget	Revised Budget	Request Budget	Adopted Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget
Personnel Services	\$ 271,564	\$ 290,495	\$ 304,499	\$ 304,499	\$ 324,082	\$ 306,244	\$ 1,745	\$ 1,745	\$ 1,745	0.6%
Operating Expenses	160,514	161,793	177,600	177,600	228,505	182,921	5,321	5,321	5,321	3.0%
Capital Outlay	1,116	1,363	1,000	3,250	3,800	1,000	(2,250)	(2,250)	(2,250)	-69.2%
Totals	\$ 433,194	\$ 453,651	\$ 483,099	\$ 485,349	\$ 556,387	\$ 490,165	\$ 4,816	\$ 4,816	\$ 4,816	1.0%

Personnel Summary

						FY 2021	FY 2021
				Department		City Council	
	FY 2018	FY 2019	FY 2020	Request	Adopted	Positions	Positions
	Authorized	Authorized	Authorized	Positions	Adopted	Positions	Positions
Director of Economic Dev/Community Rec	1	1	1	1	1	1	1
Assistant Director of Community Rec	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Program Support Technician	1	1	1	1	1	1	1
Administrative Support Technician	1	1	1	1	1	1	1
Part-time (FTE)	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Totals	3.8	3.8	3.8	3.8	3.8	3.8	3.8

Goals and Objectives

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

PARKS & RECREATION PROGRAMS

Major Departmental Functions

- * Plan, coordinate, organize and administer a variety of programs, activities and special functions to meet the needs of Poquoson citizens.
- * Coordinate departmental/school/independent league/community group activities at park/recreational/school facilities.
- * Provide support to the Peninsula Agency on Aging's programs, and support civic initiatives and activities.
- * Serve as the production house for the Island Tide, a three times a year publication to communicate with citizens City information and events.
- * Coordinate leisure and athletic programs.
- * Provide interconnectivity between civic groups, churches, and community groups for use of City facilities.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Participants in:				
Adult Athletic Leagues	938	870	750	750
Adult Instructional Classes	120	147	140	140
Senior Center (Mature Adults)	610	630	630	630
Trips -- Youth/Adult	160	172	175	170
Youth Athletic Leagues	1,861	1,789	1,900	1,800
Youth Instructional Classes	732	797	600	700

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Decrease in Capital Outlay due to additional funds received in FY 2020 and not anticipated in FY 2021.

Program Accomplishments

- * Continued to work with Public Works, community civic groups and citizen volunteers for park refurbishments and improvements.
- * Published program booklet 2 times per year for City residents highlighting events and recreation for community participants, as well as a camp guide for summer programs.
- * Developed a sailing camp program that served 50 youth and partnered equipment rental with the Poquoson Sailing Foundation.
- * Developed and introduced new instructional and athletic programs throughout the year.
- * In coordination with Economic Development division, supported the effort for Area Realtor's event to showcase and highlight the City.
- * Along with the Economic Development department, continued to support advertising efforts for the "Poquoson is the Place" campaign, including a restaurant week and shop local event.
- * Continued to provide spring and fall youth soccer and volleyball leagues and youth basketball league that supported 806 youth participants and instructional programs to support preschoolers for introductory skills in soccer, field hockey, and basketball.
- * Developed joint program with Virginia Cooperative Extension for children's outreach day to teach gardening flora and fauna and general recreation fun. Approximately 250 preschoolers attended the event.
- * Installed new score board at Firth Baseball Field and tennis backboard that were funded by donations.

PARKS & RECREATION POOL

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$ Change		% Change
			Original	FY 2020	Department	City Council	From 2020	Revised	From 2020	Revised	
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised	
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
Personnel Services	\$ 82,770	\$ 88,668	\$ 86,495	\$ 86,495	\$ 98,724	\$ 87,916	\$ 1,421	\$ 1,421	\$ 1,421	\$ 1,421	1.6%
Operating Expenses	46,952	38,909	46,125	46,125	50,075	43,775	(2,350)	(2,350)	(2,350)	(2,350)	-5.1%
Capital Outlay	1,203	7,408	7,000	7,000	18,900	10,100	3,100	3,100	3,100	3,100	44.3%
Totals	\$ 130,925	\$ 134,985	\$ 139,620	\$ 139,620	\$ 167,699	\$ 141,791	\$ 2,171	\$ 2,171	\$ 2,171	\$ 2,171	1.6%

Personnel Summary

			FY 2021		FY 2021	
			Department	City Council		
	FY 2018	FY 2019	FY 2020	Request	Adopted	Positions
	Authorized	Authorized	Authorized	Positions	Adopted	Positions
Assistant Director of Community Recreation			0.5	0.5	0.5	0.5
Part Time (FTE)			4.5	4.5	4.5	4.5
Totals			5.0	5.0	5.0	5.0



Goals and Objectives

- * Provide a comprehensive seasonal aquatics program for citizens.
- * Continue to provide swimming lessons and aquatic safety classes for all citizens.
- * Continue to provide an opportunity for youth to participate in a competitive swim program.
- * Review Pool Operations Procedures Manual to ensure all safety and operations standards are current with accepted industry practices.
- * Represent the City at a regional recreation level in the area of swimming.

PARKS & RECREATION POOL

Major Departmental Functions

- * Provide nationally accredited swimming instruction for youth and adults.
- * 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.
- * Educate children and adults regarding safety around pools and other bodies of water.
- * Provide seasonal recreational swimming opportunities for Poquoson families.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Daily Gate Admissions	4,535	3,985	4,000	4,000
Season Pass Admissions (*)	212	195	200	200
Swimming Lessons	284	279	300	300
Swim Teams-- combined	80	87	85	90

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

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Increase in Capital Outlay due to equipment purchase in FY 2021.

Program Accomplishments

- * Completed another season with no serious injuries or drowning incident.
- * Provided lifeguarding and Water Safety Instructor Course enabling young people the opportunity to obtain employment at aquatic facilities.
- * Provided American Red Cross swimming lessons to community youth.
- * Supported swimming opportunities for community youth programs with local day camps.
- * Continued a program, Strive for 25, to encourage young members to join the Barracuda swim team.
- * Support swimming opportunities for community youth programs such as YMCA day camps, area day care centers and Poquoson High School summer school physical education classes.
- * Maintained aging equipment for completion of a successful season at the Municipal Pool.

PARKS & RECREATION SPECIAL EVENTS

Expenditures Summary

	FY 2020				FY 2021		FY 2021		\$ Change		% Change
	FY 2018		Original	FY 2020	Department	City Council	From 2020	Revised	From 2020	Revised	
	Actual	Actual	Adopted Budget	Revised Budget	Request Budget	Adopted Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	
Personnel Services	\$ 87,908	\$ 94,980	\$ 103,556	\$ 103,556	\$ 110,501	\$ 106,082	\$ 2,526	\$ 2,526	2.4%		
Operating Expenses	125,773	125,031	130,938	131,348	180,397	133,925	2,577	2,577	2.0%		
Capital Outlay	-	-	-	-	-	-	-	-	n/a		
Totals	\$ 213,681	\$ 220,011	\$ 234,494	\$ 234,904	\$ 290,898	\$ 240,007	\$ 5,103	\$ 5,103	2.2%		

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021 Department	FY 2021 City Council
				Request Positions	Adopted Positions
Community Events Coordinator		1	1	1	1
Totals		1	1	1	1

Existing part-time staff work at various special events as needed.

Goals and Objectives

- * Continue to generate revenues through fees and sponsorships to support the Seafood Festival and other special events.
- * Provide safe family oriented events for the citizens of Poquoson including the Poquoson Seafood Festival, Holiday Parade and other seasonal celebrations.
- * Co-sponsor and/or assist with local businesses and civic group events.



PARKS & RECREATION SPECIAL EVENTS

Major Departmental Functions

- * Plan, organize and produce special events throughout the year, the largest being the Seafood Festival.
- * Maintain calendar of special events through the City with points of contact for each.
- * Provide leadership and direction to the Poquoson Seafood Festival Committee and the various activities and events included in the Seafood Festival.
- * Prepare and administer proposals for service needed for special events.
- * Provide communication between government and residents by maintaining the community cable channel, sign board and public service announcements in local news print.

<u>Performance Measures</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Estimated</u>
Poquoson Seafood Festival:				
Arts & Crafts Vendors	160	159	160	165
Exhibitors	35	32	35	35
Food Vendors	23	25	25	25
Attendance	30,000	42,000	40,000	50,000
Workboat Race Entries	34	60	50	50

Significant Budget Items

- * In FY 2021, the planned festivals include the 40th Anniversary Poquoson Seafood Festival Weekend on October 16 - 18, 2020 and the Poquoson Holiday Parade on December 4, 2020. It should be noted that the October 2019 festival was only for 2 days as 1 day was rained out and festivities were cancelled.
- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

Program Accomplishments

- * Maintained the quality of existing events such as the Poquoson Seafood Festival and Poquoson Holiday Parade while introducing new activities to each event.
- * Continued to enhance and foster the Poquoson Seafood Festival and Holiday Parade.
- * Assisted Pomoco Nissan of Hampton, host of the workboat race.
- * Assisted City civic groups with events such as the Trinity Sunrise Service, Tabernacle Church block party, and other races/runs and community events.

LIBRARY

Expenditures Summary

							FY 2021 City Council Adopted Budget	\$ Change From 2020 Revised Budget	% Change From 2020 Revised Budget			
	FY 2018		FY 2020		FY 2021							
	Actual	Actual	Original Budget	Adopted Budget	Revised Budget	Department Request Budget						
Personnel Services	\$ 576,087	\$ 603,042	\$ 632,709	\$ 632,709	\$ 650,395	\$ 637,856	\$ 5,147	0.8%				
Operating Expenses	114,997	119,499	119,588	124,088	129,038	120,141	(3,947)	-3.2%				
Capital Outlay	174,282	173,808	162,706	180,367	166,572	162,372	(17,995)	-10.0%				
Totals	\$ 865,366	\$ 896,349	\$ 915,003	\$ 937,164	\$ 946,005	\$ 920,369	\$ (16,795)	-1.8%				

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021	
				Department	City Council Adopted Positions
Library Director	1	1	1	1	1
Adult Services Librarian	1	1	1	1	1
Youth Services Librarian	1	-	1	1	1
Technical Services Librarian	1	-	1	1	1
Librarian	-	1	-	-	-
Library Associate	-	1	-	-	-
Administrative Services Coordinator	1	1	1	1	1
Library Associate (FTE)	1.25	1.25	2.65	2.65	2.65
Senior Library Associate (FTE)	1.40	1.40	-	-	-
Library Assistant (FTE)	4.30	4.30	4.30	4.30	4.30
Library Page (FTE)	0.50	0.50	0.50	0.50	0.50
Totals	12.45	12.45	12.45	12.45	12.45



Goals and Objectives

- * Ensure the library is reaching and engaging citizens and effectively articulating the library's value to Poquoson's quality of life.
- * Expand outreach services into the community, enhance public relations, and increase visibility.
- * Outline and institute clear marketing and branding strategies for the library.
- * To recruit and retain skilled and knowledgeable staff.
- * Actively participate in succession planning and management and seek out training opportunities.
- * Continue to use technology to enhance library services and provide community needs.
- * Leverage funding resources to improve and update the library facility.
- * Identify and manage emerging library trends and best practices that best serve the community.
- * Seek out partnerships that will help leverage resources and meet the needs of the community.
- * Guarantee the library is 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.
- * 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.

LIBRARY

Major Departmental Functions

- * Operate as a free public lending facility with reading materials for all ages, in all media.
- * 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.
- * Provide community with meeting and gathering space to facilitate sharing of ideas.
- * Work with the Library Advisory Board, Friends of the Library, Library volunteers, and local business partners to encourage Library usage, endowments and bequests in the community.
- * Encourage pre-schoolers to develop an interest in reading and learning through services for children and for parents and children together.
- * Support students in their educational needs with the various public library/school cooperative programs.
- * Provide the public with free notary public service and serve as a passport acceptance agency for the U.S. State Department.
- * Promote lifelong learning through classes, seminars and hands on workshops.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Active Library Members	11,151	10,776	11,000	11,500
Attendance at Library Programs	11,504	12,707	12,750	12,750
Circulation	167,641	160,257	165,000	165,000
Documents Notarized	974	757	800	800
Interlibrary Loans	31	37	35	35
Internet, MS Office, etc. usage	14,607	16,273	16,500	16,500
Items Purged	11,994	7,004	9,000	9,000
Library Visits	96,900	96,503	96,000	96,000
Meeting Room Usage	1,686	1,879	1,900	1,900
New Items added to Collection	12,068	8,635	9,000	9,000
Overdue Items Retrieved	1,092	1,200	1,200	1,200
Passport Applications Processed	1,969	1,633	1,700	1,700
Reading Material Reserves	10,701	10,946	11,000	11,000
Web Page Hits	62,847	60,942	61,000	61,000

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * Decrease in operating expenses due to cost associated with HVAC system which was replaced in FY 2019.

Program Accomplishments

- * Received the 2019 Outstanding Program in Cooperation with Another Organization Award for the Tidewater initiative from the Virginia Public Library Director's Association.
- * Welcomed 96,503 library patrons, averaging more than 7.8 visits per person.
- * Circulated 160,257 items, averaging 13 items per person.
- * Provided a collection of 126,366 items both within the library and downloadable digital materials through subscription.
- * Offered 338 free educational and cultural programs including reading clubs, book talks, programs, and STEM workshops.
- * Conducted 15 free technology classes and provided 16,273 computer sessions.
- * Hosted 1,879 meetings for library events, 71 civic and service organizations.
- * Registered 1,280 new readers, bringing active cardholders to 10,776.

PLANNING

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$ Change		% Change	
			Original	FY 2020	Department	City Council	From 2020	Revised	From 2020	Revised	From 2020	Revised
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised	Revised	Revised
	FY 2018 Actual	FY 2019 Actual	Original Budget	Revised Budget	Budget	Adopted Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget
Personnel Services	\$ 325,288	\$ 303,653	\$ 315,979	\$ 315,979	\$ 322,166	\$ 318,325	\$ 2,346				0.7%	
Operating Expenses	22,803	20,840	26,650	26,650	27,580	27,178	528				2.0%	
Capital Outlay	433	-	-	-	-	-	-				n/a	
Totals	\$ 348,524	\$ 324,493	\$ 342,629	\$ 342,629	\$ 349,746	\$ 345,503	\$ 2,874				0.8%	

Personnel Summary

	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Authorized	FY 2021	
				Department	City Council
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

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

PLANNING

Major Departmental Functions

- * Update and administer City land use ordinances including Zoning Ordinance, Subdivision Ordinance, Erosion & Sediment Control Ordinance, Site Plan Ordinance, Wetlands Ordinance and Sign Ordinance.
- * Monitor compliance of issued use permits and zoning violations.
- * In coordination with Inspections Department administer the City's Federal Flood Insurance rating program and the Community Rating System.
- * Provide technical assistance to other departments, real estate agents, developers, contractors, and citizens.
- * Provide staff support to City Council, Planning Commission, Board of Zoning Appeals, Wetlands Board, Architectural Review Board and Economic Development Authority.
- * Manage economic development through comprehensive planning, rezoning and master planning process.
- * Serve as participating department for the Hazard Mitigation Planning Committee.
- * Serve as lead department for the Environmental Development Plan Review Committee.
- * Coordinate and monitor ongoing residential and commercial site development.
- * Develop and maintain community access cable TV channel.
- * Department staff serve as liaison to multiple State and regional agencies and committees.
- * Prepare special project studies as assigned by the City Manager.
- * Administer Erosion and Sediment Control/Stormwater Program.

<u>Performance Measures</u>	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Citizen requests for information	2,000	2,000	2,000	2,000
City Council/Board/Comm Agenda Items	15	27	20	15
Erosion and Sediment Applications Processed	22	34	34	30
Erosion and Sediment Inspections	665	633	633	800
Farm Animal Permits Processed	50	45	45	45
Major subdivision plans reviewed	2	2	2	2
Minor subdivision plans reviewed	2	2	2	2
Sign Permit Applications	15	15	15	15
Site Plans reviewed	4	4	4	4
Special Projects (non Planning)	20	20	20	20
Zoning Ordinance/City Code Amendments	1	4	4	12

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

Program Accomplishments

- * Finalized updating the City's 2018 - 2038 Comprehensive Plan.
- * Continued the process of updating the City's Land Use Ordinances and City Code provisions.
- * 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 City Council.
- * Facilitated the compliance of outstanding non-conforming uses.
- * Continued the function of performing all erosion and sediment control permit inspections.
- * Continued to work with Legacy of Poquoson developers and Fountains of Poquoson developer and Quarter Creek Subdivision developer and Wythe Creek Estates developer.
- * Processed 2 Conditional Use Permit, and 7 Boundary Line Adjustments.
- * Assisted with the renewal of 3 State General VPDES permits for discharge of stormwater from construction activities for another 5-year cycle.

PLANNING / BZA / WETLANDS / ARB

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	FY 2020	Department	City Council	Change	From 2020	Change	From 2020		
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	Revised	Revised	Revised	Revised		
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
Operating Expenses	\$ 3,002	\$ 1,477	\$ 9,450	\$ 9,450	\$ 9,750	\$ 9,400	\$ (50)				-0.5%	
Totals	\$ 3,002	\$ 1,477	\$ 9,450	\$ 9,450	\$ 9,750	\$ 9,400	\$ (50)				-0.5%	

Personnel Summary

N/A

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.

Planning Commission

- * Provide competent, expedient and professional advice and technical support to City Council pertaining to land use and development issues facing Poquoson.
- * Expand staff's knowledge and technical abilities of planning, land use, development, and zoning issues.
- * Assist in guiding development of a revised Comprehensive Plan and in conjunction facilitate a public outreach program for the formulation of the revised plan.
- * Assist in guiding development in a fashion compatible with the City's adopted Comprehensive Plan.
- * Oversee and guide the process to update the City's Comprehensive Plan.

Wetlands Board

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

Environmental Development Plan Review Committee

- * Review site and subdivision plans, proposed Resource Protection Area (RPA) encroachment on grandfathered lots, grant waivers where appropriate and determine mitigation requirements.
- * Determine mitigation requirements for waivers to Chesapeake Bay regulations.
- * Review wetland permits for land disturbance impacts in the 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.

PLANNING / BZA / WETLANDS / ARB

Major Departmental Functions

- * Process a variety of land use applications.
- * Assist public in City land use policies and standards.
- * Prepare and modify the City's Comprehensive Plan.
- * Prepare applications for public hearings, inspecting sites, monitoring construction, assisting public in preparation and delivery of formal applications.
- * Presentations to City Council/Boards/Commissions.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Architectural Review Applications	2	9	3	4
Board of Zoning Appeals - Ches Bay Exceptions	2	6	3	3
Board of Zoning Applications	3	7	3	3
*EDPRC Chesapeake Bay Waivers	11	10	11	11
Ordinance Amendments	4	4	8	12
Wetland Board Applications	5	3	5	5

*EDPRC is Environmental Development Plan Review Committee that is made up of staff members

Significant Budget Items

- * Slight decrease in funding for FY 2021.

Program Accomplishments

- * Continued to advance education opportunities and obtain certifications.
- * BZA approved 6 Chesapeake Bay exception and 1 Zoning variances.
- * The EDPRC considered 10 waiver requests.
- * The Wetlands Board approved 1 final permit.
- * The Wetlands Board updated its Policies and Procedures.
- * The Planning Commission recommended approval of 2 Conditional Use Permits.
- * The Planning Commission recommended approval of the FY 2021 - 2025 CCIP.

ECONOMIC DEVELOPMENT

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	Revised	Department	City Council	Change	From 2020	Revised	From 2020	Revised	
	FY 2018	FY 2019	Adopted	Budget	Request	Budget	From 2020	Revised	Budget	Revised	Revised	
	FY 2018	FY 2019	Original	Revised	Department	City Council	Change	From 2020	Revised	From 2020	Revised	
	Actual	Actual	Adopted	Budget	Request	Budget	From 2020	Revised	Budget	Revised	Revised	
Personnel Services	\$ 67,847	\$ 68,667	\$ 71,102	\$ 71,102	\$ 74,027	\$ 73,132	\$ 2,030				2.9%	
Operating Expenses	31,245	19,166	34,360	34,360	106,800	33,808	(552)				-1.6%	
Capital Outlay	-	-	-	-	-	-	n/a				n/a	
Totals	\$ 99,092	\$ 87,833	\$ 105,462	\$ 105,462	\$ 180,827	\$ 106,940	\$ 1,478				1.4%	

Personnel Summary

			FY 2021		FY 2021	
			Department	City Council		
	FY 2018	FY 2019	FY 2020	Request	Adopted	Positions
	Authorized	Authorized	Authorized	Positions	Adopted	Positions
Economic Development Coordinator			1	1	1	1
Totals			1	1	1	1

Goals and Objectives

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

ECONOMIC DEVELOPMENT

Major Departmental Functions

- * Serve as staff liaison for the Poquoson Economic Development Authority.
- * Retain and expand existing businesses and recruit new prospects. Promote quality, safe and environmentally friendly growth in the City.
- * Implement the City's Economic Development Strategic Plan.
- * Work with City businesses and organizations to support a productive growth atmosphere for existing and future businesses.
- * Serve as City representative to Hampton Roads Economic Development Alliance, START Peninsula, Virginia Peninsula Chamber of Commerce, Peninsula Economic Resource Team (PERT), Virginia Economic & Development Partnership and the Langley Civic Leaders Association (LCLA).
- * Develop and implement marketing initiatives to publicize the Poquoson Business Community.
- * Update, revise and maintain the City's Commercial Property Inventory.
- * Schedule and coordinate business appreciation and business development events.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Ribbon cutting ceremony	5	11	11	10
Sponsor Economic Development Events	5	10	11	7

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.
- * It should be noted that the department requested funding for a shared vehicle with Community Recreation.

Program Accomplishments

- * Represented the City of Poquoson at numerous Peninsula Economic Resource Team (PERT) Meetings in 2019.
- * Conducted 11 Business Ribbon Cuttings in 2019.
- * Co-sponsored, as a region, the Home Based Business conference..
- * Co-sponsored, as a region, the START Peninsula competition for entrepreneurs.
- * Coordinated the 3rd Annual "Taste of Poquoson" Restaurant Week event led to participation from 9 Poquoson restaurants.
- * Coordinated two "Shop Local" promotions (Spring and Fall 2019) for the City of Poquoson Commercial Corridor.
- * Assisted with the sale of a property on Messick Road owned by the EDA.
- * Coordinated and programmed the Annual Residential Real Estate Event.

COMMUNITY DEVELOPMENT

Expenditures Summary

	FY 2018 Actual	FY 2019 Actual	Original FY 2020 Adopted Budget		FY 2020 Revised Budget	FY 2021 Department Request Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020 Revised Budget	% Change From 2020 Revised Budget
			FY 2018 Actual	FY 2019 Actual					
Personnel Services	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	n/a	n/a
Operating Expenses	\$ 157,037	\$ 136,164	\$ 134,570	\$ 134,570	\$ 134,570	\$ 124,781	\$ 125,710	\$ (8,860)	-6.6%
Capital Outlay	-	-	-	-	-	-	-	n/a	n/a
Totals	\$ 157,037	\$ 136,164	\$ 134,570	\$ 134,570	\$ 134,570	\$ 124,781	\$ 125,710	\$ (8,860)	-6.6%

Personnel Summary

* There are no City personnel associated with this department.

Goals and Objectives

* Continue to contribute to a number of agencies which provide services to disadvantaged, elderly, and youth.
 * Continue to contribute to agencies which provide services which benefit Poquoson's economy, including those which attract new businesses to the area and increase local tourism.

COMMUNITY DEVELOPMENT

Major Departmental Functions

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

<u>Budget Detail</u>	FY 2018 Actual	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 Requested Budget	FY 2021 Adopted Budget
Litter Control Grant	\$ 6,049	\$ 6,212	\$ -	\$ 3,727	\$ 3,727
Contributions to Agencies:					
CASA	750	750	750	750	750
Commission on Homelessness	2,781	2,781	2,781	2,781	2,781
Disabilities Transportation	3,800	3,800	3,800	3,800	3,800
Hampton Roads Economic Development (HREDA)	11,456	-	-	-	-
Hampton Roads Planning District Comm (HRPDC)	9,887	9,849	9,849	9,916	9,345
HRPDC Municipal Construction Standards	479	479	479	481	481
HRPDC Other Projects	8,014	6,107	8,746	8,696	8,696
HRPDC Regional Groundwater Mitigation	2,412	2,526	2,501	2,242	2,242
HRPDC Stormwater Management Program	4,283	4,082	2,235	2,240	2,240
HR Military/Federal Facilities Alliance	6,180	6,180	6,156	6,160	6,160
NASA Aeronautics Support Team (NAST)	6,000	-	-	-	-
Poquoson Animal Welfare Sanctuary (PAWS)	5,000	5,000	5,000	15,000	15,000
Peninsula Chamber of Commerce	1,750	1,750	1,750	2,500	2,500
Peninsula Council for Workforce Development	5,847	5,847	5,847	5,847	5,847
Peninsula Emergency Medical Services	1,606	1,597	1,600	1,971	1,971
Poquoson Historical Commission	500	500	500	500	500
Poquoson Museum Foundation	36,546	36,291	35,022	11,500	11,500
Small Business Development Center	3,000	3,000	3,000	3,000	3,000
Thomas Nelson Community College	29,433	27,175	31,814	31,814	31,814
Transitions Family Violence Services	2,500	2,500	2,500	2,500	2,500
York/Poquoson Extension Service	8,764	9,739	10,240	10,856	10,856
Totals	\$ 157,037	\$ 136,165	\$ 134,570	\$ 126,281	\$ 125,710

Significant Budget Items

- * Hampton Roads Planning District Commission provides oversight for various projects. Total requested funding for HRPDC is \$23,575 for FY 2021. As a result of COVID-19 HRPDC reduces their request to \$23,005.
- * Poquoson Museum Foundation requested funding in the amount of \$11,500 for FY 2021 to help operate and maintain the Museum. In FY 2020, this was the final year of the debt forgiveness loan resulting in overall department decrease for FY 2021.
- * Thomas Nelson Community College requested \$31,814 for lease payments and capital improvements.
- * PAWS requested \$15,000 for their efforts in the cat sanctuary in the City and \$10,000 for capital improvements to the facility.

NON-DEPARTMENTAL

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$ Change		% Change
			Original	Revised	Department	City Council	Adopted	From 2020	Revised	Revised	From 2020
	FY 2018	FY 2019	Adopted Budget	Budget	Request Budget	Budget	Budget	Budget	Budget	Budget	Change
	FY 2018 Actual	FY 2019 Actual									
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Operating Expenses	\$ 8,086	\$ 25,144	\$ 24,030	\$ 43,362	\$ 18,875				\$ (43,362)		-180.4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		n/a
Totals	\$ 8,086	\$ 25,144	\$ 24,030	\$ 43,362	\$ 18,875				\$ (43,362)		-180.4%

Personnel Summary

* There are no City personnel associated with this department.

Goals and Objectives

- * Provide a contingency for certain unanticipated expenses which inevitably arise during the year.
- * Continue to keep the contingency account less than one quarter of one percent of the total general fund budget.

NON-DEPARTMENTAL

Major Departmental Functions

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

Budget Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Revised Budget	FY 2021		FY 2021 City Council Adopted Budget
				Department	Request Budget	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds	(16)	(196)	-	-	-	-
Treasurer Cash Overages/Shortages	(101)	(73)	-	-	-	-
Contingencies	8,203	25,412	43,362	36,613	-	-
Totals	\$ 8,086	\$ 25,143	\$ 43,362	\$ 36,613	\$ -	-

Significant Budget Items

- * Minimal funding for contingencies to pay for any unforeseen expenses throughout the City. Due to COVID-19 and the changes at the State level, the funding of \$11,375 as proposed by the City Manager was eliminated to lessen the shared burden by departments.

