



AGENDA
POWHATAN COUNTY BOARD OF SUPERVISORS
SPECIAL MEETING
JUNE 29, 2020
6:30 PM CALL TO ORDER

AMENDED 6/28/2020

This meeting is being held in the Village Building Auditorium and is open to the public to attend in person, but several remote options remain available to participate or watch the meeting.

If you would like to participate in the meeting, go to <https://us02web.zoom.us/j/83998792911> by computer or smartphone with the Zoom app.

or by phone, dial 1-301-715-8592 or 1-312-626-6799 or 1-929-205-6099 or 1-253-215-8782 or 1-346-248-7799 or 1-669-900-6833

Type Webinar ID: 839 9879 2911

Or iPhone one-tap :

US: +13017158592, 83998792911# or +13126266799, 83998792911#

**During the public comment period, you may raise your hand using the zoom controls on your screen or press *9 on your phone. Visit the Zoom Help Center for more information.

If you would like to watch in real-time, use this link: <http://powhatanva.gov/432/Live-Stream-of-Powhatan-County-Meetings>

If you would like to watch the meeting at your convenience later use this link: <http://powhatanva.gov/433/County-Meetings-and-Workshop-Videos-On-D>

Public comments may also be submitted to administration@powhatanva.gov. Any comments received up until 5:00 PM of the day of the meeting shall be entered into the meeting minutes.

1. **Call to Order**
 - a. Identify Public Entity members physically and/or electronically present
 - b. Identify opportunities for the public to access and participate in the electronic meeting
2. **Pledge of Allegiance**
3. **Invocation**
4. **Requests to Postpone Agenda Items and Additions, Deletions or Changes in the Order of Presentation**
5. **Formal Approval of Agenda**
6. **Introduction of Mr. Ned Smither –County Administrator**
7. **Public Comment** (time limit 3 minutes per individual/5 minutes per group, 30 minutes total time limit that can be extended by the Board)
8. **Resolution R-2020-42** requesting flexibility in school re-opening requirements Page 3
9. **Old Business**
 - a. **R-2020-38** Resolution Adopting the FY21 Budget – Versions A or B Page 5
 - b. **R-2020-41** Resolution Amending the FY21 School Budget - Versions A or B Page 25
 - c. **R-2020-37** Resolution Fixing the FY21 Tax Rate – Versions A or B Page 30
 - d. **R-2020-40** Resolution Temporarily Suspending the School Board Capital Reserve Fund Policy R-2020-39 Resolution Page 33
 - e. **R-2020-39** Appropriating the First Quarter of FY21 Budget – Versions A or B Page 35
10. **Public Comment** (time limit 3 minutes per individual/5 minutes per group, 30 minutes total time limit that can be extended by the Board)
11. **County Attorney Comments**
12. **County Administrator Comments**
13. **Board Comments**
14. **Adjournment**

Resolution to Grant Powhatan County School Board Flexibility Related to Re-opening Schools in the Fall of 2020

WHEREAS, COVID-19 has impacted our state, nation, and world like no other pandemic in reason memory; and

WHEREAS, in order to ensure the health and safety of all Virginians, schools across the Commonwealth closed on March 13, 2020 for the remainder of the school year; and

WHEREAS, individual school divisions retained the autonomy to decide whether or not new instruction would continue and the format in which the instruction would be presented; and

WHEREAS, student access to the internet was, and continues to be inequitable in many rural localities including Powhatan County; and

WHEREAS, many students Distance Learning experience was negatively impacted by additional factors including, but not limited to, access to adult assistance, working status of parents, economic stress; and

WHEREAS, research is clear that the amount of learning lost since March 13 will be more significant than students experience during a typical summer break, especially for our At-Risk students; and

WHEREAS, these conditions will undoubtedly exacerbate existing learning gaps; and

WHEREAS, the social and emotional health of our students will continue to be harmed the longer they do not have access to school supports and adult interaction; and

WHEREAS, working families are disproportionately impacted by students not being in school full-time during the school year; and

WHEREAS, regrettably, Virginia has had over 51,251 confirmed cases of COVID-19 that resulted in over 6,827 hospitalizations, and over 1,477 deaths; and

WHEREAS, Powhatan County COVID-19 numbers have been and currently remain significantly lower than many peer localities; and

WHEREAS, the Governor has demonstrated his willingness to consider making regional decisions by delaying some localities entrance into Phase 1 and Phase 2; and

WHEREAS, the number of new positive cases of COVID-19 continues to decline across Virginia while there is an even smaller percentage of new positive cases in Powhatan; and

WHEREAS, we are dedicated to providing a safe, healthy, and effective learning environment for our students, teachers, staff, and communities based on our local health metrics and in consultation with our local Health Department Directors.

NOW, THEREFORE, BE IT JOINTLY RESOLVED that the Powhatan County Board of Supervisors and the Powhatan County School Board do hereby request that Governor Ralph Northam grant local School Boards the authority to reopen schools in a manner that is practical, safe, healthy, and effective in consultation with their local Health Department.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

ADOPTED by the Powhatan County School Board this _____ day of June, 2020.

POWHATAN COUNTY SCHOOL BOARD

Joseph W. Walters, Chairman

Kim D. Hymel, Vice Chairman

Valarie C. Ayers, School Board Member

Rick R. Cole, School Board Member

Susan E. Smith, School Board Member

ATTEST: _____
Linda P. Hockaday, School Board Clerk



Powhatan County Board of Supervisors Agenda Item

Meeting Date: June 29, 2020

Agenda Item Title: Resolution R-2020-38A or R-2020-38B Adopting the Fiscal Year 2021 Operating Budget

Motion: Move to approve Resolution R-2020-38_

Dates Previously Considered by Board: March 2, 9, 30; April 16, 27; May 4 and June 1, 2020 – Budget Workshops
April 24, 2019 – Public Hearing

Summary of Item: The BOS has held seven (7) budget workshops and meetings to discuss and consider staff's and the School Board's recommendations on the budget.

At the June 1, 2020 workshop, the BOS decided to advertise for the public hearing a total budget of \$116,757,477, which includes transfers between funds. The advertised budget net of transfers is \$88,015,716, an increase of 2.4% from the FY 2020 Adopted Operating Budget. The advertisement included the School budget with the full transfer for information purposes only. The BOS adopted the School Budget on 5/14/20 with a 10% reduction to the transfer. The proposed FY21 budget to be adopted has been amended from the advertisement for a total budget of \$112,836,143, which includes transfers between funds. The budget net of transfers is \$85,956,527, an increase of .02%. Notice of the public hearing with a synopsis of the budget was advertised in the Powhatan Today on June 10, 2020.

Staff has received two budget proposals, labeled R-2020-38A and R-2020-38B.

Staff: Approve Disapprove See Comments

Commission/Board: N/A Approve Disapprove See Comments

County Administrator: Approve Disapprove X See Comments

Comments: Staff will work with the Leadership Team to consider any feedback which should be considered by the Board regarding these proposals.

Budget/Fiscal Impact: FY 2021 Operating Budget R-2020-38A & R-2020-38B

Attachments: N/A

Staff/Contact: Bret Schardein, Interim County Administrator, 598-5612;
bschardein@powhatanva.gov
Charla W. Schubert, Director of Finance, 804-598-5780, cschubert@powhatanva.gov

POWHATAN COUNTY RESOLUTION R-2020-38A

**ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors has held seven budget workshops to discuss, study and consider the proposed FY 2021 Operating Budget of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2021 Operating Budget and the proposed tax rates was published in the Powhatan Today on June 10, 2020; and

WHEREAS, a public hearing was held on Monday, June 22, 2020 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday, June 22, 2020 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2021 Operating Budget:

Estimated Revenues

General Fund	
Property Taxes	\$ 42,215,057
Other Taxes	5,678,500
Other Local Sources	1,310,502
State	6,307,508
Federal	96,938
Total General Fund	<u>55,608,505</u>

POWHATAN COUNTY RESOLUTION R-2020-38A

Estimated Revenues (Continued)

