

Fiscal Year 2022-2023

APPROVED BUDGET



COUNTY OF POWHATAN - VIRGINIA



MEET THE STAFF

BOARD OF SUPERVISORS



Michael W. Byerly
Chairman



Karin M. Carmack
Vice-Chairman



Steve W. McClung
District 2



Bill L. Cox
District 4



David T. Williams
District 1



MEET THE STAFF

COUNTY ADMINISTRATION

Ned Smither

County Administrator

Bret Schardein

Deputy County Administrator

William Hagy

Deputy 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](#)



TABLE OF CONTENTS

INTRODUCTION

Meet the Staff2

Strategic Plan.....4

Table of Contents8

How to Use11

County Profile.....12

Statistical Information.....14

Organizational Chart17

BUDGET OVERVIEW

County Funds Structure and Basis of Accounting18

Budget Process.....23

EXECUTIVE SUMMARY

County Administrator’s Letters & Budget in Brief.....26

BUDGET SUMMARY

General Fund – Functional Area Summaries35

Summary of All Funds44

All Fund Revenues Net of Inter-Fund Transfers45

All Fund Expenditures net of Inter-fund Transfers.....46

General Fund & School Operating Revenue & Expenditure Summary.....47

General Fund & School Operating Revenue & Expenditure Summary Charts48

Revenue Summary49



Revenue Detail51

Expenditure Summary53

DEPARTMENTAL SUMMARIES

Introducing Departmental Summaries55

Assessor’s Office.....56

Building Department.....57

Circuit Court Clerk60

Commissioner of the Revenue.....63

Commonwealth’s Attorney.....66

County Administrator’s Office69

Debt Analysis71

Economic Development.....72

Education.....75

Extension Service76

Finance79

Fire & Rescue.....82

Human Resources87

Information Technology.....88

Library.....91

Parks & Recreation.....94

Permit Center97

Planning & Zoning99

Public Safety Communications102



Public Works.....105

Office of Elections & Voter Registration108

Risk Management111

Sheriff’s Office112

Social Services115

Treasurer118

Utilities121

APPENDIX

Staffing Plan.....124

Debt Obligations.....131

Capital Improvement Plan Summary.....133

Public Safety135

Public Works CIP136

Parks & Recreation CIP.....137

Utilities CIP138

Schools CIP139

Fire & Rescue CIP140

Sheriff’s Office Vehicles.....141

Administrative Vehicles143

Facilities & Grounds144

IT Infrastructure & Systems145

Fund Balance146

Financial Guidelines147

Glossary169



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
2021	30,305	N/A	N/A	3.00%**	4,076
2020	29,867	N/A	N/A	4.80%	4,247
2019	29,652	1,737,874,068	58,609	2.60%	4,227
2018	29,166	1,667,624,382	57,177	2.90%	4,222
2017	28,601	1,573,369,611	55,011	3.50%	4,208
2016	28,442	1,436,036,580	50,490	3.50%	4,312
2015	28,442	1,396,644,410	49,105	4.30%	4,157
2014	28,451	1,292,984,146	45,446	4.60%	4,205
2013	28,394	1,193,002,304	42,016	5.30%	4,222
2012	28,110	1,049,065,200	37,320	5.40%	4,786

n/a - information is not yet available

Source: Bureau of Economic Analysis, Department of Labor Statistics, Weldon Cooper Center

* 2020 and 2021 information not yet available. 2019 data is used for calculations and will be updated next year

** 2021 Unemployment Rate % is as of 07/01/2021

Principal Employers Current Year and Nine Years Ago

Employer	2021			2012		
	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	3	N/A
Mid Atlantic Steel Erecto Inc	100-249	6	N/A	-	-	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	1	N/A
Moslow Wood Products	20-49	10	N/A	20-49	6	N/A
MP Barden & Sons	-	-	N/A	50-99	2	N/A
Mcdonalds	-	-	N/A	50-99	4	N/A
TDU Concrete Inc	-	-	N/A	50-99	5	N/A
Central Virginia Bank	-	-	N/A	20-49	7	N/A
Mill Quarter	-	-	N/A	20-49	8	N/A
On the Go Concrete	-	-	N/A	20-49	9	N/A
Sheetz	-	-	N/A	20-49	10	N/A

Source: Virginia Employment Commission

* Quarterly Census of Employment and Wages (QCEW)

Data for 2021: Community Profile

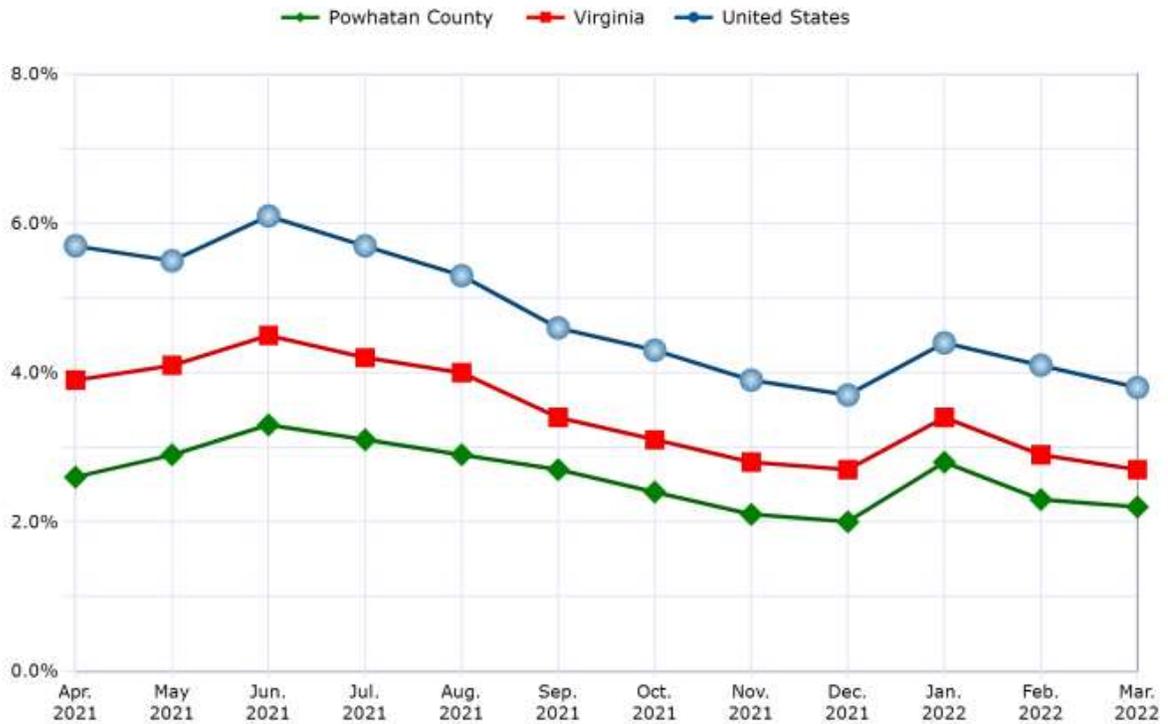
Data for 2012: 1st Quarter 2012

**The Virginia Employment Commission is precluded from disclosing the actual number of employees per the Confidential Information Protection and Statistical Efficiency Act - Title



STATISTICAL INFORMATION

Unemployment Rates Past 12 Months



	Powhatan County	Virginia	United States
Apr. 2021	2.6%	3.9%	5.7%
May 2021	2.9%	4.1%	5.5%
Jun. 2021	3.3%	4.5%	6.1%
Jul. 2021	3.1%	4.2%	5.7%
Aug. 2021	2.9%	4.0%	5.3%
Sep. 2021	2.7%	3.4%	4.6%
Oct. 2021	2.4%	3.1%	4.3%
Nov. 2021	2.1%	2.8%	3.9%
Dec. 2021	2.0%	2.7%	3.7%
Jan. 2022	2.8%	3.4%	4.4%
Feb. 2022	2.3%	2.9%	4.1%
Mar. 2022	2.2%	2.7%	3.8%

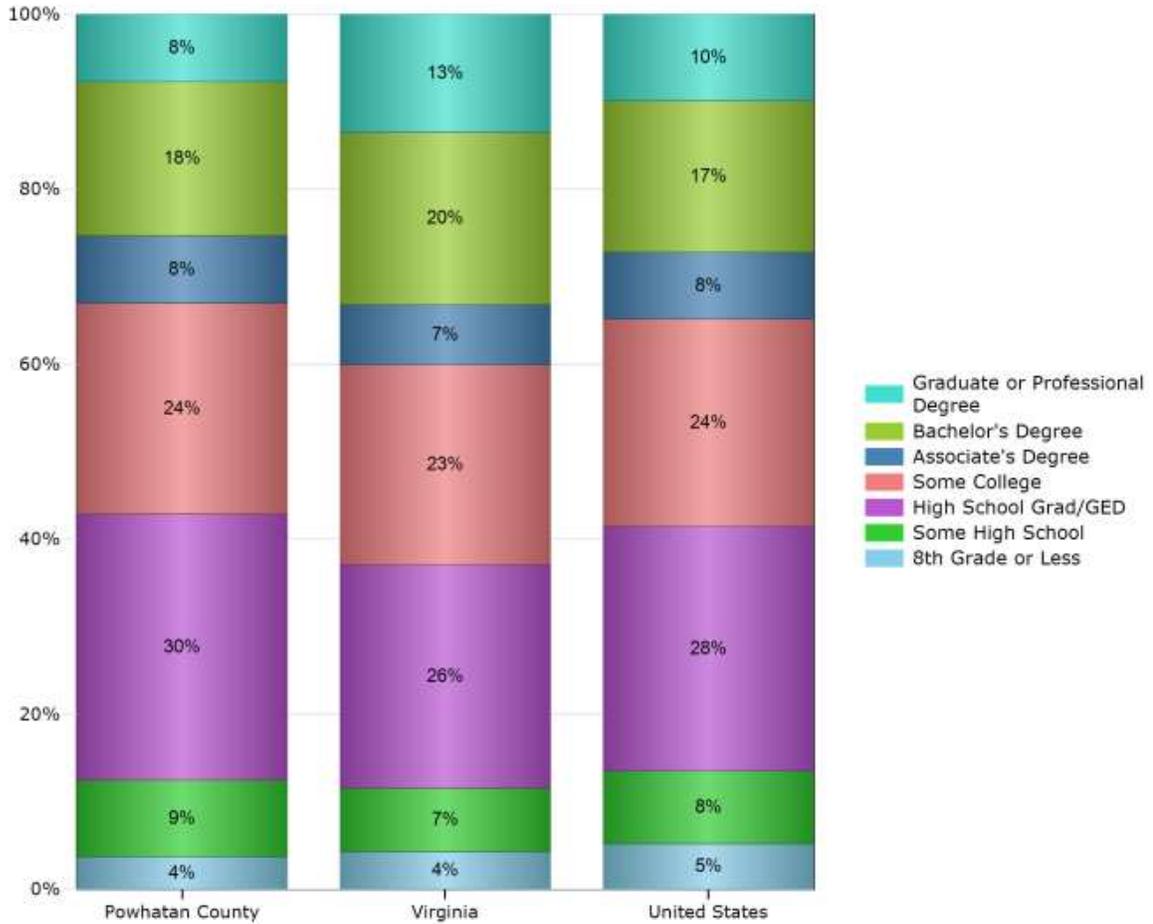
Source: Virginia Employment Commission, Economic Information & Analytics, Local Area Unemployment Statistics.



STATISTICAL INFORMATION

Educational Attainment

(Population 18 years and over)

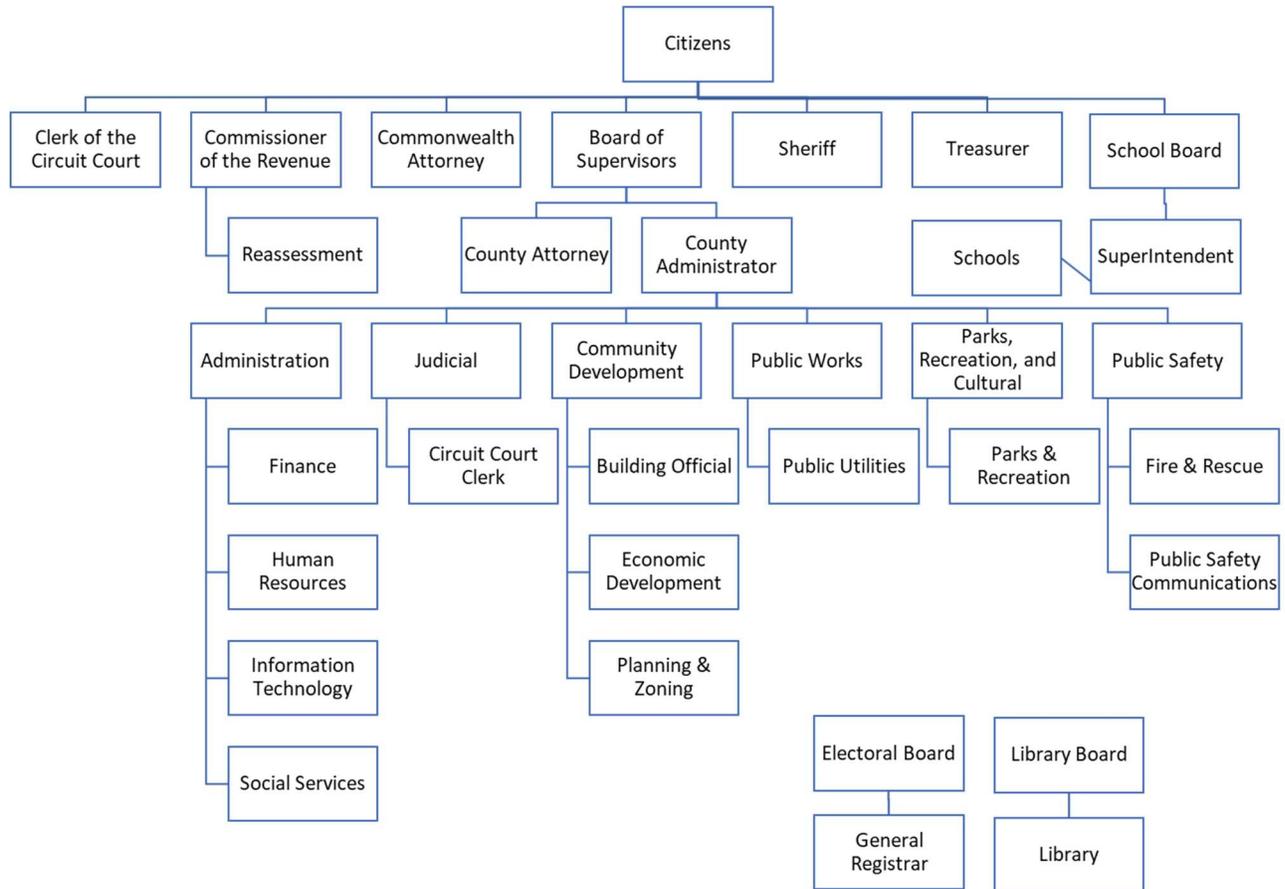


	Powhatan County	Virginia	United States
8th Grade or Less	832	275,329	12,639,425
Some High School	1,976	464,075	20,093,117
High School Grad/GED	6,863	1,633,105	68,044,371
Some College	5,435	1,457,887	57,431,237
Associate's Degree	1,740	440,219	18,586,866
Bachelor's Degree	3,958	1,258,661	42,027,629
Graduate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

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



ORGANIZATIONAL CHART





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.

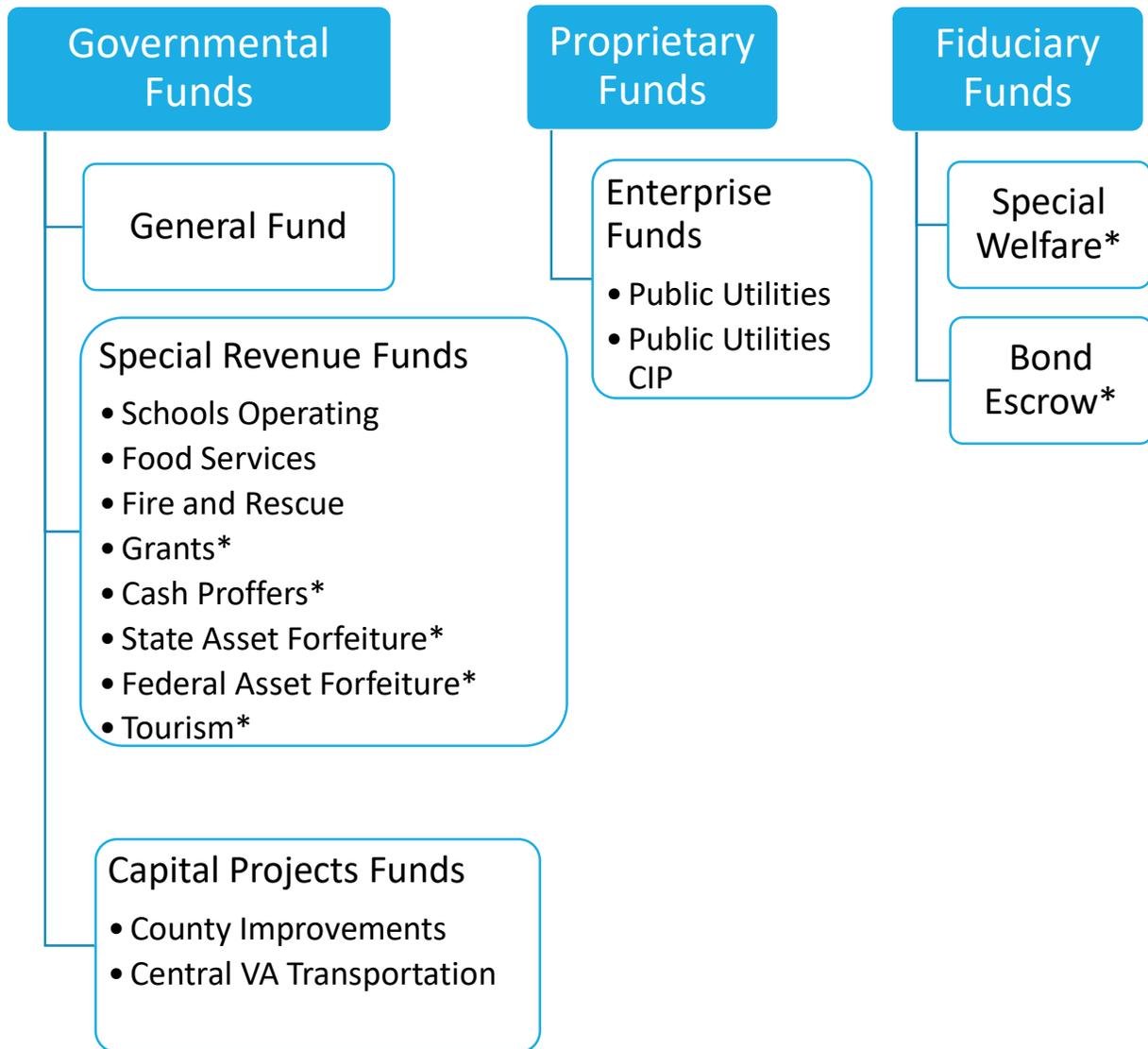
Public Utilities Fund – This fund accounts for the operation and maintenance of the County’s water and sewer system. Revenues generated are from customer user fees and one-time capacity fees paid at the time of connection to the system.

