

FISCAL YEAR 2023-2024
APPROVED BUDGET

**County of Powhatan,
Virginia**



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MEET THE STAFF

BOARD OF SUPERVISORS



Michael W. Byerly
Chairman



Steve W. McClung
Vice Chairman



Karin M. Carmack
District 5



Bill L. Cox
District 4



David T. Williams
District 1



MEET THE STAFF

COUNTY ADMINISTRATION

Bret Schardein
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](#)



INTRODUCTION



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HOW TO USE

HOW TO USE THIS DOCUMENT

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

The Powhatan County budget document is divided into six sections:

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

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

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

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

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

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

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



COUNTY PROFILE

HISTORY

Originally settled by French Huguenots in the early 1700's, the County of Powhatan (Powhatan) was created by the Virginia General Assembly in May 1777. Powhatan was named in honor of the Indian Chief Powhatan, father of Pocahontas. Powhatan, a community of approximately 30,000 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
2022	30,445	N/A	N/A	2.50%**	4,230
2021	30,333	2,087,089,000	67,031	3.00%	4,076
2020	29,867	1,838,224,249	61,547	4.80%	4,247
2019	29,652	1,739,149,104	58,652	2.60%	4,227
2018	29,166	1,669,666,002	57,247	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

n/a - information is not yet available

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

* 2021 and 2022 information not yet available. 2020 data is used for calculations and will be updated next year

** 2022 Unemployment Rate % is as of 07/01/2022



STATISTICAL INFORMATION

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

Employer	2022			2013		
	Employees	Rank	% of Total Employment**	Employees	Rank	% of Total Employment**
Powhatan County School Board	500-999	1	N/A	-	-	N/A
County of Powhatan	250-499	2	N/A	-	-	N/A
Deep Meadow Correctional Center	250-499	3	N/A	-	-	N/A
Walmart	100-249	4	N/A	-	-	N/A
Mid Atlantic Steel Erecto Inc	100-249	5	N/A	100-249	1	N/A
Food Lion	100-249	6	N/A	50-99	2	N/A
2150 Management Co.	100-249	7	N/A	-	-	N/A
Eagle Tele Services Inc	100-249	8	N/A	-	-	N/A
Catholic Diocese of Richmond	50-99	9	N/A	-	-	N/A
Colony Construction	50-99	10	N/A	50-99	6	N/A
TDU Concrete Inc	-		N/A	50-99	3	N/A
MP Barden & Sons	-		N/A	50-99	4	N/A
Mcdonalds	-		N/A	50-99	5	N/A
Independence Golf Club	-		N/A	50-99	7	N/A
Corizon	-		N/A	20-49	8	N/A
Classic Comfort	-		N/A	20-49	9	N/A
Voc Med Inc.	-		N/A	20-49	10	N/A

Source: Virginia Employment Commission

* Quarterly Census of Employment and Wages (QCEW)

Data for 2022: Community Profile

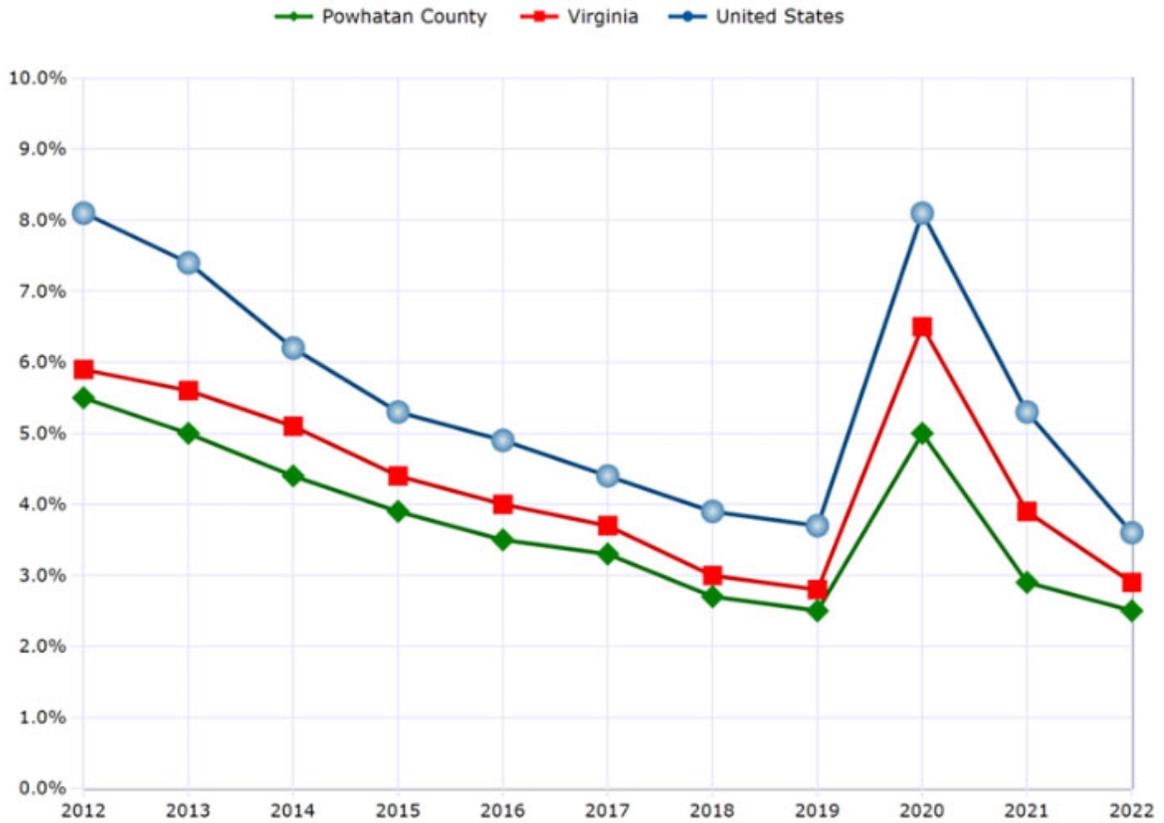
Data for 2013: 1st Quarter 2013

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



STATISTICAL INFORMATION

Unemployment Rates *Trends*



	Powhatan County	Virginia	United States
2012	5.5%	5.9%	8.1%
2013	5.0%	5.6%	7.4%
2014	4.4%	5.1%	6.2%
2015	3.9%	4.4%	5.3%
2016	3.5%	4.0%	4.9%
2017	3.3%	3.7%	4.4%
2018	2.7%	3.0%	3.9%
2019	2.5%	2.8%	3.7%
2020	5.0%	6.5%	8.1%
2021	2.9%	3.9%	5.3%
2022	2.5%	2.9%	3.6%

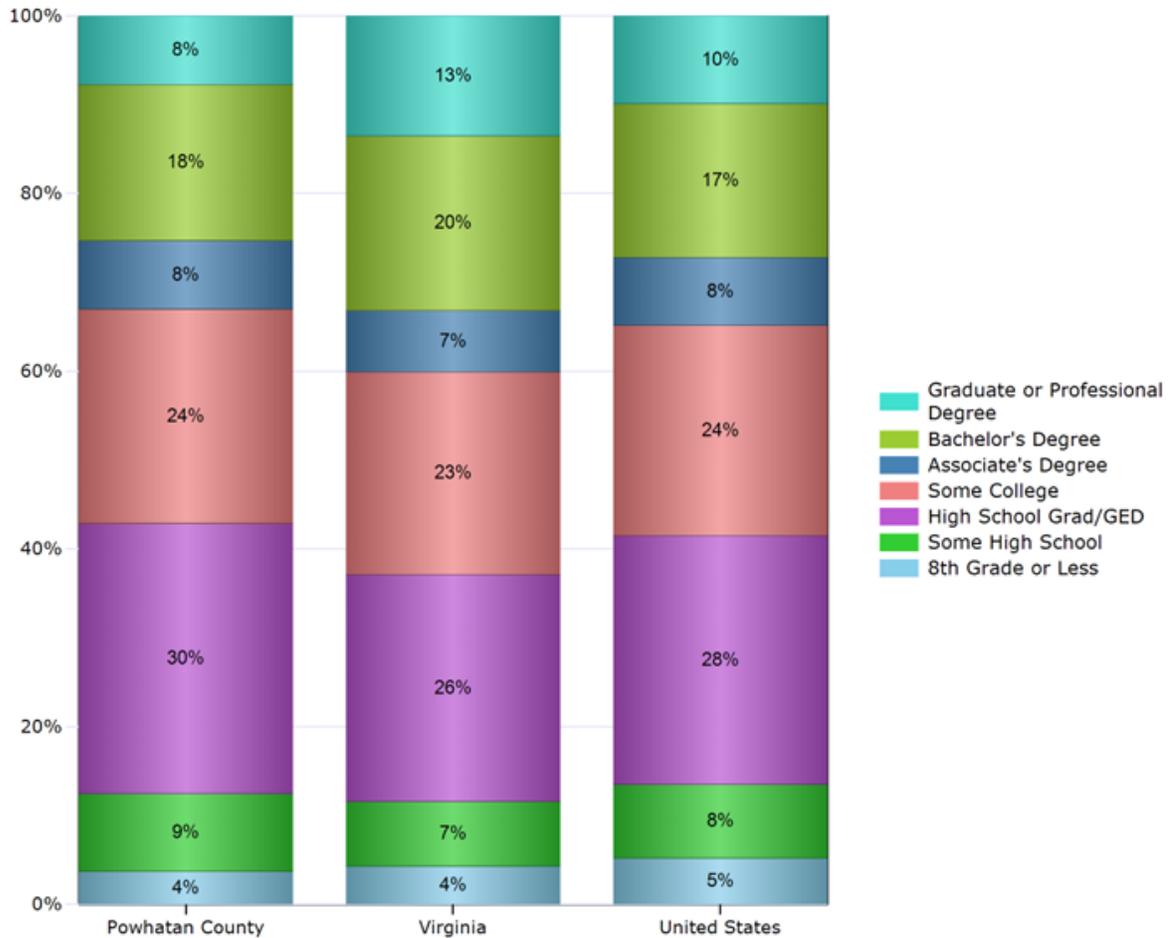
Source: Virginia Employment Commission, Economic Information & Analytics, Local Area Unemployment Statistics.



STATISTICAL INFORMATION

Educational Attainment

(Population 18 years and over)

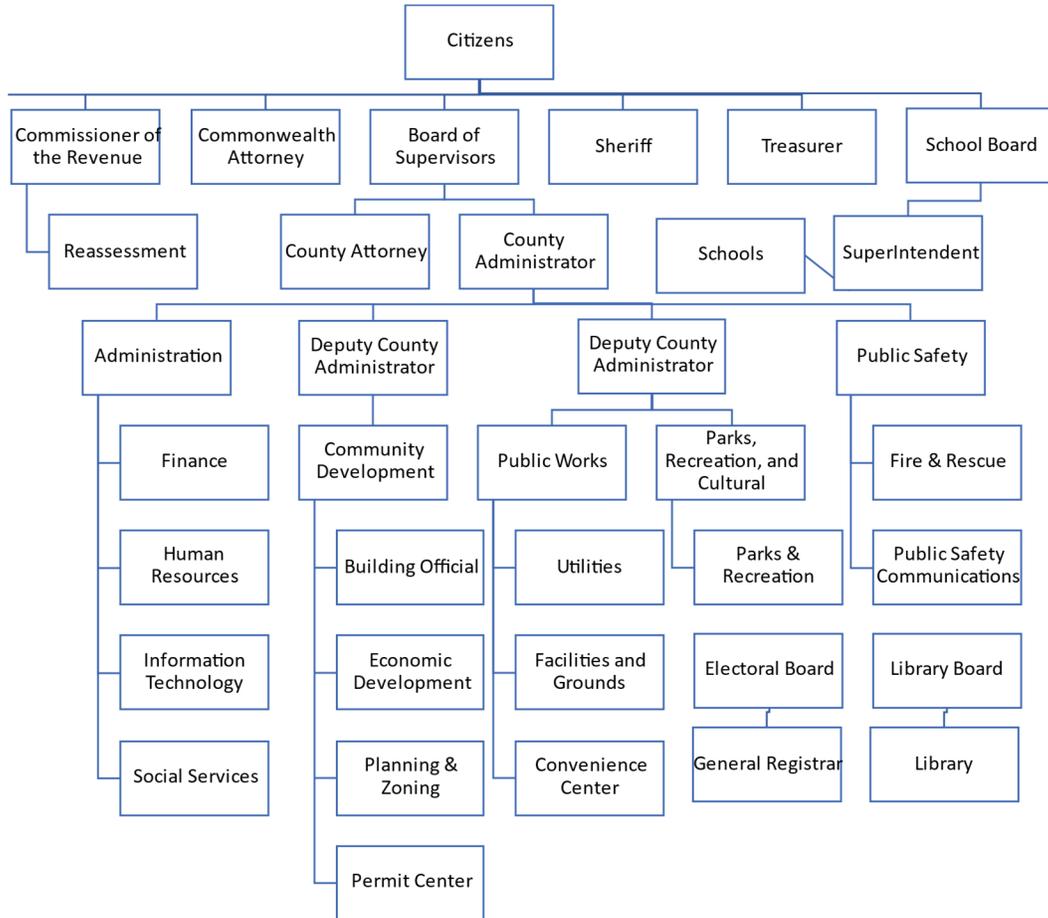


	Powhatan County	Virginia	United States
8th Grade or Less	832	275,329	12,639,425
Some High School	1,976	464,075	20,093,117
High School Grad/GED	6,863	1,633,105	68,044,371
Some College	5,435	1,457,887	57,431,237
Associate's Degree	1,740	440,219	18,586,866
Bachelor's Degree	3,958	1,258,661	42,027,629
Graduate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

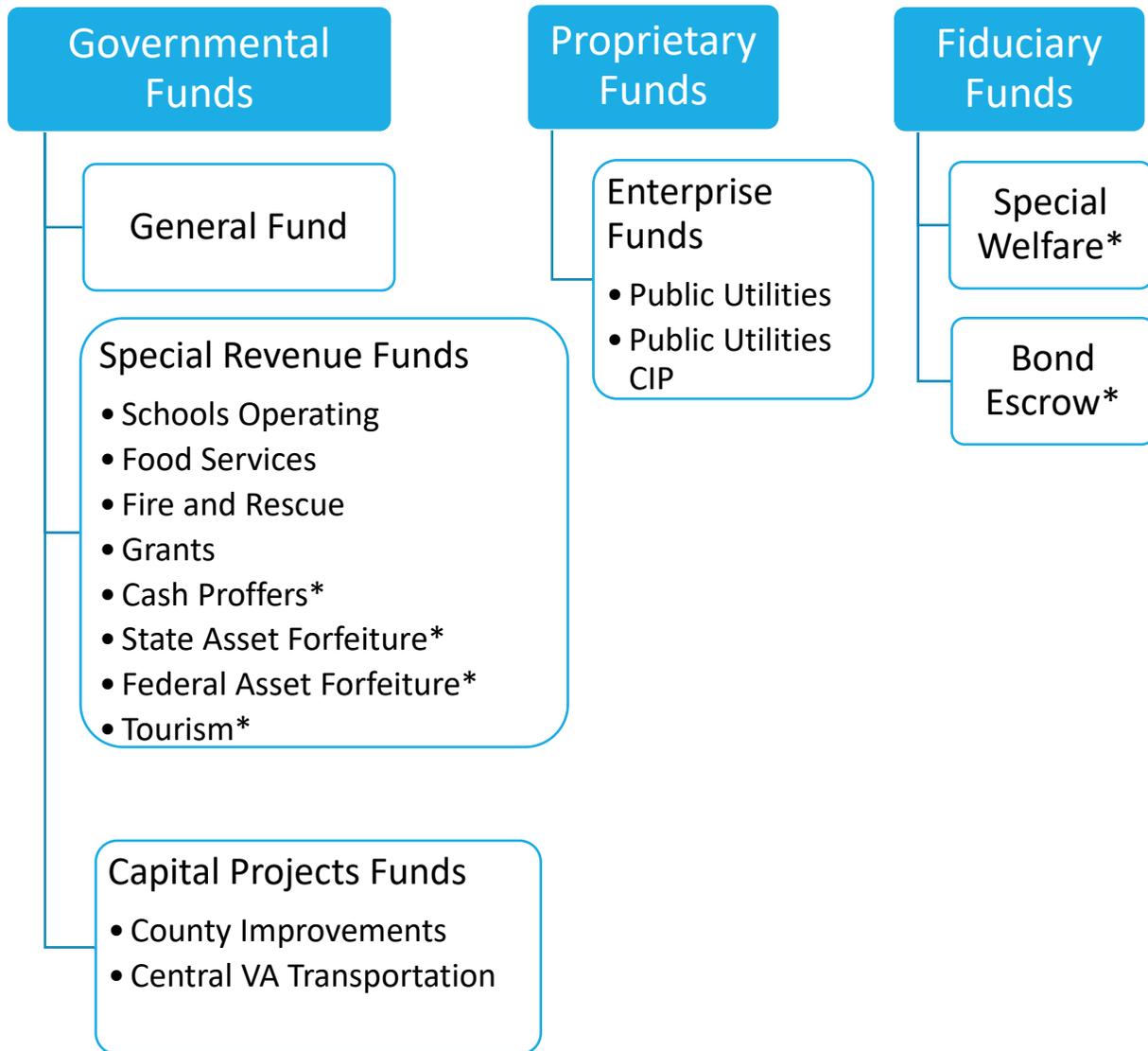
Public Utilities Fund – This fund accounts for the operation and maintenance of the County’s water and sewer system. Revenues generated are from customer user fees and one-time capacity fees paid at the time of connection to the system.

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. FY2024 covers the period July 1, 2023 through June 30, 2024.

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.

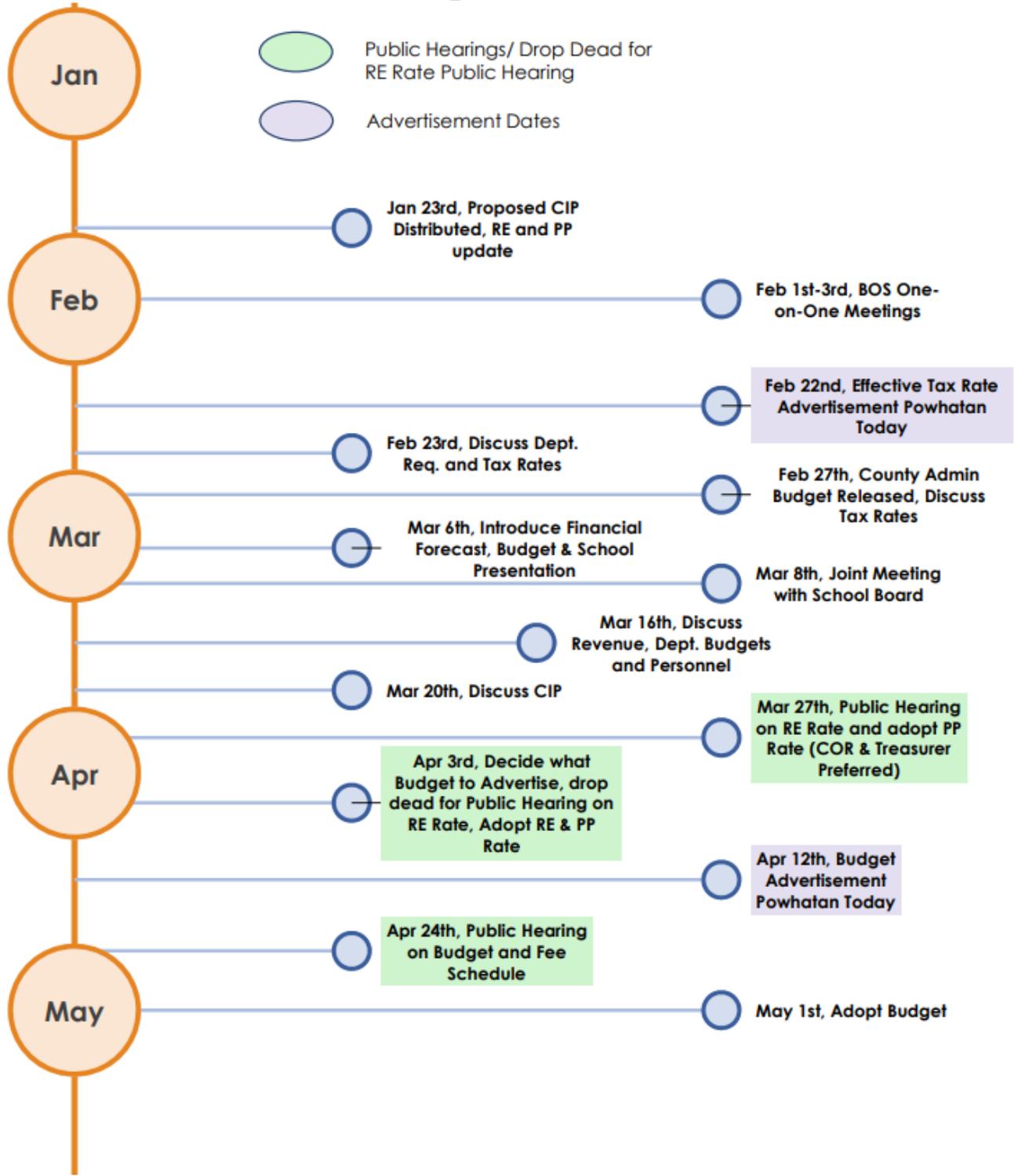
TEN-YEAR FINANCIAL PLAN

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

FY24 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.



EXECUTIVE SUMMARY

Board of Supervisors
Michael W. Byerly, Chair
Steve McClung, Vice Chair
David T. Williams
Bill L. Cox
Karin Carmack



County Administrator
Bret Schardein

The County of Powhatan

June 1, 2023

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

Enclosed is the Annual Budget for FY2023-24, which includes the operating and capital budgets approved by our Board of Supervisors on May 1st, 2023. It gives me great pleasure to announce the budget that reflects our commitment to fiscal responsibility while addressing the evolving needs of our county.

Despite the challenges posed by inflation, we have managed to reduce the real estate tax rate from 77 cents to 69 cents. This reduction will ease the burden on our citizens and provide much-needed relief while maintaining and improving the essential services and programs our county relies on.

Investment in our staff has been a hallmark of this current Board. That investment continues as this budget includes a 5% raise for our hardworking employees and over \$1 million towards a new Compensation and Class plan, all while keeping our year-over-year budget growth below inflation. This includes new positions to address emerging demands and ensure efficient service delivery.

We continue to excel in our long-term financial planning, which includes a 10-year CIP that we are investing in, as included in the FY2023-24 Budget.

Board of Supervisors
Michael W. Byerly, Chair
Steve McClung, Vice Chair
David T. Williams
Bill L. Cox
Karin Carmack



County Administrator
Bret Schardein

The County of Powhatan

The total budget – net of Inter-fund Transfers decreased from \$119,585,197 in the proposed budget to \$114,450,275 in the approved budget.

Further details of the changes between the proposed budget and approved budget can be found on the following pages.

As we embark on the final year of this Board's tenure, I would like to express my deepest gratitude for your unwavering dedication, leadership, and service. It has been an honor and a privilege to work alongside each of you, and I commend you for your tireless efforts in guiding our county through both prosperous and challenging times. The accomplishments we have achieved together have laid a strong foundation for future success.

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

Sincerely,

A handwritten signature in blue ink that reads "Bret Schardein".