Social Services Fund	
State	390,106
Federal	785,882
Transfer from General Fund	649,071
Total Social Services Fund	<u>1,825,059</u>
CSA Fund	
State	1,102,153
Transfer from General Fund	841,967
Total CSA Fund	<u>1,944,120</u>
Fire and Rescue Fund	
Other Local	558,199
State	129,076
Total Fire and Rescue Fund	<u>687,275</u>
Utilities Fund	
Other Local	407,450
Transfer from General Fund	2,013,828
Transfer from Utilities Capital Projects	166,000
Total Utilities Fund	<u>2,587,278</u>
Utilities Capital Projects Fund	
Other Local	166,000
Total Utilities Capital Projects Fund	<u>166,000</u>
Total - Estimated Revenues and Transfers	<u>\$ 62,818,237</u>
Less Interfund Transfers from Other Funds	
Social Services Fund	649,071
CSA Fund	841,967
Utilities Fund	2,013,828
Utilities Capital Projects Fund	166,000
Capital Projects Fund	-
School Operating Fund	23,158,750
School Food Service	-
Total Transfers from Other Funds	<u>26,829,616</u>
Total Estimated Revenues without Transfers	<u>\$ 35,988,621</u>

POWHATAN COUNTY RESOLUTION R-2020-38A

<u>Expenditures</u>	
General Fund	
Expenditures	\$ 28,944,889
Transfers to Other Funds	26,663,616
Total General Fund Expenditures & Transfers	<u>55,608,505</u>
Total Social Services Fund Expenditures	1,825,059
Total CSA Fund Expenditures	1,944,120
Total Fire and Rescue Fund Expenditures	687,275
Total Utilities Fund Expenditures	2,587,278
Total Utilities Capital Projects Fund Expenditures	166,000
Total - Expenditures and Transfers	<u>\$ 62,818,237</u>
Less Inter-fund Transfers to Other Funds	
General Fund	26,829,616
Total Transfers to Other Funds	<u>26,829,616</u>
Total Expenditures without Transfers	<u>\$ 35,988,621</u>

BE IT FURTHER RESOLVED, that

1. Authorized positions shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan as approved by the Board of Supervisor with a Resolution.
2. The County Administrator is authorized to make changes to grades, titles and classifications as necessary to carry out the Board’s direction, and to adjust the number of seasonal, part-time and temporary full-time employees within the adopted appropriation provided for in the annual budget.
3. The addition of *regular* part-time FTEs requires approval of the Board of Supervisors through the adoption of the annual budget or amendments thereto; and the following positions are authorized to be added:
 - a. One part-time Volunteer Recruitment and Retention Coordinator (funded ½ year)
4. Board of Supervisors’ approval is required for any budget and appropriation over and above the adopted FY 2021 Operating Budget.
5. Prior to approving any budget amendment or additional appropriation that increases the total budget expenditures by more than 1%, the Board of Supervisors shall hold a public hearing pursuant to Section 15.2-2507 of the Code of Virginia.

POWHATAN COUNTY RESOLUTION R-2020-38A

6. Board of Supervisors' approval is required to transfer the budget and appropriation from the General Fund Contingency account.
7. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) with-in each Fund but may not increase the total expenditure budget or appropriation of any Fund.
8. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Projects Fund, which are not expended by June 30, 2020, shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2020.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams ___ *Larry J. Nordvig* ___ *Michael W. Byerly* ___
Bill L. Cox ___ *Karin M. Carmack* ___

Powhatan County				
County Administrator Proposed FY 2021 Operating Budget				
Changes from FY 2020 Adopted Budget				
	Requests	Proposed	Supp. Doc Page #'s	Explanation
General Fund - Revenue Changes				
FY 2020 Adopted Budget		56,366,020		
Property Taxes				
Real Estate		1,236,241	2-3	using \$.85 with 92% collection rate
Personal Property		(822,234) *	2-5	
Interest and Penalties and Other		-		
Subtotal - Property Taxes		414,007		
Other Taxes				
Sales		(223,000)	2-5	10% reduction from FY21 projected actual
Local Tax on Deeds		-	2-6	
Net Other Taxes		1,000	2-6	reductions based on history
Subtotal - Other Taxes		(222,000)		
Beginning Fund Balance - Recycling and CIP		(1,013,000)	2-12	
Net All Other Revenue		63,478		additional Comp Board revenue \$22,650, reduced original projections by 5%
Net Revenue Changes		(757,515)	2-12	
FY 2021 County Administrator Proposed Budget		55,608,505		
General Fund - Expenditure Changes				
FY 2020 Adopted Budget		56,366,020	56,366,020	
Transfer to PCPS	904,438	(188,000)	5-19	
Total Transfer to PCPS	904,438	(188,000)		
Debt Service	(625,506)	(625,506)	5-19	
Capital Projects Fund	(921,000)	(921,000)	5-19	
Net Capital	(1,546,506)	(1,546,506)		
Employee Compensation				
Employee Raise (2%) Salaries and Benefits	226,995	-	3-2	
VRS Increase (11.47% to 11.86%)	32,125	32,125	3-2	
GLI Increase (1.31% to 1.34%)	2,472	2,472	3-2	
VRS Hybrid Disability Increase (.72% to .83%)	2,695	2,695	3-2	
Health Insurance 10.7% increase County (ER) Share	148,180	123,870	3-2	
Health Insurance 10.7% increase County (EE) Share	59,000	-	3-2	
	471,467	161,162		
Salary Changes				
Clerk of Court - increase for Chief Deputy	40,615	-		
Clerk of Court - increase for Certification (2)	4,474	4,474	3-2	
IT - Increase for gaining Certifications	9,734	-		
Fire and Rescue - Career Step pay	12,168	-		
Fire and Rescue - Lieutenant	6,084	-	3-2	
Commonwealth's Atty - pay increase for Asst CA	8,084	-		
Library - Admin Coordinator	6,084	-		
PWD Administration - Utilities Manager PE Cert	224	224	3-2	based on letter when hired
PWD Convenience Center	969	-	3-2	
Fire and Rescue - PT Wages	261,118	122,505		fund half of back fill days, remainder of PT positions
Sheriff - Compression	33,462	-		
P&R - Regrade from Coordinator to Manager	6,809	-		
Board of Supervisors - 5% reduction		-		
Building Inspections - Building Official	16,003	-	3-2	
Building Inspections - Community Dev Technician	2,026	-	3-2	
	407,854	127,203		
Position Changes				
Clerk of Court - FTE	40,361	-	3-2	
IT - IT Tech - 2 FT	139,232	-	3-2	
Library - Senior Clerk	52,109	-		
Library - Public Services Librarian - .50 FTE	21,153	-		
E911 Communications - 1 FT	63,781	-	3-2	
P&R Specialist- .50 to 1.0 FTE	20,489	-		
Sheriff - SRO	76,042	-	3-2	
Sheriff - SRO - .50 FTE	26,343	-	3-2	
Fire and Rescue - Assistant Chief	75,861	-	3-2	
Fire and Rescue - PT Retention Coordinator (6 mos)	26,913	13,457	3-2	grant funded 1/2 year
Building Inspections - Commercial Inspector/Reviewer	78,714	-		
Community Development Technician	50,366	-	3-2	
County Administrator - starts 9/1		(42,840)		
Executive Associate		35,621		
Hiring Freezes - vacant positions	(318,473)	(318,473)		
	352,891	(312,236)		
Total Salary Contingency	1,232,212	(23,871)		