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 FUND'S 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. FY2023 covers the period July 1, 2022 through June 30, 2023.

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.

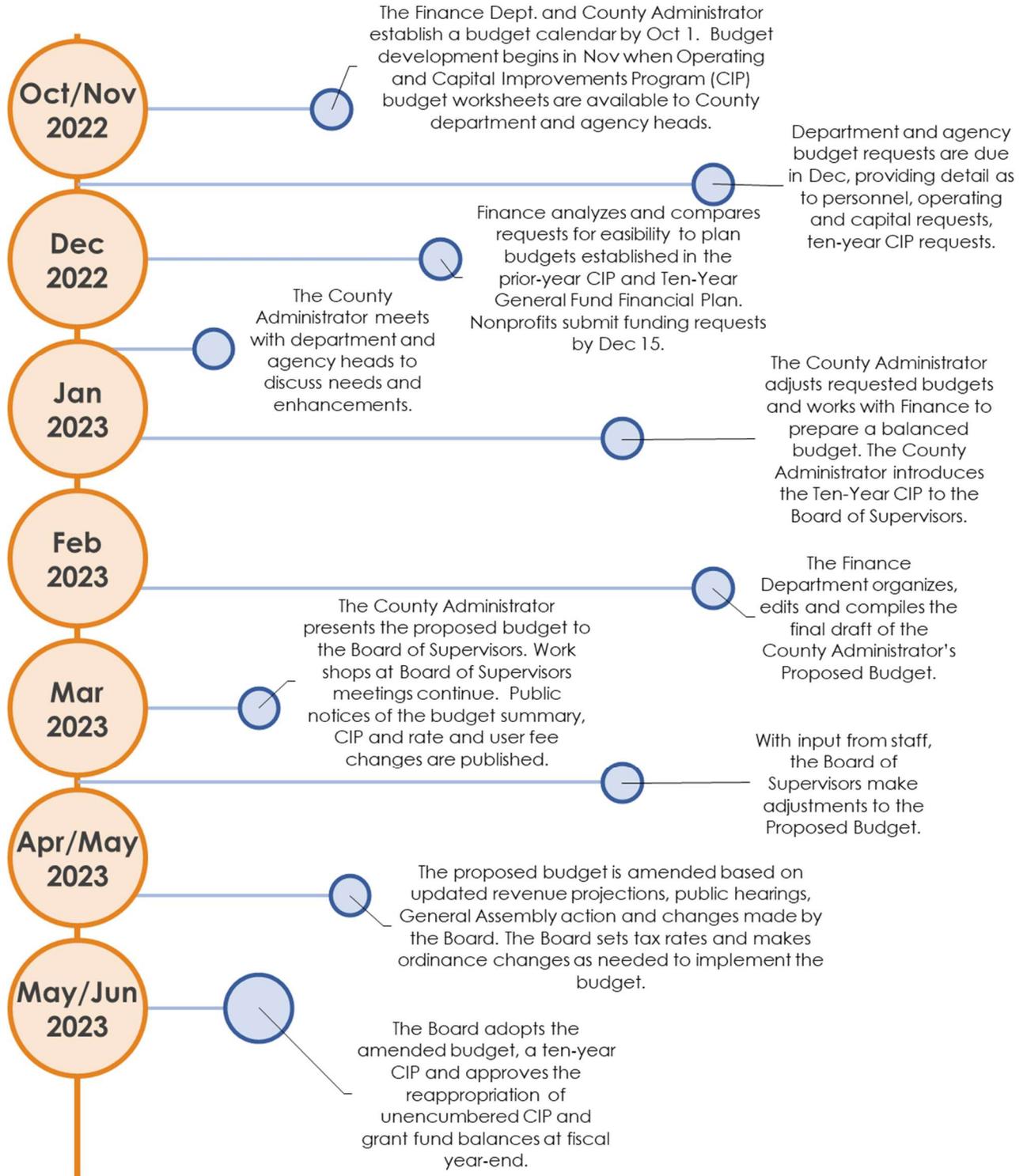
TEN-YEAR FINANCIAL PLAN

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





BUDGET PROCESS

AFTER BUDGET ADOPTION

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.

Board of Supervisors

Michael W. Byerly, Chairman

Karin M. Carmack, Vice Chairman

Steve W. McClung

David T. Williams

Bill L. Cox



County Administrator
Ned Smither

The County of Powhatan

June 1, 2022

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

Enclosed is the Annual Budget for FY2022-23 which includes the operating and capital budgets, approved by our Board of Supervisors on May 18th, 2022. 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 79 cents to 77 cents, the elimination of the vehicle license fee, compression pay for general government employees as well as a 5 percent merit-based raise. 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 increased from \$109,216,822 in the proposed budget to \$109,908,958 in the approved budget.

Changes include an increase in the General Fund, Grants 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.

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

**Powhatan County
FY 2022 Operating Budget
Proposed vs Revised Summary of All Funds**

	FY 2022 Approved	FY 2023 Proposed	FY 2023 Revised	\$ Change	% Change
General Fund	\$68,979,318	\$73,735,093	\$73,907,526	\$172,433	0.2%
Tourism Fund	0	24,000	24,000	0	0.0%
Grants Fund	800,000	2,882,903	3,382,903	500,000	17.3%
Fire and Rescue Fund	592,384	647,516	647,516	\$0	0.0%
Utilities Fund	2,399,700	2,371,797	2,371,797	\$0	0.0%
Utilities Capital Projects Fund	500,300	192,800	192,800	\$0	0.0%
Capital Projects Fund	9,804,130	12,780,000	13,280,000	\$500,000	3.9%
Central VA Transportation Fund	1,300,000	2,060,000	2,060,000	\$0	0.0%
School Operating Fund	50,325,027	52,664,665	52,669,068	\$4,403	0.0%
School Food Service Fund	1,165,500	1,757,860	1,757,860	\$0	0.0%
Total All Funds	\$135,866,359	\$149,116,634	\$150,293,470	\$1,176,836	0.8%
Less Inter-fund Transfers					
Fire and Rescue Fund	\$0	\$0	\$0	\$0	0.0%
Grants Fund	800,000	0	0	\$0	0.0%
Utilities Fund	1,756,532	1,744,105	1,744,105	\$0	0.0%
Utilities Capital Projects Fund	200,300	192,800	192,800	\$0	0.0%
Capital Projects Fund	9,123,130	11,921,000	12,421,000	\$500,000	4.2%
School Operating Fund	23,908,913	26,041,907	26,026,607	-\$15,300	-0.1%
School Operating to Food Service	0	0	0	\$0	0.0%
Total Transfers	\$35,788,875	\$39,899,812	\$40,384,512	\$484,700	1.2%
Total - net of Inter-fund Transfers	\$100,077,484	\$109,216,822	\$109,908,958	\$692,136	0.6%

Board of Supervisors

Michael W. Byerly, Chairman

Karin M. Carmack, Vice Chairman

Steve W. McClung

David T. Williams

Bill L. Cox



*County Administrator
Ned Smithier*

The County of Powhatan

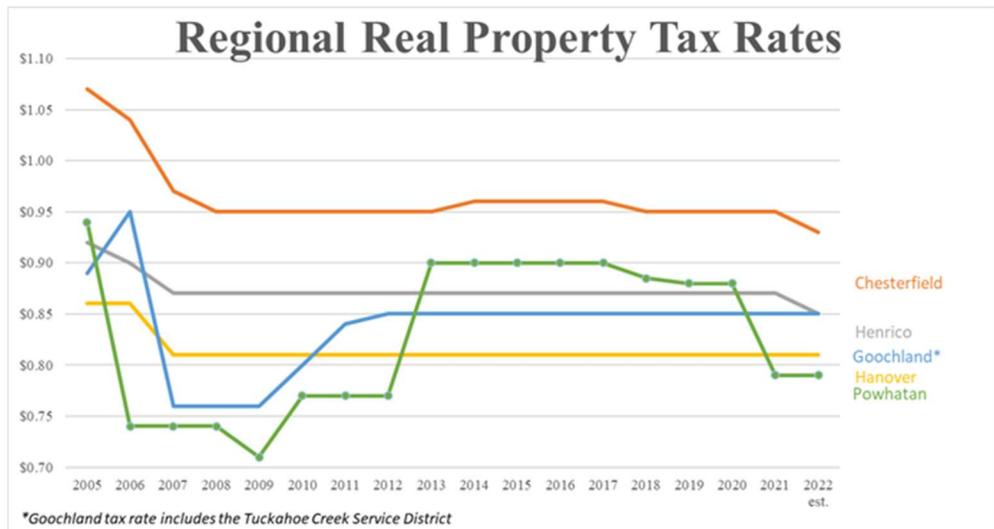
February 28, 2022

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

It is again my honor to present the County Administrator's proposed operating budget for the fiscal year ending June 30, 2023. Last spring, the Board of Supervisors elevated the level of service offered to our citizens in your adoption of the fiscal year 22 budget. Investments targeting public safety, education, and community development came forward while the real estate tax rate was reduced from \$.85 to \$.79. At the same time, the Board took a look forward and was able to plan

for a ten-year operating and capital improvement budget that maintained the \$.79 tax rate and addressed some highly desired infrastructure in our ten-year capital improvement plan. Congratulations on a job well done. Our proposed budget for fiscal year ending June



30, 2023, maintains the real estate tax rate at \$.79 and provides our qualifying senior property owners with additional real estate tax relief, doubling the maximum tax credit for qualifying homeowners from our existing \$800 real estate tax credit to a \$1,600 real estate tax credit. As a result, qualifying homeowners with assessments less than \$202,530 (assuming the current \$.79 real estate tax rate) will have full relief for their real estate taxes, while qualifying homeowners who have higher assessed values will receive the \$1,600 credit against their real estate tax bill. To qualify, a property owner must:



- Be age 65 by December 31 of the previous year or disabled.
- Household gross income from the taxpayer, spouse, and all relatives living in the home must total less than \$50,000.
- Total net worth, excluding home and 1 acre, must be less than \$200,000

The Capital Improvement Vision

The proposed budget focuses on a continued investment of in the County’s infrastructure through the capital improvement budget, investing \$6,568,000 as highlighted by the following projects:

Public Safety:	\$2,931,000 (Addition to Fire Station 1, Fire & Rescue Apparatus, Additional Sheriff’s Vehicles)
Schools	\$1,656,000 (Powhatan High School Cameras and Public Alert System, School Bus Purchases)
Parks and Recreation:	\$919,000 (Fighting Creek Park Additional Baths, Village Complex Restrooms improvements, Trail Master Plan
Other	\$1,062,000 (Information Technology, Planned Roof and HVAC Replacements)

The following table provides an overview of the FY23 CIP as a part of the ten-year capital planning:



CIP User Agency	Ten Year		FY 23	
	Ten Year Total	From General Fund	FY 23 Total	From General Fund
Fire Apparatus	\$11,669,000	\$5,844,000	\$1,009,000	\$1,009,000
Information Technology	\$4,495,000	\$4,495,000	\$321,000	\$321,000
Parks & Recreation	\$8,853,000	\$2,493,000	\$1,169,000	\$919,000
Fire, Rescue, E-911	\$3,380,000	\$2,430,000	\$1,600,000	\$1,600,000
Public Works	\$2,970,000	\$2,970,000	\$351,000	\$351,000
Schools	\$25,079,000	\$7,659,000	\$3,064,000	\$1,656,000
CVTA-Roads	\$20,927,759	\$0	\$2,060,000	\$0
Public Utilities	\$790,000	\$790,000	\$30,000	\$30,000
Vehicles	\$3,987,000	\$3,987,000	\$682,000	\$682,000
Broadband	\$2,524,000	\$0	\$2,524,000	\$0
Total	\$84,674,759	\$30,668,000	\$12,810,000	\$6,568,000

Powhatan’s participation in the Central Virginia Transportation Authority (“CVTA”) is creating new levels of transportation funding for the County, allowing us to start planning and prioritizing road improvements throughout the County. It is expected that we will have \$6.5 million in CVTA funding available to the County by June 30, 2022 and approximately \$2 million each year thereafter. Our ability to leverage the CVTA funding with other grant resources or our ability to simply fund/construct a project will provide Powhatan County with financial solutions to many of our existing transportation challenges.

The Operating Budget Plan

In addition, in a region where competition for staff continues to elevate, the proposed budget includes additional investment in human resources that are designed to keep us competitive in the regional market. These proposed changes include:

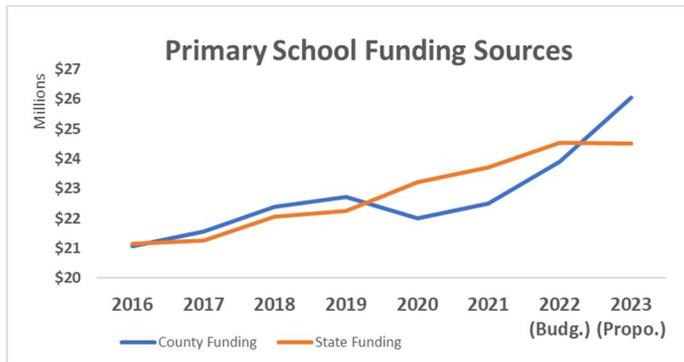
- 1) A 5% increase in compensation for all teachers and general government employees, partially supported by an increase in State funding targeted for raises.
- 2) An investment into staff funding levels that are a direct result of salary compression, a compression that is a result of our continued efforts to compete for skilled staff in the Richmond region. The proposed budget includes an investment of \$400,000 to address general government compression, including the Sheriff’s Office, Fire, Emergency Communications, and other departments within general government.
- 3) Healthcare costs continue to climb for all employers and Powhatan is no exception. Early indications are that our healthcare costs could increase by 19%, and the proposed budget maintains our ability to compete regionally for staff and absorbs the incremental healthcare



cost at an estimated \$465,000, so staff will not feel the financial impact of one of our key benefits.

Public Education

The proposed budget continues to place an emphasis on funding for our public schools, proposing an increase in funding of \$2.1 million (8.9%) over local funding levels approved for fiscal year 2022. At a time when State funding formulas are slowing the expected State funding growth for our schools, the proposed \$26 million in local funding (\$2.1 increase) forms the foundation of a \$52.7 million dollar level of operations for Public Education, an amount that is 4.6% higher than the adopted FY22 Education budget. In addition, the proposed budget for Education includes \$1,656,000 in capital improvement “pay as you go” funding for Schools (Buses - \$1,056,000, Cameras and Public Alert Systems at High School- \$600,000).



The proposed budget for Education, as presented, does not match the initial budget currently being discussed by our School Board. The following chart shows a comparison of the two budget proposals under consideration:

	Proposed FY23	School Board First Draft
Local Revenues	\$544,869	\$525,000
State Revenues*	\$24,531,811	\$24,586,776
Federal Revenues	\$1,561,378	\$1,530,685
From General Fund	\$26,026,607	\$26,683,217
Total Funding Sources	\$52,664,665	\$53,325,678
Difference		\$661,013

*School Board amount excludes State School Construction Funds

Funding for our schools comes in a variety of ways, all imbedded in our operating and capital improvement budgets. In addition to the proposed \$26,026,607 for operating expenses, this budget also funds Education related debt service (\$6,588,862) and a Education capital improvement budget (\$1,656,000) for a grand total of \$34.3 million, exclusive of the projects listed below.

In addition, it is proposed that additional capital improvement projects requested by the School Board receive \$799,000 in funding from the School Maintenance Reserve Fund. Those projects are:



	From Maintenance Reserve	From Grants	Total
Replacement of the Transportation Radio System	190,000	0	190,000
Preschool Classrooms at Landmark Center	234,000	234,000	468,000
Powhatan Elementary HVAC Replacements	375,000	375,000	750,000
Total	\$799,000	\$609,000	\$1,408,000

General Government-New Staffing

The proposed budget also includes a requested increase in the personnel compliment, adding positions that were already anticipated in last year’s ten-year budgetary planning exercise. Those previously anticipated positions include three staff members at the new eastern convenience center and a Purchasing Manager which we now propose to serve both general government and the School Board together, assuming the School Board is willing to work together toward this goal. In addition, we are proposing the following staff additions:

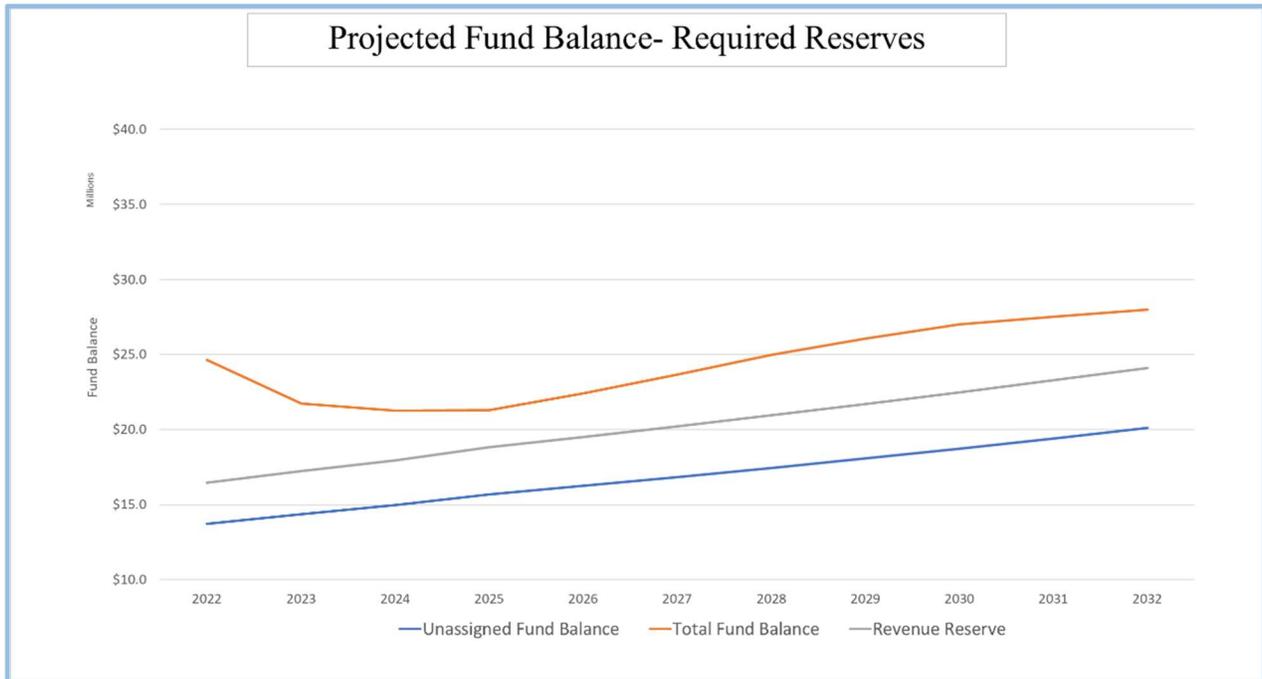
- 1) An additional 3 shifts of paid fire professionals at Fire station #2. Funding for these positions will come from a budget allocation that was previously subcontracted out with the private sector for rescue services.
- 2) 1 fulltime maintenance worker, funded by reallocation of funds that previously went to two part-time workers.
- 3) 1 Public Works full-time floater position who will assist Buildings and Grounds, Parks & Recreation, Public Utilities, and our Convenience Center as needed.
- 4) 1 Parks and Recreation staff member designed to enhance recreational programming.
- 5) 1 additional emergency communications dispatcher to complete our plan to adequately staff all shifts in our Emergency Communications area. It is anticipated that a reduction in overtime costs will partially fund the cost of this position.