Bret Schardein, County Administrator



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BUDGET IN BRIEF

Powhatan County FY 2024 Budget

Proposed vs Approved Summary of All Funds

	FY 2023 Approved	FY 2024 Proposed	FY 2024 Approved	\$ Change	% Change
General Fund	\$69,371,763	\$76,935,517	\$73,481,608	-\$3,453,909	-4.5%
Social Services Fund	2,500,463	2,740,988	2,635,091	-\$105,897	-3.9%
Comprehensive Services Act Fund	2,002,000	2,302,000	2,302,000	\$0	0.0%
PEG Fund	33,300	0	0	\$0	0.0%
Tourism Fund	24,000	0	0	\$0	0.0%
Grants Fund	3,382,903	497,850	497,850	\$0	0.0%
Fire and Rescue Fund	647,516	1,043,000	1,043,000	\$0	0.0%
Utilities Fund	2,371,797	3,011,970	2,626,039	-\$385,931	-12.8%
Utilities Capital Projects Fund	192,800	362,800	362,800	\$0	0.0%
Capital Projects Fund	13,280,000	11,530,000	8,204,000	-\$3,326,000	-28.8%
Central VA Transportation Fund	2,060,000	2,242,324	2,122,000	-\$120,324	-5.4%
School Operating Fund	52,669,068	57,837,254	57,318,064	-\$519,190	-0.9%
School Food Service Fund	1,757,860	2,168,867	2,168,867	\$0	0.0%
Total All Funds	\$150,293,470	\$160,672,570	\$152,761,319	-\$7,911,251	-4.9%
Less Inter-fund Transfers					
Social Services Fund	\$0	\$1,280,853	\$1,174,956	-\$105,897	-8.3%
Comprehensive Services Act Fund	0	1,257,340	1,257,340	\$0	0.0%
Grants Fund	0	1,500	1,500	\$0	0.0%
Central VA Transportation Fund	0	120,324	0	-\$120,324	-100.0%
Utilities Fund	1,744,105	2,499,620	2,113,689	-\$385,931	-15.4%
Utilities Capital Projects Fund	192,800	200,000	200,000	\$0	0.0%
Capital Projects Fund	12,421,000	7,169,000	4,956,000	-\$2,213,000	-30.9%
School Operating Fund	26,026,607	28,558,736	28,607,560	\$48,824	0.2%
Total Transfers	\$40,384,512	\$41,087,373	\$38,311,045	-\$2,776,328	-6.8%
Total - net of Inter-fund Transfers	\$109,908,958	\$119,585,197	\$114,450,274	-\$5,134,923	-4.3%



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Board of Supervisors
Michael W. Byerly, Chair
Steve McClung, Vice Chair
David T. Williams
Bill L. Cox
Karin Carmack



County Administrator
Bret Schardein

The County of
Powhatan

February 27, 2023

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

I am proud to present to you the FY2023-2024 County Administrator's Proposed Operating and Capital Improvement Budget. The Proposed Budget, as presented, balances a 2-cent tax rate reduction and \$1,000,000 in Personal Property Relief with various initiatives set out to improve the capabilities and efficiency at which the county operates.

The proposed real estate tax rate of 75 cents would represent the lowest real estate tax rate in 14 years and 10 consecutive years of flat or lower real estate rates. The current members of the Board of Supervisors started from a real estate tax rate of 88 cents and last adopted a real estate tax rate of 77 cents, an 11 cents decrease. The proposed real estate tax rate, 75 cents, would represent another 2 cents off for a total of 13 cents reduced by our current Board of Supervisors.

\$1,000,000 in Personal Property Relief is proposed for targeted relief to personal vehicle owners. The mechanism to enact the relief is being explored but Powhatan County's effort to offer relief furthers the narrative of giving back which includes the real estate tax relief for the elderly and disabled implemented during the current fiscal year 2022-2023.



The Capital Improvement Vision

The proposed budget focuses on a continued investment in the County’s infrastructure through the capital improvement budget, investing \$5,181,000 in Public Safety and Education as highlighted by the following projects:

- Public Safety: \$2,210,000 (Fire & Rescue Digital Dashboard & Alerting System, Fire & Rescue Apparatus, Additional Sheriff’s Vehicles)
- Schools \$2,971,000 (School HVAC and renovations, Radio System replacement, Buses, Asphalt Maintenance, Other initiatives, etc.)

The following table provides a comprehensive overview of the FY24 CIP as a part of the ten-year capital planning:

CIP User Agency	FY 24	
	FY 24 Total	From General Fund
Fire Apparatus	\$1,360,000	\$250,000
Information Technology	\$1,201,000	\$1,201,000
Parks & Recreation	\$670,000	\$220,000
Fire, Rescue, E-911	\$500,000	\$250,000
Public Works	\$2,594,000	\$1,394,000
Schools	\$2,971,000	\$550,000
CVTA-Roads	\$2,122,000	\$0
Public Utilities	\$200,000	\$200,000
Vehicles	\$607,000	\$607,000
Total	\$12,225,000	\$4,672,000



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 7% increase in compensation for all teachers and general government employees, partially supported by an increase in State funding targeted for raises.
- 2) A Compensation & Class Plan study is being conducted to increase competitiveness and adjust salaries to best fit based on a modern and up to date Compensation & Class Plan.

Public Education

The proposed budget continues to place an emphasis on funding for our public schools, proposing an increase in funding of \$2.5 million (9.7%) over local funding levels approved for fiscal year 2023. At a time when State funding formulas are slowing the expected State funding growth for our schools, the proposed \$28.6 million in local funding forms the foundation of a \$57.8 million dollar level of operations for Public Education, an amount that is 9.8% higher than the adopted FY23 Education budget. In addition, the proposed budget for Education includes \$550,000 in capital improvement “pay as you go” funding for Schools.

General Government-New Staffing

The proposed budget also includes a requested increase in the personnel compliment.

The following additional positions being proposed are as follows:

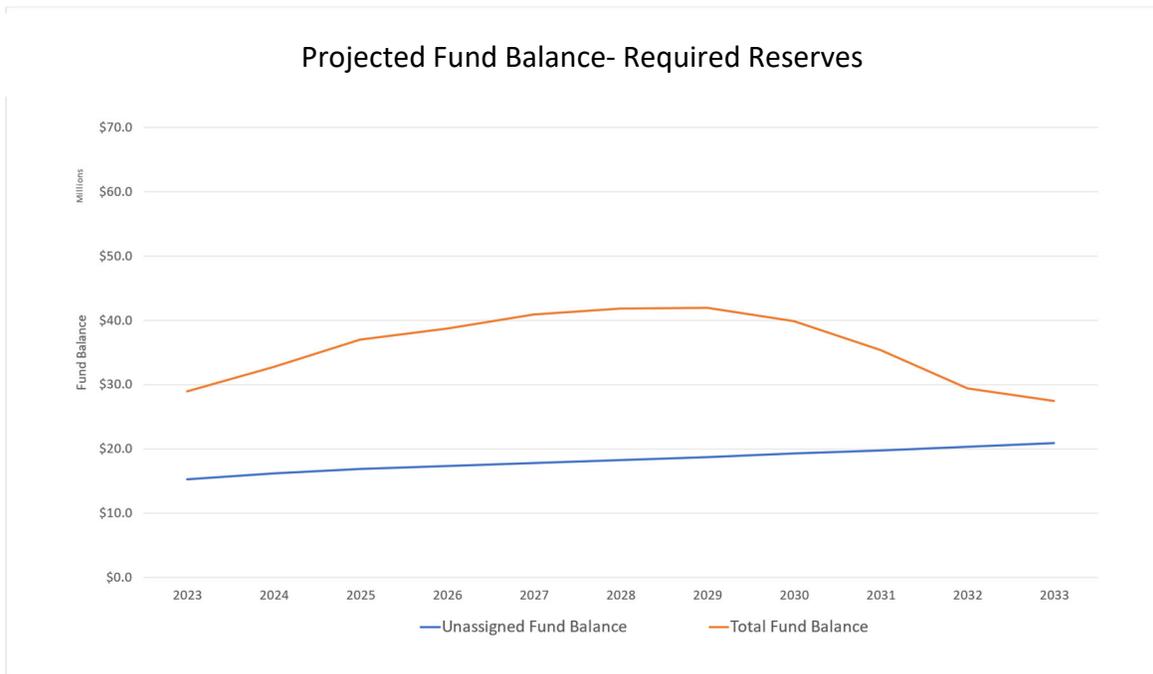
- 1) 2 Emergency Communications Officers
- 2) Commercial Inspector/Reviewer
- 3) Transportation Manager
- 4) Grant Writer
- 5) Librarian
- 6) Deputy Clerk II for the Commissioner of Revenue’s Office
- 7) Recreation Coordinator
- 8) Utilities Engineer
- 9) Maintenance Worker III
- 10) 4 Sheriff Deputies
- 11) IT Technician
- 12) Domestic Violence Program Coordinator



The Financial Impact

This proposed budget fits as planned into our long-range vision of financial operations. The proposed FY24 budget includes pay as you go funding of \$4,672,000 and debt funding of \$1,661,000 for CIP. The following chart illustrates the planned budgetary impact of the proposed FY24 budget into our ten-year plan of maintaining adequate reserves:

The proposed budget has a planned FY24 increase in the fund balance as illustrated below with some debt funding in Fire Apparatus and School Buses maintaining 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 \$100.6 million ten-year CIP:

<u>Project</u>	<u>Amount</u>
School Buses	926,000
Fire & Rescue Apparatus and Vehicles	735,000
Total	\$1,661,000

Staff and I are excited to enter into this new year providing continuing excellent service to our citizens through the Board of Supervisors. There have been many trials and tribulations that have made the county as a whole stronger and more flexible to achieve our objectives and fight through challenges. We look forward to productive discussions with you all to determine the best path forward for Powhatan County.

Sincerely,

A handwritten signature in black ink that reads "Bret Schardein".

Bret Schardein,
County Administrator



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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 approved to decrease its FY2023-2024 Real Property Tax Rate from \$0.77 per \$100 of assessed value to \$0.69 per \$100 of assessed value compared to the previous year. All other list tax rates are not increasing and remain flat.

Tax Year	Real Property	Personal Property	Business Personal Property	Machinery & Tools
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
2024	0.69	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 FY2024, Powhatan expects to receive \$56.5M in general property taxes; an increase of \$4.1M or 7.7% over FY2023. This change is due primarily to increases in the valuation of real estate and personal property.

	FY 2022 Actual	FY2023 Budget	FY2024 Budget
Real Property Taxes	34,947,056	37,916,437	41,388,913
Personal Property Taxes	12,743,784	13,998,430	14,546,000
Penalties and Interest	464,049	515,238	550,000

Real Property Taxes are budgeted to increase \$3.5M or 9.2% over FY2023. This is due to anticipated growth in the 2023 assessments. Personal Property Taxes in FY2024 are estimated to generate \$14.0M. 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 2022 Actual	FY2023 Budget	FY2024 Budget
Local Sales Tax	5,073,143	4,864,258	5,529,000
Communication Taxes	615,364	596,530	575,000
Consumer Utility Tax	635,905	648,215	650,000
Lodging Tax	20,430	23,470	20,000



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 \$5.5M in FY2024, a 13.7% increase over the FY2023 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 was heavily impacted by COVID-19, significantly reducing revenues in FY2021. Revenue has rebounded in FY2022 with budgeted lodging almost doubling in FY2023. Lodging is expected to remain flat for FY2024 compared to FY2023.

PERMITS, FINES & USE OF MONEY

	FY 2022 Actual	FY2023 Budget	FY2024 Budget
Permits Fees & Licenses	938,242	897,881	789,600
Use of Money & Property	199,171	179,500	187,356
Fines & Forfeitures	93,021	135,042	92,000

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 (\$512,000) account for 71.8% of the Charges for Services category. Other revenues within this category include parks and recreation fees and transfer station fees.

	FY 2022 Actual	FY2023 Budget	FY2024 Budget
Charges for Services	242,373	252,498	200,700
EMS Transport Fees	673,071	500,000	512,000



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

INTERGOVERNMENTAL

Intergovernmental revenues consist of Federal and State Aid. In FY2024, intergovernmental revenues have a budgeted increase of \$96,832 or 1.0% from the prior year.

	FY 2022 Actual	FY2023 Budget	FY2024 Budget
Non-Categorical State Aid	3,887,065	3,829,588	3,782,472
Categorical Aid	1,654,024	1,726,410	1,971,184
State Share of Local Offices	2,363,531	2,489,460	2,567,800
Categorical Federal Aid	978,054	1,223,461	1,044,295

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.



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BUDGET SUMMARY



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**Powhatan County
FY 2024 Operating Budget
Summary of All Funds**

	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Approved	\$ Change	% Change
General Fund	\$65,599,657	\$69,371,763	\$73,481,608	\$4,109,845	5.9%
Social Services Fund	2,084,843	2,500,463	2,635,091	134,628	5.4%
Comprehensive Services Act Fund	1,838,507	2,002,000	2,302,000	300,000	15.0%
PEG Fund	19,328	33,300	0	-33,300	-100.0%
Tourism Fund	0	24,000	0	-24,000	-100.0%
Grants Fund	1,471,008	3,382,903	497,850	-2,885,053	-85.3%
Fire and Rescue Fund	549,379	647,516	1,043,000	395,484	61.1%
Utilities Fund	2,071,499	2,371,797	2,626,039	254,242	10.7%
Utilities Capital Projects Fund	294,667	192,800	362,800	170,000	88.2%
Capital Projects Fund	9,840,083	13,280,000	8,204,000	-5,076,000	-38.2%
Central VA Transportation Fund	1,300,000	2,060,000	2,122,000	62,000	3.0%
School Operating Fund	51,347,582	52,669,068	57,318,064	4,648,996	8.8%
School Food Service Fund	1,934,929	1,757,860	2,168,867	411,007	23.4%
Total All Funds	\$138,351,481	\$150,293,470	\$152,761,319	\$2,467,849	1.6%
Less Inter-fund Transfers					
Social Services Fund	\$753,728	\$0	\$1,174,956	\$1,174,956	0.0%
Comprehensive Services Act Fund	839,810	0	1,257,340	1,257,340	100.0%
Grants Fund	48,443	0	1,500	1,500	0.0%
Utilities Fund	1,412,287	1,744,105	2,113,689	369,584	21.2%
Utilities Capital Projects Fund	500,300	192,800	200,000	7,200	3.7%
Capital Projects Fund	9,681,130	12,421,000	4,956,000	-7,465,000	-60.1%
School Operating Fund	23,983,910	26,026,607	28,607,560	2,580,953	9.9%
Total Transfers	\$37,219,607	\$40,384,512	\$38,311,045	-\$2,073,467	-5.1%
Total - net of Inter-fund Transfers	\$101,131,874	\$109,908,958	\$114,450,274	\$4,541,316	4.1%

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

	FY 2022	FY 2023	FY 2024	\$ Change	% Change
	Actuals	Adopted	Approved		
Revenues:					
General Property Taxes	\$48,154,889	\$52,430,105	\$56,484,914	\$4,054,809	7.7%
Other Local Taxes	9,643,342	8,995,118	9,514,000	518,882	5.8%
Other	4,436,139	3,495,739	3,660,058	164,319	4.7%
State	33,285,090	33,682,268	35,125,582	1,443,314	4.3%
Federal	5,588,846	4,596,049	6,535,637	1,939,588	42.2%
Fund Balance	0	6,709,679	3,130,083	-3,579,596	-53.3%
Total Revenues, net	\$101,108,306	\$109,908,958	\$114,450,274	\$4,541,316	4.1%
Expenditures:					
Administration	\$3,910,701	\$4,702,714	\$5,417,082	\$714,368	15.2%
Judicial Administration	2,040,353	2,156,637	2,297,067	140,430	6.5%
Public Safety	10,358,109	11,764,404	12,805,090	1,040,686	8.8%
Public Works	2,439,128	2,609,085	3,237,402	628,317	24.1%
Health and Welfare	5,510,459	6,245,211	6,764,178	518,967	8.3%
Parks, Recreation & Cultural	816,629	1,013,521	1,148,122	134,601	13.3%
Community Development	1,701,004	2,345,870	2,298,876	-46,994	-2.0%
Utilities	796,724	1,115,692	1,542,911	427,219	38.3%
Schools	53,282,510	54,426,928	59,486,931	5,060,003	9.3%
Schools Debt Service	6,670,660	6,588,862	6,252,870	-335,992	-5.1%
County Debt Service	2,396,372	2,373,929	2,540,024	166,095	7.0%
Capital Projects	9,840,083	13,280,000	8,204,000	-5,076,000	-38.2%
Utilities Debt Service	1,369,142	1,286,105	1,283,128	-2,977	-0.2%
Comp and Class	0	0	1,172,593	1,172,593	0.0%
Total Expenditures, net	\$101,131,874	\$109,908,958	\$114,450,274	\$4,541,316	4.1%



**Powhatan County
FY 2024 Operating Budget
Revenue Summary**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
GENERAL FUND					
Real Estate Property Taxes	\$35,663,469	\$34,947,056	\$37,916,437	\$41,388,914	9.2%
Personal Property Taxes	10,250,834	12,743,784	13,998,430	14,546,000	3.9%
Penalties & Interest	515,238	464,049	515,238	550,000	6.7%
GENERAL PROPERTY TAXES	\$46,429,541	\$48,154,889	\$52,430,105	\$56,484,914	7.7%
Local Sales Tax	\$4,541,528	\$5,073,143	\$4,864,258	\$5,529,000	13.7%
All Other	3,023,492	2,215,028	2,013,559	1,863,000	-7.5%
OTHER LOCAL TAXES	\$7,565,020	\$7,288,171	\$6,877,817	\$7,392,000	7.5%
Building, Planning, & Zoning	\$1,108,715	\$928,895	\$884,238	\$779,600	-11.8%
All Other	12,860	9,347	13,643	10,000	-26.7%
PERMITS, FEES, & LICENSES	\$1,121,575	\$938,242	\$897,881	\$789,600	-12.1%
FINES & FORFEITURES	\$119,296	\$93,021	\$135,042	\$92,000	-31.9%
USE OF MONEY & PROPERTY	\$186,704	\$199,171	\$179,501	\$187,356	4.4%
CHARGES FOR SERVICES	\$214,072	\$242,373	\$252,498	\$200,700	-20.5%
OTHER	\$183,316	\$143,563	\$146,785	\$106,000	-27.8%
PPTRA	\$3,022,472	\$3,022,472	\$3,022,472	\$3,022,472	0.0%
All Other	817,407	864,594	807,116	760,000	-5.8%
STATE NON-CATEGORICAL	\$3,839,879	\$3,887,065	\$3,829,588	\$3,782,472	-1.2%
STATE SHARED EXPENSES	\$2,115,663	\$2,363,531	\$2,489,460	\$2,567,800	3.1%
STATE CATEGORICAL AID	\$248,402	\$263,949	\$268,894	\$468,033	74.1%
FEDERAL	\$405,843	\$38,317	\$38,428	\$42,650	11.0%
TRANSFERS FROM OTHER FUNDS	\$1,137,509	\$48,443	\$0	\$0	0.0%
USE OF FUND BALANCE	\$0	\$0	\$3,685,678	\$1,368,083	-62.9%
TOTAL GENERAL FUND	\$63,566,820	\$63,660,736	\$71,231,677	\$73,481,608	3.2%



Powhatan County
FY 2024 Operating Budget
Revenue Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	% Change
SOCIAL SERVICES FUND	\$1,836,964	\$2,084,843	\$1,398,934	\$2,635,091	88.4%
CSA FUND	\$1,878,046	\$1,838,507	\$1,243,615	\$2,302,000	85.1%
PEG Fund	\$33,299	\$32,172	\$33,300	\$0	-100.0%
FIRE RESCUE FUND	\$690,280	\$857,063	\$647,516	\$1,043,000	61.1%
TOURISM FUND	\$22,041	\$30,645	\$24,000	\$0	-100.0%
GRANTS FUND	\$5,566,961	\$620,755	\$3,382,903	\$497,850	-85.3%
CAPITAL PROJECTS FUND	\$1,081,627	\$9,846,845	\$13,280,000	\$8,204,000	-38.2%
CENTRAL VA TRANSPORTATION FUND	\$1,761,087	\$2,292,353	\$2,060,000	\$2,122,000	3.0%
UTILITIES FUND	\$2,626,594	\$2,730,254	\$2,371,797	\$2,626,039	10.7%
UTILITIES CAPITAL PROJECTS FUND	\$266,090	\$558,877	\$192,800	\$362,800	88.2%
SCHOOL OPERATING FUND	\$49,019,834	\$51,293,320	\$52,669,068	\$57,318,064	8.8%
SCHOOL FOOD FUND	\$1,853,336	\$2,481,543	\$1,757,860	\$2,168,867	23.4%
TOTAL OTHER FUNDS	\$66,636,159	\$74,667,177	\$79,061,793	\$79,279,711	0.3%
TOTAL REVENUE	\$130,202,979	\$138,327,913	\$150,293,470	\$152,761,320	1.6%
LESS TRANSFERS FROM OTHER FUNDS	-\$27,651,281	-\$37,219,607	-\$40,384,512	-\$38,311,045	-5.1%
TOTAL REVENUE LESS TRANSFERS	\$102,551,698	\$101,108,306	\$109,908,958	\$114,450,274	4.1%

**Powhatan County
FY 2024 Operating Budget
Revenue Detail**

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Approved	% Change
General Property Taxes					
Personal Property Taxes	\$10,250,834	\$12,743,784	\$13,998,430	\$14,546,000	3.9%
Public Service Corporation	979,623	847,133	1,019,200	800,000	-21.5%
RE Taxes	33,432,105	32,378,804	36,084,312	38,890,914	7.8%
Delinquent Taxes	683,685	825,410	0	800,000	
Penalties and Interest	515,238	464,049	515,238	550,000	6.7%
Surplus Real Estate Funds	81,196	160,905	87,925	88,000	0.1%
Tax Relief	486,860	734,804	725,000	810,000	11.7%
General Property Taxes Total	\$46,429,541	\$48,154,889	\$52,430,105	\$56,484,914	7.7%
Other Local Taxes					
Business License Taxes	\$113,440	\$107,350	\$113,440	\$105,000	-7.4%
Consumer's Utility Taxes	629,197	635,905	648,215	650,000	0.3%
Consumption Tax	96,102	95,273	98,034	95,000	-3.1%
Franchise License Taxes	301,006	404,378	331,859	400,000	20.5%
Local Sales and Use Taxes	4,541,528	5,073,143	4,864,258	5,529,000	13.7%
Local Tax on Deeds	724,640	760,056	783,771	580,000	-26.0%
Motor Vehicle License	1,129,381	176,314	0	0	0.0%
Short Term Rental	7,130	7,774	7,130	8,000	12.2%
Tax on Wills	7,202	7,548	7,640	5,000	-34.6%
Transient Occupancy Tax	15,394	20,430	23,470	20,000	-14.8%
Other Local Taxes Total	\$7,565,020	\$7,288,171	\$6,877,817	\$7,392,000	7.5%
Permits, Fees, Licenses					
Dog Tags	\$12,860	\$9,347	\$13,643	\$10,000	-26.7%
Other Fees, Permits	1,108,715	928,895	884,238	779,600	-11.8%
Permits, Fees, Licenses Total	\$1,121,575	\$938,242	\$897,881	\$789,600	-12.1%
Fine and Forfeitures					
Court Fees	\$119,160	\$91,716	\$130,227	\$92,000	-29.4%
Library Fines	136	1,306	4,815	0	-100.0%
Fine and Forfeitures Total	\$119,296	\$93,021	\$135,042	\$92,000	-31.9%
Revenue From Use Of Money and Property					
Interest Earnings	\$43,888	\$45,990	\$30,076	\$31,000	3.1%
Rentals	142,475	153,181	149,425	156,356	4.6%
Revenue From Use Of	\$186,363	\$199,171	\$179,501	\$187,356	4.4%

