



FISCAL YEAR 2024-2025

# APPROVED BUDGET

County of Powhatan,  
Virginia



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## MEET THE STAFF

### BOARD OF SUPERVISORS



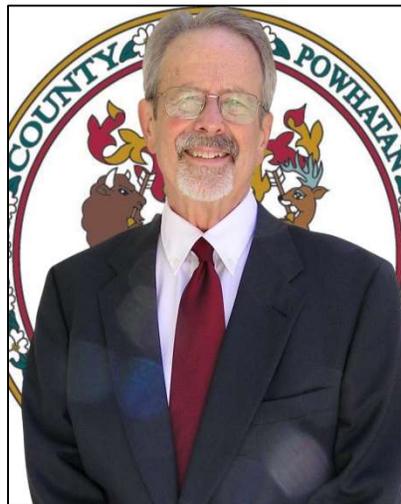
Steve W. McClung  
Chairman



Denise Morrissette  
Vice Chairman



Mark Kinney  
District 4



Robert Powers  
District 3



William Donati, Jr  
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.



## 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. 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
2023	31,365	*	*	2.60%	4,307
2022	30,445	2,067,459,060	67,908	2.50%**	4,230
2021	30,333	1,968,005,040	64,880	3.00%	4,076
2020	29,867	1,820,154,714	60,942	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

n/a - information is not yet available  
Source: Bureau of Economic Analysis, Department of Labor Statistics, Weldon Cooper Center  
\* 2023 information not yet available.  
\*\* 2022 Unemployment Rate % is as of 07/01/2022



## STATISTICAL INFORMATION

<b>Principal Employers</b>						
<b>Current Year and Nine Years Ago</b>						
<b>Employer</b>	<b>2023</b>			<b>2014</b>		
	<b>Employees</b>	<b>Rank</b>	<b>% of Total Employment**</b>	<b>Employees</b>	<b>Rank</b>	<b>% of Total Employment**</b>
Powhatan County School Board	500-999	1	N/A	500-999	1	N/A
County of Powhatan	250-499	2	N/A	100-249	6	N/A
Walmart	250-499	3	N/A	100-249	5	N/A
Deep Meadow Correctional Center	250-499	4	N/A	250-499	4	N/A
Mid Atlantic Steel Erecto Inc	100-249	5	N/A			N/A
Food Lion	100-249	6	N/A	100-249	7	N/A
Colony Construction	100-249	7	N/A			N/A
2150 Management Co.	100-249	8	N/A			N/A
Independence Golf Club	50-99	9	N/A			N/A
Eagle Tele Services Inc	50-99	10	N/A			N/A
Virginia Department of Juvenile Justice	-		N/A	250-499	2	N/A
Powhatan Correctional Center	-		N/A	250-499	3	N/A
Virginia Department of Correctional Education	-		N/A	N/A	8	N/A
Anderson Merchandisers, LLC	-		N/A	50-99	9	N/A
Layman & Son Enterprises, Inc	-		N/A	50-99	10	N/A
	-		N/A			N/A
	-		N/A			N/A

Source: Virginia Employment Commission  
 \* Quarterly Census of Employment and Wages (QCEW)  
 Data for 2023: Community Profile  
 Data for 2014: 1st Quarter 2014

\*\*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.

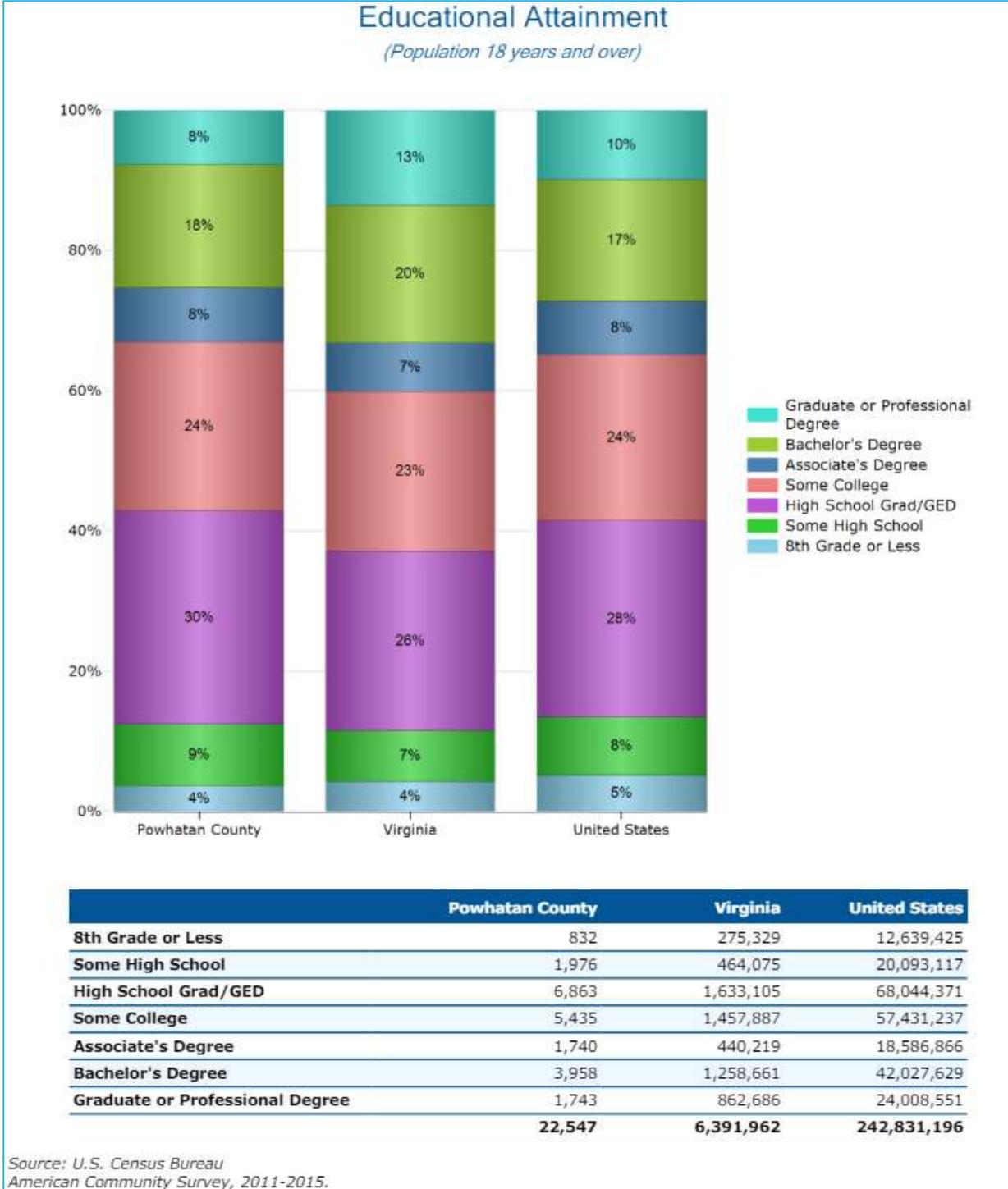


# STATISTICAL INFORMATION



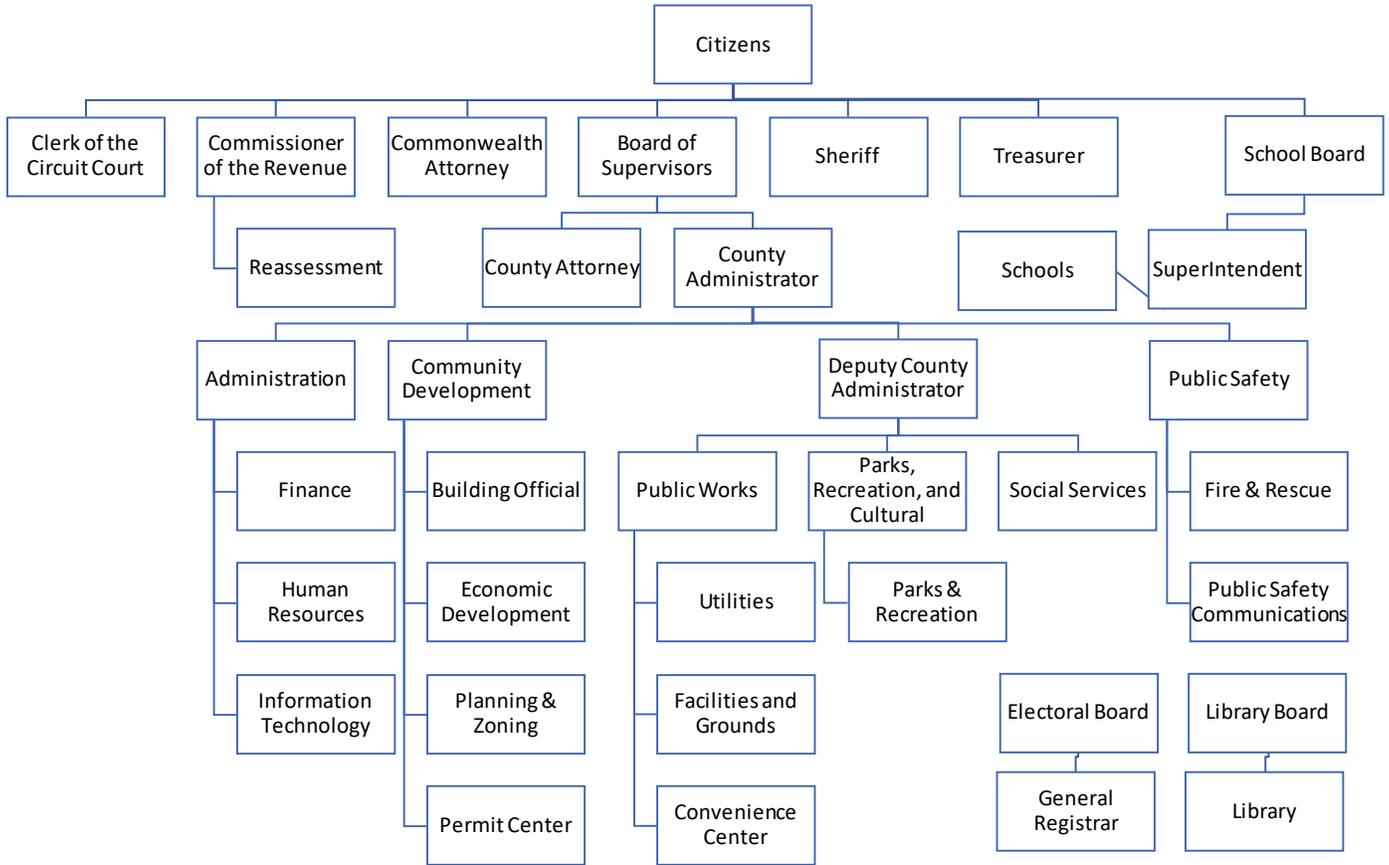


# STATISTICAL INFORMATION





# 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.

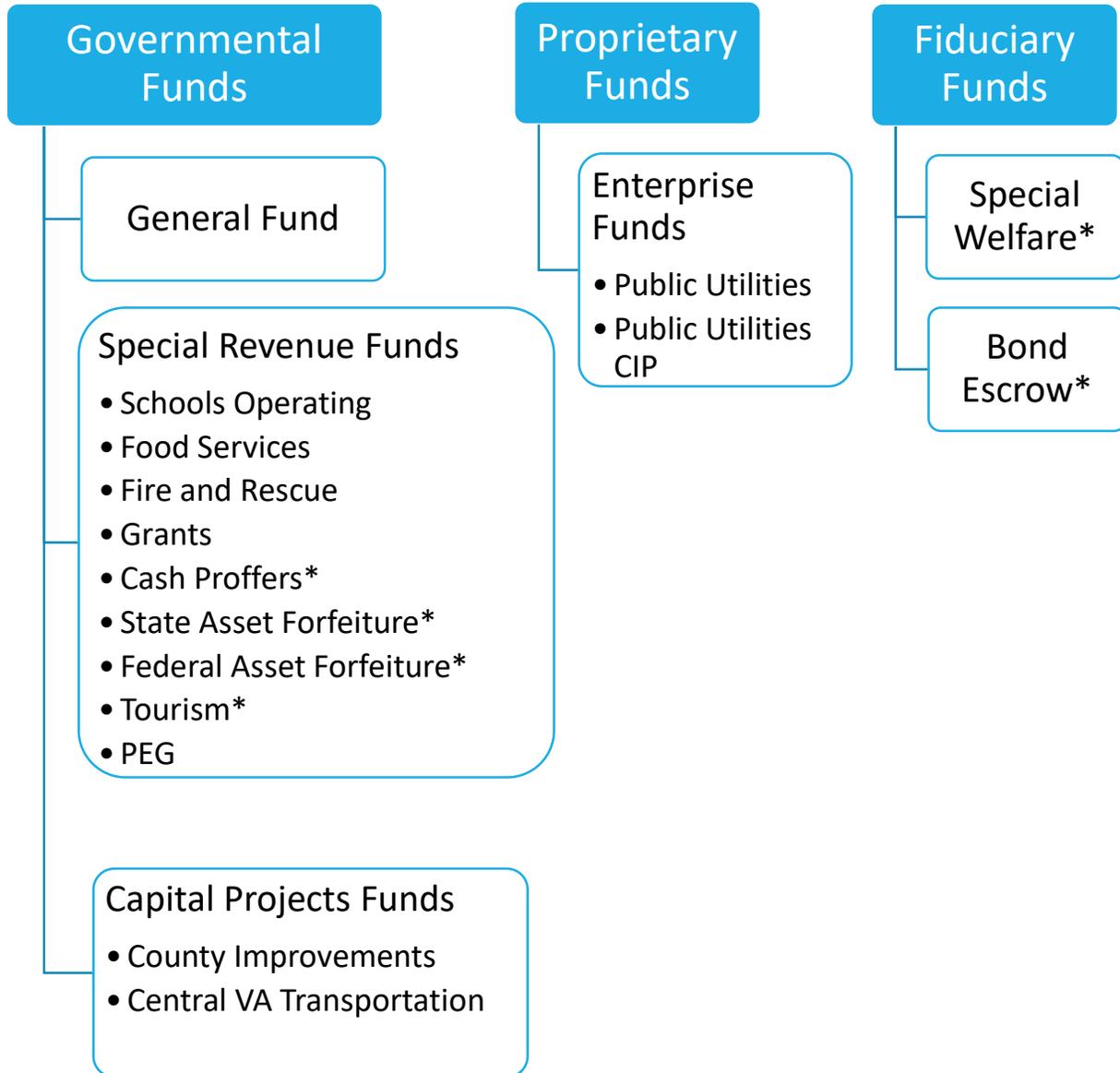
**Public Utilities Fund** – This fund accounts for the operation and maintenance of the County’s water and sewer system. Revenues generated are from customer user fees and one-time capacity fees paid at the time of connection to the system.

**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 Annual Comprehensive Financial Report (ACFR), 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. FY2025 covers the period July 1, 2024 through June 30, 2025.

### 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.

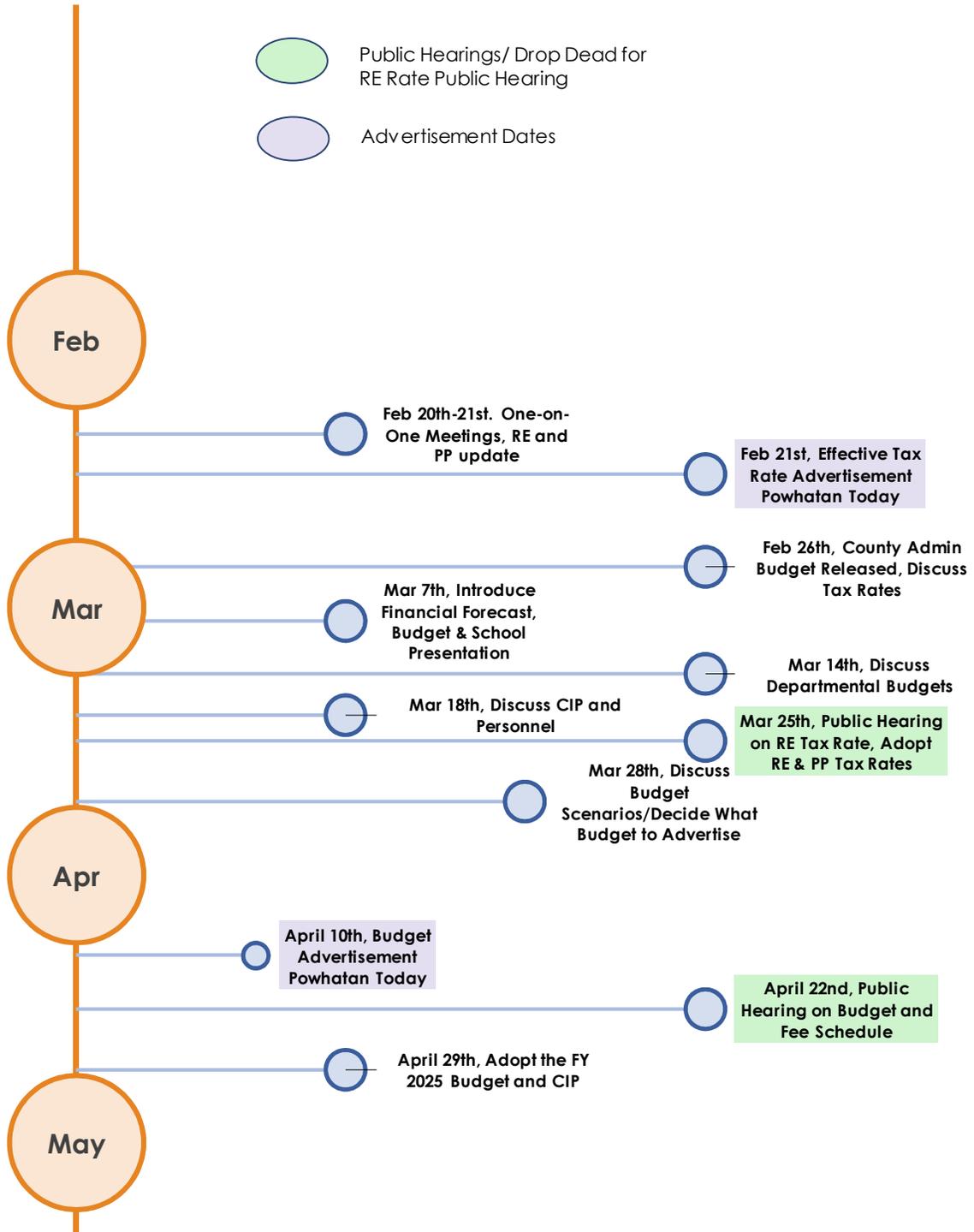
### TEN-YEAR FINANCIAL PLAN

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

## FY25 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*  
*Steve McClung, Chair*  
*Denise Morrissette, Vice Chair*  
*Mark Kinney*  
*Robert Powers*  
*William Donati, Jr*



*County Administrator*  
*Bret Schardein*

# The County of Powhatan

June 1, 2024

The Honorable Board of Supervisors  
County of Powhatan, Virginia

Honorable Members of the Board:

Enclosed is the Annual Budget for FY2024-25, which includes the operating and capital budgets approved by our Board of Supervisors on April 29th, 2024. It gives me great pleasure to announce the budget that reflects our commitment to fiscal responsibility while addressing the evolving needs of our county.

The real estate rate remains at 69 cents for this upcoming fiscal year. Powhatan's Board of Supervisors ensures that Powhatan County remains a fiscally conservative place for its current residents.

The new budget allocates resources strategically to address critical needs in our Public Safety, Public Works, and various other departments without a drastic increase in the overall budget. This new board has started their term offering a 4% compensation increase to hardworking employees continuing our investment in county staff who maintain a lean and mean persona.

While we celebrate our achievements, we also recognize the importance of prudent financial planning. Our cautionary note pertains to future CIP costs. As we continue to grow, we must plan for infrastructure upgrades, schools, and other essential projects. By acknowledging this challenge, we demonstrate our commitment to long-term sustainability.

Powhatan County thrives because of its engaged and resilient community. Together, we can overcome any obstacle. Whether it's preserving our natural beauty or supporting local businesses, our collective efforts make a difference.

*Board of Supervisors*  
*Steve McClung, Chair*  
*Denise Morrissette, Vice Chair*  
*Mark Kinney*  
*Robert Powers*  
*William Donati, Jr*



*County Administrator*  
*Bret Schardein*

# The County of Powhatan

The total budget – net of Inter-fund Transfers increased from \$118,516,914 in the proposed budget to \$120,101,996 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 through the first 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 cursive script that reads "Bret Schardein".

Bret Schardein, County Administrator



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# BUDGET IN BRIEF

## Powhatan County FY 2025 Budget

### Proposed vs Revised Summary of All Funds

	FY 2024 Approved	FY 2025 Proposed	FY 2025 Revised	\$ Change	% Change
General Fund	\$73,481,608	\$77,028,919	\$77,097,920	\$69,001	0.1%
Social Services Fund	2,635,091	3,000,962	2,924,659	-\$76,303	-2.5%
Comprehensive Services Act Fund	2,302,000	3,002,000	3,002,000	\$0	0.0%
PEG Fund	0	10,000	10,000	\$0	0.0%
Tourism Fund	0	0	0	\$0	0.0%
Grants Fund	497,850	394,890	394,890	\$0	0.0%
Fire and Rescue Fund	1,043,000	786,000	786,000	\$0	0.0%
Utilities Fund	2,626,039	3,024,542	3,024,542	\$0	0.0%
Utilities Capital Projects Fund	362,800	543,500	543,500	\$0	0.0%
Capital Projects Fund	8,204,000	4,414,000	4,483,000	\$69,000	1.6%
Central VA Transportation Fund	2,122,000	2,122,000	2,122,000	\$0	0.0%
School Operating Fund	57,318,064	59,877,854	61,418,353	\$1,540,499	2.6%
School Food Service Fund	2,168,867	1,653,217	1,653,217	\$0	0.0%
<b>Total All Funds</b>	<b>\$152,761,319</b>	<b>\$155,857,884</b>	<b>\$157,460,081</b>	<b>\$1,602,197</b>	<b>1.0%</b>
Less Inter-fund Transfers					
Social Services Fund	\$1,174,956	\$1,232,023	\$1,180,138	-\$51,885	-4.2%
Comprehensive Services Act Fund	1,257,340	1,352,000	1,352,000	\$0	0.0%
Grants Fund	1,500	50,000	50,000	\$0	0.0%
Utilities Fund	2,113,689	2,415,387	2,415,387	\$0	0.0%
Utilities Capital Projects Fund	200,000	365,000	365,000	\$0	0.0%
Capital Projects Fund	4,956,000	2,819,000	2,888,000	\$69,000	2.4%
School Operating Fund	28,607,560	29,107,560	29,107,560	\$0	0.0%
<b>Total Transfers</b>	<b>\$38,311,045</b>	<b>\$37,340,970</b>	<b>\$37,358,085</b>	<b>\$17,115</b>	<b>0.0%</b>
<b>Total - net of Inter-fund Transfers</b>	<b>\$114,450,274</b>	<b>\$118,516,914</b>	<b>\$120,101,996</b>	<b>\$1,585,082</b>	<b>1.3%</b>



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Board of Supervisors

*Steve W. McClung, Chair*

*Denise Morrissette, Vice Chair*

*Mark Kinney*

*Robert Powers*

*William Donati, Jr*



County Administrator

*Bret Schardein*

*The County of*  
***Powhatan***

February 29, 2024

The Honorable Board of Supervisors  
County of Powhatan, Virginia

Honorable Members of the Board:

I am proud to present to you the FY2024-2025 County Administrator's Proposed Operating and Capital Improvement Budget. The Proposed Budget, as presented, maintains a 69-cent tax rate with various initiatives set out to improve the capabilities and efficiency at which the county operates.

The proposed real estate tax rate of 69 cents maintains the lowest real estate tax rate in more than 30 years and 11 consecutive years of flat or lower real estate rates.

After several years of rapid growth, this budget is characterized by a more modest rate of growth, being a 4.8% increase over the previous budget (General Fund). However, the budget maintains our commitment to fund valuable public services and to remain a competitive employer in the region. It also includes significant capital investments to expand and maintain our facilities.



**The Capital Improvement Vision**

The proposed budget focuses on a continued investment of in the County’s infrastructure through the capital improvement budget, investing \$17,477,000 as highlighted by the following projects:

- Public Safety: \$1,302,000 (Recorder for NG911, Fire & Rescue Apparatus, Additional Sheriff’s Vehicles)
- Schools \$12,044,000 (School HVAC and renovations, Furniture Replacement, Buses, Asphalt Maintenance, Other initiatives, etc.)
- Other \$4,131,000 (Various CIP projects from IT, Public Works, Public Utilities, etc.)

