



CITY OF POQUOSON

Office of the City Manager
J. Randall Wheeler

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April 25, 2016

TO: City Council

FROM: Theresa Owens, Finance Director

THROUGH: Randy Wheeler, City Manager

SUBJECT: Public Hearing on the Proposed FY 2017 Financial Plan and Tax Levies and Fees

A public hearing has been advertized for this meeting on the FY 2017 Proposed Final Plan and Tax Levies and Fees. Enclosed in your agenda for review, on first reading, are Ordinances setting the tax rate for both real estate and personal property, an ordinance appropriating the funds and all other ordinances affected by the Proposed Annual Financial Plan for FY 2017.

The FY 2017 Budget is scheduled to be adopted at the May 9, 2016 City Council meeting.

RESOLUTION NO. _____

**A RESOLUTION APPROVING THE ADOPTION OF THE
PROPOSED FY 2016 - 2017 ANNUAL FINANCIAL PLAN
FOR THE CITY OF POQUOSON, VIRGINIA**

WHEREAS, the City Manager has submitted a proposed FY 2016-2017 Annual Financial Plan for the general operation of the City government and for the utilities operated by the City, and

WHEREAS, the City Council has conducted the necessary public hearing on the proposed Plan consistent with the requirements of the City Charter, and

WHEREAS, the City Council has carefully reviewed the proposed Plan;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Poquoson, Virginia:

Section 1: That the FY 2016-2017 Annual Financial Plan for the City of Poquoson be and the same hereby is adopted for fiscal planning and informational purposes only.

Section 2: That the total amount of the General Fund Budget shall be \$27,228,139 as set forth in the appropriation ordinance with supporting property tax rates as follows:

- a. That on and after the 1st day of July 2016 all real estate shall be subject to levy in the sum of \$1.07 on each \$100.00 of assessed valuation.
- b. That on and after the 1st day of January 2017 all tangible personal property and machinery and tools shall be subject to levy in the sum of \$4.15 on each \$100.00 of assessed valuation.
- c. That on and after the 1st day of January 2017 all vehicles without motive power, used or designed to be used as manufactured homes as defined in Section 36-85.3 of the Code of Virginia (1950), as amended shall be subject to a levy in the sum of \$1.07 on each \$100.00 of assessed valuation.
- d. That on and after the 1st day of January 2017 all watercraft shall be subject to levy in the sum of \$.00001 on each \$100.00 of assessed valuation.

- e. That on and after the 1st day of January 2017 all privately owned camping trailers and motor homes shall be subject to levy in the sum of \$1.50 on each \$100.00 of assessed valuation.

Section 3: That the total amount of the Utilities Fund Budget shall be \$2,130,430; the total amount of the Capital Budget shall be \$1,498,520; the total amount of the Solid Waste Fund shall be \$843,338; the total of the Debt Service Fund shall be \$2,989,491; and the total of the Fleet Fund shall be \$725,758 with the funds distributed as noted in the City Manager's FY 2016-2017 Annual Financial Plan.

Section 4: That this resolution shall be in effect on and after its adoption.

ADOPTED: _____

TESTE: _____

City Clerk

ORDINANCE NO. _____

**AN ORDINANCE TO LAY A \$4.15 LEVY ON ALL PERSONAL PROPERTY,
A \$.00001 LEVY ON ALL WATERCRAFT, A \$1.50 LEVY ON ALL PRIVATELY
OWNED CAMPING TRAILERS AND MOTOR HOMES,
AND A \$1.07 LEVY ON ALL VEHICLES WITHOUT MOTIVE POWER,
USED OR DESIGNED TO BE USED AS MANUFACTURED HOMES
IN THE CITY OF POQUOSON, VIRGINIA,
FOR THE GENERAL OPERATION OF THE VARIOUS
DEPARTMENTS OF THE CITY GOVERNMENT**