**Powhatan County
FY 2024 Operating Budget
Revenue Detail**

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Approved	% Change
Charges for Services					
Commonwealth Attorney Fees	\$1,517	\$1,703	\$1,517	\$1,500	-1.1%
Court Costs	128,687	108,689	129,347	98,600	-23.8%
Miscellaneous Fees	30	1,387	4,600	0	-100.0%
Parks and Recreation Fees	1,945	18,833	9,155	10,600	15.8%
Public Safety Fees	3,862	3,631	3,712	0	-100.0%
Sale of Publications/Maps	2,640	800	2,600	0	-100.0%
Solid Waste Fees	75,391	107,328	101,567	90,000	-11.4%
Charges for Services Total	\$214,072	\$242,373	\$252,498	\$200,700	-20.5%
Other Financing Sources					
Insurance Recoveries	\$0	\$13,180	\$0	\$0	0.0%
Other Financing Sources Total	\$0	\$13,180	\$0	\$0	0.0%
Other					
E/R fees	\$83,766	\$105,821	\$95,358	\$92,000	-3.5%
Miscellaneous Fees	99,550	24,562	51,427	14,000	-72.8%
Other Total	\$183,316	\$130,383	\$146,785	\$106,000	-27.8%
Revenue From The Commonwealth					
State Categorical Aid	\$248,402	\$263,949	\$268,894	\$468,034	74.1%
State Non-Categorical Aid	3,839,879	3,887,065	3,829,588	3,782,472	-1.2%
State Shared Expenses- Categorical Aid	2,115,663	2,363,531	2,489,460	2,567,800	3.1%
Revenue From The Commonwealth Total	\$6,203,944	\$6,514,545	\$6,587,942	\$6,818,306	3.5%
Revenue From Federal Government					
Federal Categorical Aid	\$405,843	\$38,317	\$38,428	\$42,650	11.0%
Revenue From Federal Government Total	\$405,843	\$38,317	\$38,428	\$42,650	11.0%



**Powhatan County
FY 2024 Operating Budget
Expenditure Summary**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Administration					
Board of Supervisors	\$90,104	\$94,449	\$98,070	\$111,020	13.2%
County Administrator	280,774	322,690	524,254	642,580	22.6%
Finance	430,857	424,874	623,221	661,853	6.2%
County Attorney	123,281	133,711	139,720	159,675	14.3%
Human Resources	201,025	225,930	243,935	257,645	5.6%
Commissioner of Revenue	522,375	561,366	602,192	755,730	25.5%
Reassessment	119,809	377,146	336,150	402,114	19.6%
Treasurer	626,187	590,659	641,562	703,635	9.7%
Information Technology	549,479	624,104	890,689	1,090,029	22.4%
Risk Management	204,488	197,624	201,842	231,953	14.9%
Electoral Board/Registrar	345,901	310,926	367,779	400,848	9.0%
Subtotal	\$3,494,282	\$3,863,479	\$4,669,414	\$5,417,082	16.0%
Judicial					
Circuit Court	\$10,059	\$13,747	\$17,476	\$17,876	2.3%
General District Court	9,895	9,644	20,000	20,000	0.0%
Clerk of the Circuit Court	543,353	568,198	630,156	692,037	9.8%
Commonwealth's Attorney	513,432	557,459	596,412	620,954	4.1%
Juvenile Court Services	23,942	15,656	22,851	0	-100.0%
Detention	795,890	848,130	869,742	946,200	8.8%
Subtotal	\$1,896,572	\$2,012,834	\$2,156,637	\$2,297,067	6.5%
Public Safety					
Sheriff's Office	\$3,931,758	\$4,949,126	\$5,273,448	\$5,905,464	12.0%
E911 Dispatch	1,365,584	1,394,725	1,908,916	2,102,850	10.2%
Victim Witness Grant	79,491	88,164	98,655	102,408	3.8%
Animal Control	328,199	344,701	461,385	460,209	-0.3%
Medical Examiner	820	665	200	200	0.0%
Fire & Rescue	2,303,547	2,681,079	3,194,633	3,374,176	5.6%
Emergency Management	58,293	37,117	52,451	56,149	7.1%
Company 1 Fire Station	49,800	33,457	43,800	53,700	22.6%
Huguenot Public Safety Building	70,189	75,409	76,400	80,435	5.3%
Subtotal	\$8,187,681	\$9,604,442	\$11,109,888	\$12,135,591	9.2%
Public Works					
Administration	\$410,936	\$400,613	\$383,626	\$400,999	4.5%
Facilities	760,476	857,635	931,008	1,075,079	15.5%
Grounds/Parks	331,707	342,615	441,973	452,170	2.3%
Athletic Fields	145,851	128,814	168,200	194,700	15.8%
Convenience Center	708,058	709,452	684,278	1,114,454	62.9%
Subtotal	\$2,357,028	\$2,439,128	\$2,609,085	\$3,237,402	24.1%



**Powhatan County
FY 2024 Operating Budget
Expenditure Summary**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Health and Welfare					
Health Department	\$192,783	\$214,850	\$290,015	\$324,534	11.9%
Free Clinic Nurse	3,555	-2,752	0	0	0.0%
CSB	298,845	301,375	373,630	395,003	5.7%
Social Services Board	538	1,938	2,200	2,200	0.0%
Powhatan Community Action Agency	313,143	0	0	0	0.0%
Tax Relief for the Elderly	486,860	734,804	725,000	810,000	11.7%
Subtotal	\$1,295,724	\$1,250,215	\$1,390,845	\$1,531,737	10.1%
Community Development					
Economic Development	\$246,430	\$317,382	\$452,258	\$370,918	-18.0%
Planning and Zoning	486,838	463,526	534,907	578,889	8.2%
Permit Center	61	191,503	244,590	272,730	11.5%
Building Inspections	423,113	384,150	493,698	541,034	9.6%
Code Enforcement	0	0	13,900	13,900	0.0%
GIS	78,884	152,464	176,318	182,696	3.6%
Memberships/Joint	200,733	191,764	220,218	238,709	8.4%
Contingency Fund	0	0	185,981	100,000	-46.2%
Subtotal	\$1,436,059	\$1,700,788	\$2,321,870	\$2,298,876	-1.0%
Cultural / Other					
Recreation	\$101,829	\$163,668	\$309,863	\$388,971	25.5%
Library	486,047	539,588	607,631	653,364	7.5%
Extension Service	82,601	87,618	96,027	104,787	9.1%
Debt Service	8,849,698	9,067,033	8,962,791	8,792,894	-1.9%
Subtotal	\$9,520,175	\$9,857,906	\$9,976,312	\$9,940,016	-0.4%
Compensation & Class Adjustment	-	-	-	1,185,647	100.0%
Total without transfers	\$28,187,520	\$30,728,792	\$34,234,051	\$38,030,364	11.1%
Transfers	\$26,249,700	\$34,870,865	\$35,137,712	\$35,451,245	0.9%
Total General Fund	\$54,437,220	\$65,599,657	\$69,371,763	\$73,481,608	5.9%
Other Funds					
Social Services	\$1,836,964	\$2,084,843	\$2,500,463	\$2,635,091	5.4%
Comprehensive Services Act	1,878,046	1,838,507	2,002,000	2,302,000	15.0%
PEG Fund	0	19,328	33,300	0	-100.0%
Grants Fund	31,111	1,471,008	3,382,903	497,850	-85.3%
Tourism Fund	0	0	24,000	0	-100.0%
Fire Rescue	530,192	549,379	647,516	1,043,000	61.1%
Capital Projects	7,794,376	9,840,083	13,280,000	8,204,000	-38.2%
Central VA Transportation Fund	0	1,300,000	2,060,000	2,122,000	100.0%
Utilities Capital Projects	311,330	294,667	192,800	362,800	88.2%
Utilities	2,177,597	2,071,499	2,371,797	2,626,039	10.7%
School Operating	49,073,221	51,347,582	52,669,068	57,318,064	8.8%
School Food Service	1,501,343	1,934,929	1,757,860	2,168,867	23.4%
Total Other Funds	\$65,134,180	\$72,751,824	\$80,921,707	\$79,279,711	-2.0%
Total Expenditures	\$119,571,400	\$138,351,481	\$150,293,470	\$152,761,319	1.6%
Less Transfers to Other Funds	-27,651,283	-37,219,607	-40,384,512	-38,311,045	-5.1%
Total Expenditures Less Transfers	\$91,920,117	\$101,131,874	\$109,908,958	\$114,450,274	4.1%



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UNDERSTANDING THE FY2024 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 2024 SUMMARY

Assessor's Office

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$5,717	\$202,700	\$311,300	\$339,264	9.0%
Operating	114,093	\$174,446	\$24,850	\$62,850	152.9%
Capital	0	\$0	\$0	\$0	
Total	\$119,809	\$377,146	\$336,150	\$402,114	19.6%
Employees/FTEs	0 / 0.0	4 / 4.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

Assessor's Office	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Assessors	3	3.0	3.0
Administration	1	1.0	1.0
Total	4.0	4.0	4.0



DEPARTMENTAL DETAIL

Assessor's Office

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES	\$ 157,423	\$ 220,825	\$ 237,500	\$ 16,675	7.6%
1111	Board of Equalization	-	3,000	3,000	-	0.0%
1300	Part Time Wages	-	-	-	-	0.0%
2100	FICA	11,922	16,893	18,169	1,276	7.6%
2220	Retirement	1,261	-	19,697	19,697	100.0%
2221	Retirement - Hybrid	15,075	30,430	13,031	(17,399)	-57.2%
2222	Retirement - Hybrid Disability	729	1,833	800	(1,033)	-56.4%
2310	Medical Insurance	14,003	35,360	43,884	8,524	24.1%
2400	Group Life Insurance	2,289	2,959	3,183	224	7.6%
3140	Professional Services	1,200	1,000	1,000	-	0.0%
3160	REASSESSMENT SERVICES	126,785	-	15,000	15,000	100.0%
3320	Maintenance & Service Contracts	5,664	500	3,000	2,500	500.0%
3500	Printing and Binding	2,079	3,800	7,500	3,700	97.4%
3600	ADVERTISING	2,035	2,000	2,500	500	25.0%
5210	POSTAGE	7,814	8,000	11,500	3,500	43.8%
5250	Cell Phones	-	1,000	2,000	1,000	100.0%
5540	Conference & Training	1,690	3,500	5,000	1,500	42.9%
5810	Dues/Association Membership	1,040	950	1,200	250	26.3%
6001	OFFICE SUPPLIES	1,480	1,625	10,650	9,025	555.4%
6008	Fuel	-	975	2,000	1,025	105.1%
6012	Books & Subscriptions	-	1,500	1,500	-	0.0%
6014	Other Operating Supplies	24,659	-	-	-	0.0%
Total Department		377,146	336,150	402,114	65,964	19.6%



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 2024 SUMMARY

Building

	FY 2021	FY 2022	FY 2023	FY 2024	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$354,032	\$349,397	\$456,198	\$504,676	10.6%
Operating	69,081	\$34,752	\$37,500	\$36,358	-3.0%
Capital	0	\$0	\$0	\$0	
Total	\$423,113	\$384,150	\$493,698	\$541,034	9.6%
Employees/FTEs	6 / 5.1	6 / 5.1	6 / 5.1	6 / 5.1	

SUMMARY OF POSITIONS

	FY 2022	FY 2023	FY 2024
Building Department	Adopted	Adopted	Approved
Building Inspections	2.0	2.0	2.0
Plan Review	2.0	2.0	2.0
Administration	1.1	1.1	1.1
Total	5.1	5.1	5.1

TARGETS

- **Lower residential permit review time to 10 business days or less /** *Achieved, currently at 5-10 days accomplished by having two residential plan reviewers on staff.*
- **Ensure that all staff is certified according to DHCD standards and maintains certifications /** *Staff has maintained and expanded all certifications as required by DHCD. New staff members are working through obtaining theirs as well per state regulations.*
- **Meet once a year with contractors to have a general meeting to obtain their feedback and address any concerns that might exist /** *No independent meeting was made, however we did host our second annual Building Safety Month Cookout and had great conversations with contractors that attended that event.*
- **Close out multiple years of existing permits that have remained open, some dating back ten years /** *Staff is still working to close out a backlog of files and scan files into our new system to eliminate old folders that are taking up space. We are making great progress on this when time allows.*



BUILDING DEPARTMENT

PERFORMANCE MEASURES

Building Department	FY20	FY21	FY22	% Change
# of total permits submitted	2395	2640	2793	5.8%
# of single-family dwellings permitted	216	206	204	-1.0%
# of stop work orders tracked (CY data)	9	4	30	650.0%
# of inspections performed/entered	9021	8484	15455	82.2%
# of Certificate of Occupancy Issued	279	204	205	0.5%
# of Change of Use for Commercial	24	26	24	-7.7%
# of plans reviewed	867	632	688	8.9%



BUILDING DEPARTMENT

DEPARTMENTAL DETAIL

Building Department

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 251,721	\$ 312,928	\$ 343,237	\$ 30,309	9.7%
1101	Overtime	58	-	-	-	0.0%
1300	Part Time Wages	-	5,250	5,250	-	0.0%
2100	FICA	18,117	24,341	26,659	2,318	9.5%
2220	RETIREMENT	644	-	892	892	100.0%
2221	RETIREMENT - HYBRID	27,455	43,121	46,406	3,285	7.6%
2222	RETIREMENT - HYBRID DISABILITY	1,291	2,597	2,849	252	9.7%
2310	MEDICAL INSURANCE	46,162	63,768	74,784	11,016	17.3%
2400	GROUP LIFE INSURANCE	3,949	4,193	4,599	406	9.7%
3140	Professional Services	13,999	3,300	3,000	(300)	-9.1%
3141	Engineering - Third Party Plan Review	-	5,000	5,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	2,268	5,700	1,908	(3,792)	-66.5%
3600	Advertising	125	100	100	-	0.0%
5130	Water	32	-	250	250	100.0%
5210	POSTAGE	133	300	300	-	0.0%
5230	TELEPHONE SERVICES	61	200	200	-	0.0%
5240	LONG DISTANCE	-	-	-	-	0.0%
5250	CELL PHONES	3,227	3,000	3,000	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	904	1,200	1,200	-	0.0%
5540	CONFERENCES & TRAINING	2,865	2,500	4,000	1,500	60.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	272	400	400	-	0.0%
5840	Miscellaneous	-	-	-	-	0.0%
6001	OFFICE SUPPLIES	2,505	1,700	1,700	-	0.0%
6002	Computer Equip - non-cap	-	4,000	4,000	-	0.0%
6008	FUEL	5,018	3,000	4,200	1,200	40.0%
6009	AUTO PARTS/REPAIRS	2,137	4,000	4,000	-	0.0%
6011	UNIFORMS	117	1,600	1,600	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	1,091	1,500	1,500	-	0.0%
Total Department		384,150	493,698	541,034	47,336	9.6%



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 2024 SUMMARY

	FY 2021	FY 2022	FY 2023	FY 2024	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$461,738	\$518,029	\$570,585	\$610,709	7.0%
Operating	27,372	\$40,926	\$42,378	\$64,135	51.3%
Capital	54,243	\$9,242	\$17,193	\$17,193	0.0%
Total	\$543,353	\$568,198	\$630,156	\$692,037	9.8%
Employees/FTEs	6 / 5.9	7 / 6.6	7 / 6.6	7 / 6.6	

SUMMARY OF POSITIONS

	FY 2022	FY 2023	FY 2024
Circuit Court Clerk	Adopted	Adopted	Approved
Career Development	2.5	2.5	2.5
Technology	1.5	1.5	1.5
Administration	2.6	2.6	2.6
Total	6.6	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

<u>Circuit Court Clerk</u>	<u>CY20</u>	<u>CY21</u>	<u>CY22</u>	<u>% Change</u>
Passports issued	245	720	830	15.3%
Annual trainings offer	14+	16	36	87.5%
Deeds processed	7307	13039	5017	-61.5%
Civil cases process	331	394	343	-12.9%
Criminal cases processed	259*	308	253	14.3%
Concealed handgun permits processed	1676	1027	938	-8.7%
Search warrants processed	74	55	126	129.1%
Will/estates processed	122	142	130	-8.5%
Restitution checks issued	190	155	168	8.4%
Judgements/Admin Liens/Notices	588	398	445	11.8%
Financing Statements	55	77	81	5.2%
Marriage Licenses	187	181	199	9.9%
Notaries Qualified	130	149	145	-2.7%

*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.



CIRCUIT COURT CLERK

DEPARTMENTAL DETAIL

Clerk of the Circuit Court

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 346,368	\$ 382,524	\$ 414,006	\$ 31,482	8.2%
1101	Overtime	72	-	-	-	0.0%
1300	WAGES - PART-TIME	1,559	-	-	-	0.0%
1301	Part Time Wages - passport	37,245	30,965	32,512	1,547	5.0%
2100	FICA	28,435	31,632	34,159	2,527	8.0%
2220	RETIREMENT	20,518	19,334	27,442	8,108	41.9%
2221	RETIREMENT - HYBRID	19,460	33,378	29,608	(3,770)	-11.3%
2222	RETIREMENT - HYBRID DISABILITY	894	2,010	1,818	(192)	-9.6%
2310	MEDICAL INSURANCE	57,216	65,616	65,616	-	0.0%
2400	GROUP LIFE INSURANCE	6,262	5,126	5,548	422	8.2%
3122	Clerk's Audit	5,000	5,000	5,500	500	10.0%
3150	LOCAL COURT APPOINTED ATTORNEY	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	9,206	11,470	26,145	14,675	127.9%
3500	PRINTING & BINDING	395	600	600	-	0.0%
3600	ADVERTISING	-	-	-	-	0.0%
5210	POSTAGE	4,087	4,008	5,000	992	24.8%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5250	Cell Phones	60	-	840	840	100.0%
5540	TRAVEL AND EDUCATION	1,005	3,900	5,650	1,750	44.9%
6001	Office Supplies	16,236	7,400	7,400	-	0.0%
6021	RECORD BOOKS	4,938	10,000	13,000	3,000	30.0%
8002	COPIER LEASE	2,173	3,893	3,893	-	0.0%
8101	Capital Outlay	222	10,000	10,000	-	0.0%
8107	Capital Outlay	6,847	3,300	3,300	-	0.0%
Total Department		568,198	630,156	692,037	61,881	9.8%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$496,847	\$528,087	\$560,592	\$701,980	25.2%
Operating	25,527	\$33,279	\$41,600	\$53,750	29.2%
Capital	0	\$0	\$0	\$0	
Total	\$522,375	\$561,366	\$602,192	\$755,730	25.5%
Employees/FTEs	8 / 7.5	8 / 7.5	7 / 6.5	8 / 7.5	

SUMMARY OF POSITIONS

Commissioner of the Revenue	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Real Estate	2	2	2
Personal Property	4	3	4
Business Taxation	1.0	1.0	1.0
Misc. & Administration	0.5	0.5	0.5
Total	7.5	6.5	7.5

PERFORMANCE MEASURES

Commissioner of the Revenue	FY20	FY21	FY22	% Change
% of appeals to the assessment	6%	n/a	2%	
% of appeals changed by BOE	6%	n/a	2%	
% of income above the Jan 1st PP book vs	41%	n/a	9%	
# of tax relief applications received	558	419	243	-42.0%
# of DV exemptions			158*	
% of applications processed by the deadline	90%	90%	90%	0.0%
# of income taxes filed	1146	990	1018	2.8%
Total value of County real estate (January 1) in mil	4317	n/a	4535	
Total fiscal year real estate supplements in mil	44	n/a	n/a	

*Splitting out exemptions from the tax relief program



COMMISSIONER OF THE REVENUE

DEPARTMENTAL DETAIL

Commissioner of Revenue

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 355,954	\$ 378,383	\$ 472,388	\$ 94,005	24.8%
1300	COMP: PART TIME HELP	19,572	17,482	19,274	1,792	10.3%
2100	FICA	26,995	28,946	37,612	8,666	29.9%
2220	RETIREMENT	29,923	38,702	46,506	7,804	20.2%
2221	RETIREMENT - HYBRID	11,584	10,910	18,589	7,679	70.4%
2222	RETIREMENT - HYBRID DISABILITY	545	657	1,141	484	73.7%
2310	MEDICAL INSURANCE	77,849	80,688	100,140	19,452	24.1%
2400	GROUP LIFE INSURANCE	5,666	4,824	6,330	1,506	31.2%
3140	Professional Services	-	200	200	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	15,446	15,250	16,000	750	4.9%
3500	PRINTING & BINDING	589	1,200	1,200	-	0.0%
5130	WATER	-	-	-	-	0.0%
5210	POSTAGE	3,853	4,000	4,000	-	0.0%
5230	TELEPHONE SERVICES	567	650	650	-	0.0%
5240	LONG DISTANCE	-	-	-	-	0.0%
5250	Cell Phones	1,201	-	1,200	1,200	100.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	647	2,500	3,000	500	20.0%
5540	CONFERENCES & TRAINING	2,070	8,200	8,200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	610	1,800	1,800	-	0.0%
6001	Office Supplies	8,046	7,800	15,500	7,700	98.7%
6012	Books & Subscriptions	250	-	2,000	2,000	100.0%
Total Department		561,366	602,192	755,730	153,538	25.5%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$500,441	\$541,123	\$579,872	\$604,214	4.2%
Operating	12,991	\$16,335	\$16,540	\$16,740	1.2%
Capital	0	\$0	\$0	\$0	
Total	\$513,432	\$557,459	\$596,412	\$620,954	4.1%
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

Commonwealth's Attorney	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
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 statue changes / This was achieved last year**



COMMONWEALTH’S ATTORNEY

PERFORMANCE MEASURES

Commonwealth's Attorney	FY20	FY21	FY22	% Change
Circuit Court Caseload	470	412	280	-32.0%
General District Court Caseload	6740	3483	6408	84.0%
Juvenile and Domestic Relations Court Caseload	342	295	380	28.8%
Show Cause hearings GD	156	119	237	99.2%
Show Cause hearings JDR	167	133	391	194.0%
# of Juvenile court misdemeanors	158	105	112	6.7%
# of juvenile court felonies	111	27	20	-25.9%



COMMONWEALTH'S ATTORNEY

DEPARTMENTAL DETAIL

Commonwealth's Attorney

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 404,846	\$ 418,910	\$ 439,810	\$ 20,900	5.0%
1300	Part Time Wages	-	-	-	-	0.0%
2100	FICA	29,539	32,047	33,645	1,598	5.0%
2220	RETIREMENT	46,361	57,726	60,606	2,880	5.0%
2221	RETIREMENT - HYBRID	-	-	-	-	0.0%
2222	RETIREMENT - HYBRID DISABILITY	-	-	-	-	0.0%
2310	MEDICAL INSURANCE	51,261	65,576	64,260	(1,316)	-2.0%
2400	GROUP LIFE INSURANCE	9,116	5,613	5,893	280	5.0%
3320	MAINTENANCE & SERVICE CONTRACTS	5,383	2,500	400	(2,100)	-84.0%
5110	ELECTRICITY	1,804	2,100	3,000	900	42.9%
5130	WATER	384	300	300	-	0.0%
5210	POSTAGE	43	100	100	-	0.0%
5230	TELEPHONE SERVICES	714	600	600	-	0.0%
5250	Cell Phones	1,700	1,840	1,840	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	-	-	-	0.0%
5540	CONFERENCES & TRAINING	853	1,400	3,000	1,600	114.3%
5810	DUES/ASSOCIATION MEMBERSHIPS	2,190	3,200	3,200	-	0.0%
5840	Witness Travel	-	200	800	600	300.0%
6001	OFFICE SUPPLIES	3,085	2,000	3,000	1,000	50.0%
6012	BOOKS & SUBSCRIPTIONS	180	2,300	500	(1,800)	-78.3%
Total Department		557,459	596,412	620,954	24,542	4.1%



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 2024 SUMMARY

	FY 2021	FY 2022	FY 2023	FY 2024	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$273,747	\$307,858	\$516,574	\$630,480	22.1%
Operating	7,027	\$14,832	\$7,680	\$12,100	57.6%
Capital	0	\$0	\$0	\$0	
Total	\$280,774	\$322,690	\$524,254	\$642,580	22.6%
Employees/FTEs	4 / 3.5	4 / 3.5	4 / 3.5	4 / 4.0	

SUMMARY OF POSITIONS

	FY 2022	FY 2023	FY 2024
County Administrator's Office	Adopted	Adopted	Approved
Board Support	2.25	2.25	2.25
Executive Leadership	0.75	0.75	0.75
Partnerships & Advocacy	0.5	0.5	1.0
Total	3.5	3.5	4.0

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.