The following table provides a comprehensive overview of the FY25 CIP as a part of the ten-year capital planning:

CIP User Agency	FY 25	
	FY 25 Total	From General Fund
Fire Apparatus	\$720,000	\$310,000
Information Technology	\$493,000	\$483,000
Parks & Recreation	\$2,532,000	\$32,000
Fire, Rescue, E-911	\$99,000	\$99,000
Public Works	\$388,000	\$388,000
Schools	\$12,044,000	\$180,000
Public Utilities	\$365,000	\$365,000
Facilities Capital Maintenance	\$268,000	\$268,000
Admin Vehicles	\$85,000	\$85,000
Sheriff Vehicles	\$483,000	\$483,000
<b>Total</b>	<b>\$17,477,000</b>	<b>\$2,693,000</b>



## **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. This proposed budget includes a 4% raise for employees.

### Public Education

The proposed budget increases our School local transfer by \$500 thousand (1.7%) over local funding levels approved for fiscal year 2024. The local transfer is budgeted to be \$29.1 million. The Composite Index, the state funding calculation used to determine state funding, significantly increased the aid Powhatan County Public Schools receives from the state after an anomalous two-year period where Powhatan County had to provide increased levels of aid locally. In addition, the proposed budget for Education includes \$180,000 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) Transportation Manager (funded by CVTA local funds)
- 2) Increased Part-Time Firefighter pool (equivalent to 1.5 positions)
- 3) Utilities Operator III
- 4) Part-Time Civil Process Clerk for Sheriff
- 5) Part-time Detective
- 6) Maintenance Worker I for Parks & Rec
- 7) Part-Time Farmer’s Market Manager (offset by fee revenue)

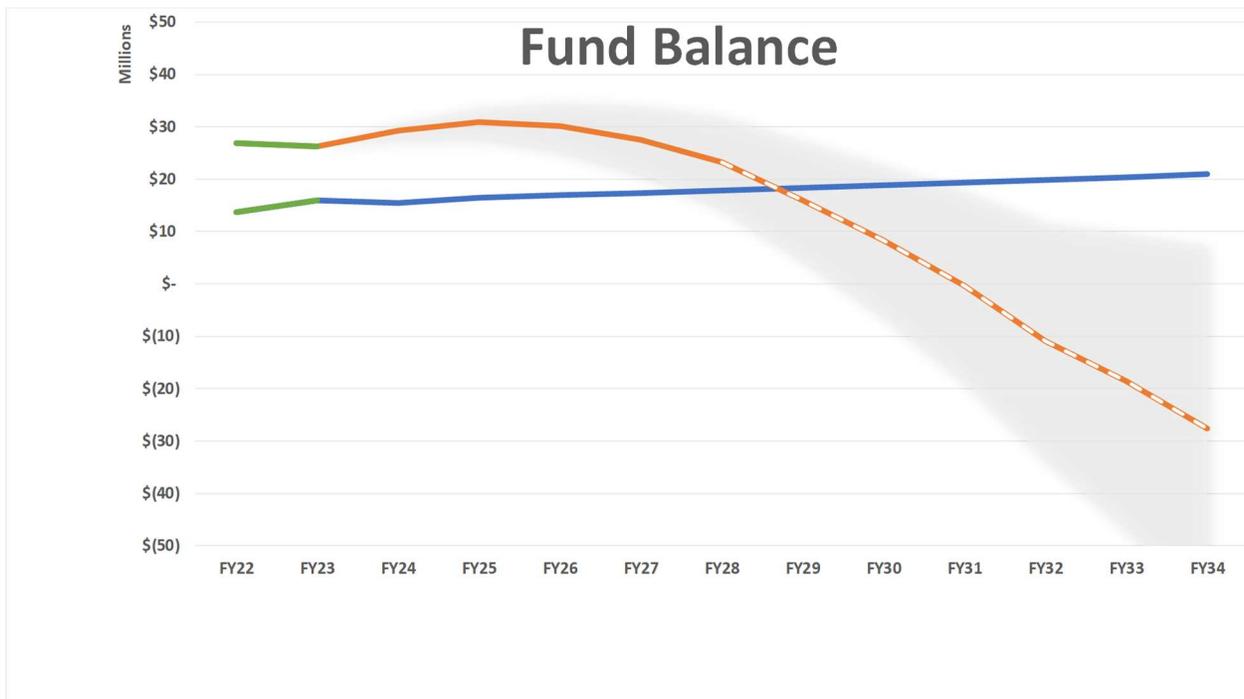
The Positions listed above as well as a restructuring of the Finance office equates to an increase in 4.7 Full-Time Equivalent positions (FTEs).



The Financial Impact

This proposed budget is planned in accordance with our long-range vision of financial operations. The proposed FY25 budget includes pay as you go funding of \$2,693,000, debt funding of \$14,248,000, and other funding of \$536,000 for the CIP.

Long-term forecasts suggest that sustaining current growth alongside existing tax rates and long-term CIP is not feasible. The expansion in CIP resulting from the Facilities Study conducted by Schools creates significant unfunded projects in the out years of forecasting. Contrasting with last year's CIP, the total funding request from Schools over a span of 10 years amounted to \$21.1 million. The current request stands at \$92.0 million, marking a substantial increase of \$70.9 million, or 335.4%. The solutions to fully fund such an increase will take more than a single year's budget to work out, however the projects are critical to maintaining our quality schools, and thus work to upright the Fund Balance curve will continue both during and beyond this budget season. Powhatan County must strategically manage its long-term financial well-being by reducing expenditures, boosting revenues, revising the CIP, and implementing other necessary measures to improve the long-term outlook over the coming years.





Included below are the list of projects the represent the debt load currently in the ten-year CIP:

<b>Project</b>	<b>FY</b>	<b>Amount</b>
Fire & Rescue Station 6	FY30	\$12,500,000
East Convenience Center	FY27	\$4,500,000
Village Building Renovations, Generator, Elevator	FY27	\$2,400,000
Admin Building Renovations	FY27	\$300,000
Community Center	FY25-27	\$12,500,000
Fighting Creek Park Expansion Phase 3	FY31	\$8,200,000
Fire Apparatus Leases	FY25-33	\$8,770,000
<i>Powhatan High School HVAC &amp; Renovations</i>	FY25-30	\$34,397,320
<i>School Bus Leases</i>	FY25-34	\$7,665,000
<i>Pocahontas Landmark Center Renovations</i>	FY25-26	\$2,639,200
<i>Powhatan Elementary Renovations</i>	FY25-34	\$5,206,700
<i>Flat Rock Elementary Renovations</i>	FY25-32	\$7,925,900
<i>Pocahontas Elementary Renovations</i>	FY25-34	\$15,433,300
<b>Total</b>		<b>\$122,437,420</b>

Despite the challenges we will face determining the long-term health of the CIP and Powhatan County, staff and I are excited to enter a new period for Powhatan County with a new governing board that will determine the prosperous future of its citizens through proper stewardship using tools made available to them from staff and citizens alike. We look forward to productive discussions with you all.

Sincerely,

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 RATES<sup>1</sup>

Powhatan county is proposing to maintain its FY2024-2025 Real Property Tax Rate of \$0.69 per \$100 of assessed value. All other listed tax rates remain unchanged.

Tax Year	Real Property	Personal Property	Business Personal Property	Machinery & Tools
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
2025	0.69	3.60	3.60	3.60

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



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### GENERAL PROPERTY TAXES

The majority of the County’s General Fund revenue is generated through General Property Taxes, which refers to taxes levied on the assessed valuation of property such as real estate and motor vehicles. In FY2025, Powhatan expects to receive \$57.9M in general property taxes; an increase of \$1.4M or 2.5% over FY2024. This change is due primarily to increases in the valuation of real estate and personal property.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Real Property Taxes	37,478,339	41,388,914	41,925,000
Personal Property Taxes	15,013,973	14,546,000	15,385,600
Penalties & Interest	723,491	550,000	600,000
	53,215,803	56,484,914	57,910,600

Real Property Taxes are budgeted to increase \$0.5M or 1.3% over FY2025. Personal Property Taxes in FY2025 are estimated to generate \$15.4. There is no change in the personal property tax rate. An additional \$3M of Personal Property Tax Relief from the State is recorded as Non-Categorical State Aid.

### REAL PROPERTY TAX

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



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### GENERAL PROPERTY TAXES (CONT.)

#### REAL PROPERTY TAX (CONT.)

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

The Board of Supervisors adopted an ordinance allowing property tax relief for elderly and doubled the maximum benefit to \$1,600 in FY2022. The property must be the sole dwelling of the applicant. The maximum income level is \$50,000 and maximum net worth is \$200,000.

#### PERSONAL PROPERTY TAX

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

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



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### GENERAL PROPERTY TAXES (CONT.)

#### PUBLIC SERVICE CORPORATION TAXES

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

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

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

### LOCAL NON-PROPERTY TAX

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Local Sales Tax	5,220,784	5,529,000	5,629,000
Communications Tax	597,505	575,000	550,000
Consumer's Utility Taxes	669,974	650,000	675,000
Lodging Tax	26,641	20,000	30,000



## 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 \$5.6M in FY2025, a 1.8% increase over the FY2024 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 and continues to see growth.

### PERMITS, FINES & USE OF MONEY

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Permits Fees & Licenses	1,042,408	789,600	705,450
Use of Money & Property	378,083	187,356	316,135
Fines & Forfeitures	97,578	92,000	94,000

#### 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 (\$650,000 account for 75.7% of the Charges for Services category). Other revenues within this category include parks and recreation fees and transfer station fees.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Charges for Services	258,158	200,700	208,730
EMS Transport Fees	649,977	512,000	650,000



## GENERAL FUND – FUNCTIONAL AREA SUMMARIES

### INTERGOVERNMENTAL

Intergovernmental revenues consist of Federal and State Aid. In FY2025, intergovernmental revenues have a budgeted increase of \$1.2M or 12.4% from the prior year.

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
State Non-Categorical	3,803,171	3,782,472	3,747,472
Categorical Aid	1,812,703	1,971,183	2,715,917
State Share of Local Offices	2,411,337	2,567,800	2,804,582
Categorical Federal Aid	1,186,677	1,044,295	1,227,343

### 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 2025 Operating Budget  
Summary of All Funds**

	<b>FY 2023 Actuals</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$69,435,272	\$73,481,608	\$77,097,920	\$3,616,312	4.9%
Social Services Fund	2,544,717	2,635,091	2,924,659	289,568	11.0%
Comprehensive Services Act Fund	1,932,590	2,302,000	3,002,000	700,000	30.4%
PEG Fund	1,509	0	10,000	10,000	0.0%
Tourism Fund	4,550	0	0	0	0.0%
Grants Fund	3,803,567	497,850	394,890	-102,960	-20.7%
Fire and Rescue Fund	643,769	1,043,000	786,000	-257,000	-24.6%
Utilities Fund	2,383,002	2,626,039	3,024,542	398,503	15.2%
Utilities Capital Projects Fund	210,785	362,800	543,500	180,700	49.8%
Capital Projects Fund	4,538,914	8,204,000	4,483,000	-3,721,000	-45.4%
Central VA Transportation Fund	2,060,000	2,122,000	2,122,000	0	0.0%
School Operating Fund	52,887,857	57,318,064	61,418,353	4,100,289	7.2%
School Food Service Fund	1,752,590	2,168,867	1,653,217	-515,650	-23.8%
<b>Total All Funds</b>	<b>\$142,199,122</b>	<b>\$152,761,319</b>	<b>\$157,460,081</b>	<b>\$4,698,762</b>	<b>3.1%</b>
Less Inter-fund Transfers					
Social Services Fund	\$973,796	\$1,174,956	\$1,180,138	\$5,182	0.4%
Comprehensive Services Act Fund	828,735	1,257,340	1,352,000	94,660	100.0%
Grants Fund	0	1,500	50,000	48,500	3233.3%
Utilities Fund	1,906,905	2,113,689	2,415,387	301,698	14.3%
Utilities Capital Projects Fund	135,000	200,000	365,000	165,000	82.5%
Capital Projects Fund	12,216,294	4,956,000	2,888,000	-2,068,000	-41.7%
School Operating Fund	25,357,586	28,607,560	29,107,560	500,000	1.7%
<b>Total Transfers</b>	<b>\$41,418,316</b>	<b>\$38,311,045</b>	<b>\$37,358,085</b>	<b>-\$952,960</b>	<b>-2.5%</b>
<b>Total - net of Inter-fund Transfers</b>	<b>\$100,780,806</b>	<b>\$114,450,274</b>	<b>\$120,101,996</b>	<b>\$5,651,722</b>	<b>4.9%</b>



**Powhatan County  
FY 2025 Operating Budget  
All Fund Revenues and Expenditures Net of Inter-fund Transfers  
Shown by Source and Function**

	<u>FY 2023</u> <u>Actuals</u>	<u>FY 2024</u> <u>Adopted</u>	<u>FY 2025</u> <u>Approved</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Revenues:</b>					
General Property Taxes	\$53,213,185	\$56,484,914	\$57,910,600	\$1,425,686	2.5%
Other Local Taxes	9,460,670	9,514,000	9,587,000	73,000	0.8%
Other	5,483,614	5,260,058	5,117,300	-142,758	-2.7%
State	35,074,724	35,125,582	39,650,913	4,525,331	12.9%
Federal	5,697,546	4,935,637	4,653,971	-281,666	-5.7%
Fund Balance	-1,685	3,130,083	3,182,212	52,129	1.7%
Total Revenues, net	<b><u>\$108,928,053</u></b>	<b><u>\$114,450,274</u></b>	<b><u>\$120,101,996</u></b>	<b><u>\$5,651,722</u></b>	<b><u>4.9%</u></b>
<b>Expenditures:</b>					
Administration	\$4,455,647	\$5,417,081	\$5,857,645	\$440,564	8.1%
Judicial Administration	2,138,336	2,297,067	2,402,561	105,494	4.6%
Public Safety	11,637,763	12,805,091	14,611,454	1,806,363	14.1%
Public Works	2,803,926	3,237,402	3,470,739	233,337	7.2%
Health and Welfare	6,225,967	6,764,178	7,813,362	1,049,184	15.5%
Parks, Recreation & Cultural	931,526	1,148,122	1,402,990	254,868	22.2%
Community Development	1,919,304	2,298,876	2,506,074	207,198	9.0%
Utilities	1,073,857	1,542,911	2,091,219	548,308	35.5%
Schools	54,640,447	59,486,931	63,071,570	3,584,639	6.0%
Schools Debt Service	6,571,571	6,252,870	6,228,662	-24,208	-0.4%
County Debt Service	2,486,418	2,540,024	2,742,397	202,373	8.0%
Capital Projects	4,538,914	8,204,000	4,483,000	-3,721,000	-45.4%
Utilities Debt Service	1,357,130	1,283,128	1,298,323	15,195	1.2%
Comp and Class	0	1,172,593	0	-1,172,593	-100.0%
CVTA Contribution to Fund Balance	0	0	2,122,000	2,122,000	0.0%
Total Expenditures, net	<b><u>\$100,780,806</u></b>	<b><u>\$114,450,274</u></b>	<b><u>\$120,101,996</u></b>	<b><u>\$5,651,722</u></b>	<b><u>4.9%</u></b>



**Powhatan County  
FY 2025 Operating Budget  
Revenue Summary**

	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Approved</u>	<u>% Change</u>
<b>GENERAL FUND</b>					
Real Estate Property Taxes	\$34,947,056	\$37,475,721	\$41,388,914	\$41,925,000	1.3%
Personal Property Taxes	12,743,784	15,013,973	14,546,000	15,385,600	5.8%
Penalties & Interest	464,049	723,491	550,000	600,000	9.1%
<b>GENERAL PROPERTY TAXES</b>	<b><u>\$48,154,889</u></b>	<b><u>\$53,213,185</u></b>	<b><u>\$56,484,914</u></b>	<b><u>\$57,910,600</u></b>	<b><u>2.5%</u></b>
Local Sales Tax	\$5,073,143	\$5,220,784	\$5,529,000	\$5,629,000	1.8%
All Other	2,215,028	1,889,492	1,863,000	1,826,000	-2.0%
<b>OTHER LOCAL TAXES</b>	<b><u>\$7,288,171</u></b>	<b><u>\$7,110,276</u></b>	<b><u>\$7,392,000</u></b>	<b><u>\$7,455,000</u></b>	<b><u>0.9%</u></b>
Building, Planning, & Zoning	\$928,895	\$1,030,658	\$779,600	\$695,450	-10.8%
All Other	9,347	11,750	10,000	10,000	0.0%
<b>PERMITS FEES &amp; LICENSES</b>	<b><u>\$938,242</u></b>	<b><u>\$1,042,408</u></b>	<b><u>\$789,600</u></b>	<b><u>\$705,450</u></b>	<b><u>-10.7%</u></b>
<b>FINES &amp; FORFEITURES</b>	<b><u>\$93,021</u></b>	<b><u>\$97,578</u></b>	<b><u>\$92,000</u></b>	<b><u>\$94,000</u></b>	<b><u>2.2%</u></b>
<b>USE OF MONEY &amp; PROPERTY</b>	<b><u>\$199,171</u></b>	<b><u>\$378,083</u></b>	<b><u>\$187,356</u></b>	<b><u>\$316,135</u></b>	<b><u>68.7%</u></b>
<b>CHARGES FOR SERVICES</b>	<b><u>\$242,373</u></b>	<b><u>\$258,158</u></b>	<b><u>\$200,700</u></b>	<b><u>\$208,730</u></b>	<b><u>4.0%</u></b>
<b>OTHER</b>	<b><u>\$143,563</u></b>	<b><u>\$342,403</u></b>	<b><u>\$106,000</u></b>	<b><u>\$125,000</u></b>	<b><u>17.9%</u></b>
PPTRA	\$3,022,472	\$3,022,472	\$3,022,472	\$3,022,472	0.0%
All Other	864,594	780,699	760,000	725,000	-4.6%
<b>STATE NON-CATEGORICAL</b>	<b><u>\$3,887,065</u></b>	<b><u>\$3,803,171</u></b>	<b><u>\$3,782,472</u></b>	<b><u>\$3,747,472</u></b>	<b><u>-0.9%</u></b>
<b>STATE SHARED EXPENSES</b>	<b><u>\$2,363,531</u></b>	<b><u>\$2,411,337</u></b>	<b><u>\$2,567,800</u></b>	<b><u>\$2,804,582</u></b>	<b><u>9.2%</u></b>
<b>STATE CATEGORICAL AID</b>	<b><u>\$263,949</u></b>	<b><u>\$286,095</u></b>	<b><u>\$468,033</u></b>	<b><u>\$510,739</u></b>	<b><u>9.1%</u></b>
<b>FEDERAL</b>	<b><u>\$38,317</u></b>	<b><u>\$38,509</u></b>	<b><u>\$42,650</u></b>	<b><u>\$38,000</u></b>	<b><u>-10.9%</u></b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b><u>\$48,443</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>0.0%</u></b>
<b>USE OF FUND BALANCE</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,368,083</u></b>	<b><u>\$3,182,212</u></b>	<b><u>132.6%</u></b>
<b>TOTAL GENERAL FUND</b>	<b><u>\$63,660,736</u></b>	<b><u>\$68,981,202</u></b>	<b><u>\$73,481,608</u></b>	<b><u>\$77,097,920</u></b>	<b><u>4.9%</u></b>

**Powhatan County  
FY 2025 Operating Budget  
Revenue Summary**

	FY 2022	FY 2023	FY 2024	FY 2025	
	Actual	Actual	Adopted	Approved	% Change
<b>SOCIAL SERVICES FUND</b>	<b>\$2,084,843</b>	<b>\$2,544,717</b>	<b>\$2,635,091</b>	<b>\$2,924,659</b>	<b>11.0%</b>
<b>CSA FUND</b>	<b>\$1,838,507</b>	<b>\$1,932,590</b>	<b>\$2,302,000</b>	<b>\$3,002,000</b>	<b>30.4%</b>
<b>PEG Fund</b>	<b>\$32,172</b>	<b>\$30,504</b>	<b>\$0</b>	<b>\$10,000</b>	<b>100.0%</b>
<b>FIRE RESCUE FUND</b>	<b>\$857,063</b>	<b>\$808,162</b>	<b>\$1,043,000</b>	<b>\$786,000</b>	<b>-24.6%</b>
<b>TOURISM FUND</b>	<b>\$30,645</b>	<b>\$41,056</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRANTS FUND</b>	<b>\$620,755</b>	<b>\$1,133,552</b>	<b>\$497,850</b>	<b>\$394,890</b>	<b>-20.7%</b>
<b>CAPITAL PROJECTS FUND</b>	<b>\$9,846,845</b>	<b>\$15,055,285</b>	<b>\$8,204,000</b>	<b>\$4,483,000</b>	<b>-45.4%</b>
<b>CENTRAL VA TRANSPORTATION FUND</b>	<b>\$2,292,353</b>	<b>\$2,278,834</b>	<b>\$2,122,000</b>	<b>\$2,122,000</b>	<b>0.0%</b>
<b>UTILITIES FUND</b>	<b>\$2,730,254</b>	<b>\$2,501,888</b>	<b>\$2,626,039</b>	<b>\$3,024,542</b>	<b>15.2%</b>
<b>UTILITIES CAPITAL PROJECTS FUND</b>	<b>\$558,877</b>	<b>\$380,750</b>	<b>\$362,800</b>	<b>\$543,500</b>	<b>49.8%</b>
<b>SCHOOL OPERATING FUND</b>	<b>\$51,293,320</b>	<b>\$52,889,823</b>	<b>\$57,318,064</b>	<b>\$61,418,353</b>	<b>7.2%</b>
<b>SCHOOL FOOD FUND</b>	<b>\$2,481,543</b>	<b>\$1,768,004</b>	<b>\$2,168,867</b>	<b>\$1,653,217</b>	<b>-23.8%</b>
<b>TOTAL OTHER FUNDS</b>	<b><u>\$74,667,177</u></b>	<b><u>\$81,365,167</u></b>	<b><u>\$79,279,711</u></b>	<b><u>\$80,362,161</u></b>	<b><u>1.4%</u></b>
<b>TOTAL REVENUE</b>	<b><u>\$138,327,913</u></b>	<b><u>\$150,346,369</u></b>	<b><u>\$152,761,319</u></b>	<b><u>\$157,460,081</u></b>	<b><u>3.1%</u></b>
<b>LESS TRANSFERS FROM OTHER FUNDS</b>	<b><u>-\$37,219,607</u></b>	<b><u>-\$41,418,316</u></b>	<b><u>-\$38,311,045</u></b>	<b><u>-\$37,358,085</u></b>	<b><u>-2.5%</u></b>
<b>TOTAL REVENUE LESS TRANSFERS</b>	<b><u>\$101,108,306</u></b>	<b><u>\$108,928,053</u></b>	<b><u>\$114,450,274</u></b>	<b><u>\$120,101,996</u></b>	<b><u>4.9%</u></b>

**Powhatan County  
FY 2025 Operating Budget  
Revenue Detail**

	<b>FY 2022 Actuals</b>	<b>FY 2023 Actuals</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
<b>General Property Taxes</b>					
Personal Property Taxes	\$12,743,784	\$15,013,973	\$14,546,000	\$15,385,600	5.8%
Public Service Corporation	847,133	815,102	800,000	825,000	3.1%
RE Taxes	32,378,804	35,624,532	38,890,914	39,450,000	1.4%
Delinquent Taxes	825,410	301,433	800,000	800,000	0.0%
Penalties and Interest	464,049	723,491	550,000	600,000	9.1%
Surplus Real Estate Funds	160,905	0	88,000	0	-100.0%
Tax Relief	734,804	734,654	810,000	850,000	4.9%
<b>General Property Taxes Total</b>	<b>\$48,154,889</b>	<b>\$53,213,185</b>	<b>\$56,484,914</b>	<b>\$57,910,600</b>	<b>2.5%</b>
<b>Other Local Taxes</b>					
Business License Taxes	\$107,350	\$126,040	\$105,000	\$110,000	4.8%
Consumer's Utility Taxes	635,905	669,974	650,000	675,000	3.8%
Consumption Tax	95,273	96,306	95,000	95,000	0.0%
Franchise License Taxes	404,378	446,750	400,000	500,000	25.0%
Local Sales and Use Taxes	5,073,143	5,220,784	5,529,000	5,629,000	1.8%
Local Tax on Deeds	760,056	433,192	580,000	400,000	-31.0%
Motor Vehicle License	176,314	75,168	0	0	0.0%
Short Term Rental	7,774	7,525	8,000	8,000	0.0%
Tax on Wills	7,548	7,896	5,000	8,000	60.0%
Transient Occupancy Tax	20,430	26,641	20,000	30,000	50.0%
<b>Other Local Taxes Total</b>	<b>\$7,288,171</b>	<b>\$7,110,276</b>	<b>\$7,392,000</b>	<b>\$7,455,000</b>	<b>0.9%</b>
<b>Permits, Fees, Licenses</b>					
Dog Tags	\$9,347	\$11,750	\$10,000	\$10,000	0.0%
Other Fees, Permits	928,895	1,030,658	779,600	695,450	-10.8%
<b>Permits, Fees, Licenses Total</b>	<b>\$938,242</b>	<b>\$1,042,408</b>	<b>\$789,600</b>	<b>\$705,450</b>	<b>-10.7%</b>
<b>Fine and Forfeitures</b>					
Court Fees	\$91,716	\$94,859	\$92,000	\$92,000	0.0%
Library Fines	1,306	2,719	0	2,000	0.0%
<b>Fine and Forfeitures Total</b>	<b>\$93,021</b>	<b>\$97,578</b>	<b>\$92,000</b>	<b>\$94,000</b>	<b>2.2%</b>
<b>Revenue From Use Of Money and Property</b>					
Interest Earnings	\$45,990	\$199,494	\$31,000	\$137,500	343.5%
Rentals	153,181	178,589	156,356	178,635	14.2%
<b>Revenue From Use Of</b>	<b>\$199,171</b>	<b>\$378,083</b>	<b>\$187,356</b>	<b>\$316,135</b>	<b>68.7%</b>



**Powhatan County  
FY 2025 Operating Budget  
Revenue Detail**

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Approved	% Change
<b>Charges for Services</b>					
Commonwealth Attorney Fees	\$1,703	\$4,615	\$1,500	\$1,500	0.0%
Court Costs	108,689	141,857	98,600	102,980	4.4%
Miscellaneous Fees	1,387	3,786	0	0	0.0%
Parks and Recreation Fees	18,833	19,936	10,600	14,250	34.4%
Public Safety Fees	3,631	3,042	0	0	0.0%
Sale of Publications/Maps	800	0	0	0	0.0%
Solid Waste Fees	107,328	84,923	90,000	90,000	0.0%
<b>Charges for Services Total</b>	<b>\$242,373</b>	<b>\$258,158</b>	<b>\$200,700</b>	<b>\$208,730</b>	<b>4.0%</b>
<b>Other Financing Sources</b>					
Insurance Recoveries	13,180	145,550	0	0	0.0%
<b>Other Financing Sources Total</b>	<b>\$13,180</b>	<b>\$145,550</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other</b>					
E/R fees	\$105,821	\$111,242	\$92,000	\$111,000	20.7%
Miscellaneous Fees	24,562	85,611	14,000	14,000	0.0%
<b>Other Total</b>	<b>\$130,383</b>	<b>\$196,853</b>	<b>\$106,000</b>	<b>\$125,000</b>	<b>17.9%</b>
<b>Revenue From The Commonwealth</b>					
State Categorical Aid	\$263,949	\$286,095	\$468,033	\$510,739	9.1%
State Non-Categorical Aid	3,887,065	3,803,171	3,782,472	3,747,472	-0.9%
State Shared Expenses- Categorical Aid	2,363,531	2,411,337	2,567,800	2,804,582	9.2%
<b>Revenue From The Commonwealth Total</b>	<b>\$6,514,545</b>	<b>\$6,500,602</b>	<b>\$6,818,305</b>	<b>\$7,062,793</b>	<b>3.6%</b>
<b>Revenue From Federal Government</b>					
Federal Categorical Aid	\$38,317	\$38,509	\$42,650	\$38,000	-10.9%
<b>Revenue From Federal Government Total</b>	<b>\$38,317</b>	<b>\$38,509</b>	<b>\$42,650</b>	<b>\$38,000</b>	<b>-10.9%</b>

