

FISCAL YEAR 2021-2022

# APPROVED BUDGET



COUNTY OF POWHATAN,  
VIRGINIA





## MEET THE STAFF

### BOARD OF SUPERVISORS



Karin M. Carmack  
Chairman



Michael W. Byerly  
Vice-Chairman



Tom E. Berry  
District 2



Bill L. Cox  
District 4



David T. Williams  
District 1



## MEET THE STAFF

### COUNTY ADMINISTRATION

Ned Smither  
County Administrator

Bret Schardein  
Assistant County Administrator

### COUNTY FINANCE

Charla Schubert, CPA  
Director of Finance

Thomas Vo  
Budget Manager

Kerri Delaney  
Accountant



## STRATEGIC PLAN

### OVERVIEW

In the spring of 2020, the Board of Supervisors undertook the creation of this Strategic Plan for the County. Feedback gathered from citizens, businesses and employees help to formulate the Plan.

The Plan envisions a desired future for the County complete with:

- new vision statement
- new mission statement
- five new strategic goals with supporting objectives
- strategies to implement the objectives
- success indicators to measure progress

This Plan provides the overarching framework for the County's work. Realization of the vision, mission and goals occurs through the achievement of the objectives in the Plan. The objectives are achieved through strategies that take place within each County department. Through the County's budget process, departments are allocated funding to carry out the strategies.

Success indicators will tell us what progress we have made in reaching our goals and objectives and will serve to keep us accountable for our work. Annually, the Board of Supervisors plans to provide a "report card" to the citizens and businesses of the County. This "report card" will let us know if we need to make adjustments in our strategies or funding allocations. While many of these visions and goals will remain in place forever, the Goal Year for targeted improvements is 2023.



## STRATEGIC PLAN

### OVERVIEW (CONT.)

How to use this plan: Goals are general statements of aspiration. Within each goal, is a subset of Objectives, more specific things to be achieved. For each Objective is a set of strategies for how to achieve the objective and ultimately the Goal. For each Goal is a set of measurable Success Indicators. Year 2019 is provided to show the baseline from where this Plan is starting. The Goal is where the Board wishes to be at the end of the current term of office on December 31st, 2023. Each year the columns will be updated, like an annual report card showing the progress towards each goal.

### VISION

We are a vibrant Community that loves its relaxed rural lifestyle and is proud of its excellent Public Services. We are located at the edge of the metropolitan area with urban amenities close at hand. We are a place where Business can prosper, and the Stars are visible at night.

### MISSION

To provide excellent public services in an efficient, effective and accountable manner, and to defend the rights and freedoms of our citizens.

### CORE VALUES

Integrity | Transparency | Customer Satisfaction | Approachability | Accountability | Compassion



## STRATEGIC PLAN

### STRATEGIC GOALS & OBJECTIVES

#### **Goal 1: Rural Lifestyle**

- Objectives
- 1.1 Maintain Rural Character
  - 1.2 Promote Rural Lifestyle

#### **Goal 2: Excellent Public Services**

- Objectives
- 2.1 Excellence in Education
  - 2.2 Efficient Waste Management
  - 2.3 Excellent Fire and Emergency Management Services
  - 2.4 Excellent Public Safety
  - 2.5 Excellent Public Safety Communications
  - 2.6 Be prepared for Disasters
  - 2.7 Excellence in Parks & Rec
  - 2.8 Ensure Health & Welfare
  - 2.9 Maintain High Quality Infrastructure
  - 2.10 Safe & Efficient Transportation
  - 2.11 High Participation in Elections



## STRATEGIC PLAN

### STRATEGIC GOALS & OBJECTIVES (CONT.)

#### **Goal 3: Efficient and Effective Stewards of Finances**

- Objectives
- 3.1 Sound Financial Policies and Efficient Allocation of Resources
  - 3.2 Financial Position and Efficiency

#### **Goal 4: Economic Development**

- Objective
- 4.1 Business friendly economic development

#### **Goal 5: Excellent County Workforce**

- Objective
- 5.1 Attract and retain an excellent workforce

### FURTHER INFORMATION

For more information regarding the Strategic plan, please use the following link which provides further detailed strategy and success indicators:

[Powhatan County Strategic Plan 2021](#)



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## HOW TO USE

### HOW TO USE THIS DOCUMENT

The Powhatan County budget document is a tool the County uses to communicate the revenues that are available to address public needs, how they are being used to meet those needs, an analysis of how the decisions relative to resource allocation were made and the resulting budget. This reader's guide provides an overview of each section of the document.

The Powhatan County budget document is divided into six sections:

**Introduction:** This section introduces Powhatan County and this budget document. It includes organizational information, illustrations of the County's financial structure and budget process.

**Overview:** This section provides a summary of the overall budget and its major components. It includes the County Administrator's Letter to the Board of Supervisors and the Budget Highlights. Also included are summaries of the General Fund and other appropriated funds. It also includes overviews of the Capital Improvement Plan, and a staffing table.

**General Fund:** Organized alphabetically by department name, this section provides a quick overview of all General Fund departments. Each departmental summary includes a description of the department, budget summary by major category and the authorized positions in that department. Goals and objectives are annual unless otherwise noted. The following is an example of a department budget:

Salaries & Fringe Benefits include employee compensation and benefits (health insurance, VRS, etc.). Operating includes all other non-capital expenditures (contractual services, utilities, supplies, etc.).

Capital Outlay includes capital assets greater than \$5,000 per unit cost that do not qualify for the Capital Improvements Program (equipment, vehicles, etc.).

Revenues identify resources specifically generated by or for that department as Local Revenue, Intergovernmental, Use of Planned Surplus or Transfers In. Remaining resource needs are reported as a use of undesignated General Fund Revenue.

**Capital Improvement Program (CIP):** This section provides a schedule of projects in the Ten-Year Capital Improvement Program related to capital expenditures. Capital expenditures are defined as expenditures made to acquire or maintain fixed assets. A separate document with details and descriptions can be located on the County website or in the County Administrator's Office.



## COUNTY PROFILE

### HISTORY

Originally settled by French Huguenots in the early 1700's, the County of Powhatan (Powhatan) was created by the Virginia General Assembly in May 1777. Powhatan was named in honor of the Indian Chief Powhatan, father of Pocahontas. Powhatan, a community of approximately 28,000 people and 272 square miles, is in Virginia's Central Piedmont region between the Appomattox and James Rivers. Powhatan is twenty miles west of Richmond, the Commonwealth's capitol city, and is within an easy two-hour drive from the Atlantic Ocean, Washington, D.C., Colonial Williamsburg, and the Blue Ridge Mountains. The governing body, a five-member Board of Supervisors elected by district for four-year terms, set the policies for the County. The Board of Supervisors hires a County Administrator to act as Chief Administrative Officer. The County Treasurer, the Commissioner of the Revenue, the Commonwealth's Attorney, the Clerk of the Circuit Court, and the Sheriff are elected at-large by the voters.



Powhatan County Public Schools (PCPS) is governed by a five-member School Board who are elected by district for four-year terms. The School Board hires the Superintendent who is the Chief Administrative Officer of PCPS. As defined in the Code of the Commonwealth of Virginia, the Board of Supervisors must approve the budget and appropriate the funds of the PCPS and issue debt to finance school capital projects. Therefore, the budget for the PCPS is presented in this budget. The PCPS publishes a line-item budget document which can be obtained by contacting Powhatan County Public Schools, 4290 Anderson Highway, Powhatan, VA 23139 or calling (804) 598-5700.



## COUNTY PROFILE

### DESCRIPTION OF GOVERNMENT

Powhatan County is a political subdivision of the Commonwealth of Virginia and has taxing powers subject to statewide restrictions and tax limits. The County operates under the traditional Board form of government with a County Administrator.

The County is divided into five magisterial districts, each of which is represented by an elected member of the Board of Supervisors. Within the five-member Board of Supervisors, a chairman and vice-chairman are selected by the Board members to serve on an annual basis. The Board is responsible for formulating policy, directing certain governmental services and appointing members of various boards and agencies to implement specific policies or provide certain services. The County Administrator is appointed by the Board and implements Board policies, directs business and administrative procedures.

Powhatan County Public Schools are operated by a five-member School Board, the members of which are elected for a four-year term. A Superintendent of Schools is appointed by the School Board to administer the operations of the public schools. Operations of the School Board are independent of the Board of Supervisors as prescribed by Virginia law.

### EDUCATION

Powhatan County Public Schools (PCPS) is an award-winning school division serving Pre-K – 12 students across 5 schools (3 elementary, one middle, one high). All Powhatan schools are accredited by the Virginia Department of Education.



## STATISTICAL INFORMATION

**Demographic and Economic Statistics  
Last Ten Years**

Fiscal Year	Population***	Total Personal Income	Per Capita Personal Income	Unemployment Rate %	School Enrollment
2020	29,867	N/A	N/A	6.60%	4,247
2019	29,524	N/A	N/A	2.60%	4,227
2018	29,166	1,652,313	56,607	2.90%	4,222
2017	28,601	1,556,658	54,427	3.50%	4,208
2016	28,442	1,436,089	50,490	3.50%	4,312
2015	28,442	1,376,472	49,105	4.30%	4,157
2014	28,451	1,285,384	45,446	4.60%	4,205
2013	28,394	1,334,229	42,016	5.30%	4,222
2012	28,110	1,317,197	37,320	5.40%	4,786
2011	28,198	1,240,942	43,860	6.00%	4,436

n/a - information is not yet available  
 Source: Bureau of Economic Analysis, Department of Labor Statistics, Weldon Cooper Center  
 \*\*Bureau of Economic Analysis, Department of Commerce, Bearfacts  
 \*\*\* 2019 and 2020 information not yet available. 2018 data is used for calculations and will be updated next y

**Principal Employers  
Current Year and Nine Years Ago**

Employer	2020			2011		
	Employees	Rank	% of Total Employment**	Employees	Rank	% of Total Employment**
Powhatan County School Board	500-999	1	N/A	-	-	N/A
Deep Meadow Correctional Center	250-499	2	N/A	-	-	N/A
County of Powhatan	100-249	3	N/A	-	-	N/A
Walmart	100-249	4	N/A	-	-	N/A
Food Lion	100-249	5	N/A	50-99	7	N/A
Mid Atlantic Steel Erecto Inc	100-249	6	N/A	50-99	8	N/A
Eagle Tele Services Inc	100-249	7	N/A	-	-	N/A
Retail Execution East, LLC	50-99	8	N/A	-	-	N/A
Colony Construction	50-99	9	N/A	50-99	5	N/A
Moslow Wood Products	20-49	10	N/A	50-99	3	N/A
Catholic Diocese of Richmond	-	-	N/A	50-99	2	N/A
Central Virginia Bank	-	-	N/A	50-99	6	N/A
Anthem	-	-	N/A	250-499	1	N/A
YMCA	-	-	N/A	50-99	4	N/A
Gregg Management Company	-	-	N/A	50-99	10	N/A
TDU Concrete, Inc.	-	-	N/A	50-99	9	N/A

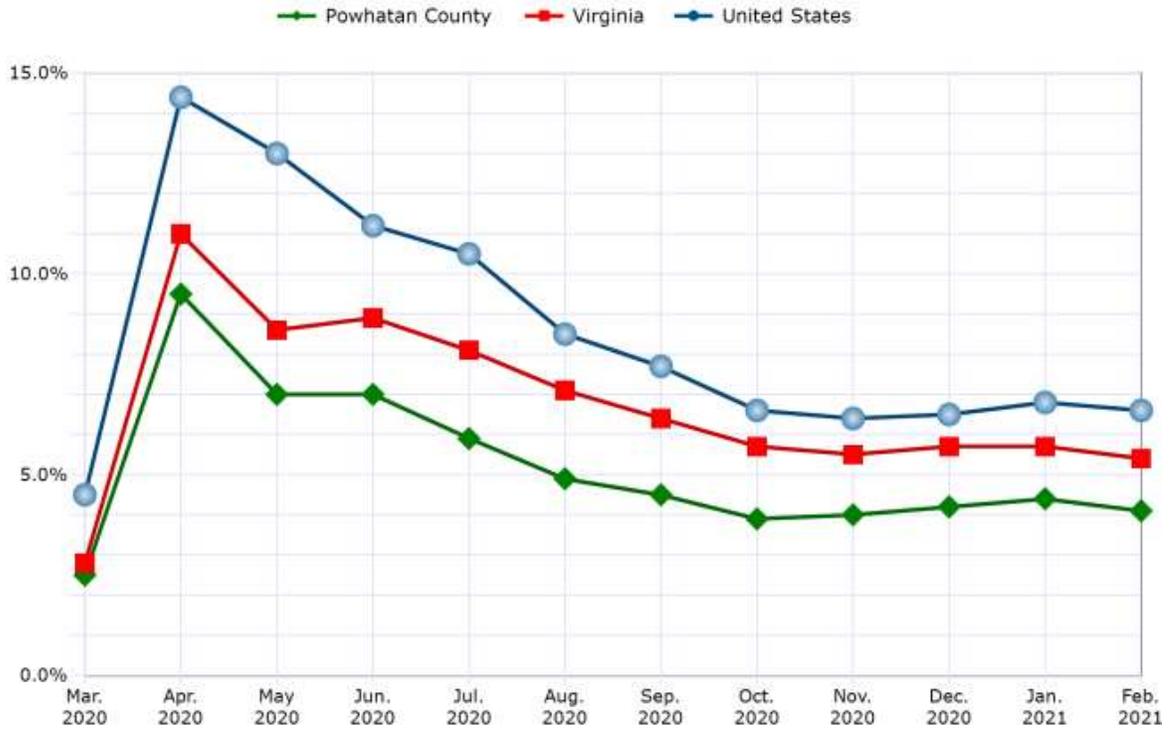
Source: Virginia Employment Commission  
 \* Quarterly Census of Employment and Wages (QCEW)  
 Data for 2020: Community Profile  
 Data for 2011: 1st Quarter 2011

\*\*The Virginia Employment Commission is precluded from disclosing the actual number of employees per the Confidential Information Protection and Statistical Efficiency Act - Title V of Public Law 107-347.



## STATISTICAL INFORMATION

### Unemployment Rates Past 12 Months



	Powhatan County	Virginia	United States
<b>Mar. 2020</b>	2.5%	2.8%	4.5%
<b>Apr. 2020</b>	9.5%	11.0%	14.4%
<b>May 2020</b>	7.0%	8.6%	13.0%
<b>Jun. 2020</b>	7.0%	8.9%	11.2%
<b>Jul. 2020</b>	5.9%	8.1%	10.5%
<b>Aug. 2020</b>	4.9%	7.1%	8.5%
<b>Sep. 2020</b>	4.5%	6.4%	7.7%
<b>Oct. 2020</b>	3.9%	5.7%	6.6%
<b>Nov. 2020</b>	4.0%	5.5%	6.4%
<b>Dec. 2020</b>	4.2%	5.7%	6.5%
<b>Jan. 2021</b>	4.4%	5.7%	6.8%
<b>Feb. 2021</b>	4.1%	5.4%	6.6%

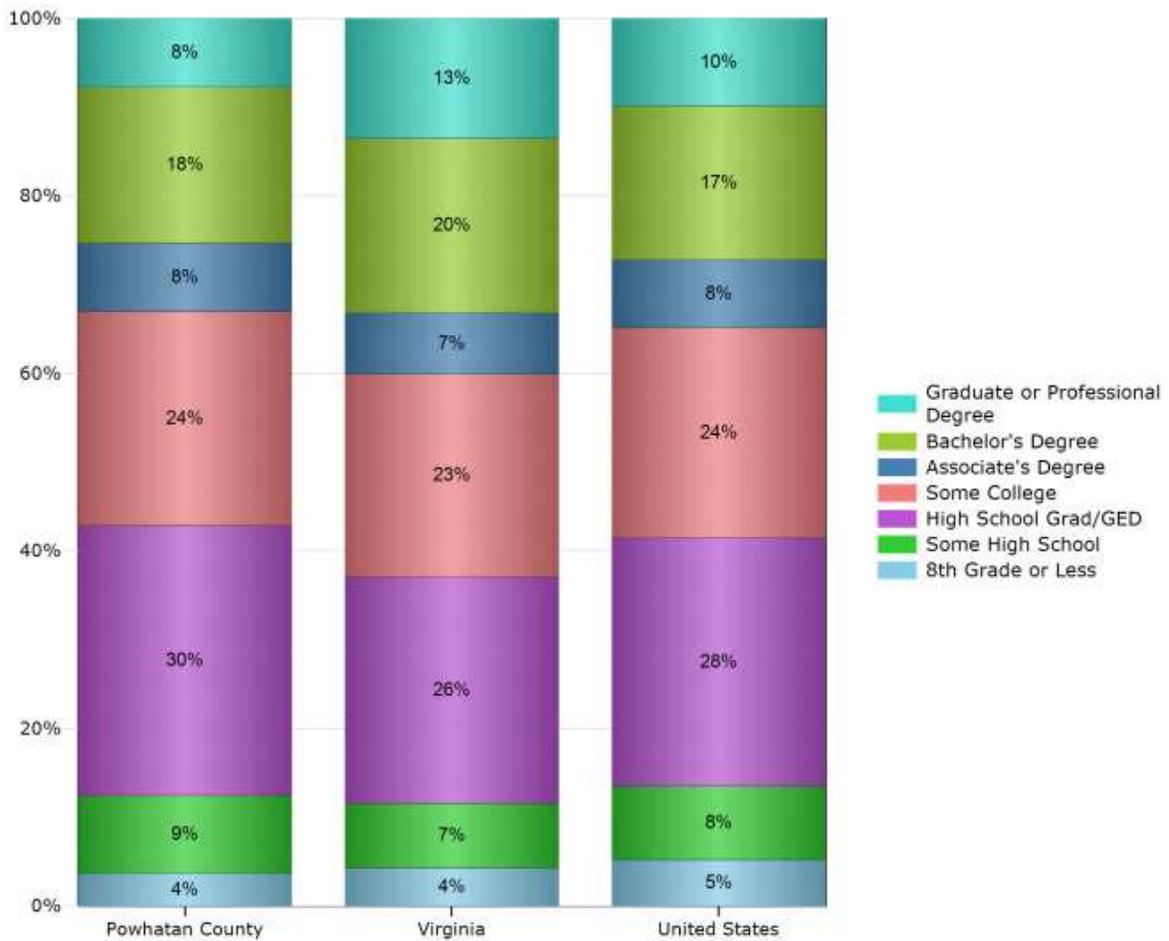
Source: Virginia Employment Commission, Economic Information & Analytics, Local Area Unemployment Statistics.



# STATISTICAL INFORMATION

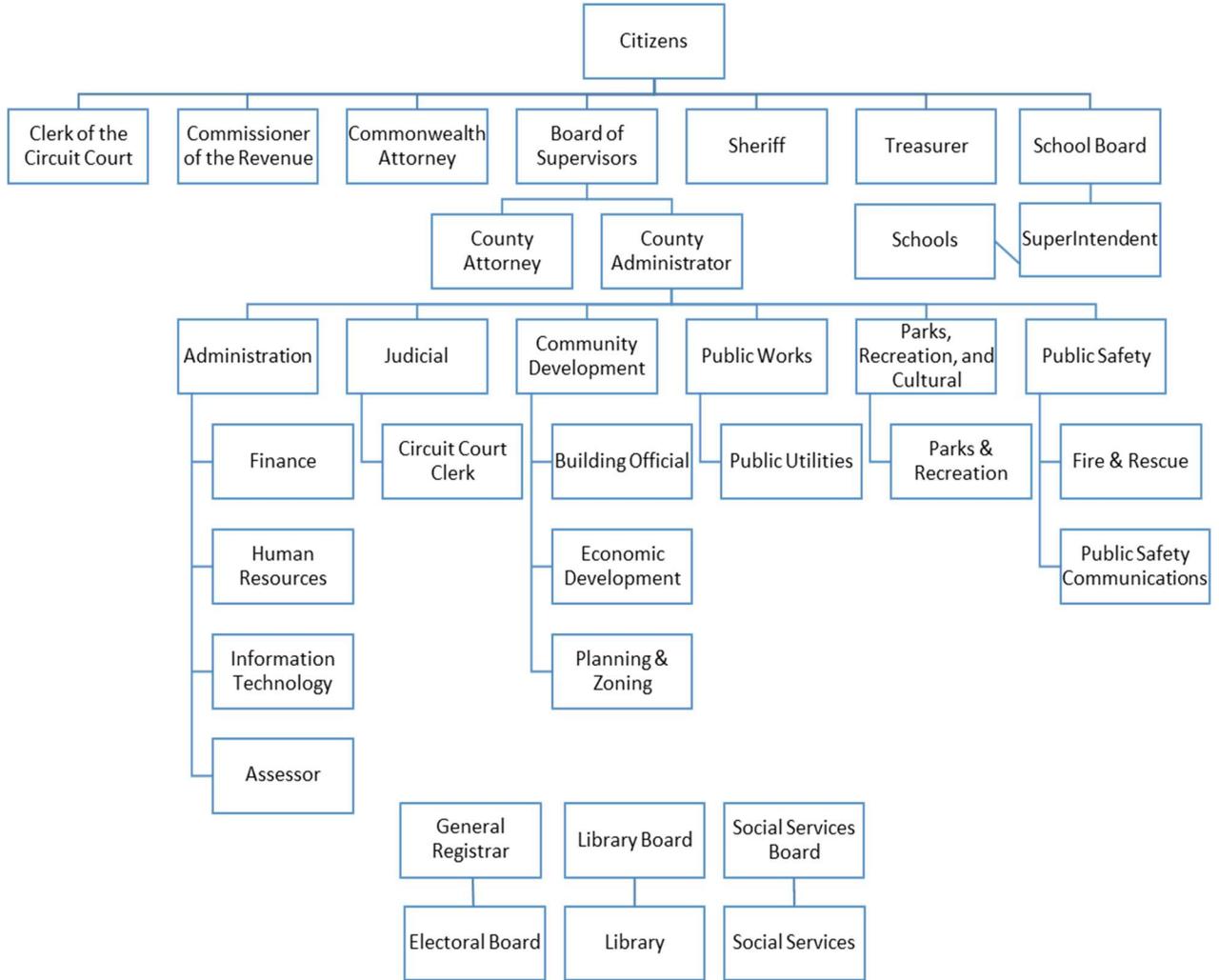
## Educational Attainment

(Population 18 years and over)



	Powhatan County	Virginia	United States
<b>8th Grade or Less</b>	832	275,329	12,639,425
<b>Some High School</b>	1,976	464,075	20,093,117
<b>High School Grad/GED</b>	6,863	1,633,105	68,044,371
<b>Some College</b>	5,435	1,457,887	57,431,237
<b>Associate's Degree</b>	1,740	440,219	18,586,866
<b>Bachelor's Degree</b>	3,958	1,258,661	42,027,629
<b>Graduate or Professional Degree</b>	1,743	862,686	24,008,551
	<b>22,547</b>	<b>6,391,962</b>	<b>242,831,196</b>

Source: U.S. Census Bureau  
American Community Survey, 2011-2015.





## COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

### BASIS OF ACCOUNTING

The County uses a modified accrual basis of accounting and basis of budgeting for governmental funds. The modified accrual basis of accounting focuses on the flow of current financial resources. Revenues are recognized when susceptible to accrual, i.e., as soon as they are both measurable and available. Revenues from intergovernmental reimbursement grants are recorded when earned. Other revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers general property tax and other intergovernmental revenues to be available if they are collected within 60 days of the end of the current fiscal period and are due on or before the last day of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

The County uses an accrual basis of accounting for proprietary and fiduciary funds. Revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of related cash flows.

### FUND ACCOUNTING

The accounts of the County and its discretely presented component unit (Powhatan County Public Schools) are organized using funds, each of which represents a separate accounting entity. Each fund accounts for its operations using a separate set of self-balancing accounts, which are comprised of assets, liabilities, fund equities, deferred inflows and deferred outflows of resources, revenues and expenditures, or expenses, as appropriate.

Individual funds are classified as major or non-major funds within the budget. For budget presentation only, the GFOA defines major funds as those whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of revenues or expenditures of the appropriated funds. The General Fund, Schools Operating Fund, combined Public Utilities/Public Utilities CIP Funds and Fire and Rescue Funds are major funds under the budget presentation criteria.



## COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

### FUND ACCOUNTING (CONT.)

The County uses the following fund types and funds:

#### **GOVERNMENTAL FUNDS**

Governmental funds are those through which most governmental functions of the County are financed. These funds account for the acquisition, use and balance of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds). All governmental funds are appropriated by the Board of Supervisors.

#### **GENERAL FUND**

The General Fund is the chief operating fund of the County. This fund accounts for all general tax revenues and other receipts except those allocated by law or other contractual agreement to another fund. Payments from this fund include general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds. This fund contains the operating budgets for most traditional local government programs such as public safety, parks and recreation and public works.

#### **SPECIAL REVENUE FUNDS**

Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specified purposes.

**Schools Operating Fund** – This fund is the primary operating fund for all education-related governmental activities. Revenues come primarily from General Fund transfers and state and federal aid.

**Food Services Fund** – This fund accounts for all of the operations of the school food services program. The revenue sources are charges for services and state and federal aid.

**Fire and Rescue Fund** – This fund accounts for the revenues and expenditures associated with the EMS transport of citizens as well as the Four for Life and Fire Programs Funds grants.



## COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

### FUND ACCOUNTING (CONT.)

#### **CAPITAL PROJECTS FUND**

Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

**County Improvements Fund** – This fund controls the financing and construction or acquisition of most non-educational County facilities and equipment, such as parks, libraries and fire/EMS apparatus. Revenue sources for this fund include transfers of local tax funding from the General Fund, the issuance of debt and grants.

**Central Virginia Transportation Authority Fund**- This fund receives transportation funding generated through additional regional taxes from sales and use tax and wholesale gas taxes. It uses funding to address transportation-related purposes as allocated to the County.

#### **PROPRIETARY FUNDS**

Proprietary funds account for a government’s business-type activities. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees. All proprietary funds are appropriated by the Board of Supervisors.

#### **ENTERPRISE FUNDS**

Enterprise funds provide services that are financed and operated similarly to those of a private business enterprise.

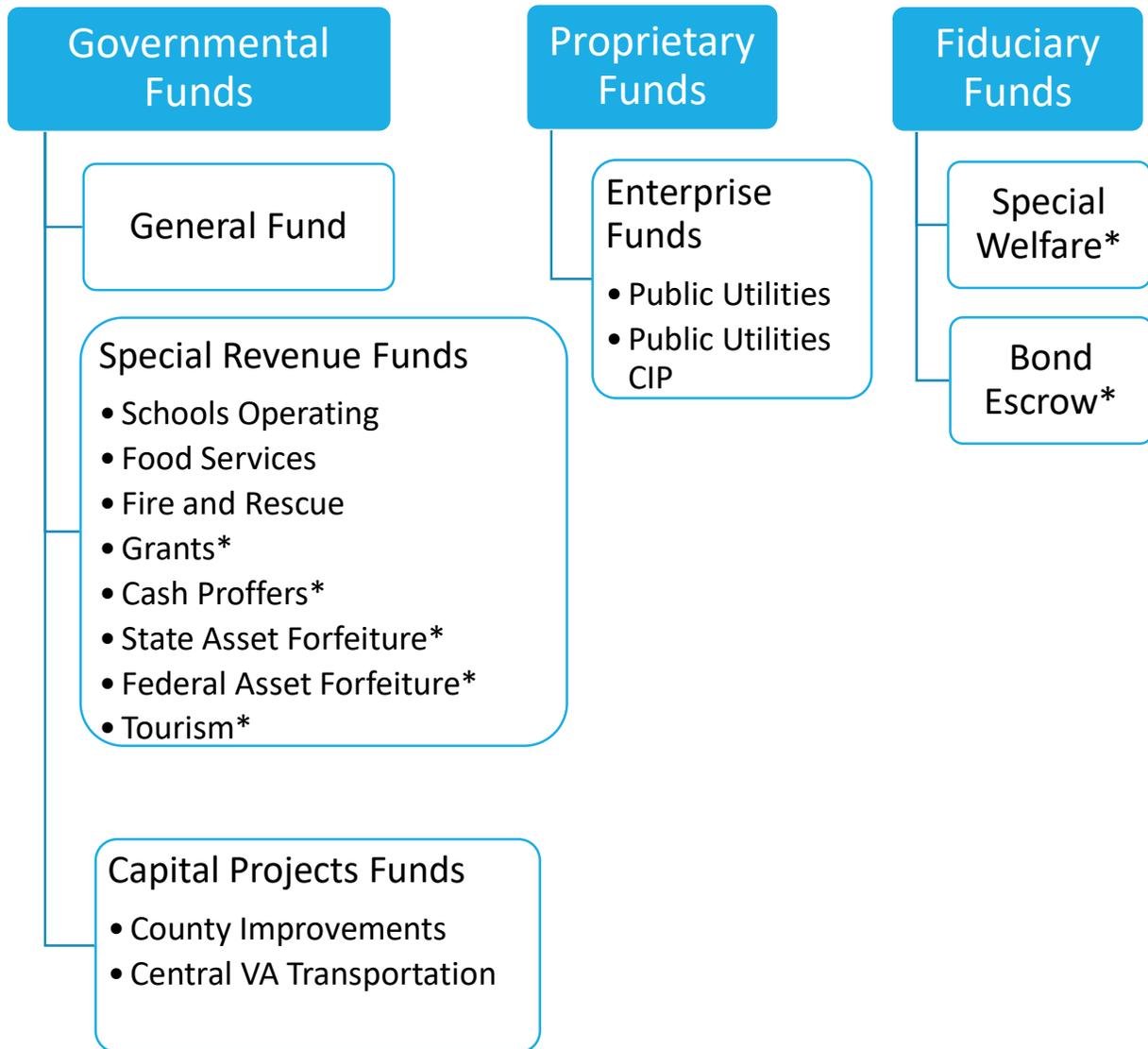
**Public Utilities Fund** – This fund accounts for the operation and maintenance of the County’s water and sewer system. Revenues generated are from customer user fees and one-time capacity fees paid at the time of connection to the system.

**Public Utilities CIP Fund** – This fund accounts for capital improvement projects related to the County’s water and sewer system. Revenues are transfers from the General Fund.



# COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

## COUNTY FUNDS STRUCTURE



\*Not Appropriated



## COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

### BASIS OF BUDGETING

Except for the following instances, the County's budget follows the same basis of accounting used in the Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with generally accepted accounting principles (GAAP):

The County's budgetary basis includes the use of assigned fund balance as a revenue source. The budget document does not include the non-appropriated, fiduciary fund the grants fund. Budgets for the proprietary funds are adopted in accordance with GAAP with the exception that the budget recognizes the flow of funds (i.e., payment of debt principal is budgeted, and depreciation is not budgeted).