WHEREAS, after careful consideration of the operation of the various departments of the City government of Poquoson for the Fiscal Year 2016-2017, it is deemed necessary to lay a levy of \$4.15 on each \$100.00 of assessed value on all Tangible Personal Property and Machinery and Tools, a levy of \$.00001 on each \$100.00 of assessed value on all watercraft, a levy of \$1.50 on each \$100.00 of assessed value on all camping trailers and motor homes, and a levy of \$1.07 on each \$100.00 of assessed value on all vehicles without motive power, used or designed to be used as manufactured homes, within the City of Poquoson for the support of said departments.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Poquoson, Virginia:

Section 1: That on and after the 1st day of January 2017 all Tangible Personal Property and Machinery and Tools situated within the Corporate Limits of the City of Poquoson, Virginia, shall be and by this ordinance are, subject to levy in the sum of \$4.15 on each \$100.00 of assessed valuation of all such Tangible Personal Property, Machinery, Tools and Public Service Corporations standing in the name of all individuals, firms or corporation, whether or not residing within the Corporate Limits of the City of Poquoson, as of the 1st day of January 2017.

Section 2: That on and after the 1st day of January 2017, all watercraft situated within the Corporate Limits of the City of Poquoson, Virginia, shall be and by this ordinance are, subject to levy in the sum of \$0.00001 on each \$100.00 of assessed valuation standing in the name of all individuals, firms or corporations, whether or not residing within the Corporate Limits of the City of Poquoson, as of the 1st day of January 2017.

Section 3: That on and after the 1st day of January 2017, all privately owned camping trailers and motor homes as defined in Section 46.2-100 of the Code of Virginia (1950), as amended which are used for recreational purposes only situated within the Corporate Limits of the City of Poquoson, Virginia, shall be and by this ordinance are, subject to levy in the sum of \$1.50 on each \$100.00 of assessed valuation standing in the name of all individuals, firms or corporations, whether or not residing within the Corporate Limits of the City of Poquoson, as of the 1st day of January 2017.

Section 4: That on and after the 1st day of January 2017, all vehicles without motive power, used or designed to be used as manufactured homes as defined in Section 36-85.3 of the Code of Virginia (1950), as amended situated within the Corporate Limits of the City of Poquoson, Virginia shall be and by this ordinance are, subject to levy in the sum of \$1.07 on each \$100.00 of assessed valuation standing in the name of all individuals, firms or corporations, whether or not residing within the Corporate Limits of the City of Poquoson, as of the 1st day of January 2017.

Section 5: That all revenue collectible as a result of this ordinance shall be collected by the agent or agents of the City of Poquoson, Virginia, in the same manner and subject to the same penalties as is now provided by law, and any amendment thereof, and all revenues collected by the agents of the City of Poquoson, Virginia, by levies shall be remitted to the Treasurer of the City of Poquoson, Virginia, and used for the purpose of supporting the various departments and functions of the City of Poquoson.

Section 6: That all fines collected under this ordinance shall go into the General Fund of the City.

Section 7: That the tax rates established herein shall continue until changed by City Council.

Section 8: That this ordinance shall be in effect on and after July 1, 2016.

ADOPTED: _____

TESTE: _____

City Clerk

ORDINANCE NO. _____

AN ORDINANCE TO LAY A \$1.07 LEVY PER \$100.00 ASSESSED VALUE ON ALL REAL ESTATE IN THE CITY OF POQUOSON, VIRGINIA, FOR THE GENERAL OPERATION OF THE VARIOUS DEPARTMENTS OF THE CITY GOVERNMENT

WHEREAS, after careful consideration of the operation of the various departments of the City government of Poquoson for the Fiscal Year 2016 - 2017, it is deemed necessary that a levy of \$1.07 on each \$100.00 of assessed property values be laid on all real estate within the City of Poquoson, Virginia for the support of said departments.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Poquoson, Virginia:

Section 1: That on and after the 1st day of July 2016, all real estate, situated within the Corporate Limits of the City of Poquoson, Virginia, shall be and by this ordinance is, subject to levy in the sum of \$1.07 on each \$100.00 of assessed valuation of all such property standing in the name of all individuals, firms or corporations, whether or not residing within the Corporate Limits of the City of Poquoson, Virginia as of the 1st day of July 2016.