DMV SELECT

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$ Change		% Change
			Original	Revised	Department	City Council	From 2020	Revised	From 2020		
	FY 2018	FY 2019	Adopted Budget	Budget	Request Budget	Adopted Budget	Revised Budget	Revised Budget	Revised Budget		
Personnel Services	\$ 102,046	\$ 124,873	\$ 131,550	\$ 131,550	\$ 137,618	\$ 135,735	\$ 4,185			3.2%	
Operating Expenses	2,868	1,794	2,675	2,675	2,675	2,675				0.0%	
Capital Outlay	1,015	-	-	-	450	-	-			n/a	
Totals	\$ 105,929	\$ 126,667	\$ 134,225	\$ 134,225	\$ 140,743	\$ 138,410	\$ 4,185			3.1%	

Personnel Summary

			FY 2021		FY 2021	
			Department	City Council		
	FY 2018	FY 2019	FY 2020	Request	Adopted	Positions
Senior DMV Service Clerk			1	1	1	1
DMV Service Clerk			1	1	1	1
Totals			2	2	2	2

Goals and Objectives

- * Continue to provide excellent customer service to all DMV customers.
- * 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).
- * Improve efficiency of DMV Select & DMV Connect by expanding customer service resources as customer service needs increase.

DMV SELECT

Major Departmental Functions

- * Process applications for titling and registration of motor vehicles.
- * Issue motor vehicle license plates and/or decals.
- * Issue handicap placards.
- * Issue driver transcripts.
- * Collect fees, taxes, penalties and other monies in connection with above transactions.
- * Issue boat registrations, hunting and fishing licenses for the Department of Game and Inland Fisheries.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
Total DMV Transactions	51,211	43,562	43,700	43,850
Car Dealers Served	16	15	15	11

Significant Budget Items

- * In FY 2020, it is estimated that the DMV operations will generate \$134,000 in commission to the City.
- * Rate of compensation for DMV services is 4.5% of the first \$500,000 of gross collections and 5% of gross collections over \$500,000.
- * Increase in Personnel Services due to increase in health insurance premiums and an increase in retirement rate.

Program Accomplishments

- * Cross-trained with the Commissioner of the Revenue employees.
- * Continued relationship with DMV by securing monthly City Hall visits of DMV Connect that issues drivers licenses and identification cards.
- * Established a partnership with the Department of Game and Inland Fisheries (DGIF) to register boats and issue hunting and fishing licenses.
- * Processed 10,692 additional supplemental liens to assist DMV Headquarters.

TRANSFER TO OTHER FUNDS

Expenditures Summary

			FY 2020		FY 2021		FY 2021		\$	%
	FY 2018 Actual	FY 2019 Actual	Original	Revised	Department	Request	City Council	From 2020 Revised	Change From 2020	
			Adopted Budget	Budget	Budget	Budget	Adopted Budget	Budget	Change From 2020	
Operating Expenses			\$ 2,994,536	\$ 4,123,523	\$ 3,964,780	\$ 4,307,393	\$ 3,941,558	\$ 3,907,920	\$ (399,473)	-9.3%
Totals			\$ 2,994,536	\$ 4,123,523	\$ 3,964,780	\$ 4,307,393	\$ 3,941,558	\$ 3,907,920	\$ (399,473)	-9.3%

TRANSFERS

Goals and Objectives

* Transfer to Debt Service Fund to cover current payment of all general governmental debt service for the City, Schools and EDA. In FY 2019, the principal payment for the EDA began for the general obligation bonds issued to repay the EDA's bank line of credit. The Economic Development Authority Fund budgets for the interest on the note.

TRANSFER TO OTHER FUNDS

Major Departmental Functions

* Account for all transfers from the General Fund to other funds of the City.

Budget Detail

			FY 2020		FY 2021		FY 2021	
	FY 2018 Actual	FY 2019 Actual	Original Adopted Budget	FY 2020 Revised Budget	Department Request Budget	City Council Adopted Budget		
Transfer to Debt Service	\$2,902,671	\$3,813,627	\$ 3,795,082	\$ 3,795,082	\$ 3,795,082	\$ 3,795,082	\$ 3,795,082	\$ 3,795,082
Transfer to Capital Projects	40,000	128,239	55,520	263,506	15,000			15,000
Transfer to Special Revenue/OPEB	46,865	157,907	97,125	97,125	112,335			78,697
Transfer to Solid Waste	-	1,853	-	-	-			-
Transfer to Fleet	-	5,480	-	-	-			-
Transfer to Fiscal Stability Reserve	-	-	-	134,627	-			-
Transfer to Economic Development Authority	5,000	16,417	17,053	17,053	19,141			19,141
Totals	\$ 2,994,536	\$ 4,123,523	\$ 3,964,780	\$4,307,393	\$ 3,941,558			\$ 3,907,920

Significant Budget Items

- * The transfer to Debt Service of \$3,795,082 for City, School and EDA debt.
- * Transfer of \$15,000 to the Capital Projects fund for pay-as-you go local funding and one local project requiring a City match.
- * Transfer of \$78,697 to the Special Revenue Fund/OPEB (Other Post Employment Benefits) for benefits offered to retired employees and to provide a contribution to the OPEB Trust Fund.
- * Transfer of \$19,141 to the Economic Development Authority for operations and to support regional economic development efforts. The funds associated with regional economic development has been included under contributions to agencies in the past years.

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DEBT SERVICE FUND - SUMMARY

Debt Service Fund Description

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 and 2018, Standard & Poor reaffirmed the AAA rating. In 2012, Moody's upgraded the City's long-term rating to Aa2 from Aa3. 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.

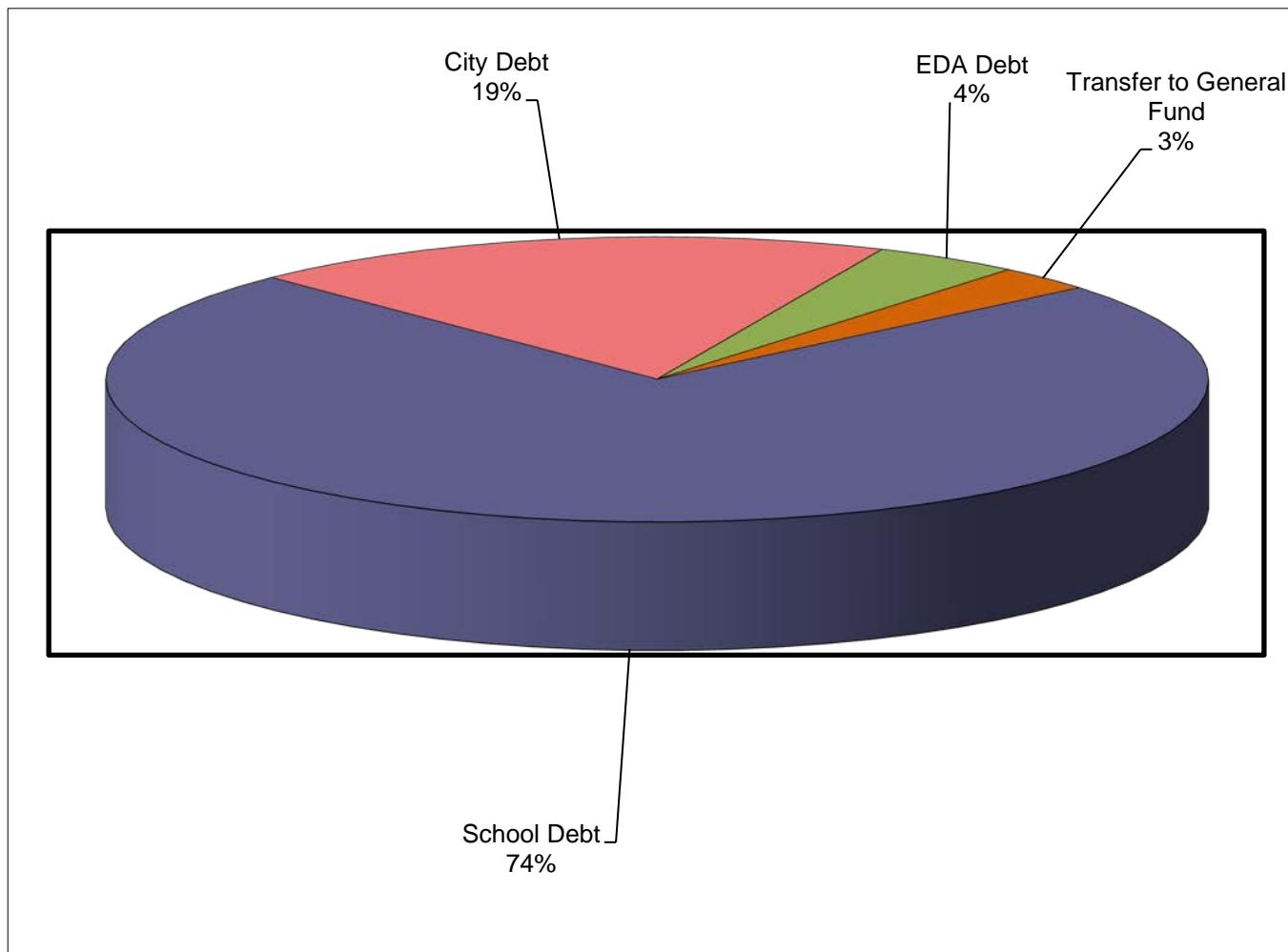
Projected fund balance of \$1.1M is to be used to offset debt service costs in future years. For FY 2021 no planned use of fund balance is anticipated.

Debt Service Projection of Fund Balance

Beginning Balance - 6/30/2017		\$ 422,584
Actual FY 2018 Revenues	\$ 2,902,671	
Acutal FY 2018 Expenditures	<u>(2,935,581)</u>	(32,910)
Fund Balance - 6/30/2018		\$ 389,674
Actual FY 2019 Revenues	\$ 4,746,752	
Actual FY 2019 Expenditures	<u>(4,026,900)</u>	719,852
Fund Balance - 6/30/2019		\$ 1,109,526
Estimated FY 2020 Revenues	\$ 3,795,082	
Estimated FY 2020 Expenditures	<u>(3,820,082)</u>	(25,000)
Projected Fund Balance - 6/30/2020		\$ 1,084,526
Estimated FY 2021 Revenues	\$ 3,795,082	
Estimated FY 2021 Expenditures	<u>(3,795,082)</u>	-
Projected Fund Balance - 6/30/2021		\$ 1,084,526

DEBT SERVICE FUND - SUMMARY

Debt Service Expenditures



<u>Debt Service Expenditures</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
School Debt	\$ 2,827,546	\$ 2,799,482
City Debt	832,536	722,700
EDA Debt	160,000	164,000
Transfer to General Fund	-	108,900
Reserve	-	-
TOTAL	<u>\$ 3,820,082</u>	<u>\$ 3,795,082</u>

DEBT SERVICE FUND - REVENUE

Debt Service Revenue

Account Title	FY 2018 Actual	FY 2019 Actual	FY 2020 Revised Budget	FY 2020 Estimated Revenue	FY 2021 City Council Adopted Revenue	\$ Change From 2020 Budget	% Change From 2020 Budget
Transfer from General Fund	\$ 2,902,671	\$ 3,813,627	\$ 3,795,082	\$ 3,795,082	\$ 3,795,082	\$ -	0.0%
Issuance of Debt	-	933,125	-	-	-	-	n/a
TOTAL TRANSFERS IN	\$ 2,902,671	\$ 4,746,752	\$ 3,795,082	\$ 3,795,082	\$ 3,795,082	\$ -	0.0%
Use of Reserve	-	-	25,000	25,000	-	(25,000)	-100.0%
TOTAL REVENUE	\$ 2,902,671	\$ 4,746,752	\$ 3,820,082	\$ 3,820,082	\$ 3,795,082	(\$25,000)	-0.7%

Revenue Explanations

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

Use of Reserve: In FY 2013, the City established a debt reserve to set aside funds for future debt service. In FY 2018, the City adopted the use of the reserve and the estimated balance of the reserve at 6/30/2018 is \$389,584. In anticipation of the borrowing during FY 2019, the City increased the reserve in FY 2019 with the understanding of utilizing the funds when the debt is payable. In FY 2021, the budget will keep the reserve at the same level as of the end of FY 2020.

Computation of Estimated Legal Debt Margins for FY 2021

There is a legal limit for cities in Virginia whereby the amount of bonded long-term debt cannot exceed 10% of the City's total assessed value of real estate. The computation of the margin for additional borrowing, based on estimated assessed values as of 7/1/2020, is shown below. A further discussion of the City's debt service can be found in the Appendix section of this document.

Estimated Assessed Value of Real Estate as of 7/1/2020

General	\$ 1,655,142,200
Public Service Corporation	22,895,188
Total	<u>\$ 1,678,037,388</u>
 Total Bonding Limit (10% of total assessed value)	 \$167,803,739
General Obligation Bonds, other than those authorized for a specific revenue producing project	\$35,532,585
Sewer Bonds	<u>4,935,000</u>
Net Bonded indebtedness subject to limit	\$40,467,585
Bonded indebtedness as percent of assessed value of real estate	<u>2.41%</u>
Margin for Additional Borrowing	<u>\$127,336,154</u>

DEBT SERVICE FUND - EXPENDITURES

Debt Service Expenditures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020 Budget	% Change From 2020 Budget
School Principal	\$ 1,464,548	1,520,744	\$ 1,541,850	\$ 1,586,429	\$ 44,579	2.9%
School Interest	797,219	1,091,013	1,285,696	1,213,053	(72,643)	-5.7%
City Principal	470,452	494,256	648,151	568,571	(79,580)	-12.3%
City Interest	201,052	193,426	180,385	150,129	(30,256)	-16.8%
EDA Principal	-	157,000	160,000	164,000	4,000	0.0%
Bond Issuance Costs	-	567,951	-	-	-	0.0%
Transfer-General Fund	-	-	-	108,900	108,900	0.0%
Trustee Fees	2,310	2,510	4,000	4,000	-	0.0%
Total Expenditures	\$ 2,935,581	\$ 4,026,900	\$ 3,820,082	\$ 3,795,082	\$ (25,000)	-0.7%
Reserve	-	-	-	-	-	0.0%
Totals	\$ 2,935,581	\$ 4,026,900	\$ 3,820,082	\$ 3,795,082	\$ (25,000)	-0.7%



Significant Budget Items

* In FY 2019 and 2020, a total of \$29,304 and \$25,000, respectively was used to fund a portion of the debt service. In addition to the use in FY 2019 of \$29,304, an increase of \$749,156 was added to prepare for the principal and interest of 2018 General Obligation Bonds received in July 2018. The budget for FY 2021 will not utilize the reserve. The reserve will be utilized in the future when the second phase of borrowing is initiated.

* In FY 2021, the principal payment of \$164,000 is for the general obligation bonds issued to repay the Economic Development Authority's (EDA) bank line of credit. The FY 2021 interest associated with the bonds will be budgeted in the EDA fund. The total of the interest is \$31,697.

*Transfer from Debt Service Reserve to the General Fund in the amount of \$108,900 to support one time purchases in FY 2021. This is possible due to the delay by the School Division in utilizing the funds received from Phase 1 borrowing.

DEBT SERVICE FUND - EXPENDITURES

Expenditures Summary

DEBT INSTRUMENT	FY 2021 Principal	FY 2021 Interest	FY 2021 Other Cost	FY 2021 Adopted Budget		
Schools						
Bonds:						
2012 Refunded 2002 Refunded 1994A (Cafeteria)	\$ 21,429	\$ 1,071	\$ -	\$ 22,500		
2012 Refunded 2009C Refunded 2001 School's VRS	55,000	2,750	-	57,750		
2012 Refunded 2011 Refunded 2008 PMS Stadium	173,829	20,904	-	194,733		
2012 Refunded 2011 Refunded 2007 Unrefunded PES	332,961	40,040	-	373,001		
2016 Refunded 2010 Refunded 2005 PES	158,616	96,980	-	255,596		
2016 Refunded 2010 Refunded 2007 PES	207,103	126,625	-	333,728		
2016 Refunded 2010 Refunded 2006B-PES	367,723	224,830	-	592,553		
2016 Refunded 2011B Refunded 2009A Refunded 2006A PES	179,768	77,472	-	257,240		
2016 Primary School HVAC	20,000	6,250	-	26,250		
2016 High School HVAC	5,000	2,500	-	7,500		
2016 High School Track	15,000	8,600	-	23,600		
2018 Middle School Renovations	45,000	602,031	-	647,031		
2018 School Bus	5,000	3,000	-	8,000		
Total Schools	\$ 1,586,429	\$ 1,213,053	\$ -	\$ 2,799,482		
City						
Bonds:						
2012 Refunded 2002 Refunded 1994 A (City Hall)	\$ 83,571	\$ 4,179	\$ -	\$ 87,750		
2012 Refunded 2011 Refunded 2007 Unrefunded Fire Station #1	78,103	9,392	-	87,495		
2012 Refunded 2011 Refunded 2009B & 1998A Refunded Court House	100,107	16,852	-	116,959		
2012 Refunded 2011 Refunded 2009B & 2001 Fire Station #2	105,000	7,813	-	112,813		
2016 Refunded 2010 Refunded 2005 Fire Station #1	67,978	41,563	-	109,541		
2016 Refunded 2010 Refunded 2007 Fire Station #1	48,580	29,702	-	78,282		
2016 Refunded 2011B Public Works	30,232	13,028	-	43,260		
2016 Fire Apparatus (Formerly Messick Point Beach)	5,000	3,700	-	8,700		
2016 City Hall HVAC (Formerly undesignated projects)	-	1,900	-	1,900		
2018 Fire Engine 102	10,000	4,250	-	14,250		
2018 City Hall HVAC	25,000	11,500	-	36,500		
2018 TMDL	15,000	6,250	-	21,250		
Trustee Fees:						
US Bank	-	-	4,000	4,000		
Total City	\$ 568,571	\$ 150,129	\$ 4,000	\$ 722,700		
EDA						
2013 Refinance LOC	\$ 164,000	-*	\$ -	\$ 164,000		
Transfer-General Fund	\$ -	\$ -	\$ 108,900	\$ 108,900		
TOTAL DEBT SERVICE FY 2020	\$ 2,319,000	\$ 1,363,182	\$ 112,900	\$ 3,795,082		

*Interest associated with the debt is budgeted in the Economic Development Authority's budget. The total interest is \$31,697.

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DEBT SERVICE FUND - LONG TERM DEBT OBLIGATIONS

<u>Summary of Long Term Debt Obligations</u>	<u>Projected Balance</u>	<u>Projected Balance</u>		
<u>General Long Term Obligations</u>	<u>6/30/2020</u>	<u>Additions</u>	<u>Retirement</u>	<u>6/30/2021</u>
<u>School Bonds:</u>				
2012 Refunded 2002 Refunded 1994A (Cafeteria)	\$ 21,429	\$ -	\$ 21,429	\$ -
2012 Refunded 2009C Refunded 2001 School's VRS	55,000	-	55,000	-
2012 Refunded 2011 Refunded 2008 PMS Stadium	466,477	-	173,829	292,648
2012 Refunded 2011 Refunded 2007 Unrefunded PES	893,517	-	332,961	560,556
2016 Refunded 2010 Refunded 2005 PES	2,080,673	-	158,616	1,922,057
2016 Refunded 2010 Refunded 2007	2,716,700	-	207,103	2,509,597
2016 Refunded 2010 Refunded 2006B-PES	4,823,659	-	367,723	4,455,936
2016 Refunded 2011B Refunded 2009A Refunded 2006A PES	1,896,127	-	179,768	1,716,359
2016 Primary School HVAC	125,000	-	20,000	105,000
2016 High School HVAC	50,000	-	5,000	45,000
2016 High School Track	230,000	-	15,000	215,000
2018 Middle School Renovations	17,470,000	-	45,000	17,425,000
2018 School Bus	60,000	-	5,000	55,000
	\$ 30,888,582	\$ -	\$ 1,586,429	\$ 29,302,153

City Bonds:

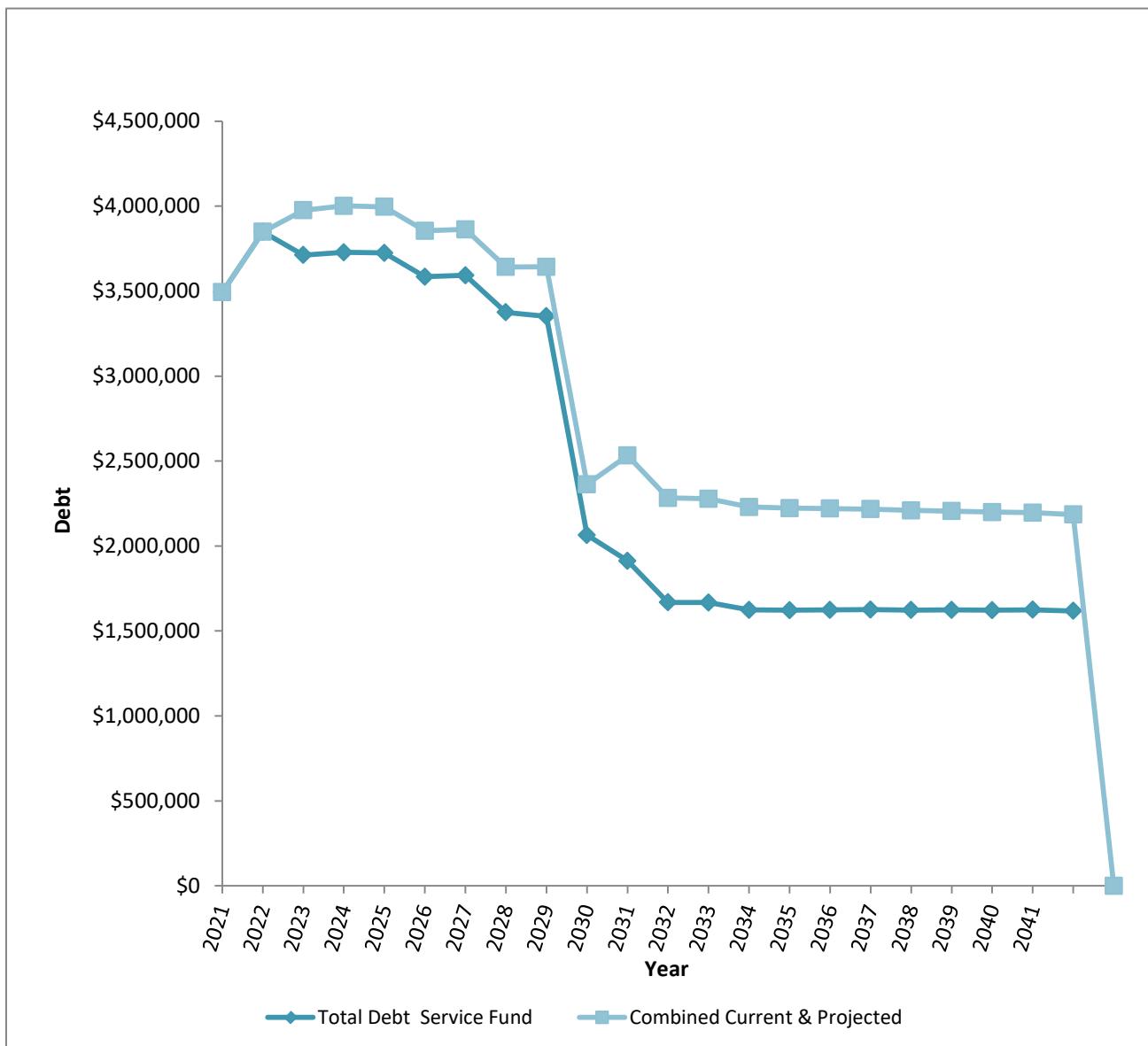
2012 Refunded 2002 Refunded 1994 A (City Hall)	\$ 83,571	\$ -	\$ 83,571	\$ -
2012 Refunded 2011 Refunded 2009B & 1998A Refunded Court House	209,589	-	78,103	131,486
2012 Refunded 2011 Refunded 2007 Unrefunded Fire Station	394,163	-	100,107	294,056
2012 Refunded 2011 Refunded 2009B & 2001 Fire Station #2	156,252	-	105,000	51,252
2016 Refunded 2010 Refunded 2005 Fire Station #1	891,717	-	67,978	823,739
2016 Refunded 2010 Refunded 2007 Fire Station #1	637,251	-	48,580	588,671
2016 Refunded 2011B Public Works	318,873	-	30,232	288,641
2016 Fire Apparatus (Formerly Messick Point Beach)	95,000	-	5,000	90,000
2016 City Hall HVAC (Formerly undesignated projects)	50,000	-	-	50,000
2018 Fire Engine	85,000	-	10,000	75,000
2018 City Hall HVAC	230,000	-	25,000	205,000
2018 TMDL	125,000	-	15,000	110,000
	\$ 3,276,416	\$ -	\$ 568,571	\$ 2,707,845
EDA 2013 Refinance LOC	\$ 1,367,587		\$ 164,000	1,203,587
Total General Long Term Obligations	\$ 35,532,585	\$ -	\$ 2,319,000	\$ 33,213,585

Sewer Fund Obligations

<u>Sewer Bonds:</u>	<u>6/30/2020</u>	<u>Additions</u>	<u>Retirement</u>	<u>6/30/2021</u>
2010 VRA Refunded 2002 Bond	\$ 160,000	\$ -	\$ 80,000	\$ 80,000
2012 Refunded 2011 Refunded 2009B &1998B Bond	1,688,700	-	16,395	1,672,305
2012 Refunded 2011 Refunded 2009B & 2003B Bond	371,300	-	3,605	367,695
2012 Refunded 2000 DEQ Loan	845,000	-	130,000	715,000
2012 Refunded 2000 DEQ Loan	1,870,000	-	310,000	1,560,000
Total Sewer Obligations	\$ 4,935,000	\$ -	\$ 540,000	\$ 4,395,000

DEBT SERVICE FUND

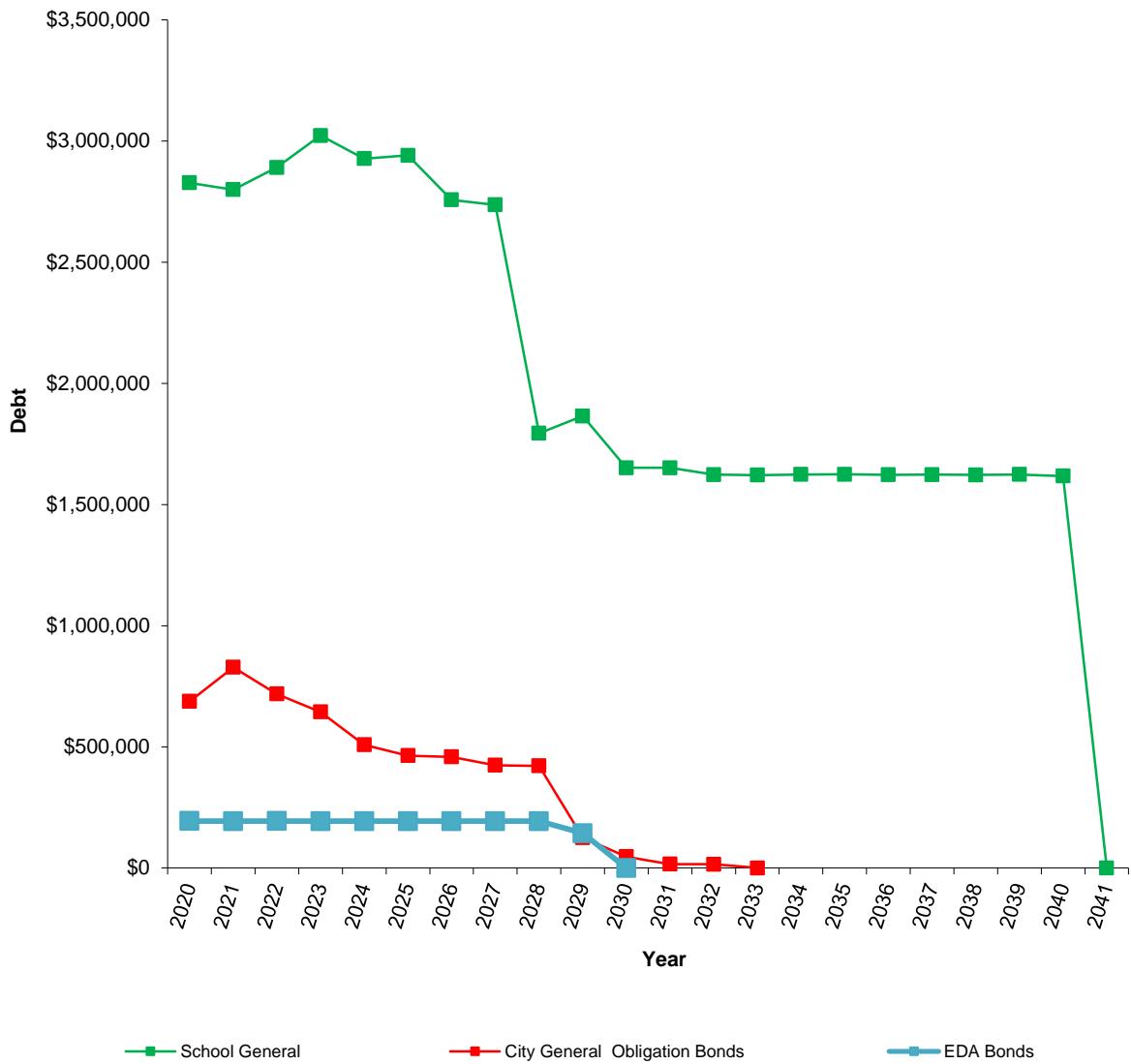
Total Current and Projected Debt Service Fund



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.