**Powhatan County  
FY 2025 Operating Budget  
Expenditure Summary**

	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
<b>Administration</b>					
Board of Supervisors	\$94,449	\$117,231	\$111,020	\$118,474	6.7%
County Administrator	322,690	\$554,387	\$642,580	700,007	8.9%
Finance	424,874	\$455,333	\$661,853	610,621	-7.7%
County Attorney	133,711	\$148,614	\$159,675	169,248	6.0%
Human Resources	225,930	\$272,285	\$257,645	300,725	16.7%
Commissioner of Revenue	561,366	\$594,467	\$755,730	904,873	19.7%
Reassessment	377,146	\$300,927	\$402,114	481,105	19.6%
Treasurer	590,659	\$646,486	\$703,635	776,489	10.4%
Information Technology	624,104	\$791,417	\$1,090,029	1,032,343	-5.3%
Risk Management	197,624	\$228,744	\$231,953	256,510	10.6%
Electoral Board/Registrar	310,926	\$344,213	\$400,848	447,250	11.6%
<b>Subtotal</b>	<b>\$3,863,479</b>	<b>\$4,454,104</b>	<b>\$5,417,082</b>	<b>\$5,797,645</b>	<b>7.0%</b>
<b>Judicial</b>					
Circuit Court	\$13,747	\$13,311	\$17,876	\$23,570	31.9%
General District Court	9,644	8,879	20,000	19,000	-5.0%
Clerk of the Circuit Court	568,198	635,247	692,037	760,579	9.9%
Commonwealth's Attorney	557,459	610,567	620,954	664,078	6.9%
Juvenile Court Services	15,656	0	0	0	0.0%
Detention	848,130	825,637	946,200	935,334	-1.1%
<b>Subtotal</b>	<b>\$2,012,835</b>	<b>\$2,093,642</b>	<b>\$2,297,067</b>	<b>\$2,402,561</b>	<b>4.6%</b>
<b>Public Safety</b>					
Sheriff's Office	\$4,949,126	\$5,513,994	\$5,905,464	\$6,381,894	8.1%
E911 Dispatch	1,394,725	1,533,413	2,102,850	2,693,488	28.1%
Victim Witness Grant	88,164	91,549	102,408	111,127	8.5%
Animal Control	344,701	336,071	460,209	523,825	13.8%
Medical Examiner	665	240	200	0	-100.0%
Fire & Rescue	2,681,079	2,974,564	3,374,176	3,909,702	15.9%
Emergency Management	37,117	40,504	56,149	67,468	20.2%
Company 1 Fire Station	33,457	41,333	53,700	54,550	1.6%
Huguenot Public Safety Building	75,409	100,959	80,435	83,400	3.7%
<b>Subtotal</b>	<b>\$9,604,442</b>	<b>\$10,632,626</b>	<b>\$12,135,591</b>	<b>\$13,825,454</b>	<b>13.9%</b>
<b>Public Works</b>					
Administration	\$400,613	\$350,679	\$400,999	\$471,915	17.7%
Facilities	857,635	1,045,726	1,075,079	1,168,455	8.7%
Grounds/Parks	342,615	396,108	452,170	493,764	9.2%
Athletic Fields	128,814	165,551	194,700	208,700	7.2%
Convenience Center	709,452	845,863	1,114,454	1,127,905	1.2%
<b>Subtotal</b>	<b>\$2,439,128</b>	<b>\$2,803,926</b>	<b>\$3,237,402</b>	<b>\$3,470,739</b>	<b>7.2%</b>



**Powhatan County  
FY 2025 Operating Budget  
Expenditure Summary**

	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
<b>Health and Welfare</b>					
Health Department	\$214,850	\$276,305	\$324,534	\$324,534	0.0%
Free Clinic Nurse	-2,752	0	0	0	0.0%
CSB	301,375	375,622	395,003	414,619	5.0%
Social Services Board	1,938	1,130	2,200	2,200	0.0%
Powhatan Community Action Agency	0	0	0	0	0.0%
Tax Relief for the Elderly	734,804	734,654	810,000	850,000	4.9%
<b>Subtotal</b>	<b>\$1,250,215</b>	<b>\$1,387,711</b>	<b>\$1,531,737</b>	<b>\$1,591,353</b>	<b>3.9%</b>
<b>Community Development</b>					
Economic Development	\$317,382	\$305,382	\$370,918	\$443,480	19.6%
Planning and Zoning	463,526	546,037	578,889	626,178	8.2%
Permit Center	191,503	231,208	272,730	293,071	7.5%
Building Inspections	384,150	454,909	541,034	563,439	4.1%
Code Enforcement	0	0	13,900	0	-100.0%
GIS	152,464	168,931	182,696	177,036	-3.1%
Memberships/Joint	191,764	208,287	238,709	310,370	30.0%
Contingency Fund	0	0	100,000	92,500	-7.5%
<b>Subtotal</b>	<b>\$1,700,788</b>	<b>\$1,914,754</b>	<b>\$2,298,876</b>	<b>\$2,506,074</b>	<b>9.0%</b>
<b>Cultural / Other</b>					
Recreation	\$163,668	\$230,764	\$388,971	\$507,474	30.5%
Library	539,588	607,504	653,364	734,001	12.3%
Extension Service	87,618	80,733	104,787	111,975	6.9%
Debt Service	9,067,033	9,057,990	8,792,894	8,971,059	2.0%
<b>Subtotal</b>	<b>\$9,857,906</b>	<b>\$9,976,992</b>	<b>\$9,940,016</b>	<b>\$10,324,509</b>	<b>3.9%</b>
<b>Salary Adjustment</b>			<b>1,172,592</b>	<b>-</b>	
<b>Total without transfers</b>	<b>\$30,728,793</b>	<b>\$33,263,756</b>	<b>\$38,030,363</b>	<b>\$39,918,335</b>	<b>5.0%</b>
<b>Transfers</b>	<b>\$34,870,865</b>	<b>\$36,171,516</b>	<b>\$35,451,245</b>	<b>\$37,179,585</b>	<b>4.9%</b>
<b>Total General Fund</b>	<b>\$65,599,658</b>	<b>\$69,435,272</b>	<b>\$73,481,608</b>	<b>\$77,097,920</b>	<b>4.9%</b>
<b>Other Funds</b>					
<b>Social Services</b>	<b>\$2,084,843</b>	<b>\$2,544,717</b>	<b>\$2,635,091</b>	<b>\$2,924,659</b>	<b>11.0%</b>
<b>Comprehensive Services Act</b>	<b>1,838,507</b>	<b>1,932,590</b>	<b>2,302,000</b>	<b>3,002,000</b>	<b>30.4%</b>
<b>PEG Fund</b>	<b>19,328</b>	<b>1,509</b>	<b>0</b>	<b>10,000</b>	<b>0.0%</b>
<b>Grants Fund</b>	<b>1,471,008</b>	<b>3,803,567</b>	<b>497,850</b>	<b>394,890</b>	<b>-20.7%</b>
<b>Tourism Fund</b>	<b>0</b>	<b>4,550</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fire Rescue</b>	<b>549,379</b>	<b>643,769</b>	<b>1,043,000</b>	<b>786,000</b>	<b>-24.6%</b>
<b>Capital Projects</b>	<b>9,840,083</b>	<b>4,538,914</b>	<b>8,204,000</b>	<b>4,483,000</b>	<b>-45.4%</b>
<b>Central VA Transportation Fund</b>	<b>1,300,000</b>	<b>2,060,000</b>	<b>2,122,000</b>	<b>2,122,000</b>	<b>100.0%</b>
<b>Utilities Capital Projects</b>	<b>294,667</b>	<b>210,785</b>	<b>362,800</b>	<b>543,500</b>	<b>49.8%</b>
<b>Utilities</b>	<b>2,071,499</b>	<b>2,383,002</b>	<b>2,626,039</b>	<b>3,024,542</b>	<b>15.2%</b>
<b>School Operating</b>	<b>51,347,582</b>	<b>52,887,857</b>	<b>57,318,064</b>	<b>61,418,353</b>	<b>7.2%</b>
<b>School Food Service</b>	<b>1,934,929</b>	<b>1,752,590</b>	<b>2,168,867</b>	<b>1,653,217</b>	<b>-23.8%</b>
<b>Total Other Funds</b>	<b>\$72,751,824</b>	<b>\$72,763,850</b>	<b>\$79,279,711</b>	<b>\$80,362,161</b>	<b>1.4%</b>
<b>Total Expenditures</b>	<b>\$138,351,482</b>	<b>\$142,199,122</b>	<b>\$152,761,319</b>	<b>\$157,460,081</b>	<b>3.1%</b>
<b>Less Transfers to Other Funds</b>	<b>-37,219,607</b>	<b>-41,418,316</b>	<b>-38,311,045</b>	<b>-37,358,084</b>	<b>-2.5%</b>
<b>Total Expenditures Less Transfers</b>	<b>\$101,131,875</b>	<b>\$100,780,806</b>	<b>\$114,450,274</b>	<b>\$120,101,996</b>	<b>4.9%</b>



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## UNDERSTANDING THE FY2025 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$202,700	\$225,433	\$339,264	\$372,965	9.9%
Operating	174,446	\$75,494	\$62,850	\$108,140	72.1%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$377,146</b>	<b>\$300,927</b>	<b>\$402,114</b>	<b>\$481,105</b>	<b>19.6%</b>

## SUMMARY OF POSITIONS

<b>Assessor's Office</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Assessors	3.0	3.0	3.0
Administration	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>



DEPARTMENTAL DETAIL

Assessor's Office

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES	\$ 159,578	\$ 237,500	\$ 267,660	\$ 30,160	12.7%
1111	Board of Equalization	4,181	3,000	3,000	-	0.0%
2100	FICA	12,033	18,169	20,476	2,307	12.7%
2220	Retirement	6,706	19,697	19,744	47	0.2%
2221	Retirement - Hybrid	14,801	13,031	14,704	1,673	12.8%
2222	Retirement - Hybrid Disability	593	800	606	(194)	-24.3%
2310	Medical Insurance	25,360	43,884	43,188	(696)	-1.6%
2400	Group Life Insurance	2,180	3,183	3,587	404	12.7%
3140	Professional Services	-	1,000	1,500	500	50.0%
3160	REASSESSMENT SERVICES	36,854	15,000	-	(15,000)	-100.0%
3320	Maintenance & Service Contracts	12,521	3,000	31,000	28,000	933.3%
3500	Printing and Binding	11,289	7,500	7,500	-	0.0%
3600	ADVERTISING	1,725	2,500	2,500	-	0.0%
5210	POSTAGE	1,334	11,500	4,000	(7,500)	-65.2%
5250	Cell Phones	770	2,000	2,000	-	0.0%
5510	Mileage Reimbursement	93	-	100	100	100.0%
5540	Conference & Training	1,613	5,000	5,000	-	0.0%
5810	Dues/Association Membership	904	1,200	960	(240)	-20.0%
6001	OFFICE SUPPLIES	3,064	10,650	5,000	(5,650)	-53.1%
6008	Fuel	472	2,000	2,000	-	0.0%
6009	AUTO PARTS/REPAIRS	2,226	-	2,000	2,000	100.0%
6012	Books & Subscriptions	-	1,500	4,580	3,080	205.3%
6014	Other Operating Supplies	2,628	-	40,000	40,000	100.0%
<b>Total Department</b>		<b>300,927</b>	<b>402,114</b>	<b>481,105</b>	<b>78,991</b>	<b>19.6%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$349,397	\$425,612	\$504,676	\$513,481	1.7%
Operating	34,752	\$29,297	\$36,358	\$49,958	37.4%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$384,150</b>	<b>\$454,909</b>	<b>\$541,034</b>	<b>\$563,439</b>	<b>4.1%</b>
Employees/FTEs	6 / 5.1	6 / 5.1	6 / 5.1	5 / 5.0	

## SUMMARY OF POSITIONS

<b>Building Department</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Building Inspections	2.0	2.0	2.0
Plan Review	2.0	2.0	2.0
Administration	1.1	1.1	1.0
<b>Total</b>	<b>5.1</b>	<b>5.1</b>	<b>5.0</b>

## TARGETS

- **Lower residential permit review time to 10 business days or less / Residential plan review is now at 10 days or less thanks to both of our certified residential plan reviewers.**
- **Ensure that all staff is certified according to DHCD standards and maintains certifications / Staff has met their certification requirements set forth by DHCD.**
- **Meet once a year with contractors to have a general meeting to obtain their feedback and address any concerns that might exist / A general meeting was not held within the last fiscal year. However, we did continue to hold our luncheon for Building Safety Month during the month of May. This was well advertised ahead of time and contractors along with citizens came out to visit, ask questions, talk about codes, give feedback, and enjoy a free lunch.**
- **Close out multiple years of existing permits that have remained open, some dating back ten years / Staff have continued to work on these along with digitizing files during the last year. Work will continue until we get caught up. A grant has been applied for that will greatly assist with the digitization of older files and we hope to hear back soon to see if Powhatan County is awarded funding for our application.**



# BUILDING DEPARTMENT

## PERFORMANCE MEASURES

<b>Building Department</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# of total permits submitted	2640	2793	2891	3.5%
# of single-family dwellings permitted	206	204	154	-24.5%
# of stop work orders tracked (CY data)	4	30	18	-40.0%
# of inspections performed/entered	8484	15455	16000	3.5%
# of Certificate of Occupancy Issued	204	205	196	-4.4%
# of Change of Use for Commercial	26	24	35	45.8%
# of plans reviewed	632	688	692	0.6%



# BUILDING DEPARTMENT

## DEPARTMENTAL DETAIL

### Building Department

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 294,526	\$ 343,237	\$ 363,155	\$ 19,918	5.8%
1300	Part Time Wages	-	5,250	-	(5,250)	-100.0%
2100	FICA	21,279	26,659	27,781	1,122	4.2%
2220	RETIREMENT	770	892	182	(710)	-79.6%
2221	RETIREMENT - HYBRID	39,008	46,406	46,556	150	0.3%
2222	RETIREMENT - HYBRID DISABILITY	1,563	2,849	1,917	(932)	-32.7%
2310	MEDICAL INSURANCE	64,498	74,784	69,024	(5,760)	-7.7%
2400	GROUP LIFE INSURANCE	3,968	4,599	4,866	267	5.8%
3140	Professional Services	-	3,000	18,500	15,500	516.7%
3141	Engineering - Third Party Plan Review	-	5,000	2,500	(2,500)	-50.0%
3320	MAINTENANCE & SERVICE CONTRACTS	2,202	1,908	1,908	-	0.0%
3600	Advertising	-	100	100	-	0.0%
5130	Water	141	250	300	50	20.0%
5210	POSTAGE	187	300	300	-	0.0%
5230	TELEPHONE SERVICES	67	200	200	-	0.0%
5250	CELL PHONES	3,405	3,000	3,400	400	13.3%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	1,137	1,200	1,200	-	0.0%
5540	CONFERENCES & TRAINING	3,875	4,000	4,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	575	400	450	50	12.5%
5815	Training/Certifications	-	-	2,300	2,300	100.0%
6001	OFFICE SUPPLIES	1,872	1,700	1,200	(500)	-29.4%
6002	Computer Equip - non-cap	4,000	4,000	2,500	(1,500)	-37.5%
6008	FUEL	4,865	4,200	4,000	(200)	-4.8%
6009	AUTO PARTS/REPAIRS	4,108	4,000	4,000	-	0.0%
6011	UNIFORMS	1,542	1,600	1,600	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	1,321	1,500	1,500	-	0.0%
<b>Total Department</b>		<b>454,909</b>	<b>541,034</b>	<b>563,439</b>	<b>22,405</b>	<b>4.1%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$518,029	\$568,156	\$610,709	\$661,514	8.3%
Operating	40,926	\$46,372	\$64,135	\$73,872	15.2%
Capital	9,242	\$20,720	\$17,193	\$25,193	46.5%
<b>Total</b>	<b>\$568,198</b>	<b>\$635,247</b>	<b>\$692,037</b>	<b>\$760,579</b>	<b>9.9%</b>
Employees/FTEs	7 / 6.6	7 / 6.6	7 / 6.6	7 / 6.6	

## SUMMARY OF POSITIONS

<b>Circuit Court Clerk</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Career Development	2.5	2.5	2.5
Technology	1.5	1.5	1.5
Administration	2.6	2.6	2.6
<b>Total</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>

## 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***
- **Continue to provide excellent customer service / *This ongoing goal was met last year***
- **Continue to support locality through online subscriptions to records / *This ongoing goal was met last year***



# CIRCUIT COURT CLERK

## PERFORMANCE MEASURES

<b>Circuit Court Clerk</b>	<b>CY21</b>	<b>CY22</b>	<b>CY23</b>	<b>% Change</b>
Passports issued	720	830	1513	82.3%
Annual trainings offer	16	36	45	87.5%
Deeds processed	13039	5017	3874	-22.8%
Civil cases process	394	343	377	9.9%
Criminal cases processed	308	253	297	14.3%
Concealed handgun permits processed	1027	938	1019	8.6%
Search warrants processed	55	126	98	-22.2%
Will/estates processed	142	130	108	-16.9%
Restitution checks issued	155	168	335	99.4%
Judgements/Admin Liens/Notices	398	445	436	-2.0%
Financing Statements	77	81	71	-12.3%
Marriage Licenses	181	199	205	3.0%
Notaries Qualified	149	145	162	11.7%



# CIRCUIT COURT CLERK

## DEPARTMENTAL DETAIL

### Clerk of the Circuit Court

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 382,524	\$ 414,006	\$ 462,129	\$ 48,123	11.6%
1101	Overtime	71	-	-	-	0.0%
1301	Part Time Wages - passport	31,457	32,512	34,489	1,977	6.1%
2100	FICA	30,734	34,159	37,991	3,832	11.2%
2220	RETIREMENT	25,110	27,442	28,020	578	2.1%
2221	RETIREMENT - HYBRID	26,406	29,608	31,456	1,848	6.2%
2222	RETIREMENT - HYBRID DISABILITY	1,039	1,818	1,296	(522)	-28.7%
2310	MEDICAL INSURANCE	65,689	65,616	59,940	(5,676)	-8.7%
2400	GROUP LIFE INSURANCE	5,126	5,548	6,193	645	11.6%
3122	Clerk's Audit	5,000	5,500	5,000	(500)	-9.1%
3320	MAINTENANCE & SERVICE CONTRACTS	7,238	26,145	28,782	2,637	10.1%
3500	PRINTING & BINDING	-	600	600	-	0.0%
5210	POSTAGE	5,666	5,000	7,500	2,500	50.0%
5250	Cell Phones	720	840	840	-	0.0%
5540	TRAVEL AND EDUCATION	6,175	5,650	7,150	1,500	26.5%
6001	Office Supplies	11,979	7,400	11,000	3,600	48.6%
6021	RECORD BOOKS	9,593	13,000	13,000	-	0.0%
8002	COPIER LEASE	2,747	3,893	3,893	-	0.0%
8101	Capital Outlay	13,784	10,000	18,000	8,000	80.0%
8107	Capital Outlay	4,189	3,300	3,300	-	0.0%
<b>Total Department</b>		<b>635,247</b>	<b>692,037</b>	<b>760,579</b>	<b>68,542</b>	<b>9.9%</b>



## COMMISSIONER OF THE REVENUE

### DESCRIPTION

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

### PROGRAMS

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



# COMMISSIONER OF THE REVENUE

## FISCAL YEAR 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$528,087	\$553,948	\$701,980	\$799,673	13.9%
Operating	33,279	\$40,520	\$53,750	\$105,200	95.7%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$561,366</b>	<b>\$594,467</b>	<b>\$755,730</b>	<b>\$904,873</b>	<b>19.7%</b>
Employees/FTEs	8 / 7.5	7 / 6.5	8 / 7.5	8 / 7.5	

## SUMMARY OF POSITIONS

<b>Commissioner of the Revenue</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Real Estate	2.0	2.0	2.0
Personal Property	3.0	4.0	4.0
Business Taxation	1.0	1.0	1.0
Misc. & Administration	0.5	0.5	0.5
<b>Total</b>	<b>6.5</b>	<b>7.5</b>	<b>7.5</b>

## TARGETS

- **Maintain Annual Real Estate assessments ratio at 90% or greater each assessment / This ongoing goal was met last year**
- **Continue to meet State tax mandated deadlines for RE, PP, BOE / RE and PP books / This ongoing goal was met last year**
- **Continue to offer opportunities for employees to gain Certifications / This ongoing goal was met last year**



# COMMISSIONER OF THE REVENUE

## PERFORMANCE MEASURES

<b>Commissioner of the Revenue</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
% of appeals to the assessment	n/a	2%	0%	-100.0%
% of appeals changed by BOE	n/a	2%	0%	-100.0%
% of income above the Jan 1st PP book vs	n/a	9%	9%	0.0%
# of tax relief applications received	419	243	298	22.6%
# of DV exemptions	n/a	158*	194	22.8%
% of applications processed by the deadline	90%	90%	100%	11.1%
# of income taxes filed	990	1018	721	-29.2%
Grow DMV revenue stream	n/a	n/a	n/a	



# COMMISSIONER OF THE REVENUE

## DEPARTMENTAL DETAIL

### Commissioner of Revenue

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 361,580	\$ 472,388	\$ 551,115	\$ 78,727	16.7%
1300	COMP: PART TIME HELP	23,903	19,274	20,446	1,172	6.1%
2100	FICA	27,491	37,612	43,725	6,113	16.3%
2220	RETIREMENT	37,971	46,506	50,967	4,461	9.6%
2221	RETIREMENT - HYBRID	9,796	18,589	19,961	1,372	7.4%
2222	RETIREMENT - HYBRID DISABILITY	399	1,141	846	(295)	-25.9%
2310	MEDICAL INSURANCE	88,030	100,140	105,228	5,088	5.1%
2400	GROUP LIFE INSURANCE	4,776	6,330	7,385	1,055	16.7%
3140	Professional Services	-	200	200	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	14,726	16,000	66,000	50,000	312.5%
3500	PRINTING & BINDING	-	1,200	1,200	-	0.0%
5130	WATER	-	-	900	900	100.0%
5210	POSTAGE	3,777	4,000	5,000	1,000	25.0%
5230	TELEPHONE SERVICES	647	650	700	50	7.7%
5250	Cell Phones	961	1,200	1,200	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	2,123	3,000	3,000	-	0.0%
5540	CONFERENCES & TRAINING	9,842	8,200	10,000	1,800	22.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,170	1,800	2,000	200	11.1%
6001	Office Supplies	5,340	15,500	13,000	(2,500)	-16.1%
6012	Books & Subscriptions	1,934	2,000	2,000	-	0.0%
<b>Total Department</b>		<b>594,467</b>	<b>755,730</b>	<b>904,873</b>	<b>149,143</b>	<b>19.7%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$541,123	\$593,516	\$604,214	\$636,338	5.3%
Operating	16,335	\$17,052	\$16,740	\$15,740	-6.0%
Capital	0	\$0	\$0	\$12,000	100.0%
<b>Total</b>	<b>\$557,459</b>	<b>\$610,567</b>	<b>\$620,954</b>	<b>\$664,078</b>	<b>6.9%</b>
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

## SUMMARY OF POSITIONS

<b>Commonwealth's Attorney</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Prosecution Services	2.5	2.5	2.5
Multijurisdictional Services	0.5	0.5	0.5
Administration	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## TARGETS

- **Instruct at Police Academy each fiscal year / *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

<b>Commonwealth's Attorney</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
Circuit Court Caseload	412	280	128	-54.3%
General District Court Caseload	3483	6408	4553	-28.9%
Juvenile and Domestic Relations Court Caseload	295	380	963	153.4%
Show Cause hearings GD	119	237	301	27.0%
Show Cause hearings JDR	133	391	572	46.3%
# of Juvenile court misdemeanors	105	112	108	-3.6%
# of juvenile court felonies	27	20	12	-40.0%



# COMMONWEALTH'S ATTORNEY

## DEPARTMENTAL DETAIL

### Commonwealth's Attorney

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 434,468	\$ 439,810	\$ 470,027	\$ 30,217	6.9%
2100	FICA	31,583	33,645	35,957	2,312	6.9%
2220	RETIREMENT	56,631	60,606	60,492	(114)	-0.2%
2310	MEDICAL INSURANCE	65,222	64,260	63,564	(696)	-1.1%
2400	GROUP LIFE INSURANCE	5,613	5,893	6,298	405	6.9%
3320	MAINTENANCE & SERVICE CONTRACTS	2,177	400	400	-	0.0%
5110	ELECTRICITY	2,827	3,000	3,000	-	0.0%
5130	WATER	337	300	300	-	0.0%
5210	POSTAGE	45	100	100	-	0.0%
5230	TELEPHONE SERVICES	647	600	600	-	0.0%
5250	Cell Phones	1,920	1,840	1,840	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	41	-	-	-	0.0%
5540	CONFERENCES & TRAINING	1,966	3,000	2,000	(1,000)	-33.3%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,050	3,200	2,500	(700)	-21.9%
5840	Witness Travel	367	800	-	(800)	-100.0%
6001	OFFICE SUPPLIES	4,589	3,000	4,500	1,500	50.0%
6012	BOOKS & SUBSCRIPTIONS	1,084	500	500	-	0.0%
8102	Furniture	-	-	12,000	12,000	100.0%
<b>Total Department</b>		<b>610,567</b>	<b>620,954</b>	<b>664,078</b>	<b>43,124</b>	<b>6.9%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$307,858	\$531,764	\$630,480	\$654,879	3.9%
Operating	14,832	\$22,624	\$12,100	\$45,128	273.0%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$322,690</b>	<b>\$554,387</b>	<b>\$642,580</b>	<b>\$700,007</b>	<b>8.9%</b>
Employees/FTEs	4 / 3.5	4 / 3.5	4 / 4.0	4 / 4.0	

## SUMMARY OF POSITIONS

<b>County Administrator's Office</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Board Support	2.25	2.25	2.25
Executive Leadership	0.75	0.75	0.75
Partnerships & Advocacy	0.5	1.0	1.0
<b>Total</b>	<b>3.5</b>	<b>4.0</b>	<b>4.0</b>

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



# COUNTY ADMINISTRATOR’S OFFICE

## DEPARTMENTAL DETAIL

### County Administrator

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 392,868	\$ 444,877	\$ 476,917	\$ 32,040	7.2%
1101	SALARIES AND WAGES: OVERTIME & COI	1,002	1,000	1,500	500	50.0%
1300	COMP:PART-TIME HELP	3,719	-	-	-	0.0%
2100	FICA	23,294	29,764	31,239	1,475	5.0%
2220	RETIREMENT	39,271	64,129	63,308	(821)	-1.3%
2221	RETIREMENT - HYBRID	5,962	13,915	14,684	769	5.5%
2222	RETIREMENT - HYBRID DISABILITY	248	854	605	(249)	-29.2%
2310	MEDICAL INSURANCE	61,550	69,708	60,048	(9,660)	-13.9%
2400	GROUP LIFE INSURANCE	3,852	6,233	6,578	345	5.5%
3140	Professional Services	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	6,028	2,780	26,028	23,248	836.3%
3600	ADVERTISING	1,440	600	600	-	0.0%
5210	POSTAGE	45	100	100	-	0.0%
5250	CELL PHONES	2,259	1,420	2,780	1,360	95.8%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	818	1,000	1,500	500	50.0%
5530	Business Meetings	1,097	1,700	4,800	3,100	182.4%
5540	CONFERENCE & TRAINING	2,065	-	3,560	3,560	100.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,501	500	1,760	1,260	252.0%
6001	OFFICE SUPPLIES	5,640	2,500	2,500	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALI	-	1,500	-	(1,500)	-100.0%
6012	BOOKS & SUBSCRIPTIONS	1,732	-	1,500	1,500	100.0%
8301	Special Projects	-	-	-	-	0.0%
<b>Total Department</b>		<b>554,387</b>	<b>642,580</b>	<b>700,007</b>	<b>57,427</b>	<b>8.9%</b>



# 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

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Debt Service	\$9,067,033	\$9,057,990	\$8,797,894	\$8,971,059	2.0%
<b>Total</b>	<b>\$9,067,033</b>	<b>\$9,057,990</b>	<b>\$8,797,894</b>	<b>\$8,971,059</b>	<b>2.0%</b>
Employees/FTEs	0	0	0	0	



## ECONOMIC DEVELOPMENT

### DESCRIPTION

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

### PROGRAMS

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



# ECONOMIC DEVELOPMENT

## FISCAL YEAR 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$283,218	\$257,799	\$206,713	\$213,818	3.4%
Operating	34,164	\$47,583	\$164,205	\$229,662	39.9%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$317,382</b>	<b>\$305,382</b>	<b>\$370,918</b>	<b>\$443,480</b>	<b>19.6%</b>
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

## SUMMARY OF POSITIONS

<b>Economic Development</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
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
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## TARGETS

- **Increase tourism revenue by 10%** / Overall, tourism revenue has increased based on the tourism industry business footprint expanding in Powhatan. According to the Virginia Tourism Corporation, on average the tourism spending has increased between 7-8% from year to year. (Data available from VTC through 2022)
- **Increase tourism activity and attractions** / We increased the activity level with marketing and events through promotion on social media channels (Facebook and Instagram) and paid advertisements. Promoted tourism through events like movie nights, promotion of tourism businesses like breweries and restaurants with targeted advertising and outdoor recreation with virtual maps and PVA stickers.
- **Increase new capital investment by 10%** / New capital investment increased from \$5.7M to \$10.6M.