Enterprise funds include separate funds to track Public Utilities projects. For Powhatan's budgetary presentation, these CIP funds are presented together. The CAFR presentation merges these CIP funds with their respective enterprise fund.



## BUDGET PROCESS

### FISCAL YEAR

The County adopts a fiscal year budget for the twelve-month period beginning on July 1 and ending June 30. FY2022 covers the period July 1, 2021 through June 30, 2022.

### BALANCED BUDGET

The annual budget is required to be balanced, with estimated revenues, including the use of fund balance, meeting planned expenditures.

### WHAT IS THE BUDGET?

The budget is the County's plan to collect and use revenues in a manner that addresses the most critical public needs. In 2021 Powhatan County began preparing a Ten-Year General Fund Financial Plan. The plan is an integral part of the budget process, forming the basis for determining funding priorities.

### TEN-YEAR FINANCIAL PLAN

The Ten-Year Financial Plan uses the actual revenues and expenditures from prior years to estimate future receivables and spending. The various revenues and expenditures have adjusted assumptions that grow their respective values and can be quickly adjusted should market conditions change. The Financial Plan has quantities of data as specific as a particular account within a particular department within the county. The detailed nature of the Plan allows for the Strategic Plan's goal of "Efficient and Effective Stewards of Finances" to be sufficiently followed by measuring the future impacts of revenue changes such as tax rates to continuing County needs such as Capital Improvement Projects.



## BUDGET PROCESS

### BUDGET CALENDAR

The budget calendar identifies important dates throughout budget preparation and adoption and is described in detail below.

#### **OCTOBER/NOVEMBER**

The Department of Finance and County Administrator establish a budget calendar by October 1. Budget development begins in November when operating and Capital Improvements Program (CIP) budget worksheets are made available to County department and agency heads. Department and agency budget requests are due in December, providing detail as to personnel, operating and capital requests, ten-year CIP requests.

#### **DECEMBER**

The Finance Department analyzes and compares requests to plan budgets established in the prior-year CIP and Ten-Year General Fund Financial Plan. Budget requests are also reviewed for feasibility. Nonprofit organizations submit community support requests by December 15. The County Administrator begins meeting with department and agency heads to discuss needs and requested enhancements.

#### **JANUARY**

The County Administrator meets with department and agency heads to discuss their requests and needs. The County Administrator adjusts requested budgets and works with the Finance Director and Budget Manager to prepare a balanced budget. The County Administrator introduces the Ten-Year CIP to the Board of Supervisors.

#### **FEBRUARY**

The Finance Department organizes, edits and compiles the final draft of the County Administrator's Proposed Budget.



## BUDGET PROCESS

### BUDGET CALENDAR (CONT.)

#### **MARCH**

The County Administrator presents the proposed budget to the Board of Supervisors. Copies are made available to the public and on the County's website. Presentations at Board of Supervisors meetings continue. Public notices of the budget summary, CIP and all rate and user fee changes are published in a local newspaper, giving residents and other interested parties sufficient notice as to the date, time, and place of public hearings. With input from County staff, the Board of Supervisors makes any necessary adjustments to the County Administrator's Proposed Budget.

#### **APRIL/MAY**

Public hearings are held on the proposed budget in which the public can voice comments as well as any changes in tax rates or County ordinances. The proposed budget is amended based on updated revenue projections, applicable General Assembly action and direction from the Board of Supervisors. The Board of Supervisors adopts a line item budget but appropriates by fund. The Board sets tax rates and makes ordinance changes as needed to implement the adopted budget. The Board also adopts a ten-year CIP and approves the reappropriation of unencumbered CIP and grant fund balances at fiscal year-end. The County customarily adopts the budget in April. Statutory deadlines for budget adoption are May 15 for an annual budget for educational purposes and June 30 for other County budget items.

#### **MAY/JUNE**

The adopted budget is prepared, distributed, and posted to the County website.



## BUDGET PROCESS

### BUDGET CALENDAR (CONT.)

#### **JULY/AUGUST**

Unencumbered CIP and grant fund balances are reappropriated as previously approved by the Board of Supervisors effective July 1 of each year. Department and agency heads submit requests to reappropriate unencumbered operating balances into the subsequent fiscal year. Reappropriations represent goods or services which had been previously approved in the existing budget but due to time constraints, delay in receipt, etc., were not acquired during the fiscal year ended June 30. Reappropriation requests are reviewed by the Finance Department. The County Administrator recommends to the Board of Supervisors reappropriation of specified unencumbered operating balances from the previous fiscal year. Adjustments, if any, are made to the County Administrator's recommendation and the Board reappropriates specified balances.

### POST-ADOPTION BUDGET AMENDMENTS

The budget amendment process is governed by statutory requirements and County financial policies. County financial policies establish a legal level of budgetary control, specifying criteria for which budget amendments require Board approval. All budget amendments that increase the County's total appropriated budget require approval of the Board of Supervisors. Any amendments which exceed one percent of the total adopted budget require a public hearing on the proposed amendment.



# The County of Powhatan

June 1, 2021

The Honorable Board of Supervisors  
County of Powhatan, Virginia

Honorable Members of the Board:

Enclosed is the Annual Budget for FY2021-22 which includes the operating and capital budgets, approved by our Board of Supervisors on May 28<sup>th</sup>, 2021. This budget reflects the County Administrator's Proposed Budget with adjustments with help from our Board of Supervisors, Citizens, and Staff. The enclosed budget allowed for the change in the real estate tax rate from 85 cents to 79 cents. With careful planning in our 10-year financial forecast of major funds, we can present a budget that is both fiscally responsible while meeting the needs of Powhatan Citizens.

The total budget – net of Inter-fund Transfers decreased from \$100,407,318 in the proposed budget to \$100,077,484 in the approved budget.

Changes include a reduction in the General Fund, Utilities Capital Projects Fund, Capital Projects Fund, and the School Operating Transfer. Further detail of the changes between the proposed budget and approved budget can be found on the next page. Several Capital Projects were adjusted or removed to accommodate the 10-year financial planning that not only allowed the real estate tax rate to decrease 6 cents but provided the opportunity to provide Powhatan County employees a salary raise of 5 percent. The Capital Improvement Projects (CIP) summary can be found on our website with supplemental information found in this document.

Again, I would like to thank Powhatan County staff, Citizens, and our Board members for their efforts in developing this budget.

Sincerely,

Ned Smither, County Administrator



## BUDGET IN BRIEF

### FY 2022 Operating Budget Proposed vs Revised Summary of All Funds

	FY 2021 Approved	FY 2022 Proposed	FY 2022 Revised	\$ Change	% Change
General Fund	\$57,886,646	\$70,903,291	\$68,979,318	-\$1,923,973	-2.7%
Grants Fund	0	0	800,000	\$800,000	0.0%
Fire and Rescue Fund	687,275	592,384	592,384	\$0	0.0%
Utilities Fund	2,589,044	2,399,700	2,399,700	\$0	0.0%
Utilities Capital Projects Fund	166,000	900,300	500,300	-\$400,000	-44.4%
Capital Projects Fund	0	10,597,130	9,804,130	-\$793,000	-7.5%
Central VA Transportation Fund	0	1,300,000	1,300,000	\$0	0.0%
School Operating Fund	48,589,785	49,760,688	50,325,027	\$564,339	1.1%
School Food Service Fund	1,428,121	1,165,500	1,165,500	\$0	0.0%
<b>Total All Funds</b>	<b>\$111,346,871</b>	<b>\$137,618,993</b>	<b>\$135,866,359</b>	<b>-\$1,752,634</b>	<b>-1.3%</b>
Less Inter-fund Transfers					
Fire and Rescue Fund	\$0	\$0	\$0	\$0	0.0%
Grants Fund	0	0	800,000	\$800,000	0.0%
Utilities Fund	2,015,594	1,756,532	1,756,532	\$0	0.0%
Utilities Capital Projects Fund	166,000	200,300	200,300	\$0	0.0%
Capital Projects Fund	0	11,116,130	9,123,130	-\$1,993,000	-17.9%
School Operating Fund	23,158,750	24,138,713	23,908,913	-\$229,800	-1.0%
School Operating to Food Service	50,000	0	0	\$0	0.0%
<b>Total Transfers</b>	<b>\$25,390,344</b>	<b>\$37,211,675</b>	<b>\$35,788,875</b>	<b>-\$1,422,800</b>	<b>-3.8%</b>
<b>Total - net of Inter-fund Transfers</b>	<b>\$85,956,527</b>	<b>\$100,407,318</b>	<b>\$100,077,484</b>	<b>-\$329,834</b>	<b>-0.3%</b>



# The County of Powhatan

March 1, 2021

The Honorable Board of Supervisors

County of Powhatan, Virginia

Honorable Members of the Board:

It is my honor to present the County Administrator's proposed operating budget for the fiscal year ending June 30, 2022. Powhatan County, like every other local government in the United States, has endured twelve months of financial uncertainty as we emerge from the COVID-19 pandemic. Last June, the Board of Supervisors carefully crafted a revised budget that curtailed spending and reduced estimates for revenue sources including real estate, personal property, and sales tax. As the fall and winter passed, it became apparent that the economy was not "crashing" and people were spending at higher levels than before. As an example, our June 30, 2020, sales tax revenues were up 18% over FY19 and current FY21 spending levels are on pace to grow our sales tax revenues by another 9%. Powhatan shoppers are spending their money on home deliveries, and Powhatan County enjoys the sales tax benefit, not our neighboring localities.

The County Administrator's proposed budget includes expenditures that grow at an annualized two-year rate of 3.5% over actual spending for FY20. We utilized FY20 as a base of reference as it was the last full year of operations prior to the defensive budget the Board wisely adopted for FY21. At the same time, this budget includes a projected two-year annualized revenue growth of 3.1%, even after a proposed \$.02 tax rate reduction to \$.83 per hundred dollars of assessed value, a growth rate that is still just slightly below projected expenditure growth levels.

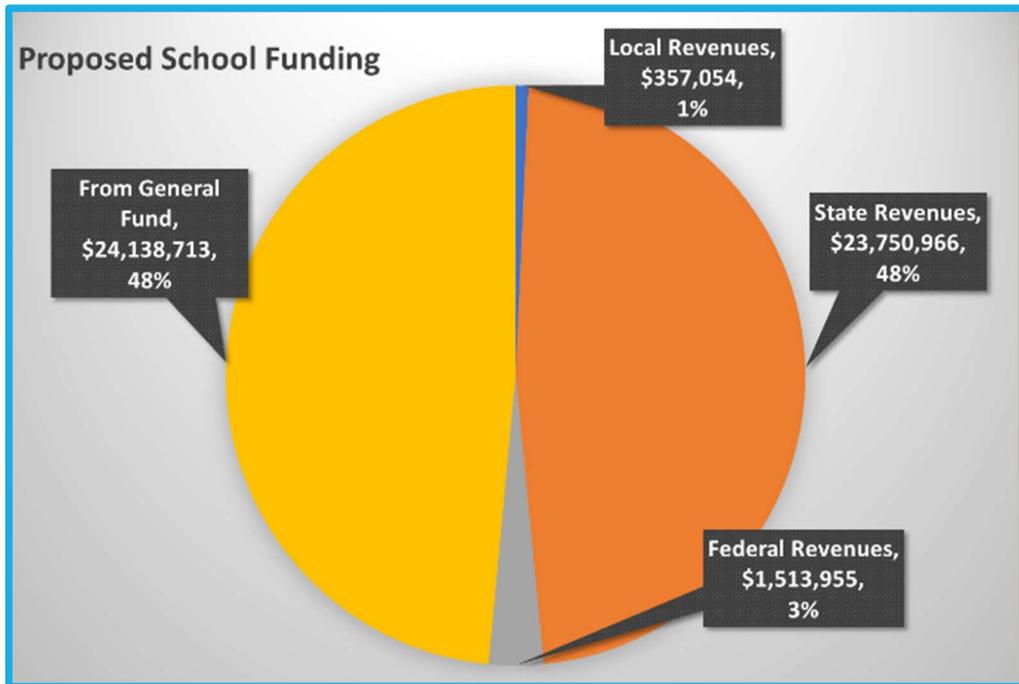
The proposed budget continues to focus on three primary areas within our government, public schools, public safety, and operational efficiency while proposing a 3% merit-based raise to all county and school employees.



Public Schools

The FY22 budget increases the local funding to our schools to \$24,138,713, which is a 4.74% annualized increase from the FY20 local contribution and a 4.2% increase over the adopted FY21 budget. The proposed \$24,138,713 includes \$1,002,000 for the proposed 3% merit-based salary adjustment. The proposed \$49.8 million School Board budget is within \$176,000 of the School Board’s first budget draft as our projections varied slightly from the School Board’s projected spending and estimated revenues. The School Board’s first budget draft included \$181,000 in technology improvements and \$256,000 for four new positions and the filling of two vacant positions. The four new requested positions were two custodians, one elementary school guidance counselor, and one library assistant.

	Proposed FY22	School Board First Draft
Local Revenues	357,054	349,550
State Revenues	23,750,966	23,898,730
Federal Revenues	1,513,955	1,492,926
From General Fund	24,138,713	24,195,196
<b>Total Funding Sources</b>	<b>\$49,760,688</b>	<b>\$49,936,402</b>
Difference		\$175,714





### Public Safety

Powhatan County has always prioritized public safety and this budget continues that tradition with significant investments in emergency communication equipment, fire and rescue apparatus, and increased staffing to improve response times and service delivery. Included in public safety is our Sheriff's operations, fire and rescue operations, and emergency communications. The proposed budget adds five positions in these areas, three full-time firefighters and two Sheriff's deputies. In addition to the three firefighters, the Capital Improvement Plan includes investments in new fire apparatus and funding to start construction on a new addition to Fire Station #1.

### Building Inspections

Powhatan County is experiencing a tremendous level of growth in the number of building permits processed, both commercial and residential. The proposed budget includes a new commercial inspector/reviewer and one additional staff member that will supervise Powhatan County's proposed new Permit Center. The Permit Center will enhance customer service in the building inspector's office and our planning and zoning office by offering a centralized and direct response to most citizen inquiries, improving turnaround time on permits and zoning requests while enhancing productivity of existing Community Development staff.

### Operational Efficiency

Powhatan County currently utilizes outside appraisal firms to conduct the assessment of real estate throughout the county. We currently conduct a reassessment every two years and the next reassessment will determine property values effective January 1, 2022. This budget proposes to bring the reassessment process "inside" using a proposed staff of three appraisers and one administrative staff to complete the annual reassessments, allowing residents to avoid the "peaks and valleys" that may exist with semi-annual reassessments. The proposed real estate assessment staff will be able to provide direct customer service to inquiries from our citizens and the business community. In addition, the proposed budget introduces a reversion back to the use of the calendar year instead of the fiscal year for real estate billing, identical to the methodology used in our personal property tax billings and in most localities throughout the Commonwealth. The calendar year billing will provide staff and our taxpayers with a more simplistic and typical billing structure without impacting the dollar amount of the real estate bills received by our citizens.



Our Department of Social Services team continues to respond to broader customer service demands and significant increases in state and federal compliance requirements. To meet these growing needs and remain in compliance with funding guidelines, the proposed budget is adding two more full-time positions and an additional upgrade from part-time to full-time (2.75 full-time equivalents). These positions are funded partially by the county (29%) and partially by State and Federal programs (71%).

COVID-19 has significantly changed the way we do business and increased our need for technology. Our Information Technology Department has done an excellent job providing us with the tools and skills necessary to serve the public, often from remote locations. Our Information Technology team was already in need of an IT technician prior to the pandemic and this position provides the resources to keep us running efficiently.

In total, the proposed general government budget adds the fourteen positions described above and an additional three full-time positions that were part-time positions which evolved into full-time positions.

The budget addresses a significant investment in the first year of our planned ten-year Capital Improvement Program (CIP). The proposed CIP includes many improvements that are consistent with our strategic plan, many of which improve facilities within the county, and some providing new facilities as needed. The following summary provides CIP summary budgets for various county agencies:



CIP- User Agency	Ten Year Totals		FY22	
	Total	From General Fund	Total	From General Fund
Registrar	\$46,130	\$46,130	\$46,130	\$46,130
Fire Apparatus	10,640,000	10,640,000	1,710,000	1,710,000
Information Technology	4,266,000	4,266,000	496,000	496,000
Parks & Recreation	9,860,000	9,610,000	1,145,000	1,145,000
Fire, Rescue, E-911	7,621,000	6,990,000	2,055,000	1,874,000
Public Works	3,647,000	3,647,000	1,060,000	1,060,000
Schools	27,099,000	13,949,000	1,905,000	1,905,000
CVTA-Roads	14,903,000	0	1,300,000	0
Public Utilities	1,430,000	1,430,000	700,000	700,000
Vehicles	1,245,000	1,245,000	380,000	380,000
Broadband	2,000,000	2,000,000	500,000	500,000
<b>Total</b>	<b>\$82,757,130</b>	<b>\$53,823,130</b>	<b>\$11,297,130</b>	<b>\$9,816,130</b>

Once again, the proposed CIP focuses on public schools and public safety, with \$45 million (55%) of the proposed ten-year \$83 million CIP allocated to schools and public safety, and 50% of the FY22 CIP allocated to these same key areas. The proposed CIP also provides funding to areas targeted in the Strategic Plan, especially parks and recreation (\$9.9 million), broadband (\$2 million), and planned facility maintenance (\$3.7 million). New for our FY22 CIP, we have included the County’s proceeds from the Central Virginia Transportation Authority (CVTA). CVTA will send Powhatan our portion of Authority revenues on a monthly basis and the County will manage road construction projects from these funds. Powhatan funding from CVTA is expected to be in excess of \$1.3 million per year.

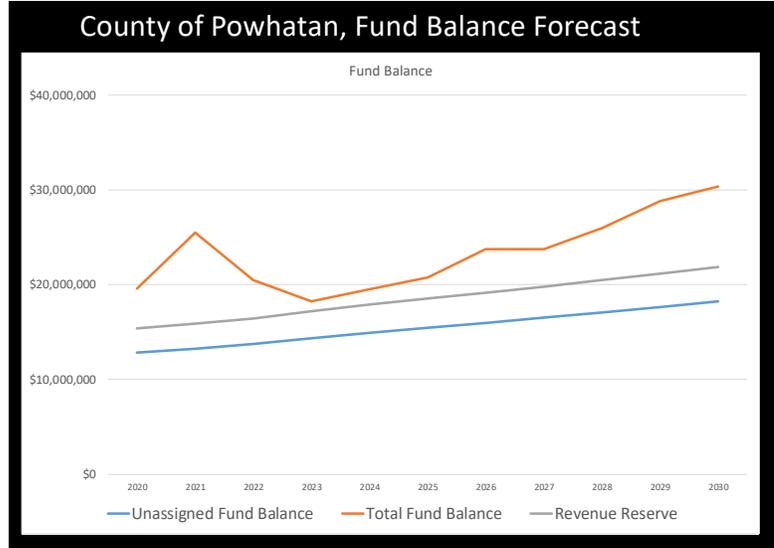
In summary, the proposed budget is a significant rebound from the defensive position that had to be utilized during last year’s budget. We have included budget initiatives that all “fit well” within a projected 10-year forecast of operations. The initiatives include:

- 1) Reduction in the real estate tax rate from \$.85 to \$.83 per \$100 of assessed value
- 2) Starting a Powhatan tradition of 3% annual merit raise for all employees
- 3) Local funding increase of 4.2% over FY21 appropriations for our school system, inclusive of the proposed 3% merit raise.
- 4) Five new public safety positions
- 5) Increased staff and improved office structure (Permit Center) in Building Inspections Department (two positions)



- 6) New reassessment office with annual reassessments (four positions)
- 7) Improved service-related positions within social services (2.75 positions)
- 8) CIP - General fund support (“Paygo”) of \$9.8 million

As a result of conservative financial planning by the Board for FY21, combined with continued growth in our sales tax revenues and our property values, the estimated ten-year fund balance levels are projected to remain above our 18% minimum fund balance guideline. The 18% guideline represents our 15% fund balance policy plus our new 3% Revenue Reserve Fund policy. In addition, the use of debt has been minimized in the CIP, with expected borrowings in 2025 for the



Fighting Creek Park Expansion and again in 2028 with the planned high school addition. We are proud that our debt ratios will be below our debt guidelines in FY22 and will remain well below these levels even with the additional debt planned in FY25 and FY28.

In closing, the County Administrator proposed budget is “step one” of the Board’s vision of long term financial and strategic planning. It is my goal that our citizens will come to know our operations as efficient, transparent, and responsive. The FY22 proposed budget sets the table for Powhatan to “raise the bar,” becoming an example of excellence in managing a rural locality. We will continue to elevate the services offered in future years as our new Enterprise Resource Planning (“ERP”) system should be fully operational by the end of FY22, fully integrating many of our agencies, drastically improving staff productivity and the product presented to our citizens.

Members of the Board, I want to thank you for your input and your tremendous service to the Powhatan Community. If you have any questions, please do not hesitate to call.

Sincerely,

Ned Smither, County Administrator



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

Powhatan County strives to maintain a diverse yet stable revenue base so that the County may continue delivering quality services to its citizens.

Ongoing revenue for the General Fund includes General Property Taxes; Local Non-Property Taxes; Other Local; and Intergovernmental, which includes both federal and state aid. Ongoing revenue is used to meet recurring expenditures.

Additional information regarding major sources of ongoing revenues are included below. Detail tables highlight select individual revenue sources.

### PROPERTY TAX RATES<sup>1</sup>

Powhatan county is decreasing its FY2021-2022 Real Property Tax Rate from \$0.85 per \$100 of assessed value to \$0.79 per \$100 of assessed value. All other list tax rates are not increasing and remain flat.

Tax Year	Real Property	Personal Property	Business Personal Property	Machinery & Tools
2013	0.90	3.60	3.60	3.60
2014	0.90	3.60	3.60	3.60
2015	0.90	3.60	3.60	3.60
2016	0.90	3.60	3.60	3.60
2017	0.90	3.60	3.60	3.60
2018	0.885	3.60	3.60	3.60
2019	0.88	3.60	3.60	3.60
2020	0.88	3.60	3.60	3.60
2021	0.85	3.60	3.60	3.60
2022	0.79	3.60	3.60	3.60

<sup>1</sup>Per \$100 of assessed value.



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### GENERAL PROPERTY TAXES

The majority of the County’s General Fund revenue is generated through General Property Taxes, which refers to taxes levied on the assessed valuation of property such as real estate and motor vehicles. In FY2022, Powhatan expects to receive \$47.5M in general property taxes; an increase of \$5.3M or 12.6% over FY2021. This change is due primarily to increases in the valuation of real estate and personal property.

	FY2020 Actual	FY 2021 Budget	FY2022 Budget
Real Property Taxes	32,564,402	33,261,541	34,953,759
Personal Property Taxes	9,597,126	8,428,516	10,380,251
Penalties and Interest	579,927	525,000	579,927

Real Property Taxes are budgeted to increase \$1.7M or 5.1% over FY2021. This is due to larger than anticipated growth in the 2021 assessments. Personal Property Taxes in FY2022 are estimated to generate \$10.4M. There is no change in the personal property tax rate. An additional \$3M of Personal Property Tax Relief from the State is recorded as Non-Categorical State Aid.

### REAL PROPERTY TAX

The Code of Virginia §§ 58.1-3200 through 58.1-3389, authorizes localities to levy taxes on the assessed value of real estate property owned by businesses, individuals and public service corporations. Real property is defined as land and improvements, including buildings and other structures.



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### GENERAL PROPERTY TAXES (CONT.)

#### REAL PROPERTY TAX (CONT.)

Section §58.1-3201 provides that all general reassessments or annual assessments shall be at 100% of fair market value. Real property tax revenue is budgeted based upon estimates of the real property tax base. In developing these estimates, the County Assessor (currently contracted) incorporates a combination of factors, including historical trends, the current year's tax base, the cumulative effect of parcel reassessments, the value of land in the County's land use program and an estimate of new construction during the upcoming year. The Commissioner of Revenue's office appraises all real property biennial basis. Real Property Taxes are levied in January and are collected semi-annually on November 5th and June 5th. Supplemental prorated levies for construction are performed throughout the year.

The Board of Supervisors adopted an ordinance allowing property tax relief for elderly. The property must be the sole dwelling of the applicant. The maximum income level is \$50,000 and maximum net worth is \$200,000.

#### PERSONAL PROPERTY TAX

Pursuant to the Code of Virginia §§ 58.1-3500 through 58.1-3536, counties may levy a tax on tangible personal property. Included in this category are such items as motor vehicles, farming equipment and motorized vehicles including boats, recreational vehicles, campers and trailers. Taxes are levied on 100% of trade-in assessed value, which are based on published market guides. Personal Property Tax projections incorporate historical analysis, estimates of future growth and information regarding tangible property market values.

The current tax rate is \$3.60 per \$100 of value and is collected semi-annually on June 5th and November 5<sup>th</sup>. Powhatan County prorates the Personal Property Tax on vehicles (not including boats). As a result of a constitutional amendment passed in November 2020, qualified disabled veterans will be afforded 100% tax relief (subject to the requirements defined in the ordinance.) Powhatan County also offers a discount for vehicles with high mileage.



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### GENERAL PROPERTY TAXES (CONT.)

#### PUBLIC SERVICE CORPORATION TAXES

Public Service Corporation Taxes are the real estate and personal property tax due from companies whose purpose is to provide utilities for the public. Examples are electric and telephone companies. The County receives annual assessments from the State Corporation Commission (SCC) and the Virginia Department of Taxation. The County’s real and personal property tax rates are applied to these assessments.

#### MACHINERY & TOOLS AND MERCHANTS’ CAPITAL TAXES

A Machinery & Tools Tax is levied on certain equipment, such as those used for manufacturing, mining, processing, radio/television broadcasting, dairy and laundry/dry cleaning. A Merchants’ Capital Tax is levied on the inventory of stock on hand, daily rental of passenger cars, daily rental property and all other tangible personal property.

### LOCAL NON-PROPERTY TAX

	FY2020 Actual	FY 2021 Budget	FY2022 Budget
Local Sales Tax	3,878,168	3,177,000	4,122,368
Communication Taxes	713,781	705,000	671,597
Recordation Tax	110,506	128,250	110,500
Consumer Utility Tax	616,128	621,000	634,750
Lodging Tax	12,188	15,000	12,200



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### LOCAL NON-PROPERTY TAX (CONT.)

#### **LOCAL SALES TAX**

The largest single item in this revenue category is Local Sales Tax. The County receives 1% of the Commonwealth's 5.3% sales tax on all local sales, which is collected by merchants and remitted through the Commonwealth to Powhatan. Local Sales Tax revenue has exceeded estimates developed earlier in the COVID-19 pandemic and is budgeted at \$4.2M in FY2022, a 29.4% increase over the FY2021 budget.

The 2020 General Assembly authorized an additional sales tax for transportation investments that is not recorded in the General Fund. An additional 0.7% sales tax and a fuel tax are remitted to the County through the Central Virginia Transportation Authority (CVTA). Those revenues exclusively support roadway improvements and are budgeted in the Central Virginia Transportation Authority Fund.

#### **COMMUNICATIONS TAX**

This tax applies a uniform 5% tax per month on all telecommunications services as well as a uniform 911 fee of \$0.75 per line per month. Satellite television and voice over internet telephone service are also subject to the 5% tax.

#### **RECORDATION TAX**

Section § 58.1-3800 of the Code of Virginia authorizes localities to impose a Recordation Tax on the recording of estates, deeds of trusts, mortgages, leases, contracts and agreements that are required to be admitted as matters of record to the Clerk of the Circuit Court. The tax collected by the Clerk of the Circuit Court is equal to one-third of the amount of the State recordation tax.

#### **CONSUMER UTILITY TAX**

The Code of Virginia §58.1-3814 authorizes localities to impose a tax on the consumers of public utilities. This tax is applied to all gas and electric service recipients, both residential and nonresidential, within the County.



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### LOCAL NON-PROPERTY TAX (CONT.)

#### LODGING TAX

This tax is levied on lodging at any motel, hotel, travel campground or boardinghouse for a period of 30 consecutive days or less. The tax is 5% of the amount paid for lodging and related services.

This tax has been heavily impacted by COVID-19, significantly reducing revenues in FY2020 and FY2021. Revenue is expected to begin rebounding in FY2022, though not to pre-pandemic levels.

### PERMITS, FINES & USE OF MONEY

	FY2020 Actual	FY 2021 Budget	FY2022 Budget
Permits Fees & Licenses	1,058,419	734,076	1,165,539
Use of Money & Property	256,333	179,976	274,405
Fines & Forfeitures	122,886	134,900	148,720

#### PERMITS, PRIVILEGE FEES AND REGULATORY LICENSES

The County collects revenues from issuing Permits, Privilege Fees and Regulatory Licenses to help defray the cost of related County services, such as code inspections and zoning adjustments.

Planning Permits & Fees include land use application fees among other charges for service and materials. These fees recover a portion of the costs associated with the processing, reviewing and advertising of applications as well as the inspection of their respective projects.

Building Inspection Fees include building, mechanical, electrical and plumbing permits. These fees defray the costs of code compliance plan reviews, field inspections and related administrative costs.

#### USE OF MONEY & PROPERTY

This includes revenues received through rental income (primarily for cell towers on County property) and interest earned on investments.



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### PERMITS, FINES & USE OF MONEY (CONT.)

#### FINES & FORFEITURES

The Clerk of the Circuit Court collects fines and forfeitures for violations of County criminal ordinances. Revenues under this category also include interest collected on past-due fines, court-appointed attorney fees and courthouse security fees.

#### CHARGES FOR SERVICES

Charges for Services are revenues received by the County for services provided. Revenue for EMS Services (\$453,500) account for 71% of the Charges for Services category. Other revenues within this category include parks and recreation fees and transfer station fees.

	FY2020 Actual	FY 2021 Budget	FY2022 Budget
Charges for Services	188,315	166,150	188,880
EMS Transport Fees	600,696	558,199	453,500



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### INTERGOVERNMENTAL

Intergovernmental revenues consist of Federal and State Aid. In FY2022, intergovernmental revenues have a budgeted increase of \$366,031 or 4.2% from the prior year.