The Financial Impact



This proposed budget fits as planned into our long-range vision of financial operations. As you remember, in a reaction to COVID uncertainty in early 2020, the Board of Supervisors prepared a very conservative budget. Fortunately, the pandemic did not hurt our financial position and the Board began a structured ten-year financial plan that would target any surplus funds to “pay as you go” capital improvement projects, avoiding the use of any surplus for annual operating expenditures. The proposed FY23 budget includes pay as you go funding of \$6,568,000 for CIP, very similar to the strategy utilized in the previous FY22 budget. The following chart illustrates the planned budgetary impact of the proposed FY23 budget into our ten-year plan of maintaining adequate reserves:

The proposed budget has a planned FY23 decline in the fund balance as illustrated above, all



accomplished with a minimum use of debt over the next ten years and always exceeding our minimum fund balance policy guidelines.

Our ten-year modeling includes the use of debt and maintains our debt ratios at levels significantly below our policy guidelines. The following list of projects represents the entirety of debt funded projects in our proposed \$84.7 million ten-year CIP:

<u>Project</u>	<u>FY</u>	<u>Amount</u>
Fighting Creek Park Expansion Phase #3	FY25	6,100,000
Land Purchase*	FY28	2,500,000
Powhatan High School	FY28	2,450,000
Powhatan High School	FY29	3,500,000
Powhatan High School	FY31	7,200,000
Fire & Rescue Apparatus and Vehicles	FY24	2,265,000



Fire & Rescue Apparatus and Vehicles*	FY31	1,620,000
Fire & Rescue Apparatus and Vehicles*	FY32	1,940,000
Total		\$27,575,000

* New debt planned in the updated ten-year plan

For a variety of reasons, from the original COVID-19, through the Delta and Omicron Variant, and through the installation of our new ERP system (Keystone), our staff has worked diligently to maintain the level of customer service that we feel is deserved by the citizens of Powhatan, thanks to everyone! I would like to personally thank our Treasurer, our Commissioner of Revenue, and their staff for their efforts to install the tax billing and collections portion of the ERP implementation. Once completed, the ERP system will integrate our departments and elevate the customer experience in every agency.

Attracting new staff and maintaining existing staff is a challenge for both the public sector and the private sector, and Powhatan is no exception. The proposed budget for FY23 provides significant help in our effort to compete for staffing resources. Speaking for our staff, it is an honor to represent the Board of Supervisors and the citizens of Powhatan on a daily basis.

Sincerely,

A handwritten signature in black ink that reads "Ned Smither".

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 is included below. Detail tables highlight select individual revenue sources.

PROPERTY TAX RATES¹

Powhatan county is decreasing its FY2022-2023 Real Property Tax Rate from \$0.79 per \$100 of assessed value to \$0.77 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
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
2023	0.77	3.60	3.60	3.60

¹Per \$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 FY2023, Powhatan expects to receive \$52.4M in general property taxes; an increase of \$6.5M or 14.2% over FY2022. This change is due primarily to increases in the valuation of real estate and personal property.

	FY 2021 Budget	FY2022 Budget	FY2023 Budget
Real Property Taxes	33,261,541	34,953,759	37,916,437
Personal Property Taxes	8,428,516	10,380,251	13,998,428
Penalties and Interest	525,000	579,927	515,238

Real Property Taxes are budgeted to increase \$3.0M or 8.5% over FY2022. This is due to anticipated growth in the 2022 assessments. Personal Property Taxes in FY2023 are estimated to generate \$14.0M. The increase in budget Personal Property Taxes of 3.6M or 34.9% over FY2022 is due to conservative budgeting in FY2022 and a larger than expected increase in Personal Property assessments. 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 (now under the Commissioner of Revenue) 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. Real Property Taxes are levied in January and are collected semi-annually on June 5th and November 5th. Supplemental prorated levies for construction are performed throughout the year.

The Board of Supervisors adopted an ordinance allowing property tax relief for elderly and doubled the maximum benefit to \$1,600 in FY2022. 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 5th. 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

	FY 2021 Budget	FY2022 Budget	FY2023 Budget
Local Sales Tax	3,177,000	4,112,368	4,864,258
Communication Taxes	705,000	671,597	596,530
Recordation Tax	128,250	110,500	-
Consumer Utility Tax	621,000	634,750	648,215
Lodging Tax	15,000	12,200	23,470



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 continues to grow and is budgeted at \$4.9M in FY2023, an 18.3% increase over the FY2022 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 no longer given back to the County per § 58.1-816.1 instead being allocated to the State of Virginia's Transportation Improvement Program Set-aside Fund.

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 FY2021. Revenue has rebounded in FY2022 with budgeted lodging almost doubling in FY2023.

PERMITS, FINES & USE OF MONEY

	FY 2021 Actual	FY2022 Budget	FY2023 Budget
Permits Fees & Licenses	1,121,575	1,165,539	897,881
Use of Money & Property	186,363	269,805	179,500
Fines & Forfeitures	119,296	148,720	135,043

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.



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

PERMITS, FINES & USE OF MONEY (CONT.)

USE OF MONEY & PROPERTY

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

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 (\$500,000) account for 66.4% of the Charges for Services category. Other revenues within this category include parks and recreation fees and transfer station fees.

	FY 2021 Actual	FY2022 Budget	FY2023 Budget
Charges for Services	214,072	193,480	252,498
EMS Transport Fees	548,638	453,500	500,000



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

INTERGOVERNMENTAL

Intergovernmental revenues consist of Federal and State Aid. In FY2023, intergovernmental revenues have a budgeted increase of \$164,152 or 1.8% from the prior year.

	FY 2021 Actual	FY2022 Budget	FY2023 Budget
Non-Categorical State Aid	3,839,879	4,017,111	3,829,588
Categorical Aid	1,599,005	1,668,634	1,726,410
State Share of Local Offices	2,115,663	2,234,163	2,489,460
Categorical Federal Aid	1,311,141	1,184,857	1,223,461

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.

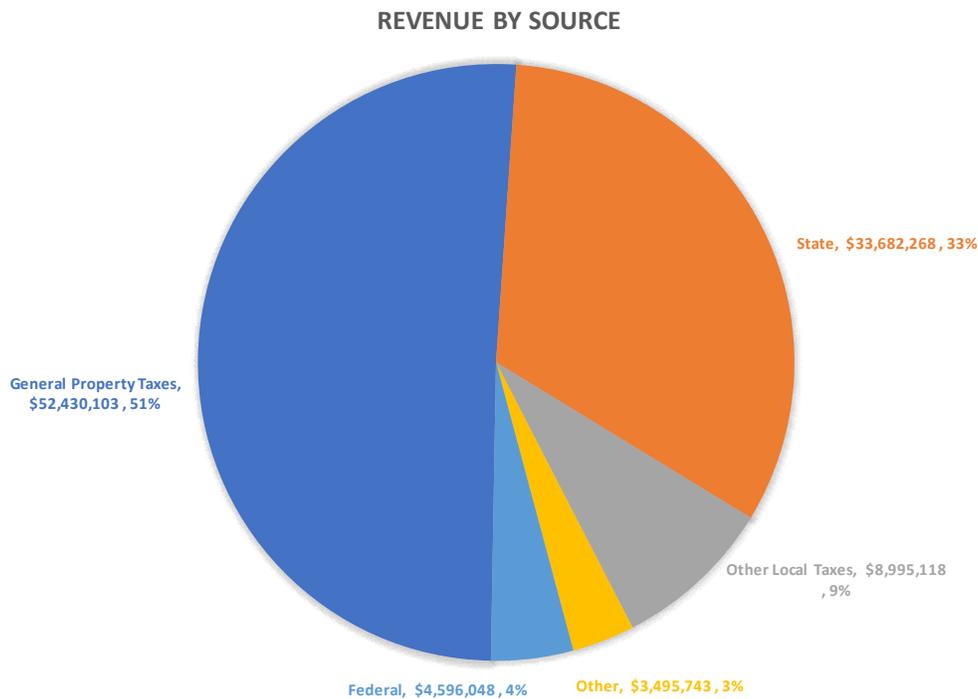


**Powhatan County
FY 2023 Operating Budget
Summary of All Funds**

	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Approved	\$ Change	% Change
General Fund	\$56,693,121	\$68,979,318	\$73,907,526	\$4,928,208	7.1%
Tourism Fund	\$0	\$0	\$24,000	24,000	0.0%
Grants Fund	31,111	800,000	3,382,903	2,582,903	322.9%
Fire and Rescue Fund	530,192	592,384	647,516	55,132	9.3%
Utilities Fund	2,177,597	2,399,700	2,371,797	-27,903	-1.2%
Utilities Capital Projects Fund	311,330	500,300	192,800	-307,500	-61.5%
Capital Projects Fund	7,794,376	9,804,130	13,280,000	3,475,870	35.5%
Central VA Transportation Fund	0	1,300,000	2,060,000	760,000	58.5%
School Operating Fund	49,073,221	50,325,027	52,669,068	2,344,041	4.7%
School Food Service Fund	1,501,343	1,165,500	1,757,860	592,360	50.8%
Total All Funds	\$118,112,291	\$135,866,359	\$150,293,470	\$14,427,111	10.6%
Less Inter-fund Transfers					
Utilities Fund	\$2,015,594	\$1,756,532	\$1,744,105	-\$12,427	-0.7%
Utilities Capital Projects Fund	213,000	500,300	192,800	-307,500	-61.5%
Capital Projects Fund	273,000	9,623,130	12,421,000	2,797,870	29.1%
School Operating Fund	22,501,997	23,908,913	26,026,607	2,117,694	8.9%
School Operating to Food Service	50,000	0	0	0	0.0%
Total Transfers	\$25,053,591	\$35,788,875	\$40,384,512	\$4,595,637	12.8%
Total - net of Inter-fund Transfers	\$93,058,700	\$100,077,484	\$109,908,958	\$9,831,474	9.8%

**Powhatan County
FY 2023 Operating Budget
All Fund Revenues and Expenditures Net of Inter-fund Transfers
Shown by Source and Function**

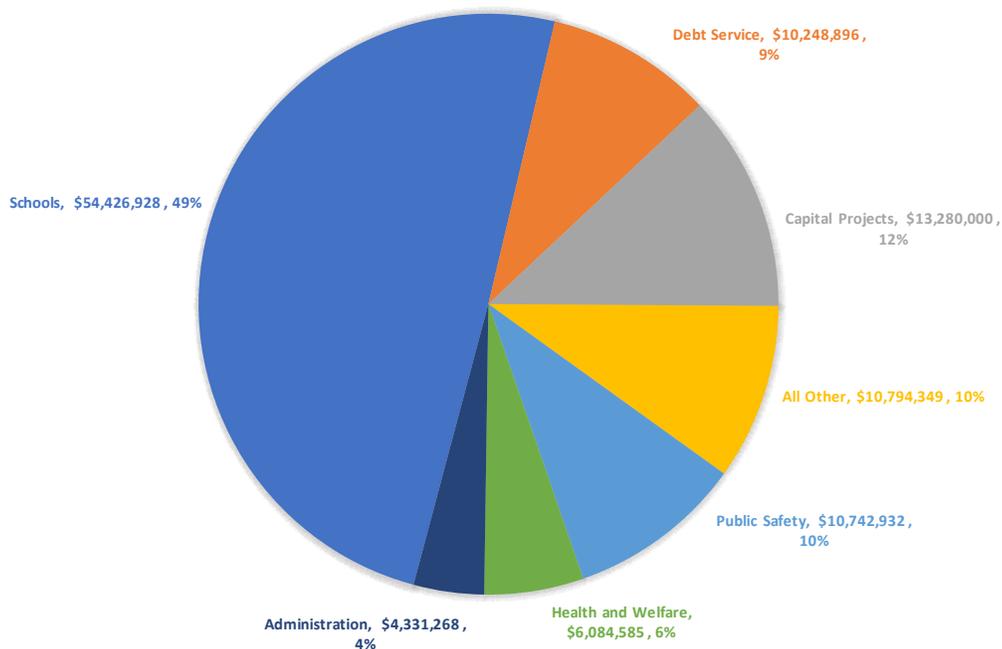
	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Approved	\$ Change	% Change
Revenues:					
General Property Taxes	\$46,429,541	\$45,913,937	\$52,430,105	\$6,516,168	14.2%
Other Local Taxes	9,381,449	8,440,658	8,995,118	554,460	6.6%
Other	4,394,988	4,042,781	3,495,740	-547,041	-13.5%
State	31,520,559	32,772,930	33,682,267	909,337	2.8%
Federal	10,825,160	4,062,383	4,596,049	533,666	13.1%
Fund Balance	0	4,844,795	6,709,679	1,864,884	38.5%
Total Revenues, net	\$102,551,697	\$100,077,484	\$109,908,958	\$9,831,474	9.8%



**Powhatan County
FY 2023 Operating Budget
All Funds Expenditures Net of Inter-fund Transfers
Shown by Function**

	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Approved	\$ Change	% Change
Expenditures:					
Administration	\$3,494,282	\$4,190,916	\$4,717,117	\$526,201	12.6%
Judicial Administration	1,927,682	1,952,916	2,156,637	203,721	10.4%
Public Safety	8,717,873	9,950,124	11,754,952	1,804,828	18.1%
Public Works	2,357,028	2,597,836	2,609,085	11,249	0.4%
Health and Welfare	5,010,734	5,400,717	6,084,585	683,868	12.7%
Parks, Recreation & Cultural	670,477	822,419	1,013,521	191,102	23.2%
Community Development	1,436,059	2,187,462	2,501,545	314,083	14.4%
Utilities	893,381	1,411,482	1,115,692	-295,790	-21.0%
Schools	50,524,564	51,490,527	54,426,928	2,936,401	5.7%
Schools Debt Service	6,479,301	6,589,741	6,588,862	-879	0.0%
County Debt Service	2,370,397	2,390,996	2,373,929	-17,067	-0.7%
Capital Projects	7,794,376	9,804,130	13,280,000	3,475,870	35.5%
Utilities Debt Service	1,382,546	1,288,218	1,286,105	-2,113	-0.2%
Total Expenditures, net	\$93,058,700	\$100,077,484	\$109,908,958	\$9,831,474	9.8%