DEBT SERVICE FUND

Debt Service By Type



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

DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT

Amortization of Long Term Debt

Year Ending	School General Obligation Bonds (*)		City General Obligation Bonds (**)		EDA Bonds (***)	
	June 30	Principal	Interest	Principal	Interest	Principal
2021	1,586,429	1,213,053	568,571	150,129	164,000	31,697
2022	1,757,145	1,133,731	522,855	121,701	167,000	26,080
2023	1,977,020	1,045,874	412,981	95,557	171,000	22,311
2024	1,977,630	949,652	387,370	76,379	175,000	18,453
2025	2,088,813	851,862	401,186	57,619	179,000	14,506
2026	2,008,830	748,511	386,170	38,169	183,000	10,470
2027	2,087,536	649,161	402,462	19,471	187,000	6,345
2028	1,210,449	535,335	119,551	6,296	141,587	2,130
2029	1,334,730	486,226	45,270	1,805	-	-
2030	1,170,000	447,181	15,000	900	-	-
2031	1,205,000	399,231	15,000	450	-	-
2032	1,225,000	361,731	-	-	-	-
2033	1,260,000	323,931	-	-	-	-
2034	1,300,000	284,931	-	-	-	-
2035	1,340,000	243,056	-	-	-	-
2036	1,380,000	198,206	-	-	-	-
2037	1,425,000	151,894	-	-	-	-
2038	1,470,000	151,894	-	-	-	-
2039	1,520,000	104,119	-	-	-	-
2040	1,565,000	52,819	-	-	-	-
TOTAL	\$ 30,888,582	\$ 10,332,398	\$ 3,276,416	\$ 568,476	\$ 1,367,587	\$ 131,992

* The City anticipates borrowing an additional \$2.9 Million in FY 2021 for roof replacement on the Primary and additional funding for the Middle School Renovation. The amortization of the future debt service is not reflected in this schedule. The schedule will be updated at such time the borrowing is finalized.

** The City anticipates borrowing an additional \$2.1 Million earmarked for borrowing for the TMDL/Stormwater improvement in FY 2022. The amortization of the future debt service is not reflected in this schedule. The schedule will be updated at such time the borrowing is finalized.

*** The City through the Debt Service Fund accounts for the principal on the bonds. The Economic Development Authority (EDA) Fund accounts for the interest on the bonds. The EDA intends to pay this debt with proceeds from the sale of EDA owned property.

DEBT SERVICE FUND--AMORTIZATION OF LONG TERM DEBT

Amortization of Long Term Debt

Year Ending June 30	Total Debt Service Fund		Total Debt Service Fund Principal & Interest	Sewer Fund Bonds/Notes		Total Sewer Fund Principal & Interest
	Principal	Interest		Principal	Interest	
2021	2,319,000	1,363,182	3,682,182	540,000	166,878	706,878
2022	2,447,000	1,255,432	3,702,432	565,000	140,774	705,774
2023	2,561,001	1,141,431	3,702,432	590,000	114,900	704,900
2024	2,540,000	1,026,031	3,566,031	610,000	97,200	707,200
2025	2,668,999	909,481	3,578,480	630,000	78,900	708,900
2026	2,578,000	786,680	3,364,680	650,000	60,000	710,000
2027	2,676,998	668,632	3,345,630	665,000	40,500	705,500
2028	1,471,587	541,631	2,013,218	685,000	20,550	705,550
2029	1,380,000	488,031	1,868,031	-	-	-
2030	1,185,000	448,081	1,633,081	-	-	-
2031	1,220,000	399,681	1,619,681	-	-	-
2032	1,225,000	361,731	1,586,731	-	-	-
2033	1,260,000	323,931	1,583,931	-	-	-
2034	1,300,000	284,931	1,584,931	-	-	-
2035	1,340,000	243,056	1,583,056	-	-	-
2036	1,380,000	198,206	1,578,206	-	-	-
2037	1,425,000	151,894	1,576,894	-	-	-
2038	1,470,000	151,894	1,621,894	-	-	-
2039	1,520,000	104,119	1,624,119	-	-	-
2040	1,565,000	52,819	1,617,819	-	-	-
TOTAL	\$ 35,532,585	\$ 10,900,874	\$ 46,433,459	\$ 4,935,000	\$ 719,702	\$ 5,654,702

Note:

All sewer debt service is accounted for in the Utilities Fund in accordance with Governmental Accounting practice. This schedule is shown so that the reader will have a comprehensive listing of all future City and School debt payments.

Not included in the totals is \$31,697 in interest associated with the general obligation bonds issued by the City of Poquoson for Economic Development Authority (EDA). The EDA in its operating budget accounts for the interest and intends to pay this debt with proceeds from the sale of EDA owned property.

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CAPITAL PROJECTS FUND - SUMMARY

Capital Projects Fund Description

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.

For presentation purposes, the FY 2021 through FY 2025 Proposed CCIP's General Fund Projects are shown in detail and found on page 116.

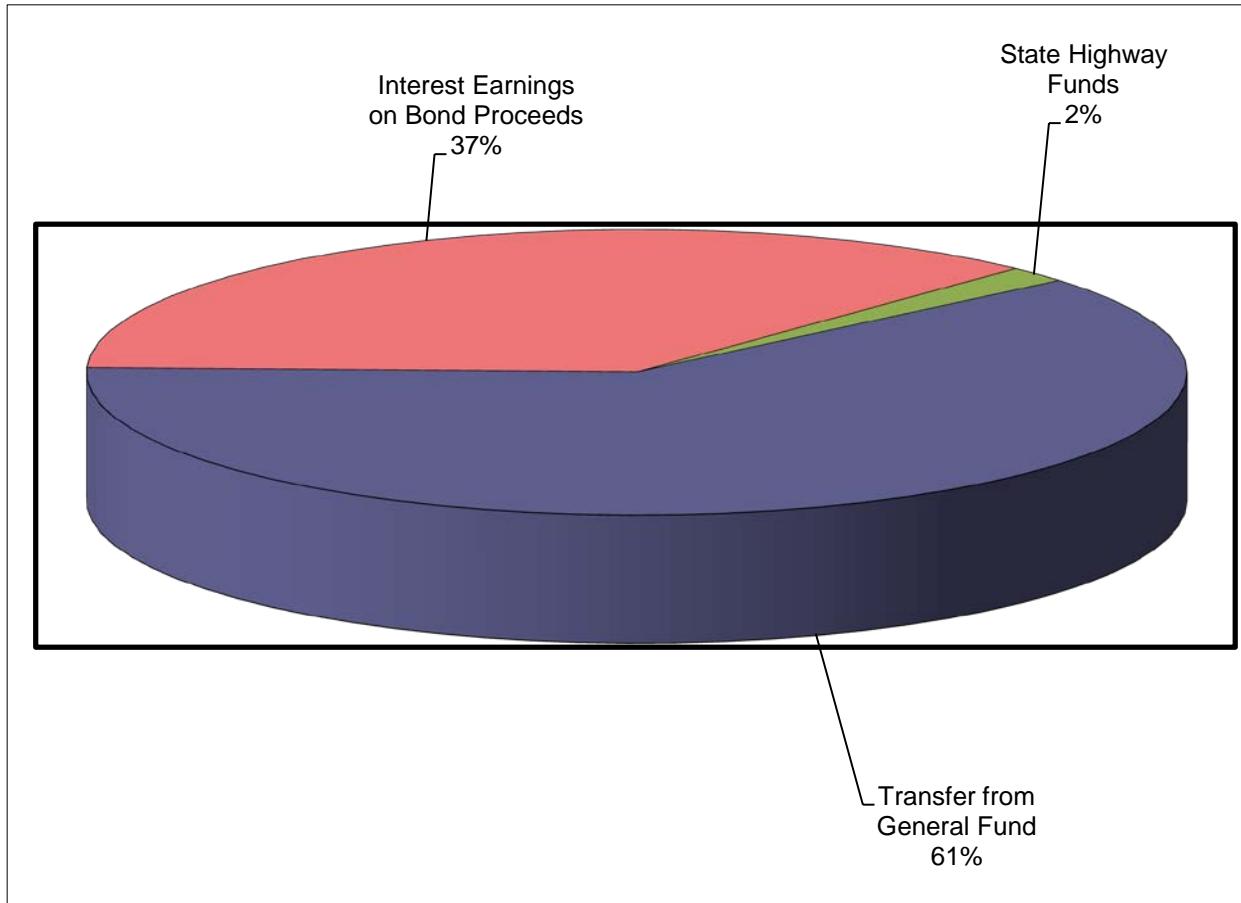
Unlike the City's General Fund in which any unexpended funds lapse at the end of the fiscal year, the monies appropriated in the Capital Fund lapse into the fund balance for future expenditures. Those unspent funds are then reappropriated to the next fiscal year provided the project is not completed.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

Capital Projects Projection of Fund Balance

Fund Balance - 6/30/2017		\$ 1,991,214
Actual FY 2018 Revenues	\$ 796,585	
Actual FY 2018 Expenditures	<u>(1,431,408)</u>	<u>(634,823)</u>
Fund Balance - 6/30/2018		\$ 1,356,391
Actual FY 2019 Revenues	\$ 19,161,504	
Actual FY 2019 Expenditures	<u>(1,261,980)</u>	<u>17,899,524</u>
Fund Balance - 6/30/2019		\$ 19,255,915
Estimated FY 2020 Revenues	\$ 1,959,561	
Estimated FY 2020 Expenditures	<u>(3,325,441)</u>	<u>(1,365,880)</u>
Projected Fund Balance - 6/30/2020		\$ 17,890,035
Estimated FY 2021 Revenues	\$ 820,000	
Estimated FY 2021 Expenditures	<u>(18,710,035)</u>	<u>(17,890,035)</u>
Projected Fund Balance - 6/30/2021		\$ -

CAPITAL PROJECTS FUND - SUMMARY

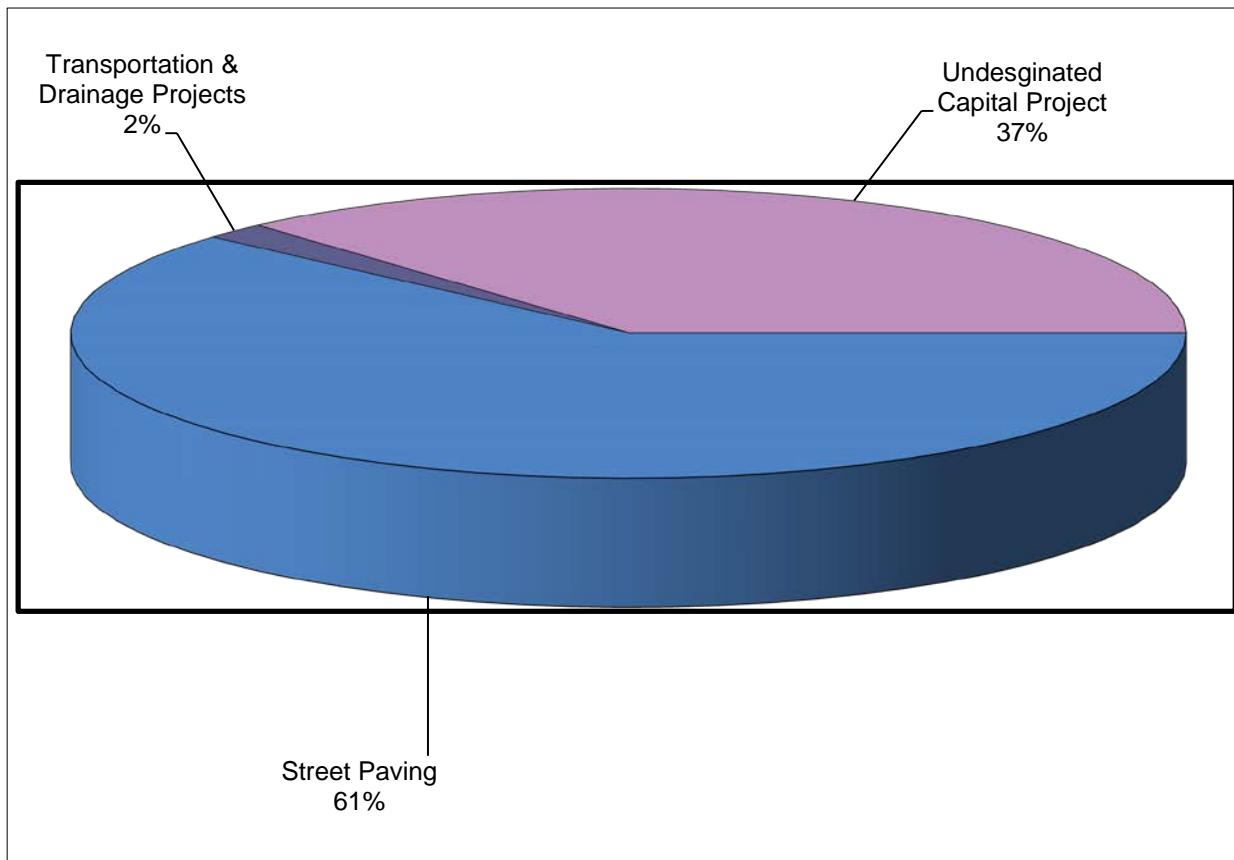
Capital Projects Revenue



<u>Capital Projects Revenue</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
State Highway Funds	\$ 525,000	\$ 505,000
Interest Earnings on Bond Proceeds	350,000	300,000
State Grants	812,823	-
Donations	8,232	-
Transfer from General Fund	<u>263,506</u>	<u>15,000</u>
TOTAL	<u>\$ 1,959,561</u>	<u>\$ 820,000</u>

CAPITAL PROJECTS FUND - SUMMARY

Capital Projects Expenditures



<u>Capital Projects Expenditures</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Street Paving	\$ 527,337	\$ 505,000
Transportation & Drainage Projects	684,756	15,000
Wythe Creek Road Signal Upgrade	204,067	-
South Lawson Park Multi-Use Path	195,100	-
Poquoson Avenue Sidewalks	282,279	-
Poquoson Middle School Renovation	403,772	-
School Bus	99,000	-
Miscellaneous Projects	83,425	-
MIP - Feasibility Study	37,500	-
Public Safety Equipment	290,415	-
Public Works Replacement Equipment	301,770	-
HVAC - City Hall	98,975	-
AV Room Equipment Replacement	58,496	-
Messick Point Improvements	58,549	-
Undesignated Capital Project	-	<u>300,000</u>
TOTAL	<u>\$ 3,325,441</u>	<u>\$ 820,000</u>

CAPITAL PROJECTS FUND - REVENUE

Revenue Summary

Account Title	FY 2018		FY 2019		FY 2020		FY 2020		FY 2021		FY 2021		\$ Change		% Change		
	Actual		Actual		Adopted Budget		Revised Budget		Estimated Revenue		Estimated Budget		Adopted Budget		Revised Budget	Revised Budget	From 2020
State Highway Funds	\$ 531,340		\$ 581,141		\$ 525,000		\$ 525,000		\$ 525,000		\$ 505,000		\$ 505,000		\$ (20,000)		-3.8%
Note or Bond Proceeds	-		17,639,284		-		-		-		-		-		-		n/a
Interest -- Bond Proceeds	-		431,769		-		350,000		350,000		300,000		300,000		(50,000)		-14.3%
State Grants	51,000		356,662		-		812,823		812,823		-		-		(812,823)		-100.0%
Miscellaneous Revenue	5,745		-		-		-		-		-		-		-		n/a
Donations	1,500		24,409		-		8,232		8,232		-		-		(8,232)		-100.0%
Other Financing Sources	167,000		-		-		-		-		-		-		-		n/a
Transfer from General Fund	40,000		128,239		55,520		263,506		263,506		15,000		15,000		(248,506)		-94.3%
TOTAL REVENUE	\$ 796,585		\$ 19,161,504		\$ 580,520		\$ 1,959,561		\$ 1,959,561		\$ 820,000		\$ 820,000		\$ (1,139,561)		-58.2%

Revenue Explanations

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 ("Street Paving and Drainage" projects). The City is projected to receive a total of \$1,420,000 from the State Highway Maintenance Fund, \$505,000 is recorded in the Capital Projects Fund, and the remaining \$915,000 is recorded in the General Fund. The exact amount of revenue for FY 2021 will not be known until August 2020.

Transfer from General Fund: Local funding provided for Capital Projects.

Bond Interest: The City issued new debt in FY 2019 associated with the proposed Constrained Capital Improvement Plan (CCIP) phase one. The funds are held in the SNAP program held by Commonwealth of Virginia and managed by PFM Asset Management LLC. The funds earn interest monthly on the daily monthly average.

State Grants: The City was being awarded two grants in FY 2020 that does not require a local match. For budget purposes, we have included the grants in the revised budget for FY 2020. If the project is not completed by June 30, 2020, the appropriation will carry into FY 2021.

CAPITAL PROJECTS FUND - EXPENDITURES

Expenditures Summary

Project	Estimated FY 2020 Expended Projects	Estimated Prior Fiscal Year's Unexpended	FY 2021 New Projects Adopted Budget	Total FY 2021 Projects
	Prior Year		Year 1	
School Projects				
PMS	\$ 403,772	\$ 16,709,960	\$ -	\$ 16,709,960
School Bus	99,000	-	-	-
Public Works, Transportation & Drainage Projects				
Street Paving	527,337	525,000	505,000	1,030,000
Drainage Projects	539,199	-	-	-
Ditch Piping	145,557	-	-	-
Wythe Creek Roadd Signal Upgrade	204,067	-	-	-
South Lawson Park Multi-Use Path	195,100	-	-	-
Poquoson Avenue Sidewalks	282,279	-	-	-
Beta Street Improvements	-	41,240	-	41,240
TMDL/Stormwater	-	153,849	-	153,849
Professional Services	-	-	15,000	15,000
Miscellaneous Projects				
Playground Equipment	-	635	-	635
Floating Dock	-	50,000	-	50,000
Miscellaneous Projects	83,425	131,871	-	131,871
MIP - Feasability Studies	37,500	-	-	-
Fire Apparatus/Public Safety Equipment	290,415	2,956	-	2,956
Public Works Replacement Equipment	301,770	27,724	-	27,724
HVAC-City Hall	98,975	-	-	-
Police Software	-	120,000	-	120,000
AV Room Equipment Replacement	58,496	-	-	-
Messick Point Improvements	58,549	-	-	-
Undesignated Projects	-	102,000	300,000	402,000
Totals	\$ 3,325,441	\$ 17,865,235	\$ 820,000	\$ 18,685,235

Expenditures Explanations

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 redesignated to other projects within the fund.

Major Fund Functions

- * Account for financial resources to be used for the acquisition or construction of major City or School capital facilities, land, infrastructure, and equipment, other than those financed by proprietary funds.
- * Incorporate into the Annual Financial Plan those items of a general governmental nature planned for in the Constrained Capital Improvements Plan.
- * May include projects such as parks and recreation improvements, transportation projects and capital feasibility studies where project total is greater than \$50,000.

FY 2021 New Projects

Street Paving: Projects are funded through VDOT State Highway Funds for maintenance, resurfacing and improvements. Projects are at the City's discretion based on needs. The City allocated \$505,000 towards paving for FY 2021.

Professional Services: Cost to cover specialized services related to VDOT grants and to the City's stormwater permit-mandated bacterial TMDL impairment Action Plan. Total allocated for FY 2021 is \$15,000.

CAPITAL PROJECTS FUND - CCIP PLAN SUMMARY

Adopted CCIP Summary FY 2021 - FY 2025

Project	FY 2021 Project	FY 2022 Project	FY 2023 Project	FY 2024 Project	FY 2025 Project	Total Cost
School Projects						
Primary School Roof Replacement	\$ 587,300	\$ -	\$ -	\$ -	\$ -	\$ 587,300
Middle School Renovation	2,244,600	-	-	-	\$ -	2,244,600
Total School Projects	\$ 2,831,900	\$ -	\$ -	\$ -	\$ -	\$ 2,831,900
Transportation and Drainage Projects						
Street Paving (*)	\$ 505,000	\$ 353,364	\$ 397,790	\$ 346,573	\$ 356,462	\$ 1,959,189
Drainage Projects-Poquoson Shores Tidal Flooding	-	-	80,000	-	-	80,000
City Ditch Safety & Erosion Improvements (*)	100,000	50,000	80,000	-	-	230,000
TMDL/Stormwater	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Shipwreck Island (Poquoson/Laydon)(**)	-	43,700	556,300	-	-	600,000
South Lawson Park Bike Path (*)	55,100	140,000	-	-	-	195,100
Total Transportation and Drainage Projects	\$ 660,100	\$ 1,587,064	\$ 2,114,090	\$ 1,346,573	\$ 1,356,462	\$ 7,064,289
Miscellaneous City Projects						
Public Safety -Fire Apparatus (FY 2019 Debt Issue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement of Medic 4	-	65,714	-	65,714	-	131,428
Replacement of Stretcher system	-	93,562	-	-	-	93,562
Total	\$ -	\$ 159,276	\$ -	\$ 65,714	\$ -	\$ 224,990
Projects Managed and Funded by State or Federal Agencies						
Wythe Creek Road South	19,800,000	-	-	-	-	19,800,000
Total Projects Managed and Funded by State or Federal Agencies	\$ 19,800,000	\$ -	\$ -	\$ -	\$ -	\$ 19,800,000

* Total cost of the project is provided by VDOT. No local match is required.

** Total cost of the project is provided, the work is being financed primarily with VDOT Urban Funding with the local match equal to 50% of total cost.

Expenditures Explanations

The City's third Proposed Constrained Capital Improvements Plan for FY 2021 - FY 2025 was presented to the Planning Commission on December 2, 2019. Planning Commission held a public hearing that same night and recommended its adoption to City Council. City Council held a public hearing on January 27, 2020 when the recommended CCIP was presented. City Council has the authority to approve the recommended CCIP as presented, or approve with amendments. City Council adopted the resolution of the CCIP with approved amendments on February 10, 2020. The approved CCIP is incorporated into the City Manager's Proposed FY 2021 Budget in the Capital Projects Fund Budget.

Operational Impact

The operational impact for the next five years is limited to transfers from the General Fund to finance the projects as well as debt. The projects for the next five years require no new personnel or increased fixed costs.

CAPITAL PROJECTS FUND - CCIP FY 2021 Project Descriptions

Project Title	Description & Scope
<u>School Projects</u>	
Middle School Renovation (10-SCH-110) 	The PMS Modernization Project, which was approved in fiscal year 2019 with an original budget of \$17,001,100 and with an additional transfer of \$211,632 brought the budget for the project at \$17,212,732. The approved CCIP for fiscal year 2021 reallocated funding from other projects to increase the overall budget for this project to be \$19,457,332.
Primary School Roof (11-SCH-002) 	Resurface one section of the roof, which is 57,000 square feet.
<u>Transportation and Drainage Projects</u>	
Street Paving (12-T&D-007) 	Street repaving is necessary for infrastructure upkeep. The total cost of the project is provided by VDOT. The following streets are scheduled to be repaved in the current year based on the paving rating system: Poquoson Avenue (Upper End - Wythe Creek Road to Little Florida Road), Hudgins Road, Lessies Drive, Carmines Court and Darden Drive.

CAPITAL PROJECTS FUND - CCIP Project Descriptions

Project Title

Description & Scope

Transportation & Drainage Projects (cont.)

Ditch Safety & Erosion Improvements
(12-T&D-004)



This is a multi-year project to pipe or pave earthen ditches along City streets. Project costs include construction of the pipes; replacement of residential driveways; tree removal; installation of yard drainage measures; engineering; utility relocation; and seeding and mulching. Existing driveway culverts may be upgraded and shallower roadside ditching may be required to divert flow into the new system. This project is needed to improve pedestrian and vehicular safety, or to stabilize ditches with ongoing erosion problems. Piping work will focus on those road areas that have minimal to no shoulders and steep ditch side slopes. Paving work will occur in those areas with nontidal erosion issues. The total cost of project is provided by VDOT.

South Lawson Park Bike Path
(20-T&D-001)



This is the design and construction of a multi-use trail in South Lawson Park and includes improvements to the park's stormwater pond to provide water quality and quantity management for the additional impervious area. The total cost of project is provided by VDOT.

The projects above reflect a summary of projects with funds allocated to Fiscal Year 2021 based on the Constrained Capital Improvement Plan FY 2021 - Beyond FY 2025. Each project listed above is noted to have no significant impact on the current operating budget.

SOLID WASTE FUND - SUMMARY

Solid Waste Fund Description

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.