	FY2020 Actual	FY 2021 Budget	FY2022 Budget
Non-Categorical State Aid	4,041,223	4,009,620	4,017,111
Categorical Aid	1,400,030	1,712,946	1,668,634
State Share of Local Offices	2,105,332	2,077,201	2,234,163
Categorical Federal Aid	1,300,130	882,820	1,184,857

#### NON-CATEGORICAL STATE AID

Non-Categorical State Aid tends to be predictable. Vehicle Rental Tax and the Personal Property Tax Relief Program are included in this category. The State’s reimbursement to Powhatan under the Personal Property Tax Relief Program must be classified as Non-Categorical State Aid. The County receives a pro-rata share of \$950 million of relief distributed statewide. This tax relief amount is \$3.02M and is expected to remain constant in future years.

#### CATEGORICAL AID

Federal and State Categorical Aid contain grants earmarked for specific uses and are tightly restricted. Funding is generally granted on a project-by-project basis.

More than 89% of Categorical State and Federal Aid support the County’s Human Services departments. Social Services, the Community Action Agency and the Children’s Services Act each receives substantial intergovernmental funding.

Additional grants are frequently awarded throughout the year. Potential grant awards are not reflected in the fiscal year budget; however, these amounts are included in prior year actuals when applicable.



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### INTERGOVERNMENTAL (CONT.)

#### **STATE SHARE OF LOCAL OFFICES**

The State provides funding for programs that benefit both the County and the State. The State Compensation Board provides partial reimbursement for the departments with constitutional officers. These departments include the Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer. The State Board of Elections provides partial reimbursement for the salary of the Director of Elections and the Electoral Board officers.



**Powhatan County  
FY 2022 Operating Budget  
Summary of All Funds**

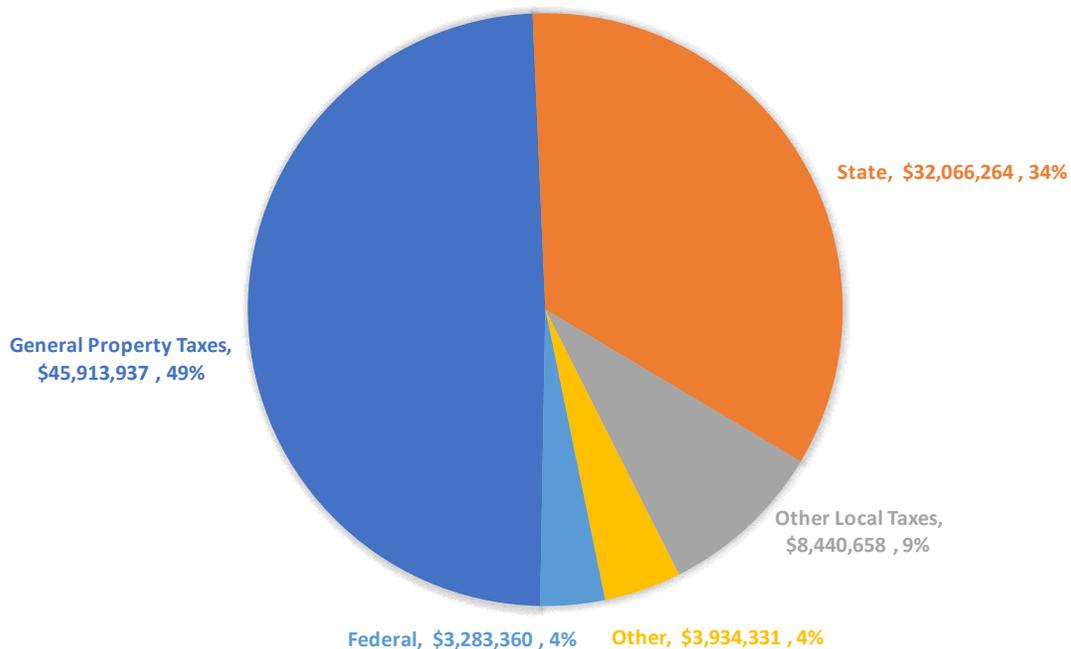
	<b>FY 2020 Actuals</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$58,515,366	\$57,886,646	\$68,979,318	\$11,092,672	19.2%
Grants Fund	607	0	800,000	800,000	0.0%
Fire and Rescue Fund	651,062	687,275	592,384	-94,891	-13.8%
Utilities Fund	3,318,319	2,589,044	2,399,700	-189,344	-7.3%
Utilities Capital Projects Fund	270,038	166,000	500,300	334,300	201.4%
Capital Projects Fund	6,953,390	0	9,804,130	9,804,130	100.0%
Central VA Transportation Fund	0	0	1,300,000	1,300,000	100.0%
School Operating Fund	46,960,906	48,589,785	50,325,027	1,735,242	3.6%
School Food Service Fund	1,165,467	1,428,121	1,165,500	-262,621	-18.4%
<b>Total All Funds</b>	<b>\$117,835,155</b>	<b>\$111,346,871</b>	<b>\$135,866,359</b>	<b>\$24,519,488</b>	<b>22.0%</b>
Less Inter-fund Transfers					
Fire and Rescue Fund	\$58,991	\$0	\$0	\$0	0.0%
Grants Fund	0	0	800,000	800,000	100.0%
Utilities Fund	2,261,103	2,015,594	1,756,532	-259,062	-12.9%
Utilities Capital Projects Fund	157,000	166,000	200,300	34,300	20.7%
Capital Projects Fund	1,845,000	0	9,123,130	9,123,130	100.0%
School Operating Fund	22,002,344	23,158,750	23,908,913	750,163	3.2%
School Operating to Food Service	35,000	50,000	0	-50,000	-100.0%
<b>Total Transfers</b>	<b>\$26,359,438</b>	<b>\$25,390,344</b>	<b>\$35,788,875</b>	<b>\$10,398,531</b>	<b>41.0%</b>
<b>Total - net of Inter-fund Transfers</b>	<b>\$91,475,717</b>	<b>\$85,956,527</b>	<b>\$100,077,484</b>	<b>\$14,120,957</b>	<b>16.4%</b>



**Powhatan County  
FY 2022 Operating Budget  
All Fund Revenues Net of Inter-fund Transfers  
Shown by Source and Function**

	FY 2020 Actuals	FY 2021 Approved	FY 2022 Adopted	\$ Change	% Change
<b>Revenues:</b>					
General Property Taxes	\$42,741,454	\$42,215,057	\$45,913,937	\$3,698,880	8.8%
Other Local Taxes	6,738,355	5,678,500	8,440,658	2,762,158	48.6%
Other	4,707,576	3,742,254	3,934,331	192,077	5.1%
State	30,944,875	31,605,277	32,066,264	460,987	1.5%
Federal	3,346,502	2,715,439	3,283,360	567,921	20.9%
<b>Total Revenues, net</b>	<b>\$88,478,762</b>	<b>\$85,956,527</b>	<b>\$93,638,550</b>	<b>\$7,682,023</b>	<b>8.9%</b>

**REVENUE BY SOURCE**

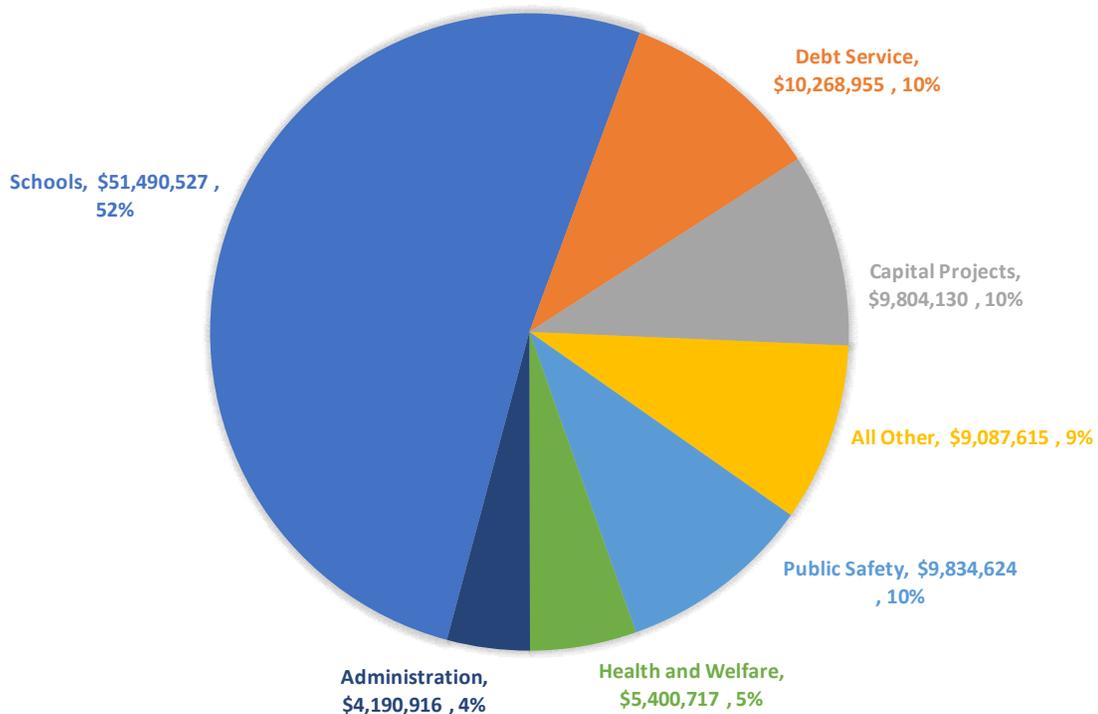




**Powhatan County  
FY 2022 Operating Budget  
All Funds Expenditures Net of Inter-fund Transfers  
Shown by Function**

	FY 2020 Actuals	FY 2021 Approved	FY 2022 Adopted	\$ Change	% Change
<b>Expenditures:</b>					
Administration	\$3,505,637	\$3,486,880	\$4,190,916	\$704,036	20.2%
Judicial Administration	1,703,940	1,901,984	1,952,916	50,932	2.7%
Public Safety	8,450,710	8,953,071	9,834,624	881,553	9.8%
Public Works	2,455,753	2,561,475	2,713,336	151,861	5.9%
Health and Welfare	4,766,253	4,777,142	5,400,717	623,575	13.1%
Parks, Recreation & Culture	851,267	1,314,607	1,327,245	12,638	1.0%
Community Development	1,247,784	1,318,153	1,682,636	364,483	27.7%
Utilities	1,990,804	1,297,321	1,411,482	114,161	8.8%
Schools	48,091,373	49,967,906	51,490,527	1,522,621	3.0%
Schools Debt Service	6,805,797	6,714,497	6,589,741	-124,756	-1.9%
County Debt Service	3,280,447	2,371,768	2,390,996	19,228	0.8%
Capital Projects	6,953,390	0	9,804,130	9,804,130	100.0%
Utilities Debt Service	1,372,562	1,291,723	1,288,218	-3,505	-0.3%
<b>Total Expenditures, net</b>	<b>\$91,475,717</b>	<b>\$85,956,527</b>	<b>\$100,077,484</b>	<b>\$14,120,957</b>	<b>16.4%</b>

**EXPENDITURE BY SOURCE**





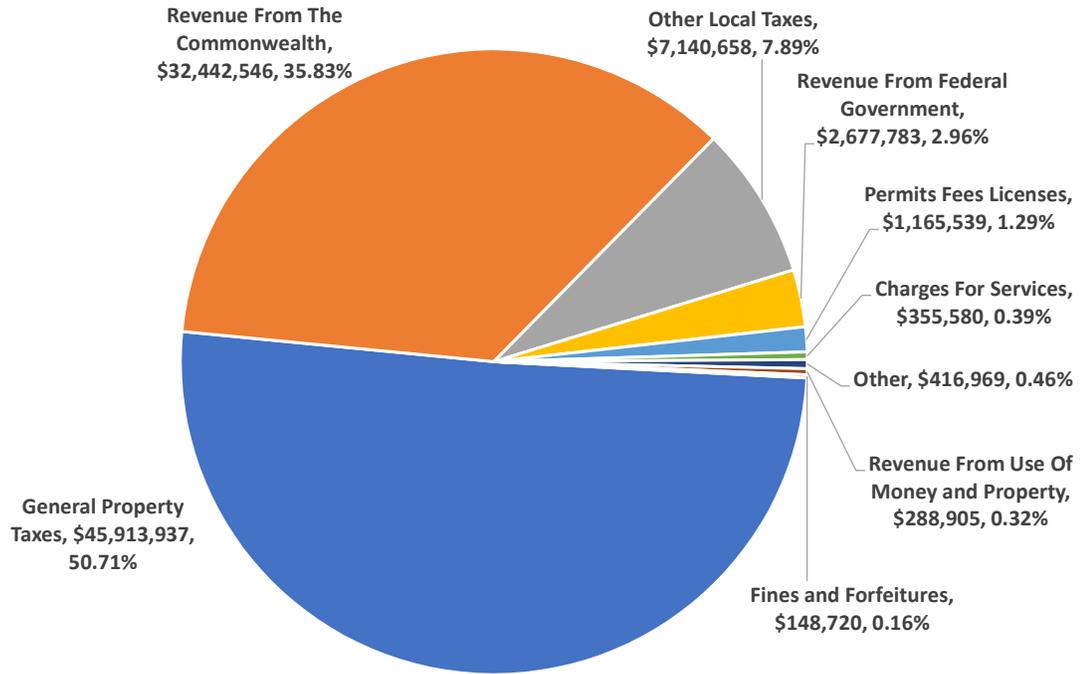
**Powhatan County  
FY 2022 Operating Budget**

**General Fund & School Operating Revenue & Expenditure Summary**

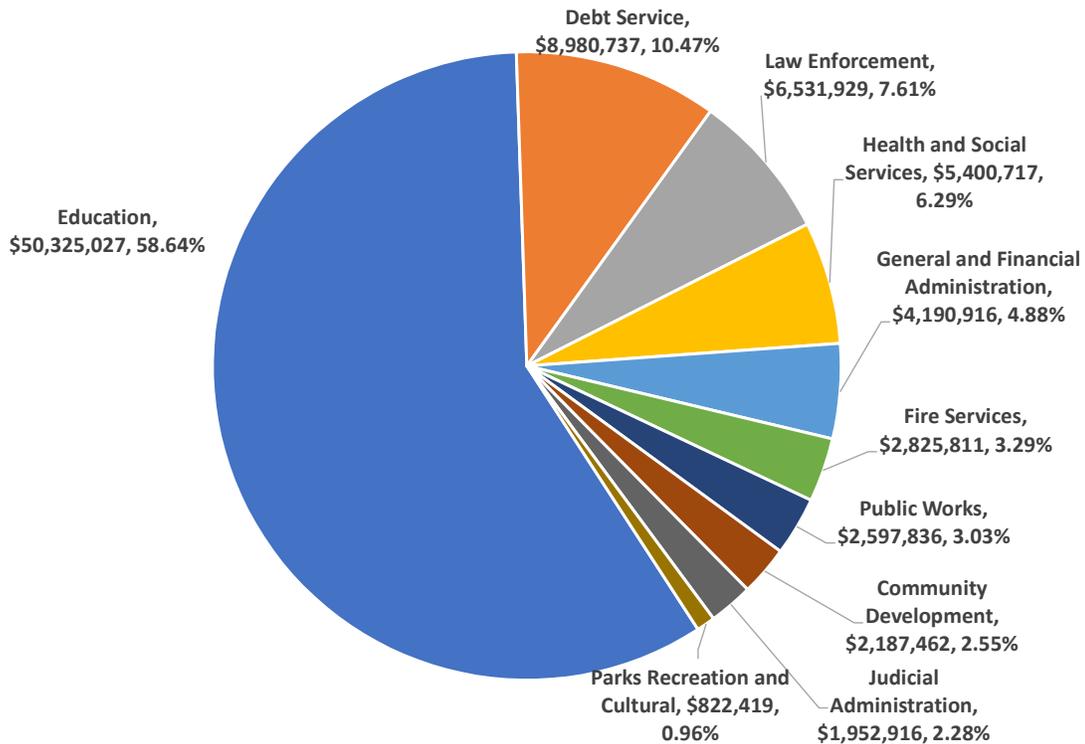
	<b>FY 2019 Actuals</b>	<b>FY 2020 Actuals</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>
General Property Taxes	\$41,583,636	\$42,741,454	\$42,215,057	\$45,913,937	\$3,698,880	8.8%
Other Local Taxes	5,908,426	6,738,355	5,678,500	7,140,658	1,462,158	25.7%
Permits, Fees, Licenses	854,129	1,058,419	734,076	1,165,539	431,463	58.8%
Fine and Forfeitures	157,034	127,046	134,900	148,720	13,820	10.2%
Revenue From Use of Money and Property	214,984	270,799	206,475	288,905	82,430	39.9%
Charges for Services	398,608	350,835	324,351	355,580	31,229	9.6%
Other Financing Sources	106,241	635,886	0	0	0	0.0%
Other	401,950	294,211	258,350	416,969	158,619	61.4%
Revenue From The Commonwealth	29,769,565	30,832,248	31,557,906	32,442,546	884,640	2.8%
Revenue From Federal Government	2,498,385	2,742,616	2,208,066	2,677,783	469,717	21.3%
<b>Total Revenue</b>	<b>\$81,892,960</b>	<b>\$85,791,868</b>	<b>\$83,317,681</b>	<b>\$90,550,637</b>	<b>\$7,232,956</b>	<b>8.7%</b>
General Government Administration	\$3,195,453	\$3,505,637	\$3,486,880	\$4,190,916	\$704,036	20.2%
Judicial Administration	1,694,368	1,703,333	1,901,984	1,952,916	50,932	2.7%
Public Safety	7,265,847	7,907,077	8,379,926	9,357,740	977,814	11.7%
Public Works	2,200,065	2,348,324	2,447,345	2,597,836	150,491	6.1%
Health and Welfare	4,517,437	4,726,799	4,777,142	5,400,717	623,575	13.1%
Education	46,706,086	46,925,906	48,589,785	50,325,027	1,735,242	3.6%
Parks, Recreation, and Cultural	631,415	652,315	701,555	822,419	120,864	17.2%
Community Development	1,389,191	1,446,736	1,931,205	2,187,462	256,257	13.3%
Debt Service	9,098,434	10,086,244	9,086,265	8,980,737	-105,528	-1.2%
<b>Total Expenditures</b>	<b>\$76,698,295</b>	<b>\$79,302,371</b>	<b>\$81,302,087</b>	<b>\$85,815,770</b>	<b>\$4,513,683</b>	<b>5.6%</b>
Operating Transfers	\$4,178,060	\$3,426,755	\$2,015,594	\$9,579,662	\$7,564,068	
<b>Uses of Fund Balance</b>	<b>-\$1,016,604</b>	<b>-\$3,062,742</b>	<b>\$0</b>	<b>\$4,844,795</b>	<b>\$4,844,795</b>	



### General Fund + School Operations Revenues



### General Fund + School Operations Expenses





**Powhatan County  
FY 2022 Operating Budget  
Revenue Summary**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Adopted	% Change
<b>GENERAL FUND</b>					
Real Estate Property Taxes	\$31,869,023	\$32,564,402	\$33,261,541	\$34,953,759	5.1%
Personal Property Taxes	9,108,773	9,597,126	8,428,516	10,380,251	23.2%
Penalties & Interest	605,840	579,927	525,000	579,927	10.5%
<b>GENERAL PROPERTY TAXES</b>	<b>\$41,583,636</b>	<b>\$42,741,454</b>	<b>\$42,215,057</b>	<b>\$45,913,937</b>	<b>8.8%</b>
Local Sales Tax	\$3,281,046	\$3,878,168	\$3,177,000	\$4,112,368	29.4%
All Other	2,627,381	2,860,187	2,501,500	3,028,290	21.1%
<b>OTHER LOCAL TAXES</b>	<b>\$5,908,426</b>	<b>\$6,738,355</b>	<b>\$5,678,500</b>	<b>\$7,140,658</b>	<b>25.7%</b>
Building, Planning, & Zoning	\$840,304	\$1,043,718	\$720,776	\$1,149,943	59.5%
All Other	13,825	14,701	13,300	15,596	17.3%
<b>PERMITS, FEES, &amp; LICENSES</b>	<b>\$854,129</b>	<b>\$1,058,419</b>	<b>\$734,076</b>	<b>\$1,165,539</b>	<b>58.8%</b>
<b>FINES &amp; FORFEITURES</b>	<b>\$157,034</b>	<b>\$122,886</b>	<b>\$134,900</b>	<b>\$148,720</b>	<b>10.2%</b>
<b>USE OF MONEY &amp; PROPERTY</b>	<b>\$188,924</b>	<b>\$256,333</b>	<b>\$179,976</b>	<b>\$274,405</b>	<b>52.5%</b>
<b>CHARGES FOR SERVICES</b>	<b>\$228,902</b>	<b>\$188,315</b>	<b>\$166,150</b>	<b>\$188,880</b>	<b>13.7%</b>
<b>OTHER</b>	<b>\$254,422</b>	<b>\$183,346</b>	<b>\$95,400</b>	<b>\$197,619</b>	<b>107.1%</b>
PPTRA	\$3,022,472	\$3,022,472	\$3,022,470	\$3,022,500	0.0%
All Other	1,055,021	1,018,752	987,150	994,611	0.8%
<b>STATE NON-CATEGORICAL</b>	<b>\$4,077,493</b>	<b>\$4,041,223</b>	<b>\$4,009,620</b>	<b>\$4,017,111</b>	<b>0.2%</b>
<b>STATE SHARED EXPENSES</b>	<b>\$1,987,132</b>	<b>\$2,105,332</b>	<b>\$2,077,201</b>	<b>\$2,234,163</b>	<b>7.6%</b>
<b>STATE CATEGORICAL AID</b>	<b>\$1,452,558</b>	<b>\$1,400,030</b>	<b>\$1,712,946</b>	<b>\$1,668,634</b>	<b>-2.6%</b>
<b>FEDERAL</b>	<b>\$1,173,844</b>	<b>\$1,300,130</b>	<b>\$882,820</b>	<b>\$1,184,857</b>	<b>34.2%</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>\$66,306</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>USE OF FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,844,795</b>	<b>100.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$57,932,807</b>	<b>\$60,135,824</b>	<b>\$57,886,646</b>	<b>\$68,979,318</b>	<b>19.2%</b>



**Powhatan County  
FY 2022 Operating Budget  
Revenue Summary**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Adopted	% Change
<b>FIRE RESCUE FUND</b>	<b>\$719,311</b>	<b>\$722,247</b>	<b>\$687,275</b>	<b>\$592,384</b>	<b>-13.8%</b>
<b>GRANTS FUND</b>	<b>\$0</b>	<b>\$3,442</b>	<b>\$0</b>	<b>\$800,000</b>	<b>0.0%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>\$13,556,856</b>	<b>\$2,129,139</b>	<b>\$0</b>	<b>\$9,804,130</b>	<b>100.0%</b>
<b>CENTRAL VA TRANSPORTATION FUNE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>100.0%</b>
<b>UTILITIES FUND</b>	<b>\$5,017,217</b>	<b>\$3,345,447</b>	<b>\$2,589,044</b>	<b>\$2,399,700</b>	<b>-7.3%</b>
<b>UTILITIES CAPITAL PROJECTS FUND</b>	<b>\$314,715</b>	<b>\$357,258</b>	<b>\$166,000</b>	<b>\$500,300</b>	<b>201.4%</b>
<b>SCHOOL OPERATING FUND</b>	<b>\$46,731,005</b>	<b>\$47,022,502</b>	<b>\$48,589,785</b>	<b>\$50,325,027</b>	<b>3.6%</b>
<b>SCHOOL FOOD FUND</b>	<b>\$1,132,368</b>	<b>\$1,122,341</b>	<b>\$1,428,121</b>	<b>\$1,165,500</b>	<b>-18.4%</b>
<b>TOTAL OTHER FUNDS</b>	<b>\$67,471,472</b>	<b>\$54,702,376</b>	<b>\$53,460,225</b>	<b>\$66,887,041</b>	<b>25.1%</b>
<b>TOTAL REVENUE</b>	<b>\$125,404,279</b>	<b>\$114,838,200</b>	<b>\$111,346,871</b>	<b>\$135,866,359</b>	<b>22.0%</b>
<b>LESS TRANSFERS FROM OTHER FUNDS</b>	<b>-\$27,158,627</b>	<b>-\$26,359,438</b>	<b>-\$25,390,344</b>	<b>-\$35,788,875</b>	<b>41.0%</b>
<b>TOTAL REVENUE LESS TRANSFERS</b>	<b>\$98,245,652</b>	<b>\$88,478,762</b>	<b>\$85,956,527</b>	<b>\$100,077,484</b>	<b>16.4%</b>



**Powhatan County**  
**FY 2022 Operating Budget**  
**Revenue Detail**

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Approved	FY 2022 Adopted	% Change
<b>General Property Taxes</b>					
Personal Property Taxes	\$9,108,773	\$9,597,126	\$8,428,516	\$10,380,251	23.2%
Public Service Corporation	0	950,009	950,000	988,583	4.1%
RE Taxes	31,869,023	31,060,783	31,901,541	33,478,276	4.9%
Penalties and Interest	605,840	579,927	525,000	579,927	10.5%
Surplus Real Estate Funds	0	66,750	0	0	0.0%
Tax Relief for the Elderly	0	486,860	410,000	486,900	18.8%
<b>General Property Taxes Total</b>	<b>\$41,583,636</b>	<b>\$42,741,454</b>	<b>\$42,215,057</b>	<b>\$45,913,937</b>	<b>8.8%</b>
<b>Other Local Taxes</b>					
Business License Taxes	\$101,315	\$97,651	\$100,000	\$97,700	-2.3%
Consumer's Utility Taxes	705,408	616,128	621,000	634,750	2.2%
Consumption Tax	0	92,327	95,000	94,183	-0.9%
Franchise License Taxes	273,405	277,071	185,000	305,471	65.1%
Local Sales and Use Taxes	3,281,046	3,878,168	3,177,000	4,112,368	29.4%
Local Tax on Deeds	427,301	582,100	400,000	629,599	57.4%
Motor Vehicle License	1,094,043	1,171,620	1,075,000	1,242,971	15.6%
Short Term Rental	5,933	5,904	5,000	5,900	18.0%
Tax on Wills	4,170	5,199	5,500	5,516	0.3%
Transient Occupancy Tax	15,806	12,188	15,000	12,200	-18.7%
<b>Other Local Taxes Total</b>	<b>\$5,908,426</b>	<b>\$6,738,355</b>	<b>\$5,678,500</b>	<b>\$7,140,658</b>	<b>25.7%</b>
<b>Permits, Fees, Licenses</b>					
Dog Tags	\$13,825	\$14,701	\$13,300	\$15,596	17.3%
Other Fees, Permits	840,304	1,043,718	720,776	1,149,943	59.5%
<b>Permits, Fees, Licenses Total</b>	<b>\$854,129</b>	<b>\$1,058,419</b>	<b>\$734,076</b>	<b>\$1,165,539</b>	<b>58.8%</b>
<b>Fine and Forfeitures</b>					
Court Fees	\$151,244	\$122,886	\$129,200	\$144,134	11.6%
Library Fines	5,791	4,159	5,700	4,586	-19.5%
<b>Fine and Forfeitures Total</b>	<b>\$157,034</b>	<b>\$127,046</b>	<b>\$134,900</b>	<b>\$148,720</b>	<b>10.2%</b>
<b>Revenue From Use Of Money and Property</b>					
Interest Earnings	\$44,567	\$106,636	\$29,545	\$122,550	314.8%
Rentals	144,358	149,697	176,930	151,855	-14.2%
<b>Revenue From Use Of</b>	<b>\$188,924</b>	<b>\$256,333</b>	<b>\$206,475</b>	<b>\$274,405</b>	<b>32.9%</b>



**Powhatan County  
FY 2022 Operating Budget  
Revenue Detail**

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Approved	FY 2022 Adopted	% Change
<b>Charges for Services</b>					
Commonwealth Attorney Fees	\$1,722	\$1,316	\$1,425	\$1,300	-8.8%
Court Costs	126,342	115,567	82,313	115,600	40.4%
Miscellaneous Fees	50	1,844	0	1,800	100.0%
Parks and Recreation Fees	14,563	13,592	17,100	13,600	-20.5%
Public Safety Fees	4,154	3,385	3,088	3,400	10.1%
Sale of Publications/Maps	900	1,940	475	1,900	300.0%
Solid Waste Fees	81,171	46,513	61,750	51,280	-17.0%
<b>Charges for Services Total</b>	<b>\$228,902</b>	<b>\$184,156</b>	<b>\$166,151</b>	<b>\$188,880</b>	<b>13.7%</b>
<b>Other Financing Sources</b>					
Proceeds from Debt	\$0	\$597,510	\$0	\$0	0.0%
Sale of Land/Property	106,241	38,376	0	0	0.0%
<b>Other Financing Sources Total</b>	<b>\$106,241</b>	<b>\$635,886</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other</b>					
E/R fees	\$71,733	\$99,004	\$68,800	\$110,762	61.0%
Miscellaneous Fees	76,448	84,343	26,600	86,857	226.5%
<b>Other Total</b>	<b>\$148,181</b>	<b>\$183,346</b>	<b>\$95,400</b>	<b>\$197,619</b>	<b>107.1%</b>
<b>Revenue From The Commonwealth</b>					
State Categorical Aid	\$1,452,558	\$1,400,030	\$1,712,946	\$1,668,634	-2.6%
State Non-Categorical Aid	4,077,493	4,041,223	4,009,620	4,017,111	0.2%
State Shared Expenses- Categorical Aid	1,987,132	2,105,332	2,077,201	2,234,163	7.6%
<b>Revenue From The Commonwealth Total</b>	<b>\$7,517,184</b>	<b>\$7,546,585</b>	<b>\$7,799,767</b>	<b>\$7,919,908</b>	<b>1.5%</b>
<b>Revenue From Federal Government</b>					
Federal Categorical Aid	\$1,173,844	\$1,300,130	\$882,820	\$1,184,857	34.2%
<b>Revenue From Federal Government Total</b>	<b>\$1,173,844</b>	<b>\$1,300,130</b>	<b>\$882,820</b>	<b>\$1,184,857</b>	<b>34.2%</b>