EXPENDITURE BY SOURCE



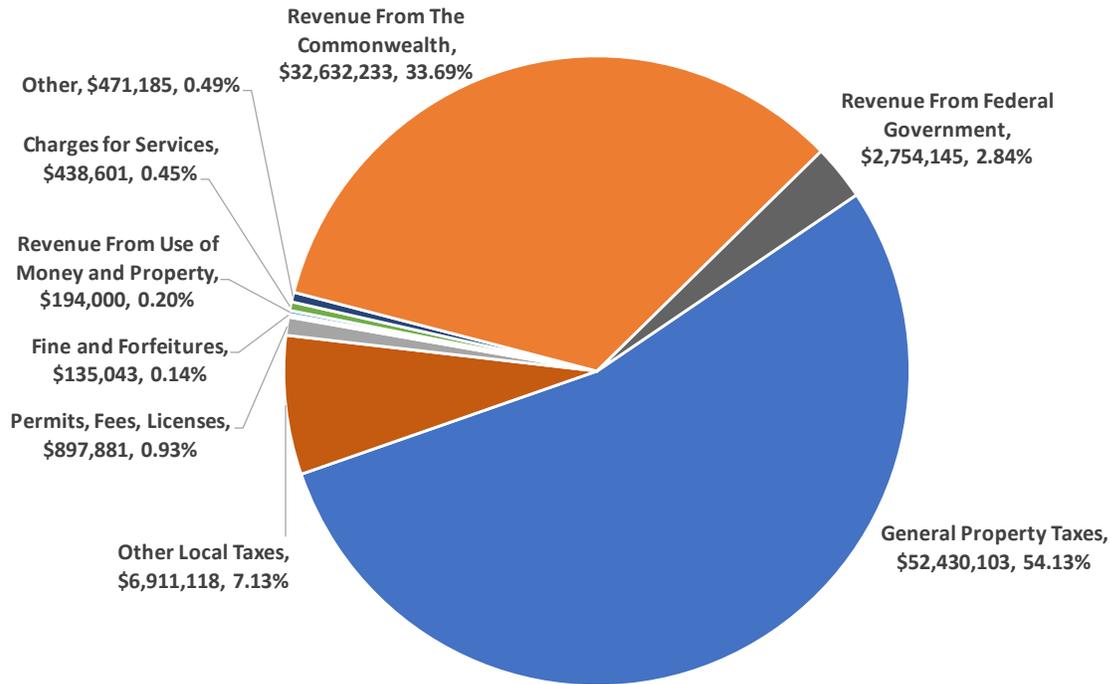


**Powhatan County
FY 2023 Operating Budget
General Fund & School Operating Revenue & Expenditure Summary**

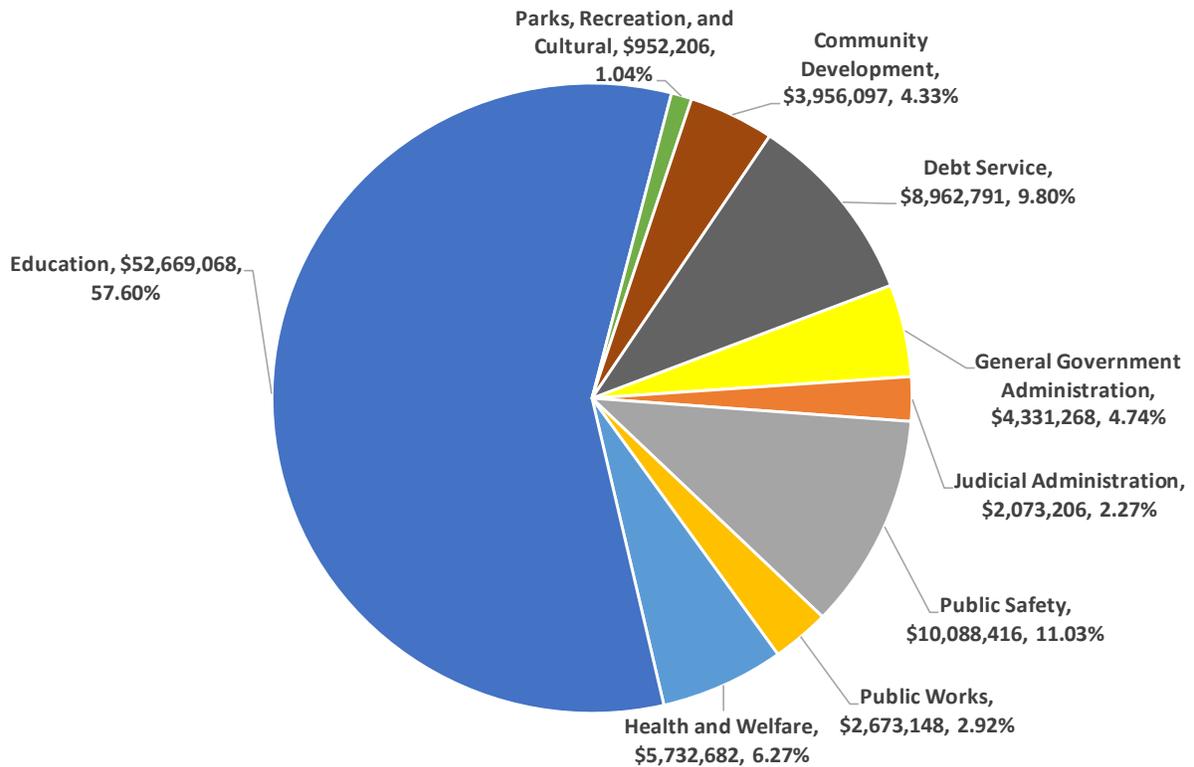
	FY 2020	FY 2021	FY 2022	FY 2023		
	Actuals	Actuals	Adopted	Approved	\$ Change	% Change
General Property Taxes	\$42,741,454	\$46,429,541	\$45,913,937	\$52,430,103	\$6,516,166	14.2%
Other Local Taxes	6,738,355	7,598,321	7,140,658	6,911,118	-229,540	-3.2%
Permits, Fees, Licenses	1,058,419	1,121,575	1,165,539	897,881	-267,658	-23.0%
Fine and Forfeitures	127,046	119,296	148,720	135,043	-13,677	-9.2%
Revenue From Use of Money and Property	270,799	186,704	284,305	194,000	-90,305	-31.8%
Charges for Services	350,835	404,440	360,180	438,601	78,421	21.8%
Other	930,097	507,709	416,969	471,185	54,216	13.0%
Revenue From The Commonwealth	30,832,248	31,268,130	32,442,546	32,632,233	189,687	0.6%
Revenue From Federal Government	2,742,616	3,600,634	2,677,783	2,754,145	76,362	2.9%
Total Revenue	\$85,791,868	\$91,236,350	\$90,550,637	\$96,864,309	\$6,313,672	7.0%
General Government Administration	\$3,505,637	\$3,494,282	\$4,190,916	\$4,717,117	\$526,201	12.6%
Judicial Administration	1,703,333	1,896,571	1,952,916	2,156,637	203,721	10.4%
Public Safety	7,907,077	8,187,681	9,357,740	11,100,436	1,742,696	18.6%
Public Works	2,348,324	2,357,028	2,597,836	2,609,085	11,249	0.4%
Health and Welfare	4,726,799	5,010,734	5,400,717	5,732,682	331,965	6.1%
Education	46,925,906	49,023,221	50,325,027	52,669,068	2,344,041	4.7%
Parks, Recreation, and Cultural	652,315	670,477	822,419	1,013,521	191,102	23.2%
Community Development	1,446,736	1,436,059	2,187,462	2,477,545	290,083	13.3%
Debt Service	10,086,244	8,849,698	8,980,737	8,962,791	-17,946	-0.2%
Total Expenditures	\$79,302,371	\$80,925,751	\$85,815,770	\$91,438,882	\$5,623,112	6.6%
Operating Transfers	\$3,426,755	\$1,208,772	\$9,579,662	\$9,111,105	-\$468,557	
Uses of Fund Balance	-\$3,062,742	-\$9,101,827	\$4,844,795	\$2,886,678	-\$1,958,117	
School Capital Maintenance Reserve	\$0	\$0	\$0	\$799,000	\$0	



General Fund + School Operations Revenues



General Fund + School Operations Expenses



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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Approved	% Change
GENERAL FUND					
Real Estate Property Taxes	\$32,564,402	\$35,663,469	\$34,953,759	\$37,916,437	8.5%
Personal Property Taxes	9,597,126	10,250,834	10,380,251	13,998,430	34.9%
Penalties & Interest	579,927	515,238	579,927	515,238	-11.2%
GENERAL PROPERTY TAXES	\$42,741,454	\$46,429,541	\$45,913,937	\$52,430,105	14.2%
Local Sales Tax	\$3,878,168	\$4,574,827	\$4,112,368	\$4,864,258	18.3%
All Other	2,860,187	3,023,492	3,028,290	2,046,860	-32.4%
OTHER LOCAL TAXES	\$6,738,355	\$7,598,319	\$7,140,658	\$6,911,118	-3.2%
Building, Planning, & Zoning	\$1,043,718	\$1,108,715	\$1,149,943	\$884,238	-23.1%
All Other	14,701	12,860	15,596	13,643	-12.5%
PERMITS, FEES, & LICENSES	\$1,058,419	\$1,121,575	\$1,165,539	\$897,881	-23.0%
FINES & FORFEITURES	\$127,046	\$119,296	\$148,720	\$135,042	-9.2%
USE OF MONEY & PROPERTY	\$256,333	\$186,704	\$269,805	\$179,501	-33.5%
CHARGES FOR SERVICES	\$184,156	\$214,072	\$193,480	\$252,495	30.5%
OTHER	\$183,346	\$183,316	\$197,619	\$146,791	-25.7%
PPTRA	\$3,022,472	\$3,022,472	\$3,022,472	\$3,022,472	0.0%
All Other	1,018,752	817,407	994,639	807,116	-18.9%
STATE NON-CATEGORICAL	\$4,041,223	\$3,839,879	\$4,017,111	\$3,829,588	-4.7%
STATE SHARED EXPENSES	\$2,105,332	\$2,115,663	\$2,234,163	\$2,489,460	11.4%
STATE CATEGORICAL AID	\$1,400,030	\$1,599,005	\$1,668,634	\$1,726,409	3.5%
FEDERAL	\$1,300,130	\$1,311,141	\$1,184,857	\$1,223,460	3.3%
TRANSFERS FROM OTHER FUNDS	\$0	\$1,137,509	\$0	\$0	0.0%
USE OF FUND BALANCE	\$0	\$0	\$4,844,795	\$3,685,678	-23.9%
TOTAL GENERAL FUND	\$60,135,824	\$65,856,020	\$68,979,318	\$73,907,526	7.1%

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

	FY 2020	FY 2021	FY 2022	FY 2023	
	Actual	Actual	Adopted	Approved	% Change
FIRE RESCUE FUND	\$722,247	\$690,280	\$592,384	\$647,516	9.3%
TOURISM FUND	\$0	\$22,041	\$0	\$24,000	0.0%
GRANTS FUND	\$3,442	\$5,566,961	\$800,000	\$3,382,903	322.9%
CAPITAL PROJECTS FUND	\$2,129,139	\$1,081,627	\$9,804,130	\$13,280,000	35.5%
CENTRAL VA TRANSPORTATION FUND	\$0	\$1,761,087	\$1,300,000	\$2,060,000	58.5%
UTILITIES FUND	\$3,345,447	\$2,626,594	\$2,399,700	\$2,371,797	-1.2%
UTILITIES CAPITAL PROJECTS FUND	\$357,258	\$266,090	\$500,300	\$192,800	-61.5%
SCHOOL OPERATING FUND	\$47,022,502	\$49,019,834	\$50,325,027	\$52,669,068	4.7%
SCHOOL FOOD FUND	\$1,122,341	\$1,853,336	\$1,165,500	\$1,757,860	50.8%
TOTAL OTHER FUNDS	\$54,702,376	\$62,887,850	\$66,887,041	\$76,385,944	14.2%
TOTAL REVENUE	\$114,838,200	\$128,743,870	\$134,707,242	\$150,293,469	11.6%
LESS TRANSFERS FROM OTHER FUNDS	-\$26,359,438	-\$26,192,173	-\$35,788,875	-\$40,384,512	12.8%
TOTAL REVENUE LESS TRANSFERS	\$88,478,762	\$102,551,697	\$98,918,367	\$109,908,957	11.1%

**Powhatan County
FY 2023 Operating Budget
Revenue Detail**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Approved	% Change
General Property Taxes					
Personal Property Taxes	\$9,597,126	\$10,250,834	\$10,380,251	\$13,998,430	34.9%
Public Service Corporation	950,009	979,623	988,583	1,019,200	3.1%
RE Taxes	31,060,783	34,115,790	33,411,476	36,084,312	8.0%
Penalties and Interest	579,927	515,238	579,927	515,238	-11.2%
Surplus Real Estate Funds	66,750	81,196	66,800	87,925	31.6%
Tax Relief	486,860	486,860	486,900	725,000	48.9%
General Property Taxes Total	\$42,741,454	\$46,429,541	\$45,913,937	\$52,430,103	14.2%
Other Local Taxes					
Business License Taxes	\$97,651	\$113,440	\$97,700	\$113,440	16.1%
Consumer's Utility Taxes	616,128	629,197	634,750	\$648,215	2.1%
Consumption Tax	92,327	96,102	94,183	\$98,034	4.1%
Franchise License Taxes	277,071	301,006	305,471	\$331,859	8.6%
Local Sales and Use Taxes	3,878,168	4,541,528	4,112,368	\$4,864,258	18.3%
Local Tax on Deeds	582,100	724,640	629,599	\$783,771	24.5%
Motor Vehicle License	1,171,620	1,129,381	1,242,971	\$0	-100.0%
Short Term Rental	5,904	7,130	5,900	\$7,130	20.8%
Tax on Wills	5,199	7,202	5,516	\$7,640	38.5%
Transient Occupancy Tax	12,188	15,394	12,200	\$23,470	92.4%
Other Local Taxes Total	\$6,738,355	\$7,565,020	\$7,140,658	\$6,877,817	-3.7%
Permits, Fees, Licenses					
Dog Tags	\$14,701	\$12,860	\$15,596	\$13,643	-12.5%
Other Fees, Permits	1,043,718	1,108,715	1,149,943	884,238	-23.1%
Permits, Fees, Licenses Total	\$1,058,419	\$1,121,575	\$1,165,539	\$897,881	-23.0%
Fine and Forfeitures					
Court Fees	\$122,886	\$119,160	\$144,134	\$130,227	-9.6%
Library Fines	4,159	136	4,586	4,815	5.0%
Fine and Forfeitures Total	\$127,046	\$119,296	\$148,720	\$135,042	-9.2%
Revenue From Use Of Money and Property					
Interest Earnings	\$106,636	\$43,888	\$122,550	\$30,076	-75.5%
Rentals	149,697	142,475	147,255	149,425	1.5%
Revenue From Use Of	\$256,333	\$186,363	\$269,805	\$179,501	-33.5%

**Powhatan County
FY 2023 Operating Budget
Revenue Detail**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Approved	% Change
Charges for Services					
Commonwealth Attorney Fees	\$1,316	\$1,517	\$1,300	\$1,517	16.7%
Court Costs	115,567	128,687	115,600	129,345	11.9%
Miscellaneous Fees	1,844	30	6,500	7,200	10.8%
Parks and Recreation Fees	13,592	1,945	13,600	9,155	-32.7%
Public Safety Fees	3,385	3,862	5,200	3,712	-28.6%
Sale of Publications/Maps	1,940	2,640	0	0	0.0%
Solid Waste Fees	46,513	75,391	51,280	101,567	98.1%
Charges for Services Total	\$184,156	\$214,072	\$193,480	\$252,495	30.5%
Other Financing Sources					
Proceeds from Debt	\$597,510	\$0	\$0	\$0	0.0%
Sale of Land/Property	38,376	0	0	0	0.0%
Other Financing Sources Total	\$635,886	\$0	\$0	\$0	0.0%
Other					
E/R fees	\$99,004	\$83,766	\$110,762	\$95,358	-13.9%
Miscellaneous Fees	84,343	99,550	86,857	51,433	-40.8%
Other Total	\$183,346	\$183,316	\$197,619	\$146,791	-25.7%
Revenue From The Commonwealth					
State Categorical Aid	\$1,400,030	\$1,599,005	\$1,668,634	\$1,726,409	3.5%
State Non-Categorical Aid	4,041,223	3,839,879	4,017,111	3,829,588	-4.7%
State Shared Expenses- Categorical Aid	2,105,332	2,115,663	2,234,163	2,489,460	11.4%
Revenue From The Commonwealth Total	\$7,546,585	\$7,554,547	\$7,919,908	\$8,045,457	1.6%
Revenue From Federal Government					
Federal Categorical Aid	\$1,300,130	\$1,311,141	\$1,184,857	\$1,223,460	3.3%
Revenue From Federal Government Total	\$1,300,130	\$1,311,141	\$1,184,857	\$1,223,460	3.3%



**Powhatan County
FY 2023 Operating Budget
Expenditure Summary**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Approved	% Change
Administration					
Board of Supervisors	\$83,780	\$90,105	\$96,600	\$98,070	1.5%
County Administrator	366,171	280,774	341,833	524,254	53.4%
Finance	418,364	430,857	484,725	623,221	28.6%
County Attorney	121,673	123,281	125,300	139,720	11.5%
Human Resources	208,116	201,026	215,168	243,935	13.4%
Commissioner of Revenue	555,524	522,375	560,662	602,192	7.4%
Reassessment	199,986	119,809	541,700	336,150	-37.9%
Treasurer	602,150	626,187	590,202	641,562	8.7%
Information Technology	558,787	549,479	706,327	923,990	30.8%
Risk Management	163,602	204,488	195,680	201,842	3.1%
Electoral Board/Registrar	227,485	345,901	332,719	367,779	10.5%
Subtotal	\$3,505,637	\$3,494,282	\$4,190,916	\$4,702,715	12.2%
Judicial					
Circuit Court	\$11,334	\$10,059	\$22,420	\$17,476	-22.1%
General District Court	9,159	9,895	16,000	20,000	25.0%
Clerk of the Circuit Court	493,453	543,353	549,600	630,156	14.7%
Commonwealth's Attorney	498,595	513,432	542,781	596,412	9.9%
Juvenile Court Services	17,725	23,942	22,851	22,851	0.0%
Detention	673,067	795,890	799,264	869,742	8.8%
Subtotal	\$1,703,334	\$1,896,571	\$1,952,916	\$2,156,637	10.4%
Public Safety					
Sheriff's Office	\$3,913,703	\$3,931,758	\$4,474,268	\$5,273,448	17.9%
E911 Dispatch	1,255,647	1,365,584	1,500,332	1,908,916	27.2%
Victim Witness Grant	80,023	79,491	90,803	98,655	8.6%
Animal Control	361,555	328,199	414,123	461,385	11.4%
Medical Examiner	160	820	200	200	0.0%
Fire & Rescue	2,137,751	2,303,547	2,710,311	3,194,633	17.9%
Emergency Management	50,808	58,293	52,203	52,451	0.5%
Company 1 Fire Station	40,142	49,800	42,200	43,800	3.8%
Huguenot Public Safety Building	67,287	70,189	73,300	76,400	4.2%
Subtotal	\$7,907,077	\$8,187,681	\$9,357,740	\$11,109,888	18.7%
Public Works					
Administration	\$424,776	\$410,936	\$423,692	\$383,626	-9.5%
Facilities	756,343	760,476	905,840	931,008	2.8%
Grounds/Parks	326,792	331,707	356,686	441,973	23.9%
Athletic Fields	142,547	145,851	164,900	168,200	2.0%
Convenience Center	697,866	708,058	746,718	684,278	-8.4%
Subtotal	\$2,348,324	\$2,357,028	\$2,597,836	\$2,609,085	0.4%



**Powhatan County
FY 2023 Operating Budget
Expenditure Summary**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Approved	% Change
Health and Welfare					
Health Department	\$217,638	\$192,783	\$232,566	\$290,015	24.7%
Free Clinic Nurse	254	3,555	300	0	-100.0%
CSB	278,791	298,845	298,830	373,630	25.0%
Social Services Board	2,153	538	2,200	2,200	0.0%
Social Services	1,754,879	1,836,964	2,046,020	2,339,837	14.4%
Comprehensive Services Act	1,646,960	1,878,046	2,002,000	2,002,000	0.0%
Powhatan Community Action Agency	378,718	313,143	268,801	0	-100.0%
Tax Relief for the Elderly	486,860	486,860	550,000	725,000	31.8%
Subtotal	\$4,766,253	\$5,010,734	\$5,400,717	\$5,732,682	6.1%
Community Development					
Economic Development	\$267,744	\$246,430	\$354,300	452,258	27.6%
Planning and Zoning	509,763	486,838	490,300	534,907	9.1%
Permit Center	0	61	206,560	244,590	18.4%
Building Inspections	360,941	423,113	453,082	493,698	9.0%
Code Enforcement	13,900	0	13,900	13,900	0.0%
GIS	95,436	78,884	164,494	176,318	7.2%
Memberships/Joint	198,952	200,733	205,681	220,218	7.1%
Contingency Fund	0	0	299,145	341,656	14.2%
Subtotal	\$1,446,736	\$1,436,059	\$2,187,462	\$2,477,545	13.3%
Cultural / Other					
Recreation	97,855	101,829	194,158	309,863	59.6%
Library	\$473,435	\$486,047	\$544,433	607,631	11.6%
Extension Service	81,026	82,601	83,828	96,027	14.6%
Debt Service	10,086,244	8,849,698	8,980,737	8,962,791	-0.2%
Subtotal	\$10,738,559	\$9,520,175	\$9,803,156	\$9,976,312	1.8%
Total without transfers	\$32,415,919	\$31,902,530	\$35,490,743	\$38,769,814	9.2%
Transfers	\$26,099,447	\$24,790,591	\$33,488,575	\$35,137,712	4.9%
Total General Fund	\$58,515,366	\$56,693,121	\$68,979,318	\$73,907,526	7.1%
Other Funds					
Grants Fund	\$607	\$31,111	\$800,000	\$3,382,903	322.9%
Tourism Fund	0	0	0	24,000	100.0%
Fire Rescue	651,062	530,192	592,384	647,516	9.3%
Capital Projects	6,953,390	7,794,376	9,804,130	13,280,000	35.5%
Central VA Transportation Fund	0	0	1,300,000	2,060,000	100.0%
Utilities Capital Projects	270,038	311,330	500,300	192,800	-61.5%
Utilities	3,318,319	2,177,597	2,399,700	2,371,797	-1.2%
School Operating	46,960,906	49,073,221	50,325,027	52,669,068	4.7%
School Food Service	1,165,467	1,501,343	1,165,500	1,757,860	50.8%
Total Other Funds	\$59,319,789	\$61,419,170	\$66,887,041	\$76,385,944	14.2%
Total Expenditures	\$117,835,155	\$118,112,291	\$135,866,359	\$150,293,470	10.6%
Less Transfers to Other Funds	-26,359,438	-25,053,591	-35,788,875	-40,384,512	12.8%
Total Expenditures Less Transfers	\$91,475,717	\$93,058,700	\$100,077,484	\$109,908,958	9.8%



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 reassess 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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$0	\$5,717	\$338,100	\$311,300	-7.9%
Operating	199,986	114,093	203,600	24,850	-87.8%
Capital	0	0	0	0	0.0%
Total	\$199,986	\$119,809	\$541,700	\$336,150	-37.9%
Employees/FTEs	0 / 0.0	0 / 0.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

Assessor's Office	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Assessors	-	3.0	3.0
Administration	-	1.0	1.0
Total	-	4.0	4.0

TARGETS

- Complete first County Reassessment



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 reports when needed, and is responsible for the safety and welfare in regard to all structures in Powhatan County. This area also includes the coordination of staff and their schedules, budgeting, maintaining a vehicle fleet, and maintaining a safe work environment for all staff within the department.