# ECONOMIC DEVELOPMENT

## PERFORMANCE MEASURES

<b>Economic Development</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# of businesses visited	59	27	43	59.3%
# of expansions realized	17	22	6	-72.7%
# of events promoted	13	27	25	-7.4%
# of projects being worked on per employee	37	43	45	4.7%
\$ of new capital investment	\$6.2M	\$5.7M	\$10.60	-8.1%



# ECONOMIC DEVELOPMENT

## DEPARTMENTAL DETAIL

### Economic Development

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 199,985	\$ 135,768	\$ 166,773	\$ 31,005	22.8%
2100	FICA	14,876	10,386	12,758	2,372	22.8%
2220	RETIREMENT	15,137	353	83	(270)	-76.5%
2221	RETIREMENT - HYBRID	11,044	18,356	21,380	3,024	16.5%
2222	RETIREMENT - HYBRID DISABILITY	431	1,127	881	(246)	-21.8%
2310	MEDICAL INSURANCE	13,781	38,904	9,708	(29,196)	-75.0%
2400	GROUP LIFE INSURANCE	2,546	1,819	2,235	416	22.9%
3140	Economic Development Study	-	-	25,000	25,000	100.0%
3181	Marketing	24,043	73,000	70,000	(3,000)	-4.1%
3183	EDA Contribution	-	-	25,000	25,000	100.0%
3185	Regional Partnerships	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	412	3,300	5,477	2,177	66.0%
3600	ADVERTISING	4,999	10,000	10,000	-	0.0%
5210	Postage	4	600	600	-	0.0%
5250	CELL PHONE	1,702	2,050	-	(2,050)	-100.0%
5305	EDA-AUTO INSURANCE PREMIUM	150	155	155	-	0.0%
5306	EDA-SURETY BOND (CRIME EXPOSURE)	-	700	700	-	0.0%
5307	EDA-PUBLIC OFFICIALS LIABILITY INS	495	500	500	-	0.0%
5308	EDA-GENERAL LIABILITY INSURANCE	1,327	1,400	1,400	-	0.0%
5309	EDA- Property Insurance	582	600	630	30	5.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	3,707	3,900	5,000	1,100	28.2%
5530	Business Meetings	-	-	1,500	1,500	100.0%
5540	Conferences and Training	3,032	4,000	6,000	2,000	50.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	4,305	4,000	5,000	1,000	25.0%
5812	Website Fees	1,692	2,700	2,700	-	0.0%
5904	Programs	-	54,000	69,000	15,000	27.8%
6001	Office Supplies	1,133	3,300	1,000	(2,300)	-69.7%
<b>Total Department</b>		<b>305,382</b>	<b>370,918</b>	<b>443,480</b>	<b>72,562</b>	<b>19.6%</b>



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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Operating	\$87,618	\$80,733	\$104,787	\$111,975	6.9%
<b>Total</b>	<b>\$87,618</b>	<b>\$80,733</b>	<b>\$104,787</b>	<b>\$111,975</b>	<b>6.9%</b>

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

## SUMMARY OF POSITIONS

<b>Extension Service</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
4-H Youth Development % Admin	2.0	2.0	2.0
Agriculture/Natural Resources	1.0	1.0	1.0
Family Consumer Science	0.5	0.5	0.5
<b>Total</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>

## TARGETS

- **Provide 24 hours of leadership training for teens who attend 4-H camp as counselors** | *We met this goal in FY23 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 3<sup>rd</sup> grade (Farm Day) and 4<sup>th</sup> 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** | *Not achieved – in the past this has been coordinated by a family consumer services (FCS) Extension agent. However, we have not rehired for this position and I have not had the time to focus on this myself*

## PERFORMANCE MEASURES

<b>Extension Service</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# teens who completed leadership program	19	23	26	13.0%
# of 3rd students participating in-school ag program	285	320	321	0.3%
# enrolled 4-H club members increasing life skills	110	126	165	31.0%
# of residents/wells participating in well water testing	31	77	32	-58.4%
# of soil tests performed by residents (lawn/garden only)	87	64	105	64.1%
# of opened emailed quarterly newsletters	688	763	494	-35.3%
# of service hours completed by volunteers	5034	8040	9425	17.2%
# of students attending financial simulation	223	324	326	0.6%



# EXTENSION SERVICE

## DEPARTMENTAL DETAIL

### Extension Office

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
3140	PROFESSIONAL SERVICES	\$ 68,066	\$ 92,737	\$ 99,925	\$ 7,188	7.8%
3320	Maintenance & Service Contracts	662	-	-	-	0.0%
5210	POSTAGE	218	100	100	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	200	200	-	0.0%
5540	Conferences and Training	580	-	-	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	506	400	400	-	0.0%
5904	Programs	7,271	7,550	7,550	-	0.0%
6001	Office Supplies	2,364	1,900	1,900	-	0.0%
6008	FUEL	480	900	900	-	0.0%
6009	AUTO PARTS AND REPAIRS	184	500	500	-	0.0%
7002	CRIMINAL HISTORY/BACKGROUND CHEC	403	500	500	-	0.0%
<b>Total Department</b>		<b>80,733</b>	<b>104,787</b>	<b>111,975</b>	<b>7,188</b>	<b>6.9%</b>



## 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 2025 SUMMARY

	FY 2022	FY 2023	FY 2024	FY 2025	
<b>General Fund</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Approved</b>	<b>% Change</b>
Personnel	\$334,738	\$363,905	\$562,223	\$494,751	-12.0%
Operating	90,136	\$91,428	\$99,630	\$115,870	16.3%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$424,874</b>	<b>\$455,333</b>	<b>\$661,853</b>	<b>\$610,621</b>	<b>-7.7%</b>
Employees/FTEs	4 / 4.0	5 / 5.0	5 / 5.0	4 / 4.0	

## SUMMARY OF POSITIONS

	FY 2023	FY 2024	FY 2025
<b>Finance</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Approved</b>
Financial Report	1.0	1.0	1.0
Accounting Operations	3.0	3.0	2.0
Budget Development	1.0	1.0	1.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>4.0</b>

## TARGETS

- **To receive the GFOA ACFR award for FY 2024 / We received the GFOA ACFR award for FY 2023**
- **To improve and shorten the year-end closing process / Achieved - Ongoing**
- **To receive the GFOA Budget award for FY 2025 / We received the GFOA Budget award for FY 2024**
- **To receive the GFOA PAFR award for FY 2024 / Submitted for award for FY 2023, awaiting results**



# FINANCE

## PERFORMANCE MEASURES

<b>Finance</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# 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	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$269,596	\$395,241	\$359,830	\$ (35,411)	-9.0%
2100	FICA	19,801	30,236	27,527	(2,709)	-9.0%
2220	RETIREMENT	701	1,028	181	(847)	-82.4%
2221	RETIREMENT - HYBRID	36,461	53,437	46,130	(7,307)	-13.7%
2222	RETIREMENT - HYBRID DISABILITY	1,424	3,281	1,901	(1,380)	-42.1%
2310	MEDICAL INSURANCE	32,309	73,704	54,360	(19,344)	-26.2%
2400	GROUP LIFE INSURANCE	3,613	5,296	4,822	(474)	-9.0%
3120	EXTERNAL AUDIT	65,000	62,500	66,000	3,500	5.6%
3121	COST ALLOCATION PLAN	2,200	2,200	2,200	-	0.0%
3140	PROFESSIONAL SERVICES	9,755	17,300	28,000	10,700	61.8%
3320	MAINTENANCE & SERVICE CONTRACTS	2,755	3,600	5,000	1,400	38.9%
3600	ADVERTISING	565	1,000	1,000	-	0.0%
5210	POSTAGE	2,120	2,400	2,400	-	0.0%
5250	Cell Phones	570	720	360	(360)	-50.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	539	600	600	-	0.0%
5540	CONFERENCES & TRAINING	3,550	4,000	5,000	1,000	25.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,700	1,510	1,510	-	0.0%
6001	OFFICE SUPPLIES	2,673	3,800	3,800	-	0.0%
<b>Total Department</b>		<b>455,333</b>	<b>661,853</b>	<b>610,621</b>	<b>(51,232)</b>	<b>-7.7%</b>



## 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.



**FISCAL YEAR 2025 SUMMARY**

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$1,813,041	\$2,196,680	\$2,519,910	\$2,941,370	16.7%
Operating	905,155	\$818,387	\$901,915	\$1,027,300	13.9%
Capital	0	\$0	\$8,500	\$8,500	0.0%
<b>Total</b>	<b>\$2,718,196</b>	<b>\$3,015,068</b>	<b>\$3,430,325</b>	<b>\$3,977,170</b>	<b>15.9%</b>
Employees/FTEs	45 / 26.10	48 / 29.10	48 / 29.10	48 / 30.6	

*Note: Does not include contracted EMS or Grant funds.*

**SUMMARY OF POSITIONS**

<b>Fire &amp; Rescue</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Emergency Response	26.5	26.5	28.0
Volunteer Recruitment	0.5	0.5	0.5
Community Risk Reduction	0.5	0.5	0.5
Staff Training	0.5	0.5	0.5
Emergency Preparedness/EMS	1.1	1.1	1.1
<b>Total</b>	<b>29.1</b>	<b>29.1</b>	<b>30.6</b>

*Note: Does not include contracted EMS*

*Note: Does include .5 Admin. Associate not listed*

**TARGETS**

- **Powhatan County Fire and Rescue Department will arrive on scene and begin fire suppression operations, at 80% of all fire service incidents, located within rural zones, within 14 minutes of being dispatched, and with a minimum crew of 6 personnel / We did not meet criteria of 80%. Due to the long travel distance for fire companies, we achieved 60% of the time we assembled 6 personnel within 14 minutes**
- **Increase the number of active volunteers from current state to station requirements as detailed below to fill minimum requirement to provide 24-hour response to structure fires and/or EMS incidents by December 31, 2024 / We increased active volunteers to 126 members meeting our "active volunteer" criteria**



## TARGETS (CONTINUED)

- **Increase the number of cleared EMS providers and IDLH firefighters, by increase training opportunities held within Powhatan County for Basic Life Support, Advanced Life Support, and fire suppression certification /** *We increased the number of cleared EMTs and IDLH firefighters with the training provided*
- **To enhance emergency preparedness, response, and recovery within Powhatan County by providing emergency preparedness training, citizen CPR training, “Stop the Bleed” training, fire extinguisher training, and installation of smoke detectors and increase the number of citizens instructed by 10% each year /** *We did not meet the training criteria for "stop the bleed" or CPR for citizens. Our goal was to introduce the classes to the school system, but the timing did not work for the school administration. Fire extinguisher training and smoke alarm installations were very successful programs*



# FIRE & RESCUE

## PERFORMANCE MEASURES

<b>Fire &amp; Rescue</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
Arrive on scene average of all ALS (Priority 1)	15.44	14.32	13.32	-7.0%
Volunteer members	280	299	307	2.7%
# of volunteers considered active	126	117	126	7.7%
IDLH qualified volunteers	110	128	148	15.6%
# of community participants attending training	10	30	89	196.7%
Hours of Training offered	757	780	712.5	-8.7%
Fire Prevention inspections completed	124	75	82	9.3%



DEPARTMENTAL DETAIL

Fire & Rescue

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	ON-CALL SALARIES	\$ -	\$ -	\$ -	\$ -	0.0%
1100	Salaries and Wages	1,017,856	1,268,928	1,493,252	224,324	17.7%
1101	SALARIES AND WAGES: OVERTIME & COMP	135,369	100,000	100,000	-	0.0%
1300	COMP:PART-TIME HELP	467,175	518,936	629,254	110,318	21.3%
1301	Media Technicians	23,302	33,023	40,100	7,077	21.4%
2100	FICA	122,953	139,297	165,440	26,143	18.8%
2220	RETIREMENT	154,744	174,858	192,182	17,324	9.9%
2221	RETIREMENT - HYBRID	57	-	-	-	0.0%
2222	RETIREMENT - HYBRID DISABILITY	2	-	-	-	0.0%
2310	MEDICAL INSURANCE	220,535	226,764	248,940	22,176	9.8%
2400	GROUP LIFE INSURANCE	15,048	17,004	20,010	3,006	17.7%
2410	LINE OF DUTY ACT	39,639	41,100	52,192	11,092	27.0%
3110	PROFESSIONAL HEALTH SERVICES	11,046	23,000	21,000	(2,000)	-8.7%
3140	Professional Services	99,615	-	-	-	0.0%
3175	Waste Disposal	-	-	-	-	0.0%
3185	TRASH REMOVAL	-	800	800	-	0.0%
3310	Labor - Voting Machines	19,210	21,000	21,900	900	4.3%
3320	Maintenance & Service Contracts	56,901	65,500	70,000	4,500	6.9%
3500	PRINTING & BINDING	-	2,000	2,100	100	5.0%
3600	ADVERTISING	-	-	-	-	0.0%
5110	ELECTRICITY	-	-	-	-	0.0%
5120	Tower Fuel	101,636	99,000	105,000	6,000	6.1%
5130	WATER	1,826	3,500	3,500	-	0.0%
5140	SEWER	1,014	1,700	1,700	-	0.0%
5210	POSTAGE	59	200	200	-	0.0%
5230	TELEPHONE SERVICES	4,483	5,100	5,100	-	0.0%
5240	LONG DISTANCE	-	-	-	-	0.0%
5250	Cell Phones	15,463	17,200	18,400	1,200	7.0%
5260	INTERNET USAGE	2,545	2,900	2,500	(400)	-13.8%



# FIRE & RESCUE

## DEPARTMENTAL DETAIL

### Fire & Rescue

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5305	Auto Insurance	87,481	90,000	97,000	7,000	7.8%
5308	General Liability Insurance	36,862	41,500	42,500	1,000	2.4%
5425	RENT - FIRE COMPANIES	53,242	62,265	65,400	3,135	5.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	618	-	1,000	1,000	100.0%
5540	TRAVEL - CONVENTION & EDUCATION	440	600	1,000	400	66.7%
5600	COMMUNITY EDUCATION	2,110	2,000	2,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	461	850	1,200	350	41.2%
5815	TRAINING/SEMINARS	47,200	65,000	65,000	-	0.0%
5840	MEETING EXPENSE	-	-	5,500	5,500	100.0%
6001	Office Supplies	1,673	3,400	3,400	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	-	-	-	0.0%
6003	COMPUTER SOFTWARE	465	1,000	1,300	300	30.0%
6005	Cleaning Supplies	55	-	-	-	0.0%
6008	Fuel	-	-	-	-	0.0%
6009	AUTO PARTS/REPAIRS	156,530	170,000	180,000	10,000	5.9%
6010	Ammunition	9,483	15,000	16,500	1,500	10.0%
6011	Uniforms	36,142	114,000	120,000	6,000	5.3%
6012	BOOKS & SUBSCRIPTIONS	329	1,000	1,000	-	0.0%
6013	MEDICAL SUPPLIES	-	-	-	-	0.0%
6014	Other Operating Supplies	7,285	6,000	7,500	1,500	25.0%
6015	Matching Funds for Fire & EMS Grant	-	30,000	-	(30,000)	-100.0%
6016	JET Program	702	4,000	3,000	(1,000)	-25.0%
6017	Uniforms - volunteers	29,410	24,900	30,000	5,100	20.5%
6018	Volunteer Incentive Payments	34,102	27,000	30,000	3,000	11.1%
6019	Recruitment and Retention	-	-	100,000	100,000	100.0%
6023	MOBILE COMMAND POST	-	1,500	1,800	300	20.0%
8107	Capital Outlay	-	8,500	8,500	-	0.0%
<b>Total Department</b>		<b>3,015,068</b>	<b>3,430,325</b>	<b>3,977,170</b>	<b>546,845</b>	<b>15.9%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$178,222	\$201,529	\$212,935	\$250,775	17.8%
Operating	47,708	\$70,756	\$44,710	\$49,950	11.7%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$225,930</b>	<b>\$272,285</b>	<b>\$257,645</b>	<b>\$300,725</b>	<b>16.7%</b>
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

## SUMMARY OF POSITIONS

<b>Human Resources</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Compensation & Benefits	1.0	1.0	1.0
Organizational Development	0.25	0.25	0.25
Recruitment & Rentention	0.75	0.75	0.75
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## TARGETS

- **To maintain a Retention Rate of 90% or better by addressing survey issues / *Achieved***
- **To update the Employee Handbook / *Formally Adopted in FY2024***
- **To increase the average number of applications received per job posting / *Ongoing goal***
- **Salary Scales updated during the Budget / *New Target***
- **Host at least 2 Employee Events / *New Target***
- **Host at least 2 organizational trainings / *New Target***



# HUMAN RESOURCES

## PERFORMANCE MEASURES

<b>Human Resources</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
% of positions marketplan competitive	8.00%	28.00%	24.00%	-14.3%
# of trainings offered by the county	12.4	0	0	0.0%
Average # of applications received	7.99	11	14.6	32.7%
Retention Rate	84.5%	91.0%	91.50%	0.5%



# HUMAN RESOURCES

## DEPARTMENTAL DETAIL

### Human Resources

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$147,012	\$154,363	\$186,568	\$32,205	20.9%
1101	Overtime	1,049	1,000	1,000	-	0.0%
2100	FICA	10,983	11,809	14,272	2,463	20.9%
2220	RETIREMENT	20,258	21,271	24,011	2,740	12.9%
2310	MEDICAL INSURANCE	14,604	14,604	14,604	-	0.0%
2312	PCORI Fees	774	820	820	-	0.0%
2313	HSA and FSA Admin Fees	2,155	2,000	2,000	-	0.0%
2400	GROUP LIFE INSURANCE	1,970	2,068	2,500	432	20.9%
2703	UNEMPLOYMENT CLAIMS	2,724	5,000	5,000	-	0.0%
3140	PROFESSIONAL SERVICES	40,101	11,760	15,000	3,240	27.6%
3141	DRUG TESTING	3,170	3,300	3,500	200	6.1%
3320	Maintenance & Service Contracts	20,031	20,000	21,000	1,000	5.0%
3600	ADVERTISING	75	-	-	-	0.0%
5510	TRAVEL-MILEAGE	46	200	350	150	75.0%
5540	TRAVEL AND EDUCATION	749	700	750	50	7.1%
5810	DUES/ASSOCIATION MEMBERSHIP	698	1,250	1,250	-	0.0%
6001	SUPPLIES	1,379	500	600	100	20.0%
7002	CRIMINAL BACKGROUND CHECKS	2,258	2,000	2,500	500	25.0%
7003	Tuition reimbursement	2,249	5,000	5,000	-	0.0%
<b>Total Department</b>		<b>272,285</b>	<b>257,645</b>	<b>300,725</b>	<b>43,080</b>	<b>16.7%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$387,929	\$445,238	\$537,368	\$590,543	9.9%
Operating	233,957	\$345,540	\$541,961	\$440,800	-18.7%
Capital	2,218	\$640	\$10,700	\$1,000	-90.7%
<b>Total</b>	<b>\$624,104</b>	<b>\$791,417</b>	<b>\$1,090,029</b>	<b>\$1,032,343</b>	<b>-5.3%</b>
Employees/FTEs	11 / 5.75	11 / 5.75	7 / 6.5	7 / 6.5	

## SUMMARY OF POSITIONS

<b>Information Technology</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Admin & Application Support	2	3	3
Network Operations	2.25	2.00	2.00
GIS*	1.5	1.5	1.5
<b>Total</b>	<b>5.75</b>	<b>6.50</b>	<b>6.50</b>

\*Includes GIS employees but not expenditures

## TARGETS

- **SVL Core Infrastructure - Achieve 99.9% uptime across core infrastructure. Less than 44 minutes of downtime per month / This target was achieved last year**
- **SVL Wireless - Achieve 99% uptime across wireless infrastructure. Less than 438 minutes of downtime per month / This target was achieved last year**



# INFORMATION TECHNOLOGY

## PERFORMANCE MEASURES

<b>Information Technology</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
Ticket – Help Desk Requests (Count)	1372	1384	1252	-9.5%
Ticket – Close Time (Avg)	167h	141H	na	-15.6%
Ticket – First Response Time (Avg)	14.4h	N/A	na	N/A
SVL – Network Core Infrastructure	0.99979	99.91%	99.94%	0.0%
SVL – Network Wireless	99.97%	99.87%	99.90%	0.0%
GIS – Parcel Edits (Count)	292	223	158	-29.1%



# INFORMATION TECHNOLOGY

## DEPARTMENTAL DETAIL

### Information Technology

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$323,456	\$ 381,752	\$ 428,230	\$ 46,478	12.2%
1301	Media Technicians	951	-	-	-	0.0%
2100	FICA	23,920	29,204	32,760	3,556	12.2%
2220	RETIREMENT	37,277	39,264	39,453	189	0.5%
2221	RETIREMENT - HYBRID	6,431	13,342	15,665	2,323	17.4%
2222	RETIREMENT - HYBRID DISABILITY	261	819	645	(174)	-21.2%
2310	MEDICAL INSURANCE	48,667	67,872	68,052	180	0.3%
2400	GROUP LIFE INSURANCE	4,274	5,115	5,738	623	12.2%
3140	Professional Services	5,094	15,000	15,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	258,589	372,361	275,000	(97,361)	-26.1%
3321	AS400 Contracts	39,192	38,200	40,000	1,800	4.7%
3322	Network Service Contracts	-	9,900	-	(9,900)	-100.0%
5210	POSTAGE	5	-	-	-	0.0%
5230	TELEPHONE SERVICES	9,627	12,700	8,000	(4,700)	-37.0%
5240	LONG DISTANCE	719	400	-	(400)	-100.0%
5250	CELL PHONES	5,229	3,600	6,000	2,400	66.7%
5260	INTERNET USAGE	11,087	32,000	-	(32,000)	-100.0%
5270	Network Service Connection	364	2,300	43,000	40,700	1769.6%
5420	Rent - Office Space	-	14,400	14,400	-	0.0%
5510	Travel & Mileage	-	600	-	(600)	-100.0%
5540	CONFERENCES AND TRAINING	159	2,000	4,000	2,000	100.0%
6001	Office Supplies	4,463	19,300	15,000	(4,300)	-22.3%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZ	10,158	11,500	9,500	(2,000)	-17.4%
6003	COMPUTER SOFTWARE	111	7,300	10,000	2,700	37.0%
6008	FUEL	228	300	300	-	0.0%
6009	AUTO PARTS / AUTO REPAIR	515	100	600	500	500.0%
8205	HOSTING FEES	640	10,700	1,000	(9,700)	-90.7%
<b>Total Department</b>		<b>791,417</b>	<b>1,090,029</b>	<b>1,032,343</b>	<b>(57,686)</b>	<b>-5.3%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$385,229	\$438,735	\$509,694	\$542,855	6.5%
Operating	144,354	\$156,177	\$143,670	\$181,146	26.1%
Capital	10,004	\$12,593	\$0	\$10,000	100.0%
<b>Total</b>	<b>\$539,588</b>	<b>\$607,504</b>	<b>\$653,364</b>	<b>\$734,001</b>	<b>12.3%</b>
Employees/FTEs	17 / 7.51	17 / 7.51	16 / 7.51	16 / 7.51	

## SUMMARY OF POSITIONS

<b>Library</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Collection Development	4.51	4.51	4.51
Early Literacy	1.5	1.5	1.5
Community Engagement*	1.5	1.5	1.5
<b>Total</b>	<b>7.51</b>	<b>7.51</b>	<b>7.51</b>

## TARGETS

- Increase physical materials circulation 1% / *Accomplished and exceeded*
- Increase e-resources circulation 1% / *Accomplished and exceeded*
- Increase attendance per program 5% / *Accomplished and exceeded*
- Increase community outreach attendance 1% / *Accomplished and exceeded*



# LIBRARY

## PERFORMANCE MEASURES

<b>Library</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# of Registered Users	15959	16950	17991	6.1%
# Attendee per Program	33	34	38	11.8%
# Items Circulated	89881	108341	123092	13.6%
# Electronic Resource Use	94681	120439	147670	22.6%
# Storytime Attendance	1489	2206	2924	32.5%
# Visits	28564	70682	87344	23.6%



