

FISCAL YEAR 2025-2026

APPROVED BUDGET

**County of Powhatan,
Virginia**



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MEET THE STAFF

BOARD OF SUPERVISORS



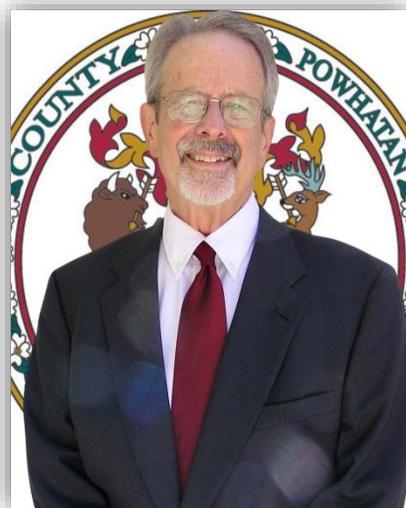
William Donati, Jr
Chairman



Mark Kinney
Vice Chairman



Denise Morrissette
District 5



Robert Powers
District 3



Steve McClung
District 2



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 fall of 2024, the Board of Supervisors undertook the creation of a new Strategic Plan for the County. A working group was created that gathered feedback from citizens, businesses and employees to help formulate the Plan. With the help of a consultant, several strategy meetings with stakeholders refined the final plan with the Board as final decision makers taking all feedback into account while providing their own. Brainstorming coalesced around ideas involving a rural yet diverse economy that can both support much needed government services while maintaining its aesthetic culture surrounding a rustic peaceful community.

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

- new vision statement
- six 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. While many of these visions and goals will remain in place forever, the Goal Year for targeted improvements is 2030.



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 2025 is provided to show the baseline from where this Plan is starting. The Goal is where the Board wishes to be at the end of the current term of office on December 31st, 2028. Each year the columns will be updated, like an annual report card showing the progress towards each goal.

VISION

Powhatan County will be a high-performing organization that proactively engages its employees and the community to continuously improve efficiency and service delivery. This vision captures our commitment to effective government operations and a highly engaged county workforce, all while being a place where you can still see farms, large expanses of undisturbed forests and natural lands, clean waterways and the stars are brightly visible at night.



STRATEGIC PLAN

STRATEGIC GOALS & OBJECTIVES

Goal 1: Financial Stability and Efficiency

- Objectives
- 1.1 Balance Funding Framework
 - 1.2 Increase Fund Balance

Goal 2: Economic Prosperity

- Objectives
- 2.1 Economic Development Plan
 - 2.2 Commercial and Industrial Growth
 - 2.3 Strategic Land Development

Goal 3: Housing and Residential Options

- Objectives
- 3.1 Comprehensive Plan Review and Utilization
 - 3.2 Public-Private Partnerships
 - 3.3 Strategic Land Development

Goal 4: Quality-of-Life and Public Safety

- Objective
- 4.1 Expand Access to Health Services
 - 4.2 Promote Countywide Recreation, Learning and Engagement
 - 4.3 Enhance Public Safety and Emergency Services



STRATEGIC PLAN

STRATEGIC GOALS & OBJECTIVES (CONT.)

Goal 5: Workforce and Enhancing Government Operations

- Objective
- 5.1 Leadership Development Program
 - 5.2 Public Education and Engagement
 - 5.3 Space Planning and Operational Upgrades
 - 5.4 Employee Engagement, Recognition, and Retention

Goal 6: Rural Heritage and Resource Preservation

- Objective
- 6.1 Preserve Land
 - 6.2 Preserve Agriculture
 - 6.3 Expand State Parks

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 2025](#)



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. The budget complies with financial policies found later in this document. 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
2024	31,766	*	*	2.80%**	4,215
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

n/a - information is not yet available

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

* 2023 and 2024 information not yet available.