BUILDING DEPARTMENT

FISCAL YEAR 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$338,020	\$354,032	\$424,790	\$456,198	7.4%
Operating	22,922	69,081	28,292	37,500	32.5%
Capital	0	0	0	0	0.0%
Total	\$360,941	\$423,113	\$453,082	\$493,698	9.0%
Employees/FTEs	6 / 5.1	6 / 5.1	6 / 5.1	6 / 5.1	

SUMMARY OF POSITIONS

Building Department	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Building Inspections	1.5	2.0	2.0
Plan Review	1.5	2.0	2.0
Administration	2.1	1.1	1.1
Total	5.1	5.1	5.1

TARGETS

- **Lower permit issuance time to 10 business days or less / Briefly achieved in FY21 but overall issuance remained above 10 business days due to staffing issues**
- **Ensure that all staff is certified according to DHCD standards and maintains certifications / Staff has maintained and expanded all certifications**
- **Meet once a year with contractors to have a general meeting to obtain their feedback and address any concerns that might exist / One meeting was held last year with the plan to host at least one meeting per year during the Building Safety Month cookout**
- **Close out multiple years of existing permits that have remained open, some dating back ten years / Gained compliance on most of the older permits with one to two remaining open 5+ years. Staff is continuing to close out older permits**



BUILDING DEPARTMENT

PERFORMANCE MEASURES

Building Department	FY19	FY20	FY21	% Change
# of total permits submitted	2291	2395	2640	10.2%
# of single-family dwellings permitted	207	216	206	-4.6%
# of stop work orders tracked (CY data)	6	9	4	-55.6%
# of inspections performed/entered	8230	9021	8484	-6.0%
# of Certificate of Occupancy Issued	264	279	204	-26.9%
# of Change of Use for Commercial	26	24	26	8.3%
# of plans reviewed	599	867	632	-27.1%



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 2023 SUMMARY

	FY 2020	FY 2021	FY 2022	FY 2023	
General Fund	Actual	Actual	Adopted	Adopted	% Change
Personnel	\$447,280	\$461,738	\$502,000	\$570,585	13.7%
Operating	31,567	27,372	32,900	42,378	28.8%
Capital	14,606	54,243	14,700	17,193	17.0%
Total	\$493,453	\$543,353	\$549,600	\$630,156	14.7%
Employees/FTEs	6 / 5.3	6 / 5.9	7 / 6.6	7 / 6.6	

SUMMARY OF POSITIONS

Circuit Court Clerk	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Career Development	2.5	2.5	2.5
Technology	1.5	1.5	1.5
Administration	1.9	2.6	2.6
Total	5.9	6.6	6.6

TARGETS

- **Continue to develop a knowledgeable and thoroughly trained staff that can assist customers and assist in the implementation of new technology / This ongoing goal was met last year**
- **Continue to utilize grant funds for the preservation, restoration and digitization of historical and vital records / This ongoing goal was met last year**



CIRCUIT COURT CLERK

PERFORMANCE MEASURES:

Circuit Court Clerk	CY19	CY20	CY21	% Change
Passports issued	949	245	720	193.9%
Annual trainings offer	14+	14+	16	87.5%
Deeds processed	5569	7307	13039	78.4%
Civil cases process	396	331	394	19.0%
Criminal cases processed	306	259*	308	14.3%
Concealed handgun permits processed	990	1676	1027	-38.7%
Search warrants processed	44	74	55	-25.7%
Will/estates processed	96	122	142	16.4%
Restitution checks issued	235	190	155	-18.4%
Judgements/Admin Liens/Notices	727	588	398	-32.3%
Financing Statements	68	55	77	40.0%
Marriage Licenses	194	187	181	-3.2%
Notaries Qualified	130	130	149	14.6%

*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 1st each year. This program also includes 100% benefit for disabled Veterans.
- **The Personal Property** program is responsible for taxation, exemption or relief of all personal property registered in Powhatan County as of January 1st 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 1st 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 2023 SUMMARY

	FY 2020	FY 2021	FY 2022	FY 2023	
General Fund	Actual	Actual	Adopted	Adopted	% Change
Personnel	\$525,693	\$496,847	\$521,312	\$560,592	7.5%
Operating	29,831	25,527	39,350	41,600	5.7%
Capital	0	0	0	0	0.0%
Total	\$555,524	\$522,375	\$560,662	\$602,192	7.4%
Employees/FTEs	8 / 8.5	8 / 7.5	8 / 7.5	7 / 6.5	

SUMMARY OF POSITIONS

	FY 2021	FY 2022	FY 2023
Commissioner of the Revenue	Adopted	Adopted	Adopted
Real Estate	2	2	2
Personal Property	4	4	3
Business Taxation	1.0	1.0	1.0
Misc. & Administration	0.5	0.5	0.5
Total	7.5	7.5	6.5

TARGETS

- **Maintain Annual Real Estate assessments ratio at 90% or greater each assessment / First in-house assessment to take place beginning of FY2023**
- **Continue to meet State tax mandated deadlines for RE, PP, BOE / RE and PP books for 2021 were met, BOE is still outstanding**
- **Continue to offer opportunities for employees to gain Certifications / Last year had 6 state classes taken and passed by employees**



COMMISSIONER OF THE REVENUE

PERFORMANCE MEASURES:

Commissioner of the Revenue	FY19	FY20	FY21	% Change
% of appeals to the assessment	n/a	6%	n/a	0.0%
% of appeals changed by BOE	n/a	6%	n/a	0.0%
% of income above the Jan 1st PP book vs	44%	41%	n/a	0.0%
# of tax relief applications received	545	558	419	-24.9%
% of applications processed by the deadline	91%	90%	90%	0.0%
# of income taxes filed	1275	1146	990	-13.6%
Total value of County real estate (January 1) in mil	3438	4317	n/a	0.0%
Total fiscal year real estate supplements in mil	47	44	n/a	0.0%

Data for FY21 is incomplete due to the transition in the real estate assessment from 3rd party to in-house.



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$483,751	\$500,441	\$526,441	\$579,872	10.1%
Operating	14,844	12,991	16,340	16,540	1.2%
Capital	0	0	0	0	0.0%
Total	\$498,595	\$513,432	\$542,781	\$596,412	9.9%
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

Commonwealth's Attorney	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Prosecution Services	2.5	2.5	2.5
Multijurisdictional Services	0.5	0.5	0.5
Administration	1.0	1.0	1.0
Total	4.0	4.0	4.0

TARGETS

- **Instruct at Police Academy each fiscal year** / *This was achieved last year*
- **Provide educational and training opportunities for prosecutors** / *This was achieved last year*
- **Maintain % of convictions** / *This was achieved last year*
- **Contribute to legislative package by providing input on criminal statute changes** / *This was achieved last year*



COMMONWEALTH’S ATTORNEY

PERFORMANCE MEASURES

Commonwealth's Attorney	FY19	FY20	FY21	% Change
Circuit Court Caseload	410	470	412	-12.3%
General District Court Caseload	4331	6740	3483	-48.3%
Juvenile and Domestic Relations Court Caseload	316	342	295	-13.7%
Show Cause hearings GD	130	156	119	-23.7%
Show Cause hearings JDR	162	167	133	-20.4%
# of Juvenile court misdemeanors	171	158	105	-33.5%
# of juvenile court felonies	66	111	27	-75.7%



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

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$350,761	\$273,747	\$326,233	\$516,574	58.3%
Operating	15,410	7,027	15,600	7,680	-50.8%
Capital	0	0	0	0	0.0%
Total	\$366,171	\$280,774	\$341,833	\$524,254	53.4%
Employees/FTEs	3 / 3.0	4 / 3.5	4 / 3.5	5 / 4.5	

SUMMARY OF POSITIONS

County Administrator's Office	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Board Support	2.25	2.25	3.25
Executive Leadership	0.75	0.75	0.75
Partnerships & Advocacy	0.5	0.5	0.5
Total	3.5	3.5	4.5

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.



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, 2021, had a total general long-term outstanding obligation of \$107.0 million. Those obligations consisted of \$19.1 million in general obligation bonds (all for schools); \$72.4 million in sub-fund revenue bonds and \$15.5 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

	FY 2020	FY 2021	FY 2022	FY 2023	
General Fund	Actual	Actual	Adopted	Adopted	% Change
Debt Service	\$10,086,244	\$8,849,698	\$8,980,737	\$8,962,791	-0.2%
Total	\$10,086,244	\$8,849,698	\$8,980,737	\$8,962,791	-0.2%
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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$218,687	\$226,582	\$243,400	\$300,770	23.6%
Operating	49,057	19,848	110,900	151,488	36.6%
Capital	0	0	0	0	0.0%
Total	\$267,744	\$246,430	\$354,300	\$452,258	27.6%
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

SUMMARY OF POSITIONS

Economic Development	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Business Retention & Expansion	1.55	1.55	1.55
Tourism	0.15	0.15	0.15
Business Attraction	0.225	0.225	0.225
Workforce Development	0.075	0.075	0.075
Total	2.0	2.0	2.0

TARGETS:

- **Increase tourism revenue by 10%** / *Unable to quantify year to year changes due to lack of direct tourism tracking through Richmond Region Tourism partnership (RRT). Virginia Tourism Corporation tracking is behind with only 2020 Direct Impacts available.*
- **Increase new capital investment by 10%** / *Market catch-up from Covid-19 and inflation have impacted new and expanding business capital investment with increased pricing of raw materials and goods along with extreme delays in product delivery which has negatively impacted the construction market*



ECONOMIC DEVELOPMENT

PERFORMANCE MEASURES

Economic Development	FY19	FY20	FY21	% Change
# of businesses visited	61	51	59	15.7%
# of issues resolved or expansions realized	38	16	17	6.3%
# of events promoted	20	20	13	-35.0%
# of projects being worked on per employee	30	35	37	5.7%
\$ of new capital investment	\$4.5M	\$8.6M	6.2M	-27.9%



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 2023 SUMMARY

	FY 2020	FY 2021	FY 2022	FY 2023	
General Fund	Actual	Actual	Adopted	Adopted	% Change
Personnel	\$39,924,529	\$41,200,606	\$43,938,854	\$41,955,434	-4.5%
Operating	6,487,011	7,759,118	5,851,121	10,555,083	80.4%
Capital	514,366	63,497	535,052	158,551	-70.4%
Total	\$46,925,906	\$49,023,221	\$50,325,027	\$52,669,068	4.7%
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 2023 SUMMARY

	FY 2020	FY 2021	FY 2022	FY 2023	
General Fund	Actual	Actual	Adopted	Adopted	% Change
Operating	\$81,026	\$82,601	\$83,828	\$96,027	14.6%
Total	\$81,026	\$82,601	\$83,828	\$96,027	14.6%

Employees/FTEs	0	0	0	0
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SUMMARY OF POSITIONS

Extension Service	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
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
Total	3.5	3.5	3.5

Note: *Admin position is State funded

TARGETS:

- **Develop a plan to reach more underserved audiences to engage them in Extension programs** / Staff collaborated with county departments to reach more underserved audiences. Virtual programs were utilized in an effort to reach more residents
- **Continue support of STEM instructors at Powhatan Public Schools with 4-H school enrichment programs** / Continued support of STEM coaches through the public schools.
- **Develop marketing program for ANR services provided through Extension** / ANR services were added to Extension’s website and incorporated in several virtual newsletters to raise awareness with residents
- **Establish a relationship with Powhatan High School finance instructors** / A Reality Store has been conducted for students virtually. This program provided a real-life simulation for students to better understand budgeting with a monthly paycheck
- **Establish a plan with DSS to collaborate using the demo garden as incentive for participants** / No progress with DSS incentive as they were not ready to set up a program. However, master gardener volunteers have continued to work with Free Clinic clients monthly by making fresh vegetables from Extension’s demonstration garden available, as well as a monthly Q&A booth set up with samples at the Clinic entrance



EXTENSION SERVICE

PERFORMANCE MEASURES

Extension Service	FY19	FY20	FY21	% Change
# teens who completed teen leadership program	32	31	19	-38.7%
# of 3rd/4th students participated in-school ag program	308	-	285	100.0%
# youth to increase life skills in out of school programs	167	343	289	-15.7%
lbs. of vegetables produced/used in programs	178	107	264	146.7%
# attending healthy lifestyle programs	381	0	136	100.0%
# of service hours completed by volunteers	10614	3292	5034	52.9%
#PHS students attending Reality Store	383	-	223	100.0%



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 2023 SUMMARY

	FY 2020	FY 2021	FY 2022	FY 2023	
General Fund	Actual	Actual	Adopted	Adopted	% Change
Personnel	\$338,581	\$347,662	\$401,025	\$526,801	31.4%
Operating	79,782	83,195	83,700	96,420	15.2%
Capital	0	0	0	0	0.0%
Total	\$418,364	\$430,857	\$484,725	\$623,221	28.6%
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	5 / 5.0	

SUMMARY OF POSITIONS

	FY 2021	FY 2022	FY 2023
Finance	Adopted	Adopted	Adopted
Financial Report	1.0	1.0	1.0
Accounting Operations	2.0	2.0	3.0
Budget Development	1.0	1.0	1.0
Total	4.0	4.0	5.0

TARGETS

- **To receive the GFOA ACFR award for FY 2022** / *We received the GFOA CAFR award for FY 2021*
- **To improve and shorten the year-end closing process** / *Transition to Keystone made this process complex, we are hopeful this can be improved in the following year*
- **To receive the GFOA Budget award for FY 2023** / *We received the GFOA Budget award for FY 2022*
- **To receive the GFOA PAFR award for FY 2022** / *This is a new target*



FINANCE

PERFORMANCE MEASURES

Finance	FY19	FY20	FY21	% Change
# of booked financial statement adjustments from Audit	-	-	-	0.0%
# of mandated audit engagements completed	2	2	2	0.0%
# of accounts payable transactions processed	13,324	13,423	13,617	1.4%
Maintain Unassigned Fund Balance above 18%	17.50%	22.90%	31.00%	35.4%
Maintain debt service exp. to overall exp. below 15%	13.17%	13.25%	11.23%	-15.2%
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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$1,388,342	\$1,587,437	\$1,884,454	2,469,176	31.0%
Operating	791,683	\$765,330	869,560	769,408	-11.5%
Capital	8,534	\$9,074	8,500	8,500	0.0%
Total	\$2,188,559	\$2,361,842	\$2,762,514	\$3,247,084	17.5%
Employees/FTEs	40 / 21.6	41 / 22.1	45 / 26.10	48 / 29.10	

Note: Does not include contracted EMS or Grant funds.