**Powhatan County  
FY 2022 Operating Budget  
Expenditure Summary**

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
<b>Administration</b>					
Board of Supervisors	\$94,134	\$83,780	\$80,394	\$96,600	20.2%
County Administrator	329,619	366,171	324,834	341,833	5.2%
Finance	391,581	418,364	429,461	484,725	12.9%
County Attorney	122,711	121,673	122,150	125,300	2.6%
Human Resources	213,083	208,116	235,070	215,168	-8.5%
Commissioner Revenue	539,647	555,524	531,538	560,662	5.5%
Reassessment	67,651	199,986	104,000	541,700	420.9%
Treasurer	559,256	602,150	631,154	590,202	-6.5%
Information Technology	532,747	558,787	521,646	706,327	35.4%
Risk Management	159,585	163,602	183,104	195,680	6.9%
Electoral Board/Registrar	185,439	227,485	323,529	332,719	2.8%
<b>Subtotal</b>	<b>\$3,195,453</b>	<b>\$3,505,637</b>	<b>\$3,486,880</b>	<b>\$4,190,916</b>	<b>20.2%</b>
<b>Judicial</b>					
Circuit Court	\$12,248	\$11,334	\$17,120	\$22,420	31.0%
General District Court	11,158	9,159	17,000	16,000	-5.9%
Clerk of the Circuit Court	438,960	493,453	467,938	549,600	17.5%
Commonwealth's Attorney	484,304	498,595	506,013	542,781	7.3%
Juvenile Court Services	17,085	17,725	22,049	22,851	3.6%
Detention	730,614	673,067	871,864	799,264	-8.3%
<b>Subtotal</b>	<b>\$1,694,369</b>	<b>\$1,703,333</b>	<b>\$1,901,984</b>	<b>\$1,952,916</b>	<b>2.7%</b>
<b>Public Safety</b>					
Sheriff's Office	\$3,756,715	\$3,913,703	\$3,987,424	\$4,474,268	12.2%
E911 Dispatch	1,203,960	1,255,647	1,422,024	1,500,332	5.5%
Victim Witness Grant	79,308	80,023	86,587	90,803	4.9%
Animal Control	323,555	361,555	355,432	414,123	16.5%
Medical Examiner	100	160	2,000	200	-90.0%
Fire & Rescue	1,730,124	2,137,751	2,356,838	2,710,311	15.0%
Rescue Squad	0	0	0	0	0.0%
Emergency Management	49,734	50,808	55,491	52,203	-5.9%
<b>Subtotal</b>	<b>\$7,143,496</b>	<b>\$7,799,648</b>	<b>\$8,265,796</b>	<b>\$9,242,240</b>	<b>11.8%</b>
<b>Public Works</b>					
Administration	\$407,657	\$424,776	\$419,917	\$423,692	0.9%
Facilities	752,999	756,343	794,743	905,840	14.0%
Grounds/Parks	334,022	326,792	356,166	356,686	0.1%
Athletic Fields	164,539	142,547	171,000	164,900	-3.6%
Company 1 Fire Station	44,944	40,142	43,930	42,200	-3.9%
Huguenot Public Safety Building	77,406	67,287	70,200	73,300	4.4%
Convenience Center	540,847	697,866	705,519	746,718	5.8%
<b>Subtotal</b>	<b>\$2,322,414</b>	<b>\$2,455,753</b>	<b>\$2,561,475</b>	<b>\$2,713,336</b>	<b>5.9%</b>



**Powhatan County  
FY 2022 Operating Budget  
Expenditure Summary**

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Approved</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
<b>Health and Welfare</b>					
Health Department	\$214,124	\$217,638	\$232,666	\$232,566	0.0%
Free Clinic Nurse	141	254	0	300	100.0%
CSB	275,783	278,791	301,860	298,830	-1.0%
Social Services Board	1,507	2,153	5,160	2,200	-57.4%
Social Services	1,766,994	1,754,879	1,832,094	2,046,020	11.7%
Comprehensive Services Act	1,633,206	1,646,960	1,944,120	2,002,000	3.0%
Powhatan Community Action Agency	235,253	378,718	51,242	268,801	424.6%
Tax Relief for the Elderly	390,428	486,860	410,000	550,000	34.1%
<b>Subtotal</b>	<b>\$4,517,437</b>	<b>\$4,766,253</b>	<b>\$4,777,142</b>	<b>\$5,400,717</b>	<b>13.1%</b>
<b>Community Development</b>					
Economic Development	\$253,000	\$267,744	\$272,465	\$354,300	30.0%
Planning and Zoning	497,903	509,763	504,970	696,860	38.0%
Building Inspections	337,538	360,941	406,747	453,082	11.4%
Code Enforcement	0	13,900	15,000	13,900	-7.3%
GIS	103,735	95,436	118,971	164,494	38.3%
Recreation	92,279	97,855	117,139	194,158	65.8%
<b>Subtotal</b>	<b>\$1,284,454</b>	<b>\$1,345,639</b>	<b>\$1,435,292</b>	<b>\$1,876,794</b>	<b>30.8%</b>
<b>Cultural / Other</b>					
Library	\$456,162	\$473,435	\$501,267	\$544,433	8.6%
Extension Service	82,974	81,026	83,149	83,828	0.8%
Memberships/Joint	197,015	198,952	203,718	205,681	1.0%
Debt Service	9,098,434	10,086,244	9,086,265	8,980,737	-1.2%
Contingency Fund	0	0	409,334	299,145	-26.9%
<b>Subtotal</b>	<b>\$9,834,586</b>	<b>\$10,839,656</b>	<b>\$10,283,733</b>	<b>\$10,113,824</b>	<b>-1.7%</b>
<b>Total without transfers</b>	<b>\$29,992,208</b>	<b>\$32,415,919</b>	<b>\$32,712,302</b>	<b>\$35,490,743</b>	<b>8.5%</b>
<b>Transfers</b>	<b>\$28,205,668</b>	<b>\$26,099,447</b>	<b>\$25,174,344</b>	<b>\$33,488,575</b>	<b>33.0%</b>
<b>Total General Fund</b>	<b>\$58,197,876</b>	<b>\$58,515,366</b>	<b>\$57,886,646</b>	<b>\$68,979,318</b>	<b>19.2%</b>
<b>Other Funds</b>					
Grants Fund	\$5,567	\$607	\$0	\$800,000	0.0%
Fire Rescue	659,770	651,062	687,275	592,384	-13.8%
Capital Projects	9,146,914	6,953,390	0	9,804,130	100.0%
Central VA Transportation Fund	0	0	0	1,300,000	100.0%
Utilities Capital Projects	385,467	270,038	166,000	500,300	201.4%
Utilities	2,462,733	3,318,319	2,589,044	2,399,700	-7.3%
School Operating	47,631,005	46,960,906	48,589,785	50,325,027	3.6%
School Food Service	1,261,333	1,165,467	1,428,121	1,165,500	-18.4%
<b>Total Other Funds</b>	<b>\$61,552,790</b>	<b>\$59,319,789</b>	<b>\$53,460,225</b>	<b>\$66,887,041</b>	<b>25.1%</b>
<b>Total Expenditures</b>	<b>\$119,750,666</b>	<b>\$117,835,155</b>	<b>\$111,346,871</b>	<b>\$135,866,359</b>	<b>22.0%</b>
<b>Less Transfers to Other Funds</b>	<b>-28,440,383</b>	<b>-26,359,438</b>	<b>-25,390,344</b>	<b>-35,788,875</b>	<b>41.0%</b>
<b>Total Expenditures Less Transfers</b>	<b>\$91,310,283</b>	<b>\$91,475,717</b>	<b>\$85,956,527</b>	<b>\$100,077,484</b>	<b>16.4%</b>



## DEPARTMENTAL SUMMARIES

### UNDERSTANDING THE FY2022 DEPARTMENTAL SUMMARIES

Each departmental summary will include the below six sections:

#### **DESCRIPTION**

The Description is a brief summary of each department.

#### **SUMMARY OF PROGRAMS**

Each program section will include a summarized description of each program.

#### **DEPARTMENT FINANCIAL SUMMARY**

Financial Summary tables will be organized based on fund type and will include a summary of each department's funding.

#### **SUMMARY OF POSITIONS**

Each summary will include positions by programs for each department.

#### **TARGETS**

Each summary will include a targets section where targets and objectives can be found. They will be specific, goal oriented and measurable.

#### **KEY PERFORMANCE MEASURES**

Key Performance Measures will benchmark the effectiveness of each department in achieving their targets or meeting their objectives.



## ASSESSOR'S OFFICE

### DESCRIPTION

The mission of the Assessor's Office is to assess all real estate within Powhatan County to ascertain market value each year. The objective of the Assessor's Office is to maintain an equitable assessment-sales ratio on all classes of property including new construction value.

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$0	\$0	\$0	\$338,100	100.0%
Operating	67,651	199,986	104,000	203,600	95.8%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$67,651</b>	<b>\$199,986</b>	<b>\$104,000</b>	<b>\$541,700</b>	<b>420.9%</b>
Employees/FTEs	0 / 0.0	0 / 0.0	0 / 0.0	4 / 2.5	

### SUMMARY OF POSITIONS

<b>Assessor's Office</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Assessors	-	-	3
Administration	-	-	1
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4</b>

### TARGETS

- Establish a functioning Assessor's Office
- Complete data conversion to new ERP system
- Transition to annual Assessment Cycle



## BUILDING DEPARTMENT

### DESCRIPTION

The mission of the Building Department is to protect the health, safety and welfare of residents in Powhatan County at the least possible cost in accordance with the USBC. In addition, the USBC provides the consistency of recognized standards in regulating the design, construction, occupancy, and use of all structures to provide health, safety, energy, and water conservation as well as barrier-free provisions for the aged or handicapped.

### PROGRAMS

- **Permitting** include the acceptance and entry of all permit applications, calculating fees, processing paperwork, and issuing permits. This area also covers the majority of phone calls, email questions, and customer service at the point of interaction with the public. The permit technicians are also responsible for accounts payable, tracking, and preparing paperwork as assistants to the Building Official.
- **Inspections** division performs mechanical, electrical, plumbing, gas, and other needed inspections to ensure all permitted construction meets the minimum code requirements. This process is used to verify that the construction matches the approved plans which will help protect the health, safety, and welfare of every individual in Powhatan County that utilize the space of any structure.
- **Plan Review** ensures plans meet compliance with the Uniform Statewide Building Code as applications are received. This includes elements such as making sure each structure has proper means of egress, illumination, life safety features, review of all structural elements to be sure they are adequate for all loads applied to them, verify the load paths and ensure they have a path to an adequate footing, and be sure they meet all requirements to withstand wind, snow, seismic, rain and gravity forces that occur in our area.
- **Administration** oversees the acceptance of permits, fee collection, complaints, assists in handling all forms of communication, addresses staff concerns and questions, prepares



## BUILDING DEPARTMENT

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$319,257	\$338,020	\$354,487	\$424,790	19.8%
Operating	18,281	22,922	52,260	28,292	-45.9%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$337,538</b>	<b>\$360,941</b>	<b>\$406,747</b>	<b>\$453,082</b>	<b>11.4%</b>
Employees/FTEs	5 / 5.0	6 / 5.1	6 / 5.1	6 / 6.1	

### SUMMARY OF POSITIONS

<b>Building Department</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Building Inspections	1.5	2	3.0
Plan Review	1.5	1	1.0
Administration	2.0	2.1	1.1
<b>Total</b>	<b>5.0</b>	<b>5.1</b>	<b>5.1</b>

### TARGETS

- Lower permit issuance time to 10 business days or less
- Ensure that all staff is certified according to DHCD standards and maintains certifications
- Transition to the new operating platform and have a portal up and running for public viewing of progress
- Meet twice a year with contractors to have a general meeting to obtain their feedback and address any concerns that might exist (pending COVID19 restrictions)
- Close out multiple years of existing permits that have remained open, some dating back ten years



## BUILDING DEPARTMENT

### PERFORMANCE MEASURES

<b>Building Department</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of total permits submitted	2281	2291	2395	4.5%
# of single-family dwellings permitted	232	207	216	4.3%
# of stop work orders tracked (CY data)	N/A	6	9	50.0%
# of inspections performed/entered	7360	8230	9021	9.6%
# of Certificate of Occupancy Issued	208	264	279	5.7%
# of Change of Use for Commercial	17	26	24	-7.7%
# of plans reviewed	581	599	867	44.7%



## CIRCUIT COURT CLERK

### DESCRIPTION

The Circuit Court Clerk is an elected official responsible for the administration of the Powhatan County Circuit Court. The administrative duties of the Clerk of Court encompass judicial, non-judicial and fiscal activities, and include over 800 statutorily mandated duties. On the non-judicial side, the Circuit Court Clerk serves as Probate Judge in admitting or denying wills to probate and in qualifying executors, administrators and guardians. The Clerk also serves as the County's Register of Deeds and is responsible for recording vital records and land transactions and maintaining those records.

### PROGRAMS

- **Career Development** for FT Employees strives to ensure the most knowledgeable and retainable staff. A well-trained court staff is vital in ensuring access to justice.
- **Technology** is used to maximize case processing and availability of records to the public. Courts must improve access to justice by using technology and innovative solutions.
- **Administration** provides excellent customer service to all customers by adjusting delivery methods to ensure that the court's meet tomorrow's challenges with a trained workforce of court professionals who can use innovative solutions, best practices and community-based programs and partnerships.



## CIRCUIT COURT CLERK

### FISCAL YEAR 2022 SUMMARY

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	
<b>General Fund</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>% Change</b>
Personnel	\$412,548	\$447,280	\$435,305	\$502,000	15.3%
Operating	23,158	31,567	28,233	32,900	16.5%
Capital	3,254	14,606	4,400	14,700	234.1%
<b>Total</b>	<b>\$438,960</b>	<b>\$493,453</b>	<b>\$467,938</b>	<b>\$549,600</b>	<b>17.5%</b>
Employees/FTEs	6 / 5.3	6 / 5.3	6 / 5.3	7 / 5.9	

### SUMMARY OF POSITIONS

	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Circuit Court Clerk</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
Career Development	2.5	2.5	2.5
Technology	1.5	1.5	1.5
Administration	1.3	1.3	1.3
<b>Total</b>	<b>5.3</b>	<b>5.3</b>	<b>5.3</b>

### TARGETS

- Continue to develop a knowledgeable and thoroughly trained staff that can assist customers and assist in the implementation of new technology
- Continue to utilize grant funds for the preservation, restoration and digitization of historical and vital records



## CIRCUIT COURT CLERK

### PERFORMANCE MEASURES:

<b>Circuit Court Clerk</b>	<b>CY18</b>	<b>CY19</b>	<b>CY20</b>	<b>% Change</b>
Passports issued	792	949	245	-74.2%
Annual trainings offer	8	14+	14+	0.0%
Deeds processed	4794	5569	7307	31.2%
Civil cases process	338	396	331	-16.4%
Criminal cases processed	451	306	<b>259*</b>	18.1%
Concealed handgun permits processed	897	990	1676	69.3%
Search warrants processed	61	44	74	68.2%
Will/estates processed	105	96	122	27.1%
Restitution checks issued	169	235	190	-19.1%

\*This number is only for cases that commenced in 2020 NOT the case load that was processed. Each case was handled at the minimum three times for such matters as arraignment, trial, sentencing; 3\*259=777.



## COMMISSIONER OF THE REVENUE

### DESCRIPTION

The mission of the Commissioner of the Revenue Department is to provide efficient and effective taxpayer services through diligent and careful maintenance of taxpayer records in Real Estate, Business Taxation, Personal Property, Income Tax and Relief programs thereby ensuring the highest quality of fair and equitable tax services to the citizens of Powhatan County.

### PROGRAMS

- **The Real Estate** program is responsible for assigning value to real estate properties on a two-year cycle to establish Fair Market Value based on historic sales in the County. Tax Relief for the Elderly and Disabled program gives real estate tax relief for persons over 65, and within the income criteria as of January 1<sup>st</sup> each year. This program also includes 100% benefit for disable Veterans.
- **The Personal Property** program is responsible for taxation, exemption or relief of all personal property registered in Powhatan County as of January 1<sup>st</sup> of each year as well as prorating of personal property that comes in or leaves after for the addition and subtraction of vehicles and their assigned taxes due to entering or leaving the County after January 1<sup>st</sup> of each year.
- **The Business Taxation** program issues and enforces business license, Business personal Property, Machinery and Tools tax, Bank Franchise Tax, Mineral Tax, Public Service Corporation tax.
- **The Miscellaneous Taxes, Fees and Administration** program offers assistance with income tax filing, estimated tax vouchers, sales tax registration and verification, and personal property tax relief.



## COMMISSIONER OF THE REVENUE

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$504,008	\$525,693	\$494,038	\$521,312	5.5%
Operating	35,639	29,831	37,500	39,350	4.9%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$539,647</b>	<b>\$555,524</b>	<b>\$531,538</b>	<b>\$560,662</b>	<b>5.5%</b>
Employees/FTEs	8 / 7.5	8 / 8.5	8 / 7.5	8 / 7.5	

### SUMMARY OF POSITIONS

<b>Commissioner of the Revenue</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Real Estate	2	2	2
Personal Property	4	4	4
Business Taxation	1.0	1.0	1.0
Misc. & Administration	0.5	0.5	0.5
<b>Total</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>

### TARGETS

- Continue to meet State tax mandated deadlines for RE, PP, BOE
- Continue to offer opportunities for employees to gain Certifications



## COMMISSIONER OF THE REVENUE

### PERFORMANCE MEASURES:

<b>Commissioner of the Revenue</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
% of appeals to the assessment	1.0%	n/a	6%	100%
% of appeals changed by BOE	-9.1%	n/a	6%	0.0%
% of income above the Jan 1st PP book vs	48.0%	44%	41%	-6.8%
# of tax relief applications received	549	545	558	2.4%
% of applications processed by the deadline	90.0%	91%	90%	-99.6%
# of income taxes filed	1301	1275	1146	-10.1%
Total value of County real estate (January 1) in mil	3320	3438	4317	25.6%
Total fiscal year real estate supplements in mil	40	47	44	-6.8%



## COMMONWEALTH'S ATTORNEY

### DESCRIPTION

The mission of the Commonwealth's Attorney's Office is to prosecute all felony and misdemeanor offenses that occur within the jurisdiction of Powhatan County. The Commonwealth's Attorney, elected by the people to a four-year term, appoints assistants to handle cases under his supervision. The office prosecutes cases in the Circuit Court, General District Court and Juvenile and Domestic Relations Court. In addition, the Office provides legal counsel to multiple law enforcement agencies and citizens of Powhatan County in matters involving criminal violations and investigation of criminal violations. This office also manages a multijurisdictional task force that serves Powhatan, Amelia, Goochland and Prince Edward counties. Prosecutors in this office also serve surrounding jurisdictions in the role of Special Prosecutor as needed.

### PROGRAMS

- **Prosecution Services** include General District Prosecutor, Circuit Court Prosecutor Juvenile & Domestic –Prepare and prosecute all criminal cases by interviewing witnesses and law enforcement personnel reviewing case law and statutory requirements and following appeal process if required.
- **Multijurisdictional Services** coordination of monthly meeting of the MLGJ with the Circuit Court Clerk and cooperating jurisdictions, preparation and presentment of indictments by subpoena of law enforcement and civilian witnesses.
- **Administration** coordination of all administrative functions of the office, response to citizen concerns, law enforcement agency coordination, budget preparation, coordination with the General District, Circuit and Juvenile and Domestic Relations District Courts as well as county administration.



## COMMONWEALTH’S ATTORNEY

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$471,072	\$483,751	\$491,353	\$526,441	7.1%
Operating	13,232	14,844	14,660	16,340	11.5%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$484,304</b>	<b>\$498,595</b>	<b>\$506,013</b>	<b>\$542,781</b>	<b>7.3%</b>
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

### SUMMARY OF POSITIONS

<b>Commonwealth's Attorney</b>	<b>CY 2020 Adopted</b>	<b>CY 2021 Adopted</b>	<b>CY 2022 Adopted</b>
Prosecution Services	2.5	2.5	2.5
Multijurisdictional Services	0.5	0.5	0.5
Administration	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

### TARGETS

- Instruct at Police Academy each fiscal year
- Provide educational and training opportunities for prosecutors
- Contribute to legislative package by providing input on criminal statute changes



## COMMONWEALTH’S ATTORNEY

### PERFORMANCE MEASURES

<b>Commonwealth's Attorney</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
Circuit Court Caseload	451	410	470	14.6%
General District Court Caseload	4165	4331	6740	55.6%
Juvenile and Domestic Relations Court Caseload	320	316	342	8.2%
Show Cause hearings GD	129	130	156	20.0%
Show Cause hearings JDR	169	162	167	-37.5%
# of Juvenile court misdemeanors	142	171	158	-7.6%
# of juvenile court felonies	60	66	111	68.2%



## COUNTY ADMINISTRATOR'S OFFICE

### DESCRIPTION

The mission of the Powhatan County Administrator's Office is to identify and advance the policy interests of the Board of Supervisors through strategic planning processes and community engagement activities that result in a responsive, accountable county government aligned with community goals; to provide executive leadership, administrative policies, personnel oversight and fiscal stewardship that supports employee efforts to impact the lives of our residents; and to strengthen our community by partnering with federal, State and other local governments and advocating for beneficial policies and programs.

### PROGRAMS

- **Board Support** includes strategic planning processes, budget and agenda preparation, policy research, communication assistance and coordination of Board Member activities.
- **Executive Leadership** includes leadership and management of department heads, program and budget oversight, administrative policies, linkages of Board vision to program execution, and establishing a framework for the development of employees.
- **Partnerships and Advocacy** includes preparation of the annual legislative agenda for the General Assembly, maintaining inter-jurisdictional relationships, and leveraging community partnerships.



## COUNTY ADMINISTRATOR’S OFFICE

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$309,611	\$350,761	\$309,909	\$326,233	5.3%
Operating	20,008	15,410	14,925	15,600	4.5%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$329,619</b>	<b>\$366,171</b>	<b>\$324,834</b>	<b>\$341,833</b>	<b>5.2%</b>
Employees/FTEs	2 / 2.0	2 / 2.0	3 / 2.5	3 / 2.5	

### SUMMARY OF POSITIONS

<b>County Administrator's Office</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Board Support	1.25	2.25	2.25
Executive Leadership	0.75	0.75	0.75
Partnerships & Advocacy	0.5	0.5	0.5
<b>Total</b>	<b>2.5</b>	<b>3.5</b>	<b>3.5</b>

*Note: County Administrator is assigned .25 to Board Support, .5 to Executive Leadership and .25 to Partnerships & Advocacy. Assistant County Administrator is assigned .25 to Partnerships & Advocacy, .5 to Economic Development and .25 to Community Development. Deputy Clerk is assigned 1.0 to Board Support.*

### TARGETS

- FQ4 - Complete (3) County-wide trainings and Implement Organizational Values
- FQ4 – Complete ERP conversion
- FQ4 – Complete in-house Real Assessment Office
- FQ2 - Develop annual Legislative Program
- FQ3 - Conduct Strategic Planning with Newly Elected Board



## DEBT ANALYSIS

### DESCRIPTION

#### Bonded Debt Authorization and Issuance Policies

The Constitution of Virginia and the Virginia Public Finance Act provide Virginia counties the authority to issue general obligation debt secured solely by the pledge of its full faith and credit, as well as debt secured by fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. The County is also authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue; however, with certain exceptions, debt, which either directly or indirectly is secured by the general obligation of a county, must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. The County, as of June 30, 2020, had a total general long-term outstanding obligation of \$113.7 million. Those obligations consisted of \$20.9 million in general obligation bonds (all for schools); \$75.6 million in sub-fund revenue bonds and \$17.2 million in public facility lease revenue bonds and capital leases. The County’s commitment to established debt and financial management policies has enabled the County to achieve the AA+ bond rating.

### DEPARTMENTAL FINANCIAL SUMMARY

<u>General Fund</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Adopted</u>	<u>FY 2022 Adopted</u>	<u>% Change</u>
Debt Service	\$9,098,434	\$10,086,244	\$9,086,265	\$8,980,737	-1.2%
<b>Total</b>	<b>\$9,098,434</b>	<b>\$10,086,244</b>	<b>\$9,086,265</b>	<b>\$8,980,737</b>	<b>-1.2%</b>
Employees/FTEs	0	0	0	0	



## ECONOMIC DEVELOPMENT

### DESCRIPTION

The mission of the Economic Development Department is to grow and diversify the local economy by strengthening the existing business community and attracting new development that is compatible with the character of Powhatan County.

### PROGRAMS

- **Business Retention & Expansion or “BRE”** involves programs to engage with the existing businesses in the County to identify and address issues, as well as facilitate opportunities for growth.
- **Tourism** efforts serve to promote and grow existing and new tourism attractions
- **Business Attraction** seeks to make Powhatan an appealing and regionally competitive location for business not yet located in the County.
- **Workforce Development** works with existing businesses, K-12, higher-Ed and State partners to respond to current issues with workforce, as well as to prepare a strong labor pool for Powhatan’s future.



## ECONOMIC DEVELOPMENT

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$209,986	\$218,687	\$220,245	\$243,400	10.5%
Operating	43,014	49,057	52,220	110,900	112.4%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$253,000</b>	<b>\$267,744</b>	<b>\$272,465</b>	<b>\$354,300</b>	<b>30.0%</b>
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

### SUMMARY OF POSITIONS

<b>Economic Development</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Business Retention & Expansion	1.05	1.05	1.05
Tourism	0.15	0.15	0.15
Business Attraction	0.225	0.225	0.225
Workforce Development	0.075	0.075	0.075
<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

Note: \*Assistant County Administrator is assigned .25 to Partnerships & Advocacy and .25 to Community Development.

See County Admin page.

### TARGETS:

- Increase tourism revenue by 10%
- Increase new capital investment by 10%



## ECONOMIC DEVELOPMENT

### PERFORMANCE MEASURES

<b>Economic Development</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of businesses visited	30	61	51	-16.4%
# of issues resolved or expansions realized	n/a	38	16	-57.9%
# of events promoted	3	20	20	0.0%
# of projects being worked on per employee	0	30	35	16.7%
\$ of new capital investment	-	\$4.5M	\$8.6M	91.1%



## EDUCATION

### DESCRIPTION

The Powhatan County Public School system is responsible for the instructional teaching, construction, maintenance, and operation of educational facilities in Powhatan. The School Board is elected by voters of Powhatan County by magisterial district. The job of the School Board is to manage the public-school system’s affairs, personnel, and properties. The Superintendent is appointed by the School Board to establish and manage policies of Powhatan County Public Schools given by their School Board and the State Board of Education in accordance with the laws of the Commonwealth of Virginia.

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$39,373,786	\$4,256	\$41,340,156	\$43,938,854	6.3%
Operating	6,662,300	56,727	6,717,025	5,851,121	-12.9%
Capital	670,000	4,938	532,604	535,052	0.5%
<b>Total</b>	<b>\$46,706,086</b>	<b>\$65,921</b>	<b>\$48,589,785</b>	<b>\$50,325,027</b>	<b>3.6%</b>
Employees/FTEs	0 / 0.0	0 / 0.0	0 / 0.0	0 / 0.0	



## EXTENSION SERVICE

### DESCRIPTION

The mission of the Extension Office is to provide educational programs based on research and developed with input from local stakeholders, to improve the lives of our community.

### PROGRAMS

- **4-H Youth Development and Administration** programs include opportunities for boys and girls, ages 5-18, to enroll in a planned sequence of related learning experiences under the guidance of Extension-trained volunteers or Extension staff members. 4-H opportunities include school enrichment, afterschool, 4-H camp, clubs, and teen leadership programs. Adult volunteers are recruited, trained and supported through the 4-H program.
- **Agriculture/Natural Resources (ANR)** programs help sustain the profitability of agricultural production, including agritourism and new/beginning farmers, and enhance and protect the quality of our land and water resources by working with landowners and farmers. Extension staff have access to laboratories and special services to help respond to residents' needs within the agriculture and natural resources industry. Diagnostic services are available for Plant/Weed ID, Insect ID, Soil Tests and more. Master Gardener volunteers and trained beekeepers also assist in supporting residents' needs in these areas including the use of multiple educational gardens within the county.
- **Family and Consumer Science (FCS)** programs provide healthy lifestyle resources and programs that teach participants skills to manage personal finance, home management issues, and health concerns. Chronic disease prevention programs aid participants in learning how to manage their well-being by creating health goals, including healthy eating practices and increased physical activity. Additional services include responses to questions about home canning, mold, and management of local Master Food volunteers.



## EXTENSION SERVICE

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Operating	\$82,974	\$81,026	\$83,149	\$83,828	0.8%
<b>Total</b>	<b>\$82,974</b>	<b>\$81,026</b>	<b>\$83,149</b>	<b>\$83,828</b>	<b>0.8%</b>
Employees/FTEs	0	0	0	0	

### SUMMARY OF POSITIONS

<b>Extension Service</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
4-H Youth Development % Admin	2*	2*	2*
Agriculture/Natural Resources	1.0	1.0	1.0
Family Consumer Science	0.5	0.5	0.5
<b>Total</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>

Note: \*Admin position is State funded

### TARGETS:

- Develop a plan to reach more underserved audiences to engage them in Extension programs
- Continue support of STEM instructors at Powhatan Public Schools with 4-H school enrichment programs
- Develop marketing program for ANR services provided through Extension
- Survey area producers as to the need for additional livestock discussion groups
- Establish a relationship with Powhatan High School finance instructors
- Establish a plan with DSS to collaborate using the demo garden as incentive for participants



## EXTENSION SERVICE

### PERFORMANCE MEASURES

<b>Economic Development</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# teens who completed teen leadership program	25	32	31	-3.1%
# of 3rd graders participating in Farm/AG Day	268	308	-	0.0%
# youth to increase life skills in out of school programs	169	167	343	105.4%
# of acres managed by ongoing discussion group participants	-	176	350+	98.9%+
lbs. of vegetables produced/used in programs	100	178	107	-39.9%
# attending healthy lifestyle programs	-	381	0	-100.0%
# of service hours completed by volunteers	13943	10614	3292	-69.0%
#PHS students attending Reality Store	-	383	-	-100%



## FINANCE

### DESCRIPTION

The mission of the Finance Department is to provide timely, meaningful, and accurate financial information to allow County Administration to maximize those resources in service to the community.

### PROGRAMS

- **The Financial Reporting** program is responsible for reporting on the County's financial condition, including preparation of the County's Comprehensive Annual Financial Report (CAFR) and periodic revenue and expenditure reports for the Board of Supervisors.
- **The Accounting Operations** program processes and records financial transactions, including payroll, and accounts payable. The program also provides debt management.
- **The Budget Development** program supports departments and agencies throughout the year to implement the adopted budget and to ensure prudent use of County resources. The Powhatan County Board of Supervisors directs the County Administrator to prepare a budget that reflects current economic conditions, while honoring the County's vision.