Solid Waste Projection of Net Assets

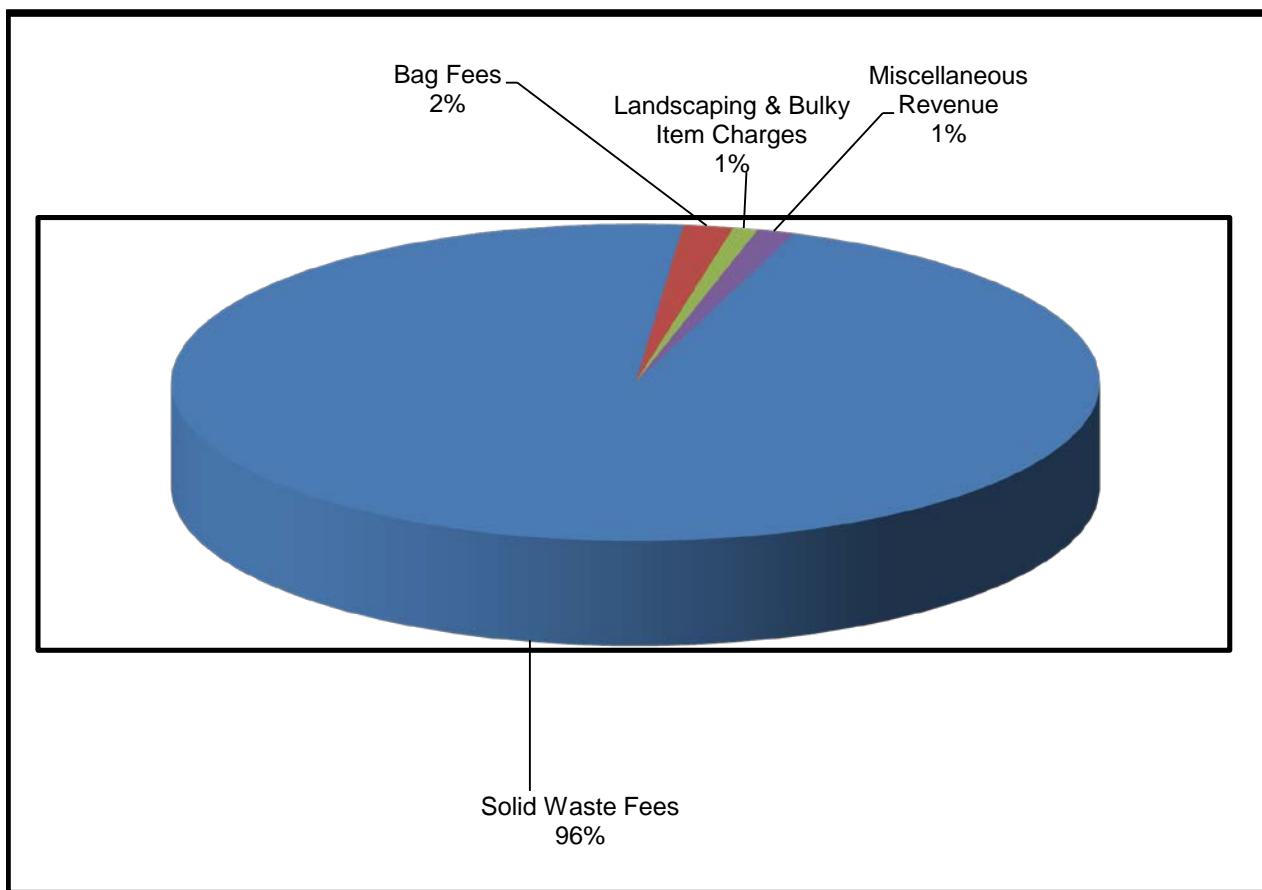
Beginning Net Assets - 6/30/2017		\$ 259,338 *
Actual FY 2018 Revenues	\$ 846,553	
Actual FY 2018 Expenses	<u>(806,231)</u>	40,322
Net Assets - 6/30/2018		\$ 299,660 **
Actual FY 2019 Revenues	\$ 888,367	
Actual FY 2019 Expenses	<u>(866,100)</u>	22,267
Net Assets - 6/30/2019		\$ 321,927
Estimated FY 2020 Revenues	\$ 1,138,180	
Estimated FY 2020 Expenses	<u>(1,053,397)</u>	84,783
Projected Net Assets - 6/30/2020		\$ 406,710
Estimated FY 2021 Revenues	\$ 1,152,415	
Estimated FY 2021 Expenses	<u>(1,152,415)</u>	-
Projected Net Assets - 6/30/2021		\$ 406,710

*In Fiscal Year 2018, the City adopted the provisions of GASB Statement No. 75, " Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" which requires the City to report OPEB liabilities and related deferrals and expenses in its financial statements. The net position was restated as of June 30, 2017.

**Includes undepreciated fixed assets of \$42,665 and unrestricted net assets of \$279,262.

SOLID WASTE FUND - SUMMARY

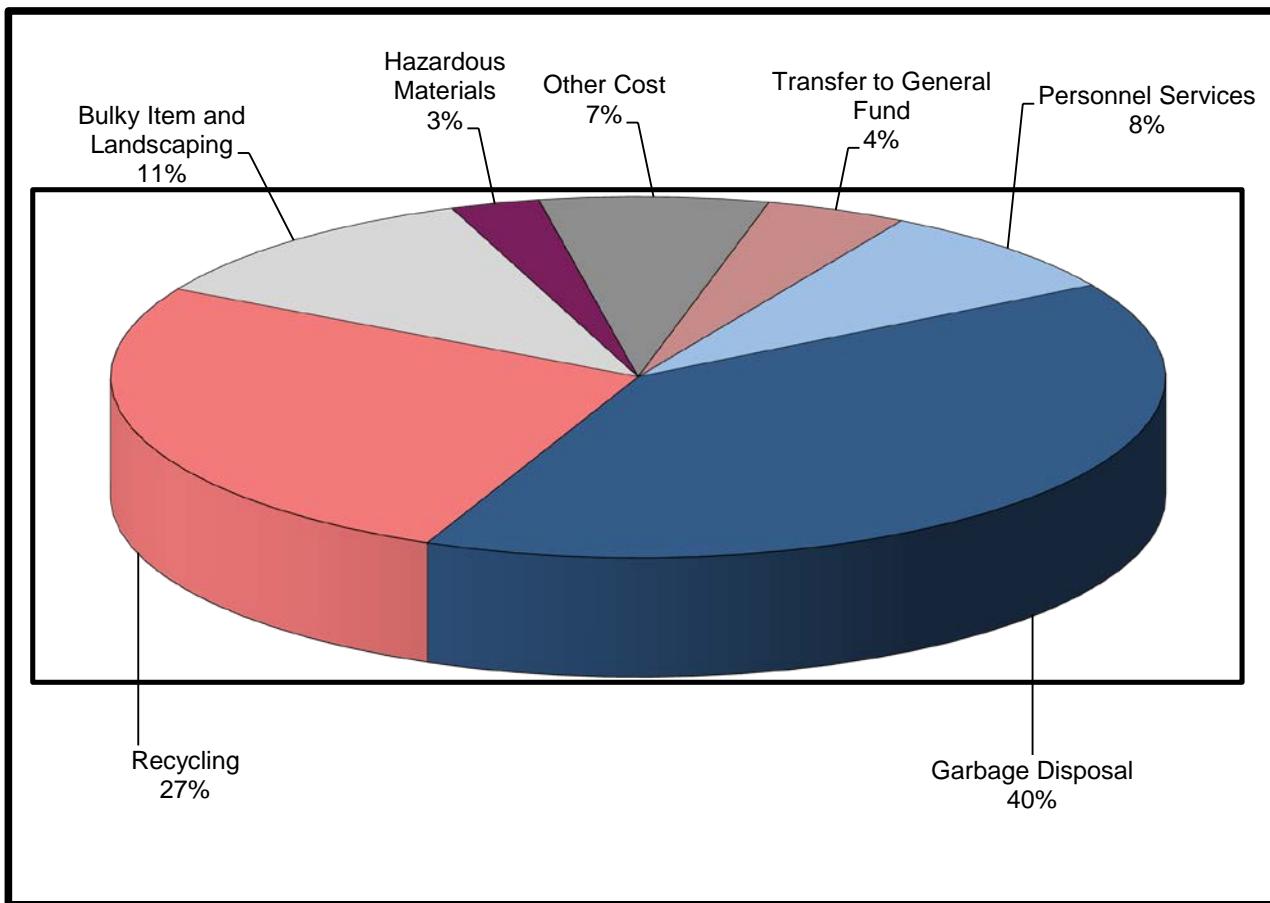
Solid Waste Revenue



<u>Solid Waste Revenue</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Solid Waste Fees	\$ 1,108,849	\$ 1,107,381
Bag Fees	20,475	20,000
Landscaping & Bulky Item Charges	8,856	10,000
Miscellaneous Revenue	-	15,034
TOTAL	<u>\$ 1,138,180</u>	<u>\$ 1,152,415</u>

SOLID WASTE FUND - SUMMARY

Solid Waste Expenses



<u>Solid Waste Expenses</u>	Estimated FY 2020	Adopted FY 2021
Personnel Services	\$ 92,108	\$ 94,150
Garbage Disposal	387,569	461,262
Recycling	299,921	306,120
Bulky Item and Landscaping	123,810	128,504
Hazardous Materials	30,820	31,566
Other Cost	75,052	80,813
Capital Outlay	156,108	-
Transfer to General Fund	50,000	50,000
 TOTAL	 <u>\$ 1,215,388</u>	 <u>\$ 1,152,415</u>

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SOLID WASTE FUND - REVENUE

Solid Waste Revenue

Account Title	FY 2020				FY 2021		FY 2021		\$ Change		% Change	
	Original		FY 2020		Department		City Council		From 2020		From 2020	
	FY 2018	FY 2019	Adopted	Revised	Estimated	Revenue	Budget	Adopted	Revised	Budget	Revised	Budget
Solid Waste Fees	\$ 819,042	\$ 856,164	\$ 1,114,497	\$ 1,114,497	\$ 1,108,849	\$ 1,107,381	\$ 1,107,381	\$ (7,116)	\$ (7,116)	\$ (7,116)	\$ (7,116)	-0.6%
Bag Fees	17,337	20,475	17,500	17,500	20,475	20,000	20,000	20,000	20,000	2,500	2,500	14.3%
Disposal Fees	380	348	-	-	-	-	-	-	-	-	-	n/a
Landscaping Debris Charge	2,700	2,580	3,000	3,000	3,580	4,000	4,000	4,000	4,000	1,000	1,000	33.3%
Bulky Item Charge	6,342	6,232	5,000	5,000	5,276	6,000	6,000	6,000	6,000	1,000	1,000	20.0%
Miscellaneous	752	715	12,037	12,037	-	15,982	15,034	15,034	15,034	2,997	2,997	24.9%
Use of Reserve	-	-	157,000	157,000	-	-	-	-	-	(157,000)	(157,000)	-100.0%
Transfer from General Fund	-	1,853	-	-	-	-	-	-	-	-	-	n/a
TOTAL REVENUE & TRANSFERS	\$ 846,553	\$ 888,367	\$ 1,309,034	\$ 1,309,034	\$ 1,138,180	\$ 1,153,363	\$ 1,152,415	\$ (156,619)	\$ (156,619)	\$ (156,619)	\$ (156,619)	-12.0%

Revenue Explanations

Solid Waste Fees: In FY 2021, the fees are based on the container/cart program implemented on October 1, 2007. Citizens have the option to choose from 3 plans, or an additional 2 plans if eligible. The Solid Waste Ordinance has a sliding scale that is offered to households who meet certain income requirements. It is estimated that \$18,544 of Solid Waste fees will be waived due to the scale. The combined rate for Solid Waste includes, Garbage and Recycling.

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

A replacement debris truck was authorized by City Council in FY 2019 the debris truck that is decommissioned will be sold and it is estimated to bring the fund \$15,034 which is accounted for in miscellaneous revenue.

	Number of Units	FY 2020	FY 2021	FY 2021 Total Revenue	
		Adopted	Proposed		
Plans:					
Plan A = 35 gallon container/cart	1,683	\$35.00	\$35.00	\$ 353,430	\$ (9,923) \$ 343,507
Plan B = 65 gallon container/cart	2,205	51.00	51.00	\$ 674,730	\$ (5,814) \$ 668,916
Plan C = (2) 65 gallon container/carts	85	85.00	85.00	\$ 43,350	- \$ 43,350
Plan D = 35 gallon container/cart (bi-weekly pickup)	282	25.00	25.00	\$ 42,300	\$ (1,538) \$ 40,762
Plan E = no container/cart (private lanes, townhomes)	62	18.00	18.00	\$ 6,696	\$ (1,269) \$ 5,427
New services during FY 2021 (Plan A/B)	6			\$ 5,418	- \$ 5,418
	4,323			\$ 1,125,924	\$ (18,544) \$ 1,107,380

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

Landscaping Debris Charges: The City provides curbside pickup service for woody waste for a fee of \$60 per pickup. The fee is intended to cover a small portion of the cost incurred in picking up landscaping debris. The City is estimated to pay VPPSA \$40,504 to operate the composting/disposal facility in FY 2021. Residents may take their landscaping debris to the VPPSA regional composting facility located at the York County Landfill at no charge to the resident. Residents may also bring woody waste to a free designated drop off site that is provided twice a month.

Bulky Item Charge: The City also provides curbside pickup for bulky items. In FY 2021 the fee is at \$63 per pickup. The fee is intended to limit the number of bulky item pickups in a year, not to cover the cost of the operation. In 2011, the City implemented a free drop off service twice a month for residents to dispose of unwanted items instead of paying for a residential pickup.

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

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

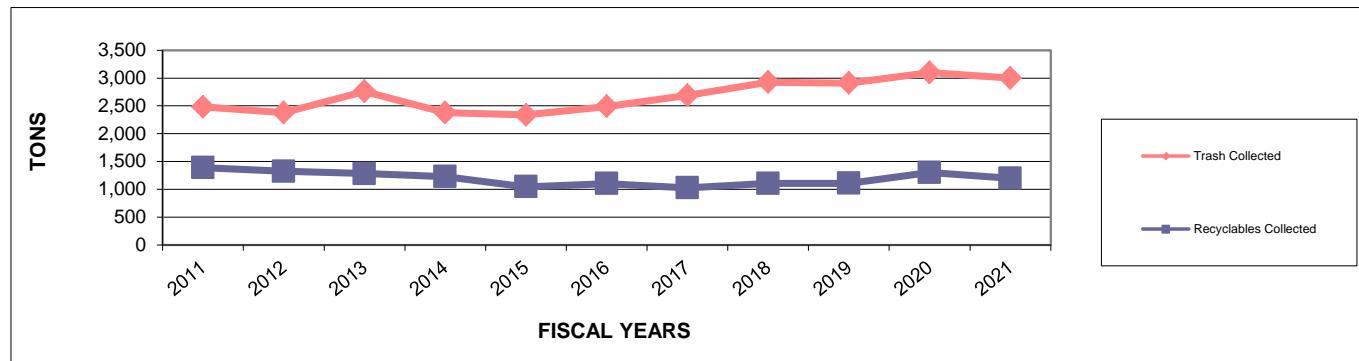
SOLID WASTE FUND - GARBAGE AND RECYCLING

Expenditures Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Revised Budget	FY 2020 Estimated Expenses	FY 2021 Department Request Budget	FY 2021 City Council Adopted Budget	\$ Change From 2020 Budget	% Change From 2020 Budget
							Department Request Budget	City Council Adopted Budget	% Change From 2020 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Operating Expenses	517,522	545,414	818,850	818,850	726,492	814,994	814,994	(3,856)	-10.5%
Capital Outlay	12,963	13,635	-	-	-	-	-	-	n/a
Totals	\$ 530,485	\$ 559,049	\$ 818,850	\$ 818,850	\$ 726,492	\$ 814,994	\$ 814,994	\$ (3,856)	-10.5%

Personnel Summary

* Personnel services are contracted through Bay Disposal Inc.. The cost for the contractor is reflected in operating expenses.



Goals and Objectives

- * Oversee the trash collection program that began on October 1, 2007.
- * Continue collecting all City trash routes within three days per week using a contractor.
- * Oversee curbside recycling to continue to make the transition effortless.

SOLID WASTE FUND - GARBAGE AND RECYCLING

Major Departmental Functions

- * Oversee the contracted solid waste disposal service to the citizens of Poquoson.
- * Collect and dispose of non-recyclable waste.
- * Oversee the curbside recycling program which is administered by VPPSA.
- * Provide quality service to the citizens of Poquoson.

Performance Measures

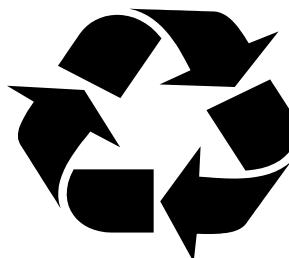
	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Estimated FY 2021
Trash Collected (Tons)	2,927	2,911	3,100	3,000
Recyclables Collected by Contractor (Tons)	1,106	1,108	1,300	1,200

Significant Budget Items

- * Increased cost for Hampton Steam Plant.
- * Decrease in anticipated budget cost for recycling compared to the prior year. In prior years, we utilized anticipated tonnage, but we are now able to utilize actual data from FY 2019.
- * Transfer of \$50,000 to the General Fund to reimburse for expenses incurred for administration of the City's Solid Waste Program.

Program Accomplishments

- * This is the fifth year that the Solid Waste Calendar will be mailed to all residents who have solid waste service within the City.
- * Continued to oversee the outsourcing of the trash collection service to Bay Disposal.
- * Worked with VPPSA and the residents to make the recycling program change as smooth as possible.
- * Continue to oversee the Litter Grant and Adopt-A-Spot programs.



SOLID WASTE FUND - BULKY ITEM AND LANDSCAPING

Expenditures Summary

	FY 2021						FY 2021		\$	%
	FY 2018		FY 2020		FY 2020		Department	City Council	Change	Change
	Actual	Actual	Adopted	Revised	Estimated	Request	Adopted	From 2020	Budget	From 2020
Personnel Services	\$ 87,701	\$ 88,368	\$ 91,957	\$ 91,957	\$ 92,108	\$ 99,025	\$ 94,150	\$ 2,042	0.0%	
Operating Expenses	138,045	168,682	191,227	191,227	123,302	201,471	193,271	\$ 69,969	0.0%	
Capital Outlay	-	-	157,000	157,000	67,378	-	-	\$ (67,378)	0.0%	
Transfer to General Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	-	0.0%
Totals	\$ 275,746	\$ 307,050	\$ 490,184	\$ 490,184	\$ 332,788	\$ 350,496	\$ 337,421	\$ 4,633	-31.2%	

Personnel Summary

	FY 2021			FY 2021	
	Department	City Council	Request	Adopted	Positions
	FY 2018	FY 2019	FY 2020	Positions	Positions
	Authorized	Authorized	Authorized	Positions	Positions
Equipment Operator II	1	1	1	1	1
Totals	1	1	1	1	1

* Convenience Site is assisted with Public Works staff and temporary labor.

Goals and Objectives

- * Furnish bulky item and landscaping debris pickup for the citizens of Poquoson.
- * Collect waste oil, tires and batteries for recycling.
- * Collect metal items for recycling to help reduce disposal costs.
- * Continue to pick up bulk items and landscaping debris within seven days from when it is placed in the City's right-of-way and /or when a request from the property owner has been received.
- * Continue to operate the twice monthly Convenience Site drop off for citizens.
- * Furnish manpower and trucks for leaf pickup program, every other week from November through February.
- * Assist in the recycling of landscaping debris to produce mulch and compost throughout the year and deliver to VPPSA Compost Facility.
- * Revise bulk and landscape debris services to help increase the funding needed to pay for service.
- * Contract for services to review and rewrite the Debris Management Plan.

SOLID WASTE FUND - BULKY ITEM AND LANDSCAPING

Major Departmental Functions

- * Furnish quality service to the citizens of Poquoson.
- * Complete all bulky item and landscaping debris pickup within one week.
- * Educate citizens about the availability and use of the regional composting facility in York County.
- * Educate citizens about the need to call in for debris pickups.

Performance Measures

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Estimated FY 2021
Waste Oil Collected for Recycling (gallons)	2,318	2,644	2,900	2,700
Bulky Item Debris Collected for Disposal*	1,494	1,452	2,000	1,600
Landscape Debris Collected for Recycling*	623	965	1,200	1,200
Convenience site visitors	8,435	9,559	8,600	9,500
Used Tires Collected for Recycling	*9.98	7.6	12	10

* Amounts given in tons

Significant Budget Items

- * Increase in Personnel Services due to health insurance premiums and an increase in retirement rate.
- * Decrease in materials associated with disposal at the Bethel Landfill.
- * Decrease in capital outlay due to the purchase of the debris truck in FY 2019.

Program Accomplishments

- * Provided good and dependable bulky item and landscaping debris pickup service. Received compliments on how clean the City employees leave the bulky item area after pickup.
- * Picked up storm debris using only City workforce.
- * Continued to provide the convenience site.
- * Continued to pick up leaves bi-weekly (seasonally).
- * Provided chemical drop off for residents.

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UTILITIES FUND - SUMMARY

Utilities Fund Description

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.

Utilities Fund Projection of Net Assets

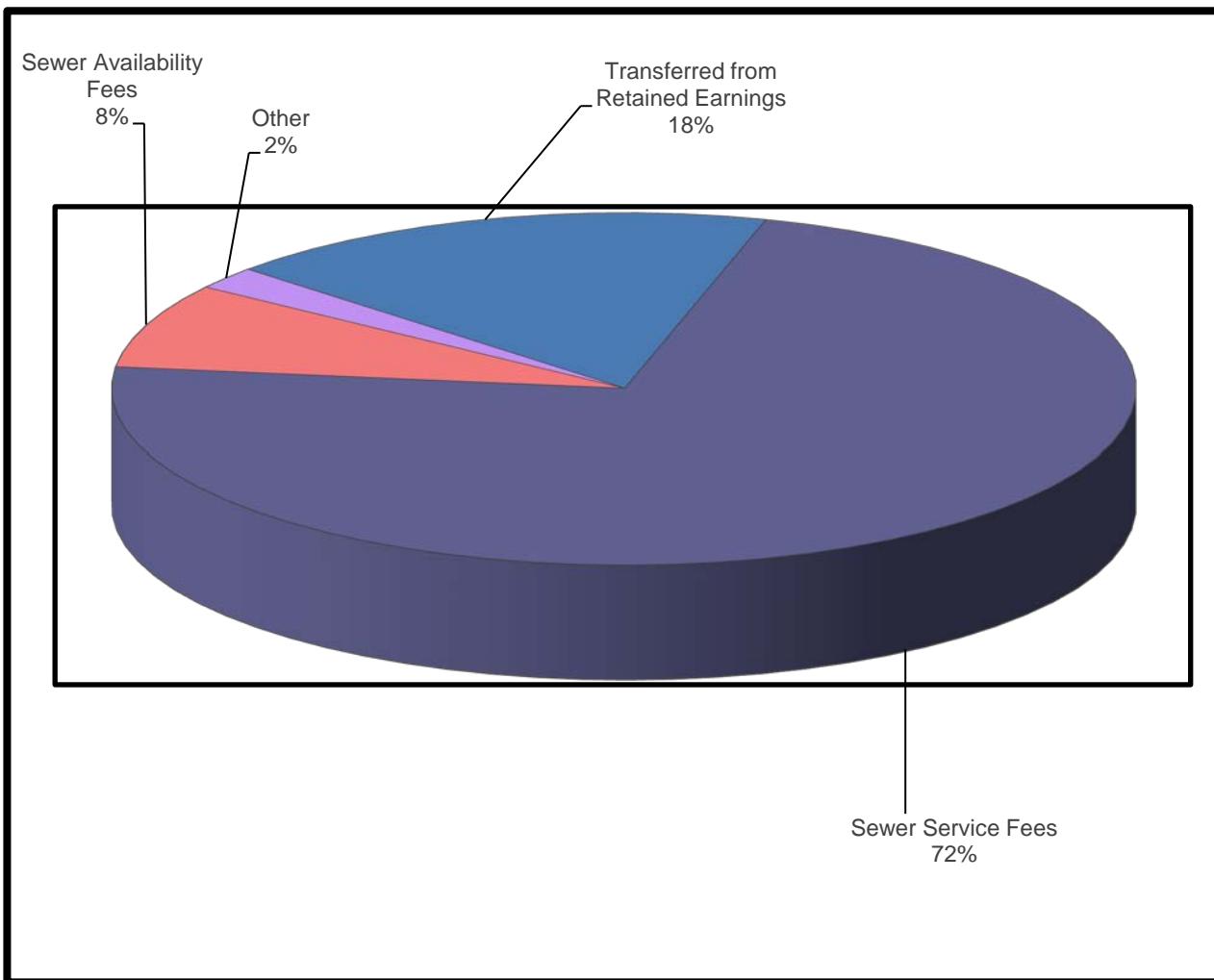
Beginning Net Assets - 6/30/2017		\$ 6,879,163 *
Actual FY 2018 Revenues	\$ 2,139,631	
Actual FY 2018 Expenses	<u>(1,589,188)</u>	550,443
Net Assets - 6/30/2018		\$ 7,429,606
Actual FY 2019 Revenues	\$ 2,197,747	
Actual FY 2019 Expenses	<u>(1,612,941)</u>	584,806
Net Assets - 6/30/2019		\$ 8,014,412 **
Estimated FY 2020 Revenues	\$ 1,851,322	
Estimated FY 2020 Expenses	<u>(1,734,050)</u>	117,272
Projected Net Assets - 6/30/2020		\$ 8,131,684
Estimated FY 2021 Revenues	\$ 2,021,548	
Estimated FY 2021 Expenses	<u>(2,452,967)</u>	(431,419)
Projected Net Assets - 6/30/2021		\$ 7,700,265

*In Fiscal Year 2018, the City adopted the provisions of GASB Statement No. 75, " Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" which requires the City to report OPEB liabilities and related deferrals and expenses in its financial statements. The net position was restated as of June 30, 2017.

**Includes undepreciated fixed assets of \$5,159,292 and unrestricted net assets of \$2,855,120.

UTILITIES FUND - SUMMARY

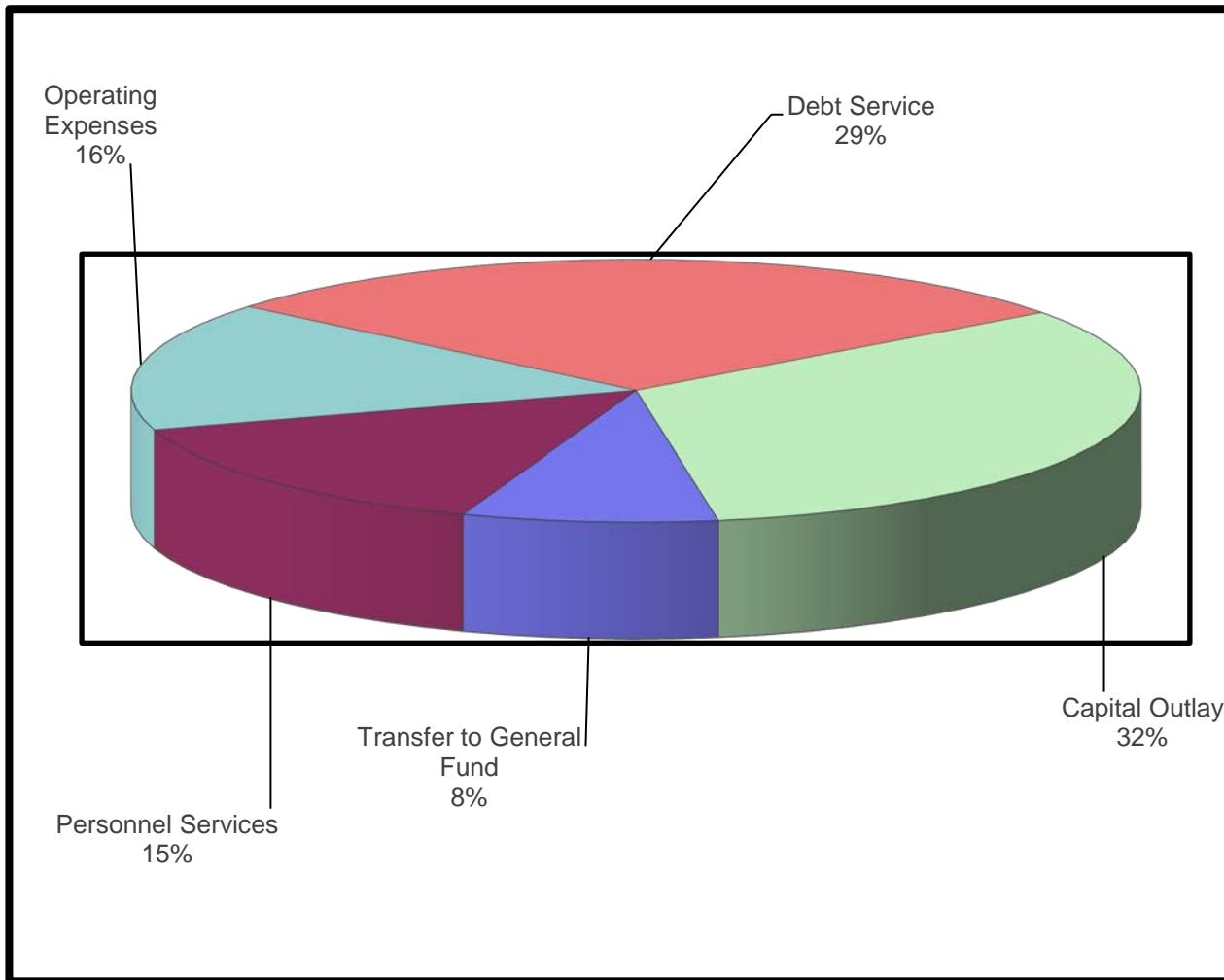
Utilities Fund Revenue



<u>Utilities Fund Revenue</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Sewer Service Fees	\$1,777,818	\$1,778,548
Sewer Availability Fees	36,000	192,000
Other	37,504	51,000
Transferred from Retained Earnings	-	431,419
TOTAL	<u>\$1,851,322</u>	<u>\$2,452,967</u>

UTILITIES FUND - SUMMARY

Utilities Fund Expenditures



<u>Utilities Fund Expenditures</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Personnel Services	\$336,034	\$357,359
Operating Expenses	315,359	390,730
Debt Service	192,183	706,878
Depreciation and Amortization	682,728	-
Capital Outlay	57,746	798,000
Transfer to General Fund	150,000	200,000
TOTAL	<u>\$1,734,050</u>	<u>\$2,452,967</u>

UTILITIES FUND - REVENUE

<u>Utilities Revenue</u>					FY 2021		FY 2021		\$		%
	Account Title	FY 2018 Actual	FY 2019 Actual	FY 2020 Revised Budget	FY 2020 Estimated Revenue	Department Request Revenue	City Council Adopted Revenue	Change From 2020 Budget	Change From 2020 Budget		
Sewer Service Fees	\$ 1,873,189	\$ 1,867,188	\$ 1,790,145	\$ 1,777,818	\$ 1,778,548	\$ 1,778,548	\$ (11,597)			-0.6%	
Sewer Availability Fees	222,000	126,286	276,000	36,000	192,000	192,000	(84,000)			-30.4%	
Notes Receivable - Interest	87	71	-	43	-	-	-			0.0%	
Miscellaneous Revenue	43,722	204,201	51,000	37,461	51,000	51,000	-			100.0%	
Late Payment Fees	633	-	-	-	-	-	-			n/a	
Transfer Fund Balance	-	-	268,431	-	434,550	431,419	162,988			0.0%	
TOTAL REVENUE & TRANSFERS IN	\$ 2,139,631	\$ 2,197,746	\$ 2,385,576	\$ 1,851,322	\$ 2,456,098	\$ 2,452,967	67,391			2.8%	

Revenue Explanations

Sewer Service Fees: Each household which is connected to sewer is assessed a flat sewer service fee unless a waiver is granted by City Council. In FY 2021, the Sewer Service fee is adopted at \$58 bi-monthly.