COUNTY ADMINISTRATOR’S OFFICE

DEPARTMENTAL DETAIL

County Administrator

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 224,529	\$ 378,244	\$ 444,877	\$ 66,633	17.6%
1101	SALARIES AND WAGES: OVERTIME & COMP	3,015	-	1,000	1,000	100.0%
1300	COMP: PART-TIME HELP	5,715	20,800	-	(20,800)	-100.0%
2100	FICA	15,390	26,265	29,764	3,499	13.3%
2220	RETIREMENT	27,405	43,251	64,129	20,878	48.3%
2221	RETIREMENT - HYBRID	4,850	7,515	13,915	6,400	85.2%
2222	RETIREMENT - HYBRID DISABILITY	230	390	854	464	119.0%
2310	MEDICAL INSURANCE	21,346	35,172	69,708	34,536	98.2%
2400	GROUP LIFE INSURANCE	5,378	4,937	6,233	1,296	26.3%
3140	Professional Services	4,030	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	2,760	2,780	2,780	-	0.0%
3600	ADVERTISING	45	600	600	-	0.0%
5210	POSTAGE	101	100	100	-	0.0%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5250	CELL PHONES	1,602	1,000	1,420	420	42.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	1,000	1,000	-	0.0%
5530	Business Meetings	1,284	1,700	1,700	-	0.0%
5540	CONFERENCE & TRAINING	1,629	-	-	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	861	500	500	-	0.0%
6001	OFFICE SUPPLIES	1,923	-	2,500	2,500	100.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	-	1,500	1,500	100.0%
6012	BOOKS & SUBSCRIPTIONS	598	-	-	-	0.0%
Total Department		322,690	524,254	642,580	118,326	22.6%



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

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Debt Service	\$8,849,698	\$9,067,032	\$8,962,791	\$8,792,894	-1.9%
Total	\$8,849,698	\$9,067,032	\$8,962,791	\$8,792,894	-1.9%
Employees/FTEs	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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$226,582	\$283,218	\$300,770	\$206,713	-31.3%
Operating	19,848	\$34,164	\$151,488	\$164,205	8.4%
Capital	0	\$0	\$0	\$0	
Total	\$246,430	\$317,382	\$452,258	\$370,918	-18.0%
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

SUMMARY OF POSITIONS

Economic Development	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
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)*
- **Increase tourism activity and attractions** / *New Target*
- **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	FY20	FY21	FY22	% Change
# of businesses visited	51	59	27	-54.2%
# of issues resolved or expansions realized	16	17	22	29.4%
# of events promoted	20	13	27	107.7%
# of projects being worked on per employee	35	37	43	16.2%
\$ of new capital investment	\$8.6M	\$6.2M	\$5.7M	-8.1%



ECONOMIC DEVELOPMENT

DEPARTMENTAL DETAIL

Economic Development

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 219,724	\$ 229,142	\$ 135,768	\$ (93,374)	-40.7%
1300	Part Time Wages	-	-	-	-	0.0%
2100	FICA	16,174	17,529	10,386	(7,143)	-40.7%
2220	RETIREMENT	17,788	31,576	353	(31,223)	-98.9%
2221	RETIREMENT - HYBRID	8,292	-	18,356	18,356	100.0%
2222	RETIREMENT - HYBRID DISABILITY	377	-	1,127	1,127	100.0%
2310	MEDICAL INSURANCE	17,553	19,452	38,904	19,452	100.0%
2400	GROUP LIFE INSURANCE	3,309	3,071	1,819	(1,252)	-40.8%
3140	Economic Development Study	-	-	-	-	0.0%
3180	Professional Services	-	-	-	-	0.0%
3181	Marketing	17,095	73,000	73,000	-	0.0%
3183	EDA Contribution	-	-	-	-	0.0%
3185	Regional Partnerships	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	225	300	3,300	3,000	1000.0%
3500	PRINTING & BINDING	-	-	-	-	0.0%
3600	ADVERTISING	4,599	10,000	10,000	-	0.0%
5120	Postage	-	-	-	-	0.0%
5210	Postage	5	600	600	-	0.0%
5250	CELL PHONE	1,723	360	2,050	1,690	469.4%
5260	Website Fees & Monthly Services	-	-	-	-	0.0%
5305	EDA-AUTO INSURANCE PREMIUM	150	155	155	-	0.0%
5306	EDA-SURETY BOND (CRIME EXPOSURE)	675	700	700	-	0.0%
5307	EDA-PUBLIC OFFICIALS LIABILITY INS	495	500	500	-	0.0%
5308	EDA-GENERAL LIABILITY INSURANCE	660	673	1,400	727	108.0%
5309	EDA- Property Insurance	582	600	600	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	1,697	3,900	3,900	-	0.0%
5540	Conferences and Training	2,176	4,000	4,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,749	3,000	4,000	1,000	33.3%
5812	Website Fees	1,686	2,700	2,700	-	0.0%
5904	Programs	-	50,000	54,000	4,000	8.0%
6001	Office Supplies	647	1,000	3,300	2,300	230.0%
Total Department		317,382	452,258	370,918	(81,340)	-18.0%



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.

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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 2024 SUMMARY

	FY 2021	FY 2022	FY 2023	FY 2024	
General Fund	Actual	Actual	Adopted	Approved	% Change
Operating	\$82,601	\$87,618	\$96,027	\$104,787	9.1%
Total	\$82,601	\$87,618	\$96,027	\$104,787	9.1%

Employees/FTEs	0	0	0	0
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Note: Positions are state funded

SUMMARY OF POSITIONS

	FY 2022	FY 2023	FY 2024
Extension Service	Adopted	Adopted	Approved
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

TARGETS

- **Provide 24 hours of leadership training for teens who attend 4-H camp as counselors** | *We met this goal in FY22 by interviewing potential teens and providing monthly trainings prior to camp*
- **Continue support of STEM coaches at Powhatan Public Schools** | *We met this goal by coordinating 4-H school enrichment programs related to agriculture and provided to all students in 3rd grade (Farm Day) and 4th grade (Chicken Embryology)*
- **Youth actively participating in 4-H clubs must be enrolled 100% of the time** | *Staff met this goal by consistent communication and follow-up with parents and club volunteer leaders*
- **Provide well water testing annually to all residents** | *We met this goal by conducting the annual program in September, followed by an educational program in October to discuss results. Powhatan DSS, Food Pantry and Free Clinic were notified about a scholarship program created to provide eligible residents this service free of charge*
- **Soil testing performed for residents' lawns and gardens** | *We met this goal by providing soil testing kits to residents, as well as instructions on how to conduct and ship the tests to VA Tech. Analyses of submissions are emailed to residents within two weeks and staff was available to answer questions as needed. The number distributed was reduced from the previous year, but most homeowners don't do soil testing annually*



EXTENSION SERVICE

TARGETS (CONTINUED)

- **Market the services and programs of the Powhatan Extension Office to residents** | *We met this goal through tracking the number of recipients who opened Extension’s quarterly e-newsletters. Frequent updates of our website and social media were also targeted*
- **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*

PERFORMANCE MEASURES

Extension Service	FY20	FY21	FY22	% Change
# teens who completed leadership program	31	19	23	21.1%
# of 3rd students participating in-school ag program	-	285	320	12.3%
# enrolled 4-H club members increasing life skills	138	110	126	14.5%
# of residents/wells participating in well water testing	59	31	77	148.4%
# of soil tests performed by residents (lawn/garden only)	58	87	64	-26.4%
# of opened emailed quarterly newsletters		688	763	10.9%
# of service hours completed by volunteers	3292	5034	8040	59.7%
# of students attending financial simulation		223	324	45.3%



EXTENSION SERVICE

DEPARTMENTAL DETAIL

Extension Office

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
3140	PROFESSIONAL SERVICES	\$ 83,782	\$ 82,977	\$ 92,737	\$ 9,760	11.8%
3320	MAINTENANCE & SERVICE CONTRACTS	-	1,000	-	(1,000)	-100.0%
5120	Fuel	-	-	-	-	0.0%
5210	POSTAGE	19	100	100	-	0.0%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	139	200	200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	521	400	400	-	0.0%
5904	Programs	-	7,550	7,550	-	0.0%
6001	Office Supplies	2,307	1,900	1,900	-	0.0%
6008	FUEL	470	900	900	-	0.0%
6009	AUTO PARTS AND REPAIRS	155	500	500	-	0.0%
6012	BOOKS AND SUBSCRIPTIONS	-	-	-	-	0.0%
7002	CRIMINAL HISTORY/BACKGROUND CHECKS	225	500	500	-	0.0%
Total Department		87,618	96,027	104,787	8,760	9.1%



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.

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FINANCE

FISCAL YEAR 2024 SUMMARY

	FY 2021	FY 2022	FY 2023	FY 2024	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$347,662	\$334,738	\$526,801	\$562,223	6.7%
Operating	83,195	\$90,136	\$96,420	\$99,630	3.3%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$430,857	\$424,874	\$623,221	\$661,853	6.2%
Employees/FTEs	4 / 4.0	4 / 4.0	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

	FY 2022	FY 2023	FY 2024
Finance	Adopted	Adopted	Approved
Financial Report	1.0	1.0	1.0
Accounting Operations	2.0	3.0	3.0
Budget Development	1.0	1.0	1.0
Total	4.0	5.0	5.0

TARGETS

- **To receive the GFOA ACFR award for FY 2023 / We received the GFOA CAFR award for FY 2022**
- **To improve and shorten the year-end closing process / Achieved**
- **To receive the GFOA Budget award for FY 2024 / We received the GFOA Budget award for FY 2023**
- **To receive the GFOA PAFR award for FY 2023 / Ongoing Goal**



FINANCE

PERFORMANCE MEASURES

Finance	FY20	FY21	FY22	% Change
# of booked financial statement adjustments from Audit	-	-	-	0.0%
# of mandated audit engagements completed	2	2	2	0.0%
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	



FINANCE

DEPARTMENTAL DETAIL

Finance

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 257,084	\$ 381,760	\$ 395,241	\$ 13,481	3.5%
2100	FICA	19,412	29,205	30,236	1,031	3.5%
2220	RETIREMENT	1,631	-	1,028	1,028	100.0%
2221	RETIREMENT - HYBRID	28,782	52,607	53,437	830	1.6%
2222	RETIREMENT - HYBRID DISABILITY	1,310	3,169	3,281	112	3.5%
2310	MEDICAL INSURANCE	22,499	54,944	73,704	18,760	34.1%
2400	GROUP LIFE INSURANCE	4,020	5,116	5,296	180	3.5%
3120	EXTERNAL AUDIT	54,100	59,500	62,500	3,000	5.0%
3121	COST ALLOCATION PLAN	2,200	2,200	2,200	-	0.0%
3140	PROFESSIONAL SERVICES	14,395	17,300	17,300	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	4,595	3,960	3,600	(360)	-9.1%
3600	ADVERTISING	401	2,100	1,000	(1,100)	-52.4%
5130	WATER	99	-	-	-	0.0%
5210	POSTAGE	1,996	2,400	2,400	-	0.0%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5250	Cell Phones	810	360	720	360	100.0%
5303	INLAND MARINE INSURANCE	-	-	-	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	258	600	600	-	0.0%
5540	CONFERENCES & TRAINING	1,067	3,000	4,000	1,000	33.3%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,510	1,200	1,510	310	25.8%
6001	OFFICE SUPPLIES	8,704	3,800	3,800	-	0.0%
Total Department		424,874	623,221	661,853	38,632	6.2%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$1,587,437	\$1,813,041	\$2,469,176	\$2,519,910	2.1%
Operating	765,330	\$905,155	\$769,408	\$901,915	17.2%
Capital	9,074	\$0	\$8,500	\$8,500	0.0%
Total	\$2,361,842	\$2,718,196	\$3,247,084	\$3,430,325	5.6%
Employees/FTEs	41 / 22.1	45 / 26.10	48 / 29.10	48 / 29.10	

Note: Does not include contracted EMS or Grant funds.

SUMMARY OF POSITIONS

Fire & Rescue	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Emergency Response	23.5	26.5	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	26.1	29.1	29.1

Note: Does not include contracted EMS

Note: Does include .5 Admin. Associate not listed



FIRE & RESCUE

PERFORMANCE MEASURES

Fire & Rescue	FY20	FY21	FY22	% Change
Arrive on scene average of all ALS (Priority 1)	15.44	15.44	14.32	-7.3%
Volunteer members	225	280	299	6.8%
# of volunteers considered active	62	126	117	-7.1%
IDLH qualified volunteers	71	110	128	16.4%
# of community participants attending training	119	10	30	200.0%
Hours of Training offered	672	757	780	3.0%
Fire Prevention inspections completed	100	124	75	-39.5%



DEPARTMENTAL DETAIL

Fire & Rescue

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	Staff Duty Officer	\$ 35	\$ -	\$ -	\$ -	0.0%
1100	Salaries and Wages	799,676	1,189,119	1,268,928	79,809	6.7%
1101	SALARIES AND WAGES: OVERTIME & COMP	149,747	150,000	100,000	(50,000)	-33.3%
1204	COMP TIME PAYOUT	-	-	-	-	0.0%
1300	COMP: PART-TIME HELP	420,857	496,012	518,936	22,924	4.6%
1301	Media Technicians	21,816	29,952	33,023	3,071	10.3%
2100	FICA	103,389	131,203	139,297	8,094	6.2%
2220	RETIREMENT	104,295	33,958	174,858	140,900	414.9%
2221	RETIREMENT - HYBRID	40	129,902	-	(129,902)	-100.0%
2222	RETIREMENT - HYBRID DISABILITY	2	7,824	-	(7,824)	-100.0%
2310	MEDICAL INSURANCE	159,982	244,172	226,764	(17,408)	-7.1%
2400	GROUP LIFE INSURANCE	13,548	15,934	17,004	1,070	6.7%
2410	LINE OF DUTY ACT	39,654	41,100	41,100	-	0.0%
3110	PROFESSIONAL HEALTH SERVICES	8,648	20,000	23,000	3,000	15.0%
3140	Professional Services	167,935	-	-	-	0.0%
3175	WASTE DISPOSAL	-	-	-	-	0.0%
3185	TRASH REMOVAL	314	-	800	800	100.0%
3310	Labor - Voting Machines	8,501	19,400	21,000	1,600	8.2%
3320	Maintenance & Service Contracts	61,079	58,550	65,500	6,950	11.9%
3500	PRINTING & BINDING	-	1,500	2,000	500	33.3%
3600	ADVERTISING	-	-	-	-	0.0%
5110	ELECTRICITY	-	-	-	-	0.0%
5120	Tower Fuel	94,241	73,600	99,000	25,400	34.5%
5130	WATER	3,413	-	3,500	3,500	100.0%
5140	SEWER	1,538	1,500	1,700	200	13.3%
5210	POSTAGE	426	200	200	-	0.0%
5230	TELEPHONE SERVICES	3,849	4,800	5,100	300	6.3%
5240	LONG DISTANCE	-	-	-	-	0.0%
5250	Cell Phones	15,727	17,200	17,200	-	0.0%



FIRE & RESCUE

DEPARTMENTAL DETAIL

Fire & Rescue

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5260	INTERNET USAGE	2,228	2,600	2,900	300	11.5%
5305	Auto Insurance	75,723	77,500	90,000	12,500	16.1%
5308	General Liability Insurance	35,872	39,500	41,500	2,000	5.1%
5425	RENT - FIRE COMPANIES	38,487	59,300	62,265	2,965	5.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	-	-	-	0.0%
5540	TRAVEL - CONVENTION & EDUCATION	1,120	200	600	400	200.0%
5600	COMMUNITY EDUCATION	787	2,000	2,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	258	550	850	300	54.5%
5815	TRAINING/SEMINARS	57,380	56,500	65,000	8,500	15.0%
5840	MEETING EXPENSE	-	-	-	-	0.0%
6001	Office Supplies	2,230	3,800	3,400	(400)	-10.5%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	-	-	-	0.0%
6003	COMPUTER SOFTWARE	1,050	1,008	1,000	(8)	-0.8%
6005	CLEANING SUPPLIES	1,096	-	-	-	0.0%
6008	Fuel	359	400	-	(400)	-100.0%
6009	AUTO PARTS / AUTO REPAIR	210,723	157,200	170,000	12,800	8.1%
6010	Ammunition	8,526	12,700	15,000	2,300	18.1%
6011	Uniforms	59,109	95,000	114,000	19,000	20.0%
6012	BOOKS & SUBSCRIPTIONS	-	1,000	1,000	-	0.0%
6013	Dog Tags	-	-	-	-	0.0%
6014	Other Operating Supplies	1,249	2,000	6,000	4,000	200.0%
6015	Cares - Elections	-	5,000	30,000	25,000	500.0%
6016	JET Program	3,492	5,000	4,000	(1,000)	-20.0%
6017	Uniforms - volunteers	12,602	24,900	24,900	-	0.0%
6018	Volunteer Incentive Payments	26,315	25,000	27,000	2,000	8.0%
6019	Recruitment and Retention	-	-	-	-	0.0%
6023	Animal Shelter Donations	879	1,500	1,500	-	0.0%
8107	CAPITAL OUTLAY	-	8,500	8,500	-	0.0%
Total Department		2,718,196	3,247,084	3,430,325	183,241	5.6%



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.

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HUMAN RESOURCES

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$167,685	\$178,222	\$202,910	\$212,935	4.9%
Operating	33,341	\$47,708	\$41,025	\$44,710	9.0%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$201,026	\$225,930	\$243,935	\$257,645	5.6%
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

SUMMARY OF POSITIONS

Human Resources	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
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 / *Achieved***
- **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 / *Ongoing goal***



HUMAN RESOURCES

PERFORMANCE MEASURES

Human Resources

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>% Change</u>
% of positions marketplan competitive	5.81%	8.00%	28.00%	250.0%
# of trainings offered by the county	0	12.4	0	100.0%
Average # of applications received	15.8	7.99	11	37.7%
Retention Rate	86.7%	84.5%	91.0%	7.7%



HUMAN RESOURCES

DEPARTMENTAL DETAIL

Human Resources

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 131,897	\$ 147,012	\$ 154,363	\$ 7,351	5.0%
1101	Overtime	1,640	-	1,000	1,000	100.0%
2100	FICA	9,869	11,246	11,809	563	5.0%
2220	RETIREMENT	15,660	20,258	21,271	1,013	5.0%
2310	MEDICAL INSURANCE	11,831	14,604	14,604	-	0.0%
2312	PCORI Fees	747	820	820	-	0.0%
2313	HSA and FSA Admin Fees	2,053	2,000	2,000	-	0.0%
2400	GROUP LIFE INSURANCE	1,935	1,970	2,068	98	5.0%
2703	UNEMPLOYMENT CLAIMS	2,590	5,000	5,000	-	0.0%
3140	PROFESSIONAL SERVICES	534	1,800	11,760	9,960	553.3%
3141	DRUG TESTING	5,484	3,300	3,300	-	0.0%
3320	Maintenance & Service Contracts	28,453	16,275	20,000	3,725	22.9%
3600	ADVERTISING	-	-	-	-	0.0%
5210	POSTAGE	7	-	-	-	0.0%
5250	Cell Phones	-	-	-	-	0.0%
5510	TRAVEL-MILEAGE	298	200	200	-	0.0%
5540	TRAVEL AND EDUCATION	1,216	700	700	-	0.0%
5570	INTERVIEW EXPENSE	-	-	-	-	0.0%
5580	Recruitment	-	-	-	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIP	938	1,250	1,250	-	0.0%
5840	Miscellaneous	-	-	-	-	0.0%
6001	SUPPLIES	274	500	500	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	-	-	-	-	0.0%
7002	CRIMINAL BACKGROUND CHECKS	2,944	2,000	2,000	-	0.0%
7003	Tuition reimbursement	7,560	15,000	5,000	(10,000)	-66.7%
Total Department		225,930	243,935	257,645	13,710	5.6%



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.

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INFORMATION TECHNOLOGY

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$308,594	\$387,929	\$443,628	\$537,368	21.1%
Operating	230,589	\$233,957	\$436,361	\$541,961	24.2%
Capital	10,296	\$2,218	\$10,700	\$10,700	0.0%
Total	\$549,479	\$624,104	\$890,689	\$1,090,029	22.4%
Employees/FTEs	10 / 4.75	11 / 5.75	11 / 5.75	7 / 6.5	

SUMMARY OF POSITIONS

Information Technology	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Admin & Application Support	2	2	3
Network Operations	2.25	2.25	2.00
GIS	1.50	1.50	1.50
Total	5.75	5.75	6.50

TARGETS

- **Ticket Close Time - Reduced average ticket open time to 120 hours / Ticket open time has been significantly reduced, but target was not achieved last year**
- **Ticket First Response Time / Measure not available due to changes in ticketing system reporting**
- **SVL Core Infrastructure - Achieve 99.9% uptime across core infrastructure. Less than 44 minutes of downtime per month / This target was achieved last year, 99.91%**
- **SVL Wireless - Achieve 99% uptime across wireless infrastructure. Less than 438 minutes of downtime per month / This target was achieved last year, 99.87%**



INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

Information Technology	FY20	FY21	FY22	% Change
Ticket – Help Desk Requests (Count)	1864	1372	1384	0.9%
Ticket – Close Time (Avg)	207h	167h	141H	-15.6%
Ticket – First Response Time (Avg)	41h	14.4h	N/A	
SVL – Network Core Infrastructure	n/a	99.98%	99.91%	-0.1%
SVL – Network Wireless	n/a	99.97%	99.87%	-0.1%
GIS – Parcel Edits (Count)	155	292	223	-23.6%



INFORMATION TECHNOLOGY

DEPARTMENTAL DETAIL

Information Technology

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 285,934	\$ 318,402	\$ 381,752	\$ 63,350	19.9%
1101	Overtime	872	-	-	-	0.0%
1301	Media Technicians	2,205	3,618	-	(3,618)	-100.0%
2100	FICA	21,198	24,635	29,204	4,569	18.5%
2220	RETIREMENT	27,667	37,069	39,264	2,195	5.9%
2221	RETIREMENT - HYBRID	4,920	6,807	13,342	6,535	96.0%
2222	RETIREMENT - HYBRID DISABILITY	242	410	819	409	99.8%
2310	MEDICAL INSURANCE	40,723	48,420	67,872	19,452	40.2%
2400	GROUP LIFE INSURANCE	4,167	4,267	5,115	848	19.9%
3140	Professional Services	7,198	15,000	15,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	112,010	269,861	372,361	102,500	38.0%
3321	AS400 Contracts	31,136	38,200	38,200	-	0.0%
3322	Network Service Contracts	-	9,900	9,900	-	0.0%
3323	Network Service Contracts - VOIP	-	-	-	-	0.0%
3600	Advertising	-	-	-	-	0.0%
5210	POSTAGE	9	-	-	-	0.0%
5230	TELEPHONE SERVICES	10,252	12,700	12,700	-	0.0%
5240	LONG DISTANCE	703	400	400	-	0.0%
5250	CELL PHONES	2,820	3,000	3,600	600	20.0%
5260	INTERNET USAGE	39,227	32,000	32,000	-	0.0%
5270	Network Service Connection	1,121	2,300	2,300	-	0.0%
5420	Rent - Office Space	600	14,400	14,400	-	0.0%
5510	Travel & Mileage	-	600	600	-	0.0%
5540	CONFERENCES AND TRAINING	-	2,000	2,000	-	0.0%
6001	Office Supplies	13,618	19,300	19,300	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	9,640	9,000	11,500	2,500	27.8%
6003	COMPUTER SOFTWARE	5,208	7,300	7,300	-	0.0%
6008	FUEL	340	300	300	-	0.0%
6009	AUTO PARTS / AUTO REPAIR	76	100	100	-	0.0%
8205	HOSTING FEES	281	10,700	10,700	-	0.0%
8206	CAPITAL OUTLAY	1,937	-	-	-	0.0%
8211	AS400 Lease - Principal	-	-	-	-	0.0%
8212	AS400 Lease - Interest	-	-	-	-	0.0%
Total Department		624,104	890,689	1,090,029	199,340	22.4%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$336,433	\$385,229	\$453,741	\$509,694	12.3%
Operating	149,192	\$144,354	\$153,890	\$143,670	-6.6%
Capital	423	\$10,004	\$0	\$0	0.0%
Total	\$486,047	\$539,588	\$607,631	\$653,364	7.5%
Employees/FTEs	16 / 6.75	17 / 7.51	17 / 7.51	16 / 7.51	