## FINANCE

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$317,366	\$338,581	\$345,501	\$401,025	16.1%
Operating	74,215	79,782	83,960	83,700	-0.3%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$391,581</b>	<b>\$418,364</b>	<b>\$429,461</b>	<b>\$484,725</b>	<b>12.9%</b>
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

### SUMMARY OF POSITIONS

<b>Finance</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Financial Report	1.0	1.0	1.0
Accounting Operations	2.0	2.0	2.0
Budget Development	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

### TARGETS

- To strengthen the County’s operations and financial compliance by offering >2 training opportunities each fiscal year to current staff
- To receive the GFOA CAFR award for FY 2021
- To improve and shorten the year-end closing process
- To receive the GFOA Budget Book award for FY 2022



# FINANCE

## PERFORMANCE MEASURES

<b>Finance</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of booked financial statement adjustments from Audit	3	-	-	0.0%
# of mandated audit engagements completed	2	2	2	0.0%
# of accounts payable transactions processed	13622	13,324	13,423	0.7%
# of budget transfers processed	29	30	23	-23.3%
Maintain Unassigned Fund Balance above 18%	19.60%	17.50%	22.90%	30.9%
Maintain debt service exp. to overall exp. below 15%	13.20%	13.17%	13.25%	0.6%
County Bond Rating	AA+	AA+	AA+	
Was the audit opinion in the prior year Unmodified?	Yes	Yes	Yes	
Did the CAFR achieve the GFOA award in the prior year?	Yes	Yes	Yes	



## FIRE & RESCUE

### DESCRIPTION

The mission of the Fire and Rescue Department is to provide a properly staffed, equipped, integrated fire and rescue agency to foster public safety and rapidly respond to emergencies and other calls for service in a growing community.

### PROGRAMS

- **Emergency Response** is the combination volunteer-career Operations Division responses to multiple levels of hazardous responses to mitigate emergency situations. This includes Emergency Medical Services (EMS), fire suppression; both structural and wildland, technical rescue; including vehicle extrication, hazardous material incidents, and other emergent and non-emergent calls for service.
- **Volunteer Recruitment** is the volunteer recruitment and retention division that is responsible for developing and executing a volunteer fire and rescue recruitment program in coordination with the volunteer companies. The division formulates an aggressive marketing plan to recruit and retain volunteers in both EMS and fire services within Powhatan County.
- **Community Risk Reduction** is the Community Risk Reduction division that integrates emergency response with fire and injury prevention. Community risk reduction involves identifying and prioritizing risks, selecting and implementing strategies, monitoring and evaluating activities, and involving community partners, all in an effort to better protect residents before an emergency response is needed. This includes fire inspections, injury prevention training, smoke alarm, AED programs, and community outreach.
- **Staff Training** is the Training division charged with the responsibility of providing initial recruit training and certification, fire, rescue, as well as EMS continuing-education training and re-certification. The division works to deliver high quality training at all levels.
- **Emergency Management** works to protect the citizens of Powhatan County through an Integrated Emergency Management framework encompassing the phases of mitigation, preparedness, response, and recovery. Working in partnership with local, state, federal and private entities, the program seeks to provide a seamless and comprehensive Emergency Management Plan.



## FIRE & RESCUE

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$1,116,319	\$1,388,342	\$1,526,546	\$1,847,401	23.9%
Operating	655,941	791,683	875,783	854,410	-0.1%
Capital	7,598	8,534	10,000	8,500	-15.0%
<b>Total</b>	<b>\$1,779,858</b>	<b>\$2,188,559</b>	<b>\$2,412,329</b>	<b>\$2,710,311</b>	<b>15.0%</b>
Employees/FTEs	28 / 14.5	40 / 21.6	41 / 22.1	44 / 28.6	

Note: Does not include contracted EMS or Grant funds.

### SUMMARY OF POSITIONS

<b>Fire &amp; Rescue</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Emergency Response	19	19.5	23.0
Volunteer Recruitment	0.5	0.5	0.5
Community Risk Reduction	0.5	0.5	0.5
Staff Training	0.5	0.5	0.5
Emergency Preparedness/EMS	1.1	1.1	1.1
<b>Total</b>	<b>21.6</b>	<b>22.1</b>	<b>25.6</b>

Note: Does not include contracted EMS or six vacant PT

Note: Does include .5 Admin. Associate not listed



## FIRE & RESCUE

### TARGETS

- Powhatan County Fire & Rescue Department will arrive on scene to 90% of all Advanced Life Support (ALS) emergencies (EMD Priority 1 and ALPHA) emergency medical service incidents within 14 minutes and 30 seconds of being dispatched, with an EMS transport unit.
- Powhatan County Fire and Rescue Department will arrive on scene and begin fire suppression operations, at 80% of all fire service incidents, located within rural zones, within 14 minutes of being dispatched, and with a minimum crew of 6 personnel.
- Increase the number of active volunteers from current state to station requirements as detailed below in order to fill minimum requirement to provide 24-hour response to structure fires and/or EMS incidents by December 31, 2022.
- Increase the number of cleared EMS providers and IDLH firefighters, by increase training opportunities held within Powhatan County for Basic Life Support, Advanced Life Support, and fire suppression certification.
- To enhance emergency preparedness, response, and recovery within Powhatan County by providing emergency preparedness training, citizen CPR training, “Stop the Bleed” training, fire extinguisher training, and installation of smoke detectors and increase the number of citizens instructed by 10% each year.

### PERFORMANCE MEASURES

<b>Fire &amp; Rescue</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
Arrive on scene average of all ALS (Priority 1)	19.18	17.5	15.44	-8.8%
Volunteer members	246	251	225	2.0%
# of volunteers considered active	48	62	62	29.2%
IDLH qualified volunteers	71	127	71	78.9%
# of community participants attending training	71	119	119	67.6%
Hours of Training offered	682	682	672	-30.5%
Fire Prevention inspections completed	100	87	100	-13.0%



## HUMAN RESOURCES

### DESCRIPTION

The mission of the Powhatan County Human Resources Department is to foster an exceptional government organization by providing quality information and services to employees, partners and the community.

### PROGRAMS

- **Compensation & Benefits** offers competitive compensation and benefits to assist with attracting and retaining highly skilled individuals.
- **Organizational Development** provides training opportunities that enhance work-related skills and abilities, allowing employees to provide more efficient and effective services.
- **Recruitment & Retention** attracts, selects, efficiently hires and retains a highly skilled workforce dedicated to delivering high quality services to the community in support of the County's mission.



## HUMAN RESOURCES

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$136,755	\$164,477	\$173,363	\$179,993	3.8%
Operating	76,328	43,639	61,707	35,175	-43.0%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$213,083</b>	<b>\$208,116</b>	<b>\$235,070</b>	<b>\$215,168</b>	<b>-8.5%</b>
Employees/FTEs	1 / 1.0	2 / 2.0	2 / 2.0	2 / 2.0	

### SUMMARY OF POSITIONS

<b>Human Resources</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Compensation & Benefits	1	1	1
Organizational Development	0.25	0.25	0.25
Recruitment & Rentention	0.75	0.75	0.75
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

### TARGETS

- To maintain a Retention Rate of 90% or better by addressing survey issues
- To offer 2+ organization-wide training opportunities to County employees annually
- To work to address the top 3 issues identified by the employee engagement survey
- To update the Employee Handbook



## HUMAN RESOURCES

### PERFORMANCE MEASURES

<b>Human Resources</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
% of positions marketplan competitive	26%	4.82%	5.81%	20.5%
# of trainings offered by the county	0	4	0	-100.0%
Average # of applications received	10.5	8.7	15.8	81.6%
Retention Rate	88.2%	95.3%	86.7%	-9.0%



## INFORMATION TECHNOLOGY

### DESCRIPTION

The Department of Information Technology supports the County government in accomplishing its mission and goals by providing infrastructure, leadership, governance and technical resources to improve government efficiency, effectiveness, and to promote innovation. IT is the authorized agency for planning, design and implementation of technology and communications systems for the County enterprise.

### PROGRAMS

- **Systems Administration & Application Support**, plans, designs, builds, tests, delivers and manage technology solutions to support County Operations. Provide access to an IT Help Desk for County Staff. Work with department teams to find solutions for County objectives.
- **Network Operations** upgrades and supports existing County network infrastructure. Increase network capacity and improve reliability.
- **Geographic Information System (GIS)**, Manage the County's geographic data and related technologies. Provide spatial data, maps, graphics and analysis to County staff. Improve public access to local government data.



## INFORMATION TECHNOLOGY

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$288,476	\$303,130	\$314,296	\$405,127	28.9%
Operating	233,980	244,911	194,350	290,500	49.5%
Capital	10,291	10,745	13,000	10,700	-17.7%
<b>Total</b>	<b>\$532,747</b>	<b>\$558,787</b>	<b>\$521,646</b>	<b>\$706,327</b>	<b>35.4%</b>
Employees/FTEs	8 / 3.25	8 / 3.25	8 / 3.25	11 / 5.75	

### SUMMARY OF POSITIONS

<b>Information Technology</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Admin & Application Support	1.5	1.5	1.50
Network Operations	1.25	1.25	2.25
GIS	0.5	0.5	0.50
<b>Total</b>	<b>3.25</b>	<b>3.25</b>	<b>4.25</b>

### TARGETS

- Ticket – Reduce average 1<sup>st</sup> response time to 6 hours.
- Ticket – Reduce average ticket open time to 120 hours.
- SVL – Achieve 99.9% uptime across core infrastructure. Less than 44 minutes of downtime per month.
- SVL – Achieve 99% uptime across wireless infrastructure. Less than 438 minutes of downtime per month.
- GIS – Achieve 100% accuracy for parcel edit made in the GIS system.



# INFORMATION TECHNOLOGY

## PERFORMANCE MEASURES

<b>Information Technology</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
Ticket – Help Desk Requests (Count)	588	823	1864	126.5%
Ticket – Close Time (Avg)	191h	175h	207h	100%
Ticket – First Response Time (Avg)	35h	34.6h	41h	18.5%
SVL – Network Core Infrastructure	99.66%	99.84%	n/a	
SVL – Network Wireless	99.11%	99.63%	n/a	
GIS – Parcel Edits (Count)	206	88	155	76.1%
GIS – Parcel Audit Accuracy	n/a	n/a	n/a	



## LIBRARY

### DESCRIPTION

Powhatan County Public Library is an innovative resource serving as a community center, providing access to technology, engaging activities, and excellent customer service. The Library serves as a primary resource for lifelong learning within the Powhatan community. Lifelong learning plays a key role in enhancing quality of life. It is an important component of a high-caliber community and vital economy. Powhatan County Public Library provides access to resources and opportunities to support and enrich the lives of our citizens.

### PROGRAMS

- **Collection Development** provides a broad, responsive and relevant collection in a variety of formats that is available in a timely manner. The Library continues to provide access to current technology formats and digital resources.
- **Early Literacy programming** offers literacy-based story time sessions and other events that support learning and preparation for formal education.
- **The Library's community engagement** includes outreach which promotes the use of library materials and online resources. The Library provides Powhatan citizens with information related to services available from other community agencies and organizations. We partner with community groups to enhance the Library's mission. The Library's dedication to workforce development encompasses fostering partnerships with organizations that provide training and support for Powhatan residents who want to improve their work skills, find employment, or make a career change. The Library continues to provide volunteer opportunities for Powhatan citizens of all ages, including PCPS students who require service hours for graduation.



## LIBRARY

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$301,779	\$326,580	\$339,035	\$390,543	15.2%
Operating	144,499	146,855	161,732	153,890	-4.8%
Capital	9,884	0	500	0	-100.0%
<b>Total</b>	<b>\$456,162</b>	<b>\$473,435</b>	<b>\$501,267</b>	<b>\$544,433</b>	<b>8.6%</b>
Employees/FTEs	16 / 6.5	16 / 6.75	16 / 8.25	17 / 8.75	

### SUMMARY OF POSITIONS

<b>Library</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Collection Development	3.75	3.75	3.75
Early Literacy	1.5	1.5	1.5
Community Engagement*	1.5	3.0	3.5
<b>Total</b>	<b>6.75</b>	<b>8.25</b>	<b>8.75</b>

### TARGETS

- Increase physical materials circulation 2%
- Increase e-resources circulation 4%
- Offer a minimum of 4 technology-related or career development programs/workshops per FY.

See below for target revisions due to impact of COVID-19 pandemic. While current COVID-19 restrictions and safety recommendations are in place, the Library is unable to offer services and/or programs previously identified as targets. Targets may be reinstated when pandemic restrictions/recommendations are removed.

- Add new target – Increase New Borrowers 2%
- Increase Storytime attendance 5%
- Increase community outreach attendance 5%



# LIBRARY

## PERFORMANCE MEASURES

<b>Library</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of items circulated	101,167	105,029	87,296	-16.9%
% of materials circulation +/- over prior FY	-29%	4%	-16%	-500.0%
% increase/decrease of e-resources accessed	6%	6%	25%	316.7%
% increase/decrease of database sessions/usage	-5%	-90%	2447%	
# of programs targeted to promote Early literacy skill	101	126	85	-32.5%
# of attendees at early literacy programs	1823	2965	2599	-12.3%
# of outreach event offered in FY	19	58	29	-50.0%
# of attendees at outreach events	801	2294	1135	-50.5%
# of tech-related or workforce development events c	0	11	8	-27.3%
# of tech-related or workforce development program	0	14	15	7.1%
# of volunteers	21	17	21	23.5%
# of volunteer hours worked	349	447	509	13.9%



## PARKS & RECREATION

### DESCRIPTION

The mission of The Parks and Recreation Department is to enhance the quality of life by providing safe, well maintained parks and public places; preserving natural and historic resources; encouraging health and wellness of the citizens and strengthening community bonds.

### PROGRAMS

- **Tournament Support** schedules tournaments and provide a positive economic impact to Powhatan County through utilization of athletic fields by bringing various organizations, teams, and individuals to this area and includes Concessions which offers quality concessions at reasonable prices and generate revenue for the County to offset operating costs
- **Athletic League Support** provides quality of life services through coordinating and supporting team and individual participation in athletic programs and utilization of County and School facilities



## PARKS & RECREATION

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$89,668	\$95,040	\$104,214	\$170,298	63.4%
Operating	2,611	2,814	12,925	23,860	84.6%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$92,279</b>	<b>\$97,855</b>	<b>\$117,139</b>	<b>\$194,158</b>	<b>65.8%</b>
Employees/FTEs	3 / 1.5	3 / 2.0	3 / 2.0	3 / 2.5	

### SUMMARY OF POSITIONS

<b>Parks &amp; Recreation</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Tournaments Support	1	1	1
Athletic League Support	1	1	1.5
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2.5</b>

### TARGETS

- To balance tournaments while prioritizing school and athletic groups that meet requirements and deadlines
- To increase the size of scheduled tournaments when possible and when not in conflict with the prioritization policy
- To minimize cost of hosting tournaments
- To maximize field use through high quality maintenance and coordination athletic organizations
- To increase revenue generated from Concession sales each year



## PARKS & RECREATION

### PERFORMANCE MEASURES

<b>Parks and Recreation</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of scheduled tournaments	24	26	18	-30.8%
% of tournaments completed	18	16	6	-62.5%
Concessions revenue generated	\$3,762.76	\$3,265.22	\$1,758.03	-46.2%
Average % field utilization	68%	66%	42%	-36.4%
Quality of parks % excellent or good	78%	88%	86%	-2%



## PERMIT CENTER

### DESCRIPTION

The mission of the Permit Center is to function as the “One Stop Shop” for residential permitting. Whether that be to apply for a residential permit or inquire information about current or future projects, the Permit Center will be available to assist.

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$0	\$0	\$0	\$206,560	44.5%
Operating	0	0	0	0	-25.4%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$206,560</b>	<b>38.0%</b>
Employees/FTEs	0 / 0.0	0 / 0.0	0 / 0.0	3 / 3.0	

### SUMMARY OF POSITIONS

<b>Permit Center</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Administration	0	0	1
Technicians	0	0	2
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>



## PLANNING & ZONING

### DESCRIPTION

The mission of the Planning & Zoning Department is to work collaboratively with residents, property owners, developers, and other stakeholders to help create a safe and healthy community, based on guidance provided in the comprehensive plan and local development ordinances.

### PROGRAMS

- **Current Planning** includes the review and processing of subdivision plats/applications, site plan applications, sign permits, and other types of applications that may be approved administratively. Staff members also support Building Inspections in the intake of building permits.
- **Environmental Planning** ensures that new development complies with local regulations regarding erosion and sediment control and water quality issues.
- **Code Enforcement** helps ensure that Powhatan County's regulations are enforced consistently and equitably. A variety of code issues are reported by members of the public, including zoning and subdivision ordinance violations, inoperable vehicles, and other nuisance-related complaints.
- **Long-Range Planning & Administration** submits recommendations routinely to the Planning Commission and the Board of Supervisors on a wide array of issues. Strategic and long-term planning begins with the preparation and implementation of the comprehensive plan; associated comprehensive plan or zoning text amendments; and the development of other policies. Staff members also work with regional and state agencies to address transportation issues and other matters of regional and/or statewide significance. Related duties include the intake and processing of zoning applications, transmitting public notices, and managing meetings of the Planning Commission.



## PLANNING & ZONING

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$454,975	\$479,270	\$458,080	\$455,340	44.5%
Operating	42,927	30,493	46,890	34,960	-25.4%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$497,903</b>	<b>\$509,763</b>	<b>\$504,970</b>	<b>\$490,300</b>	<b>38.0%</b>
Employees/FTEs	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0	

### SUMMARY OF POSITIONS

<b>Planning &amp; Zoning</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Current Planning	2	2	2
Environmental Planning	1	1	1
Code Enforcement	1	1	1
Long Planning & Administration	2	2	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>5</b>

### TARGETS

- Continue to review processes to maximize efficiency and accuracy. For site plan applications and subdivision plat applications deemed complete, provide comments to applicants within 30 business days of the first submittal for 90% of applications
- Continue to maintain professional certifications, with at least 50% of staff members certified by the Virginia Association of Zoning Officials (VAZO) and/or the American Institute of Certified Planners.
- Review planning-related webpages monthly and make any updates necessary. Post at least one (1) informational post about a planning-related issue on social media each month.
- Hold at least two (2) open houses or other public events each year, where members of the public can learn about different planning-related issues.



## PLANNING & ZONING

### PERFORMANCE MEASURES

<b>Planning &amp; Zoning</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
Average # of Business days to Review Plan App	-	25	27	8.0%
Average # of Business days to Review Erosion/Sediment Plan	-	21	22	4.8%
# of Code Compliance Complaints Investigated	59	89	84	-5.6%
# of Ordinance Amendments Prepared	8	15	6	-60.0%



## PUBLIC SAFETY COMMUNICATIONS

### DESCRIPTION

The mission of the Powhatan County Department of Public Safety Communications (PSC) is committed to answering all 9-1-1 and non-emergency calls with professionalism, integrity, and empathy.

### PROGRAMS

- **911 Communications Operations** answers, prioritizes, processes, and determines appropriate responses for public safety responders to citizens and visitors in need. Dispatches police, fire, rescue, and other resources. Monitors public service radio frequencies to remain informed of the location of field personnel. Monitors security cameras, alarm systems, tower alarms, ups alarms, courthouse alarms, and generator alarms. Inspects equipment for proper operation and reports malfunction. Answers non-emergency lines, greets public, and assists officers with obtaining proper paperwork for reports and court. Trains new employees which takes approximately 1 year to complete. Maintains current certifications, i.e.: VCIN/NCIC, CPR, EMD, CTO, General Instructor, and other pertinent training.
- **Technology & Administration** includes Payroll, Policy, complaints-investigations, contracts, RFP, maintenance, grants, purchasing, schedule, development, performance, standards, recruit, and interview and hire highly motivated people. System Application Specialist for the CAD/RMS system. Completes regular and special reports and maintains files and records for VCIN/NCIC. Quality Assurance review of VCIN/NCIC and 911 incidents based on industry and PSC standards. Maintains current (LMR) Land Mobile Radio System Radio, procure and implement new P-25 next generation LMR system. New NG-LMR system is IP based and requires constant updating for reliable and quality voice communications to our first responders. New LMR system will require using existing towers, along with the constructing new towers. The new towers will also be available for the County's Broad Band Initiative and for telephone communications carriers to enhance mobile coverage for our visitors and citizens. Implement the next generation 911 telephone delivery system called ESInet.



## PUBLIC SAFETY COMMUNICATIONS

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$992,713	\$1,040,001	\$1,095,081	\$1,162,134	6.1%
Operating	211,247	215,647	326,943	338,198	3.4%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$1,203,960</b>	<b>\$1,255,647</b>	<b>\$1,422,024</b>	<b>\$1,500,332</b>	<b>5.5%</b>
Employees/FTEs	23 / 17.25	23 / 17.25	23 / 17.25	23 / 17.25	

### SUMMARY OF POSITIONS

<b>Public Safety Communications</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
911 Communications Ops	16	16	16
Technology & Administration	1.3	1.3	1.3
<b>Total</b>	<b>17.3</b>	<b>17.3</b>	<b>17.3</b>

### TARGETS

- Continue implementation of the P-25 LMR project
- Increase one FTE to staff all three disciplines (phone, police, and Fire & EMS) throughout peak activity hours
- Reduce Total Processing, Entry and Dispatch times by 5%
- Continue to focus and evaluate performance measures
- Implement Intellicom Emergency Medical Dispatch interface



## PUBLIC SAFETY COMMUNICATIONS

### PERFORMANCE MEASURES

<b>Public Safety Communications</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
Total Processing FR P1 90th percentile – Goal 90 seconds	332 (all)	156 (FR PI)	115	-26.3%
Total Processing SO P1 90th percentile – Goal 90 seconds	-	143	119	-16.8%
Entry FR P1 90th percentile – Goal 60	-	118	92	-22.0%
Entry SO P1 90th percentile – Goal 60	-	103	90	-12.6%
Dispatch FR P1 90th percentile – Goal 30	-	68	46	-32.4%
Dispatch SO P1 90th percentile – Goal 30	-	60	40	-33.3%
Average Quality Assurance – Goal 85%	95	96	95	-1.0%
Attrition rate	22%	10%	0%	-100.0%



## PUBLIC WORKS

### DESCRIPTION

The mission of the Public Works Department is to provide professional services to manage the natural and built environment and foster community health, safety and sustainability.

### PROGRAMS

- **Administration** advances the mission of the Public Works department by providing excellent, timely and cost-effective support services through effective communication and efficient use of resources.
- **Facility Development & Operations** manages and maintain County buildings in a manner that ensures safe, clean buildings and protects the health and welfare of workers and the public.
- **Grounds and Athletic Field Maintenance** oversees the care, maintenance and improvements of grounds and athletic fields to provide access to quality of life services and safe recreational activities.
- **Solid Waste** manages the County's current and long-term solid waste disposal needs in an environmentally responsible and cost-effective manner by promoting recycling, reduction and re-use opportunities.



## PUBLIC WORKS

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$1,133,088	\$1,217,916	\$1,227,915	\$1,317,186	7.3%
Operating	1,189,326	1,232,956	1,333,560	1,391,250	4.3%
Capital	0	4,881	0	4,900	100.0%
<b>Total</b>	<b>\$2,322,414</b>	<b>\$2,455,753</b>	<b>\$2,561,475</b>	<b>\$2,713,336</b>	<b>5.9%</b>
Employees/FTEs	28 / 21	28 / 21	28 / 21	28 / 21	

### SUMMARY OF POSITIONS

<b>Public Works</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Administration	4	4	4
Facility Development & Operations	6	6	6
Grounds & Athletic Maintenance	6	6	6
Solid Waste	5	5	5
<b>Total</b>	<b>21</b>	<b>21</b>	<b>21</b>

### TARGETS

- To maintain employee morale through fiscal responsibility and employee development
- To maintain or reduce the cost per square foot per year to operate and maintain County buildings
- To minimize the cost per square foot per year to maintain County grounds and fields while maintaining high quality and safe recreational facilities
- Increase recycling rates/per capita/year and increase service level (serve more customers/ year)
- 100% Compliance with regulating agencies



## PUBLIC WORKS

### PERFORMANCE MEASURES

<b>Public Works</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of new hires for existing positions	1	1	1	-99.4%
Yearly cost/sf to maintain facilities	\$4.42	\$4.18	\$4.53	8.4%
# of work orders completed	3,813	2,604	1,140	-56.2%
% of work order requests that were completed ≤7 days	88%	81%	53%	-34.6%
Cost per sq. foot to clean County bldgs.	\$1.35	\$1.52	\$1.78	17.1%
% total collected debris as recycle	13.9%	14.1%	14.5%	2.8%



## OFFICE OF ELECTIONS & VOTER REGISTRATION

### DESCRIPTION

The mission of the Powhatan County Office of Elections & Voter Registration is to promote and facilitate the registration of voters, conduct fair and impartial elections, preserve election data, provide filing and reporting guidance for individuals seeking elective office; all in accordance with Title 24.4 of the Code of Virginia and the Constitution of Virginia.

### PROGRAMS

- **The Election Operations** program provides administrative, clerical, and technical support for the conduct of local, State, and Federal elections.
- **The Voter Registration** Services program provides clerical and administrative support to register new voters, maintain the currency of information in the official registry, and provides clerical and administrative support to process requests for absentee ballots.
- **The Administration** program of the Office of Elections & Voter Registration includes budget development; fiscal control; administration of personnel and contractual issues; procurement; program planning and evaluation; and coordination and cooperation with Federal, State, and local government agencies, elected officials, and political organizations.



## OFFICE OF ELECTIONS & VOTER REGISTRATION

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$146,856	\$184,773	\$218,456	\$242,219	10.9%
Operating	38,582	42,712	102,273	90,500	-11.5%
Capital	0	0	2,800	0	-100.0%
<b>Total</b>	<b>\$185,439</b>	<b>\$227,485</b>	<b>\$323,529</b>	<b>\$332,719</b>	<b>2.8%</b>
Employees/FTEs	2 / 1.35	3 / 2.35	3 / 2.35	4 / 2.35	

### SUMMARY OF POSITIONS

<b>Registrar</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Elections Operations	0.69	0.69	0.69
Voter Registration Services	1.0	1.0	1.0
Administration	0.66	0.66	0.66
<b>Total</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>

### TARGETS

- To reduce the number of provisional ballots issued on Election Day
- To increase the amount of election officials recruited and trained before next election
- To increase the percentage of active registered voter turnout by means of additional advertisements throughout Powhatan County by the next election



# OFFICE OF ELECTIONS & VOTER REGISTRATION

## PERFORMANCE MEASURES

<b>Elections</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
# of provisional ballots issued on Election Day	-	5	-	-100.0%
# of provisional ballots issued due to clerical errors	-	-	-	0.0%
# of elections	-	3	2	-33.3%
# of election officials recruited and trained	-	72	72	0.0%
# of incoming/active voter registration updates	-	8000	18000	125.0%
# of absentee voters	-	1500	1500	0.0%
# voter education outreach and advertising	-	11	11	0.0%
% of machines passing Logic & Accuracy testing	-	30	30	0.0%



## RISK MANAGEMENT

### DESCRIPTION

Risk Management supports the County by working to manage operational risks in order to reduce accidental losses and provide for unplanned losses. The FY 2020 Risk Management budget includes worker’s compensation, inland marine insurance, auto insurance, surety bond, public officials’ liability insurance, boiler and machinery insurance and general liability insurance.

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$100,179	\$98,994	\$111,930	\$120,000	7.2%
Operating	59,406	64,608	71,174	75,680	6.3%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$159,585</b>	<b>\$163,602</b>	<b>\$183,104</b>	<b>\$195,680</b>	<b>6.9%</b>
Employees/FTEs	0 / 0	0 / 0	0 / 0	0 / 0	

### TARGETS

- To provide risk management services to the County in a fair, efficient, and cost-effective manner
- Manage the cost of claims through claims administration that conforms to industry standards



## SHERIFF'S OFFICE

### DESCRIPTION

The mission of the Powhatan Sheriff's Office is to "go where we are uncomfortable, until we become comfortable, and then be comforting, in all we do." The Powhatan Sheriff's Office provides law enforcement services, civil process, court security, animal control, investigations and crime prevention.

### PROGRAMS

- **Patrol Division** – provides law enforcement services and crime prevention.
- **Court Services** – provides civil process, court security, transportation of prisoners and support of law enforcement officers to ensure operation of criminal courts and civil cases and community safety.
- **Animal Control** – provides enforcement of Virginia animal control laws and related county ordinances and coordinates information regarding rescue and adoptions, and also provides additional law enforcement support.
- **Investigations** – Five investigators are tasked with the detection and investigation of criminal offenses, particularly larcenies, violent crimes and drug offenses.
- **School Resource Officers** – Three full time officers are assigned for coverage to all schools within Powhatan County to provide protection and law enforcement services, and any incidents regarding students and potential or current problems are handled before escalating or causing further issues.
- **Administration** – Provides administrative support to the Sheriff's Office. Conducts crime analysis, provides information technology support, and prisoner transportation coordination.
- **Training** – Maintains and manages all training records. Ensures all personnel are in compliance with all DCJS certification requirements. Manages the DMV Selective Enforcement grant.



# SHERIFF'S OFFICE

## FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$3,586,761	\$3,665,160	\$3,856,596	\$3,935,768	10.3%
Operating	493,509	581,569	486,260	510,000	21.2%
Capital	0	28,530	0	28,500	0.0%
<b>Total</b>	<b>\$4,080,270</b>	<b>\$4,275,258</b>	<b>\$4,342,856</b>	<b>\$4,474,268</b>	<b>12.2%</b>
Employees/FTEs	59 / 49.25	61 / 50.75	61 / 50.75	63 / 52.75	

## SUMMARY OF POSITIONS

<b>Sheriff</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Patrol Division	24	24	26
Court Services	5.75	5.75	5.75
Animal Control	5	5	5
Investigations	5	5	5
School Resource Officers	3	3	3
Administration	7	7	7
Training	1	1	1
<b>Total</b>	<b>50.75</b>	<b>50.75</b>	<b>52.75</b>

## TARGETS

- Increase the awareness of Crime Solvers program
- Increase training opportunities for deputies and the public
- Maintain involvement in community
- Increase traffic safety through public awareness and enforcement
- Decrease criminal activity through public awareness and enforcement



# SHERIFF'S OFFICE

## PERFORMANCE MEASURES

<b>Sheriff's Office</b>	<b>CY18</b>	<b>CY19</b>	<b>CY20</b>	<b>% Change</b>
Traffic Citations	2,183	2,431	1,752	-27.9%
Criminal arrests	654	647	467	-27.8%
Calls for service	23,762	24,343	21,570	-11.4%
Criminal warrants served	1,084	935	953	1.9%
Civil warrants and traffic notices	12,529	13,428	8,063	-40.0%
Inmate Transports	687	818	231	-71.8%
Animals in Shelter boarded, returned to owner, and surrendered	674	319	299	-6.3%
Animals Rescued and adopted	211	312	277	-11.2%
Schools number of incidents addressed	429	538	469	-12.8%



## SOCIAL SERVICES

### DESCRIPTION

The mission of the Department of Social Services is to provide solution-focused competency-based Social Services that promote enhanced quality-of-life. This is done by creating a balanced, affirming, respectful and challenging professional environment for the delivery of these services. The administration of our programs has a significant impact on some of our most needy and vulnerable citizens.