The Sewer Ordinance has a sliding scale that is offered to households that meet certain income requirements. It is estimated that \$32,016 of sewer fees is waived due to the scale. Revenues from reduced fee accounts are estimated to be \$8,700.

Sliding Scale Sewer Service Fees:

	FY 2020 Adopted Bi-Monthly Fees	FY 2021 Bi-Monthly Proposed Fees	Projected Number of Accounts	FY 2021 Estimated Loss Revenue	
				FY 2021 Revenue	
Combined Income					
\$25,000 or less	\$ -	\$ -	60	\$ -	\$ 20,880
25,001 - 33,000	14.50	14.50	26	\$ 2,262	\$ 6,786
33,001 - 41,000	29.00	29.00	19	\$ 3,306	\$ 3,306
41,001 - 47,600	43.50	43.50	12	\$ 3,132	\$ 1,044
over 47,601	58.00	58.00	5,037	\$ 1,752,876	-
FY 2021 new sewer connections			6	\$ 3,944	-
			5,160	\$ 1,765,520	\$ 32,016

In FY 2021, there are an estimated 5,160 users of sewer for total revenues of \$1,765,520, including an estimated 6 new homes that will connect to sewer and pay bi-monthly fees totaling \$3,944.

Commercial users are charged the flat sewer service fee plus a fee based on water consumption. In FY 2021, the commercial fee is proposed at \$1.75 for every 100 cubic feet of water consumed. In FY 2021, it is estimated that \$52,477 in commercial water consumption fees will be collected.

UTILITIES FUND - REVENUE

Sewer Availability Fees: The sewer availability fee for a vacant lot is \$6,000. For FY 2021, it is estimated that new properties will generate \$192,000 in revenue.

The Sewer Availability Fee is as follows:

Water Meter Size (inches)	<u>Availability Fee</u>
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.

UTILITIES FUND - EXPENDITURES

Expenditures Summary

							\$		%	
			FY 2020		FY 2021		FY 2021		Change	Change
	FY 2018	FY 2019	Original	FY 2020	Department	City Council	From 2020	From 2020	From 2020	From 2020
	Actual	Actual	Adopted	Estimated	Request	Adopted	Revised	Revised	Revised	Revised
			Budget	Expenses	Budget	Budget	Budget	Budget	Budget	Budget
Personnel Services	\$ 302,917	\$ 357,239	\$ 336,034	\$ 336,034	\$ 363,322	\$ 357,359	\$ 21,325		6.3%	
Operating Expenses	238,209	225,809	315,359	315,359	389,889	390,730	75,371		23.9%	
Depreciation & Amortization	621,811	637,728	-	682,728	-	-	(682,728)		n/a	
Debt Service	220,066	196,250	707,183	192,183	706,878	706,878	514,695		267.8%	
Transfer to General Fund	150,000	150,000	150,000	150,000	200,000	200,000	50,000		33.3%	
Capital Outlay	56,186	45,912	877,000	57,746	798,000	798,000	740,254		1281.9%	
Totals	\$ 1,589,189	\$ 1,612,938	\$ 2,385,576	\$ 1,734,050	\$ 2,458,089	\$ 2,452,967	\$ 718,917		41.5%	

Personnel Summary

						FY 2021	FY 2021
			Department		City Council		
	FY 2018	FY 2019	FY 2020	Request	Adopted		
	Authorized	Authorized	Authorized	Positions	Positions		
Superintendent of Utilities		1	1	1	1	1	1
Utilities Foreman		1	1	1	1	1	1
Utilities Technician		1	1	1	1	1	1
Utilities Worker		1	2	2	2	2	2
Totals		4	5	5	5	5	5

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 both Station 1 and 6.
- *Continue replacing E-One pumps on North Lawson Road as needed.

UTILITIES FUND - EXPENDITURES

Major Departmental Functions

- * Operate and maintain the City's sanitary sewer system.
- * Train employees in the areas of system operation and safety.
- * Document and explain departmental programs and expenditures.
- * Assist in planning and inspections of proposed development and building projects within the City.
- * Coordinate with Engineering Department on sewer extension, rehabilitation and other infrastructure projects.
- * Assist other departments with services and special projects.
- * Continue to meet the requirements for complying with the DEQ and EPA Consent Order and other mandated programs.

<u>Performance Measures</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Estimated</u>
Force Main Miles	12.4	12.4	12.4	12.4
Grinder Pump Stations	19	19	19	19
Grinder Pumps Repaired	2	2	4	5
Laterals Cleaned bi-monthly	15	15	15	15
Laterals Cleaned bi-yearly	22	22	22	22
Laterals Installed	5	5	2	5
Laterals Repaired	17	17	10	12
Back-up Calls	108	108	80	85
Locations Marked for Miss Utilities	2,051	2,456	2,050	2,600
Pump Stations	29	29	29	29
Pumps Repaired	3	3	8	10
Sewer Connections	5,059	5,057	5,053	5,160
Sewer Gravity Miles	52	52	52	52
Pumps Replaced	5	5	7	7
Grinder Pumps Replaced	3	3	6	5

Significant Budget Items

- * Increase in Personnel Services due to increase in health insurance premiums and and increase in retirement rate.
- * Technical Assistant position is approved but not funded.
- * Debt Service accounts for retirement of the bond obligations; total principal payments for FY 2021 is \$540,000.

Program Accomplishments

- * Upgraded the pumps at Station 10 with stainless steel pumps and new check valves.
- * Installed emergency generators at Stations 7, 8, 10 and 11.
- * Upgraded the controls and pumps at Station 6. Eliminating the unsafe drive shafts and reducing maintenance.
- * Update the SCADA servers and software, which added access anywhere for the department.
- * Responded to 71 total calls of which the City was responsible for 29 of the calls.
- * Marked a total of 2,456 Miss Utility Tickets of which 115 of the tickets were emergency utility marks.
- * Replaced 8 E-One Submersible Grinder Pumps on North Lawson Road.
- * Utilities personnel were able to maintain system reliability by providing 24 Hour Emergency Service.

UTILITIES FUND - CCIP FY 2021 Project Descriptions

Project Title	Description & Scope
Pump Station Equipment Upgrades (SWR-005)	<p>Replacement of pumps and upgrading equipment at Pump Station #4 (Victory Blvd). This request also includes upgrading the control panels and electrical equipment inside of the control panel. Due to age and wear this equipment needs to be replaced. This upgrade reduces the amount of maintenance and is much safer to operate than the system it is replacing. This would be the 3rd of 3 pump stations to have this upgrade. The first was completed in December of 2017. The second was completed in Feb of 2019. Would like for this project to be completed by Spring of 2020. (Quotes are in, pumps ordered is the next step) FY22-FY25 and beyond will be replacing Gorman Rupp pump stations that are past their useful life cycle. Replacing Gorman Rupp pump stations that are past their 10 year life cycle. (Station 5,7,8,12,11,2D,2E,2F,2G)</p> 
Replace SCADA (18-SWR-002)	<p>Upgrade the pump station system control and data acquisition (SCADA) alarm system. Advancement in electronic systems are creating a situation where parts and programming will no longer be available to support our current operating systems. The continuous monitoring of all the sanitary sewer pump stations is mandated by the Virginia Department of Environmental Quality/Health Department to ensure proper operations of the sanitary sewer system.</p> 
Sewer Line Replacement (20-SWR-001)	<p>Repair leaking sewer main lines. Over time the joints of the sewer main lines start to leak. Digging up the roadways and repairing these leaks is not cost effective. Because of the advancement of slip lining technology, this process saves money over the conventional digging and repairing process. Locating and repairing leaks are part of a mandate from the Virginia Department of Environmental Quality/Health Department to ensure proper operations of the sanitary sewer system. The areas in need of upgrade are: Complete the rest of Station 15 (Messick Rd), Station 10 (Ridge Rd), Station 12 (Cedar Rd), Station 9 (Freeman Dr), and Station 17 (River Rd).</p> 

UTILITIES FUND - CCIP Project Descriptions

Project Title

Pump Station Building Upgrades

(20-SWR-002)



Description & Scope

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

Pump Station Generators

(20-SWR-003)



Installation of Back-up Emergency Diesel Generators at Pump Stations: Station #12 (Cedar Rd), #13 (Rens Rd), #5 (Wythe Creek), #16 (Dorothy Dr). These are listed in order of priority. Upon completion of this project, all sewer pump stations in the City will have generators. Upgrade of Back-up Emergency Diesel Generators at Pump Stations: Station #9 (Freeman Dr) and Station #14 (Roberts Landing). Due to age and wear, this equipment needs to be replaced.

Replace/Repair Manholes

(20-SWR-004)



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

The projects above reflect a summary of projects with funds allocated to Fiscal Year 2021 based on the Constrained Capital Improvement Plan FY 2021 - Beyond FY 2025. Each project listed above is noted to have no significant impact on the current operating budget.

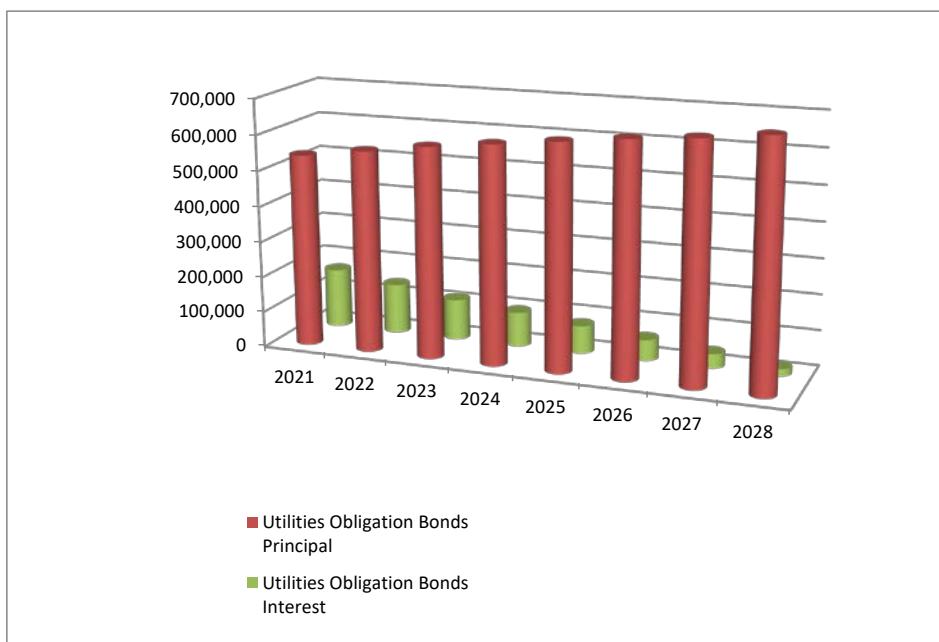
UTILITIES FUND - LONG TERM DEBT

Summary of Long Term Debt Obligations

	Projected Balance 6/30/2020	Projected Retirement	Projected Balance 6/30/2021
Sewer Bonds:			
2010 VRA Refunded 2002 Bond	\$ 160,000	\$ 80,000	\$ 80,000
2012 Refunded 2011 Refunded 2009B & 1998B Bond	1,688,700	16,395	1,672,305
2012 Refunded 2011 Refunded 2009B & 2003B Bond	371,300	3,605	367,695
2012 Refunded 2000 DEQ Loan	845,000	130,000	715,000
2012 Refunded 2000 DEQ Loan	1,870,000	310,000	1,560,000
Total Sewer Obligations	\$ 4,935,000	\$ 540,000	\$ 4,395,000

Amortization of Long Term Debt

Year Ending	Utilities Obligation Bonds		
	June 30	Principal	Interest
2021	\$ 540,000	\$ 166,878	
2022	565,000	140,774	
2023	590,000	114,900	
2024	610,000	97,200	
2025	630,000	78,900	
2026	650,000	60,000	
2027	665,000	40,500	
2028	685,000	20,550	
TOTAL	\$ 4,935,000	\$ 719,702	



FLEET MANAGEMENT FUND - SUMMARY

Fleet Management Fund Description

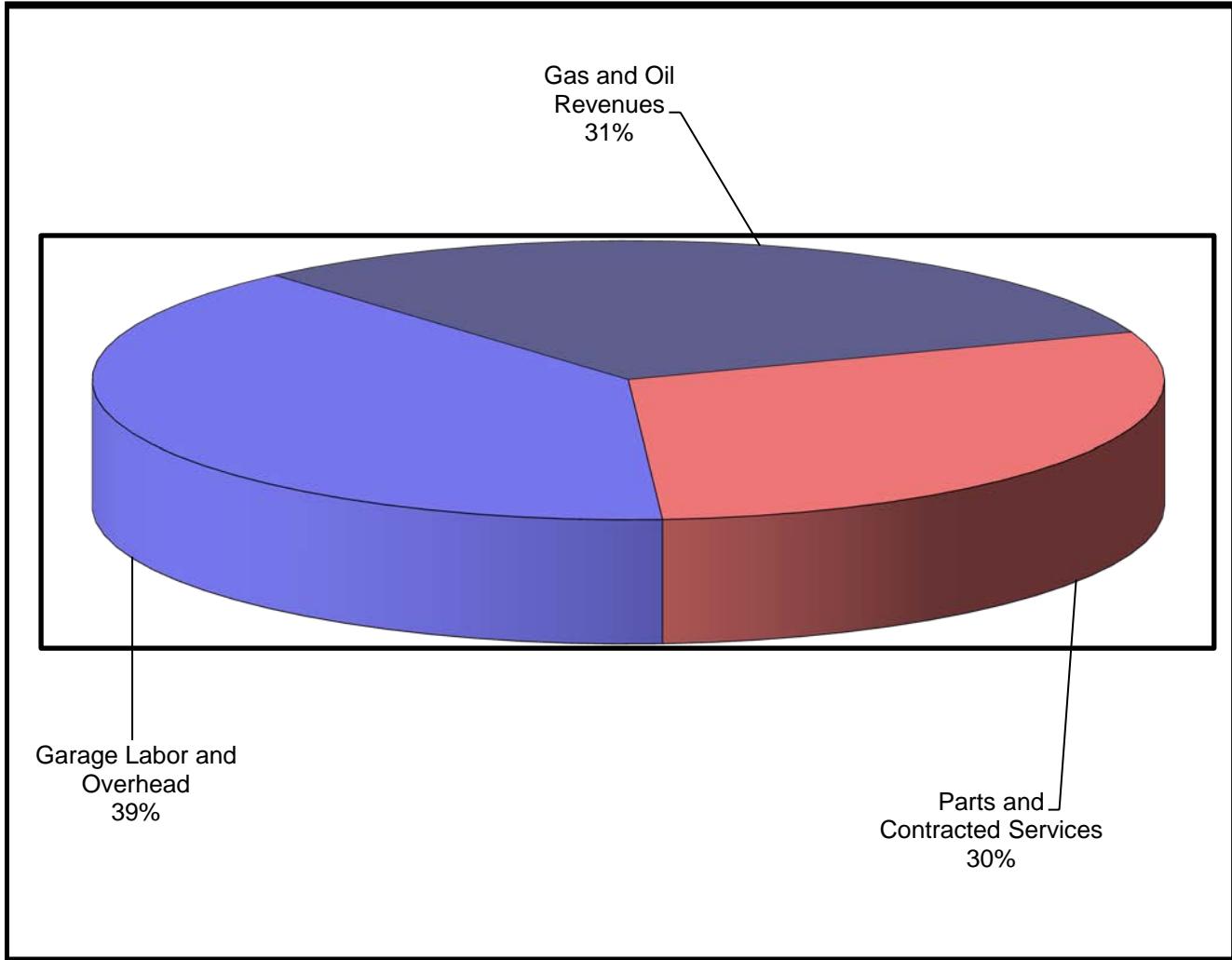
The Fleet Management Fund is operated as an Internal Service Fund. An Internal Service Fund is used to account for the financing of costs of services provided by one department to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. Internal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

Fleet Management Projection of Net Assets

Beginning Net Assets - 6/30/2017		\$ (154,874)
Actual FY 2018 Revenues	\$ 754,958	
Actual FY 2018 Expenses	<u>(730,538)</u>	24,420
Net Assets - 6/30/2018		<u>\$ (130,454)</u>
Actual FY 2019 Revenues	\$ 791,855	
Actual FY 2019 Expenses	<u>(733,967)</u>	57,888
Net Assets - 6/30/2019		<u>\$ (72,566)</u>
Estimated FY 2020 Revenues	\$ 783,257	
Estimated FY 2020 Expenses	<u>(783,257)</u>	-
Projected Net Assets - 6/30/2020		<u>\$ (72,566)</u>
Estimated FY 2021 Revenues	\$ 750,397	
Estimated FY 2021 Expenses	<u>(750,397)</u>	-
Projected Net Assets - 6/30/2021		<u>\$ (72,566)</u>

FLEET MANAGEMENT FUND - SUMMARY

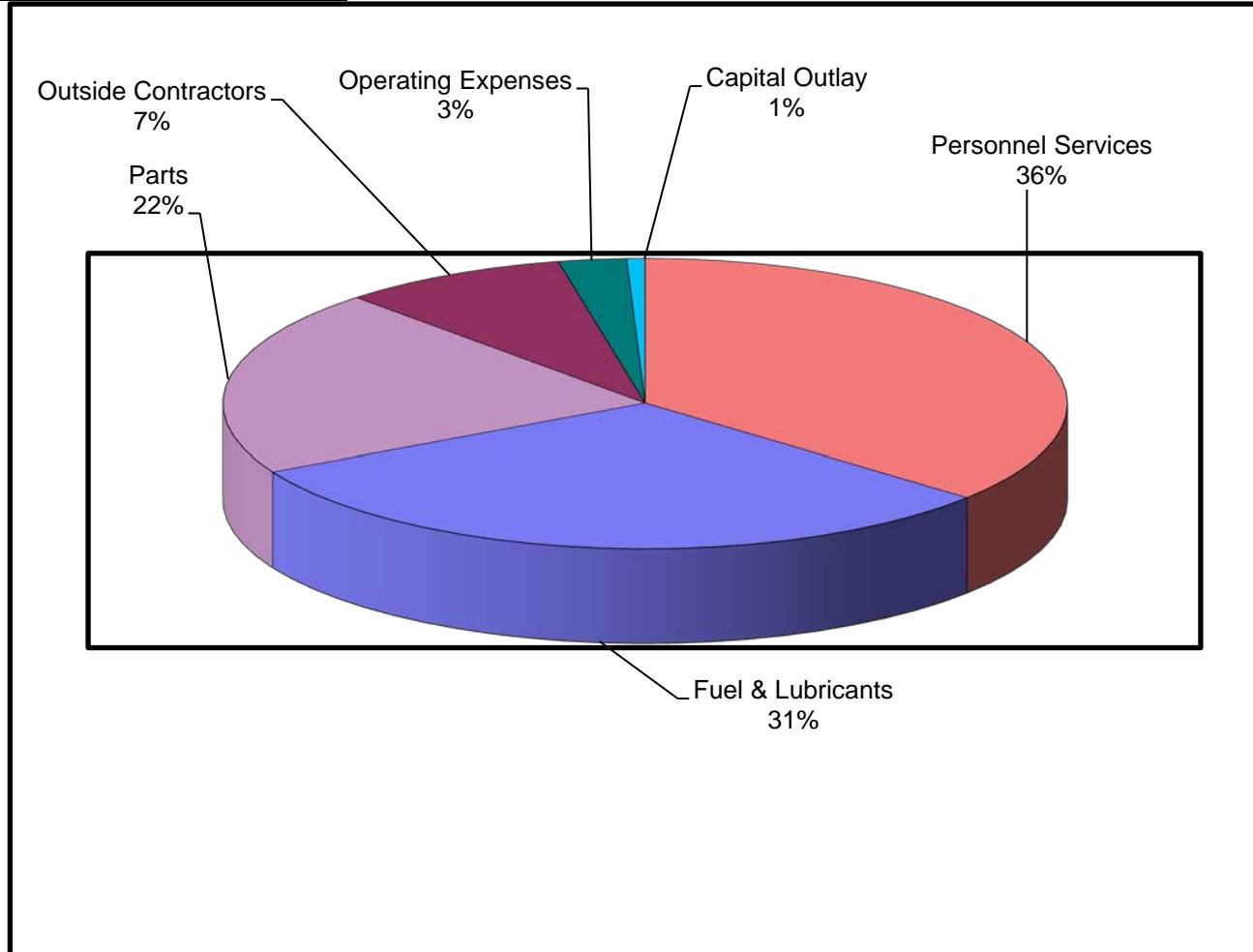
Fleet Management Revenue



<u>Fleet Management Revenue</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Parts and Contracted Services	\$ 248,490	\$ 221,665
Garage Labor and Overhead	310,767	296,680
Gas and Oil Revenues	<u>224,000</u>	<u>232,052</u>
TOTAL	<u>\$ 783,257</u>	<u>\$ 750,397</u>

FLEET MANAGEMENT FUND - SUMMARY

Fleet Management Expenses



Fleet Management Expenses	Estimated FY 2020	Adopted FY 2021
Personnel Services	\$ 283,516	\$ 271,880
Fuel & Lubricants	224,000	232,052
Parts	173,200	156,468
Outside Contractors	75,290	65,197
Operating Expenses	21,925	19,500
Capital Outlay	5,326	5,300
TOTAL	\$ 783,257	\$ 750,397

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FLEET MANAGEMENT FUND - REVENUE

Fleet Management Revenue

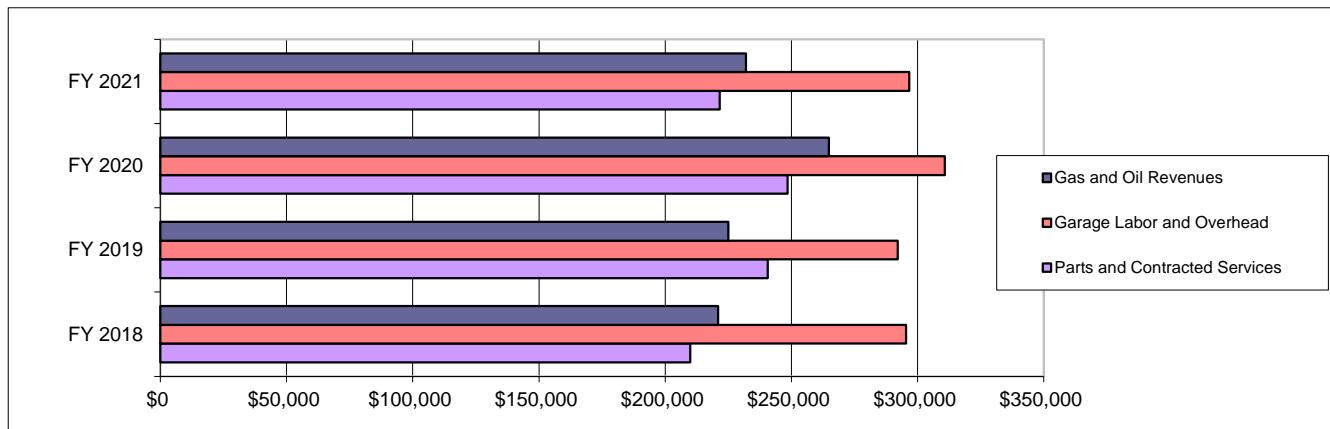
Account Title	FY 2020						FY 2021		\$ Change		% Change	
	FY 2018		FY 2019		Original Adopted Budget	FY 2020 Revised Budget	FY 2020 Estimated Revenue	City Council Adopted Revenue	From 2020 Revised Budget	From 2020 Revised Budget		
	Actual	Actual	Actual	Budget	Budget	Budget	Revenue	Revenue	Budget	Budget		
Parts and Contracted Services	\$ 239,346	\$ 260,948	\$ 248,490	\$ 248,490	\$ 248,490	\$ 248,490	\$ 221,665	\$ (26,825)			-10.8%	
Garage Labor and Overhead	289,323	292,288	310,767	310,767	310,767	310,767	296,680	(14,087)			-4.5%	
Gas and Oil Revenues	226,289	233,138	264,827	264,827	264,827	224,000	232,052	(32,775)			-12.4%	
Transfer from General Fund	-	5,480	-	-	-	-	-	-			-	
TOTAL REVENUE	\$ 754,958	\$ 791,854	\$ 824,084	\$ 824,084	\$ 824,084	\$ 783,257	\$ 750,397	\$ (73,687)			-8.9%	

Revenue Explanations

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 2021 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 2021. Departments' labor line item is charged based on overall percentage of vehicles and equipment for each department.