SUMMARY OF POSITIONS

Fire & Rescue	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Emergency Response	19.5	23.5	26.5
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
Total	22.1	26.1	29.1

Note: Does not include contracted EMS or six vacant PT

Note: Does include .5 Admin. Associate not listed



FIRE & RESCUE

TARGETS

- **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 / Last year, Powhatan County Fire and Rescue were able to achieve an 85% rate**
- **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 / Powhatan County Fire and Rescue had 126 members who met the FEMA active criteria. First time in multiple years the County has eclipsed the 100-member mark.**
- **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 / One EMT basic course was provided as well as two Firefighter 1 & 2 courses**
- **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 / Due to COVID-19, Powhatan County Fire and Rescue has limited education for the public. The County continues to install 10-year smoke alarms on a regular basis**

PERFORMANCE MEASURES

Fire & Rescue	FY19	FY20	FY21	% Change
Arrive on scene average of all ALS (Priority 1)	17.5	15.44	5:16	-7.9%
Volunteer members	251	225	280	24.4%
# of volunteers considered active	62	62	126	103.2%
IDLH qualified volunteers	127	71	110	54.9%
# of community participants attending training	119	119	10	-91.6%
Hours of Training offered	682	672	757	12.6%
Fire Prevention inspections completed	87	100	124	24.0%



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$164,477	\$167,685	\$179,993	\$202,910	12.7%
Operating	43,639	33,341	35,175	41,025	16.6%
Capital	0	0	0	0	0.0%
Total	\$208,116	\$201,026	\$215,168	\$243,935	13.4%
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

SUMMARY OF POSITIONS

Human Resources	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Compensation & Benefits	1	1	1
Organizational Development	0.25	0.25	0.25
Recruitment & Rentention	0.75	0.75	0.75
Total	2.0	2.0	2.0

TARGETS

- **To maintain a Retention Rate of 90% or better by addressing survey issues / This goal was not achieved due to high turnover**
- **To update the Employee Handbook / This goal was not achieved, document still in review stage**
- **To increase the average number of applications received per job posting / This is a new target**



HUMAN RESOURCES

PERFORMANCE MEASURES

Human Resources	FY19	FY20	FY21	% Change
% of positions marketplan competitive	4.82%	5.81%	8.00%	37.7%
# of trainings offered by the county	4	0	12.4	100.0%
Average # of applications received	8.7	15.8	7.99	-49.4%
Retention Rate	95.3%	86.7%	84.5%	-2.5%



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$303,130	\$308,594	\$405,127	\$443,628	9.5%
Operating	244,911	230,589	290,500	436,361	50.2%
Capital	10,745	10,296	10,700	10,700	0.0%
Total	\$558,787	\$549,479	\$706,327	\$890,689	26.1%
Employees/FTEs	8 / 3.25	10 / 4.75	11 / 5.75	11 / 5.75	

SUMMARY OF POSITIONS

Information Technology	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Admin & Application Support	3	3	3
Network Operations	1.25	2.25	2.25
GIS	0.5	0.50	0.50
Total	4.75	5.75	5.75

TARGETS

- **Ticket – Reduce average 1st response time to 6 hours / Response times were significantly reduced, but target was not achieved last year**
- **Ticket – Reduce average ticket open time to 120 hours / Ticket open time has been significantly reduced, but target was not achieved last year**
- **SVL – Achieve 99.9% uptime across core infrastructure. Less than 44 minutes of downtime per month / This target was achieved last year, 99.979% equal to 9 minutes of downtime per month**
- **SVL – Achieve 99% uptime across wireless infrastructure. Less than 438 minutes of downtime per month / This target was achieved last year, 99.97% equal to 13 minutes of downtime per month**



INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

Information Technology	FY19	FY20	FY21	% Change
Ticket – Help Desk Requests (Count)	823	1864	1372	-26.4%
Ticket – Close Time (Avg)	175h	207h	167h	-19.3%
Ticket – First Response Time (Avg)	34.6h	41h	14.4h	-64.9%
SVL – Network Core Infrastructure	99.84%	n/a	99.98%	
SVL – Network Wireless	99.63%	n/a	99.97%	
GIS – Parcel Edits (Count)	88	155	292	88.4%



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$326,580	\$336,433	\$390,543	\$453,741	16.2%
Operating	146,855	149,192	153,890	153,890	0.0%
Capital	0	423	0	0	0.0%
Total	\$473,435	\$486,047	\$544,433	\$607,631	11.6%
Employees/FTEs	16 / 6.75	16 / 6.75	21 / 7.51	21 / 7.51	

SUMMARY OF POSITIONS

Library	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Collection Development	3.75	4.51	4.51
Early Literacy	1.5	1.5	1.5
Community Engagement*	1.5	1.5	1.5
Total	6.75	7.51	7.51

TARGETS

- **Increase physical materials circulation 2%** / Exceeded target last year with a 3% increase
- **Increase e-resources circulation 4%** / Exceeded target last year with a 46% increase
- **Offer a minimum of 4 technology-related or career development programs/workshops per FY** / Ongoing goal
- **Increase Storytime attendance 5%** / Did not meet target increase of 5% last year. Number of programs offered decreased due to adjustments for the pandemic
- **Increase community outreach attendance 5%** / Ongoing goal



LIBRARY

PERFORMANCE MEASURES

Library	FY19	FY20	FY21	% Change
# of Registered Users	15,063	15567	15959	2.5%
# Attendee per Program	30	26	33	26.9%
# Items Circulated	105029	87296	89881	3.0%
# Electronic Resource Use	48652	64869	94681	46.0%
# Storytime Attendance	2965	2559	1489	-41.8%



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 2023 SUMMARY

General Fund	FY 2020	FY 2021	FY 2022	FY 2023	% Change
	Actual	Actual	Adopted	Adopted	
Personnel	\$95,040	\$98,856	\$170,298	\$278,683	63.6%
Operating	2,814	2,973	23,860	31,180	30.7%
Capital	0	0	0	0	0.0%
Total	\$97,855	\$101,829	\$194,158	\$309,863	59.6%
Employees/FTEs	3 / 2.0	3 / 2.0	3 / 2.5	4 / 3.5	

SUMMARY OF POSITIONS

Parks & Recreation	FY 2021	FY 2022	FY 2023
	Adopted	Adopted	Adopted
Tournaments Support	1	1	1
Program Support	-	-	1
Athletic League Support	1	1.5	1.5
Total	2	2.5	3.5

TARGETS

- **To balance tournaments while prioritizing school and athletic groups that meet requirements and deadlines / Ongoing goal**
- **To increase the size of scheduled tournaments when possible and when not in conflict with the prioritization policy / Ongoing goal**
- **To minimize cost of hosting tournaments / Ongoing goal**
- **To maximize field use through high quality maintenance and coordination athletic organizations / Last year field utilization increased to 82% versus 42% the year before**
- **To increase revenue generated from Concession sales each year / Last year Concession sales increased 49% but were still lower than pre-covid levels**



PARKS & RECREATION

PERFORMANCE MEASURES

Parks and Recreation	FY19	FY20	FY21	% Change
# of scheduled tournaments	26	18	17	-5.6%
% of tournaments completed	16	6	4	-33.3%
Concessions revenue generated	\$3,265.22	\$1,758.03	\$2,615.30	48.8%
Average % field utilization	66%	42%	82%	95.2%
Quality of parks % excellent or good	88%	86%	89%	3.5%



PERMIT CENTER

DESCRIPTION

The Permit Center was established in FY 2022 with the mission 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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$0	\$0	\$206,560	\$237,090	14.8%
Operating	0	0	0	7,500	100.0%
Capital	0	0	0	0	0.0%
Total	\$0	\$0	\$206,560	\$244,590	18.4%
Employees/FTEs	0 / 0.0	0 / 0.0	3 / 3.0	3 / 3.0	

SUMMARY OF POSITIONS

Permit Center	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Administration	-	1.0	1.0
Technicians	-	2.0	2.0
Total	-	3.0	3.0



PERMIT CENTER

PERFORMANCE MEASURES

Permit Center	FY19	FY20	FY21	% Change
# of Submissions Processed	2591	2719	2728	0.3%
% Inc/Dec of Submissions (Prior FY)	N/A	4.90%	0.30%	-93.9%
Revenue from Submissions	\$ 1,545,215	\$ 1,786,667	\$ 1,954,429	9.4%
# Telephone Calls received	N/A	N/A	N/A	
% Increase/Decrease of Telephone Calls	N/A	N/A	N/A	
# Certificates of Occupancy Processed	467	511	413	-19.2%
# Issued Permits Processed	2275	2475	2519	1.8%
Continue to maintain professional certifications	N/A	N/A	N/A	
Receive 10% of applications electronically	N/A	N/A	N/A	

Note: The office was established in FY22, but some data exists prior to the formal Permit Center. More data will become available as the office matures.



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$479,270	\$461,363	\$455,340	\$500,617	9.9%
Operating	30,493	25,475	34,960	34,290	-1.9%
Capital	0	0	0	0	0.0%
Total	\$509,763	\$486,838	\$490,300	\$534,907	9.1%
Employees/FTEs	6 / 6.0	6 / 6.0	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

Planning & Zoning	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Current Planning	3	2	2
Environmental Planning	1	1	1
Code Enforcement	1	1	1
Long Planning & Administration	1	1	1
Total	6	5	5

TARGETS

- **Continue to review processes to maximize efficiency and accuracy. For completed site plan applications and subdivision plat applications, provide comments to applicants within 30 business days of the first submittal for 90% of applications / Target was met last year**
- **Maintain professional certifications, with all staff members certified by the Virginia Association of Zoning Officials (VAZO) and/or the American Institute of Certified Planners / Target was met last year when it was 50% of staff members. Changed target to be all staff members**
- **Staff will create and pass a minimum of 4 ordinance amendments every year to improve the zoning ordinance / New target**



PLANNING & ZONING

PERFORMANCE MEASURES

Planning & Zoning	FY19	FY20	FY21	% Change
Average # of Business days to Review Plan App	25	27	26	-3.7%
Average # of Business days to Review Erosion/Sediment I	21	22	17	-22.7%
# of Code Compliance Complaints Investigated	89	84	48	-42.9%
# of Ordinance Amendments Prepared	15	6	6	0.0%



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$1,040,001	\$1,064,347	\$1,162,134	\$1,420,478	22.2%
Operating	215,647	301,238	338,198	488,438	44.4%
Capital	0	0	0	0	0.0%
Total	\$1,255,647	\$1,365,584	\$1,500,332	\$1,908,916	27.2%
Employees/FTEs	21 / 15.25	21 / 15.25	22 / 16.25	23 / 17.25	

SUMMARY OF POSITIONS

Public Safety Communications	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
911 Communications Ops	14	14	15
Technology & Administration	1.25	2.25	2.25
Total	15.25	16.25	17.25

TARGETS

- **Continue implementation of the P-25 LMR project / Ongoing goal**
- **Reduce Total Processing, Entry and Dispatch times by 5% / Last year, not all entry and dispatch times reduced by 5% related to staffing and COVID**
- **Continue to focus and evaluate performance measures / Ongoing goal**
- **Implementation of NG911 / New target**
- **Explore QA options / New target**
- **Apply for APCO P33 Accreditation / New target**



PUBLIC SAFETY COMMUNICATIONS

PERFORMANCE MEASURES

Public Safety Communications	FY19	FY20	FY21	% Change
Total Processing FR P1 90th percentile – 90 seconds	156 (FR PI)	115	142	23.5%
Total Processing SO P1 90th percentile – 90 seconds	143	119	110	-7.6%
Entry FR P1 90th percentile – Goal 60	118	92	100.4	9.1%
Entry SO P1 90th percentile – Goal 60	103	90	101	12.2%
Dispatch FR P1 90th percentile – Goal 30	68	46	36	-21.7%
Dispatch SO P1 90th percentile – Goal 30	60	40	37.2	-7.0%
Average Quality Assurance – Goal 85%	96	95	94%	-99.0%
Attrition rate	10%	0%	14%	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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$1,217,916	\$1,211,984	\$1,317,186	\$1,391,335	5.6%
Operating	1,232,956	1,265,033	1,391,250	1,337,950	-3.8%
Capital	4,881	0	4,900	0	-100.0%
Total	\$2,455,753	\$2,477,017	\$2,713,336	\$2,729,285	0.6%
Employees/FTEs	29 / 21	29 / 21	29 / 21	26 / 20.5	

SUMMARY OF POSITIONS

Public Works	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Administration	4	4	4
Facility Development & Operations	6	6	6
Grounds & Athletic Maintenance	6	6	5.5
Solid Waste	5	5	5
Total	21.0	21.0	20.5

TARGETS

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



PUBLIC WORKS

PERFORMANCE MEASURES

Public Works	FY19	FY20	FY21	% Change
# of new hires for existing positions	1	1	3	200.0%
Yearly cost/sf to maintain facilities	\$4.18	\$4.53	\$5.23	15.5%
# of work orders completed	2,604	1,140	794	-30.4%
% of work order requests that were completed ≤7 days	81%	53%	45%	-15.1%
Cost per sq. foot to clean County bldgs.	\$1.52	\$1.78	\$2.16	21.3%
% total collected debris as recycle	14.1%	14.5%	17.0%	17.2%



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$184,773	\$220,300	\$242,219	\$264,679	9.3%
Operating	42,712	125,601	90,500	103,100	13.9%
Capital	0	0	0	0	0.0%
Total	\$227,485	\$345,901	\$332,719	\$367,779	10.5%
Employees/FTEs	3 / 2.35	3 / 2.35	3 / 2.35	3 / 2.35	

SUMMARY OF POSITIONS

Registrar	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Elections Operations	0.69	0.69	0.69
Voter Registration Services	1.0	1.0	1.0
Administration	0.66	0.66	0.66
Total	2.35	2.35	2.35

TARGETS

- **To reduce the number of provisional ballots issued on Election Day / This target was not met last year due to the magnitude of Presidential Elections, the change in voter identification laws, the increased turnout for voters lacking voting experience**
- **To increase the amount of election officials recruited and trained before next election / This target was met last year**
- **To increase the percentage of active registered voter turnout by means of additional advertisements throughout Powhatan County by the next election / This target was met last year. Powhatan had the 2nd highest turnout of registered voters in Virginia**



OFFICE OF ELECTIONS & VOTER REGISTRATION

PERFORMANCE MEASURES

Elections	FY19	FY20	FY21	% Change
# of provisional ballots issued on Election Day	5	-	15	100.0%
# of provisional ballots issued due to clerical errors	-	-	-	0.0%
# of elections	3	2	3	50.0%
# of election officials recruited and trained	72	72	77	6.9%
# of incoming/active voter registration updates	8000	18000	9500	-47.2%
# of absentee voters	1500	1500	5915	294.3%
# voter education outreach and advertising	11	11	10	-9.1%
% of machines passing Logic & Accuracy testing	30	30	36	20.0%



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 2023 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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$98,994	\$131,444	\$120,000	\$130,000	8.3%
Operating	64,608	73,044	75,680	71,842	-5.1%
Capital	0	0	0	0	0.0%
Total	\$163,602	\$204,488	\$195,680	\$201,842	3.1%
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 / Ongoing goal**
- **Manage the cost of claims through claims administration that conforms to industry standards / Ongoing goal**



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$3,665,160	\$3,777,144	\$4,264,791	\$5,096,581	19.5%
Operating	581,569	476,553	595,100	609,752	2.5%
Capital	28,530	6,260	28,500	28,500	0.0%
Total	\$4,275,258	\$4,259,957	\$4,888,391	\$5,734,833	17.3%
Employees/FTEs	68 / 52.92	68 / 52.92	71 / 54.92	71 / 54.92	

SUMMARY OF POSITIONS

Sheriff	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Patrol Division	29	29	29
Court Services	5.92	5.92	5.92
Animal Control	5	5	5
Investigations	5	5	5
School Resource Officers	0	2	2
Administration	7	7	7
Training	1	1	1
Total	52.92	54.92	54.92

TARGETS

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



SHERIFF'S OFFICE

PERFORMANCE MEASURES

Sheriff's Office	CY19	CY20	CY21	% Change
Traffic Citations	2,431	1,752	1,447	-17.4%
Criminal arrests	647	467	315	-32.5%
Calls for service	24,343	21,570	21,979	1.9%
Criminal warrants served	935	953	737	-22.7%
Civil warrants and traffic notices	13,428	8,063	6,440	-20.1%
Inmate Transports	818	231	232	0.4%
Animals in Shelter boarded, returned to owner, and surren	319	299	323	8.0%
Animals Rescued and adopted	312	277	181	-34.7%
Schools number of incidents addressed	538	469	445	-5.1%



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

General Fund	FY 2020	FY 2021	FY 2022	FY 2023	% Change
	Actual	Actual	Adopted	Adopted	
Personnel	\$1,421,266	\$1,408,575	\$1,728,092	\$2,128,650	23.2%
Operating	333,613	428,389	317,928	371,813	16.9%
Capital	0	0	0	0	0.0%
Total	\$1,754,879	\$1,836,964	\$2,046,020	\$2,500,463	22.2%
Employees/FTEs	23 / 22.73	23 / 22.73	30 / 29.48	30 / 29.48	

SUMMARY OF POSITIONS

Social Services	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Approved
Benefit Programs	8	8	8
Family Services	10	16	16
Administration	4.73	5.48	5.48
Total	22.73	29.48	29.48

TARGETS

- To have a SNAP Error rate of $\leq 6.3\%$ / *Achieved*
- To process SNAP applications with timeliness of $>97\%$ / *Achieved*
- To process TANF applications with timeliness of $\geq 97\%$ / *Achieved*
- To process Medicaid applications with timeliness of $\geq 97\%$ / *Achieved*
- To process Child Care applications with timeliness of $\geq 97\%$ / *Not achieved*
- Ensure Powhatan citizens receive assistance they are eligible for, accurately and timely / *Achieved*
- To meet the VDSS standard of $\geq 95\%$ for timeliness of first contact for CPS reports / *Not achieved*
- To meet the VDSS standard of $\geq 95\%$ for timeliness of first contact with Adult Protective Service clients / *New target*
- Children’s Services Unit will exceed the statewide target of 50% for the provision of community-based services / *Achieved*



SOCIAL SERVICES

PERFORMANCE MEASURES

Social Services	FY19	FY20	FY21	% Change
% of timeliness of CPS First Contact \geq 95%	n/a	88%	84%	-3.9%
% of Monthly Foster Care Visits \geq 95%	98%	94%	88%	-5.8%



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$543,758	\$558,813	\$529,302	\$572,112	8.1%
Operating	58,392	67,374	60,900	69,450	14.0%
Capital	0	0	0	0	0.0%
Total	\$602,150	\$626,187	\$590,202	\$641,562	8.7%
Employees/FTEs	8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7	

SUMMARY OF POSITIONS

Treasurer	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Tax Billing & Collecting	4.7	4.7	4.7
Other Revenue Collection	2	2	2
Administration & Investments	1	1	1
Total	7.7	7.7	7.7

TARGETS

- **Continue to Obtain Office Accreditation** / Goal was achieved last year
- **Complete (2) Annual Audits with passing scores** / Goal was achieved last year
- **Continue certification process to complete certification for (2) Officers** / Goal was achieved last year
- **Add additional Payment Options to e-Treasurer Services to include other departmental fees** / Ongoing goal



TREASURER

PERFORMANCE MEASURES

Treasurer	FY19	FY20	FY21	% Change
Office Collection Rate after due and adjusted >98% RE	99.09	96.67	99.39	2.8%
Office Collection Rate after due and adjusted >96% PP	95.90	94.95	N/A	

Note: The new Keystone software is not able to provide the collection rate on Personal Property at this time



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 2023 SUMMARY

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	% Change
Personnel	\$360,500	\$351,767	\$366,382	\$364,787	-0.4%
Operating	559,525	661,555	745,100	720,905	-3.2%
Capital	0	0	0	0	0.0%
Total	\$920,025	\$1,013,322	\$1,111,482	\$1,085,692	-2.3%
Employees/FTEs	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

Utilities	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted
Waste/Wastewater Utility	5	5	5
Total	5.0	5.0	5.0

TARGETS

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



UTILITIES

PERFORMANCE MEASURES

Utilities	FY19	FY20	FY21	% Change
% compliance with Utility Regulating agencies	98.75%	97.40%	96.70%	-0.7%
% of operations subsidize by General Fund	80.50%	78.50%	77.40%	-1.4%



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

NEW STAFFING LEVELS FOR FY 2022-23

Staffing levels have increased to 230.26 Full-time equivalents (FTEs) compared to 224.76 FTEs last year, an increase of 5.5. The new positions are detailed below:

The Director of Public Works position was changed to a Deputy County Administrator overseeing multiple departments including Public Works. A Purchasing Agent was added to Finance to oversee purchasing activities for the county. A Floater and Maintenance worker position were added to Public Works. The Floater is a repurpose of 2 previously part-time positions that will allow more scheduling flexibility across Public Works. The new Maintenance worker will help with increased workloads. A Recreation Director is slated to run Powhatan's Recreation department improving programs and coordinating future trail improvements. A new Communications Specialist will help with workload for our Emergency Communications Center allowing better ability for reporting metrics. A new 3-person Firefighter shift for the Fire Department will decrease overtime needs and supplement our removal of contracted services with Emergency Services Solution at Company 2 Fire Station.

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 FY2020-21 to FY2022-23.