### PROGRAMS

- **Benefit Programs** provides medical, financial, and food assistance, energy assistance, employment services, and Childcare to all eligible citizens of Powhatan County
- **Family Services** includes Domestic Violence, Child Protective Services, Adult Protective Services, Foster Care, and Foster Care Prevention
- **Senior Services** includes, but is not limited to the Perishable and Non-Perishable Food Distribution program, Grand Pals Program, and the Senior Luncheon Program
- **Ride Assist Services** provides transportation for basic needs of registered riders, (Powhatan County seniors age 60+), by coordinating with a team of volunteer drivers, and provides access to the Handicapped Accessible Van
- **Administrative Services** includes office support, information systems, and financial operations management
- **Children's Services (CSA)** provides services to promote healthy, productive families within our community while maintaining high standards for sound fiscal accountability and responsible use of taxpayer funds
- **Community Action Agency (CAA)** provides in-house crisis services and grant funding to non-profit agencies offering a variety of services to low- and moderate-income families, working towards improved opportunities for economic success, leading to self-sufficiency. CAA also provides transitional housing for qualifying clients in need.



## SOCIAL SERVICES

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$1,327,266	\$1,421,266	\$1,493,980	\$1,728,092	15.4%
Operating	439,728	333,613	338,114	317,928	-6.0%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$1,766,994</b>	<b>\$1,754,879</b>	<b>\$1,832,094</b>	<b>\$2,046,020</b>	<b>11.5%</b>
Employees/FTEs	22 / 21.2	23 / 22.73	23 / 22.73	26 / 25.5	

### SUMMARY OF POSITIONS

<b>Social Services</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Benefit Programs	8	8	8
Family Services	10	10	12
Administration	4.73	4.73	5.50
<b>Total</b>	<b>22.73</b>	<b>22.73</b>	<b>25.50</b>

### TARGETS

- To have a SNAP Error rate of ≤6.3%,
- To process SNAP applications with timeliness of >97%
- To process TANF applications with timeliness of ≥97%
- To process Medicaid applications with timeliness of ≥97%
- To process Child Care applications with timeliness of ≥97%
- Ensure Powhatan citizens receive assistance they are eligible for, accurately and timely
- To meet the VDSS standard of ≥95% for timeliness of first contact for CPS reports
- To meet the VDSS standard of ≥95% for monthly foster care visits
- Children’s Services Unit will exceed the statewide target of 50% for the provision of community-based services



## SOCIAL SERVICES

### PERFORMANCE MEASURES

<b>Social Services</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
% of SNAP Error Rate $\leq$ 6.3%	3%	0%	0%	0.0%
% of eligible SNAP cases processed timely >97%	97%	99%	100%	0.5%
% of TANF applications processed timely >97%	97%	100%	100%	0.0%
% of timeliness of CPS First Contact $\geq$ 95%	100%	100%	100%	0.0%
% of Monthly Foster Care Visits $\geq$ 95%	100%	98%	100%	2.5%



## TREASURER

### DESCRIPTION

The mission of the Treasurer's Office is to deliver excellent customer service while collecting and billing personal property, real estate and estimated state income tax, the administration and sale of dog license, record keeping and investing the County's funds to obtain the best yields with limited risk. The Treasurer is a "Constitutional Officer who follows the, "Code of Ethics" adopted by the Treasurer's Association of Virginia.

### PROGRAMS

- **Tax Billing and Collecting** includes real estate, personal property and estimated state income taxes
- **Other Revenue Collection** includes processing all revenue from the County, Schools, Library, Social Services, Sheriff's Office it also includes delinquent collections, liens, and processing dog licenses
- **Administration and Investments** includes record keeping for all state, federal and local revenue and expenses and investment of County funds



## TREASURER

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$500,802	\$543,758	\$573,804	\$529,302	-7.8%
Operating	58,454	58,392	57,350	60,900	6.2%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$559,256</b>	<b>\$602,150</b>	<b>\$631,154</b>	<b>\$590,202</b>	<b>-6.5%</b>
Employees/FTEs	8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7	

### SUMMARY OF POSITIONS

<b>Treasurer</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Tax Billing & Collecting	4.7	4.7	4.7
Other Revenue Collection	2	2	2
Administration & Investments	1	1	1
<b>Total</b>	<b>7.7</b>	<b>7.7</b>	<b>7.7</b>

### TARGETS

- Continue to Obtain Office Accreditation
- Complete (2) Annual Audits with passing scores
- Continue certification process to complete certification for (2) Officers
- Meet or exceed average yield on investments compared to Benchmark



## TREASURER

### PERFORMANCE MEASURES

<b>Treasurer</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
Office Collection Rate after due and adjusted >98% RE	98.42	99.09	96.67	-2.4%
Office Collection Rate after due and adjusted >96% PP	-	95.90	94.95	-1.0%
Average yield on investments compared to benchmark	0.0%	1.1%	0.1%	-90.9%



## UTILITIES

### DESCRIPTION

The mission of the Utilities Department is to manage our resources to meet current and evolving regulatory requirements and provide water and wastewater services that meet our customer expectations now and in the future.

### PROGRAMS

- **Wastewater Utility-** To protect public health and the environment for our citizens through responsible wastewater collection and treatment.
- **Water Utility-** To provide safe, high quality drinking water and fire protection at reasonable costs.



## UTILITIES

### FISCAL YEAR 2022 SUMMARY

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>	<b>% Change</b>
Personnel	\$343,497	\$360,500	\$365,108	\$366,382	0.3%
Operating	759,448	559,525	932,213	745,100	-20.1%
Capital	0	0	0	0	0.0%
<b>Total</b>	<b>\$1,102,945</b>	<b>\$920,025</b>	<b>\$1,297,321</b>	<b>\$1,111,482</b>	<b>-14.3%</b>
Employees/FTEs	6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0	

### SUMMARY OF POSITIONS

<b>Utilities</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Adopted</b>
Waste/Wastewater Utility	6	6	6
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

### TARGETS

- 100% Compliance with regulating agencies
- Reduction of transfer from General Fund to subsidize operations



## UTILITIES

### PERFORMANCE MEASURES

<b>Utilities</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>% Change</b>
% compliance with Utility Regulating agencies	94.60%	98.75%	97.40%	-1.4%
% of operations subsidize by General Fund	82.00%	80.50%	78.50%	-2.5%



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

### NEW STAFFING LEVELS FOR FY 2021-22

Staffing levels have increased to 218.14 Full-time equivalents (FTEs) compared to 203.13 FTEs last year, an increase of about 15. The increases were approved with consideration of Powhatan County's needs while discussing possible changes with staff, citizens and the Board of Supervisors. Refer to the staffing plan below that details positions from FY2019-20 to FY2021-22.



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>County Administration</b>						
County Administrator	1	1.00	1	1.00	1	1.00
Assistant County Administrator	1	1.00	1	1.00	1	1.00
Economic Development Program Mgr	1	1.00	1	1.00	1	1.00
Senior Executive Associate/Deputy Clerk	1	1.00	1	1.00	1	1.00
Special Projects/Citizen Service Coordinator	1	0.50	1	0.50	1	0.50
	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>
<b>Assessor's Office</b>						
Chief Deputy Assessor	-	-	-	-	1	1.00
Deputy II Assessor	-	-	-	-	2	1.00
Office Assistant	-	-	-	-	1	0.50
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>2.50</u>
<b>Human Resources</b>						
HR Manager	1	1.00	1	1.00	1	1.00
HR Analyst	1	1.00	1	1.00	1	1.00
	<u>2.00</u>	<u>2.00</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Finance</b>						
Director of Finance	1	1.00	1	1.00	1	1.00
Budget Manager	1	1.00	1	1.00	1	1.00
Accountant	1	1.00	1	1.00	1	1.00
Accounting Analyst	1	1.00	1	1.00	1	1.00
	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>
<b>Information Technology</b>						
Director of Information Technology	1	1.00	1	1.00	1	1.00
Network Manager	1	1.00	1	1.00	1	1.00
IT Technician	-	-	-	-	1	1.00
Communications and IT Specialist	1	1.00	1	1.00	1	1.00
GIS Coordinator	1	1.00	1	1.00	1	1.00
IT / GIS Technician	1	0.50	1	0.50	1	0.50
Media Technician	5	0.25	5	0.25	5	0.25
	<u>10</u>	<u>4.75</u>	<u>10</u>	<u>4.75</u>	<u>11</u>	<u>5.75</u>



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>Public Works and Utilities</b>						
Director of Public Works	1	1.00	1	1.00	1	1.00
Billing Technician- Public Works	1	1.00	1	1.00	1	1.00
Facilities and Grounds Manager	1	1.00	1	1.00	1	1.00
<b>Public Works and Utilities (Continued)</b>						
Administrative Associate - Public Works	1	1.00	1	1.00	1	1.00
Facilities Supervisor	1	1.00	1	1.00	1	1.00
Grounds Supervisor	1	1.00	1	1.00	1	1.00
Maintenance Worker III	2	2.00	3	3.00	3	3.00
Maintenance Worker II	4	4.00	3	3.00	3	3.00
Maintenance Worker I - PT	2	1.00	2	1.00	2	1.00
Maintenance Worker I - Seasonal PT	4	1.00	4	1.00	4	1.00
Maintenance Worker-Custodial	1	1.00	1	1.00	1	1.00
Maintenance Worker-Custodial PT	2	1.00	2	1.00	2	1.00
Utilities Manager	1	1.00	1	1.00	1	1.00
Utilities Operations Superintendent	1	1.00	1	1.00	1	1.00
Utilities Operator I, II, III	3	3.00	3	3.00	3	3.00
Utilities Maintenance Technician	1	1.00	1	1.00	1	1.00
Convenience Center Supervisor	1	1.00	1	1.00	1	1.00
Convenience Center Lead Operator	1	1.00	1	1.00	1	1.00
Convenience Center Operator	2	2.00	2	2.00	2	2.00
Convenience Center Operator - PT	3	1.00	4	1.00	4	1.00
	<u>34</u>	<u>27.00</u>	<u>35</u>	<u>27.00</u>	<u>35</u>	<u>27.00</u>
<b>Community Development</b>						
Planning Director	1	1.00	1	1.00	1	1.00
Community Development Technician	2	2.00	3	2.10	3	2.10
Permit Center Manager	-	-	-	-	1	1.00
Principal Planner	1	1.00	1	1.00	1	1.00
Planner II	1	1.00	1	1.00	1	1.00
Planner I / Code Enforcement Inspector	1	1.00	1	1.00	1	1.00
Environmental Coordinator	1	1.00	1	1.00	1	1.00
Building Official	1	1.00	1	1.00	1	1.00
Building Plan Reviewer	1	1.00	1	1.00	1	1.00
Commercial Inspector/Reviewer	-	-	-	-	1	1.00
Building Inspector	2	2.00	2	2.00	2	2.00
	<u>11</u>	<u>11.00</u>	<u>12</u>	<u>11.10</u>	<u>14</u>	<u>13.10</u>



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>Parks and Recreation</b>						
Recreation Coordinator	1	1.00	1	1.00	1	1.00
Recreation Specialist	-	-	-	-	1	1.00
Recreation Technician - Seasonal PT	1	0.50	2	1.00	1	0.50
	<u>2</u>	<u>1.50</u>	<u>3</u>	<u>2.00</u>	<u>3</u>	<u>2.50</u>
<b>Public Safety Communications</b>						
Director of Public Safety Communications	1	1.00	1	1.00	1	1.00
Communications Manager	1	1.00	1	1.00	1	1.00
Communications Shift Supervisor	4	4.00	4	4.00	4	4.00
Communications Specialist	7	7.00	7	7.00	7	7.00
Communications Specialist	5	2.30	8	2.25	8	2.25
	<u>18</u>	<u>15.30</u>	<u>21</u>	<u>15.25</u>	<u>21</u>	<u>15.25</u>
<b>Fire Department</b>						
Fire & Rescue Chief	1	1.00	1	1.00	1	1.00
Fire & Rescue Retention Coordinator	1	0.50	1	0.50	1	0.50
Administrative Associate- Fire & Rescue	1	1.00	1	1.00	1	1.00
Assistant Fire & Rescue Chief	2	1.00	2	1.00	1	0.50
Deputy Fire Chief	-	-	-	-	1	1.00
Lieutenant	2	2.00	2	2.00	2	2.00
Firefighter/EMT	10	10.00	10	10.00	10	10.00
Firefighter/EMT - NEW	-	-	-	-	3	3.00
Firefighter/EMT - PT	21	5.00	21	5.00	21	5.00
EMS Coordinator	1	0.50	1	0.50	1	0.50
Fire Marshall	1	0.50	1	0.50	1	0.50
Emergency Management Coordinator	1	0.60	1	0.60	1	0.60
	<u>41</u>	<u>22.10</u>	<u>41</u>	<u>22.10</u>	<u>44</u>	<u>25.60</u>
	<u>127</u>	<u>92.15</u>	<u>133</u>	<u>92.70</u>	<u>143</u>	<u>102.20</u>



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>Library</b>						
Library Director	1	1.00	1	1.00	1	1.00
Librarian	1	1.00	1	1.00	1	1.00
Library Administrative Coordinator	1	1.00	1	1.00	1	1.00
Library Systems Technician	1	1.00	1	1.00	1	1.00
Library Youth Services Coordinator	1	0.50	1	0.50	1	0.50
Library Youth Services Librarian	1	0.50	-	-	1	0.50
Senior Library Clerk	2	1.00	2	1.00	2	1.00
Library Circulation Clerk	1	0.50	1	0.50	1	0.50
Library Aide	-	-	1	0.50	1	0.50
Library Aide (sub pool)	8	0.75	7	0.25	7	0.51
	<u>17</u>	<u>7.25</u>	<u>16</u>	<u>6.75</u>	<u>17</u>	<u>7.51</u>
<b>Registrar</b>						
Registrar	-	-	-	-	-	-
Director of Elections	1	1.00	1	1.00	1	1.00
Registrar Clerk II	-	-	-	-	-	-
Assistant Registrar	1	1.00	1	1.00	1	1.00
Voting Equipment Technician	-	-	-	-	1	0.10
NOEAV Coordinator	-	-	-	-	1	0.25
Deputy Voter Registrar	1	0.35	1	0.35	-	-
	<u>3</u>	<u>2.35</u>	<u>3</u>	<u>2.35</u>	<u>4</u>	<u>2.35</u>
<b>Social Services</b>						
Director of Social Services	1	1.00	1	1.00	1	1.00
Administrative Services Manager	1	1.00	1	1.00	1	1.00
Benefits Programs Manager	1	1.00	1	1.00	1	1.00
Senior Benefit Program Specialist	1	1.00	1	1.00	1	1.00
Benefit Programs Specialist	6	6.00	6	6.00	6	6.00
Family Services Manager	1	1.00	1	1.00	1	1.00
Family Services Specialist	5	5.00	6	6.00	6	6.00
Family Services Specialist - NEW	-	-	-	-	1	1.00
Social Services Systems Technician	1	1.00	1	1.00	1	1.00
Administrative Assistant - Social Services	3	2.73	3	2.73	3	2.98
Human Services Specialist	1	1.00	1	1.00	1	1.00
Children's Services Act Program Coordinator	1	1.00	1	1.00	1	1.00
Compliance Specialist	-	-	-	-	1	1.00
Office Associate - PT NEW	-	-	-	-	1	0.50
	<u>23</u>	<u>22.73</u>	<u>23</u>	<u>22.73</u>	<u>26</u>	<u>25.48</u>



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>Commissioner of the Revenue</b>						
Commissioner of the Revenue	1	1.00	1	1.00	1	1.00
Master Chief Deputy Revenue Commissioner	1	1.00	1	1.00	1	1.00
Master Deputy Clerk III			1	1.00	1	1.00
Deputy Revenue Clerk III	2	3.00	2	2.00	2	2.00
Deputy Revenue Clerk II	3	3.00	1	1.00	1	1.00
Deputy Revenue Clerk I	1	0.50	2	1.50	2	1.50
	<u>8</u>	<u>8.50</u>	<u>8</u>	<u>7.50</u>	<u>8</u>	<u>7.50</u>
<b>Treasurer</b>						
Treasurer	1	1.00	1	1.00	1	1.00
Chief Deputy Treasurer	1	1.00	1	1.00	1	1.00
Deputy Treasurer Clerk III	4	4.00	4	4.00	4	4.00
Deputy Treasurer Clerk II	1	1.00	1	1.00	1	1.00
Deputy Treasurer Clerk I	1	0.70	1	0.70	1	0.70
	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>
<b>Clerk of the Circuit Court</b>						
Clerk of the Circuit Court	1	1.00	1	1.00	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00	1	1.00	1	1.00
Deputy Clerk II - Circuit Court	3	3.00	3	3.00	3	3.00
Deputy Clerk II - Circuit Court	1	0.30	2	0.90	2	0.90
	<u>6</u>	<u>5.30</u>	<u>7</u>	<u>5.90</u>	<u>7</u>	<u>5.90</u>
<b>Commonwealth's Attorney</b>						
Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Deputy Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Assistant Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Administrative Associate - CW Attorney	1	1.00	1	1.00	1	1.00
Community Juvenile Officer	1	0.50	1	0.50	1	0.50
	<u>5</u>	<u>5</u>	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>Sheriff's Office</b>						
Sheriff	1	1.00	1	1.00	1	1.00
Chief Deputy	1	1.00	1	1.00	1	1.00
Captain	1	1.00	1	1.00	1	1.00
Lieutenant Investigations	1	1.00	1	1.00	1	1.00
Lieutenant Patrol Division	1	1.00	1	1.00	1	1.00
Detective Sgt.	1	1.00	2	2.00	2	2.00
Detective	3	3.00	2	2.00	2	2.00
Sergeant	7	7.00	7	7.00	7	7.00
Corporal Deputy Sheriff	5	5.00	5	5.00	5	5.00
Deputy Sheriff	17	17.00	18	18.00	18	18.00
Deputy Sheriff - Courthouse Security	10	1.75	16	2.00	16	2.00
<b>Sheriff's Office (Continued)</b>						
Deputy Sheriff/School Resource Officers	-	-	-	-	2	2.00
Information Systems Technician	1	1.00	1	1.00	1	1.00
Sergeant - Administration	-	-	1	1.00	1	1.00
Deputy Sheriff - Administration			2	1.00	2	1.00
Crime Analyst	1	1.00	1	1.00	1	1.00
Administrative Associate - Sheriff	1	1.00	1	1.00	1	1.00
Civil Clerk II	1	1.00	1	1.00	1	1.00
	<b>52</b>	<b>43.75</b>	<b>62</b>	<b>47.00</b>	<b>64</b>	<b>49.00</b>



## FY 2021-2022 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2020		FY 2021		FY 2022	
	#	FTE	#	FTE	#	FTE
<b>Victim Witness</b>						
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
	1	1.00	1	1.00	1	1.00
<b>Animal Control</b>						
Sergeant - Animal Control	1	1.00	1	1.00	1	1.00
Corporal Deputy Sheriff	1	1.00	1	1.00	1	1.00
Deputy - Animal Control	1	1.00	1	1.00	1	1.00
Animal Control Technician I	2	0.50	2	1.00	1	1.00
Animal Control Technician II	1	1.00	1	1.00	1	1.00
	6	4.50	6	5.00	5	5.00
Subtotal Sheriff	59	49.25	69	53.00	70	55.00
<b>Total</b>	<b>256</b>	<b>199.73</b>	<b>272</b>	<b>203.13</b>	<b>288</b>	<b>218.14</b>



## DEBT OBLIGATIONS

### DESCRIPTION

Debt Obligations are obligations to pay back a lender after having borrowed funds. Bonds are a popular way for localities to acquire funds to appropriate larger purchases such as Capital Improvement Projects. These include general obligation bonds, revenue bonds, capital leases, and literary loans.

The process to fund debt begins with the Ten-Year Capital Improvement Program (CIP). Powhatan’s Board of Supervisors approve both the projects and source of funding for the CIP. The Ten-Year Capital Improvement Program allows for careful financial planning while staying in the county’s debt ratio policy. Powhatan’s commitment to regulating Long-Term Debt has resulted in the county maintaining its AA+ bond rating from Standard & Poor.

### LONG-TERM DEBT

As of June 30, 2020, Powhatan had a total outstanding debt of \$121.4 million with details summarized in the following table:

Long-Term Debt								
As of June 30, 2020 and 2019								
	Governmental Activities		Business-type Activities		Primary Government Totals		Component Units	
	2020	2019	2020	2019	2020	2019	2020	2019
Bonds Payable:								
General obligation bonds	\$ 20,871,963	\$ 22,244,318	\$ -	\$ -	\$ 20,871,963	\$ 22,244,318	\$ -	\$ -
Revenue bonds	75,538,000	78,624,233	15,480,000	15,713,763	91,018,000	94,337,996	-	-
Premium on bonds	7,058,056	7,814,633	849,043	1,431,663	7,907,099	9,246,296	-	-
Literary loans	-	-	-	-	-	-	-	-
Capital leases	1,630,626	2,065,820	-	-	1,630,626	2,065,820	-	-
Compensated absences	911,204	813,106	37,795	30,675	948,999	843,781	2,494,850	2,263,127
<b>Total</b>	<b>\$ 106,009,849</b>	<b>\$ 111,562,110</b>	<b>\$ 16,366,838</b>	<b>\$17,176,101</b>	<b>\$ 122,376,687</b>	<b>\$ 128,738,211</b>	<b>\$ 2,494,850</b>	<b>\$ 2,263,127</b>



# DEBT OBLIGATIONS

## LONG-TERM DEBT (CONT.)

Debt associated with governmental activities decreased \$5.7 million, which is the net amount of pay down of principal during the year. The debt associated with business-type activities decreased by \$816,383, which can be attributed to pay down of principal during the current year. The County is not subject to a statutory debt limitation, but the County limits its debt to a net debt as a percentage of assessed value of taxable property which shall not exceed 4%. The County also limits its ratio of debt service as a percentage of governmental operating funds expenditures to 15%. The County’s net tax supported debt as a percentage of assessed value was 2.86%, the net debt per capita ratio was \$4,066, and the debt payments percentage was 13.25%.

## DEBT SERVICE SCHEDULE

Powhatan County									
Debt Service Schedule for Existing Debt									
	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2038	Totals
<b>County General Fund</b>									
Lease Revenue Bonds									
Principal	1,157,472	1,221,050	1,248,641	1,471,159	1,551,592	9,356,421	10,256,081	2,204,100	28,466,516
Interest	1,032,818	989,117	944,610	888,231	819,604	2,970,830	1,229,565	100,487	8,975,262
<b>School Fund</b>									
General Obligation Bonds									
Principal	2,014,676	2,051,973	2,088,184	1,752,252	1,789,121	8,221,757	2,954,000	-	20,871,963
Interest	626,756	554,723	481,064	415,386	357,648	1,017,424	109,025	-	3,562,026
Lease Revenue and Refunding Bond									
Principal	1,987,528	2,073,950	2,191,359	2,535,841	2,659,408	16,484,580	14,232,918	4,905,900	47,071,484
Interest	1,734,878	1,658,414	1,578,217	1,470,174	1,342,907	4,630,984	1,809,473	223,664	14,448,711
<b>Business-type Activities</b>									
Lease Revenue and Refunding Bonds									
Principal	745,000	775,000	805,000	830,000	875,000	4,805,000	5,105,000	1,540,000	15,480,000
Interest	546,722	513,218	481,105	453,128	423,323	1,626,054	739,171	69,184	4,851,905



## CAPITAL IMPROVEMENT PROGRAM

### DESCRIPTION

The purpose of the Capital Improvement Program (CIP) is to provide a long-range strategy for the acquisition, development, enhancement and replacement of public facilities and infrastructure, which enable and enhance services to the County's citizens and businesses.

Working with departmental leadership, citizens, and the board of supervisors, projects are identified that comply with Powhatan's strategic plans.

For the complete Capital Project Program go to the following link:

[FY2021-22 Capital Improvement Program](#)

#### **CIP**

- Is a system which annually exams and prioritizes the County's capital needs
- Facilitates coordination between the County, state and local agencies in planning capital projects
- Enables capital expenditure and revenue forecasting to avoid emergency financing
- Provides focus on the vision and goals of the community
- Assists with the implementation of the County's Comprehensive Plan.

#### **Other Capital Program**

The Other Capital Program consists of capital needs which are not considered CIP projects, but which have a significant impact on the County budget. Long-term financing may be required to fund these capital needs.

- School Buses • School Support Vehicles • Fire & Rescue Apparatus and Vehicles • Sheriff's Office Vehicles • Administrative Vehicles • Facilities and Grounds Capital Maintenance • Parks and Recreation Capital Maintenance • IT Infrastructure and Systems



**Powhatan County  
FY 2022 Ten Year Capital Improvement Program (CIP)  
Summary of All Projects**

*Dollars in Thousands*

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	10 Year CIP Total
<b>CIP</b>											
Public Safety	\$ 1,856	\$ 1,600	\$ -	\$ -	\$ 250	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ 4,336
Public Works	2,247	1,474	1,550	1,514	1,755	1,677	1,602	1,842	1,833	1,841	17,335
Parks, Recreation	1,460	1,169	302	6,216	122	328	134	140	148	156	10,175
Utilities	300	-	-	700	30	-	-	-	60	-	1,090
Schools	1,607	1,656	1,056	1,335	882	790	2,650	3,696	396	8,320	22,388
<b>Total CIP</b>	<b>7,470</b>	<b>5,899</b>	<b>2,908</b>	<b>9,765</b>	<b>3,039</b>	<b>3,425</b>	<b>4,386</b>	<b>5,678</b>	<b>2,437</b>	<b>10,317</b>	<b>55,324</b>

**Funding Sources**

General Fund	\$ 5,689	\$ 4,310	\$ 1,529	\$ 1,544	\$ 1,576	\$ 1,468	\$ 384	\$ 579	\$ 790	\$ 1,421	\$ 19,290
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	6,100	-	-	-	-	-	-	6,100
Bonds Schools	-	-	-	-	-	-	2,450	3,500	-	7,200	13,150
Lease Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	1,781	1,589	1,379	2,121	1,463	1,957	1,552	1,599	1,647	1,696	16,784
<b>Total Funding Sources</b>	<b>7,470</b>	<b>5,899</b>	<b>2,908</b>	<b>9,765</b>	<b>3,039</b>	<b>3,425</b>	<b>4,386</b>	<b>5,678</b>	<b>2,437</b>	<b>10,317</b>	<b>55,324</b>

**Other Capital Programs**

Fire Rescue Vehicles	900	880	2,265	1,100	325	370	665	990	490	-	7,985
Sheriff Vehicles	199	270	204	211	217	223	230	230	244	250	2,278
Administrative Vehicles	380	195	130	60	55	75	75	75	40	160	1,245
Facilities and Grounds	113	16	8	16	8	71	98	16	53	16	415
IT Infrastructure/Systems	996	1,731	986	258	330	495	370	365	390	345	6,266
Election Sanners & Poll Pads	46	-	-	-	-	-	-	-	-	-	46
<b>Total Other Capital</b>	<b>2,634</b>	<b>3,092</b>	<b>3,593</b>	<b>1,645</b>	<b>935</b>	<b>1,234</b>	<b>1,438</b>	<b>1,676</b>	<b>1,217</b>	<b>771</b>	<b>18,235</b>

**Funding Sources**

General Fund	2,134	1,592	1,328	1,645	935	949	1,438	686	1,217	771	12,695
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Lease General (Fire Vehicles)	-	-	2,265	-	-	-	-	700	-	-	2,965
Grants/Proffers/Others	500	1,500	-	-	-	285	-	290	-	-	2,575
<b>Total Funding Sources</b>	<b>2,634</b>	<b>3,092</b>	<b>3,593</b>	<b>1,645</b>	<b>935</b>	<b>1,234</b>	<b>1,438</b>	<b>1,676</b>	<b>1,217</b>	<b>771</b>	<b>18,235</b>

**Total CIP / Other Capital**

<b>Total CIP / Other Capital</b>	<b>10,104</b>	<b>8,991</b>	<b>6,501</b>	<b>11,410</b>	<b>3,974</b>	<b>4,659</b>	<b>5,824</b>	<b>7,354</b>	<b>3,654</b>	<b>11,088</b>	<b>73,559</b>
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**Funding Sources:**

General Fund	7,823	5,902	2,857	3,189	2,511	2,417	1,822	1,265	2,007	2,192	31,985
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	6,100	-	-	-	-	-	-	6,100
Bonds School	-	-	-	-	-	-	2,450	3,500	-	7,200	13,150
Lease/Debt General (Fire Veh)	-	-	2,265	-	-	-	-	700	-	-	2,965
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Others	2,281	3,089	1,379	2,121	1,463	2,242	1,552	1,889	1,647	1,696	19,359
<b>Total Funding Sources</b>	<b>10,104</b>	<b>8,991</b>	<b>6,501</b>	<b>11,410</b>	<b>3,974</b>	<b>4,659</b>	<b>5,824</b>	<b>7,354</b>	<b>3,654</b>	<b>11,088</b>	<b>73,559</b>

**Powhatan County  
FY 2022 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Public Works Projects**

<b>Project Name</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>10 Year CIP Total</b>
Roof Replacements	\$ 350	\$ -	\$ 30	\$ -	\$ -	\$ 75	\$ -	\$ 140	\$ 90	\$ 30	\$ 715
HVAC Systems	267	125	131	83	80	80	30	80	71	85	1,032
Old Plantation Road Improvements	-	-	-	-	200	-	-	-	-	-	200
Village Building Generator and Electrical Upgra	250	-	-	-	-	-	-	-	-	-	250
Courthouse and Village Lighting and Street Sig	30	-	-	-	-	-	-	-	-	-	30
Conversion of Flourescent Lights to LED	10	10	10	10	12	15	20	23	25	30	165
Library Controls (HVAC)	40	-	-	-	-	-	-	-	-	-	40
CVTA Roads	1,300	1,339	1,379	1,421	1,463	1,507	1,552	1,599	1,647	1,696	14,903
<b>Total Public Works Projects</b>	<b>\$ 2,247</b>	<b>\$ 1,474</b>	<b>\$ 1,550</b>	<b>\$ 1,514</b>	<b>\$ 1,755</b>	<b>\$ 1,677</b>	<b>\$ 1,602</b>	<b>\$ 1,842</b>	<b>\$ 1,833</b>	<b>\$ 1,841</b>	<b>\$ 17,335</b>