SUMMARY OF POSITIONS

Library	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Collection Development	4.51	4.51	4.51
Early Literacy	1.5	1.5	1.5
Community Engagement*	1.5	1.5	1.5
Total	7.51	7.51	7.51

TARGETS

- **Increase physical materials circulation 2%** / exceeded target with a 20.5% increase
- **Increase e-resources circulation 4%** / exceeded target last year with a 27% increase
- **Offer a minimum of 4 technology-related or career development programs/workshops per FY** / met this goal with 5 sessions
- **Increase story time attendance 5%** / exceeded target increase with a 48% increase
- **Increase community outreach attendance 5%** / exceeded this target by 88%. Large increase is due to more events becoming available, post-pandemic



LIBRARY

PERFORMANCE MEASURES

Library	FY20	FY21	FY22	% Change
# of Registered Users	15567	15959	16950	6.2%
# Attendee per Program	26	33	34	3.0%
# Items Circulated	87296	89881	108341	20.5%
# Electronic Resource Use	64869	94681	120439	27.2%
# Storytime Attendance	2559	1489	2206	48.2%
# Visits	70378	28564	70682	147.5%



DEPARTMENTAL DETAIL

Library

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 177,536	\$ 223,239	\$ 279,180	\$ 55,941	25.1%
1101	OVERTIME	3,607	-	-	-	0.0%
1300	WAGES - PART-TIME	132,396	120,634	89,935	(30,699)	-25.4%
2100	FICA	23,229	26,306	28,237	1,931	7.3%
2220	RETIREMENT	5,107	12,676	7,742	(4,934)	-38.9%
2221	RETIREMENT - HYBRID	12,876	18,086	30,729	12,643	69.9%
2222	RETIREMENT - HYBRID DISABILITY	607	1,089	1,886	797	73.2%
2310	MEDICAL INSURANCE	27,387	48,720	68,244	19,524	40.1%
2400	GROUP LIFE INSURANCE	2,484	2,991	3,741	750	25.1%
3140	PROFESSIONAL SERVICES	6,379	5,700	6,500	800	14.0%
3185	TRASH REMOVAL	602	500	600	100	20.0%
3310	REPAIRS AND MAINTENANCE	58	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	13,925	13,900	14,000	100	0.7%
3600	ADVERTISING	188	100	100	-	0.0%
5110	ELECTRICITY	23,383	28,400	27,000	(1,400)	-4.9%
5120	FUEL	146	200	200	-	0.0%
5130	WATER	799	700	800	100	14.3%
5140	SEWER	747	700	750	50	7.1%
5210	POSTAGE	719	500	700	200	40.0%
5230	TELEPHONE SERVICES	1,721	2,160	2,000	(160)	-7.4%
5250	CELL PHONES	630	1,780	720	(1,060)	-59.6%
5260	INTERNET	2,754	2,600	2,800	200	7.7%
5270	Network Service Connection	-	-	-	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	265	1,700	500	(1,200)	-70.6%
5540	CONFERENCES & TRAINING	735	700	800	100	14.3%
5810	DUES/ASSOCIATION MEMBERSHIPS	808	900	900	-	0.0%
5840	Miscellaneous	50	100	100	-	0.0%
6001	Office Supplies	14,753	10,300	14,000	3,700	35.9%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	8,793	16,550	11,000	(5,550)	-33.5%
6003	COMPUTER EQUIPMENT - CAPITALIZED	199	-	-	-	0.0%
6004	Friends of Library	112	100	100	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	66,590	66,200	60,000	(6,200)	-9.4%
6015	SUMMER READING PROGRAM	-	100	100	-	0.0%
8102	FURNITURE	10,004	-	-	-	0.0%
8107	Capital Outlay	-	-	-	-	0.0%
Total Department		539,588	607,631	653,364	45,733	7.5%



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

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PARKS & RECREATION

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$98,856	\$153,757	\$278,683	\$324,636	16.5%
Operating	2,973	\$9,910	\$31,180	\$58,835	88.7%
Capital	0	\$0	\$0	\$5,500	100.0%
Total	\$101,829	\$163,668	\$309,863	\$388,971	25.5%
Employees/FTEs	3 / 2.0	3 / 2.5	4 / 3.5	5 / 4.5	

SUMMARY OF POSITIONS

Parks & Recreation	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Administration	1.0	1.0	1.0
Program Support	-	1.0	2.0
Athletic League Support	1.5	1.5	1.5
Total	2.5	3.5	4.5

TARGETS

- **To balance tournaments while prioritizing school and athletic groups that meet requirements and deadlines / Ongoing goal - Tournaments decreased by 35% in FY 2022 to give priority to Powhatan school and athletic groups.**
- **To increase the size of scheduled tournaments when possible and when not in conflict with the prioritization policy / Ongoing goal - The Parks and Recreation Department has been collaborating with Building and Grounds and the leagues to determine a practical number of tournaments that can be offered within a year based upon league schedules and what the current inventory of facilities can support.**
- **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	FY20	FY21	FY22	% Change
# of scheduled tournaments	18	17	11	-35.3%
Concessions revenue generated	\$1,758.03	\$2,615.30	\$2,828.21	8.1%
Average % field utilization	42%	82%	70%	-14.6%
Quality of parks % excellent or good	86%	89%	56%	-37.1%



PARKS & RECREATION

DEPARTMENTAL DETAIL

Parks and Recreation

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 94,373	\$ 180,123	\$ 202,146	\$ 22,023	12.2%
1101	Overtime	-	-	-	-	0.0%
1300	WAGES - PART-TIME	18,630	15,070	15,070	-	0.0%
2100	FICA	7,711	14,932	16,617	1,685	11.3%
2220	RETIREMENT	7,431	8,969	526	(8,443)	-94.1%
2221	RETIREMENT - HYBRID	3,234	15,852	27,330	11,478	72.4%
2222	RETIREMENT - HYBRID DISABILITY	161	955	1,678	723	75.7%
2310	MEDICAL INSURANCE	20,797	40,368	58,560	18,192	45.1%
2400	GROUP LIFE INSURANCE	1,420	2,414	2,709	295	12.2%
3140	Professional Services	-	-	-	-	0.0%
3310	Repairs and Maintenance	-	-	2,500	2,500	100.0%
3320	Maintenance & Service Contracts	6,076	10,200	29,415	19,215	188.4%
3600	Advertising	-	500	500	-	0.0%
5210	POSTAGE	-	100	100	-	0.0%
5230	TELEPHONE SERVICES	518	1,500	600	(900)	-60.0%
5250	CELL PHONES	1,183	1,800	2,400	600	33.3%
5260	INTERNET	-	-	-	-	0.0%
5510	Travel & Mileage	-	100	900	800	800.0%
5540	TRAVEL-CONVENTION AND EDUCATION	130	500	1,500	1,000	200.0%
5810	DUES/MEMBERSHIPS	-	500	1,600	1,100	220.0%
5811	Concession permits	120	120	120	-	0.0%
5900	Special Permits	231	4,100	4,100	-	0.0%
5904	Programs	261	5,000	10,000	5,000	100.0%
5905	TOURNAMENTS	-	-	-	-	0.0%
6001	OFFICE SUPPLIES	849	1,300	1,300	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	-	2,500	2,500	100.0%
6011	UNIFORMS	543	1,300	1,300	-	0.0%
6013	Dues/Association Memberships	-	1,160	-	(1,160)	-100.0%
6014	Other Operating Supplies	-	3,000	-	(3,000)	-100.0%
7003	WEBSITE FEES AND SERVICE	-	-	-	-	0.0%
8102	Furniture	-	-	5,500	5,500	100.0%
Total Department		163,668	309,863	388,971	79,108	25.5%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$61	\$187,408	\$237,090	\$250,109	5.5%
Operating	0	\$2,197	\$7,500	\$22,621	201.6%
Capital	0	\$1,898	\$0	\$0	0.0%
Total	\$61	\$191,503	\$244,590	\$272,730	11.5%
Employees/FTEs	0 / 0.0	3 / 3.0	3 / 3.0	3 / 3.0	

SUMMARY OF POSITIONS

Permit Center	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Administration	1	1.0	1.0
Technicians	2	2.0	2.0
Total	3.0	3.0	3.0

TARGETS

- **Return all Permit Center voicemail messages or direct to appropriate staff within 1 business day /** *Achieved, daily task rescheduling provides additional time*
- **Ensure that all staff is certified according to DHCD standards and maintains certification /** *Achieved. New hires certified within required legal timeline*
- **Hosted a training class for 4 jurisdictions to enhance staff performance /** *A dozen people attended and indicated this was a great idea and very helpful. A second hosting will occur in May 2023*
- **Scanning/uploading/purging files /** *We have disposed of more than 25 banker boxes of plans and uploaded them to Keystone. Projects closed out currently (especially new homes) are uploaded shortly after CO to assist the Assessment/COR offices. We continue to scan and dispose of folders and plans*



PERFORMANCE MEASURES

Permit Center	FY20	FY21	FY22	% Change
# of Submissions Processed	2719	2728	2767	1.4%
% Inc/Dec of Submissions (Prior FY)	4.90%	0.30%	1.40%	366.7%
Revenue from Submissions	\$ 1,786,667	\$ 1,954,429	\$ 1,765,934	-9.6%
# Telephone Calls received	N/A	N/A	3874	
% Increase/Decrease of Telephone Calls	N/A	N/A	N/A	
# Certificates of Occupancy Processed	511	413	331	-19.9%
# Issued Permits Processed	2475	2519	2658	5.5%



DEPARTMENTAL DETAIL

Permit Center

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	Salaries and Wages	\$ 134,293	\$ 164,257	\$ 182,684	\$ 18,427	11.2%
1101	Overtime	767	-	-	-	0.0%
1300	WAGES - PART-TIME	-	-	-	-	0.0%
2100	FICA	9,968	12,566	13,975	1,409	11.2%
2220	Retirement	5,229	-	475	475	100.0%
2221	Retirement - Hybrid	10,608	22,635	24,699	2,064	9.1%
2222	Retirement - Hybrid Disability	495	1,363	1,516	153	11.2%
2310	Medical Insurance	23,669	34,068	24,312	(9,756)	-28.6%
2400	Group Life Insurance	2,379	2,201	2,448	247	11.2%
3320	Maintenance & Service Contracts	12	1,600	15,671	14,071	879.4%
3600	Advertising	-	-	100	100	100.0%
5130	Water	144	-	250	250	100.0%
5210	Postage	-	50	300	250	500.0%
5230	Telephone Services	-	-	-	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	100	500	400	400.0%
5540	Conferences & Training	480	1,600	2,100	500	31.3%
5810	Dues/Association Memberships	-	150	150	-	0.0%
6001	Office Supplies	1,426	1,700	1,700	-	0.0%
6002	Computer Equipment Non-Capitalized	-	1,500	600	(900)	-60.0%
6011	Uniforms	-	350	350	-	0.0%
6012	Books & Subscriptions	135	450	900	450	100.0%
8107	Capital Outlay	1,898	-	-	-	0.0%
Total Department		191,503	244,590	272,730	28,140	11.5%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$461,363	\$429,178	\$500,617	\$543,299	8.5%
Operating	25,475	\$34,348	\$34,290	\$35,590	3.8%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$486,838	\$463,526	\$534,907	\$578,889	8.2%
Employees/FTEs	6 / 6.0	5 / 5.0	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

Planning & Zoning	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Current Planning	2	2	2
Environmental Planning	1	1	1
Code Enforcement	1	1	1
Long Planning & Administration	1	1	1
Total	5	5	5



DEPARTMENTAL DETAIL

Planning & Zoning Administration

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	Comp: Board of Zoning Appeals	\$ -	\$ 300	\$ 300	\$ -	0.0%
1100	SALARIES & WAGES - REGULAR	321,609	366,475	384,964	18,489	5.0%
1101	OVERTIME	123	-	-	-	0.0%
1111	COMP: PLANNING COMMISSION	11,050	10,100	10,000	(100)	-1.0%
1112	Salaries & Wages - BZA	-	-	-	-	0.0%
2100	FICA	24,972	28,035	29,450	1,415	5.0%
2220	RETIREMENT	18,707	33,781	27,545	(6,236)	-18.5%
2221	RETIREMENT - HYBRID	17,610	16,720	25,503	8,783	52.5%
2222	RETIREMENT - HYBRID DISABILITY	876	1,007	1,566	559	55.5%
2310	MEDICAL INSURANCE	28,600	39,288	58,812	19,524	49.7%
2400	GROUP LIFE INSURANCE	5,631	4,911	5,159	248	5.0%
3140	Professional Services	4,450	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	2,582	3,600	3,600	-	0.0%
3500	PRINTING & BINDING	-	500	500	-	0.0%
3600	ADVERTISING	11,089	9,100	10,000	900	9.9%
5210	POSTAGE	1,566	2,300	2,300	-	0.0%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5250	CELL PHONES	1,147	2,500	2,500	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	641	650	650	-	0.0%
5540	CONFERENCES & TRAINING	2,982	3,200	3,200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,451	1,100	1,100	-	0.0%
5815	Training/Seminars	-	-	-	-	0.0%
6001	OFFICE SUPPLIES	1,316	2,800	2,800	-	0.0%
6002	Computer Equip - non-cap	464	-	-	-	0.0%
6008	FUEL	1,894	1,100	1,500	400	36.4%
6009	AUTO PARTS/REPAIR	1,810	2,000	2,000	-	0.0%
6011	Uniforms	481	440	440	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	405	-	-	-	0.0%
6014	Other Operating Supplies	-	-	-	-	0.0%
6021	STREET SIGNS	2,069	5,000	5,000	-	0.0%
6025	ORDINANCE REWRITE	-	-	-	-	0.0%
Total Department		463,526	534,907	578,889	43,982	8.2%



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 take 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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$1,064,347	\$1,172,420	\$1,420,478	\$1,625,450	14.4%
Operating	301,238	\$222,305	\$488,438	\$477,400	-2.3%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$1,365,584	\$1,394,725	\$1,908,916	\$2,102,850	10.2%
Employees/FTEs	21 / 15.25	22 / 16.25	23 / 17.25	25 / 19.25	

SUMMARY OF POSITIONS

Public Safety Communications	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
911 Communications Ops	14	15	17
Technology & Administration	2.25	2.25	2.25
Total	16.25	17.25	19.25

TARGETS

- **Continue implementation of the P-25 LMR project / complete**
- **Reduce total processing, Entry and Dispatch times by 5% / Last year, not all entry and dispatch times reduced by 5% related to staffing and unusual events**
- **Continue to focus and evaluate performance measures / Ongoing**
- **Implementation of NG911 / Ongoing with new target date of August 2023**
- **Explore QA options / Completed with modifications made to current program**
- **Apply for APCO P33 Accreditation / Application process set for completion March 2023, Accreditation on track for July 2023**



PUBLIC SAFETY COMMUNICATIONS

PERFORMANCE MEASURES

Public Safety Communications	FY20	FY21	FY22	% Change
Total Processing FR P1 90th percentile – 90 seconds	115	142	123	-13.4%
Total Processing SO P1 90th percentile – 90 seconds	119	110	106	-3.6%
Entry FR P1 90th percentile – Goal 60	92	100.4	103	2.6%
Entry SO P1 90th percentile – Goal 60	90	101	84	-16.8%
Dispatch FR P1 90th percentile – Goal 30	46	36	33	-8.3%
Dispatch SO P1 90th percentile – Goal 30	40	37.2	31	-16.7%
Average Quality Assurance – Goal 85%	95	94%	93%	-1.1%
Attrition rate	0%	14%	17%	100.0%



PUBLIC SAFETY COMMUNICATIONS

DEPARTMENTAL DETAIL

Emergency Communication Center

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES - REGULAR	\$ 720,534	\$ 880,369	#####	\$145,760	16.6%
1101	SALARIES AND WAGES - OVERTIME	75,439	60,869	60,869	-	0.0%
1300	WAGES - PART TIME	89,515	103,528	95,477	(8,051)	-7.8%
2100	FICA	63,360	75,268	85,804	10,536	14.0%
2220	RETIREMENT	43,947	45,278	50,750	5,472	12.1%
2221	RETIREMENT - HYBRID	40,014	76,037	88,188	12,151	16.0%
2222	RETIREMENT - HYBRID DISABILITY	1,841	4,580	5,414	834	18.2%
2310	MEDICAL INSURANCE	125,899	162,752	199,308	36,556	22.5%
2400	GROUP LIFE INSURANCE	11,872	11,797	13,511	1,714	14.5%
3140	PROFESSIONAL SERVICES	-	4,000	4,000	-	0.0%
3310	REPAIRS AND MAINTENANCE	14,066	18,300	17,000	(1,300)	-7.1%
3320	MAINTENANCE & SERVICE CONTRACTS	145,761	300,890	282,000	(18,890)	-6.3%
5110	ELECTRICITY	28,845	33,000	36,000	3,000	9.1%
5120	Tower Fuel	683	1,500	1,000	(500)	-33.3%
5210	POSTAGE	118	300	150	(150)	-50.0%
5230	TELEPHONE SERVICES	7,914	7,598	8,000	402	5.3%
5232	Wireline 911	14,964	25,700	25,700	-	0.0%
5240	LONG DISTANCE	-	-	-	-	0.0%
5250	CELL PHONES	6,614	5,400	7,000	1,600	29.6%
5421	Rent - Towers	(7,765)	75,000	78,000	3,000	4.0%
5510	TRAVEL - MILEAGE	-	500	500	-	0.0%
5540	CONFERENCES & TRAINING	3,646	5,400	6,000	600	11.1%
5810	DUES/ASSOCIATION MEMBERSHIPS	893	900	1,100	200	22.2%
6001	OFFICE SUPPLIES	3,263	4,650	4,650	-	0.0%
6002	COMPUTER EQUIPMENT	-	-	-	-	0.0%
6008	Fuel	1,041	1,100	1,500	400	36.4%
6009	Auto Parts & Repairs	145	300	300	-	0.0%
6011	Uniforms	2,118	3,900	4,500	600	15.4%
8107	Capital Outlay	-	-	-	-	0.0%
Total Department		1,394,725	1,908,916	2,102,850	193,934	10.2%



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.

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PUBLIC WORKS

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$1,211,984	\$1,258,927	\$1,391,335	\$1,507,157	8.3%
Operating	1,145,044	\$1,180,202	\$1,217,750	\$1,728,745	42.0%
Capital	0	\$0	\$0	\$1,500	100.0%
Total	\$2,357,028	\$2,439,128	\$2,609,085	\$3,237,402	24.1%
Employees/FTEs	29 / 21	29 / 21	26 / 20.5	27 / 21.5	

SUMMARY OF POSITIONS

Public Works	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Administration	4	4	4
Facility Development & Operations	6	6	6
Grounds & Athletic Maintenance	6	5.5	6.5
Solid Waste	5	5	5
Total	21.0	20.5	21.5

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	FY20	FY21	FY22	% Change
# of new hires for existing positions	1	3	0	-100.0%
Yearly cost/sf to maintain facilities	\$4.53	\$5.23	\$5.23	0.0%
# of work orders completed	1,140	794	810	2.0%
% of work order requests that were completed ≤7 days	53%	45%	47%	4.4%
Cost per sq. foot to clean County bldgs.	\$1.78	\$2.16	\$1.32	-38.9%
% total collected debris as recycle	14.5%	17.0%	18.6%	9.4%

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PUBLIC WORKS

DEPARTMENTAL DETAIL

Public Works

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	ON-CALL SALARIES	\$ 15,962	\$ -	\$ 8,500	\$ 8,500	100.0%
1100	Salaries & Wages - Regular	777,121	864,474	941,743	77,269	8.9%
1101	Overtime	26,302	12,900	14,900	2,000	15.5%
1102	On-Call Pay	(409)	8,500	-	(8,500)	-100.0%
1300	Part Time Wages	122,101	89,030	110,153	21,123	23.7%
1301	PT-Facility Set-up	-	3,000	3,000	-	0.0%
2100	FICA	70,772	72,944	80,469	7,525	10.3%
2220	Retirement	60,724	65,254	63,914	(1,340)	-2.1%
2221	Retirement - Hybrid	30,988	53,899	66,316	12,417	23.0%
2222	Retirement - Hybrid Disability	1,425	2,986	4,042	1,056	35.4%
2310	Medical Insurance	140,244	206,764	201,500	(5,264)	-2.5%
2400	Group Life Insurance	13,695	11,584	12,620	1,036	8.9%
3140	Professional Services	-	600	600	-	0.0%
3175	Waste Disposal	169,417	213,000	475,000	262,000	123.0%
3176	Recycling Pulls	271,662	163,000	334,000	171,000	104.9%
3177	Recycling-Scrap Tires	3,150	2,500	3,100	600	24.0%
3178	Recycling Metals	-	-	-	-	0.0%
3180	Cleaning Service	102,586	95,000	95,000	-	0.0%
3185	Trash Removal	10,175	11,000	11,000	-	0.0%
3190	Maintenance of Grounds	15,829	20,000	20,000	-	0.0%
3200	Temporary Labor	-	2,000	2,000	-	0.0%
3308	HVAC Service and Repairs	45,052	70,000	77,000	7,000	10.0%
3310	Repairs & Maintenance	110,506	105,700	111,700	6,000	5.7%
3311	Planned Maintenance	14,526	16,500	18,000	1,500	9.1%
3312	Field Maintenance	15,900	50,000	50,000	-	0.0%
3320	Maintenance & Service Contracts	140,503	123,900	158,000	34,100	27.5%
3321	Snow Removal	5,313	4,000	5,500	1,500	37.5%
3400	Misc. Meetings - Set Up	115	100	125	25	25.0%
3600	Advertising	125	-	150	150	100.0%



PUBLIC WORKS

DEPARTMENTAL DETAIL

Public Works

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5110	Electricity	154,889	194,000	209,500	15,500	8.0%
5120	Fuel (Propane)	-	17,500	17,500	-	0.0%
5130	Water	20,917	24,850	24,850	-	0.0%
5140	Sewer	11,404	8,400	13,400	5,000	59.5%
5210	Postage	-	-	-	-	0.0%
5230	Telephone Services	3,311	3,500	3,500	-	0.0%
5250	Cell Phones	12,617	10,700	14,120	3,420	32.0%
5260	Internet	566	1,200	-	(1,200)	-100.0%
5510	Travel/Mileage/Parking/Tolls	23	1,300	1,300	-	0.0%
5540	Conferences & Training	1,700	4,900	4,900	-	0.0%
5810	Dues/Association Memberships	-	500	500	-	0.0%
5840	Miscellaneous	-	-	-	-	0.0%
6001	Office Supplies	845	4,700	2,000	(2,700)	-57.4%
6004	Tools and Equipment	9,237	11,500	11,500	-	0.0%
6005	Cleaning Supplies	15,691	17,000	17,500	500	2.9%
6006	Memorial Benches	160	-	-	-	0.0%
6007	Transfer Station Supplies	259	400	400	-	0.0%
6008	Fuel	28,963	15,600	22,900	7,300	46.8%
6009	Auto Parts & Repairs	5,204	6,900	6,900	-	0.0%
6011	Uniforms	6,870	10,200	9,500	(700)	-6.9%
6100	Personal Protective Equipment	2,684	7,300	7,300	-	0.0%
7003	Website Fees and Service	-	-	-	-	0.0%
8107	Capital Outlay	-	-	1,500	1,500	100.0%
Total Department		2,439,128	2,609,085	3,237,402	628,317	24.1%



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.