In Department Budgets				
Salaries and Benefits to June 30	517,351	517,351		
	517,351	517,351		
Total Salaries and Benefits	1,749,563	493,481		
Department Budgets without salaries and benefits				
Board of Supervisor - Municode	2,550	(5,000)	5-3	
Commissioner of Revenue - Maint Svc Contracts	6,000	6,000	5-5	NADA software for PP evaluation
Commissioner of Revenue - Travel and Conferences	6,000	-	5-5	
Commissioner of Revenue - other operating	(700)	-	5-5	
Reassessment	(119,000)	(119,000)	5-5	
County Administrator - Professional Services	2,700	(8,500)	5-3	
County Attorney - Contracted Attorney	14,000	-	5-4	
County Attorney - Other operating	850	350	5-4	
Finance	(1,100)	(1,900)	5-3	reduced conferences and advertising further, removed travel
Risk Management	7,740	12,604	5-7	increase in worker's comp and auto ins
Risk Management - Cyber	-	4,000		
Human Resources - Main & Svc Contracts	9,277	9,277	5-4	NEOGov
Human Resources - Tuition Reimbursement	12,000	(8,000)	5-4	removed tuition reimb
Human Resources - Other Operating	4,375	4,275	5-4	
GPCSB - County Contribution	20,000	20,000	5-16	
Health Department	17,146	17,146	5-16	
Circuit Court	520	520	5-9	telephone charges
Clerk of the Circuit Court - Travel and Education	2,500	-	5-10	
Clerk of the Circuit Court - Capital Outlay	28,000	-	5-10	
Clerk of the Circuit Court - Maint Svc Contracts	2,900	2,900	5-10	copier contracts
Commonwealth's Attorney	710	710	5-10	
Juvenile Court Services	1,500	100	5-14	
Animal Control - Professional Health Services	20,000	12,000	5-14	consistent with py
Animal Control - Other Operating	375	75	5-14	dangerous dog tags
Animal Control - Auto Ins	-	122		
E911 Communications Center - Tower rent	88,115	88,115	5-11	rent on new towers
E911 Communications Center - Overtime	20,000	10,000	5-11	based on trend
E911 Communications Center - Electricity	18,543	18,543	5-11	electricity at new tower sites
E911 Communications Center - Other operating	21,886	-	5-11	
Fire & Rescue - Other Operating	24,500	(2,050)	5-12	
Fire & Rescue - LODA	7,405	7,603	5-12	
Fire & Rescue - Recruitment and Retention	143,483	71,742	5-12	
Fire & Rescue - Comp Time Payout	6,100	-	5-12	
Fire & Rescue - Professional Services	10,000	-	5-12	
Fire & Rescue - Apparatus fuel	5,000	5,000	5-12	
Fire & Rescue - Training seminars	35,000	30,000	5-12	
Fire & Rescue - Auto parts and repairs	50,000	50,000	5-12	
Emergency Management - Maint Svc Contract	9,676	9,676	5-15	
Emergency Management - Other Operating	22	22	5-15	
PWD Administration - rent office space	(15,608)	(15,608)	5-9	
PWD Facilities - Cleaning service	45,445	-	5-7	
PWD Facilities - Electricity	62,000	22,000	5-7	
PWD Facilities - Maintenance Service Contracts	19,000	8,000	5-7	
PWD Facilities - Operating	3,335	2,500	5-7	Fuel for Courthouse addition
PWD Parks/Rec	3,120	1,620	5-16	
PWD Athletic Fields - Other Operating	3,500	-	5-9	
PWD Company 1 Fire Station	2,300	2,300	5-13	
PWD Company 2 Fire Station	(3,500)	(3,500)	5-13	
PWD Grounds Parks	(3,000)	(3,000)	5-9	
PWD Convenience Center - Waste disposal	18,240	18,240	5-8	
PWD Convenience Center - Recycling Fees	-	44,500		increase in cost
PWD Convenience Center	2,100	-	5-8	
Economic Development - Marketing	10,000	(3,000)	5-18	reduce \$3,000 for Culture Works
Planning and Zoning - Professional Services	10,000	(1,000)	5-17	
Planning and Zoning - Advertising	4,600	2,500	5-17	
Planning and Zoning - Conferences & Training	550	(1,500)	5-17	
Planning and Zoning - Other operating	4,500	3,250	5-17	
Building Inspections - Third Party Plan Review	29,500	26,500	5-14	
Building Inspections - Other operating	3,052	(4,210)	5-14	
IT - Maint Svc Contracts	72,400	(67,600)	5-6	removing OpenGov, added \$34,000 from FY21 original proposed
IT - Professional Services	12,000	-	5-6	
IT - Other Operating	7,585	-	5-6	
IT - Internet Usage	18,800	-	5-6	
GIS - ESRI	5,000	5,000	5-6	
Library - Law Library	5,600	-	5-17	Law Library
Library - other operating	2,148	(1,992)		
Registrar - Capital outlay	2,800	2,800	5-7	
Registrar - NOEAV	28,400	13,400	5-7	
Registrar - Postage	16,743	16,743	5-7	
Registrar - Other Operating	16,706	16,706	5-7	
Sheriff - Other Operating	7,000	-	5-11	
Sheriff - Auto Ins	-	243		increase in premium
Sheriff - LODA	4,360	4,956	5-11	
Detention - Juveniles	17,119	17,119	5-14	
Detention - Adults	140,625	140,625	5-14	
Treasurer - postage	1,350	1,350	5-5	
Extension Service - Professional services	2,703	-	5-19	
Extension Service - Other operating	-	(3,206)		
Memberships/Joint Services	7,898	7,064	5-18	removed NACo

Monacan SWCD	-	(2,200)		5% reduction
RRPDC	-	(1,476)		\$.05 reduction
Contributions	2,500	(1,500)	5-18	removed Senior navigator
Travel - half		(45,515)		
Mileage		(8,801)		
Total Departments	1,048,944	429,638		
Transfers				
Social Services Fund	107,240	41,867	5-19	
NET Social Services Fund	107,240	41,867		
CSA Fund	(54,698)	(54,698)	5-19	
NET CSA Fund	(54,698)	(54,698)		
Revenue Stabilization Fund	-			Funding will be from surplus of School and County revnues
Net Revenue Stabilization Fund	-	-		
Utilities Fund - Purchase Water	15,250	-		
Utilities Fund - Debt Service	(152,928)	(152,928)		
Utilities Fund - Salaries to June 30	1,997	1,997		
Utilities Fund - Operations	79,737	70,497		
Net Utilities Fund	(55,944)	(80,434)	5-19	
Contingency	15,541	213,207	5-18	Balance is \$100,000
Salary adjustments/payouts	(136,069)	(66,069)	5-18	Balance is \$100,000
Net Expenditure Changes	2,032,509	(757,515)		
FY 2021 County Administrator Proposed Budget	58,398,529	55,608,505		
Requests (over) under revenue	(2,790,024)	-		anything not assigned should be added to a contingency fund
Social Services Fund - Revenue Changes				
FY 2020 Adopted Budget	1,763,874	1,763,874		
Net State Revenue	13,199	(20,590)	2-13	
Net Federal Revenue	97,095	39,908	2-13	
General Fund Support	107,240	41,867	2-13	
FY 2021 County Administrator Proposed Budget	1,981,408	1,825,059		
Social Services Fund - Expenditure Changes				
FY 2020 Adopted Budget	1,763,874	1,763,874		
Salaries and Benefits to June 30	61,488	61,488		
Health Insurance 10.7% increase County (ER) Share	21,039	17,587	3-2	
Health Insurance 10.7% increase County (EE) Share	8,400	-	3-2	
VRS Increase (11.47% to 11.86%)	4,098	4,098	3-2	
GLI Increase (1.31% to 1.34%)	315	315	3-2	
VRS Hybrid Disability Increase (.72% to .83%)	196	196	3-2	
Employee Raise (2%) Salaries and Benefits	26,105	-	3-2	
Position changes	118,392	-	3-2	
Administrative expenses	(22,499)	(22,499)		
FY 2021 County Administrator Proposed Budget	1,981,408	1,825,059	5-20	
Comprehensive Services Fund - Revenue Changes				
FY 2020 Adopted Budget	1,827,846	1,827,846		
Net State Revenue	170,972	170,972	2-13	
General Fund Support	(54,698)	(54,698)	2-13	
FY 2021 County Administrator Proposed Budget	1,944,120	1,944,120		
Comprehensive Services Fund - Expenditure Changes				
FY 2020 Adopted Budget	1,827,846	1,827,846		
Administrative Costs	-	-		
Client Services	116,274	116,274		
FY 2021 County Administrator Proposed Budget	1,944,120	1,944,120	5-20	
Grants Fund Law Library - Changes				
FY 2020 Adopted Budget	3,500	3,500		
Law Library Fees	(3,500)	(3,500)		
FY 2021 County Administrator Proposed Budget	-	-		
Fire and Rescue Fund - Revenue Changes				
FY 2020 Adopted Budget	687,275	687,275		
EMS Fees	-	-		
Fire Programs Funds	-	-		
Four For Life Grant	-	-		
FY 2021 County Administrator Proposed Budget	687,275	687,275		
Fire and Rescue Fund - Expenditure Changes				
FY 2020 Adopted Budget	687,275	687,275		
EMS Service Provider	-	-		
Fire Programs Funds	-	-		
Four For Life Grant	-	-		
FY 2021 County Administrator Proposed Budget	687,275	687,275	5-20	
Utilities Fund - Revenue				
FY 2020 Adopted Budget	2,667,712	2,667,712		
Water Fees	7,804	-	2-14	
Sewer Fees	11,424	-	2-14	
Other Fees	-	-		
Utilities Capital Support	-	-		