**Projects Estimates**

A & E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	2,247	1,474	1,550	1,514	1,755	1,677	1,602	1,842	1,833	1,841	17,335
<b>Total Projects Estimate</b>	<b>\$ 2,247</b>	<b>\$ 1,474</b>	<b>\$ 1,550</b>	<b>\$ 1,514</b>	<b>\$ 1,755</b>	<b>\$ 1,677</b>	<b>\$ 1,602</b>	<b>\$ 1,842</b>	<b>\$ 1,833</b>	<b>\$ 1,841</b>	<b>\$ 17,335</b>

**Funding Sources**

General Fund	\$ 947	\$ 135	\$ 171	\$ 93	\$ 292	\$ 170	\$ 50	\$ 243	\$ 186	\$ 145	\$ 2,432
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	1,300	1,339	1,379	1,421	1,463	1,507	1,552	1,599	1,647	1,696	14,903
<b>Total Funding Sources</b>	<b>\$ 2,247</b>	<b>\$ 1,474</b>	<b>\$ 1,550</b>	<b>\$ 1,514</b>	<b>\$ 1,755</b>	<b>\$ 1,677</b>	<b>\$ 1,602</b>	<b>\$ 1,842</b>	<b>\$ 1,833</b>	<b>\$ 1,841</b>	<b>\$ 17,335</b>

**Powhatan County  
FY 2022 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Parks and Recreation Projects**

<b>Project Name</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>10 Year CIP Total</b>
Fighting Creek Park Expansion Phase #3	\$ -	\$ -	\$ -	\$6,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,100
Fighting Creek Park Land Expansion	-	-	192	-	-	-	-	-	-	-	192
Softball Complex Concession Facility	315	-	-	-	-	-	-	-	-	-	315
Pocahontas Landmark Center Parking Improvements	400	-	-	-	-	-	-	-	-	-	400
Turner Sports Complex Parking Expansion	-	-	-	-	-	200	-	-	-	-	200
Fighting Creek Park Additional Bathrooms	-	300	-	-	-	-	-	-	-	-	300
Athletic Fields ADA Improvements	50	53	55	58	61	64	67	70	74	78	630
Furniture, Fixtures and Equipment Improvements	50	53	55	58	61	64	67	70	74	78	630
Athletic Fields Irrigation Improvements	-	-	-	-	-	-	-	-	-	-	-
Trail Renovations and Improvements	50	-	-	-	-	-	-	-	-	-	50
Additional Batting Cages	30	-	-	-	-	-	-	-	-	-	30
Village Complex Restroom Improvements/Expansion	-	263	-	-	-	-	-	-	-	-	263
Trail Master Plan	65	500	-	-	-	-	-	-	-	-	565
Athletic Field Improvements - Lighting	500	-	-	-	-	-	-	-	-	-	500
											-
<b>Total Parks and Recreation</b>	<b>\$ 1,460</b>	<b>\$ 1,169</b>	<b>\$ 302</b>	<b>\$ 6,216</b>	<b>\$ 122</b>	<b>\$ 328</b>	<b>\$ 134</b>	<b>\$ 140</b>	<b>\$ 148</b>	<b>\$ 156</b>	<b>\$ 10,175</b>
<b>Projects Estimates</b>											
A & E	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60
Land Acquisition	-	-	192	-	-	-	-	-	-	-	192
Construct/Purchase	1,400	1,169	110	6,216	122	328	134	140	148	156	9,923
<b>Total Projects Estimate</b>	<b>\$ 1,460</b>	<b>\$ 1,169</b>	<b>\$ 302</b>	<b>\$ 6,216</b>	<b>\$ 122</b>	<b>\$ 328</b>	<b>\$ 134</b>	<b>\$ 140</b>	<b>\$ 148</b>	<b>\$ 156</b>	<b>\$ 10,175</b>
<b>Funding Sources</b>											
General Fund	\$ 1,460	\$ 919	\$ 302	\$ 116	\$ 122	\$ 328	\$ 134	\$ 140	\$ 148	\$ 156	\$ 3,825
Bonds General	-	-	-	6,100	-	-	-	-	-	-	6,100
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	-	250	-	-	-	-	-	-	-	-	250
<b>Total Funding Sources</b>	<b>\$ 1,460</b>	<b>\$ 1,169</b>	<b>\$ 302</b>	<b>\$ 6,216</b>	<b>\$ 122</b>	<b>\$ 328</b>	<b>\$ 134</b>	<b>\$ 140</b>	<b>\$ 148</b>	<b>\$ 156</b>	<b>\$ 10,175</b>

**Powhatan County  
FY 2022 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Utilities Projects**

<b>Project Name</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>10 Year CIP Total</b>
Dutoy Creek WWTP Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fighting Creek WWTP Upgrades	-	-	-	700	-	-	-	-	-	-	700
Water Line Extension	40	-	-	-	-	-	-	-	-	-	40
Fighting Creek WWTP Drainage and Site Improvements	100	-	-	-	-	-	-	-	-	-	100
Water Distribution Monitoring and Control	95	-	-	-	-	-	-	-	60	-	155
Scada for Four Sewer Pump Stations and Village Water Tower	65	-	-	-	-	-	-	-	-	-	65
Storage Building for Wastewater Treatment Plant	-	-	-	-	30	-	-	-	-	-	30
<b>Total Utilities Projects</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ 1,090</b>
<b>Projects Estimates</b>											
A & E	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	190	-	-	700	30	-	-	-	60	-	980
<b>Total Projects Estimate</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ 1,090</b>
<b>Funding Sources</b>											
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ 90
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	300	-	-	700	-	-	-	-	-	-	1,000
<b>Total Funding Sources</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ 1,090</b>



**Powhatan County  
FY 2022 Capital Improvement Program (CIP)**

*Dollars in Thousands*

**School Projects**

<b>Project Name</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>10 Year CIP Total</b>
Powhatan High School	\$ 239	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,450	\$ 3,500	\$ -	\$ 7,200	\$ 13,989
Land Purchase	-	-	-	-	-	-	-	-	-	-	-
School Buses	1,368	1,056	1,056	1,335	882	790	200	196	396	1,120	8,399
<b>Total School Projects</b>	<b>\$ 1,607</b>	<b>\$ 1,656</b>	<b>\$ 1,056</b>	<b>\$ 1,335</b>	<b>\$ 882</b>	<b>\$ 790</b>	<b>\$ 2,650</b>	<b>\$ 3,696</b>	<b>\$ 396</b>	<b>\$ 8,320</b>	<b>\$ 22,388</b>
<b>Projects Estimates</b>											
A & E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	1,607	1,656	1,056	1,335	882	790	2,650	3,696	396	8,320	22,388
<b>Total Projects Estimate</b>	<b>\$ 1,607</b>	<b>\$ 1,656</b>	<b>\$ 1,056</b>	<b>\$ 1,335</b>	<b>\$ 882</b>	<b>\$ 790</b>	<b>\$ 2,650</b>	<b>\$ 3,696</b>	<b>\$ 396</b>	<b>\$ 8,320</b>	<b>\$ 22,388</b>
<b>Funding Sources</b>											
School Operating Funds	-	-	-	-	-	-	-	-	-	-	-
General Fund	1,607	1,656	1,056	1,335	882	790	200	196	396	1,120	9,238
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	2,450	3,500	-	7,200	13,150
Bus Leases	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 1,607</b>	<b>\$ 1,656</b>	<b>\$ 1,056</b>	<b>\$ 1,335</b>	<b>\$ 882</b>	<b>\$ 790</b>	<b>\$ 2,650</b>	<b>\$ 3,696</b>	<b>\$ 396</b>	<b>\$ 8,320</b>	<b>\$ 22,388</b>

**Powhatan County  
 FY 2022 Other Capital Program  
 Fire & Rescue Apparatus and Vehicles**
*Dollars in Thousands*

Apparatus/Vehicle	Make	Model	Model	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
			Year										
Engine 701	Pierce	Enforcer	2003	-	-	650	-	-	-	-	-	-	-
Engine 702	Rosenbauer	Commander	2013	-	-	-	-	-	-	-	-	-	-
Engine 703	Sutphen	Heavy Duty	2019	-	-	-	-	-	-	-	-	-	-
Engine 704	Pierce	Enforcer	2002	625	-	-	-	-	-	-	-	-	-
Engine 705	Sutphen	Heavy Duty	2019	-	-	-	-	-	-	-	-	-	-
Engine 706													
Reserve Engine 722 (Rotated Out)	Grumman	Fire Cat	1990	-	-	-	-	-	-	-	-	-	-
Reserve Tanker 722 (Rotated Out)	International	S&S	1993	-	-	-	-	-	-	-	-	-	-
Tanker 701	Pierce	Enforcer	2008	-	-	-	-	-	-	-	700	-	-
Tanker 702	Smeal	Spartan	2017	-	-	-	-	-	-	-	-	-	-
Tanker 703	Mack	New Lexing	2005	-	-	-	600	-	-	-	-	-	-
Tanker 704	Smeal	Spartan	2017	-	-	-	-	-	-	-	-	-	-
Tanker 705	KME	FL112	1999	-	550	-	-	-	-	-	-	-	-
Tanker 706													
EMS 701	Ford	Explorer	2015	-	-	-	60	-	-	-	-	-	-
EMS 702	Dodge	Durango	2020	-	-	-	-	-	-	-	-	100	-
EMS 704	Ford	Explorer	2015	-	-	-	60	-	-	-	-	-	-
EMS 705	Chevrolet	Suburban	2007	55	-	-	-	-	-	-	-	-	-
EMS 706										85			
EMS 709	Dodge	Durango	2020	-	-	-	-	-	-	-	-	100	-
Brush 701	Ford	F350	1999	-	-	100	-	-	-	-	-	-	-
Brush 702	Ford	F550	2005	-	-	-	100	-	-	-	-	-	-
Brush 703	Ford	F350	2008	-	-	-	-	-	-	-	-	-	-
Brush 704	Ford	F350	2018	-	-	-	-	-	-	-	-	-	-
Brush 705	Ford	F350	2003	-	-	-	-	-	-	-	-	-	-
Heavy Rescue 702 (new/used)	Pierce	Arrow	2009	-	-	-	-	-	-	-	-	-	-
Truck 701 (Ladder)	Pierce	Dash	2003	-	-	1,200	-	-	-	-	-	-	-
Chief 700	Ford	Explorer	2010	55	-	55	-	45	-	-	-	-	-
Chief 702	Ford	Explorer	2007	55	-	-	-	-	-	-	-	-	-
Chief 703	OOS	OOS	OOS	55	-	-	-	-	-	-	-	-	-
Fire Marshal 701	Ford	F250	2004	-	60	-	-	-	-	-	-	-	-
Fire Marshal 702	Ford	Crown Vic	2006	-	-	-	-	-	-	-	-	-	-
Battalion 709 (Rotated Out)	Chevrolet	Suburban	1999	-	-	-	-	-	-	-	-	-	-
Spare Staff (Rotated Out)	Chevrolet	Suburban	2001	-	-	-	-	-	-	-	-	-	-
Emergency Mgmt EM 700	Ford	Super Cab	2017	-	-	-	-	-	85	-	-	-	-
ALS 1st Response Vehicle	Ford	Crown Vic	2000	55	-	-	-	-	-	-	-	-	-
Ambulance	Ram	D4500	2018	-	-	-	-	-	285	-	-	-	-
Ambulance	Ram	D4500	2017	-	-	-	280	-	-	-	-	-	-
Ambulance	Ram	D4500	2017	-	-	-	-	280	-	-	-	-	-
Ambulance	Chevrolet	G3500	2013	-	-	-	-	-	-	290	-	-	-
Ambulance	Chevrolet	G3500	2013	-	-	260	-	-	-	-	290	-	-
Ambulance	Chevrolet	G3500	2013	-	270	-	-	-	-	-	-	290	-
Ambulance Station 6										290			
Mobile Command Travel Trailer	Surrey	Travel Trailer	2007	-	-	-	-	-	-	-	-	-	-
Mini Mobile Command Trailer	Shadow Mast	Trailer	2001	-	-	-	-	-	-	-	-	-	-
Mass Casualty Trailer	Wells Cargo	Trailer	2010	-	-	-	-	-	-	-	-	-	-
Trailer Gator 704	Wells Cargo	Trailer	2003	-	-	-	-	-	-	-	-	-	-
HazMat Trailer 704	Holmes	Trailer	2003	-	-	-	-	-	-	-	-	-	-
Light Tower & Trailer	Terex	Trailer	2008	-	-	-	-	-	-	-	-	-	-
Jet Trailer	Lark	Trailer	2018	-	-	-	-	-	-	-	-	-	-
Shelter Supply Trailer	Arising Supp	Trailer	2016	-	-	-	-	-	-	-	-	-	-
Car 1 Company owned	Ford	F250	2017	-	-	-	-	-	-	-	-	-	-
Car 2 Company owned	Chevrolet	Tahoe	2009	-	-	-	-	-	-	-	-	-	-
Car 3 Company owned	Ford	Expedition	1998	-	-	-	-	-	-	-	-	-	-
Car 4 Company owned	Chevrolet	Suburban	1999	-	-	-	-	-	-	-	-	-	-
PVRS 4WD Pickup Truck Company	Chevrolet	1500	1998	-	-	-	-	-	-	-	-	-	-
				\$ 900	\$ 880	\$ 2,265	\$ 1,100	\$ 325	\$ 370	\$ 665	\$ 990	\$ 490	\$ -

**Powhatan County  
 FY 2022 Other Capital Program  
 Sheriff's Office Vehicles**
*Dollars in Thousands*

Description	Model		Date of mileage reading	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
	Year	Mileage											
<b>Sheriff:</b>													
Mercury 4 dr	2004	176,000	10/15/2020	-	-	-	42	-	-	-	-	-	50
Ford Econoline Van	2006	21,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2007	145,000	10/15/2020	-	-	-	42	-	-	-	-	-	-
Chevy Tahoe	2008	125,000	10/15/2020	-	-	-	42	-	-	-	-	-	-
Ford Crown Victoria	2008	146,000	10/15/2020	-	-	-	42	-	-	-	-	-	50
Dodge Charger	2009	113,000	10/15/2020	-	-	-	-	-	47	-	-	-	-
Dodge Charger	2009	205,000	2/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2010	128,000	10/15/2020	-	-	40	-	-	-	-	46	-	-
Ford Econoline Van	2010	20,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2010	150,000	10/15/2020	-	-	-	43	-	-	-	-	-	-
Ford Crown Victoria	2011	158,000	2/15/2020	-	-	-	-	-	44	-	-	-	-
Dodge Charger	2011	140,000	10/15/2020	40	-	40	-	-	-	-	-	-	-
Ford Police Interceptor	2013	155,000	2/15/2020	-	-	-	-	-	44	-	-	-	-
Dodge Durango	2013	103,000	10/15/2020	-	-	-	-	-	-	-	46	-	-
Ford Police Interceptor	2013	121,000	2/15/2020	-	-	-	-	-	-	-	46	-	-
Ford Police Interceptor	2013	160,000	10/15/2020	-	-	40	-	-	44	-	-	-	-
Chevy Caprice	2013	95,000	10/15/2020	40	-	-	-	-	-	-	-	-	-
Dodge Charger	2014	70,000	2/15/2020	40	-	-	-	43	-	-	-	-	-
Ford Police Interceptor	2014	94,250	10/15/2020	40	-	-	-	43	-	46	-	-	-
Ford Police Interceptor	2014	125,000	10/15/2020	39	-	-	-	43	-	-	-	-	-
Dodge Durango	2014	86,000	10/15/2020	-	40	-	-	44	-	46	-	-	-
Dodge Charger	2014	111,000	10/15/2020	-	40	-	-	44	-	-	-	-	-
Ford Police Interceptor	2014	108,000	10/15/2020	-	40	-	-	-	-	46	-	-	-
Ford Truck	2014	105,000	10/15/2020	-	40	-	-	-	-	-	-	-	-
Ford Police Interceptor	2014	95,000	10/15/2020	-	40	-	-	-	-	-	-	-	-
Ford Police Interceptor	2015	92,000	10/15/2020	-	-	40	-	-	-	46	-	-	-

**Powhatan County  
FY 2022 Other Capital Program  
Sheriff's Office Vehicles**
*Dollars in Thousands*

Description	Model Year	Mileage	Date of mileage reading	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
<b>Sheriff:</b>													
Mercury 4 dr	2004	176,000	10/15/2020	-	-	-	42	-	-	-	-	-	50
Ford Econoline Van	2006	21,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2007	145,000	10/15/2020	-	-	-	42	-	-	-	-	-	-
Chevy Tahoe	2008	125,000	10/15/2020	-	-	-	42	-	-	-	-	-	-
Ford Crown Victoria	2008	146,000	10/15/2020	-	-	-	42	-	-	-	-	-	50
Dodge Charger	2009	113,000	10/15/2020	-	-	-	-	-	47	-	-	-	-
Dodge Charger	2009	205,000	2/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2010	128,000	10/15/2020	-	-	40	-	-	-	-	46	-	-
Ford Econoline Van	2010	20,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2010	150,000	10/15/2020	-	-	-	43	-	-	-	-	-	-
Ford Crown Victoria	2011	158,000	2/15/2020	-	-	-	-	-	44	-	-	-	-
Dodge Charger	2011	140,000	10/15/2020	40	-	40	-	-	-	-	-	-	-
Ford Police Interceptor	2013	155,000	2/15/2020	-	-	-	-	-	44	-	-	-	-
Dodge Durango	2013	103,000	10/15/2020	-	-	-	-	-	-	-	46	-	-
Ford Police Interceptor	2013	121,000	2/15/2020	-	-	-	-	-	-	-	46	-	-
Ford Police Interceptor	2013	160,000	10/15/2020	-	-	40	-	-	44	-	-	-	-
Chevy Caprice	2013	95,000	10/15/2020	40	-	-	-	-	-	-	-	-	-
Dodge Charger	2014	70,000	2/15/2020	40	-	-	-	43	-	-	-	-	-
Ford Police Interceptor	2014	94,250	10/15/2020	40	-	-	-	43	-	46	-	-	-
Ford Police Interceptor	2014	125,000	10/15/2020	39	-	-	-	43	-	-	-	-	-
Dodge Durango	2014	86,000	10/15/2020	-	40	-	-	44	-	46	-	-	-
Dodge Charger	2014	111,000	10/15/2020	-	40	-	-	44	-	-	-	-	-
Ford Police Interceptor	2014	108,000	10/15/2020	-	40	-	-	-	-	46	-	-	-
Ford Truck	2014	105,000	10/15/2020	-	40	-	-	-	-	-	40	-	-
Ford Police Interceptor	2014	95,000	10/15/2020	-	40	-	-	-	-	-	-	-	-
Ford Police Interceptor	2015	92,000	10/15/2020	-	-	40	-	-	-	46	-	-	-
Dodge Charger	2015	55,000	10/15/2020	-	-	44	-	-	-	-	-	-	50
Ford F150 Pickup	2015	143,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2016	71,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2016	55,000	10/15/2020	-	-	-	-	-	-	46	-	-	-
Dodge Charger	2016	77,000	10/15/2020	-	-	-	-	-	-	-	46	-	-
Dodge Charger	2016	63,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Nissan Altima	2015	62,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Police Utility	2017	23,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Police Utility	2017	28,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2017	50,000	10/15/2020	-	-	-	-	-	-	-	-	-	50
Dodge Charger	2018	26000Q	10/15/2020	-	-	-	-	-	-	-	46	-	-
Dodge Charger	2018	23,000	10/15/2020	-	-	-	-	-	-	-	-	-	50
Dodge Charger	2018	25,400	10/15/2020	-	-	-	-	-	-	-	-	48	-
Dodge Charger	2018	25,000	10/15/2020	-	-	-	-	-	-	-	-	48	-
Ford Explorer	2018	23,000	10/15/2020	-	-	-	-	-	-	-	-	50	-
Dodge Durango	2018	32,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	14,300	10/15/2020	-	-	-	-	-	-	-	-	48	-
Dodge Charger	2019	14,800	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	15,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Durango	2018	50,000	10/15/2020	-	-	-	-	-	-	-	-	50	-
Dodge Charger	2019	14,300	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	13,400	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	14,560	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	13,800	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	14,500	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	15,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	14,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	13,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Jeep Cherokee	1999	122,670	10/15/2020	-	-	-	-	-	-	-	-	-	-
<b>Total Sheriff</b>				<b>\$ 199</b>	<b>\$ 200</b>	<b>\$ 204</b>	<b>\$ 211</b>	<b>\$ 217</b>	<b>\$ 223</b>	<b>\$ 230</b>	<b>\$ 230</b>	<b>\$ 244</b>	<b>\$ 250</b>
<b>Animal Control:</b>													
Ford F-150 Pickup Truck	2009	113,000	10/15/2020	-	35	-	-	-	-	-	-	-	-
Ford F-150 Pickup Truck	2010	125,000	10/15/2020	-	35	-	-	-	-	-	-	-	-
<b>Total Animal Control</b>				<b>\$ -</b>	<b>\$ 70</b>	<b>\$ -</b>							
<b>Grand Total</b>				<b>\$ 199</b>	<b>\$ 270</b>	<b>\$ 204</b>	<b>\$ 211</b>	<b>\$ 217</b>	<b>\$ 223</b>	<b>\$ 230</b>	<b>\$ 230</b>	<b>\$ 244</b>	<b>\$ 250</b>

**Powhatan County  
 FY 2022 Other Capital Program  
 Administrative Vehicles**
*Dollars in Thousands*

Description	Model Year	Department:	Mileage	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Coastal Trailer	1977			-	-	-	-	-	-	-	-	-	-
Ford Escape	2018	Building Inspections	16,169	-	-	-	-	-	-	-	-	-	-
GMC pickup (maroon)	2006	Building Inspections	150,866	25	25	-	-	-	-	-	-	-	-
Ford Explorer 4D SUV	2008	Building Inspections	89,465	-	-	-	-	25	-	-	-	-	-
Ford Van F350	2004	Social Services	95,385	-	-	-	-	-	40	-	-	-	-
Ford Ranger Pickup Gray	1997	Facilities	132,343	-	35	-	-	-	-	-	-	-	-
Carry On Utility Trailer	2001	Facilities		-	-	-	-	-	-	-	-	-	-
Ford Ranger pickup	2001	Facilities	191,648	35	-	-	-	-	-	-	-	-	-
Holmes Utility Trailer	2004	Facilities		-	-	-	-	-	-	-	-	-	-
GMC Sierra white truck	2004	Facilities	151,714	35	-	-	-	-	-	-	-	-	-
GMC Canyon CC red	2006	Facilities	123,652	-	30	-	-	-	-	-	-	-	-
Ford Explorer gray	2008	Utilities	49,244	-	35	-	-	-	-	-	-	-	-
Chevrolet pickup truck	2009	Facilities	44,176	-	-	35	-	-	-	-	-	-	-
1 Ton Dump Truck w/Plow	2015	Facilities	17,234	-	-	-	-	-	-	40	-	-	-
Ford F-250	2017	Facilities	22,763	-	-	-	-	-	-	-	-	-	-
1/2 Ton Pickup Truck	2015	Facilities	20,432	-	-	-	-	-	-	-	-	-	35
Ford Ranger pickup	2001	Grounds	136,709	35	-	-	-	-	-	-	-	-	-
Ford Explorer XLT	2008	Planning	76,590	-	-	-	-	30	-	-	-	-	-
Ford Ranger	2009	Grounds	97,030	-	-	35	-	-	-	-	-	-	-
Holmes Utility Trailer - 6' 10" x 20'	2009	Facilities		-	-	-	-	-	-	-	-	-	-
Ford Explorer	2010	Planning	66,424	-	-	-	30	-	-	-	-	-	-
Holmes Utility Trailer - 6' 10" x 16'	2010	Facilities		-	-	-	-	-	-	-	-	-	-
Ford Escape	2010	Social Services	97,440	-	-	-	30	-	-	-	-	-	-
Ford Fusion	2014	Social Services	43,357	-	-	-	-	-	-	-	35	-	-
Ford Explorer	2016	Social Services	24,374	-	-	-	-	-	-	-	-	-	35
GMC Sierra 4X4 white	2006	Utilities	99,684	-	35	-	-	-	-	-	-	-	-
Ford F150 4 dr sedan (pickup)	2007	Utilities	85,447	35	-	-	-	-	-	-	-	-	-
Ford F-250	2016	Utilities	44,250	-	-	-	-	-	35	-	-	-	-
Exmark 52" Lazer Z E CV732	2016	Utilities		-	-	-	-	-	-	35	-	-	-
Ford Explorer	2017	Utilities	10,642	-	-	-	-	-	-	-	-	-	-
Infield Machine	2021	Facilities		40	-	-	-	-	-	-	-	-	-
Lazer Grading Equip and Attach		Facilities		-	-	-	-	-	-	-	-	-	-
Z-Mower	2017	Facilities		-	-	-	-	-	-	-	-	-	-
Exmark 52" Turf Tracer	2016	Facilities		-	-	-	-	-	-	-	-	-	-
Exmark Z-Mower	2016	Facilities	986 hours	-	-	-	-	-	-	-	-	-	-
Tractor L-series		Facilities		-	-	-	-	-	-	-	-	-	-
Ford F 250	2018	Facilities	7,082	-	-	-	-	-	-	-	-	40	-
Ford Escape	2019	PSC	4,932	-	-	-	-	-	-	-	-	-	30
Ford Escape	2019	PSC	-	10	-	-	-	-	-	-	-	-	30
Ford Escape	2019	IT	3,275	-	-	-	-	-	-	-	-	-	30
Ford Transit Van - Mobile Library		Library		-	-	60	-	-	-	-	-	-	-
Ford Transit Van#1 - Custodial	2018	Facilities	29	-	-	-	-	-	-	-	-	-	-
Ford Transit Van#2 - Custodial	2018	Facilities	37	-	-	-	-	-	-	-	-	-	-
Ford Transit passenger van	2019	Extensions	133	-	-	-	-	-	-	-	-	-	-
Ford Transit Van	2016	Facilities	34,468	-	-	-	-	-	-	-	40	-	-
Ford F250	2019	Facilities	4,400	-	-	-	-	-	-	-	-	-	-
Tractor L-series 3560	2019	Facilities		-	-	-	-	-	-	-	-	-	-
Ford Escape	2021	Parks and Rec		25	-	-	-	-	-	-	-	-	-
Ford F-25 with snow plow	2022	Convenience Center		-	35	-	-	-	-	-	-	-	-
Backhoe	2021	Convenience Center		140	-	-	-	-	-	-	-	-	-
				380	195	130	60	55	75	75	75	40	160

**Powhatan County  
 FY 2022 Other Capital Program  
 Facilities and Grounds Capital Maintenance**
*Dollars in Thousands*

Project Name	Facility	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total Projects
Animal Shelter Floors	Animal Shelter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 20
Paint Maintenance Building Roof**	Maintenance Building	-	-	-	-	-	15	-	-	-	-	15
Administration Parking Lot**	Administration	-	-	-	-	-	10	-	-	-	-	10
Library Parking Lot**	Library	-	-	-	-	-	10	-	-	-	-	10
Administration Exterior Painting**	Administration	-	-	-	-	-	-	-	-	25	-	25
Courthouse Exterior Painting	Courthouse	-	-	-	-	-	-	50	-	-	-	50
Fighting Creek Park Parking Lot	FCP	-	-	-	-	-	-	40	-	-	-	40
Apparatus Floor Cleaned and Epoxy Coated	CO#1 Firestation	30	-	-	-	-	-	-	-	-	-	30
Driveway Sealcoating	CO#2 Firestation	-	8	-	8	-	8	-	8	-	8	40
Paint Hallways and Meeting Room	CO#2 Firestation	-	-	-	-	-	10	-	-	-	-	10
Upgrades to Maintenance Garage	Facilities	20	-	-	-	-	-	-	-	-	-	20
Social Services Painting	Facilities	-	-	-	-	-	10	-	-	-	-	10
Shed Repairs Parks and Rec Group Storage	Facilities	8	8	8	8	8	8	8	8	8	8	80
Commonwealth Attorney Office	Facilities	40	-	-	-	-	-	-	-	-	-	40
Investigations Building Door Replacement	Facilities	15	-	-	-	-	-	-	-	-	-	15
<b>Total Project Estimates</b>		<b>113</b>	<b>16</b>	<b>8</b>	<b>16</b>	<b>8</b>	<b>71</b>	<b>98</b>	<b>16</b>	<b>53</b>	<b>16</b>	<b>415</b>

**Powhatan County  
FY 2022 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**IT Infrastructure and Systems**

<b>Project Name</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>10 Year CIP Total</b>
PC Replacement Program	\$ 30	\$ 56	\$ 60	\$ 65	\$ 70	\$ 75	\$ 80	\$ 85	\$ 90	\$ 95	\$ 706
Upgrade Virtual Host Environment and Mirroring	120	-	-	-	-	200	35	40	45	50	490
Upgrade Desk Phones	20	10	10	10	10	10	15	15	20	20	140
Firewall Replacement	-	-	-	20	-	-	20	-	-	-	40
Data Storage	90	10	10	10	90	15	15	20	20	25	305
Fiber Network Extension	-	-	700	-	-	-	-	-	-	-	700
MDT Replacement Program	81	60	40	50	50	65	70	70	75	75	636
Network Appliance Upgrade	40	35	36	38	40	40	45	45	50	50	419
VOIP System Upgrade	55	-	65	-	-	-	-	-	-	-	120
CyberSecurity program	60	60	65	65	70	90	90	90	90	30	710
Broadband	500	1,500	-	-	-	-	-	-	-	-	2,000
<b>Total IT Infrastructure &amp; Systems</b>	<b>\$ 996</b>	<b>\$ 1,731</b>	<b>\$ 986</b>	<b>\$ 258</b>	<b>\$ 330</b>	<b>\$ 495</b>	<b>\$ 370</b>	<b>\$ 365</b>	<b>\$ 390</b>	<b>\$ 345</b>	<b>\$ 6,266</b>

**Projects Estimates**

A & E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	996	1,731	986	258	330	495	370	365	390	345	6,266
<b>Total Projects Estimate</b>	<b>\$ 996</b>	<b>\$ 1,731</b>	<b>\$ 986</b>	<b>\$ 258</b>	<b>\$ 330</b>	<b>\$ 495</b>	<b>\$ 370</b>	<b>\$ 365</b>	<b>\$ 390</b>	<b>\$ 345</b>	<b>\$ 6,266</b>

**Funding Sources**

General Fund	\$ 496	\$ 231	\$ 986	\$ 258	\$ 330	\$ 495	\$ 370	\$ 365	\$ 390	\$ 345	\$ 4,266
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	500	1,500	-	-	-	-	-	-	-	-	2,000
<b>Total Funding Sources</b>	<b>\$ 996</b>	<b>\$ 1,731</b>	<b>\$ 986</b>	<b>\$ 258</b>	<b>\$ 330</b>	<b>\$ 495</b>	<b>\$ 370</b>	<b>\$ 365</b>	<b>\$ 390</b>	<b>\$ 345</b>	<b>\$ 6,266</b>



## FUND BALANCE

### Powhatan County FY 2022 Budgeted Change in Fund Balance

	General Fund	Capital Improvement Projects Fund	Grants Fund	Other Governmental Funds
<b>Estimated Beginning Fund Balance*</b>	\$ 25,916,389	\$ 15,937,216	\$ 34,972	\$ 1,417,723
Revenues	64,134,523	9,804,130	800,000	5,957,884
Expenditures	(68,979,318)	(9,804,130)	(800,000)	(5,957,884)
Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(4,844,795)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimated Ending Fund Balance	\$ 21,071,594	\$ 15,937,216	\$ 34,972	\$ 1,417,723
% Change in Fund Balance	-18.7%	0.0%	0.0%	0.0%

\* Estimated Beginning Fund Balance is based on Powhatan's financial forecast model.