DEPARTMENTAL DETAIL

Library

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$222,924	\$279,180	\$305,092	\$ 25,912	9.3%
1101	Overtime	18	-	-	-	0.0%
1300	WAGES - PART-TIME	108,268	89,935	103,433	13,498	15.0%
2100	FICA	24,183	28,237	31,252	3,015	10.7%
2220	RETIREMENT	7,261	7,742	7,210	(532)	-6.9%
2221	RETIREMENT - HYBRID	22,985	30,729	32,056	1,327	4.3%
2222	RETIREMENT - HYBRID DISABILITY	916	1,886	1,320	(566)	-30.0%
2310	MEDICAL INSURANCE	49,192	68,244	58,404	(9,840)	-14.4%
2400	GROUP LIFE INSURANCE	2,987	3,741	4,088	347	9.3%
3140	PROFESSIONAL SERVICES	4,481	6,500	8,200	1,700	26.2%
3185	TRASH REMOVAL	605	600	620	20	3.3%
3310	REPAIRS AND MAINTENANCE	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	14,615	14,000	8,400	(5,600)	-40.0%
3600	ADVERTISING	-	100	100	-	0.0%
5110	ELECTRICITY	35,369	27,000	36,000	9,000	33.3%
5120	FUEL	-	200	200	-	0.0%
5130	WATER	943	800	950	150	18.8%
5140	SEWER	852	750	860	110	14.7%
5210	POSTAGE	339	700	400	(300)	-42.9%
5230	TELEPHONE SERVICES	1,978	2,000	2,000	-	0.0%
5250	CELL PHONES	720	720	720	-	0.0%
5260	INTERNET	6,763	2,800	17,000	14,200	507.1%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	452	500	1,500	1,000	200.0%
5540	CONFERENCES & TRAINING	1,146	800	2,000	1,200	150.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,619	900	1,600	700	77.8%
5840	Miscellaneous	38	100	1,400	1,300	1300.0%
6001	Office Supplies	9,681	14,000	4,000	(10,000)	-71.4%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZ	10,809	11,000	5,000	(6,000)	-54.5%
6004	Friends of Library	2,120	100	100	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	63,329	60,000	89,996	29,996	50.0%
6015	SUMMER READING PROGRAM	319	100	100	-	0.0%
8102	FURNITURE	12,593	-	10,000	10,000	100.0%
<b>Total Department</b>		<b>607,504</b>	<b>653,364</b>	<b>734,001</b>	<b>80,637</b>	<b>12.3%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$153,757	\$206,650	\$324,636	\$419,769	29.3%
Operating	9,910	\$24,114	\$58,835	\$85,705	45.7%
Capital	0	\$0	\$5,500	\$2,000	-63.6%
<b>Total</b>	<b>\$163,668</b>	<b>\$230,764</b>	<b>\$388,971</b>	<b>\$507,474</b>	<b>30.5%</b>
Employees/FTEs	3 / 2.5	4 / 3.5	5 / 4.5	7 / 5.7	

## SUMMARY OF POSITIONS

<b>Parks &amp; Recreation</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Administration	1.0	1.0	1.0
Program Support	1.0	2.0	3.2
Athletic League Support	1.5	1.5	1.5
<b>Total</b>	<b>3.5</b>	<b>4.5</b>	<b>5.7</b>

## TARGETS

- **To balance tournaments while prioritizing school and athletic groups that meet requirements and deadlines /** *The number of tournaments offered in FY23 decreased by 36% to give priority to Powhatan School and local, recreational athletic leagues and teams*
- **To increase the size of scheduled tournaments when possible and when not in conflict with the prioritization policy /** *The Parks and Recreation Department began collaborating with Public Works and the leagues to determine a practical number of tournaments that can be offered within a year based on league schedules and what the current inventory of facilities can support*



TARGETS (CONTINUED)

- **To minimize cost of hosting tournaments /** *Nothing was done directly in FY23 to minimize the cost of hosting tournaments, outside of lessening the number of tournaments offered within the fiscal year.*
- *In FY24 a new department fee schedule was developed and submitted for consideration in FY25. The new fee schedule includes staff overtime fees, light fees, a tournament deposit fee, and advance field prep fees for tournaments. A new athletic fee structure was created to identify four subsidy levels that vary depending on the county priority system*
- **To maximize field use through high quality maintenance and coordination athletic organizations**
  - *23 out of 27 fields in the County/School inventory were used in FY23. Fields that are not in use do not have field lighting to accommodate evening practices and games or are in unplayable condition.*
  - *Field maintenance is outsourced to the Public Works Department. Field maintenance is a low priority compared to other County grounds maintenance needs.*
  - *The quality of field maintenance is steadily declining due to a lack of staff and an increase in usage.*
  - *Communication and expectations among field user groups have steadily been improving with new department staff and leadership.*
  - *Partnership leagues and teams have been encouraged to help with simple daily infield maintenance, such as raking and tamping.*
- **To increase revenue generated from Concession sales each year /** *Achieved last year*

PERFORMANCE MEASURES

<b>Parks and Recreation</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# of scheduled tournaments	17	11	7	-36.4%
Concessions revenue generated	\$2,615.30	\$2,828.21	\$833.39	-70.5%
Average % field utilization	82%	70%	83%	18.6%
Quality of parks % excellent or good	89%	56%	59%	5.4%



# PARKS & RECREATION

## DEPARTMENTAL DETAIL

### Parks and Recreation

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$131,422	\$202,146	\$267,308	\$ 65,162	32.2%
1300	WAGES - PART-TIME	13,765	15,070	31,713	16,643	110.4%
2100	FICA	10,455	16,617	22,875	6,258	37.7%
2220	RETIREMENT	4,730	526	135	(391)	-74.3%
2221	RETIREMENT - HYBRID	12,016	27,330	34,269	6,939	25.4%
2222	RETIREMENT - HYBRID DISABILITY	499	1,678	1,411	(267)	-15.9%
2310	MEDICAL INSURANCE	32,059	58,560	58,476	(84)	-0.1%
2400	GROUP LIFE INSURANCE	1,703	2,709	3,582	873	32.2%
3140	Professional Services	-	-	10,000	10,000	100.0%
3190	Trails and Parks Maintenance	-	-	25,000	25,000	100.0%
3310	Repairs and Maintenance	195	2,500	2,500	-	0.0%
3320	Maintenance & Service Contracts	10,180	29,415	15,000	(14,415)	-49.0%
3600	Advertising	1,389	500	1,000	500	100.0%
5210	POSTAGE	-	100	100	-	0.0%
5230	TELEPHONE SERVICES	571	600	600	-	0.0%
5250	CELL PHONES	1,637	2,400	3,840	1,440	60.0%
5510	Travel & Mileage	-	900	500	(400)	-44.4%
5540	Conferences and Training	922	1,500	6,200	4,700	313.3%
5810	DUES/MEMBERSHIPS	245	1,600	550	(1,050)	-65.6%
5811	Concession permits	120	120	120	-	0.0%
5900	Special Permits	-	4,100	-	(4,100)	-100.0%
5904	Programs	4,793	10,000	10,000	-	0.0%
5905	TOURNAMENTS	-	-	-	-	0.0%
6001	OFFICE SUPPLIES	1,021	1,300	1,500	200	15.4%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZ	55	2,500	2,500	-	0.0%
6008	Fuel	106	-	500	500	100.0%
6009	Auto Parts/Repairs	215	-	400	400	100.0%
6011	Merch/Uniforms	102	1,300	2,100	800	61.5%
6013	Dues/Association Memberships	240	-	-	-	0.0%
6014	Other Operating Supplies	2,322	-	-	-	0.0%
7003	WEBSITE FEES AND SERVICE	-	-	3,295	3,295	100.0%
8102	Furniture	-	5,500	2,000	(3,500)	-63.6%
<b>Total Department</b>		<b>230,764</b>	<b>388,971</b>	<b>507,474</b>	<b>118,503</b>	<b>30.5%</b>



# 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$187,408	\$223,835	\$250,109	\$270,600	8.2%
Operating	2,197	\$7,043	\$22,621	\$22,471	-0.7%
Capital	1,898	\$330	\$0	\$0	0.0%
<b>Total</b>	<b>\$191,503</b>	<b>\$231,208</b>	<b>\$272,730</b>	<b>\$293,071</b>	<b>7.5%</b>
Employees/FTEs	3 / 3.0	3 / 3.0	3 / 3.0	3 / 3.0	

## SUMMARY OF POSITIONS

<b>Permit Center</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Administration	1.0	1.0	1.0
Technicians	2.0	2.0	2.0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>



TARGETS

- **Return all Permit Center voicemail messages or direct to appropriate staff within 1 business day / 100% compliance with this goal.** *We meet this goal by setting up required time during the 1st hour of the day to ensure messages are addressed. In addition, all messages received before 3:00pm must be transcribed and addressed to comply with the 3:30 pm deadline for scheduling all inspections*
- **Ensure that all staff is certified according to DHCD standards and maintains certification / 100% compliance.** *All staff are certified as Permit Technicians by ICC and the Commonwealth of Virginia and are current with the required CEUs, as required by code*
- **Host a training class to enhance staff performance (may include additional jurisdictions) / 100% compliance.** *We held a training session on June 9, 2023, for 5 jurisdictions to help staff become certified Permit Technicians with ICC and the Commonwealth of Virginia*
- **Scanning/uploading/purging files / 100% compliance.** *More than 400 files/large scale plans/folders were scanned, quality controlled and uploaded to the Keystone software*

PERFORMANCE MEASURES

Permit Center	FY21	FY22	FY23	% Change
# of Submissions Processed	2728	2767	2604	-5.9%
% Inc/Dec of Submissions (Prior FY)	0.30%	1.40%	-5.90%	-521.4%
Revenue from Submissions	\$ 1,954,429	\$ 1,765,934	\$ 984,497	-44.3%
# Certificates of Occupancy Processed	413	257	195	-24.1%
# Issued Permits Processed	2519	2658	2632	-1.0%



DEPARTMENTAL DETAIL

Permit Center

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	Salaries and Wages	\$159,223	\$182,684	\$193,264	\$ 10,580	5.8%
1101	Overtime	22	-	-	-	0.0%
1300	WAGES - PART-TIME	2,947	-	-	-	0.0%
2100	FICA	11,879	13,975	14,785	810	5.8%
2220	Retirement	409	475	97	(378)	-79.6%
2221	Retirement - Hybrid	20,977	24,699	24,776	77	0.3%
2222	Retirement - Hybrid Disability	830	1,516	1,020	(496)	-32.7%
2310	Medical Insurance	25,395	24,312	34,068	9,756	40.1%
2400	Group Life Insurance	2,153	2,448	2,590	142	5.8%
3320	Maintenance & Service Contracts	653	15,671	15,671	-	0.0%
3600	Advertising	-	100	100	-	0.0%
5130	Water	46	250	300	50	20.0%
5210	Postage	48	300	100	(200)	-66.7%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	365	500	1,050	550	110.0%
5540	Conferences & Training	2,185	2,100	1,950	(150)	-7.1%
5810	Dues/Association Memberships	180	150	150	-	0.0%
6001	Office Supplies	1,597	1,700	1,700	-	0.0%
6002	Computer Equipment Non-Capitalized	1,223	600	600	-	0.0%
6011	Uniforms	328	350	350	-	0.0%
6012	Books & Subscriptions	419	900	500	(400)	-44.4%
8107	Capital Outlay	330	-	-	-	0.0%
<b>Total Department</b>		<b>231,208</b>	<b>272,730</b>	<b>293,071</b>	<b>20,341</b>	<b>7.5%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$429,178	\$419,367	\$543,299	\$579,656	6.7%
Operating	34,348	\$126,670	\$35,590	\$46,522	30.7%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$463,526</b>	<b>\$546,037</b>	<b>\$578,889</b>	<b>\$626,178</b>	<b>8.2%</b>
Employees/FTEs	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0	

## SUMMARY OF POSITIONS

<b>Planning &amp; Zoning</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Current Planning	2.0	2.0	2.0
Environmental Planning	1.0	1.0	1.0
Code Enforcement	1.0	1.0	1.0
Long Planning & Administration	1.0	1.0	1.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

## TARGETS

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



## PLANNING & ZONING

### PERFORMANCE MEASURES

<b>Planning &amp; Zoning</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
Average # of Business days to Review Plan App	26	32	30	-6.3%
Average # of Business days to Review Erosion/Sediment f	17	20	15	-25.0%
# of Code Compliance Complaints Investigated	48	39	40	2.6%
# of Ordinance Amendments Prepared	6	14	5	-64.3%

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# PLANNING & ZONING

## DEPARTMENTAL DETAIL

### Planning & Zoning Administration

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	Comp: Board of Zoning Appeals	\$ -	\$ 300	\$ 300	\$ -	0.0%
1100	SALARIES & WAGES - REGULAR	307,046	384,964	418,276	33,312	8.7%
1111	COMP: PLANNING COMMISSION	11,925	10,000	10,000	-	0.0%
2100	FICA	24,078	29,450	31,998	2,548	8.7%
2220	RETIREMENT	17,991	27,545	27,490	(55)	-0.2%
2221	RETIREMENT - HYBRID	22,166	25,503	26,342	839	3.3%
2222	RETIREMENT - HYBRID DISABILITY	890	1,566	1,085	(481)	-30.7%
2310	MEDICAL INSURANCE	31,306	58,812	58,560	(252)	-0.4%
2400	GROUP LIFE INSURANCE	3,965	5,159	5,605	446	8.6%
3140	Professional Services	95,097	-	6,947	6,947	100.0%
3320	MAINTENANCE & SERVICE CONTRACTS	3,284	3,600	3,600	-	0.0%
3500	PRINTING & BINDING	-	500	500	-	0.0%
3600	ADVERTISING	11,778	10,000	10,000	-	0.0%
5210	POSTAGE	1,284	2,300	2,500	200	8.7%
5250	CELL PHONES	621	2,500	2,920	420	16.8%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	666	650	800	150	23.1%
5540	CONFERENCES & TRAINING	3,482	3,200	3,600	400	12.5%
5810	DUES/ASSOCIATION MEMBERSHIPS	987	1,100	3,455	2,355	214.1%
5815	Training/Seminars	-	-	1,000	1,000	100.0%
6001	OFFICE SUPPLIES	2,688	2,800	2,800	-	0.0%
6008	FUEL	1,366	1,500	1,400	(100)	-6.7%
6009	AUTO PARTS/REPAIR	546	2,000	2,000	-	0.0%
6011	Uniforms	320	440	-	(440)	-100.0%
6012	BOOKS & SUBSCRIPTIONS	(348)	-	500	500	100.0%
6021	STREET SIGNS	4,898	5,000	4,500	(500)	-10.0%
6025	ORDINANCE REWRITE	-	-	-	-	0.0%
<b>Total Department</b>		<b>546,037</b>	<b>578,889</b>	<b>626,178</b>	<b>47,289</b>	<b>8.2%</b>



## PUBLIC SAFETY COMMUNICATIONS

### DESCRIPTION

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

### PROGRAMS

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



# PUBLIC SAFETY COMMUNICATIONS

## FISCAL YEAR 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$1,172,420	\$1,343,087	\$1,625,450	\$1,920,396	18.1%
Operating	222,305	\$190,326	\$477,400	\$773,092	61.9%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,394,725</b>	<b>\$1,533,413</b>	<b>\$2,102,850</b>	<b>\$2,693,488</b>	<b>28.1%</b>
Employees/FTEs	22 / 16.25	23 / 17.25	25 / 19.25	25 / 19.25	

## SUMMARY OF POSITIONS

<b>Public Safety Communications</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
911 Communications Ops	15.0	17.0	17.0
Technology & Administration	2.25	2.25	2.25
<b>Total</b>	<b>17.25</b>	<b>19.25</b>	<b>19.25</b>

## TARGETS

- **Reduce total processing, Entry and Dispatch times by 5% / Not achieved, training of new staff resulted in shifting priorities. Recent data shows that new hires are improving week over week**
- **Continue to focus and evaluate performance measures / Ongoing**
- **Implementation of NG911 / Completed**
- **Apply for APCO P33 Accreditation / Completed**



# PUBLIC SAFETY COMMUNICATIONS

## PERFORMANCE MEASURES

<b>Public Safety Communications</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
Total Processing FR P1 90th percentile – 90 seconds	142	123	128	4.1%
Total Processing SO P1 90th percentile – 90 seconds	110	106	111	4.7%
Entry FR P1 90th percentile – Goal 60	100.4	103	113	9.7%
Entry SO P1 90th percentile – Goal 60	101	84	92	9.5%
Dispatch FR P1 90th percentile – Goal 30	36	33	29	-12.1%
Dispatch SO P1 90th percentile – Goal 30	37.2	31	28	-9.7%
Average Quality Assurance – Goal 85%	0.94	93%	94%	1.1%
Attrition rate	14%	17%	2%	-88.2%



# PUBLIC SAFETY COMMUNICATIONS

## DEPARTMENTAL DETAIL

### Emergency Communication Center

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES - REGULAR	\$ 853,913	\$1,026,129	\$1,257,032	\$230,903	22.5%
1101	SALARIES AND WAGES - OVERTIME	70,530	60,869	60,869	-	0.0%
1300	WAGES - PART TIME	55,990	95,477	108,740	13,263	13.9%
2100	FICA	71,480	85,804	104,503	18,699	21.8%
2220	RETIREMENT	47,952	50,750	57,229	6,479	12.8%
2221	RETIREMENT - HYBRID	67,440	88,188	104,587	16,399	18.6%
2222	RETIREMENT - HYBRID DISABILITY	2,669	5,414	4,308	(1,106)	-20.4%
2310	MEDICAL INSURANCE	161,798	199,308	206,280	6,972	3.5%
2400	GROUP LIFE INSURANCE	11,314	13,511	16,848	3,337	24.7%
3140	PROFESSIONAL SERVICES	3,930	4,000	4,000	-	0.0%
3310	REPAIRS AND MAINTENANCE	9,797	17,000	17,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	88,129	282,000	582,933	300,933	106.7%
5110	ELECTRICITY	36,080	36,000	38,000	2,000	5.6%
5120	Tower Fuel	687	1,000	1,000	-	0.0%
5210	POSTAGE	-	150	20	(130)	-86.7%
5230	TELEPHONE SERVICES	11,375	8,000	8,000	-	0.0%
5232	Wireline 911	11,853	25,700	18,000	(7,700)	-30.0%
5250	CELL PHONES	7,092	7,000	6,040	(960)	-13.7%
5421	Rent - Towers	5,111	78,000	80,649	2,649	3.4%
5510	TRAVEL - MILEAGE	261	500	700	200	40.0%
5540	CONFERENCES & TRAINING	5,307	6,000	8,000	2,000	33.3%
5810	DUES/ASSOCIATION MEMBERSHIPS	935	1,100	1,800	700	63.6%
6001	OFFICE SUPPLIES	5,033	4,650	4,650	-	0.0%
6008	Fuel	716	1,500	1,500	-	0.0%
6009	Auto Parts & Repairs	199	300	300	-	0.0%
6011	Uniforms	3,820	4,500	500	(4,000)	-88.9%
<b>Total Department</b>		<b>1,533,413</b>	<b>2,102,850</b>	<b>2,693,488</b>	<b>590,638</b>	<b>28.1%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$1,258,927	\$1,324,945	\$1,507,157	\$1,680,939	11.5%
Operating	1,180,202	\$1,478,981	\$1,728,745	\$1,789,800	3.5%
Capital	0	\$0	\$1,500	\$0	-100.0%
<b>Total</b>	<b>\$2,439,128</b>	<b>\$2,803,926</b>	<b>\$3,237,402</b>	<b>\$3,470,739</b>	<b>7.2%</b>
Employees/FTEs	29 / 21	26 / 20.5	27 / 21.5	27 / 21.5	

## SUMMARY OF POSITIONS

<b>Public Works</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Administration	4.0	4.0	4.0
Facility Development & Operations	6.0	6.0	6.0
Grounds & Athletic Maintenance	5.5	6.5	6.5
Solid Waste	5.0	5.0	5.0
<b>Total</b>	<b>20.5</b>	<b>21.5</b>	<b>21.5</b>

## 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

<b>Public Works</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# of new hires for existing positions	3	0	2	100.0%
Yearly cost/sf to maintain facilities	\$5.23	\$5.23	\$6.16	17.8%
# of work orders completed	794	810	749	-7.5%
% of work order requests that were completed ≤7 days	45%	47%	44%	-6.4%
Cost per sq. foot to clean County bldgs.	\$2.16	\$1.32	\$1.45	9.8%
% total collected debris as recycle	17.0%	18.6%	19.0%	2.2%



# PUBLIC WORKS

## DEPARTMENTAL DETAIL

### Public Works

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	ON-CALL SALARIES	\$ 13,939	\$ 8,500	\$ -	\$ (8,500)	-100.0%
1100	Salaries & Wages - Regular	818,187	941,743	1,120,699	178,956	19.0%
1101	Overtime	26,658	14,900	14,600	(300)	-2.0%
1102	On-Call Pay	616	-	8,500	8,500	100.0%
1300	Part Time Wages	95,204	110,153	99,421	(10,732)	-9.7%
1301	Overtime part time	-	3,000	1,500	(1,500)	-50.0%
2100	FICA	71,280	80,469	93,339	12,870	16.0%
2220	Retirement	60,664	63,914	71,427	7,513	11.8%
2221	Retirement - Hybrid	50,549	66,316	68,767	2,451	3.7%
2222	Retirement - Hybrid Disability	2,011	4,042	2,833	(1,209)	-29.9%
2310	Medical Insurance	174,936	201,500	185,256	(16,244)	-8.1%
2400	Group Life Insurance	10,903	12,620	14,597	1,977	15.7%
3140	Professional Services	-	600	200	(400)	-66.7%
3175	Waste Disposal	248,855	475,000	475,000	-	0.0%
3176	Recycling Pulls	301,846	334,000	330,000	(4,000)	-1.2%
3177	Recycling-Scrap Tires	5,660	3,100	5,000	1,900	61.3%
3178	Recycling Metals	4,890	-	5,000	5,000	100.0%
3180	Cleaning Service	88,196	95,000	90,000	(5,000)	-5.3%
3185	Trash Removal	10,948	11,000	12,500	1,500	13.6%
3190	Grounds Maintenance	17,404	20,000	20,000	-	0.0%
3200	DOC Labor Services	-	2,000	2,000	-	0.0%
3308	HVAC Service and Repairs	60,273	77,000	77,000	-	0.0%
3310	Repairs & Maintenance	221,891	111,700	132,200	20,500	18.4%
3311	Portable Bathrooms	20,775	18,000	19,700	1,700	9.4%
3312	Field Maintenance	27,072	50,000	50,000	-	0.0%
3320	Maintenance & Service Contracts	110,340	158,000	156,000	(2,000)	-1.3%
3321	Snow Removal	2,103	5,500	5,500	-	0.0%
3400	Misc. Meetings - Set Up	-	125	200	75	60.0%
3600	Advertising	-	150	-	(150)	-100.0%



# PUBLIC WORKS

## DEPARTMENTAL DETAIL

### Public Works

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5110	Electricity	220,251	209,500	236,800	27,300	13.0%
5120	Fuel (Propane)	14,664	17,500	17,500	-	0.0%
5130	Water	29,235	24,850	26,450	1,600	6.4%
5140	Sewer	9,753	13,400	13,000	(400)	-3.0%
5230	Telephone Services	3,780	3,500	3,800	300	8.6%
5250	Cell Phones	13,714	14,120	14,500	380	2.7%
5260	Internet	-	-	-	-	0.0%
5510	Travel/Mileage/Parking/Tolls	-	1,300	800	(500)	-38.5%
5540	Conferences & Training	790	4,900	6,500	1,600	32.7%
5810	Dues/Association Memberships	45	500	2,000	1,500	300.0%
6001	Office Supplies	854	2,000	2,000	-	0.0%
6004	Tools and Equipment	4,646	11,500	11,500	-	0.0%
6005	Cleaning Supplies	16,217	17,500	19,500	2,000	11.4%
6007	Transfer Station Supplies	-	400	300	(100)	-25.0%
6008	Fuel	23,142	22,900	26,400	3,500	15.3%
6009	Auto Parts & Repairs	8,829	6,900	9,650	2,750	39.9%
6011	Uniforms	8,077	9,500	12,000	2,500	26.3%
6100	Personal Protective Equipment	4,731	7,300	8,300	1,000	13.7%
7003	Website Fees and Service	-	-	-	-	0.0%
8107	Capital Outlay	-	1,500	(1,500)	(3,000)	-200.0%
<b>Total Department</b>		<b>2,803,926</b>	<b>3,237,402</b>	<b>3,470,739</b>	<b>233,337</b>	<b>7.2%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$245,055	\$264,019	\$284,048	\$320,738	12.9%
Operating	65,871	\$80,194	\$116,800	\$126,512	8.3%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$310,926</b>	<b>\$344,213</b>	<b>\$400,848</b>	<b>\$447,250</b>	<b>11.6%</b>
Employees/FTEs	3 / 2.35	3 / 2.35	4 / 2.35	3 / 2.35	

## SUMMARY OF POSITIONS

<b>Registrar</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Elections Operations	0.69	0.69	0.69
Voter Registration Services	1.0	1.0	1.0
Administration	0.66	0.66	0.66
<b>Total</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>

## TARGETS

- To reduce the number of provisional ballots issued on Election Day / *This target was met last year*
- To increase the amount of election officials recruited and trained before next election / *Ongoing goal*
- To be as efficient as possible in processing registration updates / *New target*
- To ensure that every vote tabulator is tested and running with complete accuracy during Early Voting and on Election Day / *New target*



# OFFICE OF ELECTIONS & VOTER REGISTRATION

## PERFORMANCE MEASURES

<b>Elections</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
# of provisional ballots issued on Election Day	15#	10	13	30.0%
# of provisional ballots issued due to clerical errors	0	0	0	0.0%
# of elections	3	2	1	-50.0%
# of election officials recruited and trained	77	78	74	-5.1%
# of incoming/active voter registration updates	9,500	8,300	7,800	-6.0%
# of absentee voters	5,915	4,568	3,755	-17.8%
# voter education outreach and advertising	5	5	5	0.0%
% of machines passing Logic & Accuracy testing	36	36	36	0.0%



# OFFICE OF ELECTIONS & VOTER REGISTRATION

## DEPARTMENTAL DETAIL

### Registrar

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	COMP: ELECTORAL BOARD	\$ 9,756	\$ 9,756	\$ 9,756	\$ -	0.0%
1015	COMP: ELECTION OFFICIALS	12,565	40,000	40,000	-	0.0%
1100	SALARIES & WAGES - REGULAR	137,413	142,131	167,862	25,731	18.1%
1300	WAGES - PART-TIME	38,614	22,193	32,979	10,786	48.6%
2100	FICA	12,639	12,571	15,364	2,793	22.2%
2220	RETIREMENT	11,944	12,911	14,889	1,978	15.3%
2221	RETIREMENT - HYBRID	6,122	6,675	6,714	39	0.6%
2222	RETIREMENT - HYBRID DISABILITY	248	410	277	(133)	-32.4%
2310	MEDICAL INSURANCE	32,903	35,496	30,648	(4,848)	-13.7%
2400	GROUP LIFE INSURANCE	1,814	1,905	2,249	344	18.1%
3170	PROGRAMMING VOTING MACHINES	4,568	12,750	11,000	(1,750)	-13.7%
3310	Labor - Voting Machines	33	150	150	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	22,104	28,500	30,000	1,500	5.3%
3500	PRINTING & BINDING	7,421	17,600	15,000	(2,600)	-14.8%
3600	ADVERTISING	342	1,500	852	(648)	-43.2%
5210	POSTAGE	4,295	5,000	10,000	5,000	100.0%
5420	RENT	500	1,500	1,000	(500)	-33.3%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	968	1,500	3,000	1,500	100.0%
5540	CONFERENCES & TRAINING	4,723	2,000	6,000	4,000	200.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	510	500	510	10	2.0%
6001	OFFICE SUPPLIES	4,576	4,800	8,000	3,200	66.7%
6014	NOEAV EXPENSES	30,153	41,000	41,000	-	0.0%
<b>Total Department</b>		<b>344,213</b>	<b>400,848</b>	<b>447,250</b>	<b>46,402</b>	<b>11.6%</b>