General Fund Support	(55,944)	(80,434)	2-15	
FY 2021 County Administrator Proposed Budget	2,630,996	2,587,278		
Utilities Fund - Expenses				
FY 2020 Adopted Budget	2,667,712	2,667,712		
Salaries and Benefits to June 30	937	937		
Health Insurance 10.7% increase County (ER) Share	5,282	4,416	3-2	
Health Insurance 10.7% increase County (EE) Share	2,100	-	3-2	
Employee Raise (2%) Salaries and Benefits	5,887	-	3-2	
VRS Increase (11.47% to 11.86%)	943	943	3-2	
GLI Increase (1.31% to 1.34%)	72	72	3-2	
VRS Hybrid Disability Increase (.72% to .83%)	45	45	3-2	
Operations	85,696	65,746		
Auto Ins	-	335		
Purchase Water from Chesterfield	15,250	-		
Debt Service	(152,928)	(152,928)		
FY 2021 County Administrator Proposed Budget	2,630,996	2,587,278	5-20	
Utilities Capital Projects Fund - Revenue				
FY 2020 Adopted Budget	188,000	188,000		
Connection Fees	-	-		
General Fund Support	(22,000)	(22,000)	15-Feb	
FY 2021 County Administrator Proposed Budget	166,000	166,000		
Utilities Capital Projects Fund - Expenses				
FY 2020 Adopted Budget	188,000	188,000		
Utilities Fund Support	(22,000)	(22,000)		
FY 2021 County Administrator Proposed Budget	166,000	166,000	5-22	

POWHATAN COUNTY RESOLUTION R-2020-38B

**ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors has held seven budget workshops to discuss, study and consider the proposed FY 2021 Operating Budget of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2021 Operating Budget and the proposed tax rates was published in the Powhatan Today on June 10, 2020; and

WHEREAS, a public hearing was held on Monday, June 22, 2020 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday, June 22, 2020 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2021 Operating Budget:

Estimated Revenues

General Fund	
Property Taxes	\$ 41,949,711
Other Taxes	5,678,500
Other Local Sources	1,310,502
State	6,307,508
Federal	96,938
Total General Fund	<u>55,343,159</u>

POWHATAN COUNTY RESOLUTION R-2020-38B

Estimated Revenues (Continued)

Social Services Fund	
State	390,106
Federal	785,882
Transfer from General Fund	656,106
Total Social Services Fund	<u>1,832,094</u>
CSA Fund	
State	1,102,153
Transfer from General Fund	841,967
Total CSA Fund	<u>1,944,120</u>
Fire and Rescue Fund	
Other Local	558,199
State	129,076
Total Fire and Rescue Fund	<u>687,275</u>
Utilities Fund	
Other Local	407,450
Transfer from General Fund	2,018,544
Transfer from Utilities Capital Projects	166,000
Total Utilities Fund	<u>2,591,994</u>
Utilities Capital Projects Fund	
Other Local	166,000
Total Utilities Capital Projects Fund	<u>166,000</u>
Revenue Stabilization Fund	
Transfer from Fire and Rescue Fund	-
Total Revenue Stabilization Fund	<u>150,000</u>
Total - Estimated Revenues and Transfers	<u>\$ 62,714,642</u>
Less Interfund Transfers from Other Funds	
Social Services Fund	656,106
CSA Fund	841,967
Utilities Fund	2,018,544
Utilities Capital Projects Fund	166,000
Capital Projects Fund	-
School Operating Fund	22,693,041
School Food Service	-
Revenue Stabilization	150,000
Total Transfers from Other Funds	<u>26,525,658</u>
Total Estimated Revenues without Transfers	<u>\$ 36,188,984</u>

POWHATAN COUNTY RESOLUTION R-2020-38B

Expenditures	
<hr/>	
General Fund	
Expenditures	\$ 28,983,501
Transfers to Other Funds	26,359,658
Total General Fund Expenditures & Transfers	<hr/> 55,343,159 <hr/>
Total Social Services Fund Expenditures	1,832,094
Total CSA Fund Expenditures	1,944,120
Total Fire and Rescue Fund Expenditures	687,275
Total Utilities Fund Expenditures	2,591,994
Total Utilities Capital Projects Fund Expenditures	166,000
Total Revenue Stabilization Fund Expenditures	150,000
Total - Expenditures and Transfers	<hr/> \$ 62,714,642 <hr/>
Less Inter-fund Transfers to Other Funds	
General Fund	26,525,658
Total Transfers to Other Funds	<hr/> 26,525,658 <hr/>
Total Expenditures without Transfers	<hr/> \$ 36,188,984 <hr/>

BE IT FURTHER RESOLVED, that

1. Authorized positions shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan as approved by the Board of Supervisor with a Resolution.
2. The County Administrator is authorized to make changes to grades, titles and classifications as necessary to carry out the Board’s direction, and to adjust the number of seasonal, part-time and temporary full-time employees within the adopted appropriation provided for in the annual budget.
3. The addition of *regular* part-time FTEs requires approval of the Board of Supervisors through the adoption of the annual budget or amendments thereto; and the following positions are authorized to be added:
 - a. One part-time Volunteer Recruitment and Retention Coordinator (funded ½ year)
4. Board of Supervisors’ approval is required for any budget and appropriation over and above the adopted FY 2021 Operating Budget.
5. Prior to approving any budget amendment or additional appropriation that increases the total budget expenditures by more than 1%, the Board of Supervisors shall hold a public hearing pursuant to Section 15.2-2507 of the Code of Virginia.

POWHATAN COUNTY RESOLUTION R-2020-38B

6. Board of Supervisors' approval is required to transfer the budget and appropriation from the General Fund Contingency account.
7. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) with-in each Fund but may not increase the total expenditure budget or appropriation of any Fund.
8. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Projects Fund, which are not expended by June 30, 2020, shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2020.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams ___ *Larry J. Nordvig* ___ *Michael W. Byerly* ___
Bill L. Cox ___ *Karin M. Carmack* ___

Powhatan County					
County Administrator Proposed FY 2021 Operating Budget					
Changes from FY 2020 Adopted Budget					
	Requests	Proposed	Supp. Doc Page #'s	Explanation	
General Fund - Revenue Changes					
FY 2020 Adopted Budget		56,366,020			
Property Taxes					
Real Estate		787,506	2-3	using \$.82 with 94% collection rate	
Personal Property		(638,845) *	2-5		
Interest and Penalties and Other		-			
Subtotal - Property Taxes		148,661			
Other Taxes					
Sales		(223,000)	2-5	10% reduction from FY21 projected actual	
Local Tax on Deeds		-	2-6		
Net Other Taxes		1,000	2-6	reductions based on history	
Subtotal - Other Taxes		(222,000)			
Beginning Fund Balance - Recycling and CIP		(1,013,000)	2-12		
Net All Other Revenue		63,478		additional Comp Board revenue \$22,650, reduced original projections by 5%	
Net Revenue Changes		(1,022,861)	2-12		
FY 2021 County Administrator Proposed Budget		55,343,159			
General Fund - Expenditure Changes					
FY 2020 Adopted Budget		56,366,020	56,366,020		
Transfer to PCPS	904,438	(653,709)	5-19	2.8% school cut	
Total Transfer to PCPS	904,438	(653,709)			
Debt Service	(625,506)	(625,506)	5-19		
Capital Projects Fund	(921,000)	(921,000)	5-19		
Net Capital	(1,546,506)	(1,546,506)			
Employee Compensation					
Employee Raise (2%) Salaries and Benefits	226,995	-	3-2		
VRS Increase (11.47% to 11.86%)	32,125	32,125	3-2		
GLI Increase (1.31% to 1.34%)	2,472	2,472	3-2		
VRS Hybrid Disability Increase (.72% to .83%)	2,695	2,695	3-2		
Health Insurance 10.7% increase County (ER) Share	148,180	123,870	3-2		
Health Insurance 10.7% increase County (EE) Share	59,000	49,500	3-2		