## FINANCIAL GUIDELINES

### OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the County of Powhatan. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the County's ability to insulate itself from fiscal crisis
- Enhances short-term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible
- Promotes long-term financial stability by establishing clear and consistent guidelines
- Directs attention to the total financial picture of the County rather than single issues
- Promotes the view of linking long-run financial planning with day-to-day operations
- Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines



## FINANCIAL GUIDELINES

### ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- The County shall establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The County's financial reporting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- The County's annual financial report will present a summary of financial activity by governmental funds respectively.
- An independent public accounting firm shall perform an annual audit in accordance with generally accepted auditing standards for all funds received and expended by any department, constitutional officer or agency of the County, or as may be required for any agency for which the County serves as fiscal agent.
- The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.

### OPERATING BUDGET

- The operating budget is intended to implement the Board's service priorities and vision for the County.
- The budget is a plan for identifying and allocating resources. The objective is to enable service delivery with allocated resources. Services should be delivered to the citizens at a level, which will meet real needs as efficiently, and effectively as possible.



## FINANCIAL GUIDELINES

### OPERATING BUDGET (CONT.)

- The County Administrator shall develop and submit to the Board an annual budget. The County will develop its annual budget in such a manner so as to incorporate historic trend analysis for revenues and expenditures with an adjustment for current historic trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.
- The County's goal is to pay for all recurring expenditures with recurring revenues.
- One-time or other special revenues will not be used to finance continuing County operations, but instead will be used for funding special projects.
- It is important that a positive unassigned fund balance in the general fund and a positive cash balance in all governmental funds be shown at the end of the fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
- The budget shall provide for funding at the rate stipulated by the Virginia Retirement System for all retirement systems.
- The County shall prepare regular reports comparing actual revenue and expenditures to projected budgeted amounts.
- The County will avoid tax anticipation borrowing and maintain adequate fiscal reserves in accordance with the fund balance policy.



## FINANCIAL GUIDELINES

### OPERATING BUDGET (CONT.)

- Proposed program expansions above existing service levels must be submitted as budgetary enhancements requiring detailed justification. Every proposed program expansion will be scrutinized based on its relationship to the health, welfare and safety of the community to include analysis of long-term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.
- Proposed new programs must also be submitted as budgetary enhancements requiring detailed justification. New programs will be evaluated on the same basis as program expansion to include analysis of long-term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.
- For programs and activities with multiple sources, the Finance Director will use resources in the following hierarchy: federal funds, State funds, bond and/or installment contract proceeds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in the order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Finance Director and County Administrator have the authority to deviate from this policy where it is in the best interest of the County.
- Budget appropriations and transfers will be brought to the County Board of Supervisors for consideration as required by the County's adopted budget resolution.
- The County will establish a contingency reserve to offset costs related to unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve (General Fund Contingency) will be budgeted at not less than \$100,000.
- Budget Monitoring: the monitoring of revenues and expenditures is an ongoing process. During the fiscal year, a quarterly update of general fund revenues and expenditures will be provided to the Board of Supervisors and the public.



## FINANCIAL GUIDELINES

### REVENUES

- The County shall endeavor to maintain a diverse, stable revenue system to mitigate adverse impacts to operations from short-term fluctuations in any one revenue source.
- The County shall use objective, analytical measures to prepare annual revenue projections.
- All taxable property shall be assessed as required by State statute. The responsibility resides with the Commissioner of Revenue.
- The County, through its Treasurer, shall pursue an aggressive policy seeking the collection of delinquent taxes and fees due to the County.
- The County shall annually review fees and user charges for each enterprise fund operation, such as utilities, with the goal of providing coverage at a level that fully covers the total direct and indirect cost of the activity.
- The County shall set fees for other user activities, such as recreation programs, inspections, and other similar activities, at a level that is appropriate for the department based upon the service provided and the objectives of the Board.
- The County shall routinely identify intergovernmental grant opportunities. In considering approval for such grants, the Board shall assess the merits of the program as if it were funded with local tax dollars. Local tax dollars shall not be used to offset the loss of grant funding without first reviewing the merits of the program and the incremental impact on the operating budget.



## FINANCIAL GUIDELINES

### CAPITAL IMPROVEMENT BUDGET

- The County will consider all capital improvements in accordance with an adopted capital improvement program (CIP).
- The County will develop a ten-year plan for capital improvements and review and update the plan annually and link development proffers resulting from conditional zonings with the capital plan. Additional projects can be added to the CIP at any time, but funding for projects added in this manner are subject to normal operating budget constraints. The CIP will also include computer and vehicle replacement.
- The County will include as part of its annual budget process an annual capital budget based on the ten-year CIP. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
- The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating cost associated with new capital improvements will be projected and included in the capital improvement plan in order to help facilitate decision making.
- The County will use intergovernmental grants and loans to finance capital improvements consistent with the capital improvement plan and County priorities.
- The County will make use of non-debt capital financing sources using alternate sources, including proffers and pay-as-you-go financing.
- The County shall make all prudent steps to maintain its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- The County will identify the estimated costs and potential funding sources for each capital project proposal prior to seeking approval from the Board.



## FINANCIAL GUIDELINES

### CAPITAL IMPROVEMENT BUDGET (CONT.)

- The County will attempt to determine the least costly and most flexible financing method for all new projects.

### ASSET, MAINTENANCE, REPLACEMENT, AND ENHANCEMENT

- The operating budget will provide for minor or preventative maintenance.
- The capital projects budget will provide for the structural, site, major mechanical/electrical rehabilitation or replacement of the County and School physical buildings which requires a total of expenditure of \$25,000 or more and has a useful life of fifteen (15) years or more.
- The capital projects budget will provide for the acquisition, construction, or total replacement of physical facilities to include additions to existing facilities which increase the square footage or asset value of those facilities.
- The capital projects budget will also provide for the acquisition of replacement vehicles and facilities maintenance.

### RISK MANAGEMENT POLICIES

The County will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities. The County will reserve an amount adequate to insulate itself from predictable losses when risk cannot be diverted through conventional methods.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT

One of the keys to sound financial management is the development of a debt policy. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the government finance officers association. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and method of sale that may be used. The following debt policy is intended to demonstrate a commitment to long-term financial planning. It will be used in conjunction with the capital improvement programs for both the county and the school board.

### GUIDELINES FOR DEBT ISSUANCE

- The county will prepare and update annually a ten-year capital improvement program (cip) to be approved by the county board of supervisors. The cip will be developed with an analysis of the county's infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan.
- The county will develop a cip that strives to find a balance between debt, pay-as-you-go and other funding sources.
- As part of the annual capital improvement plan, the schools shall furnish the county a schedule of funding needs for any school projects for which the issuance of long-term debt is planned.
- Each project proposed for financing through debt issuance will have an analysis performed for review of tax impact and future operating costs associated with the project and related debt issuance costs.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

- The county board of supervisors shall appropriate all proceeds from debt issuance for the county of Powhatan and the county of Powhatan school board.
- The county will not use long-term borrowing to finance annual operating needs.
- The county will confine long-term borrowing and capital leases to capital improvements, projects or equipment that cannot be financed from current financial resources.
- The term of any bond issue will not exceed the expected/estimated useful life of the capital project/facility or equipment for which the borrowing is intended.
- The county will attempt to avoid short-term debt to provide cash flow for annual operations. Debt issued for operating purposes will be limited to cases where there is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where there is a clear financial emergency.
- The county will comply with all applicable u.s. Internal revenue service and u.s. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax-exempt status of such bonds.
- Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for construction, debt service and capitalized interest funds. Construction fund draw schedules shall be prepared, and projection of conservative earning on unspent bond funds should be made in conjunction with planning of the county's capital improvement program.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

- The decision to use bond proceeds to pay interest during construction for revenue-producing projects shall be made on a case-by-case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs.
- The county shall not endorse the obligation of any entity other than the county of powhatan or the county of powhatan school board. However, the county may enter into contracts with other regional or local public entities with respect to public purpose projects, which provide certain payments when project or entity revenues prove insufficient to cover debt service on obligations issued to finance such project(s). The county will enter into these types of agreements only when there is long-term public and financial interest in the regional or local project. Such obligations could be structured as moral obligation bonds, or with an underlying support agreement or other contractual agreement. These obligations do not affect the legal debt limit of the county and any payments are subject to annual appropriation. However, if such payments were made, the obligations would be considered tax-supported debt.
- The county's preferred method of sale of bonds is via competitive sale to underwriters. If deemed advantageous, the county may sell bonds via a negotiated sale, private placement or other method. Coordination will be made with the County of Powhatan's county administrator, finance director and the county's financial advisor in arriving at a recommendation to issue bonds through a method other than competitive sale.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

##### UNDERWRITER SELECTION

Criteria shall include, but not be limited to the following:

- Ability and experience in managing transactions similar to those contemplated by the county
- Prior knowledge and experience with the county
- Ability and willingness to risk capital and demonstration of such risk and capital availability
- Quality and experience of personnel assigned to the county's engagement
- Financing plan
- Underwriting fees.

##### UNDERWRITER'S COUNSEL

In any negotiated sale of county debt in which legal counsel is required to represent the underwriter, the financial advisor and the bond underwriter with final approval will make a recommendation for the county.

##### UNDERWRITER'S DISCOUNT

The county will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the county will determine the allocation of underwriting liability and management fees, if any.

The allocation of fees will be determined prior to the sale date; a cap on management fees, expenses and underwriter's counsel fee will be established and communicated to all parties by the county. The financial advisor shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

##### EVALUATION OF UNDERWRITER PERFORMANCE

In conjunction with its financial advisor, the county will evaluate each bond sale after completion to assess the following: cost of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

##### DESIGNATION POLICIES

To encourage the pre-marketing efforts of each member of the underwriting team, orders for the county's bonds will be net designated, unless otherwise expressly stated. The county shall require the financial advisor to:

- Fairly allocate bonds to other managers and the selling group
- Comply with municipal securities rulemaking board (msrb) regulations governing the priority of orders and allocations
- Within 10 working days after the sale date, submit to the county a detail of orders, allocations and other relevant information pertaining to the county's sale



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

##### SELF-IMPOSED DEBT TARGETS

Direct net debt as a percentage of estimated market value of taxable property should not exceed 4.0%. Direct net debt is defined as any and all debt that is tax-supported. The ratio of direct debt service expenditures as percentage of total governmental fund expenditures should not exceed 15% with an optimal level of 12%. The county will exceed 12% only if the BOS has deemed it necessary and the BOS has a plan in place to bring the level back to 12% or less as quickly as possible. To the extent that utility enterprise funds are not self-supporting the expenditures for such funds shall be included in the denominator. The county has a targeted direct debt aggregate ten-year principal payout ratio of 50% or better.

These ratios will be measured annually and reported to the board of supervisors.

As part of the county's capital improvement planning process, the impact of any proposed debt financings on these ratios should be calculated. Understanding that certain capital financings are required for the effective delivery of county services, the following guidance is offered. If a proposed capital financing would cause the county to no longer be in compliance with one or more of these debt ratios, this shall be reported to and discussed with the county board of Supervisors. Should the county board then approve a capital financing that would cause the county to no longer be in compliance with one or more of these policies, the board shall determine a reasonable timeframe within which compliance will be achieved by resolution.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

##### TYPES OF DEBT ISSUANCE

- the county may issue general obligation debt for capital or other properly approved projects.
- the county board may use the virginia public school authority (vpsa) or state literary fund loans to finance school capital projects. Such debt issued on behalf of the school board constitutes general obligation debt of the county. The county administrator and the director of finance shall approve any application to the commonwealth of virginia for such debt. The county board of supervisors shall approve the issuance of the bonds as required by the public finance act. The school board shall approve such financings before requesting county board of supervisors' approval.
- the county may issue revenue bonds to fund proprietary activities such as water and sewer or other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants, which require that revenue sources are adequate to fund annual operating expenses and annual debt service requirements.
- capital leases may be used to purchase buildings, equipment, furniture and fixtures. The term of any capital lease shall not exceed the expected/estimated useful life of the asset leased. The county or other equity that are secured by a county capital lease may issue revenue bonds.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

##### TYPES OF DEBT ISSUANCE (CONT.)

- short-term borrowing may be utilized for interim financing or for other purposes as described below. The county will determine and utilize the least costly method for short-term borrowing subject to the following policies:
  - Bond anticipation notes (bans) may be issued for capital related cash purposes to reduce the debt service during the construction period of a project or to provide interim financing for a project. The bans shall not mature more than 5 years from the date of issuance.
  - Lines of credit shall be considered as an alternative to other short-term borrowing options.
  - Other short-term debt may be used when such instruments provide an interest rate advantage or as interim financing.
  - Lease financing and master lease obligations, including lease revenue bonds, may be considered as alternative financing structures.

##### REFUNDING OF DEBT

The county will refund debt when it is in the best financial interest of the county to do so.

##### DEBT SERVICE SAVINGS

When a refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financing. If the present value savings is less than 3%, the county may consider the refunding merits on a case-by-case basis.



## FINANCIAL GUIDELINES

### DEBT MANAGEMENT (CONT.)

#### GUIDELINES FOR DEBT ISSUANCE (CONT.)

##### RESTRUCTURING

Refundings for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

##### TERM OF REFUNDING ISSUES

The county will refund bonds within the term of the originally issued debt. However, the county may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The county also may consider shortening the term of the originally issued debt to realize greater savings.

##### ESCROW STRUCTURING

The county shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), and that the price paid for the securities was reasonable within federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the county from its own account.

##### ARBITRAGE

The county shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to u.s. Internal revenue service & u.s. Treasury arbitrage requirements.



## FINANCIAL GUIDELINES

### FUND BALANCE

- The County has five categories of Fund Balance for financial reporting: 1) Nonspendable 2) Restricted 3) Committed 4) Assigned and 5) Unassigned
- Components of Fund Balance – Effective for the fiscal years ending June 30, 2011, Fund Balance relative to Governmental Funds shall consist of the following components:
  - Nonspendable Fund Balance – Nonspendable Fund Balance in any fund includes amounts that cannot be spent because the funds either not in spendable form such as prepaid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital or revolving loan fund. Nonspendable balance is not available for appropriation.
  - Restricted Fund Balance – Amounts that are legally constrained for a specific purpose by external parties, constitutional provisions, bond indenture, or enabling legislation. External parties include creditors, grantors, contributors or laws and regulations. Enabling legislation includes any act of law or regulation that authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purpose stipulated in the enabling legislation. An act of law can originate external to the government or be self-imposed through the enactment of an ordinance by the governmental body. The expenditure of resources restriction must originate within the enabling legislation; whereas, funds restricted outside originating legislation will be considered committed and assigned.



## FINANCIAL GUIDELINES

### FUND BALANCE (CONT.)

The following three categories of Fund Balance: 3) Committed 4) Assigned and 5) Unassigned are considered Unrestricted Fund Balance.

General Unrestricted Fund Balance: The Unrestricted Fund Balance policy for the General Fund pertains to the County and Schools.

- Committed Fund Balance – Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors using the highest level of decision-making authority. Removal of the constraint would require another action by the Board of Supervisors. Commitments must be established or removed by the Board of Supervisors prior to the end of the fiscal year (June 30th) for which the constraint or removal of constraint is desired. Formal Board action includes the annual adoption of the budget appropriations and subsequent budget amendments.
- Assigned Fund Balance – Assigned Fund Balance includes amounts that reflect an intended or planned use of fund balance for specific purposes but are neither restricted nor committed. Assigned Fund Balance does not require formal action of the Board and may be assigned by the County Administration or his designee. Assignments shall not create a deficit in any fund or segment of fund balance.
- Unassigned Fund Balance – Unassigned Fund Balance represents the residual fund balance remaining after nonspendable, restricted, committed, and assigned fund balance is deducted. Unassigned Fund Balance is available for appropriation by the Board with first priority given to nonrecurring expenditures or as an addition to fund balance. The General Fund is the only fund that would report a positive unassigned fund balance.



## FINANCIAL GUIDELINES

### FUND BALANCE (CONT.)

- Order of Expenditure Within Fund Balance – In circumstances where amounts are expended for which restricted and unrestricted (Committed, Assigned, and Unassigned) amounts are available, the order of expenditure shall be restricted, committed, assigned and unassigned.
- Unassigned Fund Balance Reserve Requirement – The Unassigned Fund Balance shall reflect a balance not to exceed 15% of total budgeted general fund, social services fund, CSA fund, school operating fund and school cafeteria fund operating revenues of the same fiscal year. All amounts in excess of the 15% minimum requirement shall be transferred to the Capital Maintenance Reserve no later than December 31st, annually.
- Funds transferred to the Capital Maintenance Reserve shall serve as “Committed” reserve to fund future capital requirements of the County. During the annual budget process, the Board of Supervisors shall appropriate a portion of the reserve balance for the procurement of capital improvements in the coming year. As a “Committed” reserve, Board action would be required for the appropriation of the reserve balance for non-capital expenditures.
  - Available funds at the close of each fiscal year should be at least 15% of the General Fund (100), Social Services Fund (102), CSA Fund (104), School Operating Fund (205) and School Cafeteria Fund (207) operating revenues of the same fiscal year, net of transfer to the School Operating Fund (205).
  - The County Board may take formal action at any open meeting to establish, modify, or rescind a fund balance commitment. Committed fund balances do not lapse at the end of the fiscal year. The County may make informal action to authorize a portion of fund balance for a particular purpose, program, and designates similar authority to the County Administrator.



## FINANCIAL GUIDELINES

### CASH MANAGEMENT AND INVESTMENTS

The County Board recognizes that it is the explicit constitutional responsibility of the County Treasurer to invest County Funds in accordance with Virginia Law. It is the desire of the County Board of Supervisors to provide the Treasurer with the most timely and accurate information in order to best execute the powers of the Treasurer's Office. To that end, the following Investment Policies are intended as a guide for the County Board of Supervisors to facilitate this relationship.

- It is the intent of the County that public funds will be invested to the extent possible to reduce the need for property tax and utility revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with applicable Virginia Law guiding the investment of public funds.
- It is the intent of the County that public funds will be invested in public depositories where the funds will be collateralized either from the collateral pool for the payment of losses of public deposits as established under the Virginia's Security for Public Deposits Act (SPDA) or if the financial institution decides to opt-out of the collateral pool that the financial institution follow the more stringent requirements as specified under SPDA.
- Reporting: The County Board will receive an investment report at the end of each month showing current investment holdings.



## FINANCIAL GUIDELINES

### REVENUE STABILIZATION RESERVE

The County will maintain a Revenue Stabilization Reserve of 3% of the total annual adopted general fund budget of the prior year, net of operating transfers to schools, plus the school operating fund budget.

The Board may draw down the Revenue Stabilization Reserve only if:

- Current fiscal year – Third or fourth quarter forecasted general fund revenues, excluding use of prior year fund balance, decline by more than 1.5%; or
- Subsequent fiscal year – During the annual budget cycle real estate assessments are forecast to decrease more than 3.0% over the previous year's assessments.

Withdrawals may not exceed half of the balance in the reserve in any one fiscal year and shall be used in combination with spending cuts. In the event of a draw down, the reserve must be replenished to 3.0% level within 3 fiscal years.



## FINANCIAL GUIDELINES

### PROCUREMENT

#### METHOD OF PROCUREMENT

- All contracts with nongovernmental contractors for the purchase or lease of goods, or for the purchase of services, insurance, or construction shall be awarded after competitive sealed bidding or competitive negotiation as required by the Virginia Public Procurement Act, unless otherwise authorized by law. These methods are required when contract amounts exceed the threshold as defined by the most current version of Virginia Code Section 2.2-4303.
- All public contracts for Professional services shall be procured by competitive negotiation. Professional services are as defined in § 2.2-4301 of the Virginia Code. These methods are required when contract amounts exceed the threshold defined by the most current version of the Virginia Code § 2.2-4303.
- All public contracts more than \$10,000 and less than 1) State Code defined amount for purchase of professional services; or 2) State Code defined amount with nongovernmental contractors for the purchase or lease of goods, or for the purchase of nonprofessional services, insurance or construction; shall require three written quotes, unless otherwise exempted or authorized by law.
- All purchases less than \$10,000 shall require solicitation of verbal quotes from not fewer than three vendors or suppliers. The County Administrator or his/her designee may waive the requirement to obtain the three documented verbal quotes where it is determined that it is not practical or economically beneficial to do so.



## FINANCIAL GUIDELINES

### PROCUREMENT (CONT.)

#### METHOD OF PROCUREMENT (CONT.)

- The following items are exempted from the County's competitive procurement policy and are in addition to exceptions allowed by the Virginia Public Procurement Act:
  - Books, Manuscripts, Maps and Pamphlets
  - Dues, Subscription and Publications
  - Educational Films
  - Used Vehicles, Machinery & Equipment
  - Perishable Foodstuffs
  - Postage
  - Training, Education Services and Conferences
  - Travel, Room and Board
  - Tuition
  
- Professional services as defined by the Virginia Code §2.2-4301 means work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy or professional engineering.



## 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.

**Appropriation:** A legal authorization of the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation:** The valuation set upon real estate and certain personal property as a basis for levying property taxes.

**Asset:** Resources owned or held by a government that have monetary value.

**Assigned Fund Balance:** Amounts a government intends to use for a specific purpose, including budgeted use of prior year fund balance.

**Audit:** The systematic examination of the assertions of actions of a third party to evaluate conformance to some norm or checkmark.

**Balanced Budget:** A balanced budget is a budget with estimated revenues, including the use of fund balance, meeting planned expenditures.

**Basis of Budgeting:** Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, modified accrual or cash.

**Bond:** A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond – General Obligation:** This type of bond is backed by the full faith, credit and taxing power of the government.

**Bond – Revenue:** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Bond Rating:** An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.

**Bond Refinancing:** The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

**Budget:** A plan of financial activity for a specific period of time indicating planned revenues and expenses for the budget period.

**Budget Amendment:** An adjustment to the original adopted budget. Examples include transferring funding from one department to another or from an existing capital project to a new capital project; providing supplemental funding to a fund or department; or establishing a new capital project. Amendments that increase the total appropriated budget require approval of the Board of Supervisors.



## GLOSSARY

**Budget Calendar:** The schedule of key dates that a government follows in the preparation and adoption of the budget.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets:** Fixed assets that have a value of \$5,000 or more and a useful economic life of more than five years; or, assets of any value if the nature of the item is such that it must be controlled as a fixed asset for custody purposes.

**Capital Improvements:** Major construction, acquisition or renovation activities that add value to a government's physical assets or significantly increase their useful life; assets greater than \$25,000 that have a useful life of several years.

**Capital Improvements Fund:** A type of governmental fund that accounts for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

**Capital Improvements Program (CIP):** A plan for capital improvements to be incurred each year over a five-year period in order to meet capital needs arising from the government's long-term needs.

**Capital Outlay:** An expenditure category that includes capital assets greater than \$5,000 per unit cost that do not qualify for the Capital Improvements Program (equipment, vehicles, etc.).

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Central Virginia Transportation Authority:** An Authority established by the 2020 General Assembly of Virginia that provides funding opportunities for priority transportation investments to counties and cities in Virginia Planning District 15.

**Comprehensive Annual Financial Report (CAFR):** This is a detailed document of the County's financial statements as of June 30 of each fiscal year. (For more information, see Additional References).

**Comprehensive Plan:** A document that is prepared by Planning and is Powhatan's statement of goals, objectives and plans for the future. (For more information, see Additional References).

**Constitutional Officers:** Refers to the officers or agencies directed by elected officials whose positions are established by the Constitution of the

Commonwealth of Virginia or its statutes (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer).

**Contingency:** An appropriated budgetary reserve set aside for emergencies or unforeseen expenditures.



## GLOSSARY

**Contractual Services:** An expenditure classification that includes services acquired from outside sources (i.e. private vendors or other governmental entities); examples include maintenance agreements and professional consulting services.

**Debt Service:** An expenditure category that includes the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department:** The basic organizational unit of government that is functionally unique in its delivery of service.

**Depreciation:** The decrease in the value of a capital asset over the service life of the capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Disbursement:** The expenditure of monies from an account.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund:** A type of proprietary fund that provides services that are financed and operated similarly to those of a private business.

**Expenditure:** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expense:** Charges incurred, whether paid or unpaid, on operations, maintenance, interest or other charges presumed to benefit the current fiscal period.

**Fiduciary Fund Type:** Fiduciary funds are used to report resources that are received and held by the County in a trustee or custodial capacity for the benefit of individuals, private organizations or other governments and cannot be used to support the locality's programs.

**Fiscal Year:** The period of time used by the County for budgeting and accounting purposes. Powhatan County uses the twelve-month period beginning on July 1 and ending June 30.

**Fringe Benefits:** Contributions made by the County for non-wage compensation provided to employees. Examples include Social Security, retirement, health insurance and life insurance.

**FTE (Full-time Equivalent):** A measure of authorized staff positions, including full-time and part-time benefited employees. An FTE of 1.0 is a full-time position. For Powhatan County, benefits begin at a fulltime equivalent status of 0.5.

**Functional Area:** A group of related departments aimed at accomplishing a major service or regulatory program for which a government is responsible. Examples include community development, public safety and human services.



## GLOSSARY

**Fund:** A fiscal entity with revenues and expenditures that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance:** The difference between assets and liabilities in a governmental fund.

**Fund Type:** A classification of funds that are similar in purpose and character.

**GAAP (Generally Accepted Accounting Principles):** Uniform minimum standards for financial accounting and recording.

**GASB (Governmental Accounting Standards Board):** The authoritative accounting and financial reporting standards-setting body for state and local governments.

**General Fund:** The chief operating fund of the County. This fund accounts for most traditional local government programs such as general government, public safety and public works.

**General Property Taxes:** Revenue from taxes levied on property located in or owned by the residents and businesses of Powhatan County, such as real and personal property.

**GFOA (Government Finance Officers Association of the United States and Canada):** The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit.

**Governmental Fund Type:** Funds generally used to account for tax-supported activities. Most of the County's governmental functions are accounted for in governmental funds. These funds are appropriated by the Board of Supervisors.

**Grants:** A contribution by a government or other organization to support a particular function.

**Infrastructure:** The physical assets of a government such as roads, sewers and parks.

**Intergovernmental Revenue:** Funds received from Federal, State or other local governments in the form of grants, shared revenues or payments in lieu of taxes.

**Levy:** To impose taxes for the support of government activities.

**Line Item Budget:** A budget that specifies the types of expenditures planned for the fiscal year at the detailed operational level.

**Local Revenue:** Funds that are received as income by the locality through the imposition of both general property and non-property taxes, permitting fees and fines, and charges for services as well as recovered costs.

**Long-term Debt:** Money borrowed through financing mechanisms, such as bonds. The payment of principal and interest on borrowed money is through the General Fund.

**Modified Accrual Basis:** A basis of accounting in which revenues are recognized when measurable and available and expenditures generally are recorded when a liability is incurred.

**Objective:** A specific and measurable goal that is achievable within a specific period.



## GLOSSARY

**Obligation:** An amount that a government may be legally required to meet out of its resources, including liabilities and encumbrances not yet paid.

**Operating:** An expenditure category that includes the cost for services, materials and supplies required in normal business operations.

**Operating Budget:** Plans of expenditures and the means to finance them. Contains appropriations for such expenditures as salaries & fringe benefits, supplies, training, services, repair & maintenance and capital outlay for various departments.

**Operating Impact:** The effect a capital improvement project will have on the department's operating budget. Impacts may include an increase or decrease in salaries & fringe benefits, operating and/or capital outlay. Operating impacts to the General Fund are reflected in the Ten-Year General Fund Financial Plan.

**Operating Revenue:** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance:** A piece of legislation enacted by a municipal authority.

**Personal Property:** A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property and business equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, aircraft, business furnishings and manufacturing equipment.

**Proffers:** Cash or property offered by developers to the County in land development projects.

**Property Tax Rate:** The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

**Proprietary Fund Type:** Proprietary funds account for a government's business-type activities. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees. Proprietary funds include enterprise and internal service funds.

**Real Property:** Real estate, including land and improvements (buildings, fencing and paving), classified for purposes of tax assessment.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark revenues for a specific future purpose.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources:** The total amount available for appropriation including estimated revenues, fund transfers and beginning balances.



## GLOSSARY

**Revenue:** A source of income that provides an increase in net financial resources and is used to fund expenditures. Budgeted revenue is categorized by its source, such as taxes, fees, bonds, investment income, federal and state grants, or other financing sources.

**Salaries & Fringe Benefits:** An expenditure category for employee compensation, including salaries, wages, overtime, and fringe benefits.

**Service Level:** Services or products that comprise actual or expected output of a given program. The focus of service levels is on results, not measures of workload.

**Special Revenue Fund:** A type of governmental fund used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

**Tax Levy:** Charges imposed by a locality to support government activities.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unassigned Fund Balance:** Fund balance that is available for any purpose. This amount is reported only in the General Fund.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**User Fees:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VRS (Virginia Retirement System):** The retirement program that the County is statutorily required to participate in, which is overseen by the General Assembly who has the authority to set the rates.