# 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 2025 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$127,191	\$147,365	\$148,000	\$148,000	0.0%
Operating	70,433	\$81,379	\$83,953	\$108,510	29.3%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$197,624</b>	<b>\$228,744</b>	<b>\$231,953</b>	<b>\$256,510</b>	<b>10.6%</b>
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 2025 SUMMARY

General Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Approved	% Change
Personnel	\$4,631,572	\$5,129,852	\$5,544,073	\$6,251,314	12.8%
Operating	633,755	\$709,789	\$643,100	\$649,405	1.0%
Capital	28,500	\$10,424	\$178,500	\$5,000	-97.2%
<b>Total</b>	<b>\$5,293,827</b>	<b>\$5,850,065</b>	<b>\$6,365,673</b>	<b>\$6,905,719</b>	<b>8.5%</b>
Employees/FTEs	70 / 53.92	70 / 53.92	73 / 57.92	71 / 60.92	

SUMMARY OF POSITIONS

Sheriff	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Approved
Patrol Division	29.0	33.0	34.0
Court Services	4.92	4.92	5.42
Animal Control	5.0	5.0	5.0
Investigations	5.0	5.0	5.5
School Resource Officers	2.0	2.0	3.0
Administration	7.0	7.0	7.0
Training	1.0	1.0	1.0
<b>Total</b>	<b>53.92</b>	<b>57.92</b>	<b>60.92</b>

TARGETS

- **Increase the awareness of Crime Solvers program** / We were able to increase awareness of the Crime Solvers Program by increasing activity on our page/share the posts on different pages. By doing so, we were able attract more attention and gain insight which ultimately leads to the arrest of suspects
- **Increase training opportunities for deputies and the public** / We were able to increase training opportunities for deputies and the public by speaking at meetings held by different organizations around the county. For example, hosting active shooter trainings at local banks, schools, churches, and businesses. This allows for community members to engage and ask questions. In addition, we were able to promote the importance of internet security and alert citizens of surfacing fraud and scams. Giving community members tips on how to identify a scam call is very important. Thus, giving them the ability to protect themselves from such crimes



## TARGETS (CONTINUED)

- **Maintain involvement in community** / *We will continue to gain involvement within the community by conducting directed patrols, such as in and around the parks, schools, and businesses. It is very important for community members to engage with local law enforcement in a positive manner. Overall, this increases trust and builds connections with the community members and local law enforcement. Additionally, we are working on putting together an official event for National Night Out – this will be a free fun family event for everyone in the community. Events such as this will allow for the community members to meet members of the Sheriff's Office and can enjoy community fellowship*
- **Increase traffic safety through public awareness and enforcement** / *We will continue to increase traffic safety measures through public awareness on our social media pages. This will be achieved through active posting on and around holidays and special events to promote safe driving, no drinking and driving, and reminders to wear your seat belt. Additionally, we will continue to increase traffic safety through enforcement of traffic laws*
- **Decrease criminal activity through public awareness and enforcement** / *We will continue to decrease criminal activity through public awareness for example our Facebook page has a 7% increase in following and follower engagement. This allows us to directly communicate with community members and alert them in reference to active scams and crime prevention tips. For example, within the last year we had an incase in catalytic converters being stolen. We were able to alert the community members of this increase and provide them with tips to protect their property. In doing so, we were able stop and slow down the rate of criminal activity. Lastly, we have increased our number of directed patrols within the community. This increases law enforcement visibility to the public and deters crimes at a tremendous rate*



PERFORMANCE MEASURES

<b>Sheriff's Office</b>	<b>CY21</b>	<b>CY22</b>	<b>CY23</b>	<b>% Change</b>
Traffic Citations	1,447	1,406	1,646	-2.8%
Criminal arrests	315	432	368	37.1%
Calls for service	21,979	23,085	24,018	5.0%
Criminal warrants served	737	877	960	19.0%
Civil warrants and traffic notices	6,440	5,664	8,154	-12.0%
Inmate Transports	232	247	450	6.5%
Animals boarded, returned to owner, and surrendered	323	331	751	2.5%
Animals Rescued and Proposed	181	318	249	75.7%
Schools number of incidents addressed	445	571	611	28.3%



# SHERIFF'S OFFICE

## DEPARTMENTAL DETAIL

### Sheriff's Office

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$3,170,012	\$3,482,440	\$4,069,681	\$587,241	16.9%
1101	SALARIES & WAGES - OVERTIME & COMP	350,487	325,000	320,000	(5,000)	-1.5%
1201	OTHER PAY	-	3,000	-	(3,000)	-100.0%
1202	SECURITY FOR PRIVATE EVENTS	39,610	25,000	25,000	-	0.0%
1203	SECURITY FOR SCHOOL EVENTS	46,200	65,000	65,000	-	0.0%
1300	Part Time Wages	8,410	-	-	-	0.0%
1301	WAGES-PART-TIME-COURTHOUSE SECURITY	157,057	165,756	213,390	47,634	28.7%
2100	FICA	275,039	279,087	327,655	48,568	17.4%
2220	RETIREMENT	408,801	467,210	487,029	19,819	4.2%
2221	RETIREMENT - HYBRID	16,822	12,670	27,730	15,060	118.9%
2222	RETIREMENT - HYBRID DISABILITY	660	778	1,143	365	46.9%
2310	MEDICAL INSURANCE	573,820	629,910	628,050	(1,860)	-0.3%
2400	GROUP LIFE INSURANCE	42,191	46,665	53,596	6,931	14.9%
2410	LINE OF DUTY ACT	40,742	41,557	33,040	(8,517)	-20.5%
3110	PROFESSIONAL HEALTH SERVICES	38,092	51,400	51,400	-	0.0%
3111	PROFESSIONAL HEALTH SERVICES K9	1,405	700	700	-	0.0%
3185	TRASH REMOVAL	290	300	300	-	0.0%
3310	REPAIRS & MAINTENANCE	10,913	13,400	13,400	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	42,892	35,395	35,395	-	0.0%
5110	ELECTRICITY	46,643	32,800	32,800	-	0.0%
5120	FUEL	3,121	2,300	2,300	-	0.0%
5130	WATER	2,598	2,000	2,000	-	0.0%
5140	SEWER	3,682	3,400	3,400	-	0.0%
5210	POSTAGE	1,852	1,800	1,800	-	0.0%
5230	TELEPHONE SERVICES	3,624	3,400	3,400	-	0.0%
5240	LONG DISTANCE	-	200	200	-	0.0%
5250	CELL PHONES	56,302	48,500	49,100	600	1.2%
5260	INTERNET SERVICES	-	100	100	-	0.0%
5305	AUTO INSURANCE PREMIUM	30,559	31,155	31,155	-	0.0%



# SHERIFF'S OFFICE

## DEPARTMENTAL DETAIL

### Sheriff's Office

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5540	CONFERENCES & TRAINING	28,515	15,500	29,455	13,955	90.0%
5542	Triad Expenses	2,389	500	500	-	0.0%
5614	INITIAL SHOTS/VISIT COSTS	1,894	900	900	-	0.0%
5615	Spay/Neuter Services	1,650	200	200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	4,762	3,600	3,600	-	0.0%
6001	Office Supplies	14,894	26,300	26,300	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	28	3,300	3,300	-	0.0%
6008	FUEL	179,516	124,600	124,600	-	0.0%
6009	AUTO PARTS/REPAIRS	150,828	140,600	140,600	-	0.0%
6010	Ammunition	6,903	22,500	22,500	-	0.0%
6011	UNIFORMS	63,888	71,250	63,000	(8,250)	-11.6%
6022	DOG FOOD & SUPPLIES K9	12,316	7,000	7,000	-	0.0%
6024	DANGEROUS DOG REGISTRY	233	-	-	-	0.0%
8101	Capital Outlay	-	-	5,000	5,000	100.0%
8107	Capital Outlay	10,424	178,500	-	(178,500)	-100.0%
<b>Total Department</b>		<b>5,850,065</b>	<b>6,365,673</b>	<b>6,905,719</b>	<b>540,046</b>	<b>8.5%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$1,637,119	\$2,058,212	\$2,246,834	\$2,396,108	6.6%
Operating	447,724	\$486,506	\$388,257	\$528,551	36.1%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$2,084,843</b>	<b>\$2,544,717</b>	<b>\$2,635,091</b>	<b>\$2,924,659</b>	<b>11.0%</b>
Employees/FTEs	30 / 29.48	30 / 29.48	31 / 29.98	31 / 29.98	

## SUMMARY OF POSITIONS

<b>Social Services</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Benefit Programs	8.0	8.0	8.0
Family Services	16.0	16.0	16.0
Domestic Violence	0.0	0.5	0.5
Administration	5.48	5.48	5.48
<b>Total</b>	<b>29.48</b>	<b>29.98</b>	<b>29.98</b>

## PERFORMANCE MEASURES

<b>Social Services</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
% of timeliness of CPS First Contact ≥95%	84%	87%	99%	12.9%
% of Monthly Foster Care Visits ≥95%	88%	81%	100%	23.5%



# SOCIAL SERVICES

## DEPARTMENTAL DETAIL

### Social Services

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES	\$1,455,922	\$1,574,586	\$1,691,473	\$116,887	7.4%
1101	Overtime	17,295	10,000	10,000	-	0.0%
1201	Other pay	-	5,000	-	(5,000)	-100.0%
1300	COMPENSATION- PART-TIME HELP	-	35,435	35,435	-	0.0%
2100	FICA	107,490	123,167	132,108	8,941	7.3%
2220	RETIREMENT	115,021	134,150	135,325	1,175	0.9%
2221	RETIREMENT - HYBRID	77,878	82,828	82,367	(461)	-0.6%
2222	RETIREMENT - HYBRID DISABILITY	3,105	5,085	3,406	(1,679)	-33.0%
2310	MEDICAL INSURANCE	262,232	255,484	283,328	27,844	10.9%
2400	VRS GROUP LIFE INS	19,269	21,099	22,666	1,567	7.4%
5700	Appropriation to Social Svcs Dept	486,506	388,257	528,551	140,294	36.1%
<b>Total Department</b>		<b>2,544,717</b>	<b>2,635,091</b>	<b>2,924,659</b>	<b>289,568</b>	<b>11.0%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$528,980	\$573,312	\$628,835	\$689,939	9.7%
Operating	61,680	\$73,173	\$74,800	\$86,550	15.7%
Capital	0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$590,659</b>	<b>\$646,486</b>	<b>\$703,635</b>	<b>\$776,489</b>	<b>10.4%</b>
Employees/FTEs	8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7	

## SUMMARY OF POSITIONS

<b>Treasurer</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Tax Billing & Collecting	4.7	4.7	4.7
Other Revenue Collection	2.0	2.0	2.0
Administration & Investments	1.0	1.0	1.0
<b>Total</b>	<b>7.7</b>	<b>7.7</b>	<b>7.7</b>

## 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

<b>Treasurer</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
Office Collection Rate after due and adjusted >98% RE	99.39	98.99	99.83	0.8%
Office Collection Rate after due and adjusted >96% PP	N/A	N/A	98.47	



DEPARTMENTAL DETAIL

Treasurer

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$392,395	\$416,728	\$470,202	\$ 53,474	12.8%
1300	WAGES - PART-TIME	1,794	25,698	25,699	1	0.0%
2100	FICA	28,444	33,846	37,936	4,090	12.1%
2220	RETIREMENT	34,422	37,226	38,670	1,444	3.9%
2221	RETIREMENT - HYBRID	18,945	20,199	21,845	1,646	8.1%
2222	RETIREMENT - HYBRID DISABILITY	740	1,240	900	(340)	-27.4%
2310	MEDICAL INSURANCE	91,285	88,314	88,386	72	0.1%
2400	GROUP LIFE INSURANCE	5,289	5,584	6,301	717	12.8%
3320	MAINTENANCE & SERVICE CONTRACTS	5,106	3,500	3,500	-	0.0%
3321	BAI.NET CREDIT CARD FEES	80	-	-	-	0.0%
3500	PRINTING & BINDING	11,388	17,200	18,500	1,300	7.6%
3600	ADVERTISING	431	400	450	50	12.5%
5210	POSTAGE	49,230	44,100	54,500	10,400	23.6%
5230	TELEPHONE SERVICES	68	100	100	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	442	500	500	-	0.0%
5540	CONFERENCES & TRAINING	2,383	5,000	5,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	450	500	500	-	0.0%
6001	OFFICE SUPPLIES	3,597	3,500	3,500	-	0.0%
<b>Total Department</b>		<b>646,486</b>	<b>703,635</b>	<b>776,489</b>	<b>72,854</b>	<b>10.4%</b>



## 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 2025 SUMMARY

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>	<b>% Change</b>
Personnel	\$371,351	\$430,847	\$555,641	\$651,474	17.2%
Operating	331,006	\$881,151	\$787,270	\$1,053,745	33.8%
Capital	0	0	0	21,000	100.0%
Debt Service	1,369,142	1,357,130	\$1,283,128	\$1,298,323	1.2%
Accruals	0	-286,126	\$0	\$0	0.0%
<b>Total</b>	<b>\$2,071,499</b>	<b>\$2,383,002</b>	<b>\$2,626,039</b>	<b>\$3,024,542</b>	<b>15.2%</b>
Employees/FTEs	5 / 5.0	5 / 5.0	6 / 6.0	7 / 7.0	

## SUMMARY OF POSITIONS

<b>Utilities</b>	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Approved</b>
Waste/Wastewater Utility	5.0	6.0	7.0
<b>Total</b>	<b>5.0</b>	<b>6.0</b>	<b>7.0</b>

## 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 / *This ongoing goal was met last year***
- **Increase recycling rates/per capita/year and increase service level (serve more customers/ year) / *Recycle rate was slightly down but customer usage increased***
- **100% Compliance with regulating agencies / *Ongoing goal***



## UTILITIES

### PERFORMANCE MEASURES

<b>Utilities</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>% Change</b>
% compliance with Utility Regulating agencies	96.70%	99.28%	98.33%	-1.0%
% of operations subsidize by General Fund	77.40%	51.72%	69.71%	34.8%

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# UTILITIES

## DEPARTMENTAL DETAIL

### Utilities

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES - REGULAR	\$ 274,662	\$ 364,407	\$ 433,256	\$ 68,849	18.9%
1101	OVERTIME	25,605	15,000	15,000	-	0.0%
2100	FICA	21,870	27,877	33,145	5,268	18.9%
2220	RETIREMENT	26,097	27,620	29,776	2,156	7.8%
2221	RETIREMENT - HYBRID	11,440	22,595	25,985	3,390	15.0%
2222	RETIREMENT - HYBRID DISABILITY	452	1,387	1,071	(316)	-22.8%
2310	MEDICAL INSURANCE	67,056	91,872	107,435	15,563	16.9%
2400	GROUP LIFE INSURANCE	3,666	4,883	5,806	923	18.9%
3140	PROFESSIONAL SERVICES	18,206	17,000	50,000	33,000	194.1%
3142	Professional Services - Sewer	90,649	65,000	105,000	40,000	61.5%
3145	Sludge Removal	82,402	80,000	85,000	5,000	6.3%
3146	Professional Services	-	1,300	-	(1,300)	-100.0%
3185	TRASH REMOVAL	727	1,100	2,500	1,400	127.3%
3310	REPAIRS AND MAINTENANCE	103,025	110,000	115,000	5,000	4.5%
3320	MAINTENANCE AND SERVICE CONTRACTS	78,028	51,000	79,000	28,000	54.9%
3600	ADVERTISING	-	800	800	-	0.0%
5110	ELECTRICITY	76,071	68,800	79,500	10,700	15.6%
5111	Chesterfield Water Capacity	75,667	-	108,518	108,518	100.0%
5112	Chesterfield Water Bi-monthly Fees	260,834	263,000	279,227	16,227	6.2%
5120	FUEL (HTG)	24,837	25,000	30,000	5,000	20.0%
5130	WATER	714	1,000	-	(1,000)	-100.0%
5210	POSTAGE	4,355	4,000	6,000	2,000	50.0%
5230	TELEPHONE SYSTEM	604	600	-	(600)	-100.0%
5250	CELL PHONES	551	3,020	3,500	480	15.9%
5270	Network Service Connection	3,726	6,500	6,500	-	0.0%
5305	AUTO INSURANCE	1,972	2,000	2,000	-	0.0%
5510	MILEAGE REIMBURSEMENT	-	100	-	(100)	-100.0%
5540	CONFERENCES & TRAINING	3,150	3,200	4,000	800	25.0%
5810	DUES/ASSOCIATION MEMBERSHIP	1,555	2,500	2,500	-	0.0%



# UTILITIES

## DEPARTMENTAL DETAIL

### Utilities

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
6001	Office Supplies	323	2,800	1,300	(1,500)	-53.6%
6002	COMPUTER EQUIPMENT NON-CAPITALIZED	-	-	5,000	5,000	100.0%
6008	GAS/GREASE/OIL/VEHICLE REPAIRS	647	8,500	12,000	3,500	41.2%
6011	Uniforms	2,020	2,500	2,500	-	0.0%
6013	Fees - VPDES & VPA	5,463	6,000	6,100	100	1.7%
6014	Other Operating Supplies	296	3,850	3,850	-	0.0%
6015	LAB SUPPLIES	2,624	6,700	6,750	50	0.7%
6016	Chemicals	41,548	50,000	55,000	5,000	10.0%
6100	Personal Protective Equipment	1,156	1,000	1,200	200	20.0%
8109	CAPITAL OUTLAY - NEW PUMPS	-	-	21,000	21,000	100.0%
0001	Debt Service Accrual	(805,000)	-	-	-	0.0%
0003	OPEB EXPENSE	(10,589)	-	-	-	0.0%
0004	ACCRUED LEAVE ACCRUALS	1,036	-	-	-	0.0%
0005	DEPRECIATION EXPENSE	536,233	-	-	-	0.0%
0006	Interest Payable Accruals	(7,406)	-	-	-	0.0%
0077	Refund Water/Sewer Deposit	(400)	-	1,000	1,000	100.0%
<b>Total Department</b>		<b>1,025,873</b>	<b>1,342,911</b>	<b>1,726,219</b>	<b>204,375</b>	<b>28.5%</b>



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# APPENDIX



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## FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

### NEW STAFFING LEVELS FOR FY 2024-2025

Staffing levels have increased to 248.11 full-time equivalents (FTEs) compared to 242.51 FTEs last year, an increase of 5.60. The new positions are detailed below:

The part-time pool for firefighters was increased 1.5 FTEs to better maintain current standards in call response coverage

A Maintenance Worker I was added to Parks & Recreation to dedicate work towards fields, trails, etc. This also reduces the work load for Public Works allowing them to reallocate resources

Powhatan's Farmer's Market is expected to be managed by the county starting in FY25. A part-time Farmer's Market Manager will maintain this operation

A Transportation Manager will specialize in Road & Infrastructure planning with funds coming from Powhatan's CVTA allotment

A Sheriff Deputy was requested and approved to increase overall coverage and staff levels during peak and critical call times

A part-time Detective was requested and approved to supplement existing and new investigations

A part-time Courts and Civil Process Clerk was requested and approved to supplement existing and new case loads

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 FY2024-25.



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# FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2024 -Amended					
	Adopted FY 2024		as of 2/1/24		Adopted FY 2025	
	#	FTE	#	FTE	#	FTE
<b>County Administration</b>						
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	1	1.00	1	1.00
Senior Executive Associate/Deputy Clerk	1	1.00	1	1.00	1	1.00
Special Projects/Citizen Service Coordinator	-	-	-	-	-	-
Grant Coordinator	1	1.00	1	1.00	1	1.00
Deputy County Administrator	1	1.00	1	1.00	1	1.00
	<u>6</u>	<u>6.00</u>	<u>6</u>	<u>6.00</u>	<u>6</u>	<u>6.00</u>
<b>Assessor's Office</b>						
Chief Deputy 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>
<b>Human Resources</b>						
Director of Human Resources	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>
<b>Finance</b>						
Director of Finance	1	1.00	1	1.00	1	1.00
Budget Manager	1	1.00	1	1.00	1	1.00
Purchasing Agent	1	1.00	1	1.00	-	-
Accountant	1	1.00	1	1.00	2	2.00
Accounting Analyst	1	1.00	1	1.00	-	-
	<u>5</u>	<u>5.00</u>	<u>5</u>	<u>5.00</u>	<u>4</u>	<u>4.00</u>
<b>Information Technology</b>						
Director of Information Technology	1	1.00	1	1.00	1	1.00
Systems Administrator	1	1.00	1	1.00	1	1.00
Network Manager	1	1.00	1	1.00	1	1.00
IT Technician	1	1.00	1	1.00	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	-	-	-	-	-	-
	<u>7</u>	<u>6.50</u>	<u>7</u>	<u>6.50</u>	<u>7</u>	<u>6.50</u>



# FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2024 -Amended					
	Adopted FY 2024		as of 2/1/24		Adopted FY 2025	
	#	FTE	#	FTE	#	FTE
<b>Public Works and Utilities</b>						
Director of Public Works	-	-	1	1.00	1	1.00
Billing Technician- Public Works	1	1.00	1	1.00	1	1.00
Assistant Director of Facilities	1	1.00	1	1.00	1	1.00
Office Manager	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	5	5.00	5	5.00	5	5.00
Maintenance Worker II	3	3.00	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
Assistant Director of Utilities	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	1	1.00	1	1.00
Utilities Operator I, II, III	3	3.00	3	3.00	4	4.00
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
	<b>33</b>	<b>27.50</b>	<b>34</b>	<b>28.50</b>	<b>35</b>	<b>29.50</b>
<b>Community Development</b>						
Director of Planning	1	1.00	1	1.00	1	1.00
Community Development Technician I	2	1.10	2	1.10	1	1.00
Community Development Technician II	1	1.00	1	1.00	1	1.00
Transportation Manager	-	-	-	-	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	-	-	-	-
Planning & Zoning Technician	-	-	1	1.00	1	1.00
Environmental Coordinator	1	1.00	1	1.00	1	1.00
Building Official	1	1.00	1	1.00	1	1.00
Building Plan Reviewer	2	2.00	2	2.00	2	2.00
Building Inspector	2	2.00	2	2.00	2	2.00
	<b>14</b>	<b>13.10</b>	<b>14</b>	<b>13.10</b>	<b>14</b>	<b>14.00</b>



# FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2024 -Amended					
	Adopted FY 2024		as of 2/1/24		Adopted FY 2025	
	#	FTE	#	FTE	#	FTE
<b>Parks and Recreation</b>						
Recreation Coordinator	1	1.00	1	1.00	1	1.00
Recreation Manager	-	-	-	-	-	-
Athletics Coordinator	1	1.00	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
Maintenance Worker I	-	-	-	-	1	1.00
Farmer's Market Manager	-	-	-	-	1	0.20
	<u>5</u>	<u>4.50</u>	<u>5</u>	<u>4.50</u>	<u>7</u>	<u>5.70</u>
<b>Public Safety Communications</b>						
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	10	10.00	10	10.00	10	10.00
Communications Specialist - PT	8	2.25	8	2.25	8	2.25
	<u>25</u>	<u>19.25</u>	<u>25</u>	<u>19.25</u>	<u>25</u>	<u>19.25</u>
<b>Fire Department</b>						
Fire & Rescue Chief	1	1.00	1	1.00	1	1.00
Fire & Rescue Retention Coordinator	1	0.50	1	0.50	1	0.50
Administrative Associate- Fire & Rescue	1	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	16	16.00	16	16.00	16	16.00
Firefighter/EMT - NEW	-	-	-	-	-	-
Firefighter/EMT - PT	21	5.00	21	5.00	21	6.50
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>29.10</u>	<u>48</u>	<u>29.10</u>	<u>48</u>	<u>30.60</u>
	<u>149</u>	<u>116.95</u>	<u>150</u>	<u>117.95</u>	<u>152</u>	<u>121.55</u>



# FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2024 -Amended					
	Adopted FY 2024		as of 2/1/24		Adopted FY 2025	
	#	FTE	#	FTE	#	FTE
<b>Library</b>						
Library Director	1	1.00	1	1.00	1	1.00
Librarian	2	2.00	2	2.00	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	-	-	-	-	-	-
Library Youth Services Librarian	1	0.50	1	0.50	1	0.50
Senior Library Clerk	1	0.50	1	0.50	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
	<b>16</b>	<b>7.51</b>	<b>16</b>	<b>7.51</b>	<b>16</b>	<b>7.51</b>
<b>Registrar</b>						
Director of Elections	1	1.00	1	1.00	1	1.00
Assistant Registrar	1	1.00	1	1.00	1	1.00
Voting Equipment Technician	1	0.10	1	0.10	-	-
NOEAV Coordinator	1	0.25	1	0.25	1	0.35
	<b>4</b>	<b>2.35</b>	<b>4</b>	<b>2.35</b>	<b>3</b>	<b>2.35</b>
<b>Social Services</b>						
Director of Social Services	1	1.00	1	1.00	1	1.00
Administrative Services Manager	1	1.00	1	1.00	1	1.00
Benefits Programs Manager	1	1.00	1	1.00	1	1.00
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	1	0.50	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
	<b>31</b>	<b>29.98</b>	<b>31</b>	<b>29.98</b>	<b>31</b>	<b>29.98</b>



# FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2024 -Amended					
	Adopted FY 2024		as of 2/1/24		Adopted FY 2025	
	#	FTE	#	FTE	#	FTE
<b>Commissioner of the Revenue</b>						
Commissioner of the Revenue	1	1.00	1	1.00	1	1.00
Master Chief Deputy Revenue Commissioner	1	1.00	1	1.00	1	1.00
Master Deputy Clerk III	1	1.00	1	1.00	1	1.00
Deputy Revenue Clerk III	2	2.00	2	2.00	2	2.00
Deputy Revenue Clerk II	1	1.00	1	1.00	1	1.00
Deputy Revenue Clerk I	2	1.50	2	1.50	2	1.50
	<b>8</b>	<b>7.50</b>	<b>8</b>	<b>7.50</b>	<b>8</b>	<b>7.50</b>
<b>Treasurer</b>						
Treasurer	1	1.00	1	1.00	1	1.00
Chief Deputy Treasurer	1	1.00	1	1.00	1	1.00
Deputy Treasurer Clerk 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
	<b>8</b>	<b>7.70</b>	<b>8</b>	<b>7.70</b>	<b>8</b>	<b>7.70</b>
<b>Clerk of the Circuit Court</b>						
Clerk of the Circuit Court	1	1.00	1	1.00	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00	1	1.00	1	1.00
Deputy Clerk II - Circuit Court	4	4.00	4	4.00	4	4.00
Deputy Clerk I - Circuit Court	1	0.60	1	0.60	1	0.60
	<b>7</b>	<b>6.60</b>	<b>7</b>	<b>6.60</b>	<b>7</b>	<b>6.60</b>
<b>Commonwealth's Attorney</b>						
Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Deputy Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Assistant Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Administrative Associate - CW Attorney	1	1.00	1	1.00	1	1.00
Community Juvenile Officer	1	0.50	-	-	-	-
	<b>5</b>	<b>4.50</b>	<b>4</b>	<b>4.00</b>	<b>4</b>	<b>4.00</b>



# FY 2024-2025 STAFFING PLAN/AUTHORIZED POSITIONS

Title	FY 2024 -Amended					
	Adopted FY 2024		as of 2/1/24		Adopted FY 2025	
	#	FTE	#	FTE	#	FTE
<b>Sheriff's Office</b>						
Sheriff	1	1.00	1	1.00	1	1.00
Chief Deputy	1	1.00	1	1.00	1	1.00
Captain	1	1.00	1	1.00	1	1.00
Lieutenant Investigations	1	1.00	1	1.00	1	1.00
Lieutenant Courts Division	1	1.00	1	1.00	1	1.00
Lieutenant Patrol Division	-	-	1	1.00	1	1.00
First Sergeant Patrol Division	-	-	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	6	6.00	6	6.00
Corporal/Master Deputy	14	14.00	14	14.00	14	14.00
Deputy Sheriff	11	11.00	10	10.00	11	11.00
Deputy Sheriff - Courthouse Security	18	1.92	13	1.92	13	1.92
Deputy Sheriff/School Resource Officers	2	2.00	3	3.00	3	3.00
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	1	1.00
Crime Analyst	1	1.00	1	1.00	1	1.00
Executive Assistant - Sheriff	1	1.00	1	1.00	1	1.00
Civil Process - PT	-	-	-	-	1	0.50
Detective - PT	-	-	-	-	1	0.50
Civil Clerk II	1	1.00	1	1.00	1	1.00
	<b>68</b>	<b>51.92</b>	<b>64</b>	<b>52.92</b>	<b>67</b>	<b>54.92</b>
<b>Victim Witness</b>						
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>1.00</b>
<b>Animal Control</b>						
Sergeant - Animal Control	1	1.00	1	1.00	1	1.00
Corporal Deputy Sheriff	-	-	-	-	-	-
Deputy - Animal Control	2	2.00	2	2.00	2	2.00
Animal Control Technician I	1	1.00	2	2.00	2	2.00
Animal Control Technician II	1	1.00	-	-	-	-
	<b>5</b>	<b>5.00</b>	<b>5</b>	<b>5.00</b>	<b>5</b>	<b>5.00</b>
Subtotal Sheriff	<b>74</b>	<b>57.92</b>	<b>70</b>	<b>58.92</b>	<b>73</b>	<b>60.92</b>
<b>Total</b>	<b>302</b>	<b>241.01</b>	<b>298</b>	<b>242.51</b>	<b>302</b>	<b>248.11</b>



# DEBT OBLIGATIONS

## DESCRIPTION

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

The process to fund debt begins with the ten-year capital improvement program (CIP). Powhatan’s Board of Supervisors approve both the projects and source of funding for the cip. The ten-year capital improvement program allows for careful financial planning while staying in the county’s debt ratio policy. Powhatan’s commitment to regulating long-term debt has resulted in the county maintaining its AA+ bond rating from Standard & Poor.