	471,467	210,662		
Salary Changes				
Clerk of Court - increase for Chief Deputy	40,615	-		
Clerk of Court - increase for Certification (2)	4,474	4,474	3-2	
IT - Increase for gaining Certifications	9,734	-		
Fire and Rescue - Career Step pay	12,168	-		
Fire and Rescue - Lieutenant	6,084	-	3-2	
Commonwealth's Atty - pay increase for Asst CA	8,084	-		
Library - Admin Coordinator	6,084	-		
PWD Administration - Utilities Manager PE Cert	224	224	3-2	based on letter when hired
PWD Convenience Center	969	-	3-2	
Fire and Rescue - PT Wages	261,118	122,505		fund half of back fill days, remainder of PT positions
Sheriff - Compression	33,462	33,400		
P&R - Regrade from Coordinator to Manager	6,809	-		
Board of Supervisors - 5% reduction		(3,391)		
Building Inspections - Building Official	16,003	-	3-2	
Building Inspections - Community Dev Technician	2,026	-	3-2	
	407,854	157,212		
Position Changes				
Clerk of Court - FTE	40,361	-	3-2	
IT - IT Tech - 2 FT	139,232	-	3-2	
Library - Senior Clerk	52,109	-		
Library - Public Services Librarian - .50 FTE	21,153	-		
E911 Communications - 1 FT	63,781	-	3-2	
P&R Specialist- .50 to 1.0 FTE	20,489	-		
Sheriff - SRO	76,042	-	3-2	
Sheriff - Deputy	-	67,000		
Sheriff - SRO - .50 FTE	26,343	26,343	3-2	
Fire and Rescue - Assistant Chief	75,861	-	3-2	
Fire and Rescue - PT Retention Coordinator (6 mos)	26,913	13,457	3-2	grant funded 1/2 year
Building Inspections - Commercial Inspector/Reviewer	78,714	-		
Community Development Technician	50,366	-	3-2	
County Administrator - starts 9/1		(42,840)		
Executive Associate		35,261		
Hiring Freezes - vacant positions	(318,473)	(318,473)	3-9	
	352,891	(219,253)		
Total Salary Contingency	1,232,212	148,622		
In Department Budgets				
Salaries and Benefits to June 30	517,351	517,351		
	517,351	517,351		
Total Salaries and Benefits	1,749,563	665,973		

Department Budgets without salaries and benefits					
Board of Supervisor - Municode	2,550	(5,000)	5-3		
Commissioner of Revenue - Maint Svc Contracts	6,000	6,000	5-5	NADA software for PP evaluation	
Commissioner of Revenue - Travel and Conferences	6,000	-	5-5		
Commissioner of Revenue - other operating	(700)	-	5-5		
Reassessment	(119,000)	(119,000)	5-5		
County Administrator - Professional Services	2,700	(8,500)	5-3		
County Attorney - Contracted Attorney	14,000	-	5-4		
County Attorney - Other operating	850	350	5-4		
Finance	(1,100)	(1,900)	5-3	reduced conferences and advertising further, removed travel	
Risk Management	7,740	12,604	5-7	increase in worker's comp and auto ins	
Risk Management - Cyber	-	4,000			
Human Resources - Main & Svc Contracts	9,277	9,277	5-4	NEOGov	
Human Resources - Tuition Reimbursement	12,000	(8,000)	5-4	removed tuition reimb	
Human Resources - Other Operating	4,375	4,275	5-4		
GPCSB - County Contribution	20,000	20,000	5-16		
Health Department	17,146	17,146	5-16		
Circuit Court	520	520	5-9	telephone charges	
Clerk of the Circuit Court - Travel and Education	2,500	-	5-10		
Clerk of the Circuit Court - Capital Outlay	28,000	-	5-10		
Clerk of the Circuit Court - Maint Svc Contracts	2,900	2,900	5-10	copier contracts	
Commonwealth's Attorney	710	710	5-10		
Juvenile Court Services	1,500	100	5-14		
Animal Control - Professional Health Services	20,000	12,000	5-14	consistent with py	
Animal Control - Other Operating	375	75	5-14	dangerous dog tags	
Animal Control - Auto Ins	-	122			
E911 Communications Center - Tower rent	88,115	88,115	5-11	rent on new towers	
E911 Communications Center - Overtime	20,000	-	5-11	based on trend	
E911 Communications Center - Electricity	18,543	18,543	5-11	electricity at new tower sites	
E911 Communications Center - Other operating	21,886	-	5-11		
Fire & Rescue - Other Operating	24,500	(2,050)	5-12		
Fire & Rescue - LODA	7,405	7,603	5-12		
Fire & Rescue - Recruitment and Retention	143,483	71,742	5-12		
Fire & Rescue - Comp Time Payout	6,100	-	5-12		
Fire & Rescue - Professional Services	10,000	-	5-12		
Fire & Rescue - Apparatus fuel	5,000	-	5-12		
Fire & Rescue - Training seminars	35,000	30,000	5-12		
Fire & Rescue - Auto parts and repairs	50,000	40,000	5-12		
Emergency Management - Maint Svc Contract	9,676	9,676	5-15		
Emergency Management - Other Operating	22	22	5-15		
PWD Administration - rent office space	(15,608)	(15,608)	5-9		
PWD Facilities - Cleaning service	45,445	-	5-7		
PWD Facilities - Electricity	62,000	22,000	5-7		
PWD Facilities - Maintenance Service Contracts	19,000	8,000	5-7		
PWD Facilities - Operating	3,335	2,500	5-7	Fuel for Courthouse addition	

PWD Parks/Rec	3,120	1,620	5-16	
PWD Athletic Fields - Other Operating	3,500	-	5-9	
PWD Company 1 Fire Station	2,300	2,300	5-13	
PWD Company 2 Fire Station	(3,500)	(3,500)	5-13	
PWD Grounds Parks	(3,000)	(3,000)	5-9	
PWD Convenience Center - Waste disposal	18,240	18,240	5-8	
PWD Convenience Center - Recycling Fees	-	44,500		
PWD Convenience Center	2,100	-	5-8	
Economic Development - Marketing	10,000	(3,000)	5-18	reduce \$3,000 for Culture Works
Planning and Zoning - Professional Services	10,000	(1,000)	5-17	
Planning and Zoning - Advertising	4,600	2,500	5-17	
Planning and Zoning - Conferences & Training	550	(1,500)	5-17	
Planning and Zoning - Other operating	4,500	3,250	5-17	
Building Inspections - Third Party Plan Review	29,500	26,500	5-14	
Building Inspections - Other operating	3,052	(4,210)	5-14	
IT - Maint Svc Contracts	72,400	(67,600)	5-6	removing OpenGov, added \$34,000 from FY21 original proposed
IT - Professional Services	12,000	-	5-6	
IT - Other Operating	7,585	-	5-6	
IT - Internet Usage	18,800	-	5-6	
GIS - ESRI	5,000	5,000	5-6	
Library - Law Library	5,600	-	5-17	Law Library
Library - other operating	2,148	(1,992)		
Registrar - Capital outlay	2,800	2,800	5-7	
Registrar - NOEAV	28,400	13,400	5-7	
Registrar - Postage	16,743	16,743	5-7	
Registrar - Other Operating	16,706	16,706	5-7	
Sheriff - Other Operating	7,000	9,500	5-11	increase training to get to \$14,000
Sheriff - Auto Ins	-	243		increase in premium
Sheriff - LODA	4,360	4,956	5-11	
Detention - Juveniles	17,119	17,119	5-14	
Detention - Adults	140,625	140,625	5-14	
Treasurer - postage	1,350	1,350	5-5	
Extension Service - Professional services	2,703	-	5-19	
Extension Service - Other operating	-	(3,206)		
Memberships/Joint Services	7,898	7,064	5-18	removed NACo
Monacan SWCD	-	(2,200)		5% reduction
RRPDC	-	(1,476)		\$.05 reduction
Contributions	2,500	(1,500)	5-18	removed Senior navigator
Dues/Associations		-		
Travel - half		(48,465)		
Mileage		(9,304)		
Total Departments	1,048,944	410,685		
Transfers				
Social Services Fund	107,240	48,902	5-19	
NET Social Services Fund	107,240	48,902		