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



FLEET MANAGEMENT FUND - EXPENSES

Expense Summary

			FY 2020		FY 2021		FY 2021		\$		%	
			Original	FY 2020	Department	City Council	Change	From 2020	Revised	From 2020	Change	
	FY 2018	FY 2019	Adopted	Revised	Request	Adopted	From 2020	Revised	Revised	Revised	Revised	
	FY 2018 Actual	FY 2019 Actual	Original Budget	FY 2020 Revised Budget	Department Budget	City Council Adopted Budget	Change From 2020	Revised Budget	Revised Budget	Revised Budget	Revised Budget	
Personnel Services	\$ 258,538	\$ 250,880	\$ 283,516	\$ 283,516	\$ 279,950	\$ 271,880	\$ (11,636)					-4.1%
Operating Expenses	460,322	469,355	535,242	535,242	502,653	473,217	(62,025)					-11.6%
Capital Outlay	11,669	13,731	5,326	5,326	33,845	5,300	(26)					-0.5%
Totals	\$ 730,529	\$ 733,966	\$ 824,084	\$ 824,084	\$ 816,448	\$ 750,397	\$ (73,687)					-8.9%

Personnel Summary

			FY 2021		FY 2021	
	FY 2018	FY 2019	FY 2020	Department	City Council	
	Authorized	Authorized	Authorized	Request Positions	Adopted Positions	
Fleet Maintenance Supervisor		1	1	1	1	1
Chief Mechanic		1	1	1	1	1
Mechanic		1	1	1	1	1
Office Manager (FTE)		0.50	0.50	0.50	0.50	0.50
Totals		3.50	3.50	3.50	3.50	3.50

Goals and Objectives

- * Maintain a safe, serviceable fleet of vehicles and equipment at the lowest possible costs to the individual departments. At the same time we must be cognizant of the demand and need of the equipment to the user. every repair is balanced between need and costs, while never overlooking safety.
- * Provide vehicle users with safe and dependable vehicles.
- * Purchase vehicle and equipment parts and components from the most cost effective supplier.
- * Perform as many repairs in-house as economically and practically possible.
- * Ensure that all Vehicle Maintenance personnel are kept abreast of the many changes that occur in the various vehicles and equipment.
- * Assist departments in replacement of vehicles and equipment that are no longer economical to maintain through or monitoring of repair frequency, cost and vehicle downtime.
- * Provide a safe working environment through safety programs that identify potential hazards and train employees to identify and correct these discrepancies.
- * De-brief vehicle operators whenever possible to ensure all discrepancies are identified and corrected.
- * Coordinate repair costs with Department managers when extensive repairs are needed on their vehicles.
- * Maintain a labor rate of at least 85% of available man hours.
- * Maintain effective communication between Vehicle Maintenance and other City Departments.

FLEET MANAGEMENT FUND - EXPENSES

Major Departmental Functions

- * Perform necessary repairs to City and School vehicles and equipment.
- * Perform State and locally established safety and preventive maintenance inspections and services.
- * Ensure a qualified mechanic is available to respond to emergencies after normal working hours.
- * Provide training and/or education to staff regarding changes in vehicle/equipment repair and maintenance.
- * Maintain complete service records, including costs and downtime, for all vehicles and equipment.
- * Provide technical assistance to Department Heads concerning vehicle and equipment replacement.
- * Develop vehicle and equipment repair estimates for budgeting purposes.
- * Assist in safety, disaster preparedness, and other programs involving the operation of motor vehicles.

<u>Performance Measures</u>	<u>Actual FY 2018</u>	<u>Actual FY 2019</u>	<u>Estimated FY 2020</u>	<u>Estimated FY 2021</u>
Number of Vehicles & Equipment	346	340	340	345
% of Maintenance Performed In-House	93%	93%	98%	95%
Scheduled Maintenance Work Orders	467	434	500	500
Scheduled Work %	31%	31%	35%	35%
Unscheduled Maintenance Work Orders	1,037	827	1,000	1,000
Unscheduled Work %	69%	69%	65%	65%
Direct Labor Hours	5,200	5,200	5,200	5,200
% Direct Labor Hours of Available Hours	53%	81%	85%	85%
Sublet Work Orders (Outside Repairs)	112	98	100	100
Service Calls for Repairs Out of Shop	59	37	70	70
Quality Control Inspections %	4%	4%	4%	5%
Parts Transactions	2,200	3,154	2,800	2,800

Significant Budget Items

- * Decrease in personnel services due to health insurance changes from FY 2020.
- * Department requested additional capital expenses for equipment that was not recommended in this budget.

Program Accomplishments

- * Maintained 90% or higher on in-house repairs.
- * All over visual inspections during preventative maintenance work and addressing issues seen during inspections has cut back overall parts transactions and cost.

FLEET MANAGEMENT FUND - EXPENSES

FY 2021 costs charged to City Departments and Schools

	<u>Parts</u>				<u>Gas and Oil</u>				<u>Overhead</u>				Adopted Budget FY 2021 Overhead
	Actual FY 2018 Parts	Actual FY 2019 Parts	Budget FY 2020 Parts	Adopted Budget FY 2021 Parts	Actual FY 2018 Gas & Oil	Actual FY 2019 Gas & Oil	Budget FY 2020 Gas & Oil	Adopted Budget FY 2021 Gas & Oil	Actual FY 2018 Overhead	Actual FY 2019 Overhead	Budget FY 2020 Overhead		
Police	\$22,763	\$23,250	\$20,350	\$21,295	\$42,135	\$62,315	\$70,259	\$61,204	\$53,244	\$52,596	\$51,326	\$53,250	
School Resource Officers		100	\$500	\$475		500	\$500	\$500		100		\$150	
Fire	82,893	51,100	69,850	45,381	40,537	21,250	25,488	23,880	36,960	36,528	45,360	37,080	
Inspections	-	-	500	333	960	897	1,152	936	1,476	1,464	924	1,488	
Engineering	-	-	-	-		1,035	1,185	1,500	6,140	-	-	-	
Public Works	44,886	57,200	51,950	50,628	28,760	30,471	31,197	31,483	67,540	60,780	55,932	61,716	
General Properties	3,963	1,009	1,000	1,140	2,469	669	1,254	555	3,159	2,916	3,420	2,964	
Mosquito	16,270	20,742	21,900	20,006	14,495	14,476	20,158	14,482	20,388	20,160	18,649	20,472	
Parks	1,555	871	800	746	850	668	200	-	-	-	-	-	
Events	-	-	-	-	1,124	1,330	1,580	1,298	-	-	-	-	
Transfer-Gen Fund	-	-	-	-	-	-	-	-	-	-	-	2,741	
Utilities	3,358	7,935	8,300	7,350	7,720	10,015	13,145	11,808	10,121	9,739	7,764	9,792	
Solid Waste	19,986	31,803	26,100	23,685	9,871	11,906	18,647	16,785	12,948	17,429	18,624	17,798	
Fleet	44	328	-	-	422	571	-	-	-	-	-	-	
Total City Depts	\$195,718	\$194,338	\$201,250	\$171,039	\$149,343	\$156,103	\$184,765	\$164,431	\$211,976	\$201,712	\$201,999	\$207,451	
 Schools	 43,628	 66,610	 47,240	 50,626	 76,946	 77,035	 80,062	 67,621	 77,347	 90,576	 108,768	 91,970	
 Total Fleet	 \$239,346	 \$260,948	 \$248,490	 \$221,665	 \$226,289	 \$233,138	 \$264,827	 \$232,052	 \$289,323	 \$292,288	 \$310,767	 \$299,421	

SPECIAL REVENUE FUND/GRANTS - SUMMARY

Special Revenue Fund Description

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

Currently, the City has four grants outstanding. They include an Enhancement Grant and three Hazard Mitigation Grants from the Federal Emergency Management Agency. All four grants are federally funded with the Hazard Mitigation grants having a State and local component. The Enhancement Grant is a pass-through from the Virginia Department of Transportation (VDOT). This grant was obtained to move and renovate the Tom Hunt Store to the Poquoson Museum property for public visitation. The Hazard Mitigation Grants are pass-through from the Virginia Department of Emergency Management for the elevation of 14 homes in the City.

Special Revenue Projection of Fund Balance

Beginning Fund Balance 6/30/2017	\$ 10,932
Actual FY 2018 Revenues	\$ 1,474,445
Actual FY 2018 Expenditures	<u>(1,479,220)</u>
Fund Balance 6/30/2018	\$ 6,157
Actual FY 2019 Revenues	\$ 664,809
Actual FY 2019 Expenditures	<u>(583,798)</u>
Fund Balance 6/30/2019	\$ 87,168
Estimated FY 2020 Revenues	\$ 179,888
Estimated FY 2020 Expenditures	<u>(179,888)</u>
Projected Fund Balance 6/30/2020	\$ 87,168
Estimated FY 2021 Revenues	\$ -
Estimated FY 2021 Expenditures	<u>-</u>
Projected Fund Balance 6/30/2021	\$ 87,168

SPECIAL REVENUE/GRANTS FUND-REVENUE

Special Revenue Fund Revenue

Account Title	Revised						FY 2020 Estimated Revenue	FY 2021 City Council Adopted Revenue	\$	%
	Grant Award	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual				Change From 2020	Change From 2020
									Estimated Revenue	Estimated Revenue
HMGP #4042 Local Match	\$ 63,238	\$ -	\$ 1,164	\$ 24,970	\$ 34,837	\$ -	\$ -	\$ (34,837)		-100.0%
HMGP #4042 State 20%	207,815	3,282	5,774	94,972	103,787	-	-	(103,717)		-100.0%
HMGP #4042 Federal 75%	779,307	12,308	21,654	356,145	389,200	-	-	(388,938)		-100.0%
HMGP #4042 Total	1,050,360	\$ 15,590	\$ 28,592	\$ 476,087	\$ 527,824	\$ -	\$ -	\$ (527,492)		-100.0%
HMGP #4072 Local Match	\$ 143,813	\$ 4,292	\$ 75,614	\$ 58,299	\$ 5,608	\$ -	\$ -	\$ (5,608)		-100.0%
HMGP #4072 State 20%	380,474	13,881	192,771	152,601	21,221	-	-	(21,221)		-100.0%
HMGP #4072 Federal 75%	1,424,868	52,066	710,997	582,227	79,578	-	-	(79,578)		-100.0%
HMGP #4072 Total	1,949,155	\$ 70,239	\$ 979,382	\$ 793,127	\$ 106,407	\$ -	\$ -	\$ (106,407)		-100.0%
FMA 2014 Federal 100%	\$ 250,168	\$ 14,800	\$ 2,850	\$ 205,231	\$ 27,287	\$ -	\$ -	\$ (27,287)		-100.0%
VDOT Grant TEA 21	\$ 186,416	\$ -	\$ 6,528	\$ -	\$ 149,888	\$ -	\$ -			n/a
VDOT Grant Local Match	-	-	-	-	30,000	-	-			
Interest Income	-	5	1	-	3,291	-	-			n/a
Transfer from General Fund	-	-	-	-	-	-	-			n/a
TOTAL REVENUE	\$ 3,249,684	\$ 100,634	\$ 1,017,353	\$ 1,474,445	\$ 664,809	\$ 179,888	\$ -	\$ (661,186)		-100%

Revenue Explanations

HMGP:

In FY 2015, the City was awarded two Hazard Mitigation Grants for the elevating homes above flood level.

-Grant #4042 is for the revised budget of \$1,000,268 which includes a 75% Federal share, 20% State share and a 5% local share plus 100% of non-grant eligible expenses paid by the property owner. A total of 5 homes were elevated at the conclusion of this grant. The grant was slated to elevate 9 homes. In FY 2018, it was determined that 4 homes exceeded the cost benefit to elevate them through the grant. The elevation of the homes has been completed and the City is working with VDEM in conjunction with FEMA to finalize closure of the grant.

-Grant #4072 is for the revised budget of \$1,949,155 which includes a 75% Federal share, 20% State share and a 5% local share plus 100% of non-grant eligible expenses paid by the property owner. A total of 8 homes have been elevated and the City is working with VDEM in conjunction with FEMA to finalize closure of the grant.

FMA:

Late in FY 2015, the City was awarded a Flood Mitigation Assistance Grant (FMA), in the amount of \$459,519 for the elevation of three homes as they were identified as severe repetitive loss (SRL) properties. FEMA provides 100% of the funds for the project. However in FY 2018, it was determined by FEMA that two of the homes no longer qualified for the Grant. Therefore, one home has been elevated and the City is working with VDEM in conjunction with FEMA to finalize closure of the grant.

VDOT Grant TEA-21 Museum:

Enhancement grant through the Virginia Department of Transportation for the purpose of moving the Tom Hunt Store to the Poquoson Museum property for public visitation. The store was successfully moved and the project was completed on February 24, 2020.

SPECIAL REVENUE/GRANTS FUND - EXPENDITURES

Expenditures Summary of all Grants

	Revised						FY 2020 Estimated Expenditure	FY 2021 City Council Adopted Budget	\$ Change From 2020 Estimated Budget	% Change From 2020
	Grant Award	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual					
HMGP #4042	\$ 1,050,025	\$ 16,416	\$ 28,869	\$ 475,710	\$ 493,334	\$ -	\$ -	\$ -	\$ -	0.0%
HMGP #4072	1,949,155	197,579	977,411	795,786	80,269	-	-	-	-	0.0%
FMA 2014-001	250,168	14,799	2,850	206,258	10,192	-	-	-	-	0.0%
CDBG Grant	77,997	-	426	1,466	-	-	-	-	-	n/a
Museum VDOT Grant	186,416	-	6,529	-	-	179,888	-	-	-	n/a
Totals	\$ 3,513,761	\$ 228,794	\$ 1,016,085	\$ 1,479,220	\$ 583,795	\$ 179,888	\$ -	\$ -	\$ -	0.0%

Goals and Objectives

* Assure the grants obtained by the City of Poquoson are administered according to grant guidelines.

Major Fund Functions

* Administer Federal and State grants for the citizens of the City.



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SPECIAL REVENUE FUND/OPEB - SUMMARY

Special Revenue Fund Description

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

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

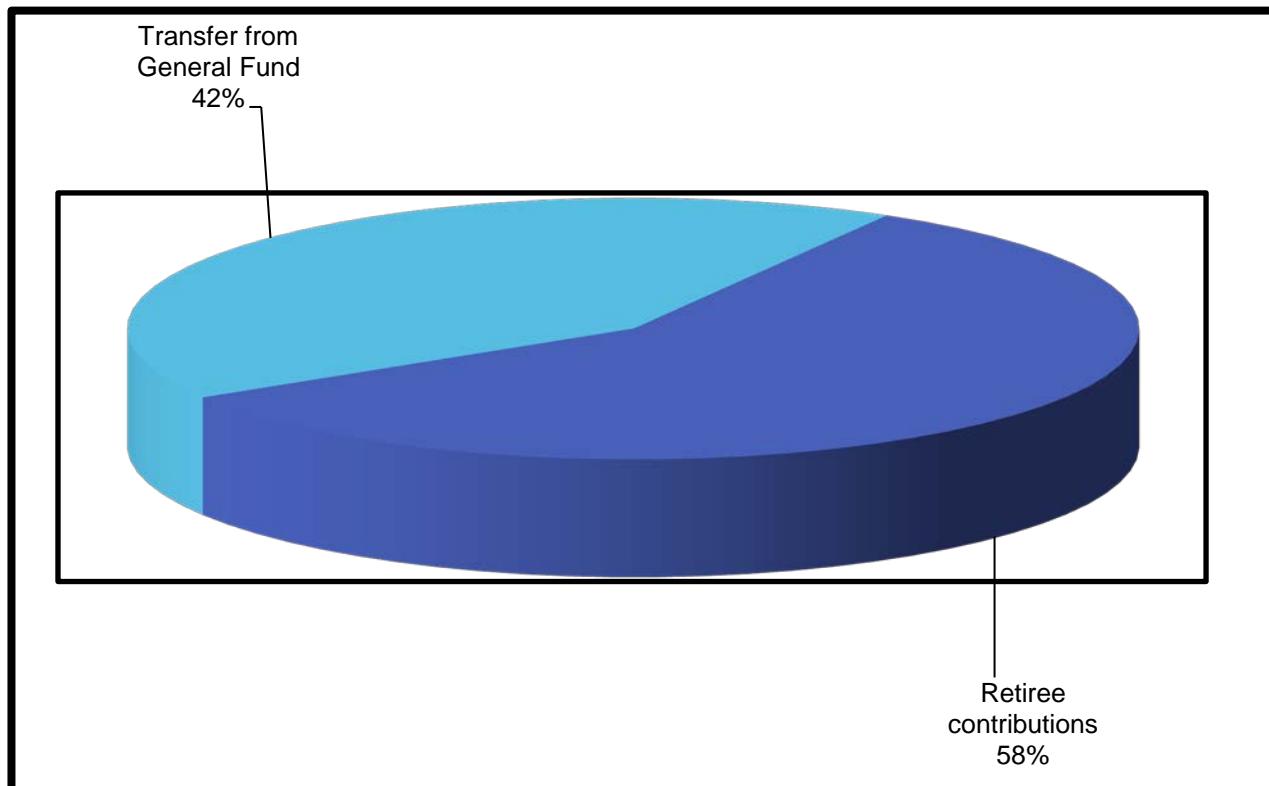
As part of a long-term funding plan for the benefit, the City joined the Virginia Pooled OPEB Trust Fund with other Virginia localities to begin funding and investing a portion of the projected liability.

Special Revenue Projection of Fund Balance

Fund Balance 6/30/2017		\$ 59,910
Actual FY 2018 Revenues	\$ 117,409	
Actual FY 2018 Expenditures	(92,171)	25,238
Fund Balance 6/30/2018		\$ 85,148
Actual FY 2019 Revenues	\$ 260,132	
Actual FY 2019 Expenditures	(157,212)	102,920
Fund Balance 6/30/2019		\$ 188,068
Estimated FY 2020 Revenues	\$ 197,972	
Estimated FY 2020 Expenditures	(182,972)	15,000
Projected Fund Balance 6/30/2020		\$ 203,068
Estimated FY 2021 Revenues	\$ 186,646	
Estimated FY 2021 Expenditures	(179,146)	7,500
Projected Fund Balance 6/30/2021		\$ 210,568

SPECIAL REVENUE FUND/OPEB - SUMMARY

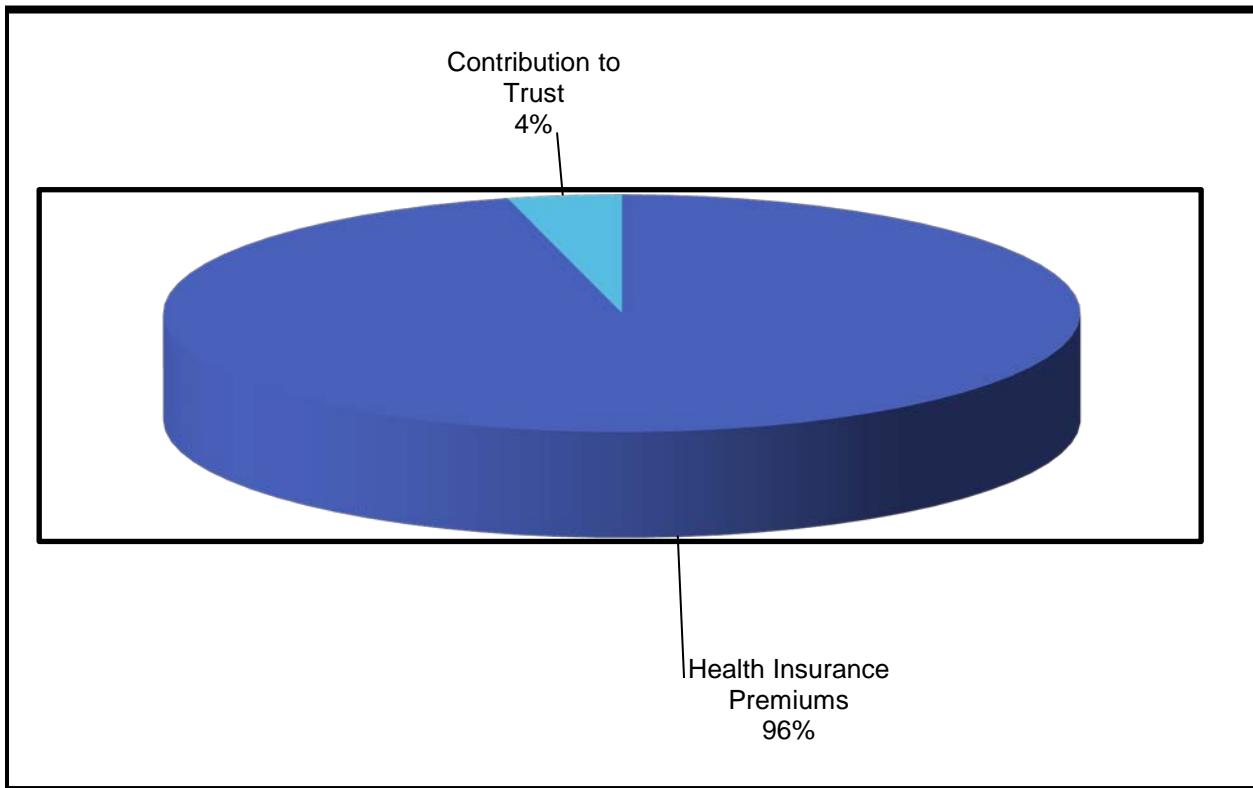
Special Revenue Fund Revenue



<u>Special Revenue Fund Revenue</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Retiree contributions	\$ 100,847	\$ 107,949
Transfer from General Fund	<u>97,125</u>	<u>78,697</u>
TOTAL	<u>\$ 197,972</u>	<u>\$ 186,646</u>

SPECIAL REVENUE FUND/OPEB - SUMMARY

Special Revenue Fund Expenditures



<u>Special Revenue Fund Expenditures</u>	<u>Estimated FY 2020</u>	<u>Adopted FY 2021</u>
Health Insurance Premiums	\$ 182,972	\$ 179,146
Contribution to Trust	<u>15,000</u>	<u>7,500</u>
TOTAL	<u>\$ 197,972</u>	<u>\$ 186,646</u>

SPECIAL REVENUE FUND/OPEB - REVENUE

Special Revenue Fund/OPEB Revenue

Account Title	FY 2018		FY 2019		FY 2020		FY 2020		Department Estimated Revenue	City Council Adopted Revenue	\$	%
	Actual		Actual		Revised Budget	Estimated Revenue	Department Estimated Revenue	City Council Adopted Revenue			From 2020 Revised Budget	Change From 2020 Revised Budget
Retiree Contributions	\$ 70,306		\$ 99,650		\$ 100,847	\$ 100,847	\$ 121,608	\$ 107,949	\$ 7,102			7.0%
Accrued Income		238		2,575								
Transfer from General Fund:												
City Contribution	46,865		157,907		97,125	97,125	95,259	78,697		(18,428)		-19.0%
Trust Contribution		-		-								
TOTAL REVENUE	\$ 117,409		\$ 260,132		\$ 197,972	\$ 197,972	\$ 216,867	\$ 186,646	\$ (11,326)			-5.7%

Revenue Explanations

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

Transfer from General Fund:

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

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

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) and years of service (minimum of 5 years) equal to 70.

In accordance with Article 8, Chapter 15, Title 15.2 of the Code of Virginia, the City has elected to establish a pooled trust for the purpose of accumulating and investing assets to fund other postemployment benefits. The City, in accordance with this election, has joined the Virginia Pooled OPEB Trust Fund (Trust Fund), an irrevocable trust, with the purpose to fund other postemployment benefits.

The City has contributed \$127,373 to the trust fund since inception and has accrued income/(loss) of \$(1,837). The total investment in the pooled funds at June 30, 2019 is \$125,536. On July 11, 2019, the City contributed \$15,000 to the trust fund in accordance with the adopted budget for FY 2020. It is anticipated the City will contribute \$7,500 to the trust fund in FY 2021.

SPECIAL REVENUE FUND/OPEB - EXPENDITURES

Expenditures Summary

	FY 2018		FY 2019		FY 2020		FY 2020		FY 2021		FY 2021		\$ Change	% Change From 2021
	Actual		Actual		Revised Budget		Estimated Expenditure		Department Request Budget		City Council Adopted Budget			
											From 2021 Budget	Revised Budget		
Health Insurance Premiums	\$ 92,171		\$ 152,561		\$ 182,972		\$ 182,972		\$ 184,019		\$ 179,146		\$ (3,826)	-2.1%
Accrued Loss	-		4,651		-		-		-		-		-	-
Total Expenditures	\$ 92,171		\$ 157,212		\$ 182,972		\$ 182,972		\$ 184,019		\$ 179,146		\$ (3,826)	-2.1%
Contribution to Trust	-		-		15,000		15,000		15,000		7,500		(7,500)	-50.0%
Totals	\$ 92,171		\$ 157,212		\$ 197,972		\$ 197,972		\$ 199,019		\$ 186,646		\$ (11,326)	-52.1%

Goals and Objectives

- * Assure the retiree other post employment benefits are administered and accounted for according to the personnel policies.
- * Meet the actual cash needs for the OPEB Fund and attempt to provide a contribution to the Trust Fund.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Estimated
No City Contribution:				
Retiree -- Dental only	5	4	3	3
Retiree -- Medical coverage	4	1	2	3
City Contribution:				
Retiree -- Medicare coverage	4	4	3	7
Retiree -- Medical coverage	5	8	9	7
Totals	18	17	17	20

Major Fund Functions

- * Administer retiree other post employment benefits.

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APPENDIX

A Short History of Poquoson:

"Poquoson" is an Indian word for low, flat land. The City is believed to be one of the older English-speaking American settlements that still bears its original name.

Settlement of the Poquoson area was opened in 1628 by order of the Council of State at Jamestown. Many of the early settlers were plantation owners who, with their tenants and apprentices, originally lived south of the Back River. The Great Marsh and Messick Point were important shipping points as early as 1635 for tobacco and other products from the plantations.

After the Revolutionary War, the larger colonial plantations were divided and sold as smaller farms because they were no longer able to survive financially. Many of the people buying the farms were Methodists from Baltimore and the Eastern Shore area. Methodism is a prevailing denomination in the City today.

Poquoson remained a "backwater" farming and fishing community. While there was extensive civil war action on the Peninsula, there was no known war activity in Poquoson. However, many citizens fought for the confederacy.

Poquoson's rural lifestyle started to change during World War I with the construction of Langley Field. Rapid changes and population growth occurred in the years following World War II. Farming and fishing quickly gave way to suburbanization.

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. Certain municipal offices and functions continue to be shared with York County.

Form of Government:

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 terms. The City is divided into three precincts. Each precinct is entitled to two representatives. One representative is elected at large and is the City Mayor. 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 various local boards, commissions and committees. The City Manager acts as Chief Executive and Administrative Officer of the City. The manager serves at the pleasure of Council, carries out its policies, directs business procedures and has the power of appointment and removal of the heads of all departments (except Constitutional Officers) as well as all other employees of the City.

Fiscal Year:

Begins July 1 and ends the following June 30.

APPENDIX

Assessments:

Real estate is assessed biennially at “fair market value” by the City Assessor. This value is currently estimated to be approximately 100% of actual value.

Taxes Due:

Real estate taxes are assessed as of the first day of July. Real estate and personal property taxes are payable in two installments each year on June 5 and December 5. Past due balances paid by the end of the month the taxes are due are assessed a 2% penalty. A penalty of \$10.00 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.

Overlapping Debt:

The City of Poquoson is autonomous and entirely independent of any other political subdivision of the State, being a separate and distinct political unit. It has no overlapping debt with other political units.

Land Area:

	<u>Acres</u>	<u>Square Miles</u>
Non-Wetlands	4,997	7.8
Wetlands	<u>4,398</u>	<u>6.9</u>
Total	<u>9,395</u>	<u>14.7</u>

Miles of Roadway:

	<u>Miles</u>
Primary	1.81
Secondary	<u>52.82</u>
Total	<u>54.63</u>

Population:

1960 U.S. Census Count	4,278
1970 U.S. Census Count	5,441
1980 U.S. Census Count	8,726
1990 U.S. Census Count	11,005
2000 U.S. Census Count	11,566
2010 U.S. Census Count	12,150
2020 U.S. Census Count	N/A*

*Awaiting Results

Education:

	<u>Number of Schools</u>	<u>Actual 2019 - 2020 Enrollment</u>
Primary (PK-2)	1	455
Elementary (3-5)	1	457
Middle (6-8)	1	517
High (9-12)	1	<u>708</u>
Total		<u>2,137</u>

APPENDIX

FINANCIAL TRENDS ANALYSIS 2010 - 2019

FACTORS USED IN ANALYZING TRENDS

The *Financial Trends Analysis 2010 - 2019* is presented here to show some of the trends over time.

Much of the following data is presented in 2010 dollars as well as current dollars. The intent is to take inflation out of the numbers in order that the real change, if any, will be more apparent. No single statistical index precisely measures inflation in a given locality. The report uses the National Consumer Price Index (CPI) because it is the index most widely understood by the public at large and because it is historically consistent from year to year.