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OFFICE OF ELECTIONS & VOTER REGISTRATION

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$220,300	\$245,055	\$264,679	\$284,048	7.3%
Operating	125,601	\$65,871	\$103,100	\$116,800	13.3%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$345,901	\$310,926	\$367,779	\$400,848	9.0%
Employees/FTEs	3 / 2.35	3 / 2.35	4 / 2.35	4 / 2.35	

SUMMARY OF POSITIONS

Registrar	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
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 met last year**
- **To increase the amount of election officials recruited and trained before next election / This target was not met last year because additional election officials were not needed (due to lower than anticipated turnout and fiscal responsibility)**
- **To increase the percentage of active registered voter turnout by means of additional advertisements throughout Powhatan County by the next election / This target was not met last year due to the nature of the election (Mid0term Congressional with no hot topic candidates)**



OFFICE OF ELECTIONS & VOTER REGISTRATION

PERFORMANCE MEASURES

Elections	FY20	FY21	FY22	% Change
# of provisional ballots issued on Election Day	30	15	10	-33.3%
# of provisional ballots issued due to clerical errors	0	0	0	0.0%
# of elections	2	3	2	-33.3%
# of election officials recruited and trained	95	77	78	1.3%
# of incoming/active voter registration updates	18,000	9,500	8,300	-12.6%
# of absentee voters	10,129	5,915	4,568	-22.8%
# voter education outreach and advertising	11	5	5	0.0%
% of machines passing Logic & Accuracy testing	30	36	36	0.0%



OFFICE OF ELECTIONS & VOTER REGISTRATION

DEPARTMENTAL DETAIL

Registrar

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	COMP: ELECTORAL BOARD	\$ 9,296	\$ 7,400	\$ 9,756	\$ 2,356	31.8%
1015	COMP: ELECTION OFFICIALS	14,900	32,200	40,000	7,800	24.2%
1100	SALARIES & WAGES - REGULAR	130,999	135,362	142,131	6,769	5.0%
1300	WAGES - PART-TIME	35,023	21,374	22,193	819	3.8%
2100	FICA	11,847	11,990	12,571	581	4.8%
2220	RETIREMENT	9,759	12,173	12,911	738	6.1%
2221	RETIREMENT - HYBRID	4,747	6,480	6,675	195	3.0%
2222	RETIREMENT - HYBRID DISABILITY	236	390	410	20	5.1%
2310	MEDICAL INSURANCE	26,330	35,496	35,496	-	0.0%
2400	GROUP LIFE INSURANCE	1,917	1,814	1,905	91	5.0%
3170	PROGRAMMING VOTING MACHINES	5,269	8,500	12,750	4,250	50.0%
3310	Labor - Voting Machines	451	100	150	50	50.0%
3320	MAINTENANCE & SERVICE CONTRACTS	27,694	21,000	28,500	7,500	35.7%
3500	PRINTING & BINDING	8,578	17,600	17,600	-	0.0%
3600	ADVERTISING	657	1,500	1,500	-	0.0%
5210	POSTAGE	11,137	5,000	5,000	-	0.0%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5240	LONG DISTANCE	-	-	-	-	0.0%
5420	RENT	550	900	1,500	600	66.7%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	1,190	700	1,500	800	114.3%
5540	CONFERENCES & TRAINING	2,382	1,500	2,000	500	33.3%
5810	DUES/ASSOCIATION MEMBERSHIPS	430	500	500	-	0.0%
6001	OFFICE SUPPLIES	4,531	4,800	4,800	-	0.0%
6014	NOEAV EXPENSES	3,001	41,000	41,000	-	0.0%
6015	Cares - Elections	-	-	-	-	0.0%
8107	CAPITAL OUTLAY	-	-	-	-	0.0%
Total Department		310,926	367,779	400,848	33,069	9.0%



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 2024 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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$131,444	\$127,191	\$130,000	\$148,000	13.8%
Operating	73,044	\$70,433	\$71,842	\$83,953	16.9%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$204,488	\$197,624	\$201,842	\$231,953	14.9%
Employees/FTEs	0 / 0	0 / 0	0 / 0	0 / 0	

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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.



FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$3,777,144	\$4,631,572	\$5,096,581	\$5,544,073	8.8%
Operating	476,553	\$633,755	\$609,752	\$643,100	5.5%
Capital	6,260	\$28,500	\$28,500	\$178,500	526.3%
Total	\$4,259,957	\$5,293,827	\$5,734,833	\$6,365,673	11.0%
Employees/FTEs	68 / 52.92	70 / 53.92	70 / 53.92	65 / 56.92	

SUMMARY OF POSITIONS

Sheriff	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Patrol Division	29	29	33
Court Services	4.92	4.92	4.92
Animal Control	5	5	5
Investigations	5	5	5
School Resource Officers	2	2	2
Administration	7	7	7
Training	1	1	1
Total	53.92	53.92	56.92

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**



PERFORMANCE MEASURES

Sheriff's Office	CY20	CY21	CY22	% Change
Traffic Citations	1,752	1,447	1,406	-2.8%
Criminal arrests	467	315	432	37.1%
Calls for service	21,570	21,979	23,085	5.0%
Criminal warrants served	953	737	877	19.0%
Civil warrants and traffic notices	8,063	6,440	5,664	-12.0%
Inmate Transports	231	232	247	6.5%
Animals in Shelter boarded, returned to owner, and surrendered	299	323	331	2.5%
Animals Rescued and Proposed	277	181	318	75.7%
Schools number of incidents addressed	469	445	571	28.3%



DEPARTMENTAL DETAIL

Sheriff's Office

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 2,892,221	\$ 3,190,615	\$ 3,482,440	\$291,825	9.1%
1101	SALARIES & WAGES - OVERTIME & COMP	422,299	325,000	325,000	-	0.0%
1102	On-Call Pay	-	-	-	-	0.0%
1201	ACCRUED LEAVE PAYOUT	1,014	3,000	3,000	-	0.0%
1202	SECURITY FOR PRIVATE EVENTS	31,273	-	25,000	25,000	100.0%
1203	SECURITY FOR SCHOOL EVENTS	31,418	65,000	65,000	-	0.0%
1204	COMP TIME PAYOUT	-	-	-	-	0.0%
1300	WAGES - PART TIME	(105)	-	-	-	0.0%
1301	WAGES-PART-TIME-COURTHOUSE SECURITY	168,368	159,788	165,756	5,968	3.7%
1302	PART TIME ADMIN SVCS DIVISION	-	-	-	-	0.0%
2100	FICA	260,406	256,306	279,087	22,781	8.9%
2220	RETIREMENT	310,060	439,666	467,210	27,544	6.3%
2221	RETIREMENT - HYBRID	12,022	-	12,670	12,670	100.0%
2222	RETIREMENT - HYBRID DISABILITY	576	-	778	778	100.0%
2310	MEDICAL INSURANCE	417,658	593,972	629,910	35,938	6.1%
2400	GROUP LIFE INSURANCE	44,915	42,754	46,665	3,911	9.1%
2410	LINE OF DUTY ACT	39,448	20,480	41,557	21,077	102.9%
3110	PROFESSIONAL HEALTH SERVICES	31,769	51,400	51,400	-	0.0%
3111	PROFESSIONAL HEALTH SERVICES K9	411	700	700	-	0.0%
3140	PROFESSIONAL SERVICES	-	-	-	-	0.0%
3185	TRASH REMOVAL	308	300	300	-	0.0%
3310	REPAIRS & MAINTENANCE	13,367	13,400	13,400	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	31,362	35,395	35,395	-	0.0%
3600	ADVERTISING	-	-	-	-	0.0%
5110	ELECTRICITY	25,989	32,800	32,800	-	0.0%
5120	Tower Fuel	4,911	2,300	2,300	-	0.0%
5130	WATER	1,710	2,000	2,000	-	0.0%
5140	SEWER	3,329	3,400	3,400	-	0.0%
5210	POSTAGE	1,321	1,800	1,800	-	0.0%



SHERIFF'S OFFICE

DEPARTMENTAL DETAIL

Sheriff's Office

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5230	TELEPHONE SERVICES	5,615	3,400	3,400	-	0.0%
5240	LONG DISTANCE	-	200	200	-	0.0%
5250	CELL PHONES	46,715	46,700	48,500	1,800	3.9%
5260	INTERNET SERVICES	40	100	100	-	0.0%
5305	AUTO INSURANCE PREMIUM	24,761	25,257	31,155	5,898	23.4%
5540	CONFERENCES & TRAINING	15,951	15,500	15,500	-	0.0%
5542	Triad Expenses	445	500	500	-	0.0%
5550	PRISONER EXTRADITION	-	-	-	-	0.0%
5614	INITIAL SHOTS/VISIT COSTS	550	900	900	-	0.0%
5615	Spay/Neuter Services	1,620	200	200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	2,270	3,600	3,600	-	0.0%
5840	D.A.R.E.	-	-	-	-	0.0%
6001	Office Supplies	14,978	26,300	26,300	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	3,300	3,300	-	0.0%
6008	FUEL	198,283	124,600	124,600	-	0.0%
6009	AUTO PARTS/REPAIRS	127,376	140,600	140,600	-	0.0%
6010	Ammunition	16,541	22,500	22,500	-	0.0%
6011	UNIFORMS/EQUIPMENT	60,219	45,600	71,250	25,650	56.3%
6013	Dog Tags	-	-	-	-	0.0%
6022	DOG FOOD & SUPPLIES K9	3,820	7,000	7,000	-	0.0%
6023	Animal Shelter Donations	-	-	-	-	0.0%
6024	DANGEROUS DOG REGISTRY	95	-	-	-	0.0%
8101	Capital Outlay	2,900	2,900	-	(2,900)	-100.0%
8105	Auto Replacement	-	-	-	-	0.0%
8107	Capital Outlay	25,600	25,600	178,500	152,900	597.3%
Total Department		5,293,827	5,734,833	6,365,673	630,840	11.0%



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 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$1,408,575	\$1,637,119	\$2,128,650	\$2,246,834	5.6%
Operating	428,389	\$447,724	\$371,813	\$388,257	4.4%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$1,836,964	\$2,084,843	\$2,500,463	\$2,635,091	5.4%
Employees/FTEs	23 / 22.73	30 / 29.48	30 / 29.48	31 / 29.98	

SUMMARY OF POSITIONS

Social Services	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Benefit Programs	8	8	8
Family Services	16	16	16
Domestic Violence	0	0	0.5
Administration	5.48	5.48	5.48
Total	29.48	29.48	29.98

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

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>% Change</u>
% of timeliness of CPS First Contact \geq 95%	88%	84%	87%	3.8%
% of Monthly Foster Care Visits \geq 95%	94%	88%	81%	-8.1%



SOCIAL SERVICES

DEPARTMENTAL DETAIL

Social Services

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES	\$ 1,190,916	\$ 1,477,714	\$ 1,574,586	\$ 96,872	6.6%
1101	Overtime	18,636	10,000	10,000	-	0.0%
1201	Other pay	3,543	10,000	5,000	(5,000)	-50.0%
1300	COMPENSATION- PART-TIME HELP	-	22,530	35,435	12,905	57.3%
2100	FICA	88,253	114,769	123,167	8,398	7.3%
2220	RETIREMENT	79,547	134,727	134,150	(577)	-0.4%
2221	RETIREMENT - HYBRID	54,643	72,006	82,828	10,822	15.0%
2222	RETIREMENT - HYBRID DISABILITY	2,564	4,337	5,085	748	17.2%
2310	MEDICAL INSURANCE	178,435	262,464	255,484	(6,980)	-2.7%
2400	VRS GROUP LIFE INS	20,581	20,103	21,099	996	5.0%
0	Salary Adjustments	-	-	-	-	0.0%
5700	Appropriation to Social Svcs Dept	447,724	371,813	388,257	16,444	4.4%
5701	Assistance Programs	-	-	-	-	0.0%
5702	Purchase of Services	-	-	-	-	0.0%
Total Department		2,084,843	2,500,463	2,635,091	134,628	5.4%



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

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TREASURER

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$558,813	\$528,980	\$572,112	\$628,835	9.9%
Operating	67,374	\$61,680	\$69,450	\$74,800	7.7%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$626,187	\$590,659	\$641,562	\$703,635	9.7%
Employees/FTEs	8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7	

SUMMARY OF POSITIONS

Treasurer	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
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**



PERFORMANCE MEASURES

Treasurer	FY20	FY21	FY22	% Change
Office Collection Rate after due and adjusted >98% RE	96.67	99.39	98.99	-0.4%
Office Collection Rate after due and adjusted >96% PP	94.95	N/A	N/A	

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DEPARTMENTAL DETAIL

Treasurer

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 371,546	\$ 371,471	\$ 416,728	\$ 45,257	12.2%
1300	WAGES - PART-TIME	9,447	25,699	25,698	(1)	0.0%
2100	FICA	26,963	30,383	33,846	3,463	11.4%
2220	RETIREMENT	25,507	40,605	37,226	(3,379)	-8.3%
2221	RETIREMENT - HYBRID	14,850	10,583	20,199	9,616	90.9%
2222	RETIREMENT - HYBRID DISABILITY	700	637	1,240	603	94.7%
2310	MEDICAL INSURANCE	74,208	87,756	88,314	558	0.6%
2400	GROUP LIFE INSURANCE	5,759	4,978	5,584	606	12.2%
3140	Professional Services	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	5,639	3,500	3,500	-	0.0%
3321	BAI.NET CREDIT CARD FEES	128	-	-	-	0.0%
3500	PRINTING & BINDING	13,338	14,500	17,200	2,700	18.6%
3600	ADVERTISING	401	400	400	-	0.0%
5210	POSTAGE	38,486	42,000	44,100	2,100	5.0%
5230	TELEPHONE SERVICES	61	100	100	-	0.0%
5240	LONG DISTANCE	-	-	-	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	500	500	-	0.0%
5540	CONFERENCES & TRAINING	670	4,000	5,000	1,000	25.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	900	450	500	50	11.1%
6001	OFFICE SUPPLIES	2,057	4,000	3,500	(500)	-12.5%
Total Department		590,659	641,562	703,635	62,073	9.7%



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.

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UTILITIES

FISCAL YEAR 2024 SUMMARY

General Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Approved	% Change
Personnel	\$351,767	\$371,351	\$364,787	\$555,641	52.3%
Operating	443,284	\$331,006	\$720,905	\$787,270	9.2%
Capital	0	0	0	0	0.0%
Debt Service	1,382,546	1,369,142	\$1,286,105	\$1,283,128	-0.2%
Total	\$2,177,597	\$2,071,499	\$2,371,797	\$2,626,039	10.7%
Employees/FTEs	5 / 5.0	5 / 5.0	5 / 5.0	6 / 6.0	

SUMMARY OF POSITIONS

Utilities	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Approved
Waste/Wastewater Utility	5	5	6
Total	5.0	5.0	6.0

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***
- **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***



UTILITIES

PERFORMANCE MEASURES

Utilities	FY20	FY21	FY22	% Change
% compliance with Utility Regulating agencies	97.40%	96.70%	99.28%	2.7%
% of operations subsidize by General Fund	78.50%	77.40%	51.72%	-33.2%



UTILITIES

DEPARTMENTAL DETAIL

Utilities

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	On Call Salaries	3,327	-	-	-	0.0%
1100	SALARIES AND WAGES - REGULAR	245,478	251,661	364,407	112,746	44.8%
1101	OVERTIME	23,098	15,000	15,000	-	0.0%
2100	FICA	19,567	20,017	27,877	7,860	39.3%
2220	RETIREMENT	19,154	25,981	27,620	1,639	6.3%
2221	RETIREMENT - HYBRID	8,712	5,052	22,595	17,543	347.2%
2222	RETIREMENT - HYBRID DISABILITY	412	354	1,387	1,033	291.8%
2310	MEDICAL INSURANCE	46,758	43,216	91,872	48,656	112.6%
2400	GROUP LIFE INSURANCE	4,845	3,506	4,883	1,377	39.3%
3140	PROFESSIONAL SERVICES	12,854	15,900	18,300	2,400	15.1%
3142	Professional Services - Sewer	40,153	60,500	65,000	4,500	7.4%
3145	SLUDGE REMOVAL	-	85,000	80,000	(5,000)	-5.9%
3146	Professional Services	12,854	15,900	18,300	2,400	15.1%
3185	TRASH REMOVAL	931	1,300	1,100	(200)	-15.4%
3310	REPAIRS AND MAINTENANCE	70,315	90,300	110,000	19,700	21.8%
3320	MAINTENANCE AND SERVICE CONTRACTS	4,849	28,600	28,000	(600)	-2.1%
3600	ADVERTISING	-	150	800	650	433.3%
5110	ELECTRICITY	62,876	63,600	68,800	5,200	8.2%
5111	CHESTERFIELD WATER CAPACITY	31,318	-	-	-	0.0%
5112	CHESTERFIELD WATER BI-MONTHLY FEES	235,015	250,000	263,000	13,000	5.2%
5120	FUEL (HTG)	-	400	-	(400)	-100.0%
5130	WATER	68	400	400	-	0.0%
5210	POSTAGE	3,142	2,500	4,000	1,500	60.0%
5230	TELEPHONE SYSTEM	530	600	600	-	0.0%
5250	CELL PHONES	1,318	2,600	3,020	420	16.2%
5260	INTERNET SERVICES	-	-	-	-	0.0%
5270	Network Service Connection	4,594	6,400	6,500	100	1.6%
5305	AUTO INSURANCE	1,942	2,000	2,000	-	0.0%
5420	RENT - OFFICE SPACE	-	-	-	-	0.0%



UTILITIES

DEPARTMENTAL DETAIL

Utilities

Account	Description	FY22 Actuals	FY23 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5510	MILEAGE REIMBURSEMENT	108	100	100	-	0.0%
5540	CONFERENCES & TRAINING	3,196	3,200	3,200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIP	2,405	1,750	2,500	750	42.9%
5840	Miscellaneous	(482)	-	-	-	0.0%
6001	Office Supplies	492	1,500	2,800	1,300	86.7%
6002	COMPUTER EQUIPMENT NON-CAPITALIZED	-	-	-	-	0.0%
6007	Facility-Water and Sewer Needs	-	-	-	-	0.0%
6008	GAS/GREASE/OIL/VEHICLE REPAIRS	8,247	7,000	8,500	1,500	21.4%
6009	Facility-Water and Sewer Needs	-	-	-	-	0.0%
6011	Uniforms	1,308	2,500	2,500	-	0.0%
6013	FEES-VPDES&VPA	90	200	-	(200)	-100.0%
6014	Other Operating Supplies	-	3,850	3,850	-	0.0%
6015	LAB SUPPLIES	5,684	5,055	6,700	1,645	32.5%
6016	CHEMICALS	44,688	41,000	50,000	9,000	22.0%
6100	Personal Protective Equipment	918	900	1,000	100	11.1%
8107	HUGUENOT TRAIL UTILITY DESIGN PROJ.	-	-	-	-	0.0%
8108	Capital Outlay	-	-	-	-	0.0%
8109	CAPITAL OUTLAY - NEW PUMPS	-	-	-	-	0.0%
Total Department		920,762	1,057,992	1,306,611	53,665	23.5%

*Does not include debt service



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APPENDIX



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FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

NEW STAFFING LEVELS FOR FY 2023-2024

Staffing levels have increased to 240.51 full-time equivalents (FTEs) compared to 230.26 FTEs last year, an increase of 10.25. The new positions are detailed below:

A part-time Citizen Service Coordinator was converted to a full-time Grant Writer for County Administration. The Grant Writer will specialize in preparing and submitting grant proposals on behalf of Powhatan County. The goal is to secure funding from other sources towards initiatives and projects beneficial to Powhatan's citizens.

An Systems Administrator was added while absorbing a quarter position designated for media technicians. The Systems Administrator will maintain and manage Powhatan County's computer systems and networks.

A Maintenance Worker III was added to Public Works to assist in the growing workload handled by Powhatan County's Public Works Department improving efficiency and other performance measures.

A Utilities Engineer was added to Public Works to assist in Project Management for existing and upcoming CIP as well Water and Sewer Infrastructure.

A Recreation Coordinator was added to Parks and Recreation while absorbing half of the Recreation Manager position that has been removed. The Recreation Coordinator will help expand programming in a growing Parks and Recreation Department.

Two Communications Specialists were added to Public Safety Communications. The Communications Specialists will add to existing shifts and help manage a growing call load. They will allow further flexibility and reliability in the call roster.

A Librarian was added to Libraries while eliminating a part-time Service Coordinator and Library Clerk for no change in FTEs.



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

NEW STAFFING LEVELS FOR FY 2023-2024 (CONTINUED)

A part-time Domestic Violence Coordinator was added to Social Services. The Domestic Violence Coordinator will serve as Powhatan County's representative to assist and relocated victims of domestic violence.

A Deputy Revenue Clerk II was added to the Commissioner of the Revenue's Office. The Deputy Revenue Clerk II will handle Personal Property records and bills to assist in the shifting workload caused by the future implementation of Powhatan's DMV SELECT.

Three Deputy Sheriffs were added to the Sheriff's Office. Three Deputy Sheriffs will add an additional shift to the Sheriff's Office expanding and maintaining public safety in Powhatan's community.

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 FY2021-22 to FY2023-24.