CSA Fund	(54,698)	(54,698)	5-19	
NET CSA Fund	(54,698)	(54,698)		
Revenue Stabilization Fund	-	150,000		
Net Revenue Stabilization Fund	-	150,000		
Utilities Fund - Purchase Water	15,250	-		
Utilities Fund - Debt Service	(152,928)	(152,928)		
Utilities Fund - Salaries to June 30	1,997	1,997		
Utilities Fund - Operations	79,737	75,213		
Net Utilities Fund	(55,944)	(75,718)	5-19	
Contingency	15,541	148,280	5-18	Balance of \$232,739
Salary adjustments/payouts	(136,069)	(116,069)	5-18	Balance of \$50,000
Net Expenditure Changes	2,032,509	(1,022,861)		
FY 2021 County Administrator Proposed Budget	58,398,529	55,343,159		
Requests (over) under revenue	(3,055,370)	-		
Social Services Fund - Revenue Changes				
FY 2020 Adopted Budget	1,763,874	1,763,874		
Net State Revenue	13,199	(20,590)	2-13	
Net Federal Revenue	97,095	39,908	2-13	
General Fund Support	107,240	48,902	2-13	
FY 2021 County Administrator Proposed Budget	1,981,408	1,832,094		
Social Services Fund - Expenditure Changes				
FY 2020 Adopted Budget	1,763,874	1,763,874		
Salaries and Benefits to June 30	61,488	61,488		
Furlough day		-		
Health Insurance 10.7% increase County (ER) Share	21,039	17,587	3-2	
Health Insurance 10.7% increase County (EE) Share	8,400	7,035	3-2	
VRS Increase (11.47% to 11.86%)	4,098	4,098	3-2	
GLI Increase (1.31% to 1.34%)	315	315	3-2	
VRS Hybrid Disability Increase (.72% to .83%)	196	196	3-2	
Employee Raise (2%) Salaries and Benefits	26,105	-	3-2	
Position changes	118,392	-	3-2	
Administrative expenses	(22,499)	(22,499)		
FY 2021 County Administrator Proposed Budget	1,981,408	1,832,094	5-20	
Comprehensive Services Fund - Revenue Changes				
FY 2020 Adopted Budget	1,827,846	1,827,846		
Net State Revenue	170,972	170,972	2-13	
General Fund Support	(54,698)	(54,698)	2-13	
FY 2021 County Administrator Proposed Budget	1,944,120	1,944,120		

Comprehensive Services Fund - Expenditure Changes				
FY 2020 Adopted Budget	1,827,846	1,827,846		
Administrative Costs	-	-		
Client Services	116,274	116,274		
FY 2021 County Administrator Proposed Budget	1,944,120	1,944,120	5-20	
Grants Fund Law Library - Changes				
FY 2020 Adopted Budget	3,500	3,500		
Law Library Fees	(3,500)	(3,500)		
FY 2021 County Administrator Proposed Budget	-	-		
Fire and Rescue Fund - Revenue Changes				
FY 2020 Adopted Budget	687,275	687,275		
EMS Fees	-	-		
Fire Programs Funds	-	-		
Four For Life Grant	-	-		
FY 2021 County Administrator Proposed Budget	687,275	687,275		
Fire and Rescue Fund - Expenditure Changes				
FY 2020 Adopted Budget	687,275	687,275		
EMS Service Provider	-	-		
Fire Programs Funds	-	-		
Four For Life Grant	-	-		
FY 2021 County Administrator Proposed Budget	687,275	687,275	5-20	
Utilities Fund - Revenue				
FY 2020 Adopted Budget	2,667,712	2,667,712		
Water Fees	7,804	-	2-14	
Sewer Fees	11,424	-	2-14	
Other Fees	-	-		
Utilities Capital Support	-	-		
General Fund Support	(55,944)	(75,718)	2-15	
FY 2021 County Administrator Proposed Budget	2,630,996	2,591,994		
Utilities Fund - Expenses				
FY 2020 Adopted Budget	2,667,712	2,667,712		
Salaries and Benefits to June 30	937	937		
Furlough day		-		
Health Insurance 10.7% increase County (ER) Share	5,282	4,416	3-2	
Health Insurance 10.7% increase County (EE) Share	2,100	1,766	3-2	
Employee Raise (2%) Salaries and Benefits	5,887	-	3-2	
VRS Increase (11.47% to 11.86%)	943	943	3-2	
GLI Increase (1.31% to 1.34%)	72	72	3-2	
VRS Hybrid Disability Increase (.72% to .83%)	45	45	3-2	
Operations	85,696	68,696		
Auto Ins	-	335		
Purchase Water from Chesterfield	15,250	-		

Debt Service	(152,928)	(152,928)		
FY 2021 County Administrator Proposed Budget	2,630,996	2,591,994	5-20	
Utilities Capital Projects Fund - Revenue				
FY 2020 Adopted Budget	188,000	188,000		
Connection Fees	-	-		
General Fund Support	(22,000)	(22,000)	15-Feb	
FY 2021 County Administrator Proposed Budget	166,000	166,000		
Utilities Capital Projects Fund - Expenses				
FY 2020 Adopted Budget	188,000	188,000		
Utilities Fund Support	(22,000)	(22,000)		
FY 2021 County Administrator Proposed Budget	166,000	166,000	5-22	



Powhatan County Board of Supervisors Agenda Item

Meeting Date: June 29, 2020

Agenda Item Title: Resolution R-2020-41A and R-2020-41B Adopting the Remainder of the Fiscal Year 2021 School Operating Budget

Motion: Move to approve Resolution R-2020-41_

Dates Previously Considered by Board: March 2, 9, and April 16, 2020 – Budget Workshops
June 11, 2020 – Joint BOS and School Board Meeting
April 27, 2020 – Public Hearing

Summary of Item: The BOS has held three (3) budget workshops to discuss and consider staff's and the School Board's recommendations on the budget.

The Board of Supervisors adopted the School Operating Cafeteria Budgets on May 14, 2020 with a 90% allocation of the County operating transfer. The Board of Supervisors also requested the Schools to give them budget scenarios at 2%, 5% and 8% reductions. The Board of Supervisors and School Board met on June 11, 2020 to discuss the scenarios and how that would affect the Schools budget.

This resolution adopts these funds corresponding to budget versions A & B.

Staff: Approve Disapprove See Comments

Commission/Board: N/A Approve Disapprove See Comments

County Administrator: Approve Disapprove See Comments

Comments: None

Budget/Fiscal Impact: FY 2021 School Operating Budget

Attachments: N/A

Staff/Contact: Bret Schardein, Interim County Administrator, 598-5612;
bschardein@powhatanva.gov
Charla W. Schubert, Director of Finance, 804-598-5780, cschubert@powhatanva.gov

If Board members have questions, please contact staff prior to the meeting

POWHATAN COUNTY RESOLUTION R-2020-41 A

**ADOPTING THE REMAINDER OF SCHOOL BOARD OPERATING BUDGET FOR
THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors adopted the FY 2021 Operating Budget of the School Board on May 14, 2020 at the 90 percent School Board Operating Budget's transfer from the General Fund; and

WHEREAS, the Board of Supervisors wished to work with the School Board to develop several budget scenarios, including options for potential a 2%, 5% and 8% reductions; and

WHEREAS, the Board of Supervisors met with the School Board and heard their recommendations; and

WHEREAS, the Board of Supervisors wish to adopt the School Board Operating Budget transfer of \$23,158,750, which is an increase of \$2,146,675.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the following additional operating transfer:

Estimated Revenues	
School Operating Fund	
Transfer from General Fund	2,146,675
Total School Operating Fund	2,146,675
Total - Estimated Revenues and Transfers	\$ 2,146,675
Expenditures	
School Operating Fund	
Expenditures	2,146,675
Total School Fund Expenditures & Transfers	2,146,675
Total - Expenditures and Transfers	\$ 2,146,675