Similarly, data is also presented on a per household basis because as revenues grow and additional expenditures become necessary as a result of population growth, the underlying trend is most important. Household estimates from year to year are not precise, but are derived from a combination of U. S. Bureau of Census information and the University Of Virginia Weldon Cooper Center for Public Service. Therefore, as is the case with the estimates for inflation, no single year's data should be viewed in isolation.

The factors used in the analysis are shown below:

Year	Annual Increase in CPI	Population	Housing Units
2010	1.5%	12,150	4,730
2011	3.0%	12,240	4,735
2012	1.7%	12,291	4,742
2013	1.5%	12,076	4,746
2014	0.8%	12,212	4,742
2015	0.7%	12,359	4,755
2016	2.1%	12,287	4,761
2017	2.1%	12,311	4,792
2018	1.9%	12,320	4,826
2019	2.3%	12,271	4,854
% Change	53%	1.0%	2.6%

CPI Change is December - December. 2019 change estimated by The Kiplinger Letter.

Population- University of Virginia Weldon Cooper Center for Public Service
Households- US Census Bureau Quick Facts

APPENDIX

HOUSEHOLD INCOME

Household Income is an important measure of a community's ability to pay for the services provided by the local government. The higher the income, the greater the ability to generate revenue to pay for the desired level of services. For example, a higher income can translate into greater spending power within the community, which translates into greater local sales tax, and meals tax revenue, as well as a greater base of personal property value. In addition, if income is evenly distributed, a higher-than-average household income will usually mean lower dependency upon governmental services, particularly in the health and welfare area. Bond rating firms also use such an indicator as an important measure of a locality's ability to repay debt.

The following table indicates that Poquoson has the highest median household income in the Hampton Roads area for 2018, at \$96,831 which is 26% above the Virginia average of \$71,564.

Median Household Income

	2016	2017	2018
Poquoson	\$84,643	\$88,328	\$96,831
York County	\$83,410	\$86,781	\$90,367
James City County	\$80,226	\$80,772	\$83,048
Chesapeake	\$69,978	\$72,214	\$75,790
Virginia Beach	\$67,719	\$70,500	\$74,186
Suffolk	\$65,435	\$68,089	\$70,664
Gloucester County	\$62,878	\$63,881	\$66,701
Hampton	\$49,890	\$52,021	\$56,163
Williamsburg	\$50,091	\$54,606	\$54,550
Newport News	\$50,089	\$51,082	\$51,884
Portsmouth	\$47,050	\$48,727	\$50,224
Norfolk	\$45,268	\$47,137	\$49,146
Virginia	\$66,149	\$68,766	\$71,564

Source: U.S. Bureau of the Census Quick Facts, WWW.census.gov/quickfacts.

APPENDIX

TOTAL REVENUES

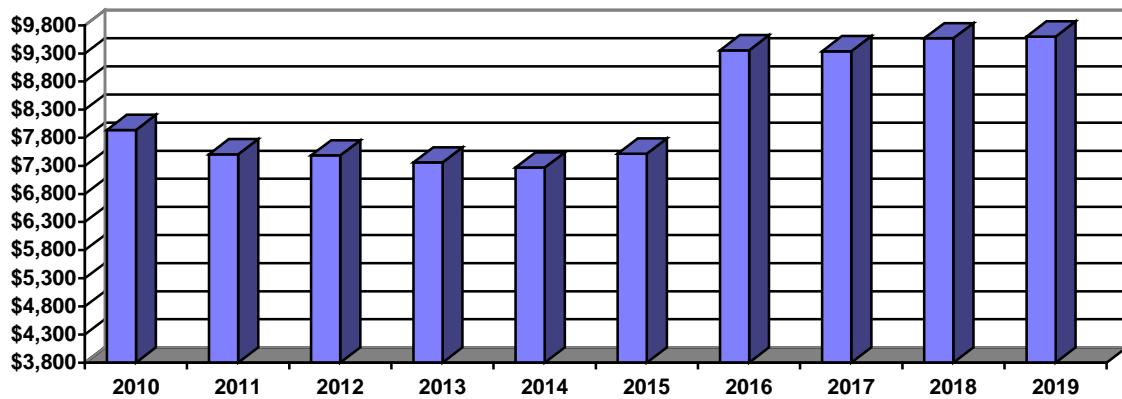
After adjusting for inflation, total revenue received per Poquoson household has increased 20.9% since 2010, or an average of about 2.1% per year.

Total Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 2010 Dollars	Revenue Per Household
2010	\$37,551,873	\$7,939	\$37,551,873	\$7,939
2011	\$36,072,531	\$7,618	\$35,539,439	\$7,506
2012	\$37,112,247	\$7,826	\$35,498,825	\$7,486
2013	\$37,151,552	\$7,828	\$34,942,401	\$7,362
2014	\$37,205,734	\$7,846	\$34,476,218	\$7,270
2015	\$38,885,594	\$8,178	\$35,746,864	\$7,518
2016	\$48,800,235	\$10,250	\$44,549,378	\$9,357
2017	\$50,049,640	\$10,444	\$44,750,197	\$9,339
2018	\$52,729,521	\$10,926	\$46,176,613	\$9,568
2019	\$54,225,401	\$11,171	\$46,601,172	\$9,601
% Change	44.4%	40.7%	24.1%	20.9%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*, includes General, Special Revenue, Debt Service and Capital Projects Funds and Component Unit (School Board).

Total Revenue Per Household in 2010 Dollars



APPENDIX

In 2012, Federal revenues increased due to Hurricane Irene. For 2016, 2017 and in 2018, Federal revenue increase due to Federal mitigation grants that were awarded and completed. The grants were successfully completed in 2019.

Sources of Revenue - Poquoson

Year	Local	State	Federal	Total
2010	55.8%	37.7%	6.5%	100.0%
2011	57.1%	39.2%	3.7%	100.0%
2012	56.2%	37.9%	5.9%	100.0%
2013	57.2%	38.3%	4.5%	100.0%
2014	58.8%	38.4%	2.8%	100.0%
2015	60.1%	37.0%	2.9%	100.0%
2016	60.0%	36.6%	3.4%	100.0%
2017	58.5%	36.5%	5.0%	100.0%
2018	58.0%	36.2%	5.8%	100.0%
2019	59.0%	36.4%	4.6%	100.0%

Source: Annual edition of the *Comparative Report of Local Government Revenues and Expenditures*, Commonwealth of Virginia, Auditor of Public Accounts.

When compared with the following data, Poquoson relies less on State revenue and more upon local revenue sources than the typical Virginia locality. In addition, the typical Virginia locality receives a few percentage more of Federal revenue than compared to Poquoson. Poquoson percentage from State revenue is a small margin more than other Virginia localities. This is primarily due to Schools receiving approximately 50% of their revenue from the State.

Sources of Revenue - All Virginia Localities

Year	Local	State	Federal	Total
2010	56.3%	33.4%	10.3%	100.0%
2011	57.1%	32.8%	10.1%	100.0%
2012	57.3%	32.7%	10.0%	100.0%
2013	58.2%	33.9%	7.9%	100.0%
2014	59.2%	33.8%	7.0%	100.0%
2015	59.7%	33.3%	7.0%	100.0%
2016	60.2%	32.9%	6.9%	100.0%
2017	59.5%	32.4%	8.1%	100.0%
2018	60.7%	31.5%	7.8%	100.0%
2019	63.5%	30.4%	6.1%	100.0%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Commonwealth of Virginia, Auditor of Public Accounts.

APPENDIX

It is also useful to consider the various sources from which local revenue is received. As can be seen from the following table, 85.8% comes from General Property Taxes (Real Estate and Personal Property) and Other Local Taxes (Local Sales Tax and Consumer Utility Tax, etc.). This percentage has fluctuated between 84.0% and 88.1% since 2010.

Sources of Local Revenue - Poquoson

Year	General Property Taxes	Other Local Taxes	Permits & Fees	Fines	Charges For Services	Interest and Rent	Misc.
2010	77.8%	9.7%	0.3%	0.3%	10.1%	0.8%	1.0%
2011	75.7%	9.4%	0.4%	0.3%	11.1%	0.8%	2.3%
2012	75.0%	9.7%	0.5%	0.2%	11.1%	0.8%	2.7%
2013	74.1%	11.0%	0.3%	0.3%	10.9%	0.8%	2.6%
2014	75.2%	10.5%	0.4%	0.3%	9.9%	0.8%	2.9%
2015	77.7%	10.4%	0.7%	0.2%	8.2%	0.8%	2.0%
2016	74.5%	9.7%	0.6%	0.2%	11.2%	1.2%	2.6%
2017	74.9%	10.0%	0.6%	0.2%	11.2%	1.4%	1.7%
2018	74.4%	9.6%	0.5%	0.2%	10.9%	1.1%	3.3%
2019	76.7%	9.1%	0.4%	0.1%	10.9%	1.3%	1.5%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Commonwealth of Virginia, Auditor of Public Accounts.

As one would expect in a community that does not have an extensive commercial and industrial base, property taxes generate more revenue than in the typical Virginia locality. Poquoson's local revenue sources are compared to the statewide figures in the following table.

Sources of Local Revenue Poquoson Compared to State Average

	2010		2019	
	Poquoson	All Cities	Poquoson	All Cities
General Property Taxes	77.8%	58.2%	76.7%	57.1%
Other Local Taxes	9.7%	24.3%	9.1%	24.8%
Permits & Fees	0.3%	0.7%	0.4%	0.8%
Fines	0.3%	0.8%	0.1%	0.5%
Charges for Services	10.1%	11.8%	10.9%	12.4%
Interest and Rent	0.8%	1.2%	1.3%	1.9%
Miscellaneous	1.0%	3.0%	1.5%	2.6%

Source: Annual edition of *Comparative Report of Local Government Revenues and Expenditures*, Commonwealth of Virginia, Auditor of Public Accounts.

APPENDIX

REAL ESTATE TAX REVENUE

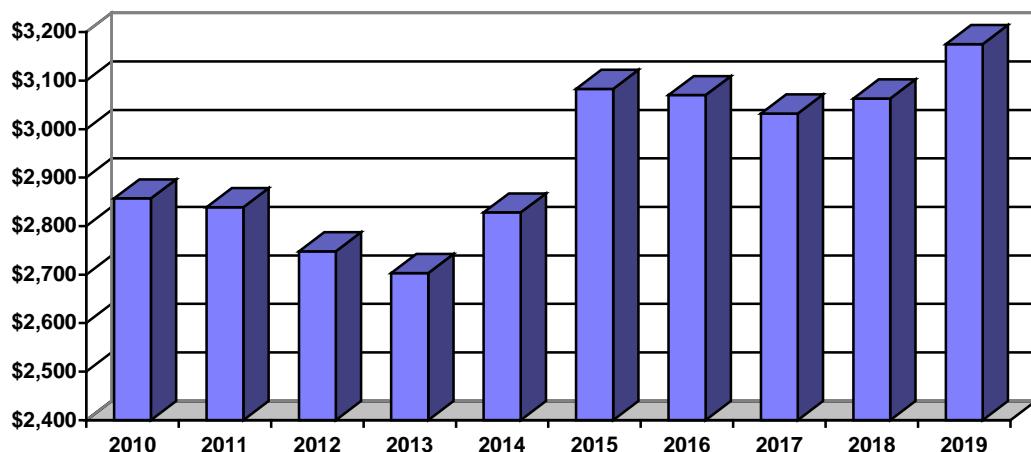
After adjusting for inflation, real estate tax revenue per Poquoson household has increased by approximately 14.1% in 2010 dollars, or an average of 1.12% per year.

Total Real Estate Property Tax Revenue Per Household

Year	Revenue In Current Dollars	Revenue Per Household	Revenue in 2010 Dollars	Revenue Per Household
2010	\$13,511,422	\$2,857	\$13,511,422	\$2,857
2011	\$13,643,196	\$2,881	\$13,441,572	\$2,839
2012	\$13,623,706	\$2,873	\$13,031,428	\$2,748
2013	\$13,639,693	\$2,874	\$12,828,633	\$2,703
2014	\$14,473,989	\$3,052	\$13,412,137	\$2,828
2015	\$15,946,247	\$3,354	\$14,659,113	\$3,083
2016	\$16,013,397	\$3,363	\$14,618,513	\$3,070
2017	\$16,247,330	\$3,391	\$14,527,002	\$3,032
2018	\$16,879,945	\$3,498	\$14,782,207	\$3,063
2019	\$17,933,665	\$3,695	\$15,412,146	\$3,175
% CHANGE	32.7%	29.3%	14.1%	11.2%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

Real Estate Tax Revenue Per Household in 2010 Dollars



APPENDIX

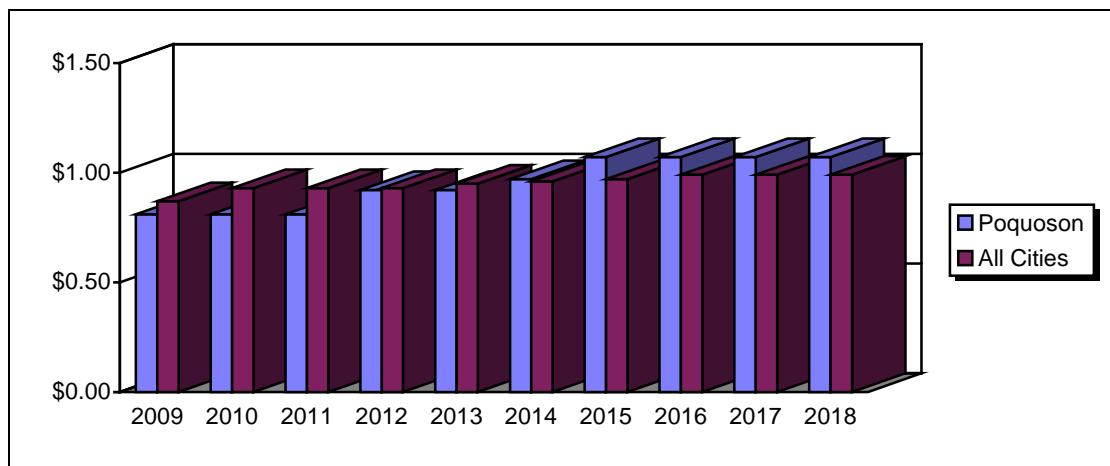
In considering Real Estate Tax Revenue, the locality's assessments must also be considered. The Assessment/Sales Ratio, computed by the Virginia Department of Taxation, compares assessed values and selling prices of all residential property sold within a locality during a given year.

Median, Nominal and Effective Real Estate Tax Rates

Year	Median Ratio		Nominal Tax Rates		Effective Tax Rates	
	Poquoson	VA Cities/ Counties	Poquoson	VA Cities/ Counties	Poquoson	VA Cities/ Counties
2009	101.4%	98.1%	\$0.81	\$0.87	\$0.82	\$0.85
2010	102.8%	92.3%	\$0.81	\$0.86	\$0.83	\$0.86
2011	112.2%	94.5%	\$0.81	\$0.87	\$0.91	\$0.87
2012	102.3%	94.5%	\$0.92	\$0.93	\$0.94	\$0.87
2013	103.2%	89.5%	\$0.92	\$0.93	\$0.95	\$0.85
2014	100.0%	90.2%	\$0.97	\$0.93	\$0.97	\$0.87
2015	99.5%	91.5%	\$1.07	\$0.95	\$1.07	\$0.88
2016	99.1%	91.2%	\$1.07	\$0.96	\$1.07	\$0.90
2017	96.9%	90.2%	\$1.07	\$0.97	\$1.04	\$0.89
2018	96.2%	89.8%	\$1.07	\$0.99	\$1.04	\$0.89

Source: 2018 *Virginia Assessment/Sales Ratio Study*, Virginia Department of Taxation (prepared March 2020)
2019 information not available

Nominal Real Estate Tax Rate



APPENDIX

The City remains overwhelmingly dependent upon the single-family residential taxpayer base. The Commissioner of the Revenue and City Assessor provided the assessed values for single-family, multi-family residential property, commercial and agricultural property for each of the years shown below.

Real Property Assessments by Category and Percent of Total

Year	Residential		Other		
	Single Family	Multi-Family	Commercial	Agriculture	Total
2010	92.9%	0.9%	6.0%	0.2%	100.0%
2011	93.6%	0.9%	5.3%	0.2%	100.0%
2012	92.4%	0.9%	6.5%	0.2%	100.0%
2013	92.5%	0.9%	6.3%	0.3%	100.0%
2014	92.5%	0.9%	6.5%	0.1%	100.0%
2015	92.6%	0.9%	6.4%	0.1%	100.0%
2016	92.0%	0.9%	7.0%	0.1%	100.0%
2017	92.5%	0.9%	6.5%	0.1%	100.0%
2018	92.7%	0.9%	6.3%	0.1%	100.0%
2019	92.8%	0.9%	6.2%	0.1%	100.0%

Source: Assessment data furnished by the Commissioner of the Revenue and City Assessor.

APPENDIX

Analysis of real estate revenue must consider the percentage of taxes actually collected by the Treasurer. Poquoson's record is as follows:

Uncollected Current Property Taxes as a Percent of Net Levy as of June 30

Year	Percent
2010	0.06%
2011	0.07%
2012	0.08%
2013	0.05%
2014	0.06%
2015	0.11%
2016	0.13%
2017	0.24%
2018	0.55%
2019	1.00%

Source: *Annual CAFR City of Poquoson / City of Poquoson Treasurer's Department*

Bond rating firms consider that a municipality will normally be unable to collect about two or three percent of its current and back property taxes each year. If uncollected property taxes rise to more than five to eight percent, rating firms consider this a negative factor because it signals potential problems in the stability of the property tax base. Rating firms also consider it a negative factor if the rate of delinquency significantly rises for two consecutive years.

APPENDIX

PERSONAL PROPERTY TAX REVENUE

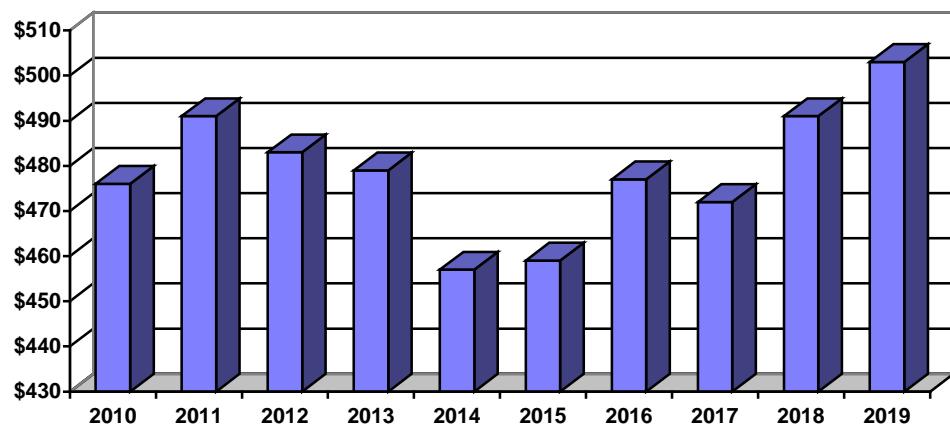
After adjusting for inflation, personal property tax revenue per Poquoson household has increased approximately 8.5% or an average of 0.85% per year.

Total Personal Property Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 2010 Dollars	Revenue Per Household
2010	\$2,251,205	\$476	\$2,251,205	\$476
2011	\$2,357,359	\$498	\$2,322,521	\$491
2012	\$2,394,121	\$505	\$2,290,039	\$483
2013	\$2,417,444	\$509	\$2,273,695	\$479
2014	\$2,340,219	\$494	\$2,168,534	\$457
2015	\$2,375,134	\$500	\$2,183,420	\$459
2016	\$2,488,366	\$523	\$2,271,611	\$477
2017	\$2,531,679	\$528	\$2,263,615	\$472
2018	\$2,706,239	\$561	\$2,369,924	\$491
2019	\$2,843,129	\$586	\$2,443,378	\$503
% CHANGE	26.3%	23.1%	8.5%	5.8%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

Personal Property Tax Revenue Per Household in 2010 Dollars



APPENDIX

OTHER LOCAL SALES TAX REVENUE

Other Local Tax Revenue consists of revenue received from three general sources: revenue received from the local sales tax of 1% on taxable retail sales, revenue received from the Consumer Utility Tax imposed on electrical, gas and telephone bills, and revenue from other local taxes such as meals tax, business licenses, communication sales tax, taxes on recordation and wills, etc.

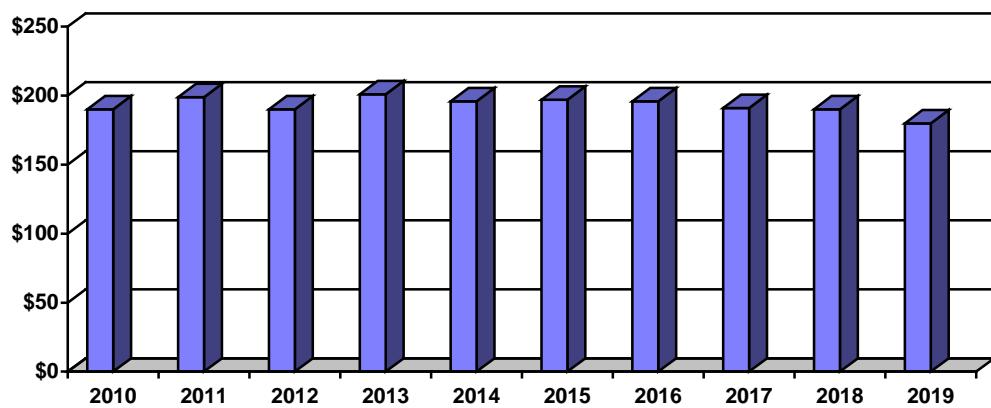
In current dollar terms, revenue received from the local 1% sales tax has increased by 13.0% since 2010. When viewed on a per household basis and after adjustment for inflation, revenue has increased 10.1%. This particular source of revenue, like personal property tax revenue, tends to follow general economic conditions.

Local Sales Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 2010 Dollars	Revenue Per Household
2010	\$902,127	\$191	\$902,127	\$190
2011	\$955,937	\$202	\$941,810	\$199
2012	\$940,251	\$198	\$899,374	\$190
2013	\$1,011,835	\$213	\$951,668	\$201
2014	\$1,002,068	\$211	\$928,554	\$196
2015	\$1,020,961	\$215	\$938,552	\$197
2016	\$1,019,774	\$214	\$930,944	\$196
2017	\$1,024,576	\$214	\$916,090	\$191
2018	\$1,049,417	\$217	\$919,002	\$190
2019	\$1,019,049	\$210	\$875,768	\$180
% CHANGE	13.0%	10.1%	-2.9%	-5.4%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

Local Sales Tax Revenue Per Household in 2010 Dollars



APPENDIX

Revenue from the Consumer Utility Tax has declined when viewed on a per household basis in 2010 dollars. This is due to the restructuring of the local consumer taxes, which took effect on January 1, 2007. Part of this local Consumer Utility Tax is a 5% Communication Sales and Use Tax and is included in local sales tax revenues.

Consumer Utility Tax Revenue Per Household

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 2010 Dollars	Revenue Per Household
2010	\$276,745	\$59	\$276,745	\$59
2011	\$291,323	\$62	\$287,018	\$61
2012	\$284,289	\$60	\$271,930	\$57
2013	\$286,753	\$60	\$269,702	\$57
2014	\$290,806	\$61	\$269,472	\$57
2015	\$293,721	\$62	\$270,013	\$57
2016	\$279,272	\$59	\$254,945	\$54
2017	\$308,236	\$64	\$275,599	\$58
2018	\$304,417	\$63	\$266,586	\$55
2019	\$297,250	\$61	\$255,456	\$53
% CHANGE	7.4%	4.7%	-7.7%	-10.1%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

APPENDIX

When viewed on a per household basis after adjusting for inflation, Other Local Tax Revenue went from \$269 in 2010, to a high of \$314 in 2013, to current level of \$275 in 2019. In 2013, meals tax rate increased from 5.5% to 6.0% and the cigarette tax was increased from 10 cent per pack to 20 cent per pack.

Other Local Tax Revenue

Year	Revenue in Current Dollars	Revenue Per Household	Revenue in 2010 Dollars	Revenue Per Household
2010	\$1,273,060	\$269	\$1,273,060	\$269
2011	\$1,216,963	\$257	\$1,198,978	\$253
2012	\$1,305,455	\$275	\$1,248,702	\$263
2013	\$1,582,709	\$333	\$1,488,596	\$314
2014	\$1,511,886	\$319	\$1,400,970	\$295
2015	\$1,591,606	\$335	\$1,463,136	\$308
2016	\$1,539,074	\$323	\$1,405,009	\$295
2017	\$1,624,498	\$339	\$1,452,490	\$303
2018	\$1,610,706	\$334	\$1,410,537	\$292
2019	\$1,552,233	\$320	\$1,333,985	\$275
% CHANGE	21.9%	18.8%	4.8%	2.1%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

APPENDIX

EXPENDITURES

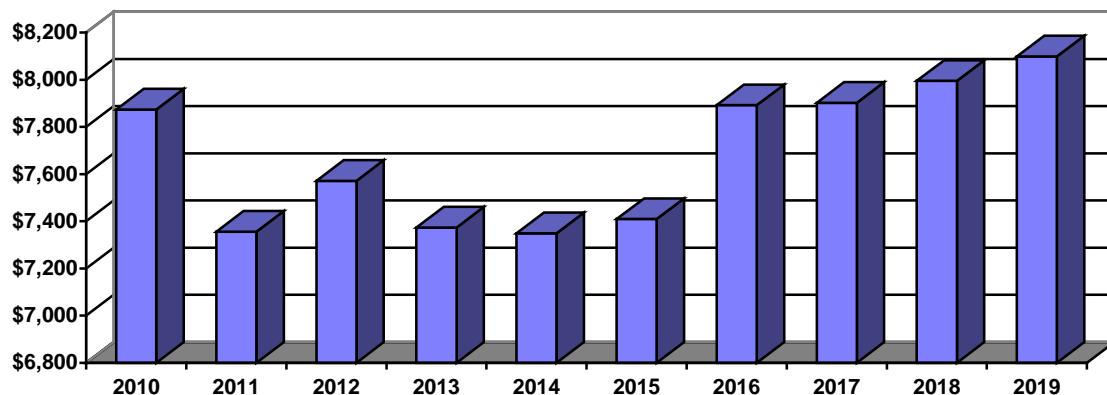
Total expenditures supported by Local, Federal and State funding, in current dollar terms, has increased from \$37.2 million in 2010 to \$45.7 million in 2019, an increase of 22.8%. However, after adjustment for inflation and growth in households, there has been a increase of approximately 8.8% since 2010 or an average of 0.88% per year.

Total Expenditures Per Household

Year	Expenditures in Current Dollars	Expenditures per Household	Expenditures in 2010 Dollars	Expenditures per Household
2010	\$37,244,395	\$7,874	\$37,244,395	\$7,874
2011	\$35,355,175	\$7,467	\$34,832,682	\$7,356
2012	\$37,535,846	\$7,916	\$35,904,009	\$7,571
2013	\$37,206,074	\$7,839	\$34,993,681	\$7,373
2014	\$37,605,852	\$7,930	\$34,846,982	\$7,349
2015	\$38,322,906	\$8,059	\$35,229,594	\$7,409
2016	\$41,161,432	\$8,646	\$37,575,971	\$7,892
2017	\$42,351,145	\$8,838	\$36,866,847	\$7,902
2018	\$44,057,693	\$9,129	\$38,582,468	\$7,995
2019	\$45,744,289	\$9,424	\$39,312,526	\$8,099
% CHANGE	22.8%	19.7%	5.6%	2.9%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*, includes General, Special Revenue, Debt Service and Capital Projects Funds and Component Unit (School Board).

Total Expenditures Per Household in 2010 Dollars



APPENDIX

The operating budget, which funds recurring expenses, has shown an increase per household.