## LONG-TERM DEBT

As of June 30, 2023, Powhatan had a total outstanding debt of \$102.7 million with details summarized in the following table:

Long-Term Debt								
As of June 30, 2023 and 2022								
	Governmental Activities		Business-type Activities		Primary Government Totals		Component Units	
	2023	2022	2023	2022	2023	2022	2023	2022
Bonds Payable:								
General obligation bonds	\$ 14,751,130	\$ 16,914,314	\$ -	\$ -	\$ 14,751,130	\$ 16,914,314	\$ -	\$ -
Revenue bonds	65,658,000	69,098,000	13,155,000	13,960,000	78,813,000	83,058,000	-	-
Premium on bonds	5,321,197	5,736,534	660,412	716,721	5,981,609	6,453,255	-	-
Lease liability	972,823	1,037,710	-	-	972,823	1,037,710	-	-
Subscription liability	24,905	44,230	-	-	24,905	44,230	97,673	148,115
Financed purchases	1,063,289	1,505,204	-	-	1,063,289	1,505,204	-	-
Compensated absences	1,075,285	948,104	39,731	38,695	1,115,016	986,799	2,580,197	2,588,992
<b>Total</b>	<b>\$ 88,866,629</b>	<b>\$ 95,284,096</b>	<b>\$ 13,855,143</b>	<b>\$14,715,416</b>	<b>\$ 102,721,772</b>	<b>\$ 109,999,512</b>	<b>\$ 2,677,870</b>	<b>\$ 2,737,107</b>



# DEBT OBLIGATIONS

## LONG-TERM DEBT (CONT.)

Debt associated with governmental activities decreased \$6.4 million, which is the net amount of pay down of principal during the year. The debt associated with business-type activities decreased by \$860,273, 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 1.52%, the gross debt per capita ratio was \$3,239, and the debt payments percentage was 10.61%.

## DEBT SERVICE SCHEDULE

### Powhatan County

#### Debt Service Schedule for Existing Debt

	2024	2025	2026	2027-2031	2032-2036	2037-2038	Totals
<b>County General Fund</b>							
Lease Revenue Bonds							
Principal	1,471,159	1,551,592	1,756,457	9,921,253	8,647,792	1,491,100	24,839,353
Interest	888,230	819,604	746,317	2,620,263	889,242	45,059	6,008,716
<b>School Fund</b>							
General Obligation Bonds							
Principal	1,814,252	1,838,121	1,676,369	7,986,388	1,436,000	-	14,751,130
Interest	275,195	230,818	190,560	448,743	18,668		1,163,985
Lease Revenue and Refunding Bond							
Principal	2,535,841	2,659,408	2,869,543	17,331,747	12,103,208	3,318,900	40,818,647
Interest	1,470,174	1,342,907	1,207,845	3,997,663	1,358,321	100,292	9,477,202
<b>Business-type Activities</b>							
Lease Revenue and Refunding Bonds							
Principal	830,000	875,000	900,000	4,965,000	4,680,000	905,000	13,155,000
Interest	453,128	423,323	391,461	1,459,038	537,945	25,056	3,289,951



## 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:

[FY25 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 2025 Ten Year Capital Improvement Program (CIP)  
 Summary of All Projects**
*Dollars in Thousands*

	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	10 Year CIP Total
<b>CIP</b>												
Public Safety	2,811	99	-	-	1,000	250	12,500	-	-	-	-	13,849
Public Works	5,199	388	903	7,735	30	262	538	625	870	-	-	11,351
Parks, Recreation	2,562	2,532	7,631	2,789	522	1,388	374	8,278	70	70	70	23,724
Utilities	580	365	1,250	510	185	1,135	70	10	10	10	830	4,375
Schools	12,952	12,044	14,097	16,557	12,787	3,212	6,084	1,646	4,466	2,812	5,293	78,996
IT Infrastructure/Systems	5,457	493	775	725	465	465	475	495	880	450	455	5,678
<b>Total CIP</b>	<b>29,561</b>	<b>\$15,921</b>	<b>\$24,656</b>	<b>\$28,316</b>	<b>\$14,989</b>	<b>\$ 6,712</b>	<b>\$20,041</b>	<b>\$11,054</b>	<b>\$ 6,296</b>	<b>\$ 3,342</b>	<b>\$ 6,648</b>	<b>\$137,973</b>
<b>Funding Sources</b>												
General Fund	13,557	1,547	3,068	2,239	1,847	3,705	1,452	1,024	2,005	705	1,525	19,117
School Operating Fund	224	35	600	314	878	10	90	144	98	158	158	2,486
School Capital Maint Reserve	1,334	491	-	-	-	-	852	-	-	-	-	1,343
Bonds General	1,750	2,500	7,500	9,700	-	-	12,500	8,200	-	-	-	40,400
Bonds School	-	10,153	12,573	15,403	11,699	2,992	4,722	-	3,003	1,289	3,770	65,602
Lease/Debt Schools (Buses)	4,534	1,185	660	660	-	-	420	1,185	1,185	1,185	1,185	7,665
Grants/Other	8,162	10	5	-	565	5	5	-	5	5	10	610
CVTA Sales Tax	-	-	250	-	-	-	-	500	-	-	-	750
<b>Total Funding Sources</b>	<b>29,561</b>	<b>\$15,921</b>	<b>\$24,656</b>	<b>\$28,316</b>	<b>\$14,989</b>	<b>\$ 6,712</b>	<b>\$20,041</b>	<b>\$11,054</b>	<b>\$ 6,296</b>	<b>\$ 3,342</b>	<b>\$ 6,648</b>	<b>\$137,973</b>
<b>Other Capital Programs</b>												
Fire Rescue Vehicles		720	2,450	1,410	575	2,325	2,555	2,165	360	850	-	13,410
Sheriff Vehicles		552	345	355	355	355	360	360	365	365	365	3,777
Administrative Vehicles		85	306	261	156	55	55	260	140	-	-	1,318
Facilities and Grounds		268	111	200	143	78	70	40	134	6	1	1,051
<b>Total Other Capital</b>	<b>-</b>	<b>1,625</b>	<b>3,212</b>	<b>2,226</b>	<b>1,229</b>	<b>2,813</b>	<b>3,040</b>	<b>2,825</b>	<b>999</b>	<b>1,221</b>	<b>366</b>	<b>19,556</b>
<b>Funding Sources</b>												
General Fund		1,215	902	1,041	804	788	995	1,180	999	796	366	9,086
Lease/Debt General (Fire Vehicles)		410	1,885	1,185	-	2,025	1,620	1,645	-	-	-	8,770
Grants/Proffers/Others		-	425	-	425	-	425	-	-	425	-	1,700
<b>Total Funding Sources</b>	<b>-</b>	<b>1,625</b>	<b>3,212</b>	<b>2,226</b>	<b>1,229</b>	<b>2,813</b>	<b>3,040</b>	<b>2,825</b>	<b>999</b>	<b>1,221</b>	<b>366</b>	<b>19,556</b>
<b>Total CIP / Other Capital</b>	<b>29,561</b>	<b>17,546</b>	<b>27,868</b>	<b>30,542</b>	<b>16,217</b>	<b>9,525</b>	<b>23,081</b>	<b>13,879</b>	<b>7,295</b>	<b>4,563</b>	<b>7,014</b>	<b>157,529</b>
<b>Funding Sources:</b>												
General Fund	13,557	2,762	3,970	3,280	2,651	4,493	2,447	2,204	3,004	1,501	1,891	28,203
School Operating Fund	224	35	600	314	878	10	90	144	98	158	158	2,486
School Capital Maint Reserve	1,334	491	-	-	-	-	852	-	-	-	-	1,343
Bonds General	1,750	2,500	7,500	9,700	-	-	12,500	8,200	-	-	-	40,400
Bonds School	-	10,153	12,573	15,403	11,699	2,992	4,722	-	3,003	1,289	3,770	65,602
Lease/Debt General (Fire Vehicles)	-	410	1,885	1,185	-	2,025	1,620	1,645	-	-	-	8,770
Lease/Debt Schools (Buses)	4,534	1,185	660	660	-	-	420	1,185	1,185	1,185	1,185	7,665
Grants/Other	8,162	10	430	-	990	5	430	-	5	430	10	2,310
CVTA Sales Tax	-	-	250	-	-	-	-	500	-	-	-	750
<b>Total Funding Sources</b>	<b>29,561</b>	<b>17,546</b>	<b>27,868</b>	<b>30,542</b>	<b>16,217</b>	<b>9,525</b>	<b>23,081</b>	<b>13,879</b>	<b>7,295</b>	<b>4,563</b>	<b>7,014</b>	<b>157,529</b>

**Powhatan County  
FY 2025 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Public Safety Projects**

Project Name	#	Prior											10 Year	Total
		Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	CIP Total	project
Fire/EMS Station #1A Addition	PS-0004	2,040	-	-	-	-	-	-	-	-	-	-	-	2,040
Fire Station #6 Land Purchase	PS-0006	-	-	-	-	-	250	-	-	-	-	-	250	250
Upgrade NG 911 Call Handling Equipment Software/Hardware	PS-0008	271	-	-	-	300	-	-	-	-	-	-	300	571
Lucas CPR Device Replacement Plan	PS-0020	-	-	-	-	200	-	-	-	-	-	-	200	200
Heart Monitor Replacement Plan	PS-0021	-	-	-	-	500	-	-	-	-	-	-	500	500
Fire & Rescue Digital Dashboard Information Platform	PS-0022	50	-	-	-	-	-	-	-	-	-	-	-	50
Fire and Rescue Station Alerting System	PS-0023	450	-	-	-	-	-	-	-	-	-	-	-	450
Fire & Rescue Station 6	PS-0024	-	-	-	-	-	-	12,500	-	-	-	-	12,500	12,500
Replace Recorder for NG911 Call Handling Equipment and LMR	PS-0027	-	99	-	-	-	-	-	-	-	-	-	99	99
<b>Total Public Safety Projects</b>		<b>\$ 2,811</b>	<b>\$ 99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 250</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,849</b>	<b>\$ 16,660</b>
<b>Project Estimate</b>														
A & E		300	-	-	-	-	-	500	-	-	-	-	500	800
Land Acquisition		-	-	-	-	-	250	-	-	-	-	-	250	250
Construct/Purchase		2,511	99	-	-	1,000	-	12,000	-	-	-	-	13,099	15,610
<b>Total Estimate</b>		<b>\$ 2,811</b>	<b>\$ 99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 250</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,849</b>	<b>\$ 16,660</b>
<b>Funding Sources</b>														
General Fund		2,380	99	-	-	450	250	-	-	-	-	-	799	3,179
School Operating Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General		-	-	-	-	-	-	12,500	-	-	-	-	12,500	12,500
Bonds School		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other		431	-	-	-	550	-	-	-	-	-	-	550	981
CVTA Sales Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funding</b>		<b>\$ 2,811</b>	<b>\$ 99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 250</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,849</b>	<b>\$ 16,660</b>

**Powhatan County  
FY 2025 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Public Works Projects**

Project Name	#	Prior Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	10 Year CIP Total	Total project
Roof Replacements	PW-0003	1,579	300	80	365	-	182	117	40	-	-	-	1,084	2,663
HVAC Systems	PW-0004	1,245	20	168	95	30	80	71	85	20	-	-	569	1,814
East Convenience Center	PW-0005	1,750	-	-	4,500	-	-	-	-	-	-	-	4,500	6,250
Old Plantation Road Improvements	PW-0006	-	-	-	-	-	-	-	500	-	-	-	500	500
Village Building Generator and Electrical Upgrades	PW-0010	250	-	-	350	-	-	-	-	-	-	-	350	600
Conversion of Fluorescent Lights to LED	PW-0025	30	-	-	-	-	-	-	-	-	-	-	-	30
Warehouse and Office Expansion	PW-0028	-	-	-	-	-	-	-	-	775	-	-	775	775
Convenience Center Paving	PW-0029	-	-	-	-	-	-	-	-	75	-	-	75	75
Mitchell Road Convenience Center Improvements	PW-0030	45	-	250	-	-	-	-	-	-	-	-	250	295
Space Study for Administration	PW-0031	100	-	-	-	-	-	-	-	-	-	-	-	100
Hope House 2 Renovation	PW-0032	200	-	-	-	-	-	-	-	-	-	-	-	200
Pipe Shield/ Nitrogen Compressor for Co. #2 Firehouse	PW-0034	-	4	20	-	-	-	-	-	-	-	-	24	24
Pipe Shield/ Nitrogen Compressor for Courthouse	PW-0035	-	4	20	-	-	-	-	-	-	-	-	24	24
Commonwealth Attorney Building Updates	PW-0036	-	35	-	-	-	-	-	-	-	-	-	35	35
PLC Backup Generator and Electrical Upgrades	PW-0037	-	-	-	-	-	-	350	-	-	-	-	350	350
Village Building Elevator Update	PW-0038	-	-	-	300	-	-	-	-	-	-	-	300	300
Village Building Renovation for Administration	PW-0039	-	-	350	1,750	-	-	-	-	-	-	-	2,100	2,100
Update County Signs	PW-0040	-	25	15	-	-	-	-	-	-	-	-	40	40
Administration Building Renovation	PW-0041	-	-	-	300	-	-	-	-	-	-	-	300	300
Generator Replacement for County Facilities	PW-0042	-	-	-	75	-	-	-	-	-	-	-	75	75

<b>Total Public Works Projects</b>		<b>\$5,199</b>	<b>\$ 388</b>	<b>\$ 903</b>	<b>\$7,735</b>	<b>\$ 30</b>	<b>\$ 262</b>	<b>\$ 538</b>	<b>\$ 625</b>	<b>\$ 870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$11,351</b>	<b>\$16,550</b>
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**Project Estimate**

A & E	250	-	350	-	-	-	-	-	-	100	-	-	450	700
Land Acquisition	600	-	-	-	-	-	-	-	-	-	-	-	-	600
Construct/Purchase	4,349	388	553	7,735	30	262	538	625	770	-	-	-	10,901	15,250
<b>Total Estimate</b>	<b>\$5,199</b>	<b>\$ 388</b>	<b>\$ 903</b>	<b>\$7,735</b>	<b>\$ 30</b>	<b>\$ 262</b>	<b>\$ 538</b>	<b>\$ 625</b>	<b>\$ 870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$11,351</b>	<b>\$16,550</b>

**Funding Sources**

General Fund	2,411	388	653	535	30	262	538	125	870	-	-	-	3,401	5,812
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General	1,750	-	-	7,200	-	-	-	-	-	-	-	-	7,200	8,950
Bonds School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	1,038	-	-	-	-	-	-	-	-	-	-	-	-	1,038
CVTA Sales Tax	-	-	250	-	-	-	-	500	-	-	-	-	750	750
<b>Total Funding</b>	<b>\$5,199</b>	<b>\$ 388</b>	<b>\$ 903</b>	<b>\$7,735</b>	<b>\$ 30</b>	<b>\$ 262</b>	<b>\$ 538</b>	<b>\$ 625</b>	<b>\$ 870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$11,351</b>	<b>\$16,550</b>

**Powhatan County  
FY 2025 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Parks and Recreation Projects**

Project Name	#	Prior Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	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 Park Sports Complex Expansion	PR-0005	-	-	-	150	375	1,133	-	-	-	-	-	1,658	1,658
ADA Improvements	PR-0017	853	-	-	-	-	-	-	-	-	-	-	-	853
Furniture, Fixtures and Equipment Improvements	PR-0018	158	32	131	64	67	70	74	78	70	70	70	726	884
Trail Renovations and Improvements	PR-0020	215	-	-	-	40	-	-	-	-	-	-	40	255
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	2,500	7,500	2,500	-	-	-	-	-	-	-	12,500	13,000
PLC Office Renovation	PR-0029	-	-	-	-	-	100	-	-	-	-	-	100	100
Basketball Court Rehabilitation	PR-0033	-	-	-	-	-	85	-	-	-	-	-	85	85
PLC Backstop & Fence Replacement	PR-0035	-	-	-	75	-	-	-	-	-	-	-	75	75

**Total Parks and Recreation Projects**

<b>\$2,562</b>	<b>\$2,532</b>	<b>\$7,631</b>	<b>\$2,789</b>	<b>\$ 522</b>	<b>\$1,388</b>	<b>\$ 374</b>	<b>\$8,278</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$23,724</b>	<b>\$26,286</b>
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**Project Estimate**

A & E	15	2,500	-	-	375	-	-	500	-	-	-	-	3,375	3,390
Land Acquisition	8	-	-	-	-	-	-	300	-	-	-	-	300	308
Construct/Purchase	2,539	32	7,631	2,789	147	1,388	74	7,778	70	70	70	70	20,049	22,588
<b>Total Estimate</b>	<b>\$2,562</b>	<b>\$2,532</b>	<b>\$7,631</b>	<b>\$2,789</b>	<b>\$ 522</b>	<b>\$1,388</b>	<b>\$ 374</b>	<b>\$8,278</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$23,724</b>	<b>\$26,286</b>

**Funding Sources**

General Fund	842	32	131	289	512	1,388	374	78	70	70	70	70	3,014	3,856
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	2,500	7,500	2,500	-	-	-	8,200	-	-	-	-	20,700	20,700
Bonds School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	1,720	-	-	-	10	-	-	-	-	-	-	-	10	1,730
CVTA Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>\$2,562</b>	<b>\$2,532</b>	<b>\$7,631</b>	<b>\$2,789</b>	<b>\$ 522</b>	<b>\$1,388</b>	<b>\$ 374</b>	<b>\$8,278</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$ 70</b>	<b>\$23,724</b>	<b>\$26,286</b>

**Powhatan County  
FY 2025 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**Utilities Projects**

<b>Project Name</b>	<b>#</b>	<b>Prior Year</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>	<b>FY 2034</b>	<b>10 Year CIP Total</b>	<b>Total project</b>	
Fighting Creek WWTP Upgrades	UT-0006	250	-	250	500	-	-	-	-	-	-	-	750	1,000	
Water Line Extension	UT-0012	40	-	-	-	-	-	-	-	-	-	-	-	40	
Fighting Creek WWTP Drainage and Site Improvements	UT-0016	100	-	-	-	-	-	-	-	-	-	-	-	100	
Water Distribution Monitoring and Control	UT-0019	95	-	-	-	-	-	60	-	-	-	-	60	155	
Scada for Four Sewer Pump Stations and Village Water Tower	UT-0021	65	-	-	-	-	-	-	-	-	-	-	-	65	
Storage Building for Wastewater Treatment Plant	UT-0022	30	-	-	-	-	-	-	-	-	-	-	-	30	
WWTP Equipment Lifecycle Replacement	UT-0023	-	60	10	10	10	10	10	10	10	10	10	150	150	
Sludge Press	UT-0024	-	-	-	-	-	250	-	-	-	-	-	250	250	
Feasibility Study Village Area Sanitary Sewer	UT-0025	-	-	250	-	-	-	-	-	-	-	-	250	250	
Public Pump Station	UT-0026	-	160	640	-	175	875	-	-	-	-	820	2,670	2,670	
Radio Meter Reading Technology	UT-0027	-	85	-	-	-	-	-	-	-	-	-	85	85	
Centralized Water Fill Station	UT-0028	-	-	100	-	-	-	-	-	-	-	-	100	100	
Asset Management Software	UT-0029	-	60	-	-	-	-	-	-	-	-	-	60	60	
<b>Total Utilities Projects</b>		<b>\$ 580</b>	<b>\$ 365</b>	<b>\$ 1,250</b>	<b>\$ 510</b>	<b>\$ 185</b>	<b>\$ 1,135</b>	<b>\$ 70</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 830</b>	<b>\$ 4,375</b>	<b>\$ 4,955</b>
<b>Project Estimate</b>															
A & E		275	-	500	500	-	-	-	-	-	-	-	1,000	1,275	
Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-	
Construct/Purchase		305	365	750	10	185	1,135	70	10	10	10	830	3,375	3,680	
<b>Total Estimate</b>		<b>\$ 580</b>	<b>\$ 365</b>	<b>\$ 1,250</b>	<b>\$ 510</b>	<b>\$ 185</b>	<b>\$ 1,135</b>	<b>\$ 70</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 830</b>	<b>\$ 4,375</b>	<b>\$ 4,955</b>	
<b>Funding Sources</b>															
General Fund		540	365	1,250	510	185	1,135	70	10	10	10	830	4,375	4,915	
School Operating Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	
School Capital Maint Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-	
Bonds General		-	-	-	-	-	-	-	-	-	-	-	-	-	
Bonds School		-	-	-	-	-	-	-	-	-	-	-	-	-	
Lease/Debt General (Fire Vehicles)		-	-	-	-	-	-	-	-	-	-	-	-	-	
Lease/Debt Schools (Buses)		-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants/Other		40	-	-	-	-	-	-	-	-	-	-	-	40	
CVTA Sales Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Funding</b>		<b>\$ 580</b>	<b>\$ 365</b>	<b>\$ 1,250</b>	<b>\$ 510</b>	<b>\$ 185</b>	<b>\$ 1,135</b>	<b>\$ 70</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 830</b>	<b>\$ 4,375</b>	<b>\$ 4,955</b>	

**Powhatan County  
FY 2025 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**School Projects**

Project Name	#	Prior Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	10 Year CIP Total	Total project
Powhatan High School	S-0001	1,127	5,949	8,116	9,842	4,697	2,992	2,802	-	-	-	-	34,397	35,524
Transportation	S-0003	8,526	1,390	840	840	210	210	420	1,365	1,365	1,365	1,365	9,370	17,896
REPLACEMENT OF THE TRANSPORTATION RADIO	S-0006	260	-	-	-	-	-	-	-	-	-	-	-	260
Pocahontas Landmark Center	S-0007	1,156	1,385	1,254	134	215	-	-	-	-	-	-	2,989	4,145
Powhatan Elementary	S-0008	1,520	398	307	1,110	2,305	-	852	26	-	-	1,394	6,392	7,912
Flat Rock Elementary	S-0010	8	125	127	1,915	2,098	-	785	-	3,003	-	-	8,053	8,061
Pocahontas Elementary School	S-0011	78	2,296	3,024	2,535	3,055	-	1,135	29	-	1,289	2,376	15,739	15,817
Division Wide Initiatives	S-0012	277	130	345	180	206	10	90	90	98	158	158	1,465	1,742
Middle School Improvements	S-0013	-	371	84	-	-	-	-	136	-	-	-	592	592

<b>Total Public Safety Projects</b>		<b>\$12,952</b>	<b>\$12,044</b>	<b>\$14,097</b>	<b>\$16,557</b>	<b>\$12,787</b>	<b>\$ 3,212</b>	<b>\$ 6,084</b>	<b>\$ 1,646</b>	<b>\$ 4,466</b>	<b>\$ 2,812</b>	<b>\$ 5,293</b>	<b>\$78,996</b>	<b>\$91,948</b>
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**Project Estimate**

A & E	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	12,952	12,044	14,097	16,557	12,787	3,212	6,084	1,646	4,466	2,812	5,293	78,996	91,948	
<b>Total Estimate</b>	<b>\$12,952</b>	<b>\$12,044</b>	<b>\$14,097</b>	<b>\$16,557</b>	<b>\$12,787</b>	<b>\$ 3,212</b>	<b>\$ 6,084</b>	<b>\$ 1,646</b>	<b>\$ 4,466</b>	<b>\$ 2,812</b>	<b>\$ 5,293</b>	<b>\$78,996</b>	<b>\$91,948</b>	