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

POWHATAN COUNTY RESOLUTION R-2020-41 A

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	
<i>Larry J. Nordvig</i>	
<i>Michael W. Byerly</i>	
<i>Bill L. Cox</i>	
<i>Karin M. Carmack</i>	

POWHATAN COUNTY RESOLUTION R-2020-41B

**ADOPTING THE REMAINDER OF SCHOOL BOARD OPERATING BUDGET FOR
THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors adopted the FY 2021 Operating Budget of the School Board on May 14, 2020 at the 90 percent School Board Operating Budget's transfer from the General Fund; and

WHEREAS, the Board of Supervisors wished to work with the School Board to develop several budget scenarios, including options for potential a 2%, 5% and 8% reductions; and

WHEREAS, the Board of Supervisors met with the School Board and heard their recommendations; and 465,709

WHEREAS, the Board of Supervisors wish to adopt the School Board Operating Budget transfer of \$22,693,041, which is an increase of \$1,680,966.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the following additional operating transfer:

Estimated Revenues

School Operating Fund	
Transfer from General Fund	1,680,966
Total School Operating Fund	<u>1,680,966</u>
Total - Estimated Revenues and Transfers	<u>\$ 1,680,966</u>

Expenditures

School Operating Fund	
Expenditures	1,680,966
Total School Fund Expenditures & Transfers	<u>1,680,966</u>
Total - Expenditures and Transfers	<u>\$ 1,680,966</u>

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

POWHATAN COUNTY RESOLUTION R-2020-41B

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	
<i>Larry J. Nordvig</i>	
<i>Michael W. Byerly</i>	
<i>Bill L. Cox</i>	
<i>Karin M. Carmack</i>	



Powhatan County Board of Supervisors Agenda Item

Meeting Date: June 29, 2020

Agenda Item Title: Resolution R-2020-37A and R-2020-37B Fixing the Fiscal Year 2021 Real Estate Tax Rate

Motion: Move to approve Resolution R-2020-37_ as presented

Dates Previously Considered by Board: March 2, 9, 30; April 16, 27; May 4 and June 1, 2020 – Budget Workshops
June 15 and 22, 2020 – Public Hearing

Summary of Item: The Board of Supervisors (BOS) held seven (7) budget workshops to discuss and consider staff's and the School Board's recommendations on the budget. A public hearing on The School Board budget was held on April 27, 2020.

The real estate tax rate was advertised at \$0.88. The advertised tax rate is an effective tax rate increase of \$0.08. The real estate tax rate, the effective real estate tax rate increase and a notice of public hearing were advertised in the Powhatan Today on May 13, 2020. A public hearing on the FY 2021 proposed tax rate was held June 15, 2020.

These resolutions adopts the tax rate corresponding to budget versions A & B.

Staff: Approve Disapprove See Comments

Commission/Board: N/A Approve Disapprove See Comments

County Administrator: Approve Disapprove See Comments

Comments: None

Budget/Fiscal Impact: FY 2021 Real Estate Tax Rate to Support the FY 2021 Operating Budget

Attachments: N/A

Staff/Contact: Charla W. Schubert, Director of Finance, 804-598-5780, cschubert@powhatanva.gov

If Board members have questions, please contact staff prior to the meeting

**RESOLUTION
FIXING THE FISCAL YEAR 2021 REAL ESTATE TAX RATE**

WHEREAS, a synopsis of the proposed Fiscal Year (FY) 2021 Operating Budget and the proposed tax rates were published in the Powhatan Today on June 10, 2020; and

WHEREAS, a public hearing was required pursuant to the provisions of Section [58.1-3321](#) subsection B of the Code of Virginia because there is an effective real estate tax rate increase; and

WHEREAS, a public hearing was held on Monday, June 22, 2020, pursuant to the provisions of Section [15.2-2506](#) of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday, June 22, 2020 were heard; and

WHEREAS, the Board of Supervisors with Ordinance O-2013-15 did change the real estate tax year from a calendar year to a fiscal year for all taxes levied after June 30, 2014; and

WHEREAS, the FY 2021 Real Estate Tax Year begins on July 1, 2020 and ends on June 30, 2021 and applies to the real estate tax bills due on November 5, 2020 and June 5, 2021.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2021 real estate tax rate at \$0.85 per \$100 of assessed value.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	
<i>Larry J. Nordvig</i>	
<i>Michael W. Byerly</i>	
<i>Bill L. Cox</i>	
<i>Karin M. Carmack</i>	

**RESOLUTION
FIXING THE FISCAL YEAR 2021 REAL ESTATE TAX RATE**

WHEREAS, a synopsis of the proposed Fiscal Year (FY) 2021 Operating Budget and the proposed tax rates were published in the Powhatan Today on June 10, 2020; and

WHEREAS, a public hearing was required pursuant to the provisions of Section [58.1-3321](#) subsection B of the Code of Virginia because there is an effective real estate tax rate increase; and

WHEREAS, a public hearing was held on Monday, June 22, 2020, pursuant to the provisions of Section [15.2-2506](#) of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday, June 22, 2020 were heard; and

WHEREAS, the Board of Supervisors with Ordinance O-2013-15 did change the real estate tax year from a calendar year to a fiscal year for all taxes levied after June 30, 2014; and

WHEREAS, the FY 2021 Real Estate Tax Year begins on July 1, 2020 and ends on June 30, 2021 and applies to the real estate tax bills due on November 5, 2020 and June 5, 2021.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2021 real estate tax rate at \$0.82 per \$100 of assessed value.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	
<i>Larry J. Nordvig</i>	
<i>Michael W. Byerly</i>	
<i>Bill L. Cox</i>	
<i>Karin M. Carmack</i>	



Powhatan County Board of Supervisors Agenda Item

Meeting Date: June 29, 2020

Agenda Item Title: Resolution R-2020-40 Reallocation of School Board FY20 Savings to the Revenue Stabilization Reserve

Motion: Move to approve Resolution R-2020-40

Dates Previously Considered by Board: June 11, 2020 – Joint Budget Meeting

Summary of Item: The Board of Supervisors approved Resolution R-2016-66 on September 26, 2016 establishing the School Board Capital Reserve Fund Policy. This policy allowed for any savings given back to the County from the Schools could be maintained in a fund for 50% non-recurring expenditures and 50% for new construction. Due to the pandemic of the COVID-19 the Board of Supervisors has the desire to establish a revenue stabilization reserve. This policy would redirect these FY20 savings to the revenue stabilization fund.

Staff: Approve Disapprove See Comments

Commission/Board: Approve Disapprove See Comments

County Administrator: Approve Disapprove See Comments

Comments: None

Budget/Fiscal Impact: N/A

Attachments: N/A

Staff/Contact: Bret Schardein, Interim County Administrator, 598-5612; bschardein@powhatanva.gov
Charla W. Schubert, Director of Finance, 804-598-5780, cshubert@powhatanva.gov

If Board Members have questions, please contact staff prior to the meeting

RESOLUTION APPROVING THE REALLOCATION OF SCHOOL BOARD FY 2020 SAVINGS TO THE REVENUE STABILIZATION RESERVE

WHEREAS, the Board of Supervisors approved R-2016-66 establishing a School Board Capital Reserve Fund Policy;

WHEREAS, the pandemic due to COVID-19 has created an unusual situation;

THEREFORE. The savings from FY2020 will go to a revenue stabilization reserve to be used in an event of decreased revenues;

NOW, THEREFORE, BE IT RESOLVED by the Powhatan County Board of Supervisors that the Powhatan County approve the suspension of this policy for a one-year term.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams _____
Larry J. Nordvig _____
Michael W. Byerly _____
Bill L. Cox _____
Karin M. Carmack _____



Powhatan County Board of Supervisors Agenda Item

Meeting Date: June 29, 2020

Agenda Item Title: Resolutions R-2020-39A and R-2020-39B Appropriating the First Quarter of the Fiscal Year 2021 Operating Budget

Motion: Move to approve Resolution R-2020-39_

Dates Previously Considered by Board: N/A

Summary of Item: The Board of Supervisors (BOS) adopted the budget on June 29, 2020. The BOS approved on May 14, 2020 for the appropriation of the budget to be made on a quarterly basis. These appropriation resolutions correspond to the matching A and B budget resolutions, being the first appropriation of the FY2021 Operating Budget.