Section 2: That all revenues collectible as a result of this ordinance shall be collected by the agent or agents of the City of Poquoson, Virginia, in the same manner and subject to the same penalties as is now provided by law, and any amendment thereof, and all revenues collected by the agents of the City of Poquoson, Virginia, by levies shall be remitted to the Treasurer of the City of Poquoson, Virginia, and used for the purpose of supporting the various departments and functions of the City of Poquoson, Virginia.

Section 3: That all fines collected under this ordinance shall go into the General Fund of the City.

Section 4: That this ordinance shall be in effect on and after July 1, 2016.

ADOPTED: _____

TESTE: _____

City Clerk

ORDINANCE NO. _____

AN ORDINANCE TO APPROPRIATE FUNDS TO THE VARIOUS
GOVERNMENTAL FUNDS OF THE CITY OF POQUOSON, VIRGINIA
FOR FY 2016-2017

BE IT ORDAINED by the Council of the City of Poquoson, Virginia:

Section 1: That this ordinance shall be known as the Budget Appropriation Ordinance for the City of Poquoson for FY 2016-2017.

Section 2: That the following sums be and the same hereby are appropriated to the following governmental funds for FY 2016-2017.

GENERAL FUND

Revenue and Transfers In	<u>\$27,228,139</u>
Expenditures and Transfers Out	
Legislative	66,990
General Administration	2,000,879
Elections	163,182
Public Safety	6,795,344
Public Works	2,005,354
Health & Welfare	1,007,561
Parks, Recreation & Cultural	1,635,167
Community Development	633,554
Non-Departmental	118,550
Contribution to Poquoson City Schools	9,740,403
Transfers Out – Debt Service Fund	2,888,155
Transfers Out – Capital Projects Fund	<u>173,000</u>
TOTAL APPROPRIATION	<u>\$27,228,139</u>

DEBT SERVICE FUND

Revenues and Transfers In	<u>\$2,989,491</u>
Expenditures	<u>\$2,989,491</u>

CAPITAL FUND

Revenues and Transfers In	<u>\$1,498,520</u>
Expenditures	<u>\$1,498,520</u>

SOLID WASTE FUND

Revenues and Transfers In	<u>\$843,338</u>
Expenditures	<u>\$843,338</u>

UTILITIES FUND

Revenues	<u>\$2,130,430</u>
Expenditures and Transfers Out	<u>\$2,130,430</u>

FLEET FUND

Revenues	<u>\$725,758</u>
Expenditures	<u>\$725,758</u>

SPECIAL REVENUE FUND

Revenues	<u>\$2,541,960</u>
Expenditures	<u>\$2,541,960</u>

Section 3: That of the total sum of \$27,228,139 appropriated in the General Fund, \$26,865,909 shall be appropriated from the General Fund Revenues, \$150,000 shall be transferred in from the City's Utilities Fund, \$50,000 shall be transferred in from the City's Solid Waste Fund, \$39,230 shall be used from non-spendable fund balance and \$123,000 shall be used from unassigned fund balance.

Section 4: That of the total sum of \$2,989,491 appropriated in the Debt Service Fund, \$2,888,155 shall be transferred in from the City's General Fund and \$101,336 shall be used from assigned fund balance.

Section 5: That of the total sum of \$1,498,520 appropriated in the Capital Fund, \$1,325,520 shall be appropriated from Capital Fund Revenues and \$173,000 shall be transferred in from the City's General Fund.

Section 6: That of the total sum of \$843,338 appropriated in the Solid Waste Fund from Solid Waste Fund revenues.

Section 7: That of the total sum of \$2,130,430 appropriated in the Utilities Fund from Utilities Fund revenues.

Section 8: That of the total sum of \$2,541,960 appropriated in the Special Revenue Fund, from Special Revenue Fund revenues.

Section 9: That of the total sum of \$725,758 appropriated in the Fleet Fund, from Fleet Fund revenues.

Section 10: That this ordinance shall be in effect on and after July 1, 2016.

ADOPTED: _____

TESTE: _____

City Clerk