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2021		FY 2022		FY 2023	
	#	FTE	#	FTE	#	FTE
County Administration						
County Administrator	1	1.00	1	1.00	1	1.00
Assistant County Administrator	1	1.00	1	1.00	-	-
Economic Development Manager	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
Deputy County Administrators	-	-	-	-	2	2.00
	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>	<u>6</u>	<u>5.50</u>
Assessor's Office						
Chief Assessor	-	-	1	1.00	1	1.00
Deputy II Assessor	-	-	2	2.00	2	2.00
Assessment Technician	-	-	1	1.00	1	1.00
	<u>-</u>	<u>-</u>	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>
Human Resources						
HR Manager	1	1.00	1	1.00	1	1.00
HR Analyst	1	1.00	1	1.00	1	1.00
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2.00</u>	<u>2</u>	<u>2.00</u>
Finance						
Director of Finance	1	1.00	1	1.00	1	1.00
Budget Manager	1	1.00	1	1.00	1	1.00
Purchasing Agent	-	-	-	-	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>5</u>	<u>5.00</u>
Information Technology						
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	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>11</u>	<u>5.75</u>	<u>11</u>	<u>5.75</u>



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2021		FY 2022		FY 2023	
	#	FTE	#	FTE	#	FTE
Public Works and Utilities						
Director of Public Works	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
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
Floater	-	-	-	-	1	1.00
Maintenance Worker III	3	3.00	3	3.00	3	3.00
Maintenance Worker II	4	4.00	4	4.00	4	4.00
Maintenance Worker I	-	-	-	-	1	1.00
Maintenance Worker I - PT	2	1.00	2	1.00	-	-
Maintenance Worker I - Seasonal PT	4	1.00	4	1.00	3	1.00
Maintenance Worker-Custodial PT	2	1.00	2	1.00	1	0.50
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
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	4	1.00	4	1.00	4	1.00
	34	26.00	34	26.00	31	25.50
Community Development						
Planning Director	1	1.00	1	1.00	1	1.00
Community Development Technician I	3	2.10	3	2.10	2	1.10
Community Development Technician II	-	-	-	-	1	1.00
Permit Center Manager	-	-	1	1.00	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	1	1.00
Building Inspector	2	2.00	2	2.00	2	2.00
	12	11.10	14	13.10	14	13.10
Parks and Recreation						
Recreation Coordinator	1	1.00	1	1.00	1	1.00
Recreation Specialist	-	-	1	1.00	1	1.00
Recreation Director	-	-	-	-	1	1.00
Recreation Technician - Seasonal PT	2	1.00	1	0.50	1	0.50
	3	2.00	3	2.50	4	3.50



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2021		FY 2022		FY 2023	
	#	FTE	#	FTE	#	FTE
Public Safety Communications						
Director of Public Safety Communications	1	1.00	1	1.00	1	1.00
Communications Operations Manager	1	1.00	1	1.00	1	1.00
Audit & Compliance Supervisor	-	-	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	8	8.00
Communications Specialist - PT	8	2.25	8	2.25	8	2.25
	<u>21</u>	<u>15.25</u>	<u>22</u>	<u>16.25</u>	<u>23</u>	<u>17.25</u>
Fire Department						
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	0.50	1	0.50
Assistant Fire & Rescue Chief	2	1.00	1	0.50	1	0.50
Deputy Fire Chief	-	-	1	1.00	1	1.00
Lieutenant	2	2.00	3	3.00	3	3.00
Firefighter/EMT	10	10.00	13	13.00	13	13.00
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>45</u>	<u>26.10</u>	<u>48</u>	<u>29.10</u>
	<u>132</u>	<u>91.70</u>	<u>144</u>	<u>104.20</u>	<u>148</u>	<u>110.70</u>
Library						
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 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 Clerk	1	0.50	1	0.50	1	0.50
Library Aide (sub pool)	7	0.25	7	0.51	7	0.51
	<u>16</u>	<u>6.75</u>	<u>17</u>	<u>7.51</u>	<u>17</u>	<u>7.51</u>



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2021		FY 2022		FY 2023	
	#	FTE	#	FTE	#	FTE
Registrar						
Director of Elections	1	1.00	1	1.00	1	1.00
Assistant Registrar	1	1.00	1	1.00	1	1.00
Voting Equipment Technician	-	-	1	0.10	1	0.10
NOEAV Coordinator	-	-	1	0.25	1	0.25
Deputy Voter Registrar	1	0.35	-	-	-	-
	<u>3</u>	<u>2.35</u>	<u>4</u>	<u>2.35</u>	<u>4</u>	<u>2.35</u>
Social Services						
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
Benefit Programs Supervisor	1	1.00	1	1.00	1	1.00
Benefit Programs Specialist	6	6.00	7	7.00	7	7.00
Family Services Manager	1	1.00	1	1.00	1	1.00
Family Services Specialist	6	6.00	8	8.00	8	8.00
Information Systems Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Assistant - Social Services	3	2.73	4	3.48	4	3.48
Children's Services Act Program Coordinator	1	1.00	1	1.00	1	1.00
Children's Services Program Assistant	-	-	1	1.00	1	1.00
RAS Program Coordinator	-	-	1	1.00	1	1.00
Children's Services Fiscal Specialist	-	-	1	1.00	1	1.00
Community Action Program Coordinator	1	1.00	1	1.00	1	1.00
	<u>23</u>	<u>22.73</u>	<u>30</u>	<u>29.48</u>	<u>30</u>	<u>29.48</u>
Commissioner of the Revenue						
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	1	1.00
Deputy Revenue Clerk III	2	2.00	2	2.00	2	2.00
Deputy Revenue Clerk II	1	1.00	1	1.00	-	-
Deputy Revenue Clerk I	2	1.50	2	1.50	2	1.50
	<u>8</u>	<u>7.50</u>	<u>8</u>	<u>7.50</u>	<u>7</u>	<u>6.50</u>
Treasurer						
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 IV	-	-	-	-	1	1.00
Deputy Treasurer Clerk III	4	4.00	4	4.00	1	1.00
Deputy Treasurer Clerk II	1	1.00	1	1.00	1	1.00
Deputy Treasurer Clerk I	1	0.70	1	0.70	3	2.70
	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2021		FY 2022		FY 2023	
	#	FTE	#	FTE	#	FTE
Clerk of the Circuit Court						
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	4	4.00	4	4.00
Deputy Clerk I - Circuit Court	2	0.90	1	0.60	1	0.60
	<u>7</u>	<u>5.90</u>	<u>7</u>	<u>6.60</u>	<u>7</u>	<u>6.60</u>
Commonwealth's Attorney						
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>4.50</u>	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>
Sheriff's Office						
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.	2	2.00	2	2.00	2	2.00
Detective	2	2.00	2	2.00	2	2.00
Sergeant	7	7.00	7	7.00	7	7.00
Corporal/Master Deputy	5	5.00	5	5.00	5	5.00
Deputy Sheriff	18	18.00	18	18.00	18	18.00
Deputy Sheriff - Courthouse Security	15	1.92	18	1.92	18	1.92
Deputy Sheriff/School Resource Officers	-	-	2	2.00	2	2.00
Information Systems Technician	1	1.00	1	1.00	1	1.00
Sergeant - Administration	1	1.00	2	2.00	2	2.00
Administrative Services Assistant	-	-	-	-	-	-
Deputy Sheriff - Administration	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
	<u>61</u>	<u>46.92</u>	<u>65</u>	<u>48.92</u>	<u>65</u>	<u>48.92</u>



FY 2022-2023 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2021		FY 2022		FY 2023	
	#	FTE	#	FTE	#	FTE
Victim Witness						
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
	1	1.00	1	1.00	1	1.00
Animal Control						
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	1.00	1	1.00	1	1.00
Animal Control Technician II	1	1.00	1	1.00	1	1.00
	6	5.00	5	5.00	5	5.00
Subtotal Sheriff	68	52.92	71	54.92	71	54.92
Total	270	202.05	294	224.76	297	230.26



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, 2021, Powhatan had a total outstanding debt of \$116.3 million with details summarized in the following table:

Long-Term Debt								
As of June 30, 2021 and 2020								
	Governmental Activities		Business-type Activities		Primary Government Totals		Component Units	
	2021	2020	2021	2020	2021	2020	2021	2020
Bonds Payable:								
General obligation bonds	\$ 19,054,287	\$ 20,871,963	\$ -	\$ -	\$ 19,054,287	\$ 20,871,963	\$ -	\$ -
Revenue bonds	72,393,000	75,538,000	14,735,000	15,480,000	87,128,000	91,018,000	-	-
Premium on bonds	6,437,564	7,058,056	777,536	849,043	7,215,100	7,907,099	-	-
Capital leases	1,937,959	1,630,626	-	-	1,937,959	1,630,626	-	-
Compensated absences	946,332	911,204	38,991	37,795	985,323	948,999	2,486,260	2,494,850
Total	\$ 100,769,142	\$ 106,009,849	\$ 15,551,527	\$16,366,838	\$116,320,669	\$ 122,376,687	\$ 2,486,260	\$ 2,494,850



DEBT OBLIGATIONS

LONG-TERM DEBT (CONT.)

Debt associated with governmental activities decreased \$5.3 million, which is the net amount of pay down of principal during the year. The debt associated with business-type activities decreased by \$756,507, 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 2.37%, the net debt per capita ratio was \$3,805, and the debt payments percentage was 11.23%.

DEBT SERVICE SCHEDULE

Powhatan County

Debt Service Schedule for Existing Debt

	2022	2023	2024	2025	2026-2030	2031-2035	2036-2038	Totals
County General Fund								
Lease Revenue Bonds								
Principal	1,221,050	1,248,641	1,471,159	1,551,592	9,356,421	10,256,081	2,204,100	27,309,044
Interest	989,117	944,610	888,231	819,604	2,970,830	1,229,565	100,487	7,942,444
School Fund								
General Obligation Bonds								
Principal	2,139,973	2,163,184	1,814,252	1,838,121	8,247,757	2,851,000	-	19,054,287
Interest	389,338	328,036	275,195	230,818	602,240	55,731	-	1,881,358
Lease Revenue and Refunding Bond								
Principal	2,073,950	2,191,359	2,535,841	2,659,408	16,484,580	14,232,918	4,905,900	45,083,956
Interest	1,658,414	1,578,217	1,470,174	1,342,907	4,630,984	1,809,473	223,664	12,713,833
Business-type Activities								
Lease Revenue and Refunding Bonds								
Principal	775,000	805,000	830,000	875,000	4,805,000	5,105,000	1,540,000	14,735,000
Interest	513,218	481,105	453,128	423,323	1,626,054	718,261	69,184	4,284,273



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:

[FY2022-23 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 Syst



**Powhatan County
FY 2023 Ten Year Capital Improvement Program (CIP)
Summary of All Projects**

Dollars in Thousands

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
CIP											
Public Safety	\$ 1,600	\$ -	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 3,380
Public Works	3,295	2,293	2,278	2,693	2,489	2,438	2,703	2,630	2,755	825	24,399
Parks, Recreation	1,669	110	6,516	122	328	134	140	148	156	30	9,353
Utilities	30	700	-	-	-	-	-	60	-	-	790
Schools	3,064	1,056	1,335	882	790	5,150	3,696	396	8,320	-	24,689
Total CIP	9,658	4,159	10,129	3,947	4,237	8,622	6,539	3,234	11,231	855	62,611

Funding Sources

General Fund	\$ 4,440	\$ 2,037	\$ 1,844	\$ 1,696	\$ 1,468	\$ 784	\$ 579	\$ 700	\$ 1,421	\$ 845	\$ 15,814
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve	799	-	-	-	-	-	-	-	-	-	799
Bonds General	-	-	6,100	-	-	-	-	-	-	-	6,100
Bonds Schools	-	-	-	-	-	4,950	3,500	-	7,200	-	15,650
Lease Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	2,359	-	-	-	450	500	-	-	-	10	3,319
CVTA Sales Tax	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	20,929
Total Funding Sources	9,658	4,159	10,129	3,947	4,237	8,622	6,539	3,234	11,231	855	62,611

Other Capital Programs

Fire Rescue Vehicles	1,009	2,625	1,285	325	395	775	1,135	560	1,620	1,940	11,669
Sheriff Vehicles	322	240	250	260	270	280	290	300	310	320	2,842
Administrative Vehicles	360	105	60	55	75	75	75	40	160	140	1,145
Facilities and Grounds	116	8	16	8	61	108	16	33	36	98	500
IT Infrastructure/Systems	2,845	931	268	345	510	350	340	360	310	760	7,019
Agency door replacement	-	-	-	-	-	-	-	-	-	-	-
Total Other Capital	4,652	3,909	1,879	993	1,311	1,588	1,856	1,293	2,436	3,258	23,175

Funding Sources

General Fund	2,128	1,644	1,879	993	1,311	1,588	1,856	1,293	816	1,318	14,826
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Lease General (Fire Vehicles)	-	2,265	-	-	-	-	-	-	1,620	1,940	5,825
Grants/Proffers/Others	2,524	-	-	-	-	-	-	-	-	-	2,524
Total Funding Sources	4,652	3,909	1,879	993	1,311	1,588	1,856	1,293	2,436	3,258	23,175

Total CIP / Other Capital	14,310	8,068	12,008	4,940	5,548	10,210	8,395	4,527	13,667	4,113	85,786
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Funding Sources:

General Fund	6,568	3,681	3,723	2,689	2,779	2,372	2,435	1,993	2,237	2,163	30,640
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Res	799	-	-	-	-	-	-	-	-	-	799
Bonds General	-	-	6,100	-	-	-	-	-	-	-	6,100
Bonds School	-	-	-	-	-	4,950	3,500	-	7,200	-	15,650
Lease/Debt General (Fire Veh)	-	2,265	-	-	-	-	-	-	1,620	1,940	5,825
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Others	4,883	-	-	-	450	500	-	-	-	10	5,843
CVTA Sales Tax	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	20,929
Total Funding Sources	14,310	8,068	12,008	4,940	5,548	10,210	8,395	4,527	13,667	4,113	85,786

**Powhatan County
FY 2023 Capital Improvement Program (CIP)**
Dollars in Thousands
Public Safety Projects

Project Name	#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
Fire/EMS Station #1 Addition	PS-0004	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
Fire Station #6 Location	PS-0006	-	-	-	250	-	-	-	-	-	-	250
Upgrade NG 911 Call Handling Equipment Software/Hardware	PS-0008	-	-	-	-	-	300	-	-	-	-	300
Fire and Rescue Training Center (Regional)	PS-0013	-	-	-	-	630	-	-	-	-	-	630
Lucas CPR Device replacement plan	PS-0020	-	-	-	-	-	200	-	-	-	-	200
Heart Monitor Replacement Plan	PS-0021	-	-	-	-	-	400	-	-	-	-	400
Total Public Safety Projects		\$ 1,600	\$ -	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 3,380
Projects Estimates												
A & E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition		-	-	-	250	30	-	-	-	-	-	280
Construct/Purchase		1,600	-	-	-	600	900	-	-	-	-	3,100
Total Projects Estimate		\$ 1,600	\$ -	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 3,380
Funding Sources												
General Fund		\$ 1,600	\$ -	\$ -	\$ 250	\$ 180	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 2,430
Bonds General		-	-	-	-	-	-	-	-	-	-	-
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		-	-	-	-	450	500	-	-	-	-	950
Total Funding Sources		\$ 1,600	\$ -	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 3,380

**Powhatan County
FY 2023 Capital Improvement Program (CIP)**
Dollars in Thousands
Public Works Projects

Project Name	#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
Roof Replacements	PW-0003	\$ 100	\$ 30	\$ -	\$ 150	\$ 75	\$ -	\$ 140	\$ -	\$ 30	\$ -	\$ 525
HVAC Systems	PW-0004	125	131	83	80	80	30	80	71	85	-	765
Old Plantation Road Improvements	PW-0006	-	-	-	200	-	-	-	-	-	-	200
Village Building Generator and Electrical Upgrades	PW-0010	-	-	-	-	-	-	-	-	-	-	-
Courthouse and Village Lighting and Street Signs	PW-0023	-	-	-	-	-	-	-	-	-	-	-
Conversion of Flourescent Lights to LED	PW-0025	10	10	10	12	15	20	23	25	30	-	155
Library Controls (HVAC)	PW-0026	-	-	-	-	-	-	-	-	-	-	-
CVTA Roads	PW-0027	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	20,929
Warehouse and Office Expansion	PW-0028	-	-	-	-	-	-	-	-	-	750	750
Convenience Center Paving	PW-0029	-	-	-	-	-	-	-	-	-	75	75
Commercial Property Purchase	PW-0031	1,000	-	-	-	-	-	-	-	-	-	1,000
Total Public Works Projects		\$3,295	\$2,293	\$2,278	\$2,693	\$2,489	\$2,438	\$2,703	\$2,630	\$2,755	\$825	\$24,399
Projects Estimates												
A & E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
Land Acquisition		1,000	-	-	-	-	-	-	-	-	-	1,000
Construct/Purchase		2,295	2,293	2,278	2,693	2,489	2,438	2,703	2,630	2,755	725	23,299
Total Projects Estimate		\$3,295	\$2,293	\$2,278	\$2,693	\$2,489	\$2,438	\$2,703	\$2,630	\$2,755	\$825	\$24,399
Funding Sources												
General Fund		\$ 235	\$ 171	\$ 93	\$ 442	\$ 170	\$ 50	\$ 243	\$ 96	\$ 145	\$ 825	\$ 2,470
Bonds General		-	-	-	-	-	-	-	-	-	-	-
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		1,000	-	-	-	-	-	-	-	-	-	1,000
CVTA Sales Tax		2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	20,929
Total Funding Sources		\$3,295	\$2,293	\$2,278	\$2,693	\$2,489	\$2,438	\$2,703	\$2,630	\$2,755	\$825	\$24,399

**Powhatan County
FY 2023 Capital Improvement Program (CIP)**
Dollars in Thousands
Parks and Recreation Projects

Project Name	#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
Fighting Creek Park Expansion Phase #3	PR-0001	\$ -	\$ -	\$6,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,100
Fighting Creek Park Land Expansion	PR-0002	-	-	300	-	-	-	-	-	-	-	300
Softball Complex Concession Facility	PR-0003	-	-	-	-	-	-	-	-	-	-	-
Turner Sports Complex Parking Expansion	PR-0015	-	-	-	-	200	-	-	-	-	-	200
Fighting Creek Park Additional Bathrooms	PR-0016	300	-	-	-	-	-	-	-	-	-	300
Athletic Fields ADA Improvements	PR-0017	53	55	58	61	64	67	70	74	78	-	580
Furniture, Fixtures and Equipment Improvements	PR-0018	53	55	58	61	64	67	70	74	78	-	580
Archery Range	PR-0023	-	-	-	-	-	-	-	-	-	30	30
Village Complex Restroom Improvements/Expansion	PR-0024	263	-	-	-	-	-	-	-	-	-	263
Trail Master Plan	PR-0025	500	-	-	-	-	-	-	-	-	-	500
Senior Center	PR-0028	500	-	-	-	-	-	-	-	-	-	500
Total Parks and Recreation		\$ 1,669	\$ 110	\$ 6,516	\$ 122	\$ 328	\$ 134	\$ 140	\$ 148	\$ 156	\$ 30	\$ 9,353
Projects Estimates												
A & E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition		-	-	300	-	-	-	-	-	-	-	300
Construct/Purchase		1,669	110	6,216	122	328	134	140	148	156	30	9,053
Total Projects Estimate		\$ 1,669	\$ 110	\$ 6,516	\$ 122	\$ 328	\$ 134	\$ 140	\$ 148	\$ 156	\$ 30	\$ 9,353
Funding Sources												
General Fund		\$ 919	\$ 110	\$ 416	\$ 122	\$ 328	\$ 134	\$ 140	\$ 148	\$ 156	\$ 20	\$ 2,493
Bonds General		-	-	6,100	-	-	-	-	-	-	-	6,100
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		750	-	-	-	-	-	-	-	-	10	760
Total Funding Sources		\$ 1,669	\$ 110	\$ 6,516	\$ 122	\$ 328	\$ 134	\$ 140	\$ 148	\$ 156	\$ 30	\$ 9,353