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

Title	Adopted FY 2023		FY 2023 - Amended as of 2/15/2023		FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE
County Administration						
County Administrator	1	1.00	1	1.00	1	1.00
Economic Development Manager	1	1.00	1	1.00	1	1.00
Economic Development Assistant	-	-	-	-	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	-	-
Grant Writer	-	-	-	-	1	1.00
Deputy County Administrator	2	2.00	2	2.00	1	1.00
	<u>6</u>	<u>5.50</u>	<u>6</u>	<u>5.50</u>	<u>6</u>	<u>6.00</u>
Assessor's Office						
Chief Assessor	1	1.00	1	1.00	1	1.00
Deputy I, II, III Assessor	2	2.00	2	2.00	2	2.00
Assessment Technician	1	1.00	1	1.00	1	1.00
	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>
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>2.00</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	1	1.00	1	1.00
Accountant	1	1.00	1	1.00	1	1.00
Accounting Analyst	1	1.00	1	1.00	1	1.00
	<u>5</u>	<u>5.00</u>	<u>5</u>	<u>5.00</u>	<u>5</u>	<u>5.00</u>
Information Technology						
Director of Information Technology	1	1.00	1	1.00	1	1.00
Systems Administrator			-	-	1	1.00
Network Manager	1	1.00	1	1.00	1	1.00
IT Technician (Specialist)	1	1.00	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	-	-
	<u>11</u>	<u>5.75</u>	<u>11</u>	<u>5.75</u>	<u>7</u>	<u>6.50</u>



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

Title	Adopted FY 2023		FY 2023 - Amended as of 2/15/2023		FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE
Public Works and Utilities						
Billing Technician- Public Works	1	1.00	1	1.00	1	1.00
Facilities and Grounds Manager (Director)	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
Maintenance Worker I - Floater	1	1.00	1	1.00	1	1.00
Maintenance Worker III	3	3.00	4	4.00	5	5.00
Maintenance Worker II	4	4.00	3	3.00	3	3.00
Maintenance Worker I	1	1.00	1	1.00	1	1.00
Maintenance Worker I - Seasonal PT	3	1.00	3	1.00	3	1.00
Maintenance Worker-Custodial PT	1	0.50	1	0.50	1	0.50
Utilities Manager (Director)	1	1.00	1	1.00	1	1.00
Utilities Operations Superintendent	1	1.00	1	1.00	1	1.00
Utilities Engineer	-	-	-	-	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
	<u>31</u>	<u>25.50</u>	<u>31</u>	<u>25.50</u>	<u>33</u>	<u>27.50</u>
Community Development						
Planning Director	1	1.00	1	1.00	1	1.00
Community Development Technician I	2	1.10	2	1.10	2	1.10
Community Development Technician II	1	1.00	1	1.00	1	1.00
Permit Center Manager	1	1.00	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 (Manager)	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	2	2.00	2	2.00
Building Inspector	2	2.00	2	2.00	2	2.00
	<u>13</u>	<u>12.10</u>	<u>14</u>	<u>13.10</u>	<u>14</u>	<u>13.10</u>



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

Title	Adopted FY 2023		FY 2023 - Amended as of 2/15/2023		FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE
Parks and Recreation						
Recreation Coordinator	-	-	-	-	1	1.00
Recreation Manager	1	1.00	-	-	-	-
Athletics Coordinator	-	-	1	1.00	1	1.00
Recreation Specialist	1	1.00	1	1.00	1	1.00
Recreation Director	1	1.00	1	1.00	1	1.00
Recreation Technician - Seasonal PT	1	0.50	1	0.50	1	0.50
	<u>4</u>	<u>3.50</u>	<u>4</u>	<u>3.50</u>	<u>5</u>	<u>4.50</u>
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	1	1.00
Communications Shift Supervisor	4	4.00	4	4.00	4	4.00
Communications Specialist	8	8.00	8	8.00	10	10.00
Communications Specialist - PT	8	2.25	8	2.25	8	2.25
	<u>23</u>	<u>17.25</u>	<u>23</u>	<u>17.25</u>	<u>25</u>	<u>19.25</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	0.50	1	0.50	1	0.50
Assistant Fire & Rescue Chief	1	0.50	1	0.50	1	0.50
Deputy Fire Chief	1	1.00	1	1.00	1	1.00
Lieutenant	3	3.00	3	3.00	3	3.00
Firefighter/EMT	13	12.00	16	16.00	16	16.00
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>48</u>	<u>28.10</u>	<u>48</u>	<u>29.10</u>	<u>48</u>	<u>29.10</u>
	<u>147</u>	<u>108.70</u>	<u>148</u>	<u>110.70</u>	<u>149</u>	<u>116.95</u>



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

Title	Adopted FY 2023		FY 2023 - Amended as of 2/15/2023		FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE
Library						
Library Director	1	1.00	1	1.00	1	1.00
Librarian	1	1.00	1	1.00	2	2.00
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	-	-
Library Youth Services Librarian	1	0.50	1	0.50	1	0.50
Senior Library Clerk	2	1.00	2	1.00	1	0.50
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	0.51	7	0.51	7	0.51
	<u>17</u>	<u>7.51</u>	<u>17</u>	<u>7.51</u>	<u>16</u>	<u>7.51</u>
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	1	0.10
NOEAV Coordinator	1	0.25	1	0.25	1	0.25
	<u>4</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	7	7.00	7	7.00	7	7.00
Family Services Manager	1	1.00	1	1.00	1	1.00
Family Services Specialist	8	8.00	8	8.00	8	8.00
Domestic Violence Program Coordinator - PT	-	-	-	-	1	0.50
Information Systems Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Assistant - Social Services	4	3.48	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	1	1.00
RAS Program Coordinator	1	1.00	1	1.00	1	1.00
Children's Services Fiscal Specialist	1	1.00	1	1.00	1	1.00
Community Action Program Coordinator	1	1.00	1	1.00	1	1.00
	<u>30</u>	<u>29.48</u>	<u>30</u>	<u>29.48</u>	<u>31</u>	<u>29.98</u>



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

Title	Adopted FY 2023		FY 2023 - Amended as of 2/15/2023		FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE
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
Deputy Revenue Clerk I	2	1.50	2	1.50	2	1.50
	<u>7</u>	<u>6.50</u>	<u>7</u>	<u>6.50</u>	<u>8</u>	<u>7.50</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	1	1.00	1	1.00
Deputy Treasurer Clerk III	1	1.00	1	1.00	1	1.00
Deputy Treasurer Clerk II	1	1.00	1	1.00	1	1.00
Deputy Treasurer Clerk I	3	2.70	3	2.70	3	2.70
	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>
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	4	4.00	4	4.00	4	4.00
Deputy Clerk I - Circuit Court	1	0.60	1	0.60	1	0.60
	<u>7</u>	<u>6.60</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	-	-
	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>	<u>4</u>	<u>4.00</u>



FY 2023-2024 STAFFING PLAN/AUTHORIZED POSITIONS

Title	Adopted FY 2023		FY 2023 - Amended as of 2/15/2023		FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE
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	14	14.00	14	14.00
Deputy Sheriff	18	18.00	8	8.00	3	11.00
Deputy Sheriff - Courthouse Security	18	1.92	18	1.92	18	1.92
Deputy Sheriff/School Resource Officers	2	2.00	2	2.00	2	2.00
Information Systems Technician	1	1.00	1	1.00	1	1.00
Sergeant - Administration (First Sergeant)	2	2.00	2	2.00	2	2.00
Administrative Services Assistant	-	-	1	1.00	1	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>65</u>	<u>48.92</u>	<u>65</u>	<u>48.92</u>	<u>60</u>	<u>51.92</u>
Victim Witness						
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
Animal Control						
Sergeant - Animal Control	1	1.00	1	1.00	1	1.00
Corporal Deputy Sheriff	1	1.00	-	-	-	-
Deputy - Animal Control	1	1.00	2	2.00	2	2.00
Animal Control Technician I	1	1.00	1	1.00	1	1.00
Animal Control Technician II	1	1.00	1	1.00	1	1.00
	<u>5</u>	<u>5.00</u>	<u>5</u>	<u>5.00</u>	<u>5</u>	<u>5.00</u>
Subtotal Sheriff	<u>71</u>	<u>54.92</u>	<u>71</u>	<u>54.92</u>	<u>66</u>	<u>57.92</u>
Total	<u>296</u>	<u>228.26</u>	<u>297</u>	<u>230.26</u>	<u>293</u>	<u>240.51</u>



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, 2022 and 2021							
	Governmental Activities		Business-type Activities		Primary Government Totals		Component Units	
	2022	2021	2022	2021	2022	2021	2022	2021
Bonds Payable:								
General obligation bonds	\$ 16,914,314	\$ 19,054,287	\$ -	\$ -	\$ 16,914,314	\$ 19,054,287	\$ -	\$ -
Revenue bonds	69,098,000	72,393,000	13,960,000	14,735,000	83,058,000	87,128,000	-	-
Premium on bonds	5,736,534	6,437,564	716,721	777,536	6,453,255	7,215,100	-	-
Lease liability	1,037,710	-	-	-	1,037,710	-	-	-
Financed purchases	1,505,204	1,937,959	-	-	1,505,204	1,937,959	-	-
Compensated absences	948,104	946,332	38,695	38,991	986,799	985,323	2,588,992	2,486,260
Total	\$ 95,239,866	\$ 100,769,142	\$ 14,715,416	\$ 15,551,527	\$ 109,955,282	\$ 116,320,669	\$ 2,588,992	\$ 2,486,260



DEBT OBLIGATIONS

LONG-TERM DEBT (CONT.)

Debt associated with governmental activities decreased \$5.5 million, which is the net amount of pay down of principal during the year. The debt associated with business-type activities decreased by \$836,111, 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 2.01%, the gross debt per capita ratio was \$556, and the debt payments percentage was 11.19%.

DEBT SERVICE SCHEDULE

Powhatan County

Debt Service Schedule for Existing Debt

	2023	2024	2025	2026-2030	2031-2035	2036-2038	Totals
County General Fund							
Lease Revenue Bonds							
Principal	1,248,641	1,471,159	1,551,592	9,356,421	10,256,081	2,204,100	26,087,994
Interest	944,610	888,231	819,604	2,970,830	1,229,565	100,487	6,953,327
School Fund							
General Obligation Bonds							
Principal	2,163,184	1,814,252	1,838,121	8,247,757	2,851,000	-	16,914,314
Interest	328,036	275,195	230,818	602,240	55,731	-	1,492,020
Lease Revenue and Refunding Bond							
Principal	2,191,359	2,535,841	2,659,408	16,484,580	14,232,918	4,905,900	43,010,006
Interest	1,578,217	1,470,174	1,342,907	4,630,984	1,809,473	223,664	11,055,419
Business-type Activities							
Lease Revenue and Refunding Bonds							
Principal	805,000	830,000	875,000	4,805,000	5,105,000	1,540,000	13,960,000
Interest	481,105	453,128	423,323	1,626,054	718,261	69,184	3,771,055



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:

[FY24 Adopted Capital Improvement Plan](#)

CIP

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

Other Capital Program

The other capital program consists of capital needs which are not considered cip projects, but which have a significant impact on the county budget. Long-term financing may be required to fund these capital needs.

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

Powhatan County
FY 2024 Ten Year Capital Improvement Program (CIP)
Summary of All Projects

Dollars in Thousands

	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total
CIP												
Public Safety	\$ 2,311	\$ 500	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,280
Public Works	5,616	4,315	6,328	3,163	2,554	2,438	2,745	2,747	2,764	860	10	27,924
Parks, Recreation	1,892	670	8,258	711	64	107	70	74	78	-	-	10,032
Utilities	380	200	500	-	-	-	-	60	-	-	-	760
Schools	10,417	2,529	8,627	1,305	3,465	2,874	269	529	1,265	123	134	21,120
Total CIP	20,616	8,214	23,713	5,429	6,713	6,319	3,084	3,410	4,107	983	144	62,116

Funding Sources

General Fund	\$ 10,469	\$ 955	\$ 1,481	\$ 2,053	\$ 659	\$ 547	\$ 355	\$ 347	\$ 412	\$ 860	\$ 10	\$ 7,679
School Operating Fund	-	495	491	465	225	164	59	109	110	123	134	2,375
School Capital Maint Reserve	1,174	160	-	-	-	-	-	-	-	-	-	160
Bonds General	-	-	12,200	-	-	-	-	-	-	-	-	12,200
Bonds Schools	-	-	6,171	-	2,400	2,500	-	-	-	-	-	11,071
Lease Schools (Buses)	3,658	876	1,185	660	660	210	210	420	975	-	-	5,196
Grants/Proffers/Other	1,955	3,606	-	-	450	510	-	-	-	-	-	4,566
CVTA Sales Tax	3,360	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	-	18,869
Total Funding Sources	20,616	8,214	23,713	5,429	6,713	6,319	3,084	3,410	4,107	983	144	62,116

Other Capital Programs

Fire Rescue Vehicles	-	1,360	1,432	2,400	570	532	1,300	630	2,140	1,190	800	12,354
Sheriff Vehicles	-	135	300	364	378	392	406	480	434	448	448	3,785
Administrative Vehicles	-	217	184	128	132	98	52	53	197	140	-	1,200
Facilities and Grounds	-	401	224	66	65	82	6	50	40	134	6	1,074
IT Infrastructure/Systems	4,956	501	778	500	725	495	495	510	530	915	220	5,669
Total Other Capital	4,956	2,614	2,918	3,458	1,870	1,599	2,259	1,723	3,341	2,827	1,474	24,082

Funding Sources

General Fund	4,956	1,504	1,861	1,558	1,425	1,199	1,209	1,323	1,701	1,887	1,474	15,140
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	-	-	-	-	-	-	-	-	-
Lease General (Fire Vehicles)	-	735	1,057	1,500	445	-	1,050	-	1,000	940	-	6,727
Grants/Proffers/Others	-	375	-	400	-	400	-	400	640	-	-	2,215
Total Funding Sources	4,956	2,614	2,918	3,458	1,870	1,599	2,259	1,723	3,341	2,827	1,474	24,082

Total CIP / Other Capital	25,572	10,828	26,631	8,887	8,583	7,918	5,343	5,133	7,448	3,810	1,618	86,198
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Funding Sources:

General Fund	15,425	2,459	3,342	3,611	2,084	1,746	1,564	1,670	2,113	2,747	1,484	22,819
School Operating Fund	-	495	491	465	225	164	59	109	110	123	134	2,375
School Capital Maint Res	1,174	160	-	-	-	-	-	-	-	-	-	160
Bonds General	-	-	12,200	-	-	-	-	-	-	-	-	12,200
Bonds School	-	-	6,171	-	2,400	2,500	-	-	-	-	-	11,071
Lease/Debt General (Fire Vehicl	-	735	1,057	1,500	445	-	1,050	-	1,000	940	-	6,727
Lease/Debt Schools (Buses)	3,658	876	1,185	660	660	210	210	420	975	-	-	5,196
Grants/Proffers/Others	1,955	3,981	-	400	450	910	-	400	640	-	-	6,781
CVTA Sales Tax	3,360	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	-	18,869
Total Funding Sources	25,572	10,828	26,631	8,887	8,583	7,918	5,343	5,133	7,448	3,810	1,618	86,198

**Powhatan County
FY 2024 Capital Improvement Program (CIP)**
Dollars in Thousands
Public Safety Projects

Project Name	#	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total	Total project
Fire/EMS Station #1 Addition	PS-0004	\$ 2,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,040
Fire Station #6 Location	PS-0006	-	-	-	250	-	-	-	-	-	-	-	250	250
Upgrade NG 911 Call Handling Equipment Software/Hardware	PS-0008	271	-	-	-	-	300	-	-	-	-	-	300	571
Fire and Rescue Training Center (Regional)	PS-0013	-	-	-	-	630	-	-	-	-	-	-	630	630
Lucas CPR Device replacement plan	PS-0020	-	-	-	-	-	200	-	-	-	-	-	200	200
Hearst Monitor Replacement Plan	PS-0021	-	-	-	-	-	400	-	-	-	-	-	400	400
Fire & Rescue Digital Dashboard Information Plat	PS-0022	-	50	-	-	-	-	-	-	-	-	-	50	50
Fire and Rescue Station Alerting System	PS-0023	-	450	-	-	-	-	-	-	-	-	-	450	450
Total Public Safety Projects		\$ 2,311	\$ 500	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ 2,280	\$ 4,591				

Projects Estimates

A & E	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
Land Acquisition	-	-	-	250	30	-	-	-	-	-	-	-	280	280
Construct/Purchase	2,011	500	-	-	600	900	-	-	-	-	-	-	2,000	4,011
Total Projects Estimate	\$ 2,311	\$ 500	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ 2,280	\$ 4,591					

Funding Sources

General Fund	\$ 2,130	\$ 250	\$ -	\$ 250	\$ 180	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080	\$ 3,210
Bonds General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	181	250	-	-	450	500	-	-	-	-	-	-	1,200	1,381
Total Funding Sources	\$ 2,311	\$ 500	\$ -	\$ 250	\$ 630	\$ 900	\$ -	\$ 2,280	\$ 4,591					

**Powhatan County
FY 2024 Capital Improvement Program (CIP)**
Dollars in Thousands
Public Works Projects

Project Name	#	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total	Total Project
Roof Replacements	PW-0003	\$ 920	\$ 659	\$ -	\$ 305	\$ 75	\$ -	\$ 182	\$ 117	\$ 39	\$ -	\$ -	\$ 1,377	\$ 2,297
HVAC Systems	PW-0004	1,066	179	133	95	95	30	80	71	85	20	-	788	1,854
Old Plantation Road Improvements	PW-0006	-	-	-	500	-	-	-	-	-	-	-	500	500
Village Building Generator and Electrical Upgrades	PW-0010	250	-	-	-	50	-	-	-	-	-	-	50	300
Conversion of Fluorescent Lights to LED	PW-0025	20	10	10	12	15	20	23	25	30	15	10	170	190
CVTA Roads	PW-0027	3,360	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	-	18,869	22,229
Warehouse and Office Expansion	PW-0028	-	-	-	-	-	-	-	-	-	750	-	750	750
Convenience Center Paving	PW-0029	-	-	-	-	-	-	-	-	-	75	-	75	75
Concrete Replacement at Mitchell Road Convenience Ce	PW-0030	-	45	-	-	-	-	-	-	-	-	-	45	45
Space Study for Administration	PW-0031	-	100	-	-	-	-	-	-	-	-	-	100	100
Hope House 2 Renovation	PW-0032	-	200	-	-	-	-	-	-	-	-	-	200	200
Carter Gallier Extension for East Convenience Center	PW-0033	-	-	5,000	-	-	-	-	-	-	-	-	5,000	5,000
Total Public Works Projects		\$ 5,616	\$ 3,315	\$ 7,328	\$ 3,163	\$ 2,554	\$ 2,438	\$ 2,745	\$ 2,747	\$ 2,764	\$ 860	\$ 10	\$ 27,924	\$ 33,540
Projects Estimates														
A & E		\$ -	\$ 100	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 225	\$ 225
Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase		5,616	3,215	7,328	3,138	2,554	2,438	2,745	2,747	2,764	760	10	27,699	33,315
Total Projects Estimate		\$ 5,616	\$ 3,315	\$ 7,328	\$ 3,163	\$ 2,554	\$ 2,438	\$ 2,745	\$ 2,747	\$ 2,764	\$ 860	\$ 10	\$ 27,924	\$ 33,540
Funding Sources														
General Fund		\$ 2,256	\$ 155	\$ 143	\$ 912	\$ 235	\$ 50	\$ 285	\$ 213	\$ 154	\$ 860	\$ 10	\$ 3,017	\$ 5,273
Bonds General		-	-	5,000	-	-	-	-	-	-	-	-	5,000	5,000
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		-	1,038	-	-	-	-	-	-	-	-	-	1,038	1,038
CVTA Sales Tax		3,360	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	-	-	18,869	22,229
Total Funding Sources		\$ 5,616	\$ 3,315	\$ 7,328	\$ 3,163	\$ 2,554	\$ 2,438	\$ 2,745	\$ 2,747	\$ 2,764	\$ 860	\$ 10	\$ 27,924	\$ 33,540

**Powhatan County
FY 2024 Capital Improvement Program (CIP)**
Dollars in Thousands
Parks and Recreation Projects

Project Name	#	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total	Total Project
Fighting Creek Park Expansion Phase #3	PR-0001	\$ -	\$ -	\$ 8,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,200	\$ 8,200
Fighting Creek Park Land Expansion	PR-0002	8	-	-	300	-	-	-	-	-	-	-	300	308
Turner Sports Complex Parking Expansion	PR-0015	-	-	-	350	-	-	-	-	-	-	-	350	350
Fighting Creek Park Additional Bathrooms	PR-0016	300	-	-	-	-	-	-	-	-	-	-	-	300
Athletic Fields ADA Improvements	PR-0017	103	450	-	-	-	-	-	-	-	-	-	450	553
Furniture, Fixtures and Equipment Improvements	PR-0018	103	55	58	61	64	67	70	74	78	-	-	527	630
Trail Renovations and Improvements	PR-0020	50	165	-	-	-	-	-	-	-	-	-	165	215
Archery Range	PR-0023	-	-	-	-	-	40	-	-	-	-	-	40	40
Village Complex Restroom Improvements/Expansion	PR-0024	263	-	-	-	-	-	-	-	-	-	-	-	263
Trail Master Plan	PR-0025	565	-	-	-	-	-	-	-	-	-	-	-	565
Community Center	PR-0028	500	-	-	-	-	-	-	-	-	-	-	-	500
Total Parks and Recreation		\$ 1,892	\$ 670	\$ 8,258	\$ 711	\$ 64	\$ 107	\$ 70	\$ 74	\$ 78	\$ -	\$ -	\$ 10,032	\$ 11,924
Projects Estimates														
A & E		\$ -	\$ 15	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515	\$ 515
Land Acquisition		8	-	-	300	-	-	-	-	-	-	-	300	308
Construct/Purchase		1,884	655	7,758	411	64	107	70	74	78	-	-	9,217	11,101
Total Projects Estimate		\$ 1,892	\$ 670	\$ 8,258	\$ 711	\$ 64	\$ 107	\$ 70	\$ 74	\$ 78	\$ -	\$ -	\$ 10,032	\$ 11,924
Funding Sources														
General Fund		\$ 1,142	\$ -	\$ 58	\$ 711	\$ 64	\$ 97	\$ 70	\$ 74	\$ 78	\$ -	\$ -	\$ 1,152	\$ 2,294
Bonds General		-	-	8,200	-	-	-	-	-	-	-	-	8,200	8,200
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		750	670	-	-	-	10	-	-	-	-	-	680	1,430
Total Funding Sources		\$ 1,892	\$ 670	\$ 8,258	\$ 711	\$ 64	\$ 107	\$ 70	\$ 74	\$ 78	\$ -	\$ -	\$ 10,032	\$ 11,924

**Powhatan County
FY 2024 Capital Improvement Program (CIP)**
Dollars in Thousands
Utilities Projects

Project Name	#	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total	Total Project
Fighting Creek WWTP Upgrades	UT-0006	\$ 50	\$ 200	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 750
East Convenience Center	PW-0005	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternate Water Source Evaluation and Treatment	UT-0007	-	-	-	-	-	-	-	-	-	-	-	-	-
Additional Practice Field	PR-0005	-	-	-	-	-	-	-	-	-	-	-	-	-
Smart Water Technology	UT-0010	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Line Extension	UT-0012	40	-	-	-	-	-	-	-	-	-	-	-	40
Fighting Creek WWTP Drainage and Site Improvements	UT-0016	100	-	-	-	-	-	-	-	-	-	-	-	100
Water Supply Planning & Development	UT-0018	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution Monitoring and Control	UT-0019	95	-	-	-	-	-	-	60	-	-	-	60	155
Feasibility Study Village Area Sanitary Sewer	UT-0020	-	-	-	-	-	-	-	-	-	-	-	-	-
Scada for Four Sewer Pump Stations and Village Water Tower	UT-0021	65	-	-	-	-	-	-	-	-	-	-	-	65
Storage Building for Wastewater Treatment Plant	UT-0022	30	-	-	-	-	-	-	-	-	-	-	-	30
	UT-0023	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Utilities Projects		\$ 380	\$ 200	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 760	\$ 1,140
Projects Estimates														
A & E		\$ 75	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 275
Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase		305	-	500	-	-	-	-	60	-	-	-	560	865
Total Projects Estimate		\$ 380	\$ 200	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 760	\$ 1,140
Funding Sources														
General Fund		\$ 340	\$ 200	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 760	\$ 1,100
Bonds General		-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other		40	-	-	-	-	-	-	-	-	-	-	-	40
Total Funding Sources		\$ 380	\$ 200	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 760	\$ 1,140

**Powhatan County
FY 2024 Capital Improvement Program (CIP)**
Dollars in Thousands
School Projects

Project Name	#	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total	Total Project
Powhatan High School	S-0001	\$ 839	\$ 288	\$ 6,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,459	\$ 7,298
Land Purchase	S-0002	-	-	-	-	-	2,500	-	-	-	-	-	2,500	2,500
School Buses	S-0003	7,420	1,106	1,365	840	840	210	210	420	1,155	-	-	6,146	13,566
Asphalt	S-0005	-	32	20	20	31	40	32	20	20	31	40	286	286
Replacement of The Transportation Radio System	S-0006	190	70	-	-	-	-	-	-	-	-	-	70	260
Pocahontas Landmark Center	S-0007	468	688	600	-	-	-	-	-	-	-	-	1,288	1,756
Powhatan Elementary	S-0008	1,500	20	-	-	-	-	-	-	-	-	-	20	1,520
Powhatan Middle School	S-0009	-	12	15	-	-	-	-	-	-	-	-	27	27
Flat Rock Elementary	S-0010	-	8	-	-	2,400	-	-	-	-	-	-	2,408	2,408
Pocahontas Elementary School	S-0011	-	78	10	-	-	-	-	-	-	-	-	88	88
Division Wide Initiatives	S-0012	-	227	446	445	194	124	27	89	90	92	94	1,828	1,828
Total School Projects		\$ 10,417	\$ 2,529	\$ 8,627	\$ 1,305	\$ 3,465	\$ 2,874	\$ 269	\$ 529	\$ 1,265	\$ 123	\$ 134	\$ 21,120	\$ 31,537
Projects Estimates														
A & E		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition		-	-	-	-	-	2,500	-	-	-	-	-	2,500	2,500
Construct/Purchase		10,417	2,529	8,627	1,305	3,465	374	269	529	1,265	123	134	18,620	29,037
Total Projects Estimate		\$ 10,417	\$ 2,529	\$ 8,627	\$ 1,305	\$ 3,465	\$ 2,874	\$ 269	\$ 529	\$ 1,265	\$ 123	\$ 134	\$ 21,120	\$ 31,537
Funding Sources														
School Operating Funds		\$ -	\$ 495	\$ 491	\$ 465	\$ 225	\$ 164	\$ 59	\$ 109	\$ 110	\$ 123	\$ 134	\$ 2,375	\$ 2,375
General Fund		4,601	350	780	180	180	-	-	-	180	-	-	1,670	6,271
Bonds General		-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools		-	-	6,171	-	2,400	2,500	-	-	-	-	-	11,071	11,071
Bus Leases		3,658	876	1,185	660	660	210	210	420	975	-	-	5,196	8,854
Grants/Proffers/Other		984	648	-	-	-	-	-	-	-	-	-	648	1,632
School Capital Maint Reserve		1,174	160	-	-	-	-	-	-	-	-	-	160	1,334
Total Funding Sources		\$ 10,417	\$ 2,529	\$ 8,627	\$ 1,305	\$ 3,465	\$ 2,874	\$ 269	\$ 529	\$ 1,265	\$ 123	\$ 134	\$ 21,120	\$ 31,537