**Funding Sources**

General Fund	4,951	180	264	180	210	210	-	316	180	180	180	1,900	6,851
School Operating Fund	224	35	600	314	878	10	90	144	98	158	158	2,486	2,710
School Capital Maint Reserve	1,334	491	-	-	-	-	852	-	-	-	-	1,343	2,677
Bonds General	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds School	-	10,153	12,573	15,403	11,699	2,992	4,722	-	3,003	1,289	3,770	65,602	65,602
Lease/Debt General (Fire Vehicles)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)	4,534	1,185	660	660	-	-	420	1,185	1,185	1,185	1,185	7,665	12,199
Grants/Other	1,909	-	-	-	-	-	-	-	-	-	-	-	1,909
CVTA Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>\$12,952</b>	<b>\$12,044</b>	<b>\$14,097</b>	<b>\$16,557</b>	<b>\$12,787</b>	<b>\$ 3,212</b>	<b>\$ 6,084</b>	<b>\$ 1,646</b>	<b>\$ 4,466</b>	<b>\$ 2,812</b>	<b>\$ 5,293</b>	<b>\$78,996</b>	<b>\$91,948</b>

**Powhatan County  
FY 2025 Capital Improvement Program (CIP)**
*Dollars in Thousands*
**IT Infrastructure and Systems**

Project Name	#	Prior Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	10 Year CIP Total	Total project
PC Replacement Program	IT-0009	504	75	80	85	90	95	100	105	110	115	115	970	1,474
Upgrade Virtual Host Environment and Mirroring	IT-0017	210	-	-	200	-	-	-	-	200	-	-	400	610
Upgrade Desk Phones	IT-0018	75	-	-	-	-	-	-	-	-	-	-	-	75
Firewall Replacement	IT-0021	21	20	-	-	20	-	-	-	20	-	-	60	81
Access Control for County Facilities	IT-0022	160	-	125	125	100	100	100	100	100	100	100	950	1,110
Security Enhancement	IT-0024	110	-	-	-	-	-	-	-	-	-	-	-	110
Data Storage	IT-0025	115	20	90	15	15	20	20	25	90	30	30	355	470
Fiber Network Extension	IT-0026	36	-	100	-	-	-	-	-	-	-	-	100	136
MDT Replacement Program	IT-0029	242	90	90	100	100	110	110	110	115	120	120	1,065	1,307
Network Appliance Upgrade	IT-0030	141	38	40	40	45	45	50	50	50	50	50	458	599
UPS Upgrade & Improvement	IT-0031	35	-	-	-	-	-	-	-	-	-	-	-	35
VOIP System Upgrade	IT-0032	494	-	-	-	-	-	-	-	100	-	-	100	594
Cybersecurity program	IT-0034	240	65	70	90	90	90	90	30	90	30	30	675	915
Broadband	IT-0035	3,024	175	175	-	-	-	-	-	-	-	-	350	3,374
Conference Room Audio/Video	IT-0036	50	10	5	70	5	5	5	75	5	5	10	195	245

<b>Total Public Safety Projects</b>	<b>\$ 5,457</b>	<b>\$ 493</b>	<b>\$ 775</b>	<b>\$ 725</b>	<b>\$ 465</b>	<b>\$ 465</b>	<b>\$ 475</b>	<b>\$ 495</b>	<b>\$ 880</b>	<b>\$ 450</b>	<b>\$ 455</b>	<b>\$ 5,678</b>	<b>\$ 11,135</b>
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**Project Estimate**

A & E	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	5,457	493	775	725	465	465	475	495	880	450	455	5,678	11,135
<b>Total Estimate</b>	<b>\$ 5,457</b>	<b>\$ 493</b>	<b>\$ 775</b>	<b>\$ 725</b>	<b>\$ 465</b>	<b>\$ 465</b>	<b>\$ 475</b>	<b>\$ 495</b>	<b>\$ 880</b>	<b>\$ 450</b>	<b>\$ 455</b>	<b>\$ 5,678</b>	<b>\$ 11,135</b>

**Funding Sources**

General Fund	2,433	483	770	725	460	460	470	495	875	445	445	5,628	8,061
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds School	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	3,024	10	5	-	5	5	5	-	5	5	10	50	3,074
CVTA Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>\$ 5,457</b>	<b>\$ 493</b>	<b>\$ 775</b>	<b>\$ 725</b>	<b>\$ 465</b>	<b>\$ 465</b>	<b>\$ 475</b>	<b>\$ 495</b>	<b>\$ 880</b>	<b>\$ 450</b>	<b>\$ 455</b>	<b>\$ 5,678</b>	<b>\$ 11,135</b>

**Powhatan County  
FY 2025 Other Capital Programs**
*Dollars in Thousands*
**Fire & Rescue Apparatus and Vehicles**

Apparatus/Vehicle	Make	Model	Model Year	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY	FY	FY 2032	FY 2033	FY 2034
									2030	2031			
Engine 701	Pierce	Enforcer	2003	-	-	-	-	-	-	-	-	-	-
Engine 702	Rosenbauer	Commander	2013	-	-	-	-	1,000	-	-	-	-	-
Engine 703	Sutphen	Monarch	2019	-	-	-	-	-	-	-	-	-	-
Engine 704	Pierce	Enforcer	2002	-	-	-	-	-	-	-	-	-	-
Engine 705	Sutphen	Monarch	2019	-	-	-	-	-	-	-	-	-	-
Engine 706	Future Purchase			-	-	-	-	-	1,000	-	-	-	-
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	-	-	-	-	900	-	-	-	-	-
Tanker 704	Spartan	Smeal	2017	-	-	-	-	-	-	-	-	-	-
Tanker 705	Firefighter	KME	1999	-	-	-	-	-	-	-	-	-	-
Tanker 706	Future Purchase			-	-	-	-	-	900	-	-	-	-
EMS 701	Ford	Explorer	2015	75	-	-	-	-	-	-	-	-	-
EMS 702	Dodge	Durango	2020	-	-	-	-	-	115	-	-	-	-
EMS 704	Ford	Explorer	2015	75	-	-	-	-	-	-	-	-	-
EMS 705	Ford	Explorer	2022	-	-	-	-	-	-	-	120	-	-
EMS 709	Dodge	Durango	2020	-	-	-	-	-	115	-	-	-	-
Brush 701	Ford	F350	1999	-	-	-	-	-	-	-	-	-	-
Brush 702	Ford	F550	2005	135	-	-	-	-	-	-	-	-	-
Brush 703	Ford	F350	2008	-	-	-	-	-	-	-	-	-	-
Brush 704	Ford	F350	2018	-	-	-	-	-	-	-	-	-	-
Brush 705	Ford	F350	2003	-	-	-	150	-	-	-	-	-	-
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 701	Ford	F150	2022	-	-	-	-	-	-	-	120	-	-
Chief 702	Ford	F150	2022	-	-	-	-	-	-	-	120	-	-
Fire Marshal 701	Ford	F350	2017	-	-	85	-	-	-	-	-	-	-
Fire Marshal 702	Ford	F250	2004	-	-	-	-	-	-	-	-	-	-
Battalion 709	Ford	Explorer	2010	-	-	-	-	-	-	-	-	-	-
Water Rescue 709	Chevy	Suburban	2001	-	-	-	-	-	-	-	-	-	-
Emergency Mgmt EM 700	Ford	Explorer	2022	-	-	-	-	-	-	120	-	-	-
ALS 1st Response Vehicle	Ford	Explorer	2007	-	-	-	-	-	-	-	-	-	-
Ambulance	Ram	D4500	2018	-	-	425	-	-	-	-	-	-	-
Ambulance	Ram	D4500	2017	-	425	-	-	-	-	-	-	425	-
Ambulance	Ram	D4500	2017	-	425	-	-	-	-	-	-	425	-
Ambulance	Chevrolet	G3500	2013	-	-	-	-	425	-	-	-	-	-
Ambulance	Chevrolet	G3500	2013	410	-	-	-	-	425	-	-	-	-
Ambulance	Chevrolet	G3500	2013	-	-	-	-	-	-	425	-	-	-
Ambulance	Ram	D5500	2020	-	-	-	425	-	-	-	-	-	-
Kids Safety House	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	25	-	-	-	-	-	-	-	-	-
				<b>\$ 720</b>	<b>\$ 2,450</b>	<b>\$ 1,410</b>	<b>\$ 575</b>	<b>\$ 2,325</b>	<b>\$ 2,555</b>	<b>\$ 2,165</b>	<b>\$ 360</b>	<b>\$ 850</b>	<b>\$ -</b>

\* Car 1, 2, 3, 4 are titled to the county but were purchased by the individual companies with their own funds.

**Funding Sources**

General Fund	310	140	225	150	300	510	520	360	425	-
EMS Fees	-	425	-	425	-	425	-	-	425	-
Leases	410	1,885	1,185	-	2,025	1,620	1,645	-	-	-
Grants/Other	-	-	-	-	-	-	-	-	-	-
<b>Total Funding</b>	<b>\$ 720</b>	<b>\$ 2,450</b>	<b>\$ 1,410</b>	<b>\$ 575</b>	<b>\$ 2,325</b>	<b>\$ 2,555</b>	<b>\$ 2,165</b>	<b>\$ 360</b>	<b>\$ 850</b>	<b>\$ -</b>

**Powhatan County  
FY 2025 Other Capital Programs**
*Dollars in Thousands*
**Sheriff's Office Vehicles**

<b>Apparatus/Vehicle</b>	<b>Model Year</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>	<b>FY 2034</b>	<b>10 Year CIP Total</b>
Explorer	2021	-	-	-	-	-	-	72	-	-	-	72
Explorer	2021	-	-	-	-	-	-	-	-	-	73	73
Explorer	2021	-	-	-	-	-	72	-	-	-	-	72
Explorer	2021	-	-	-	-	-	-	-	-	73	-	73
Durango	2021	-	-	-	-	-	-	-	73	-	-	73
Explorer	2021	-	-	-	-	-	-	-	-	-	73	73
Explorer	2021	-	-	-	71	-	-	-	-	-	-	71
Explorer	2021	-	-	-	-	-	-	-	-	-	-	-
Explorer	2021	-	-	-	-	71	-	-	-	-	-	71
Cherokee	2021	-	-	-	-	71	-	-	-	-	-	71
Durango	2021	-	-	-	-	-	-	-	-	-	73	73
Cherokee	2021	-	-	-	-	-	72	-	-	-	-	72
Ford Econoline Van	2006	-	-	-	-	-	-	72	-	-	-	72
Chevy Tahoe	2008	69	-	-	-	-	-	-	-	-	-	69
Dodge Charger	2009	-	-	-	-	-	-	-	-	-	73	73
Ford Explorer	2010	-	-	-	-	-	-	-	-	-	-	-
Ford Econoline Van	2010	-	-	-	-	-	-	-	73	-	-	73
Dodge Charger	2010	69	-	-	-	-	-	72	-	-	-	141
Ford Crown Victoria	2011	-	-	-	-	-	-	-	73	-	-	73
Dodge Charger	2011	-	-	-	-	-	-	72	-	-	-	72
Ford Police Interceptor	2013	-	-	-	-	-	-	-	-	73	-	73
Dodge Durango	2013	-	-	-	-	71	-	-	-	-	-	71
Ford Police Interceptor	2013	-	-	-	-	-	-	-	-	-	-	-
Chevy Caprice	2013	-	-	-	71	-	-	-	-	-	73	144
Dodge Charger	2014	-	69	-	-	-	-	-	-	-	-	69
Ford Police Interceptor	2014	-	69	-	-	-	-	-	-	-	-	69
Ford Police Interceptor	2014	-	69	-	-	-	-	-	-	-	-	69
Dodge Durango	2014	-	69	-	-	-	-	-	-	-	-	69
Dodge Charger	2014	-	69	-	-	-	-	-	-	-	-	69
Ford Police Interceptor	2014	-	-	-	-	-	-	-	-	-	-	-
Ford Truck	2014	-	-	-	-	-	-	-	-	73	-	73
Ford Police Interceptor	2014	-	-	-	-	-	-	-	-	-	-	-

**Powhatan County  
FY 2025 Other Capital Programs**
*Dollars in Thousands*
**Sheriff's Office Vehicles**

<b>Apparatus/Vehicle</b>	<b>Model Year</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>	<b>FY 2034</b>	<b>10 Year CIP Total</b>
Ford Police Interceptor	2015	-	-	-	-	-	-	-	73	-	-	73
Dodge Charger	2015	-	-	-	-	-	-	72	-	-	-	72
Ford F150 Pickup	2015	-	-	-	71	-	-	-	-	-	-	71
Dodge Charger	2016	-	-	-	-	-	-	-	-	73	-	73
Dodge Charger	2016	-	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2016	-	-	-	-	71	-	-	-	-	-	71
Dodge Charger	2016	-	-	-	-	-	-	-	-	-	5	5
Nissan Altima	2015	69	-	-	-	-	-	-	-	-	-	69
Ford Police Utility	2017	69	-	-	-	-	-	-	73	-	-	142
Ford Police Utility	2017	-	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2017	69	-	-	-	-	-	-	-	-	-	69
Dodge Charger	2018	-	-	-	-	71	-	-	-	-	-	71
Dodge Charger	2018	-	-	-	-	-	-	-	-	73	-	73
Dodge Charger	2018	69	-	-	-	-	-	-	-	-	-	69
Ford Explorer	2018	-	-	-	-	-	72	-	-	-	-	72
Dodge Durango	2018	-	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	-	-	-	-	-	72	-	-	-	-	72
Dodge Charger	2019	-	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	69	-	-	-	-	-	-	-	-	-	69
Dodge Durango	2018	-	-	-	-	-	72	-	-	-	-	72
Dodge Charger	2019	-	-	-	-	-	-	-	-	-	-	-
Dodge Charger	2019	69	-	-	-	-	-	-	-	-	-	69
Dodge Charger	2019	-	-	71	-	-	-	-	-	-	-	71
Dodge Charger	2019	-	-	-	71	-	-	-	-	-	-	71
Dodge Charger	2019	-	-	71	-	-	-	-	-	-	-	71
Dodge Charger	2019	-	-	71	-	-	-	-	-	-	-	71
Dodge Charger	2019	-	-	71	-	-	-	-	-	-	-	71
Dodge Charger	2019	-	-	71	-	-	-	-	-	-	-	71
Jeep Cherokee	1999	-	-	-	-	-	-	-	-	-	-	-
Ford F-150 Pickup Truck AC	2009	-	-	-	71	-	-	-	-	-	-	71
Ford F-150 Pickup Truck AC	2010	-	-	-	-	-	-	-	-	-	-	-
		<b>\$ 552</b>	<b>\$ 345</b>	<b>\$ 355</b>	<b>\$ 355</b>	<b>\$ 355</b>	<b>\$ 360</b>	<b>\$ 360</b>	<b>\$ 365</b>	<b>\$ 365</b>	<b>\$ 370</b>	<b>\$ 3,782</b>

**Funding Sources**

General Fund	552	345	355	355	355	360	360	365	365	370	3,782
<b>Total Funding</b>	<b>\$ 552</b>	<b>\$ 345</b>	<b>\$ 355</b>	<b>\$ 355</b>	<b>\$ 355</b>	<b>\$ 360</b>	<b>\$ 360</b>	<b>\$ 365</b>	<b>\$ 365</b>	<b>\$ 370</b>	<b>\$ 3,782</b>

**Powhatan County  
FY 2025 Other Capital Programs**
*Dollars in Thousands*
**Administrative Vehicles**

<b>Apparatus/Vehicle</b>	<b>Model Year</b>	<b>Dept.</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>	<b>FY 2034</b>
Ford Escape	2018	Building Inspections	-	-	-	-	-	-	-	-	-	-
Ford Explorer 4D SUV	2010	Building Inspections	-	50	-	-	-	-	-	-	-	-
Ford Explorer 4D SUV	2007	Building Inspections	-	50	-	-	-	-	-	-	-	-
GMC pickup (maroon)	2006	Building Inspections	-	-	-	-	-	-	-	-	-	-
Ford Escape	New	Commissoner of Revenue	-	-	48	-	-	-	-	-	-	-
Backhoe	2023	Convenience Center	-	-	-	-	-	-	-	-	-	-
Ford F-25 with snow plow	2022	Convenience Center	-	-	-	-	-	-	-	-	-	-
Ford Transit passenger van	2019	Extensions	-	-	-	-	-	-	-	-	-	-
1 Ton Dump Truck w/Plow	2015	Facilities	-	-	-	58	-	-	-	-	-	-
1/2 Ton Pickup Truck	2015	Facilities	-	-	-	-	-	-	55	-	-	-
Carry On Utility Trailer	2001	Facilities	-	-	-	-	-	-	-	-	-	-
Chevrolet pickup truck	2009	Facilities	-	50	-	-	-	-	-	-	-	-
Exmark 52" Turf Tracer	2016	Facilities	-	-	-	-	-	-	-	-	-	-
Exmark Z-Mower	2016	Facilities	-	-	-	-	-	-	-	-	-	-
Ford Ranger pickup	2001	Facilities	-	-	-	-	-	-	-	-	-	-
Ford F 250	2018	Facilities	-	-	-	-	-	55	-	-	-	-
Ford F250	2019	Facilities	-	-	-	-	-	-	-	-	-	-
Ford F-250	2017	Facilities	-	-	-	-	-	-	-	-	-	-
Ford Ranger Pickup Gray	1997	Facilities	-	-	-	-	-	-	-	-	-	-
Ford Transit Van	2016	Facilities	-	-	-	-	55	-	-	-	-	-
Ford Transit Van#1 - Custodial	2018	Facilities	-	-	-	-	-	-	-	-	-	-
Ford Transit Van#2 - Custodial	2018	Facilities	-	-	-	-	-	-	-	-	-	-
GMC Canyon CC red	2006	Facilities	-	-	-	-	-	-	-	-	-	-
GMC Sierra white truck	2004	Facilities	-	-	-	-	-	-	-	-	-	-

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**Powhatan County  
FY 2025 Other Capital Programs**
*Dollars in Thousands*
**Administrative Vehicles**

Apparatus/Vehicle	Model Year	Dept.	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Midsize Pickup	New	Facilities	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Mini excavator and trailer	2032	Facilities	-	-	-	-	-	-	-	140	-	-
Tractor L-series 3560	2019	Facilities	-	-	-	-	-	-	-	-	-	-
Z-Mower	2017	Facilities	-	-	-	-	-	-	-	-	-	-
Ford Ranger	2009	Grounds	-	-	-	-	-	-	-	-	-	-
Ford Ranger pickup	2001	Grounds	-	-	-	-	-	-	-	-	-	-
Ford Escape	2019	IT	-	-	-	-	-	-	50	-	-	-
Ford Transit Van - Mobile Library	New	Library	-	-	70	-	-	-	-	-	-	-
Ford F-250	2015	Parks and Rec	-	-	-	53	-	-	-	-	-	-
Ford Escape	2021	Parks and Rec	-	-	-	-	-	-	-	-	-	-
XL Transit Van	New	Parks and Rec	35	-	-	-	-	-	-	-	-	-
Ford Explorer	2010	Planning	-	50	-	-	-	-	-	-	-	-
Ford Explorer XLT	2008	Planning	50	-	-	-	-	-	-	-	-	-
Ford Escape	2019	PSC	-	-	-	-	-	-	50	-	-	-
Ford Escape	2019	PSC	-	-	-	-	-	-	50	-	-	-
Ford Escape	2010	Social Services	-	-	45	-	-	-	-	-	-	-
Ford Explorer	2016	Social Services	-	-	-	-	-	-	55	-	-	-
Ford Fusion	2014	Social Services	-	-	-	-	-	-	-	-	-	-
Ford Van F350	2004	Social Services	-	-	45	-	-	-	-	-	-	-
Durango	New	Social Services	-	-	-	-	-	-	-	-	-	-
Exmark 52" Lazer Z E CV732	2016	Utilities	-	-	-	45	-	-	-	-	-	-
Ford Explorer	2017	Utilities	-	53	-	-	-	-	-	-	-	-
Ford Explorer gray	2008	Utilities	-	-	-	-	-	-	-	-	-	-
Ford F150 4 dr sedan (pickup)	2007	Utilities	-	-	-	-	-	-	-	-	-	-
Ford F-250	2016	Utilities	-	-	53	-	-	-	-	-	-	-
GMC Sierra 4X4 white	2006	Utilities	-	53	-	-	-	-	-	-	-	-
			<b>\$ 85</b>	<b>\$ 306</b>	<b>\$ 261</b>	<b>\$ 156</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 260</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>

**Funding Sources**

General Fund	85	306	261	156	55	55	260	140	-	-
<b>Total Funding</b>	<b>\$ 85</b>	<b>\$ 306</b>	<b>\$ 261</b>	<b>\$ 156</b>	<b>\$ 55</b>	<b>\$ 55</b>	<b>\$ 260</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>

**Powhatan County  
FY 2025 Other Capital Programs**
*Dollars in Thousands*
**Facilities and Grounds Capital Maintenance**

<b>Project Name</b>	<b>Facility</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>	<b>FY 2034</b>
Admin. Building Hallway Project	Administration	1	-	-	-	-	-	-	-	-	-
Administration Exterior Painting**	Administration	-	-	-	-	-	33	-	-	-	-
Administration Kitchentte Upfit	Administration	3	-	-	-	-	-	-	-	-	-
Administration Parking Lot**	Administration	-	-	-	13	-	-	-	-	-	-
Administration Sidewalk	Administration	-	-	-	-	-	-	-	-	-	-
Animal Control Office Renovations	Animal Shelter	-	-	25	-	-	-	-	-	-	-
Animal Shelter Floors	Animal Shelter	-	-	-	-	-	-	34	-	-	-
Animal Shelter Sealcoat Epoxy Floors	Animal Shelter	15	-	-	-	-	-	-	-	-	-
Apparatus Floor Cleaned and Epoxy Coated	CO#1 Firestation	-	-	-	-	-	-	-	-	-	-
Commonwealth Attorney Office	Facilities	-	-	-	-	-	-	-	-	-	-
COR Office Renovations DMV Select	Administration	-	-	-	-	-	-	-	-	-	-
County Offices Interior Painting	Facilities	5	5	5	5	5	5	5	5	5	-
Courthouse Exterior Painting	Courthouse	-	-	50	-	-	-	-	-	-	-
Courthouse Interior Painting (Sheriff's Office)	Courthouse	25	-	-	-	-	-	-	-	-	-
Courthouse VCT Upgrade	Facilities	50	-	-	-	-	-	-	-	-	-
Driveway Sealcoating	Facilities	-	10	-	11	-	11	-	11	-	-
DSS Back Office Renovation	Social Services	-	-	10	-	-	-	-	-	-	-
Facility Dude Maintenance Software Upgrade	Facilities	-	-	-	-	-	-	-	-	-	-
Fighting Creek Park Parking Lot	FCP	-	-	-	-	52	-	-	-	-	-
Fire Panel Upgrades	Facilities	-	75	-	-	-	-	-	-	-	-
Human Services Fire Panel Upgrade	Facilities	-	-	-	75	-	-	-	-	-	-
Investigations Building Door Replacement	Facilities	-	-	-	-	-	-	-	-	-	-
Johnson Controls Upgrade	Facilities	25	-	-	-	-	-	-	-	-	-
Library Parking Lot**	Library	-	-	13	-	-	-	-	-	-	-
Maintenance Shop Exterior Painting	Grounds	-	20	-	-	-	-	-	-	-	-
Mitchell Road CC Concrete Patch	Solid Waste	3	-	-	-	-	-	-	-	-	-
Office Furniture Repair/ Replacement	Facilities	1	1	1	1	1	1	1	1	1	1
Overhead Door Operators Upgrade	CO#1 Firestation	-	-	-	-	-	-	-	-	-	-
Overhead Door Refinish	Facilities	5	-	-	-	-	-	-	-	-	-
Paint Courthouse Metal Roof	Facilities	50	-	-	-	-	-	-	-	-	-
Paint Hallways and Meeting Room	CO#2 Firestation	-	-	13	-	-	-	-	13	-	-
Paint Maintenance Building Roof**	Maintenance Building	-	-	-	-	-	20	-	-	-	-
PLC Basketball Court overlay	Parks and Rec	-	-	-	-	-	-	-	104	-	-
PLC Office Renovation	Parks and Recreation	-	-	-	25	-	-	-	-	-	-
PLC Water Pooling Project	P&R	-	-	-	-	20	-	-	-	-	-
Shed Repairs Parks and Rec Group Storage	Facilities	-	-	-	-	-	-	-	-	-	-
Social Services Painting	Facilities	-	-	-	13	-	-	-	-	-	-
Turner Picnic Pavilion Updates	Facilities	-	-	-	-	-	-	-	-	-	-
Upgrades to Maintenance Garage	Facilities	-	-	83	-	-	-	-	-	-	-
Village Building Auditorium Upgrades	Administration	35	-	-	-	-	-	-	-	-	-
Courtroom NOMAD AV System	Courthouse	50	-	-	-	-	-	-	-	-	-
		<b>\$ 268</b>	<b>\$ 111</b>	<b>\$ 200</b>	<b>\$ 143</b>	<b>\$ 78</b>	<b>\$ 70</b>	<b>\$ 40</b>	<b>\$ 134</b>	<b>\$ 6</b>	<b>\$ 1</b>

**Funding Sources**

General Fund	268	111	200	143	78	70	40	134	6	1
<b>Total Funding</b>	<b>\$ 268</b>	<b>\$ 111</b>	<b>\$ 200</b>	<b>\$ 143</b>	<b>\$ 78</b>	<b>\$ 70</b>	<b>\$ 40</b>	<b>\$ 134</b>	<b>\$ 6</b>	<b>\$ 1</b>



# FUND BALANCE

## Powhatan County FY 2025 Budgeted Change in Fund Balance

	General Fund*	Capital Improvement Projects Fund	Grants Fund	Other Governmental Funds
<b>Estimated Beginning Fund Balance</b>	\$ 29,918,147	\$ 19,753,000	\$ (3,436,615)	\$ 5,907,348
Revenues	109,618,820	17,545,600	394,890	3,165,000
Expenditures	(109,193,522)	(17,545,600)	(394,890)	(3,165,000)
Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>425,298</b>	<b>-</b>	<b>-</b>	<b>-</b>
Estimated Ending Fund Balance	\$ 30,343,445	\$ 19,753,000	\$ (3,436,615)	\$ 5,907,348
% Change in Fund Balance	1.4%	0.0%	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 1.4% for an overall increase of 1.4%.

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## 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.



## FINANCIAL GUIDELINES

### CAPITAL IMPROVEMENT BUDGET (CONT.)

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

### ASSET, MAINTENANCE, REPLACEMENT, AND ENHANCEMENT

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

### RISK MANAGEMENT POLICIES

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



## 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 policies, 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.



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## **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