**Powhatan County
FY 2023 Capital Improvement Program (CIP)**
Dollars in Thousands
Utilities Projects

Project Name	#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
Fighting Creek WWTP Upgrades	UT-0006	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Water Distribution Monitoring and Control	UT-0019	-	-	-	-	-	-	-	60	-	-	60
Storage Building for Wastewater Treatment Plant	UT-0022	30	-	-	-	-	-	-	-	-	-	30
Total Utilities Projects		\$ 30	\$ 700	\$ -	\$ 60	\$ -	\$ -	\$ 790				
Projects Estimates												
A & E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition		-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase		30	700	-	-	-	-	-	60	-	-	790
Total Projects Estimate		\$ 30	\$ 700	\$ -	\$ 60	\$ -	\$ -	\$ 790				
Funding Sources												
General Fund		\$ 30	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ 790
Bonds General		-	-	-	-	-	-	-	-	-	-	-
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		-	-	-	-	-	-	-	-	-	-	-
Total Funding Sources		\$ 30	\$ 700	\$ -	\$ 60	\$ -	\$ -	\$ 790				

**Powhatan County
FY 2023 Capital Improvement Program (CIP)**
Dollars in Thousands
School Projects

Project Name	#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
Powhatan High School	S-0001	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 2,450	\$ 3,500	\$ -	\$ 7,200	\$ -	\$ 13,750
Land Purchase	S-0002	-	-	-	-	-	2,500	-	-	-	-	2,500
School Buses	S-0003	1,056	1,056	1,335	882	790	200	196	396	1,120	-	7,031
School Division Support Vehicle Fleet	S-0004	-	-	-	-	-	-	-	-	-	-	-
Asphalt Replacement of The Transportation Radio System	S-0005	-	-	-	-	-	-	-	-	-	-	190
Preschool Classrooms At Plc	S-0006	190	-	-	-	-	-	-	-	-	-	468
Powes Hvac Replacements	S-0007	468	-	-	-	-	-	-	-	-	-	468
	S-0008	750	-	-	-	-	-	-	-	-	-	750
Total School Projects		\$ 3,064	\$ 1,056	\$ 1,335	\$ 882	\$ 790	\$ 5,150	\$ 3,696	\$ 396	\$ 8,320	\$ -	\$ 24,689
Projects Estimates												
A & E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition		-	-	-	-	-	2,500	-	-	-	-	2,500
Construct/Purchase		3,064	1,056	1,335	882	790	2,650	3,696	396	8,320	-	22,189
Total Projects Estimate		\$ 3,064	\$ 1,056	\$ 1,335	\$ 882	\$ 790	\$ 5,150	\$ 3,696	\$ 396	\$ 8,320	\$ -	\$ 24,689
Funding Sources												
School Operating Funds		-	-	-	-	-	-	-	-	-	-	-
General Fund		1,656	1,056	1,335	882	790	200	196	396	1,120	-	7,631
Bonds General		-	-	-	-	-	-	-	-	-	-	-
Bonds Schools		-	-	-	-	-	4,950	3,500	-	7,200	-	15,650
Bus Leases		-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		609	-	-	-	-	-	-	-	-	-	609
School Capital Maint Reserve		799	-	-	-	-	-	-	-	-	-	799
Total Funding Sources		\$ 3,064	\$ 1,056	\$ 1,335	\$ 882	\$ 790	\$ 5,150	\$ 3,696	\$ 396	\$ 8,320	\$ -	\$ 24,689

**Powhatan County
 FY 2023 Other Capital Program
 Fire & Rescue Apparatus and Vehicles**
Dollars in Thousands

Apparatus/Vehicle	Make	Model	Year	Model										
				FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	
Engine 701	Pierce	Enforcer	2003	-	750	-	-	-	-	-	-	-	-	-
Engine 702	Rosenbauer	Commander	2013	-	-	-	-	-	-	-	-	-	-	900
Engine 703	Sutphen	Monarch	2019	-	-	-	-	-	-	-	-	-	-	-
Engine 704	Pierce	Enforcer	2002	-	-	-	-	-	-	-	-	-	-	-
Engine 705	Sutphen	Monarch	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	-	-	-	-	-	-	805	-	-	-	-
Tanker 702	Spartan	Smeal	2017	-	-	-	-	-	-	-	-	-	-	-
Tanker 703	Mack	New Lexington	2005	-	-	690	-	-	-	-	-	-	-	-
Tanker 704	Spartan	Smeal	2017	-	-	-	-	-	-	-	-	-	-	-
Tanker 705	Firefighter	KME	1999	630	-	-	-	-	-	-	-	-	-	-
Tanker 706														
EMS 701	Ford	Explorer	2015	-	-	75	-	-	-	-	-	-	-	-
EMS 702	Dodge	Durango	2020	-	-	-	-	-	-	-	115	-	-	-
EMS 704	Ford	Explorer	2015	-	-	75	-	-	-	-	-	-	-	-
EMS 705	Chevrolet	Suburban	2007	-	-	-	-	-	-	-	-	120	-	-
EMS 706														
EMS 709	Dodge	Durango	2020	-	-	-	-	-	-	-	115	-	-	-
Brush 701	Ford	F350	1999	-	115	-	-	-	-	-	-	-	-	-
Brush 702	Ford	F550	2005	-	-	120	-	-	125	-	-	-	-	-
Brush 703	Ford	F350	2008	-	-	-	-	-	-	-	-	-	-	-
Brush 704	Ford	F350	2018	-	-	-	-	-	-	-	-	-	-	-
Brush 705	Ford	F350	2003	-	-	-	-	-	-	-	-	-	-	-
Heavy Rescue 702 (new/used)	Pierce	Lance	2009	-	-	-	-	-	-	-	-	-	1,500	-
Truck 701 (Ladder)	Pierce	Dash	2003	-	1,380	-	-	-	-	-	-	-	-	-
Chief 700	Dodge	Durango	2021	-	-	-	-	-	-	-	-	-	-	-
Chief 700	Ford	Explorer	2010	-	-	-	-	-	-	-	-	-	-	120
Chief 701	Ford	Explorer	2021	-	-	-	-	-	-	-	-	-	-	120
Chief 702	Ford	Explorer	2007	-	-	-	-	-	-	-	-	-	-	120
Fire Marshal 701	Ford	F250	2004	69	-	-	-	-	-	-	-	-	-	-
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	F350	2017	-	-	-	-	85	-	-	-	-	-	-
ALS 1st Response Vehicle	Ford	Crown Vic	2000	-	70	-	-	-	-	-	-	-	-	-
Ambulance	Ram	D4500	2018	-	-	-	325	-	-	-	-	-	-	-
Ambulance	Ram	D4500	2017	-	-	325	-	-	-	-	-	-	-	340
Ambulance	Ram	D4500	2017	-	-	-	-	-	325	-	-	-	-	340
Ambulance	Chevrolet	G3500	2013	310	-	-	-	-	-	330	-	-	-	-
Ambulance	Chevrolet	G3500	2013	-	310	-	-	-	-	-	330	-	-	-
Ambulance	Chevrolet	G3500	2013	-	-	-	-	310	-	-	-	-	-	-
Ambulance	Ram	D5500	2020	-	-	-	-	-	325	-	-	-	-	-
Ambulance Station 6														
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 Compnay owned	Chevrolet	Suburban	1999	-	-	-	-	-	-	-	-	-	-	-
PVRS 4WD Pickup Truck Company c	Chevrolet	1500	1998	-	-	-	-	-	-	-	-	-	-	-
				\$1,009	\$2,625	\$ 1,285	\$ 325	\$ 395	\$ 775	\$1,135	\$ 560	\$1,620	\$1,940	

**Powhatan County
 FY 2023 Other Capital Program
 Sheriff's Office Vehicles**
Dollars in Thousands

Description	Model		Date of mileage reading	FY 23	FY 24	FY 25	FY 26	FY27	FY 28	FY 29	FY 30	FY 31	FY 32
	Year	Mileage											
Sheriff:													
Mercury 4 dr	2004	176,000	10/15/2020	-	-	50	-	-	-	-	-	62	-
Ford Econoline Van	2006	21,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2007	145,000	10/15/2020	-	-	50	-	-	-	-	-	-	64
Chevy Tahoe	2008	125,000	10/15/2020	-	-	50	-	-	-	-	-	-	64
Ford Crown Victoria	2008	146,000	10/15/2020	-	-	50	-	-	-	-	-	62	-
Dodge Charger	2009	113,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2009	205,000	2/15/2020	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2010	128,000	10/15/2020	-	48	-	-	-	-	58	-	-	-
Ford Econoline Van	2010	20,000	10/15/2020	-	-	-	-	-	-	-	-	-	64
Dodge Charger	2010	150,000	10/15/2020	-	-	50	-	-	-	-	-	-	-
Ford Crown Victoria	2011	158,000	2/15/2020	-	-	-	-	-	-	-	-	-	64
Dodge Charger	2011	140,000	10/15/2020	-	48	-	-	-	-	-	-	-	-
Ford Police Interceptor	2013	155,000	2/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Durango	2013	103,000	10/15/2020	-	-	-	-	-	-	58	-	-	-
Ford Police Interceptor	2013	121,000	2/15/2020	-	-	-	-	-	-	58	-	-	-
Ford Police Interceptor	2013	160,000	10/15/2020	-	48	-	-	-	-	-	-	-	-
Chevy Caprice	2013	95,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2014	70,000	2/15/2020	-	-	-	52	-	-	-	-	-	-
Ford Police Interceptor	2014	94,250	10/15/2020	-	-	-	52	-	56	-	-	-	-
Ford Police Interceptor	2014	125,000	10/15/2020	-	-	-	52	-	-	-	-	-	-
Dodge Durango	2014	86,000	10/15/2020	46	-	-	52	-	56	-	-	-	-
Dodge Charger	2014	111,000	10/15/2020	46	-	-	52	-	-	-	-	-	-
Ford Police Interceptor	2014	108,000	10/15/2020	46	-	-	-	-	56	-	-	-	-
Ford Truck	2014	105,000	10/15/2020	46	-	-	-	-	-	-	-	-	-
Ford Police Interceptor	2014	95,000	10/15/2020	46	-	-	-	-	-	-	-	-	-
Ford Police Interceptor	2015	92,000	10/15/2020	-	48	-	-	-	-	-	-	-	-
Dodge Charger	2015	55,000	10/15/2020	-	48	-	-	-	-	-	-	62	-
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	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2016	77,000	10/15/2020	-	-	-	-	-	-	58	-	-	-
Dodge Charger	2016	63,000	10/15/2020	-	-	-	-	-	-	-	-	-	-

**Powhatan County
 FY 2023 Other Capital Program
 Sheriff's Office Vehicles**
Dollars in Thousands

Description	Model Year	Mileage	Date of mileage reading	Dollars in Thousands									
				FY 23	FY 24	FY 25	FY 26	FY27	FY 28	FY 29	FY 30	FY 31	FY 32
Sheriff:													
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	-	-	-	-	-	-	-	-	62	-
Dodge Charger	2018	26000Q	10/15/2020	-	-	-	-	-	-	58	-	-	-
Dodge Charger	2018	23,000	10/15/2020	-	-	-	-	-	-	-	-	62	-
Dodge Charger	2018	25,400	10/15/2020	-	-	-	-	-	-	-	60	-	-
Dodge Charger	2018	25,000	10/15/2020	-	-	-	-	-	-	-	60	-	-
Ford Explorer	2018	23,000	10/15/2020	-	-	-	-	-	-	-	60	-	-
Dodge Durango	2018	32,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	14,300	10/15/2020	-	-	-	-	-	-	-	60	-	-
Dodge Charger	2019	14,800	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	15,000	10/15/2020	-	-	-	-	-	-	-	-	-	-
Dodge Durango	2018	50,000	10/15/2020	-	-	-	-	-	-	-	60	-	-
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	-	-	-	-	54	-	-	-	-	-
Dodge Charger	2019	15,000	10/15/2020	-	-	-	-	54	-	-	-	-	-
Dodge Charger	2019	14,000	10/15/2020	-	-	-	-	54	-	-	-	-	-
Dodge Charger	2019	13,000	10/15/2020	-	-	-	-	54	-	-	-	-	-
Jeep Cherokee	1999	122,670	10/15/2020	-	-	-	-	54	-	-	-	-	-
Ford F-150 Pickup Truck AC	2009	113,000	10/15/2020	46	-	-	-	-	56	-	-	-	64
Ford F-150 Pickup Truck AC	2010	125,000	10/15/2020	46	-	-	-	-	56	-	-	-	-
Total Sheriff				\$322	\$240	\$250	\$260	\$270	\$280	\$290	\$300	\$310	\$320

**Powhatan County
FY 2023 Other Capital Program
Administrative Vehicles**
Dollars in Thousands

Description	Model Year	Department:	Mileage	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32
Ford Escape	2018	Building Inspections	16,169	-	-	-	-	-	-	-	-	-	-
GMC pickup (maroon)	2006	Building Inspections	150,866	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	-	-	-	-	-	-	-	-	-	-
Holmes Utility Trailer	2004	Facilities	-	-	-	-	-	-	-	-	-	-	-
GMC Sierra white truck	2004	Facilities	151,714	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	30	-
Ford Escape	2019	IT	3,275	-	-	-	-	-	-	-	-	30	-
Ford Transit Van - Mobile Library		Library	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Ford F-25 with snow plow	2022	Convenience Center	-	35	-	-	-	-	-	-	-	-	-
Backhoe	2023	Convenience Center	-	165	-	-	-	-	-	-	-	-	-
Mini excavator and trailer	2032	Facilities	-	-	-	-	-	-	-	-	-	-	140
Ford Explorer	2023	Social Services	-	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2024	Social Services	-	-	35	-	-	-	-	-	-	-	-
				360	105	60	55	75	75	75	40	160	140

**Powhatan County
 FY 2023 Other Capital Program
 Facilities and Grounds Capital Maintenance**
Dollars in Thousands

Project Name	Facility	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	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
Driveway Sealcoating	CO#2 Firestation	8	-	8	-	8	-	8	-	8	-	40
Paint Hallways and Meeting Room	CO#2 Firestation	-	-	-	-	10	-	-	-	-	10	20
Upgrades to Maintenance Garage	Facilities	60	-	-	-	-	-	-	-	-	-	60
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
Facility Dude Maintenance Software Upgrade	Facilities	40	-	-	-	-	-	-	-	-	-	40
PLC Basketball Court overlay	Parks and Rec	-	-	-	-	-	-	-	-	-	80	80
Total Project Estimates		116	8	16	8	61	108	16	33	36	98	500

**Powhatan County
FY 2023 Capital Improvement Program (CIP)**
Dollars in Thousands
IT Infrastructure and Systems

Project Name	#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	10 Year CIP Total
PC Replacement Program	IT-0009	\$ 56	\$ 60	\$ 65	\$ 70	\$ 75	\$ 80	\$ 85	\$ 90	\$ 95	\$100	\$ 776
Upgrade Virtual Host Environment and Mirror	IT-0017	-	-	-	-	200	-	-	-	-	200	400
Upgrade Desk Phones	IT-0018	10	10	10	10	10	15	15	20	20	20	140
Firewall Replacement	IT-0021	-	-	20	-	-	20	-	-	-	20	60
Data Storage	IT-0025	10	10	10	90	15	15	20	20	25	90	305
Fiber Network Extension	IT-0026	-	700	-	-	-	-	-	-	-	-	700
MDT Replacement Program	IT-0029	60	40	50	50	65	70	70	75	75	75	630
Network Appliance Upgrade	IT-0030	35	36	38	40	40	45	45	50	50	50	429
UPS Upgrade & Improvement	IT-0031	25	10	10	15	15	15	15	15	15	15	150
VOIP System Upgrade	IT-0032	65	-	-	-	-	-	-	-	-	100	165
CyberSecurity program	IT-0034	60	65	65	70	90	90	90	90	30	90	740
Broadband	IT-0035	2,524	-	-	-	-	-	-	-	-	-	2,524
Total IT Infrastructure & Systems		\$2,845	\$ 931	\$ 268	\$ 345	\$ 510	\$ 350	\$ 340	\$ 360	\$ 310	\$ 760	\$ 7,019

Projects Estimates

A & E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	2,845	931	268	345	510	350	340	360	310	760	7,019	
Total Projects Estimate	\$2,845	\$ 931	\$ 268	\$ 345	\$ 510	\$ 350	\$ 340	\$ 360	\$ 310	\$ 760	\$ 7,019	

Funding Sources

General Fund	\$ 321	\$ 931	\$ 268	\$ 345	\$ 510	\$ 350	\$ 340	\$ 360	\$ 310	\$ 760	\$ 4,495
Bonds General	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	2,524	-	-	-	-	-	-	-	-	-	2,524
Total Funding Sources	\$2,845	\$ 931	\$ 268	\$ 345	\$ 510	\$ 350	\$ 340	\$ 360	\$ 310	\$ 760	\$ 7,019



FUND BALANCE

Powhatan County FY 2023 Budgeted Change in Fund Balance

	General Fund	Capital Improvement Projects Fund	Grants Fund	Other Governmental Funds
Estimated Beginning Fund Balance*	\$ 21,288,829	\$ 15,937,216	\$ 34,972	\$ 1,417,723
Revenues	70,221,848	13,280,000	3,382,903	7,053,973
Expenditures	(73,907,526)	(13,280,000)	(3,382,903)	(7,053,973)
Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(3,685,678)	-	-	-
Estimated Ending Fund Balance	\$ 17,603,151	\$ 15,937,216	\$ 34,972	\$ 1,417,723
% Change in Fund Balance	-17.3%	0.0%	0.0%	0.0%

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



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



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.



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.



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.



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.



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.



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.



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.



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.



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.



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.



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



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 polices, the board shall determine a reasonable timeframe within which compliance will be achieved by resolution.



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.



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.



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.



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.



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.



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.



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.



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.



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.



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