**Powhatan County
FY 2024 Other Capital Program
Fire & Rescue Apparatus and Vehicles**

Dollars in Thousands

Apparatus/Vehicle	Make	Model	Model Year	Model									
				FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33
Engine 701	Pierce	Enforcer	2003	860	-	-	-	-	-	-	-	-	-
Engine 702	Rosenbauer	Commander	2013	-	-	-	-	-	-	-	-	950	-
Engine 703	Sutphen	Monarch	2019	-	-	-	-	-	-	-	-	-	-
Engine 704	Pierce	Enforcer	2002	-	-	-	-	-	-	-	-	-	-
Engine 705	Sutphen	Monarch	2019	-	-	-	-	-	-	-	-	-	-
Engine 706	Future Purchase			-	-	-	-	-	-	-	-	-	-
Reserve Engine 722 (Rotated Out)	Grumman	Fire Cat	1990	-	-	-	-	-	-	-	-	-	-
Reserve Tanker 722 (Rotated Out)	International	S&S	1993	-	-	-	-	-	-	-	-	-	-
Tanker 701	Pierce	Enforcer	2008	-	-	-	-	-	900	-	-	-	-
Tanker 702	Spartan	Smeal	2017	-	-	-	-	-	-	-	-	-	-
Tanker 703	Mack	New Lexington	2005	-	750	-	-	-	-	-	-	-	-
Tanker 704	Spartan	Smeal	2017	-	-	-	-	-	-	-	-	-	-
Tanker 705	Firefighter	KME	1999	-	-	-	-	-	-	-	-	-	-
Tanker 706	Future Purchase			-	-	-	-	-	-	-	-	-	-
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	125	-	-	-	-	-	-	-	-	-
Brush 702	Ford	F550	2005	-	132	-	-	-	-	-	-	-	-
Brush 703	Ford	F350	2008	-	-	-	-	-	-	-	-	-	-
Brush 704	Ford	F350	2018	-	-	-	-	-	-	-	-	-	-
Brush 705	Ford	F350	2003	-	-	-	-	132	-	-	-	-	-
Heavy Rescue 702 (new/used)	Pierce	Lance	2009	-	-	-	-	-	-	-	1,500	-	-
Truck 701 (Ladder)	Pierce	Dash	2003	-	-	1,600	-	-	-	-	-	-	-
Chief 700	Dodge	Durango	2021	-	-	-	-	-	-	-	120	-	-
Chief 700	Ford	Explorer	2010	-	-	-	-	-	-	-	-	120	-
Chief 701	Ford	Explorer	2021	-	-	-	-	-	-	-	-	120	-
Chief 702	Ford	Explorer	2007	-	-	-	-	-	-	-	-	-	-
Fire Marshal 701	Ford	F250	2004	-	-	-	85	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Ambulance	Ram	D4500	2018	-	-	-	400	-	-	-	-	-	-
Ambulance	Ram	D4500	2017	-	-	400	-	-	-	-	-	-	400
Ambulance	Ram	D4500	2017	-	-	400	-	-	-	-	-	-	400
Ambulance	Chevrolet	G3500	2013	375	-	-	-	-	400	-	-	-	-
Ambulance	Chevrolet	G3500	2013	-	400	-	-	-	-	400	-	-	-
Ambulance	Chevrolet	G3500	2013	-	-	-	-	-	-	-	400	-	-
Ambulance	Ram	D5500	2020	-	-	-	-	400	-	-	-	-	-
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 owr	Chevrolet	1500	1998	-	-	-	-	-	-	-	-	-	-
				\$ 1,360	\$ 1,432	\$ 2,400	\$ 570	\$ 532	\$ 1,300	\$ 630	\$ 2,140	\$ 1,190	\$ 800

Funding Sources:

EMS Fees	\$ 375	\$ -	\$ 400	\$ -	\$ 400	\$ -	\$ 400	\$ 640	\$ -	\$ 400
General Fund	250	375	500	125	132	250	230	500	250	400
Leases	735	1,057	1,500	445	-	1,050	-	1,000	940	-
Grants/Proffers/Other	-	-	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 1,360	\$ 1,432	\$ 2,400	\$ 570	\$ 532	\$ 1,300	\$ 630	\$ 2,140	\$ 1,190	\$ 800

**Powhatan County
 FY 2024 Other Capital Program
 Sheriff's Office Vehicles**
Dollars in Thousands

Description	Mode	Mileage	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33
	I Year											
Sheriff:												
Explorer	2021	14000	-	-	-	-	-	-	-	62	-	-
Explorer	2021	14000	-	-	-	-	-	-	-	-	-	-
Explorer	2021	19000	-	-	-	-	-	-	60	-	-	-
Explorer	2021	16000	-	-	-	-	-	-	-	-	-	64
Durango	2021	32000	-	-	-	-	-	-	-	-	64	-
Explorer	2021	34000	-	-	-	-	-	-	60	-	-	-
Explorer	2021	15000	-	-	-	-	56	-	-	-	-	-
Explorer	2021	18000	-	-	-	-	-	-	60	-	-	-
Explorer	2021	50000	-	-	-	-	-	58	-	-	-	-
Cherokee	2021	6000	-	-	-	-	-	-	-	-	-	-
Durango	2021	11000	-	-	-	-	-	-	-	-	-	-
Cherokee	2021	3500	-	-	-	-	-	-	60	-	-	-
Ford Econoline Van	2006	21,000	-	-	-	-	-	-	-	62	-	-
Chevy Tahoe	2008	125,000	-	50	-	-	-	-	-	-	64	-
Dodge Charger	2009	205,000	-	-	-	-	-	-	-	-	-	-
Ford Explorer	2010	128,000	50	-	-	-	-	-	-	-	-	-
Ford Econoline Van	2010	20,000	-	-	-	-	-	-	-	-	64	-
Dodge Charger	2010	150,000	-	50	-	-	-	-	-	62	-	-
Ford Crown Victoria	2011	158,000	-	-	-	-	-	-	-	-	64	-
Dodge Charger	2011	140,000	50	-	-	-	-	-	-	62	-	-
Ford Police Interceptor	2013	155,000	-	-	-	-	-	-	-	-	-	64
Dodge Durango	2013	103,000	-	-	-	-	-	58	-	-	-	-
Ford Police Interceptor	2013	121,000	-	-	-	-	-	58	-	-	-	-
Chevy Caprice	2013	95,000	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2014	70,000	-	-	52	-	-	-	-	-	-	-
Ford Police Interceptor	2014	94,250	-	-	52	-	-	-	-	-	-	-
Ford Police Interceptor	2014	125,000	-	-	52	-	-	-	-	-	-	-
Dodge Durango	2014	86,000	-	-	52	-	56	-	-	-	-	-
Dodge Charger	2014	111,000	-	-	52	-	-	-	-	-	-	-
Ford Police Interceptor	2014	108,000	-	-	-	-	56	-	-	-	-	-
Ford Truck	2014	105,000	-	-	-	-	-	-	-	-	-	64
Ford Police Interceptor	2014	95,000	-	-	-	-	-	-	-	-	-	64
Ford Police Interceptor	2015	92,000	50	-	-	-	-	-	-	-	64	-
Dodge Charger	2015	55,000	50	-	-	-	-	-	-	62	-	-
Ford F150 Pickup	2015	143,000	-	-	-	-	56	-	-	-	-	-
Dodge Charger	2016	71,000	-	-	-	-	-	-	-	-	-	64

**Powhatan County
 FY 2024 Other Capital Program
 Sheriff's Office Vehicles**
Dollars in Thousands

Description	Mode	Mileage	FY 24	FY 25	FY 26	FY 27	FY28	FY 29	FY 30	FY 31	FY 32	FY 33
	I Year											
Sheriff:												
Dodge Charger	2016	55,000	50	-	-	-	-	-	-	-	-	-
Dodge Charger	2016	77,000	-	-	-	-	-	58	-	-	-	-
Dodge Charger	2016	63,000	50	-	-	-	-	-	-	-	-	-
Nissan Altima	2015	62,000	-	50	-	-	-	-	-	-	-	-
Ford Police Utility	2017	23,000	-	50	-	-	-	-	-	-	64	-
Ford Police Utility	2017	28,000	-	-	52	-	-	-	-	-	-	-
Dodge Charger	2017	50,000	-	-	-	-	-	-	-	62	-	-
Dodge Charger	2018	26000Q	50	-	-	-	-	58	-	-	-	-
Dodge Charger	2018	23,000	-	-	-	-	-	-	-	62	-	64
Dodge Charger	2018	25,000	-	50	-	-	-	-	60	-	-	-
Ford Explorer	2018	23,000	-	-	-	-	-	-	60	-	-	-
Dodge Durango	2018	32,000	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	14,300	-	-	-	-	-	-	60	-	-	-
Dodge Charger	2019	14,800	-	-	-	-	-	58	-	-	-	-
Dodge Charger	2019	15,000	-	50	-	-	-	58	-	-	-	-
Dodge Durango	2018	50,000	-	-	-	-	-	-	60	-	-	-
Dodge Charger	2019	14,300	-	-	52	-	-	-	-	-	-	-
Dodge Charger	2019	13,400	-	-	-	54	-	-	-	-	-	-
Dodge Charger	2019	14,560	-	-	-	54	-	-	-	-	-	64
Dodge Charger	2019	13,800	-	-	-	-	56	-	-	-	-	-
Dodge Charger	2019	14,500	-	-	-	54	-	-	-	-	-	-
Dodge Charger	2019	15,000	-	-	-	54	-	-	-	-	-	-
Dodge Charger	2019	14,000	-	-	-	54	-	-	-	-	-	-
Dodge Charger	2019	13,000	-	-	-	54	-	-	-	-	-	-
Jeep Cherokee	1999	122,670	-	-	-	54	-	-	-	-	-	-
Ford F-150 Pickup Truck AC	2009	113,000	-	-	-	-	56	-	-	-	64	-
Ford F-150 Pickup Truck AC	2010	125,000	-	-	-	-	56	-	-	-	-	-
Appropriated FY23			(215)	-	-	-	-	-	-	-	-	-
Total Sheriff			\$135	\$300	\$364	\$378	\$392	\$406	\$480	\$434	\$448	\$448

**Powhatan County
 FY 2024 Other Capital Program
 Administrative Vehicles**
Dollars in Thousands

Description	Model Year	Department:	Mileage											
				FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33	
Ford Escape	2018	Building Inspections	29,459	-	-	-	-	-	-	-	-	-	-	-
Ford Explorer 4D SUV	2010	Building Inspections	90,537	-	-	43	-	-	-	-	-	-	-	-
Ford Explorer 4D SUV	2007	Building Inspections	124,045	-	-	43	-	-	-	-	-	-	-	-
GMC pickup (maroon)	2006	Building Inspections	166,660	40	-	-	-	-	-	-	-	-	-	-
Ford Escape	New	Commisioner of Revenue		-	-	-	34	-	-	-	-	-	-	-
Backhoe	2023	Convenience Center		-	-	-	-	-	-	-	-	-	-	-
Ford F-25 with snow plow	2022	Convenience Center		-	-	-	-	-	-	-	-	-	-	-
Ford Transit passenger van	2019	Extensions	133	-	-	-	-	-	-	-	-	-	-	-
1 Ton Dump Truck w/Plow	2015	Facilities	17,234	-	-	-	-	58	-	-	-	-	-	-
1/2 Ton Pickup Truck	2015	Facilities	20,432	-	-	-	-	-	-	-	53	-	-	-
Carry On Utility Trailer	2001	Facilities		-	-	-	-	-	-	-	-	-	-	-
Chevrolet pickup truck	2009	Facilities	44,176	52	-	-	-	-	-	-	-	-	-	-
Exmark 52" Turf Tracer	2016	Facilities		-	-	-	-	-	-	-	-	-	-	-
Exmark Z-Mower	2016	Facilities	986 hours	-	-	-	-	-	-	-	-	-	-	-
Ford Ranger pickup	2001	Facilities	191,648	-	-	-	-	-	-	-	-	-	-	-
Ford F 250	2018	Facilities	7,082	-	-	-	-	-	-	53	-	-	-	-
Ford F250	2019	Facilities	4,400	-	-	-	-	-	-	-	-	-	-	-
Ford F-250	2017	Facilities	22,763	-	-	-	-	-	-	-	-	-	-	-
Ford Ranger Pickup Gray	1997	Facilities	132,343	-	-	-	-	-	-	-	-	-	-	-
Ford Transit Van	2016	Facilities	34,468	-	-	-	-	-	52	-	-	-	-	-
Ford Transit Van#1 - Custodial	2018	Facilities	29	-	-	-	-	-	-	-	-	-	-	-
Ford Transit Van#2 - Custodial	2018	Facilities	37	-	-	-	-	-	-	-	-	-	-	-
GMC Canyon CC red	2006	Facilities	123,652	-	-	-	-	-	-	-	-	-	-	-
GMC Sierra white truck	2004	Facilities	151,714	-	-	-	-	-	-	-	-	-	-	-
Midsize Pickup	New	Facilities		43	-	-	-	-	-	-	-	-	-	-
Holmes Utility Trailer	2004	Facilities		-	-	-	-	-	-	-	-	-	-	-
Holmes Utility Trailer - 6' 10" x 16'	2010	Facilities		-	-	-	-	-	-	-	-	-	-	-
Holmes Utility Trailer - 6' 10" x 20'	2009	Facilities		-	-	-	-	-	-	-	-	-	-	-
Infield Machine	2021	Facilities		-	-	-	-	-	-	-	-	-	-	-
Lazer Grading Equip and Attach		Facilities		-	-	-	-	-	-	-	-	-	-	-

**Powhatan County
 FY 2024 Other Capital Program
 Administrative Vehicles**
Dollars in Thousands

Description	Model Year	Department:	Mileage	FY 24 FY 25 FY 26 FY 27 FY 28 FY 29 FY 30 FY 31 FY 32 FY 33											
				FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	FY 32	FY 33		
Mini excavator and trailer	2032	Facilities		-	-	-	-	-	-	-	-	-	140	-	
Tractor L-series		Facilities		-	-	-	-	-	-	-	-	-	-	-	
Tractor L-series 3560	2019	Facilities		-	-	-	-	-	-	-	-	-	-	-	
Z-Mower	2017	Facilities		-	-	-	-	-	-	-	-	-	-	-	
Ford Ranger	2009	Grounds	97,030	43	-	-	-	-	-	-	-	-	-	-	
Ford Ranger pickup	2001	Grounds	136,709	-	-	-	-	-	-	-	-	-	-	-	
Ford Escape	2019	IT	3,275	-	-	-	-	-	-	-	-	35	-	-	
Ford Transit Van - Mobile Library		Library		-	67	-	-	-	-	-	-	-	-	-	
Ford Escape	2021	Parks and Rec		-	-	-	-	-	-	-	-	-	-	-	
Ford Explorer	2010	Planning	66,424	-	-	43	-	-	-	-	-	-	-	-	
Ford Explorer XLT	2008	Planning	76,590	-	43	0	-	-	-	-	-	-	-	-	
Ford Escape	2019	PSC	4,932	-	-	-	-	-	-	-	-	35	-	-	
Ford Escape	2019	PSC	-	-	-	-	-	-	-	-	-	35	-	-	
Ford Escape	2010	Social Services	97,440	-	34	-	-	-	-	-	-	-	-	-	
Ford Explorer	2016	Social Services	24,374	-	-	-	-	-	-	-	-	40	-	-	
Ford Fusion	2014	Social Services	43,357	40	-	-	-	-	-	-	-	-	-	-	
Ford Van F350	2004	Social Services	95,385	-	-	-	45	-	-	-	-	-	-	-	
Ford Explorer	New	Social Services	-	-	40	-	-	-	-	-	-	-	-	-	
Exmark 52" Lazer Z E CV732	2016	Utilities		-	-	-	-	40	-	-	-	-	-	-	
Ford Explorer	2017	Utilities	10,642	-	-	-	-	-	-	-	-	-	-	-	
Ford Explorer gray	2008	Utilities	49,244	-	-	-	-	-	-	-	-	-	-	-	
Ford F150 4 dr sedan (pickup)	2007	Utilities	85,447	-	-	-	-	-	-	-	-	-	-	-	
Ford F-250	2016	Utilities	44,250	-	-	-	53	-	-	-	-	-	-	-	
GMC Sierra 4X4 white	2006	Utilities	99,684	-	-	-	-	-	-	-	-	-	-	-	
Coastal Trailer	1977			-	-	-	-	-	-	-	-	-	-	-	
TOTAL				217	184	128	132	98	52	53	197	140	-	-	

**Powhatan County
FY 2024 Other Capital Program
Facilities and Grounds Capital Maintenance**

Dollars in Thousands

Project Name	Facility	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Animal Shelter Floors	Animal Shelter	-	-	-	-	-	-	-	34	-	-
Paint Maintenance Building Roof**	Maintenance Building	-	-	-	20	-	-	-	-	-	-
Administration Parking Lot**	Administration	-	-	-	13	-	-	-	-	-	-
Library Parking Lot**	Library	-	-	-	13	-	-	-	-	-	-
Administration Exterior Painting**	Administration	-	-	-	-	-	-	33	-	-	-
Courthouse Exterior Painting	Courthouse	50	-	-	-	-	-	-	-	-	-
Fighting Creek Park Parking Lot	FCP	-	-	-	-	52	-	-	-	-	-
Apparatus Floor Cleaned and Epoxy Coated	CO#1 Firestation	50	-	-	-	-	-	-	-	-	-
Driveway Sealcoating	Facilities	10	-	10	-	11	-	11	-	11	-
Paint Hallways and Meeting Room	CO#2 Firestation	-	-	-	13	-	-	-	-	13	-
Upgrades to Maintenance Garage	Facilities	-	83	-	-	-	-	-	-	-	-
Social Services Painting	Facilities	-	-	-	-	13	-	-	-	-	-
Shed Repairs Parks and Rec Group Storage	Facilities	-	10	-	-	-	-	-	-	-	-
Commonwealth Attorney Office	Facilities	75	-	-	-	-	-	-	-	-	-
Investigations Building Door Replacement	Facilities	16	-	-	-	-	-	-	-	-	-
Facility Dude Maintenance Software Upgrade	Facilities	7	-	-	-	-	-	-	-	-	-
PLC Basketball Court overlay	Parks and Rec	-	-	-	-	-	-	-	-	104	-
Overhead Door Operators Upgrade	CO#1 Firestation	32	-	-	-	-	-	-	-	-	-
Overhead Door Refinish	Facilities	20	-	-	-	-	-	-	-	-	-
Paint Courthouse Metal Roof	Facilities	-	-	50	-	-	-	-	-	-	-
Fire Panel Upgrades	Facilities	-	75	-	-	-	-	-	-	-	-
Turner Picnic Pavilion Updates	Facilities	75	-	-	-	-	-	-	-	-	-
Administration Sidewalk	Administration	10	-	-	-	-	-	-	-	-	-
Office Furniture Repair/ Replacement	Facilities	1	1	1	1	1	1	1	1	1	1
Animal Control Office Renovations	Animal Shelter	-	25	-	-	-	-	-	-	-	-
County Offices Interior Painting	Facilities	5	5	5	5	5	5	5	5	5	5
COR Office Renovations DMV Select	Administration	50	-	-	-	-	-	-	-	-	-
PLC Office Renovation	Parks and Recreation	-	25	-	-	-	-	-	-	-	-
Total Project Estimates		401	224	66	65	82	6	50	40	134	6

**Powhatan County
FY 2024 Capital Improvement Program (CIP)**
Dollars in Thousands
IT Infrastructure and Systems

Project Name	#	Prior Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Year CIP Total	Total Project
PC Replacement Program	IT-0009	\$ 434	\$ 70	\$ 75	\$ 80	\$ 85	\$ 90	\$ 95	\$ 100	\$ 105	\$ 110	\$ 115	\$ 925	\$ 1,359
Upgrade Virtual Host Environment and Mirror	IT-0017	210	-	-	-	200	-	-	-	-	200	-	400	610
Upgrade Desk Phones	IT-0018	65	10	10	10	10	15	15	20	20	20	-	130	195
Firewall Replacement	IT-0021	21	-	20	-	-	20	-	-	-	20	-	60	81
Data Storage	IT-0025	100	15	15	90	15	15	20	20	25	90	-	305	405
Fiber Network Extension	IT-0026	36	350	350	-	-	-	-	-	-	-	-	700	736
MDT Replacement Program	IT-0029	162	80	90	90	100	100	110	110	110	115	-	905	1,067
Network Appliance Upgrade	IT-0030	105	36	38	40	40	45	45	50	50	50	-	394	499
UPS Upgrade & Improvement	IT-0031	25	10	10	15	15	15	15	15	15	15	-	125	150
VOIP System Upgrade	IT-0032	429	65	-	-	-	-	-	-	-	100	-	165	594
CyberSecurity program	IT-0034	175	65	65	70	90	90	90	90	30	90	-	680	855
Broadband	IT-0035	3,024	-	-	-	-	-	-	-	-	-	-	-	3,024
Conference Room Audio/Video	IT-0036	-	50	5	5	70	5	5	5	75	5	5	230	230
Access Control for County Facilities	PW-0022	60	100	100	100	100	100	100	100	100	100	100	1,000	1,060
Security Enhancement	PW-0024	110	-	-	-	-	-	-	-	-	-	-	-	110
Total IT Infrastructure & Systems		\$ 4,956	\$ 851	\$ 778	\$ 500	\$ 725	\$ 495	\$ 495	\$ 510	\$ 530	\$ 915	\$ 220	\$ 6,019	\$ 10,975

Projects Estimates

A & E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	4,956	851	778	500	725	495	495	510	530	915	220	6,019	10,975	
Total Projects Estimate	\$ 4,956	\$ 851	\$ 778	\$ 500	\$ 725	\$ 495	\$ 495	\$ 510	\$ 530	\$ 915	\$ 220	\$ 6,019	\$ 10,975	

Funding Sources

General Fund	\$ 1,932	\$ 851	\$ 778	\$ 500	\$ 725	\$ 495	\$ 495	\$ 510	\$ 530	\$ 915	\$ 220	\$ 6,019	\$ 7,951
Bonds General	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Schools	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Proffers/Other	3,024	-	-	-	-	-	-	-	-	-	-	-	3,024
Total Funding Sources	\$ 4,956	\$ 851	\$ 778	\$ 500	\$ 725	\$ 495	\$ 495	\$ 510	\$ 530	\$ 915	\$ 220	\$ 6,019	\$ 10,975



FUND BALANCE

Powhatan County FY 2024 Budgeted Change in Fund Balance

	General Fund	Capital Improvement Projects Fund	Grants Fund	Other Governmental Funds
Estimated Beginning Fund Balance*	\$ 26,833,361	\$ 9,236,629	\$ (766,599)	\$ 40,540,565
Revenues	106,581,152	10,828,000	497,850	2,068,733
Expenditures	(103,478,810)	(12,015,000)	(497,850)	(2,068,733)
Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	3,102,342	(1,187,000)	-	-
Estimated Ending Fund Balance	\$ 29,935,703	\$ 8,049,629	\$ (766,599)	\$ 40,540,565
% Change in Fund Balance	11.6%	-12.9%	0.0%	0.0%

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

The fund balance for the General Fund is projected to increase 11.6% while the Capital Improvement Projects Fund is projected to decrease 12.9% for an overall increase of 6.2%.

The fund balance for the General Fund is expected to increase in the 10-Year Financial Model due to higher revenues compared to expenditures while cash funding FY24 CIP projects resulting in a decrease in the Capital Improvement Projects Fund.



FINANCIAL GUIDELINES

OBJECTIVES

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

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



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