These resolutions appropriate these funds.

Staff: Approve Disapprove See Comments

Commission/Board: N/A Approve Disapprove See Comments

County Administrator: Approve Disapprove See Comments

Comments: None

Budget/Fiscal Impact: First quarter appropriation of the FY 2021 Operating Budget

Attachments: N/A

Staff/Contact: Bret Schardein, Interim County Administrator, 598-5612; bschardein@powhatanva.gov
Charla W. Schubert, Director of Finance, 804-598-5780, cschubert@powhatanva.gov

If Board Members have questions, please contact staff prior to the meeting

POWHATAN COUNTY RESOLUTION R-2020-39A

**APPROPRIATING THE FIRST QUARTER OF THE OPERATING BUDGET FOR THE
FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors adopted the FY 2021 Operating Budget; and

WHEREAS, the Board of Supervisors approved for quarterly appropriations on May 14, 2020.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby appropriate the first quarter of the FY 2021 Operating Budget:

Estimated Revenues

General Fund	
Property Taxes	11,814,772
Other Taxes	1,419,625
Other Local Sources	327,625
State	1,576,877
Federal	24,235
Total General Fund	<u>15,163,134</u>

Remainder of page left blank intentionally

POWHATAN COUNTY RESOLUTION R-2020-39A

Estimated Revenues (Continued)

Social Services Fund	
State	97,527
Federal	196,470
Transfer from General Fund	162,268
Total Social Services Fund	<u>456,265</u>
CSA Fund	
State	275,538
Transfer from General Fund	210,492
Total CSA Fund	<u>486,030</u>
Fire and Rescue Fund	
Other Local	139,550
State	32,269
Total Fire and Rescue Fund	<u>171,819</u>
Utilities Fund	
Other Local	101,863
Transfer from General Fund	503,457
Transfer from Utilities Capital Projects	41,500
Total Utilities Fund	<u>646,820</u>
Utilities Capital Projects Fund	
Other Local	41,500
Total Utilities Capital Projects Fund	<u>41,500</u>
School Operating Fund	
Other Local	113,788
State	5,912,660
Federal	331,311
Transfer from General Fund	5,789,687
Total School Operating Fund	<u>12,147,446</u>
School Food Service Fund	
Other Local	211,238
State	6,449
Federal	126,843
Transfer from School Operating	12,500
Total School Food Service Fund	<u>357,030</u>
Total - Estimated Revenues and Transfers	<u>29,470,044</u>
Less Interfund Transfers from Other Funds	
Social Services Fund	162,268
CSA Fund	210,492
Utilities Fund	503,457
Utilities Capital Projects Fund	41,500
Capital Projects Fund	-
School Operating Fund	5,789,687
School Food Service	12,500
Total Transfers from Other Funds	<u>6,719,904</u>
Total Estimated Revenues without Transfers	<u>22,750,140</u>

POWHATAN COUNTY RESOLUTION R-2020-39A

Expenditures

General Fund	
Expenditures	8,497,230
Transfers to Other Funds	<u>6,665,904</u>
Total General Fund Expenditures & Transfers	<u>15,163,134</u>
Total Social Services Fund Expenditures	456,265
Total CSA Fund Expenditures	486,030
Total Fire and Rescue Fund Expenditures	171,819
Total Utilities Fund Expenditures	646,820
Total Utilities Capital Projects Fund Expenditures	41,500
Total Capital Projects Fund Expenditures	-
School Operating Fund	
Expenditures	12,134,946
Transfer to School Food Service Fund	<u>12,500</u>
Total School Fund Expenditures & Transfers	<u>12,147,446</u>
Total School Food Service Fund Expenditures	357,030
Total - Expenditures and Transfers	<u><u>29,470,044</u></u>
Less Inter-fund Transfers to Other Funds	
General Fund	6,665,904
Utilities Capital Projects	41,500
School Operating Fund	<u>12,500</u>
Total Transfers to Other Funds	<u>6,719,904</u>
Total Expenditures without Transfers	<u><u>22,750,140</u></u>

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams ___ *Larry J. Nordvig* ___ *Michael W. Byerly* ___
Bill L. Cox ___ *Karin M. Carmack* ___

POWHATAN COUNTY RESOLUTION R-2020-39B

**APPROPRIATING THE FIRST QUARTER OF THE OPERATING BUDGET FOR THE
FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors adopted the FY 2021 Operating Budget; and

WHEREAS, the Board of Supervisors approved for quarterly appropriations on May 14, 2020.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby appropriate the first quarter of the FY 2021 Operating Budget:

Estimated Revenues	
General Fund	
Property Taxes	11,745,497
Other Taxes	1,419,625
Other Local Sources	327,625
State	1,576,877
Federal	24,235
Total General Fund	<u>15,093,859</u>

Remainder of page left blank intentionally

POWHATAN COUNTY RESOLUTION R-2020-39B

Estimated Revenues (Continued)

Social Services Fund	
State	97,527
Federal	196,470
Transfer from General Fund	<u>164,027</u>
Total Social Services Fund	<u>458,024</u>
CSA Fund	
State	275,538
Transfer from General Fund	<u>210,492</u>
Total CSA Fund	<u>486,030</u>
Fire and Rescue Fund	
Other Local	139,550
State	<u>32,269</u>
Total Fire and Rescue Fund	<u>171,819</u>
Utilities Fund	
Other Local	101,863
Transfer from General Fund	504,636
Transfer from Utilities Capital Projects	<u>41,500</u>
Total Utilities Fund	<u>647,999</u>
Utilities Capital Projects Fund	
Other Local	<u>41,500</u>
Total Utilities Capital Projects Fund	<u>41,500</u>
Revenue Stabilization Fund	
Transfer from General Fund	<u>37,500</u>
Total Revenue Stabilization Fund	<u>37,500</u>
School Operating Fund	
Other Local	113,788
State	5,912,660
Federal	331,311
Transfer from General Fund	<u>5,673,260</u>
Total School Operating Fund	<u>12,031,019</u>
School Food Service Fund	
Other Local	211,238
State	6,449
Federal	126,843
Transfer from School Operating	<u>12,500</u>
Total School Food Service Fund	<u>357,030</u>
Total - Estimated Revenues and Transfers	<u><u>29,324,780</u></u>
Less Interfund Transfers from Other Funds	
Social Services Fund	164,027
CSA Fund	210,492
Utilities Fund	504,636
Utilities Capital Projects Fund	41,500
Revenue Stabilization Fund	37,500
School Operating Fund	5,673,260
School Food Service	<u>12,500</u>
Total Transfers from Other Funds	<u><u>6,643,915</u></u>
Total Estimated Revenues without Transfers	<u><u>22,680,865</u></u>

POWHATAN COUNTY RESOLUTION R-2020-39B

Expenditures

General Fund	
Expenditures	8,506,882
Transfers to Other Funds	6,589,915
Total General Fund Expenditures & Transfers	<u>15,096,797</u>
Total Social Services Fund Expenditures	456,265
Total CSA Fund Expenditures	486,030
Total Fire and Rescue Fund Expenditures	171,819
Total Utilities Fund Expenditures	646,820
Total Utilities Capital Projects Fund Expenditures	41,500
Total Revenue Stabilization Fund Expenditures	37,500
School Operating Fund	
Expenditures	12,018,519
Transfer to School Food Service Fund	12,500
Total School Fund Expenditures & Transfers	<u>12,031,019</u>
Total School Food Service Fund Expenditures	357,030
Total - Expenditures and Transfers	<u><u>29,324,780</u></u>
Less Inter-fund Transfers to Other Funds	
General Fund	6,589,915
Utilities Capital Projects	41,500
School Operating Fund	12,500
Total Transfers to Other Funds	<u>6,643,915</u>
Total Expenditures without Transfers	<u><u>22,680,865</u></u>

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.

David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:

Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams ___ Larry J. Nordvig ___ Michael W. Byerly ___
 Bill L. Cox ___ Karin M. Carmack ___