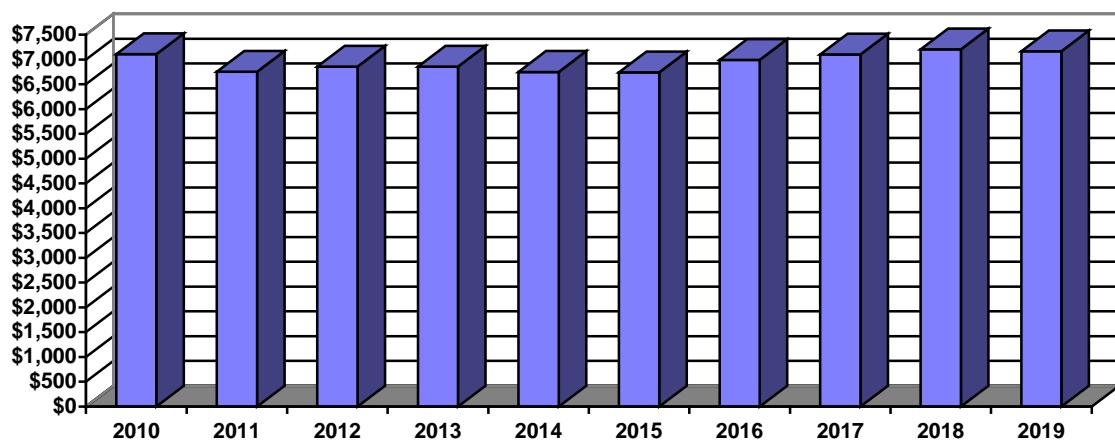
Total Operating Expenditures Per Household

Year	<i>Expenditures in Current Dollars</i>	<i>Expenditures per Household</i>	<i>Expenditures in 2010 Dollars</i>	<i>Expenditures per Household</i>
2010	\$33,612,873	\$7,106	\$33,612,873	\$7,106
2011	\$32,463,405	\$6,856	\$31,983,650	\$6,755
2012	\$33,971,841	\$7,164	\$32,494,946	\$6,853
2013	\$34,602,365	\$7,291	\$32,544,797	\$6,857
2014	\$34,537,391	\$7,283	\$32,003,632	\$6,749
2015	\$34,873,382	\$7,334	\$32,058,506	\$6,742
2016	\$36,453,564	\$7,657	\$33,278,193	\$6,990
2017	\$38,071,055	\$7,945	\$34,039,949	\$7,103
2018	\$39,690,704	\$8,224	\$34,758,182	\$7,202
2019	\$40,455,409	\$8,334	\$34,767,276	\$7,163
% CHANGE	20.4%	17.3%	3.4%	0.8%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

*Total Expenditures (-) minus Capital Outlay & Debt Service

Total Operating Expenditures Per Household in 2010 dollars



APPENDIX

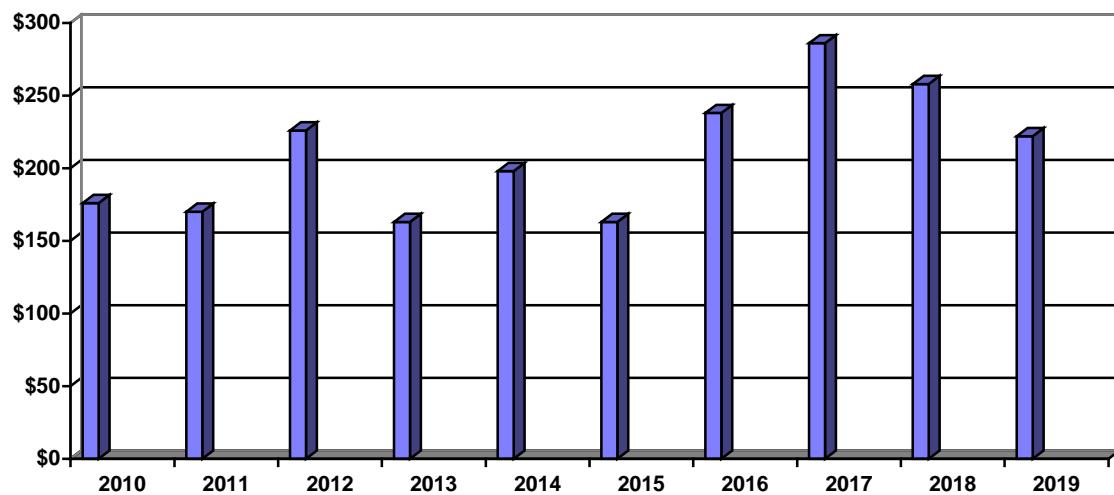
In 2013, the City completed construction on a new public works storage building and an administration building. In 2016, the City was able to purchase some much needed Public Works equipment. In 2017, the City through refinancing of debt was able to provide funds to the School Division for purchase of a bus, renovations to the HVAC systems at two schools and a complete upgrade to the high school track which were completed in 2018. In 2019, the City issued debt for the modernization of the Poquoson Middle School, a school bus, and HVAC replacement at City Hall. In 2020, the City was able to utilize bond interest to purchase Public Works equipment and needed Lifepaks for the Fire Department.

Total Capital Expenditures Per Household

Year	<i>Expenditures in Current Dollars</i>	<i>Expenditures per Household</i>	<i>Expenditures in 2010 Dollars</i>	<i>Expenditures per Household</i>
2010	\$838,069	\$177	\$838,069	\$177
2011	\$814,871	\$172	\$802,829	\$170
2012	\$1,119,347	\$236	\$1,070,684	\$226
2013	\$794,678	\$167	\$747,424	\$157
2014	\$991,003	\$209	\$918,300	\$194
2015	\$822,462	\$173	\$756,075	\$159
2016	\$1,202,670	\$253	\$1,097,909	\$231
2017	\$1,468,075	\$306	\$1,312,630	\$274
2018	\$1,360,988	\$282	\$1,191,853	\$247
2019	\$1,191,561	\$245	\$1,024,024	\$211
% CHANGE	42.2%	38.5%	22.2%	19.1%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

Total Capital Expenditures Per Household in 2010 dollars



APPENDIX

Operating Expenditures By Function in 2010 Dollars

The table below depicts the growth in operating expenditures by function of government, after adjustment for inflation. In 2013, parks and recreation, which was an enterprise fund, was merged into the general fund.

Year	Education	Public Safety	Public Works	Parks, Recreation and Culture
2010	\$21,637,444	\$5,601,358	\$1,530,904	\$1,003,795
2011	\$20,651,620	\$5,765,369	\$1,516,878	\$1,016,944
2012	\$21,398,360	\$5,909,331	\$1,596,143	\$1,057,553
2013	\$21,362,275	\$6,247,962	\$1,587,114	\$1,545,578
2014	\$21,080,505	\$6,323,724	\$1,717,667	\$1,558,028
2015	\$20,984,157	\$6,543,540	\$1,846,179	\$1,616,495
2016	\$22,269,403	\$6,510,844	\$1,806,905	\$1,605,290
2017	\$22,620,610	\$6,748,735	\$1,904,962	\$1,617,467
2018	\$23,244,660	\$7,082,765	\$1,800,787	\$1,673,714
2019	\$24,231,707	\$7,540,536	\$2,023,809	\$1,705,296
% CHANGE	12.0%	34.6%	32.2%	69.9%

General	Administration	Debt Service	All Other	Total
2010	\$1,924,481	\$2,793,453	\$1,914,891	\$36,406,326
2011	\$2,106,211	\$2,076,896	\$1,406,383	\$34,540,301
2012	\$2,175,864	\$2,435,801	\$1,834,590	\$36,407,642
2013	\$2,116,875	\$1,809,031	\$1,742,561	\$36,411,396
2014	\$2,150,397	\$2,077,458	\$1,707,070	\$36,614,849
2015	\$2,142,936	\$2,627,062	\$1,740,075	\$37,500,444
2016	\$2,307,455	\$3,490,332	\$1,953,667	\$39,943,896
2017	\$2,197,779	\$2,777,371	\$2,981,502	\$40,848,426
2018	\$2,367,377	\$2,935,581	\$3,521,401	\$42,626,285
2019	\$2,422,070	\$4,026,900	\$2,504,114	\$44,454,432
% CHANGE	25.9%	44.2%	30.8%	22.1%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

APPENDIX

While operating expenditures per-capita have increased since 2010, total expenditures are still under the average level of expenditures incurred by other Virginia localities, as shown on the following table. Poquoson residents fund their school system at 109.2% of the average local expenditures, while other areas of government are generally under the average expenditures level prevailing throughout the State.

Operating Expenditures City of Poquoson Compared to All Others by Per-Capita Expenditures

	2010			2019		
	Poquoson	All Cities	% of Avg.	Poquoson	All Cities	% of Avg.
Education	\$1,672.33	\$1,653.33	101.15%	\$1,971.08	\$1,805.10	109.20%
Public Safety	\$451.57	\$640.28	70.53%	\$596.02	\$740.07	80.54%
Public Works	\$188.01	\$299.12	62.85%	\$230.51	\$335.70	68.67%
Parks, Recreation and Cultural	\$109.46	\$150.66	72.65%	\$138.42	\$167.22	82.78%
General Administration	\$149.78	\$155.21	96.50%	\$203.67	\$183.33	111.09%
Judicial Administration	\$29.38	\$65.55	44.82%	\$50.03	\$77.24	64.77%
Health & Welfare	\$201.27	\$439.90	45.75%	\$187.00	\$444.03	42.11%
Community Development	\$53.74	\$151.64	35.44%	\$102.02	\$180.84	56.41%
TOTAL	\$2,855.54	\$3,555.69	80.31%	\$3,478.75	\$3,933.53	88.44%

Source: Comparative Report of Local Government Revenues and Expenditures, Auditor of Public Accounts, Commonwealth of Virginia

APPENDIX

DEBT SERVICE

Debt Service is defined as the amount of interest and principal that must be paid on long-term debt. As the amount decreases, it lessens obligations and increases expenditure flexibility. The City's debt policy requires that the City's tax supported debt service as a percent of general government expenditures shall not exceed 10%. Credit industry standards provide for a 20% ratio of total operating expenditures before debt service is considered to be a potential problem.

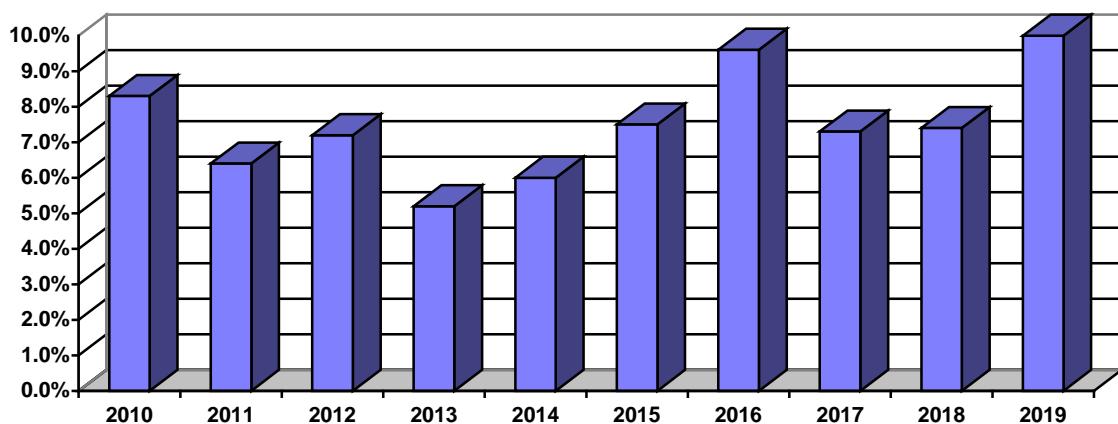
As shown in the table below, the City's 10.0% ratio of debt service to total operating expenditures is acceptable to both the City's policy and the credit industry standards.

Ratio of Debt Service to Total Operating Expenditures

Year	Debt Service	Operating Expenditures	Percent of Expenditures
2010	\$2,793,453	\$33,612,873	8.3%
2011	\$2,076,896	\$32,463,405	6.4%
2012	\$2,435,801	\$33,971,841	7.2%
2013	\$1,809,031	\$34,602,365	5.2%
2014	\$2,077,458	\$34,537,391	6.0%
2015	\$2,627,062	\$34,873,382	7.5%
2016	\$3,490,332	\$36,453,564	9.6%
2017	\$2,777,371	\$38,071,055	7.3%
2018	\$2,935,581	\$39,690,704	7.4%
2019	\$4,026,900	\$40,455,409	10.0%

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*.

Ratio of Debt Service to Total Expenditures



APPENDIX

There is also a legal limit for cities in Virginia whereby the amount of bonded long-term debt cannot exceed 10% of the cities total assessed value of real property. As the table below shows, the city's ratio of bonded debt to assessed valuation amounts to 2.99%.

Capacity is therefore available should City Council decide to undertake additional long-term borrowing to fund infrastructure and capital improvements.

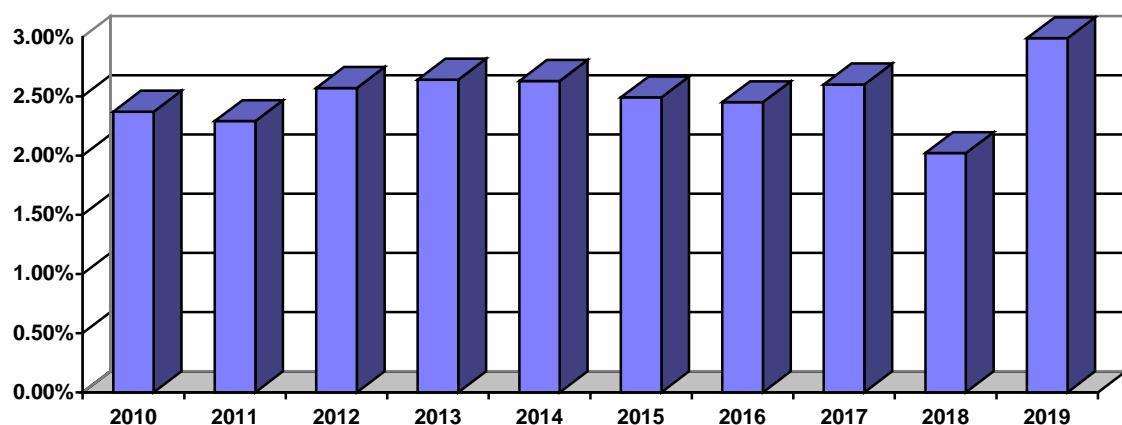
Ratio of Bonded Debt to Assessed Value

Bonded Debt

Year	Assessed Value of Taxable Real Estate			General Fund Supported		Enterprise Funds	Total	Ratio Debt to Assessed Value
	General Fund Supported	Enterprise Funds	Total	General Fund Supported	Enterprise Funds			
2010	\$1,719,852,121	\$31,047,606	\$40,781,047	\$31,047,606	\$9,733,441	\$40,781,047	2.37%	
2011	\$1,728,246,736	\$30,247,736	\$39,622,660	\$30,247,736	\$9,374,924	\$39,622,660	2.29%	
2012	\$1,519,389,327	\$30,136,146	\$39,107,777	\$30,136,146	\$8,971,631	\$39,107,777	2.57%	
2013	\$1,526,769,279	\$32,031,772	\$40,336,772	\$32,031,772	\$8,305,000	\$40,336,772	2.64%	
2014	\$1,513,018,247	\$31,093,650	\$39,763,554	\$31,093,650	\$8,669,904	\$39,763,554	2.63%	
2015	\$1,518,712,371	\$30,078,875	\$37,868,479	\$30,078,875	\$7,789,604	\$37,868,479	2.49%	
2016	\$1,525,034,355	\$30,023,324	\$37,397,781	\$30,023,324	\$7,374,457	\$37,397,781	2.45%	
2017	\$1,532,812,342	\$27,782,853	\$34,662,160	\$27,782,853	\$6,879,307	\$34,662,160	2.26%	
2018	\$1,582,741,600	\$25,542,387	\$31,901,546	\$25,542,387	\$6,359,159	\$31,901,546	2.02%	
2019	\$1,597,471,000	\$41,905,957	\$47,724,966	\$41,905,957	\$5,819,009	\$47,724,966	2.99%	
% CHANGE	-7.1%	35.0%	-40.2%	17.0%	26.0%			

Source: Annual edition of the City of Poquoson's *Comprehensive Annual Financial Report*

Ratio of Bonded Debt to Assessed Value



GLOSSARY

ACCRUAL BASIS – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

AMORTIZATION – Spreading out the cost of an intangible asset or debit over the useful life of the asset.

BALANCED BUDGET – A budget in which current expenditures are supported by current revenues.

APPROPRIATION - An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION - A valuation set upon real estate or other property by the City Assessor as a basis for levying property taxes.

BOND - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

CAPITAL IMPROVEMENTS PLAN CONSTRAINED (CIP) – A planning tool that identifies necessary capital projects for the City of Poquoson over a five-year period.

CAPITAL OUTLAY – Outlays resulting in the acquisition of, or addition to, fixed assets. Exceptions to this are major capital facilities which are constructed or acquired – such as, land and buildings. These are funded in the Capital Improvement Budget.

CHARGES FOR SERVICES – Fees the City charges users of government services, such as recreation fees, court costs, library fines, etc.

CONTINGENCY ACCOUNT - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEBT SERVICE – The annual principal and interest payments for the debt incurred by the City in the process of acquiring capital outlay or constructing capital facilities.

DEPARTMENT – A major administrative division of the City that has overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

ECONOMIC DEVELOPMENT AUTHORITY (EDA) – A political subdivision of the Commonwealth of Virginia with such public and corporate powers as set forth in the Industrial Development & Revenue Act.

ENCUMBRANCES – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

GLOSSARY

ENTERPRISE FUND – A separate fund used to account for operations financed and operated similar to private business enterprises. The cost expenses, including depreciation of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges.

EQUALIZED TAX RATE – The tax rate which would levy the same amount of real estate tax revenue as the previous fiscal year when multiplied by the new total assessed value of real estate.

ESTIMATED REVENUES – Budgetary accounts which reflect the amount of revenue estimated to be accrued during the fiscal year.

EXPENDITURES - An outflow of resources that results in a decrease in the fund's net assets. Expenditures, used with governmental-type funds, are categorized as current expenditures, debt service, capital outlays, and other financing uses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and on special assessment indebtedness secured by interest-bearing special assessment levies, which should be recognized when due.

EXPENSES - Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

EXECUTIVE SUMMARY - A general discussion of the proposed budget presented in writing as a part of the budget document. The executive summary explains principal budget issues against the background financial experience in recent years and presents recommendations made by the City Manager.

FEDERAL GOVERNMENT – Revenue provided from the Funds provided by the Federal government to compensate the locality for Federal program impact, for programs jointly funded by the locality and the Federal government and outright grants.

FINES AND FORFEITURES – A broad range of fines and forfeitures for violations of local government ordinances.

FIXED ASSETS – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FISCAL YEAR - A twelve-month period to which the annual budget applies and at the end of which a governmental unit determines its financial position and results of operation. The City of Poquoson uses July 1st to June 30th as its fiscal year.

FULL-TIME EQUIVALENT (FTE) – The amount of time a position has been budgeted for in the amount in the amount of time a permanent, full-time employee normally works a year. Most full-time employees are paid 2,080 hours a year.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE - The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GLOSSARY

GENERAL FUND – The operating fund which finances the necessary day-to-day actions within the city through taxes, fees, and other revenue sources. This fund includes all revenues and expenditures not accounted for in the specific purpose fund.

GENERAL OBLIGATION BONDS - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – This refers to a set of standard rules and procedures used to account for the receipt and expenditure of funds.

GENERAL PROPERTY TAXES – Taxes on real and personal property, both tangible and intangible, such as vehicles, real estate and business equipment. Interest and penalties on delinquent taxes are also included in the category.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of generally accepted accounting principles for State and local government since its inception.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for State and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

GOVERNMENTAL FUNDS – Funds generally used to account for tax-supported activities. The City has four governmental funds: The general fund, debt service fund, capital projects fund and special revenue grant fund. Governmental funds are reported using current financial resources and the modified accrual basis of accounting.

GRANT - A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

INTERNAL SERVICE FUND – Proprietary fund type that is used to report an activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units on a cost-reimbursement basis.

LINE OF CREDIT (LOC) – Short-term interest bearing note issued by the government.

MODIFIED ACCRUAL ACCOUNTING - All governmental funds and expendable trust funds use the modified accrual basis of accounting. The private sector's accrual basis of accounting is "modified" for governmental units, so that revenue is recognized in the accounting period when it becomes measurable and available. Expenditures are recorded when the liability is incurred or in the absence of a liability, when the cash disbursement is made.

NET ASSETS, or EQUITY – The residual interest in the assets of an entity that remains after deducting its liabilities; sometimes referred to as equity.

GLOSSARY

OPERATING BUDGET – An annual financial plan of operating expenditures encompassing all the fund types within the city, and the approved means of financing them. The operating budget is the primary tool by which most of the financing, acquisition, spending and service delivery activities of a government are planned and controlled.

PERMITS, PRIVILEGES FEES, AND REGULATORY LICENSES – The class of permits, fees, and licenses which includes such levies as user permits to cover costs of processing requests for changes in zoning, building permits, electrical permits, plumbing permits, to license animals, etc.

PERSONAL PROPERTY TAX RELIEF ACT OF 1998 (PPTRA) – A State legislative action to decrease the amount of personal property tax that citizens pay on qualified vehicles. The State pays the locality the amount of the relief, so that the locality is not out any money, even though the citizen is given relief. Vehicles must be used for personal use and not a business to qualify for relief. Large trucks, commercial vehicles, RV's, boats, and utility trailers continue to pay full personal property taxes.

RETAINED EARNINGS – An equity account reflecting the accumulated earnings of any enterprise or internal service fund.

REVENUE - The term designates an increase to a fund's assets which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

REVENUE ESTIMATE - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

REVENUE AND EXPENDITURE DETAIL - Represents the smallest level or breakdown in budgeting for revenue and expenditures.

TAX RATE - The amount of tax levied for each \$100 of assessed value.

TRANSFERS FROM OTHER FUNDS - Budget line item used to reflect transfers of financial resources into one fund from another fund.

TRANSFERS TO OTHER FUNDS - Budget line item used to reflect transfers of financial resources out of one fund to another fund.

UNAPPROPRIATED FUND BALANCE - The excess of a fund's assets and estimated revenue for a period over its liabilities, reserves, and available appropriations for the period.

UNRESTRICTED NET ASSETS – That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

VIRGINIA RETIREMENT SYSTEM (VRS) – An agent multiple-employer public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

ABC	-	Alcoholic Beverage Control
ABOS	-	Anderson-Bugg Outboard Services
ACOE	-	Army Corps of Engineers
ADM	-	Average daily membership
ALS	-	Advance life support
ARB	-	Architectural Review Board
ASFPM	-	Association of State Flood Plain Managers
AV	-	Assessed Valuation
AYP	-	Adequate Yearly Progress
BLS	-	Basic Life Support
BMP	-	Best Management Practice
BZA	-	Board of Zoning Appeals
CAD	-	Computer Aided Dispatch
CAFR	-	Comprehensive Annual Financial Report
CAMA	-	Computer Assisted Mass Appraisal
CASA	-	Court Appointed Special Advocates
CBLAD	-	Chesapeake Bay Local Assistance Department
CBRN	-	Chemical, Biological, Radiological, Nuclear
CCIP	-	Constrained Capital Improvement Plan
CCTV	-	Closed Circuit Television
CDBG	-	Community Development Block Grant
CPR	-	Cardiopulmonary Resuscitation
CRS	-	Community Rating System
CSA	-	Children's Services Act
DCR	-	Department of Conservation and Recreation
DEA	-	Drug Enforcement Administration
DEQ	-	Department of Environmental Quality
DGIF	-	Department of Game & Island Fisheries
DHS	-	Department of Homeland Security
DMV	-	Department of Motor Vehicles
DPOR	-	Department of Professional Occupation Regulation
DUI	-	Driving Under the Influence
E & S	-	Erosion & Sediment
E-911	-	Emergency 911
EDA	-	Economic Development Authority
EDPRC	-	Environmental Development Plan Review Committee
EMS	-	Emergency Medical Service
EMT	-	Emergency Medical Technician
EPA	-	Environmental Protection Agency
FAA	-	Federal Aviation Administration
FEMA	-	Federal Emergency Management Agency
FMA	-	Flood Mitigation Assistance
FOG	-	Fats, Oils and Grease
FTE	-	Full Time Equivalent
FY	-	Fiscal Year
GAAP	-	Generally Accepted Accounting Principles

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

GASB	-	Governmental Accounting Standards Board
GFOA	-	Government Finance Officers Association
GIS	-	Geographic Information System
GO	-	General Obligation
HAVA	-	Help America Vote Act
hcf	-	100 cubic feet
HMGP	-	Hazard Mitigation Grant Program
HRCJTA	-	Hampton Roads Criminal Justice Training Academy
HREDA	-	Hampton Roads Economic Development Alliance
HRPDC	-	Hampton Roads Planning District Commission
HRSD	-	Hampton Roads Sanitation District
HVAC	-	Heating, Ventilation, and Air Conditioning
I & I	-	Inflow and Infiltration (I/I)
ICC	-	International Code Council
ISO	-	Insurance Service Office
LCI	-	Local Composite Index
LINX	-	Law Enforcement Information Exchange
LOC	-	Line of Credit
LOMA	-	Letter of Map Amendment
MIP	-	Master Infrastructure Plan
MPO	-	Metropolitan Planning Organization
MS4	-	Municipal Separate Storm Sewer System
NADA	-	National Automobile Dealer's Association
NASA	-	National Aeronautics and Space Administration
NAST	-	NASA Aeronautics Support Team
NFIP	-	National Flood Insurance Program
NFPA	-	National Fire Protection Association
NPDES	-	National Pollutant Discharge Elimination System
NVRA	-	National Voter Registration Act
OPEB	-	Other Post Employment Benefits
PAWS	-	Poquoson Animal Welfare Sanctuary
PBL	-	Project Based Learning
PCPS	-	Poquoson City Public Schools
PES	-	Poquoson Elementary School
PHS	-	Poquoson High School
PMS	-	Poquoson Middle School
PPE	-	Personal Protective Equipment
PPR	-	Poquoson Parks & Recreation
PPS	-	Poquoson Primary School
PPTRA	-	Personal Property Tax Relief Act
RAISE	-	Regional Air Service Enhancement Fund
RE	-	Real Estate
RFP	-	Request for Proposal
RIFA	-	Regional Infrastructure Facility Authority
ROW	-	Right Of Way
RPA	-	Resource Protection Area
RV	-	Recreational Vehicle

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

SC	-	Service Charge
SCADA	-	System & Control and Data Acquisition
SCBA	-	Self Contained Breathing Apparatus
SOL	-	Standards of Learning
SPCA	-	Society for the Prevention of Cruelty to Animals
SRL	-	Severe Repetitive Loss
SSES	-	Sanitary Sewer Evacuation System
SSO or SSOS	-	Sanitary Sewer Overflows
State 599	-	State 599 (Police) Funds
STEM	-	Science, Technology, Engineering, and Mathematics
TAV	-	Treasurers Association of Virginia
TMDL	-	Total Maximum Daily Load
TNCC	-	Thomas Nelson Community College
VAZO	-	Virginia Association of Zoning Officials
VDEM	-	Virginia Department of Emergency Management
VDOT	-	Virginia Department of Transportation
VML	-	Virginia Municipal League
VMRC	-	Virginia Marine Resources Commission
VPA	-	Virginia Port Authority
VPDES	-	Virginia Pollutant Discharge Elimination System
VPPSA	-	Virginia Peninsulas Public Service Authority
VPSA	-	Virginia Public Schools Authority
VRA	-	Virginia Resources Authority
VRS	-	Virginia Retirement System
VRSA	-	Virginia Risk Sharing Association

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