** 2024 Unemployment Rate % is as of 07/01/2024



STATISTICAL INFORMATION

Principal Employers

Current Year and Nine Years Ago

Employer	2024			2015		
	Employees	Rank	% of Total Employment**	Employees	Rank	% of Total Employment**
Powhatan County School Board	500-999	1	N/A	500-999	1	N/A
Deep Meadow Correctional Center	250-499	2	N/A	250-499	4	N/A
County of Powhatan	250-499	3	N/A	100-249	6	N/A
Walmart	250-499	4	N/A	100-249	5	N/A
Mid Atlantic Steel Erecto Inc	100-249	5	N/A	100-249	7	N/A
Colony Construction	100-249	6	N/A			N/A
Food Lion	100-249	7	N/A	100-249	8	N/A
2150 Management Co.	100-249	8	N/A			N/A
Independence Golf Club	50-99	9	N/A			N/A
TG Administration	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
Anderson Merchandisers, LLC	-		N/A	50-99	9	N/A
Moslow Wood Products	-		N/A	50-99	10	N/A

Source: Virginia Employment Commission

* Quarterly Census of Employment and Wages (QCEW)

Data for 2024: Community Profile

Data for 2015: 1st Quarter 2015

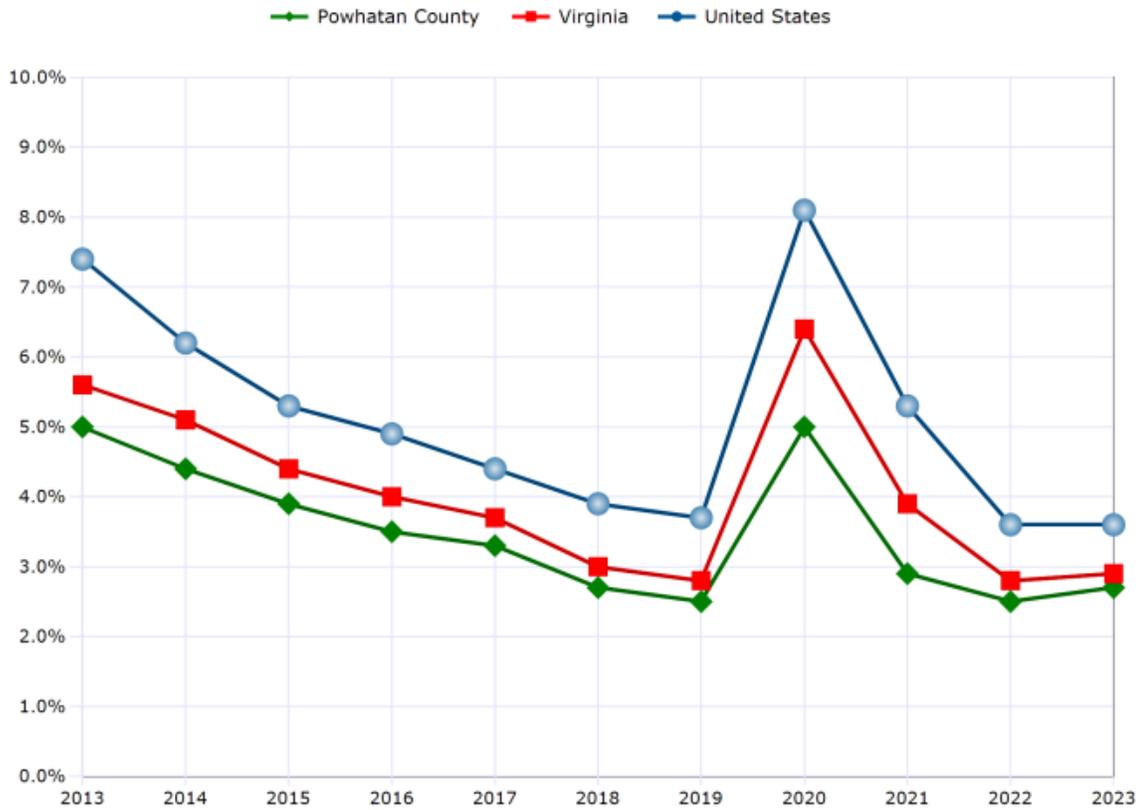
**The Virginia Employment Commission is precluded from disclosing the actual number of employees per the Confidential Information Protection and Statistical Efficiency Act - Title V of Public Law 107-347.



STATISTICAL INFORMATION

Unemployment Rates

Trends



	Powhatan County	Virginia	United States
2013	5.0%	5.6%	7.4%
2014	4.4%	5.1%	6.2%
2015	3.9%	4.4%	5.3%
2016	3.5%	4.0%	4.9%
2017	3.3%	3.7%	4.4%
2018	2.7%	3.0%	3.9%
2019	2.5%	2.8%	3.7%
2020	5.0%	6.4%	8.1%
2021	2.9%	3.9%	5.3%
2022	2.5%	2.8%	3.6%
2023	2.7%	2.9%	3.6%

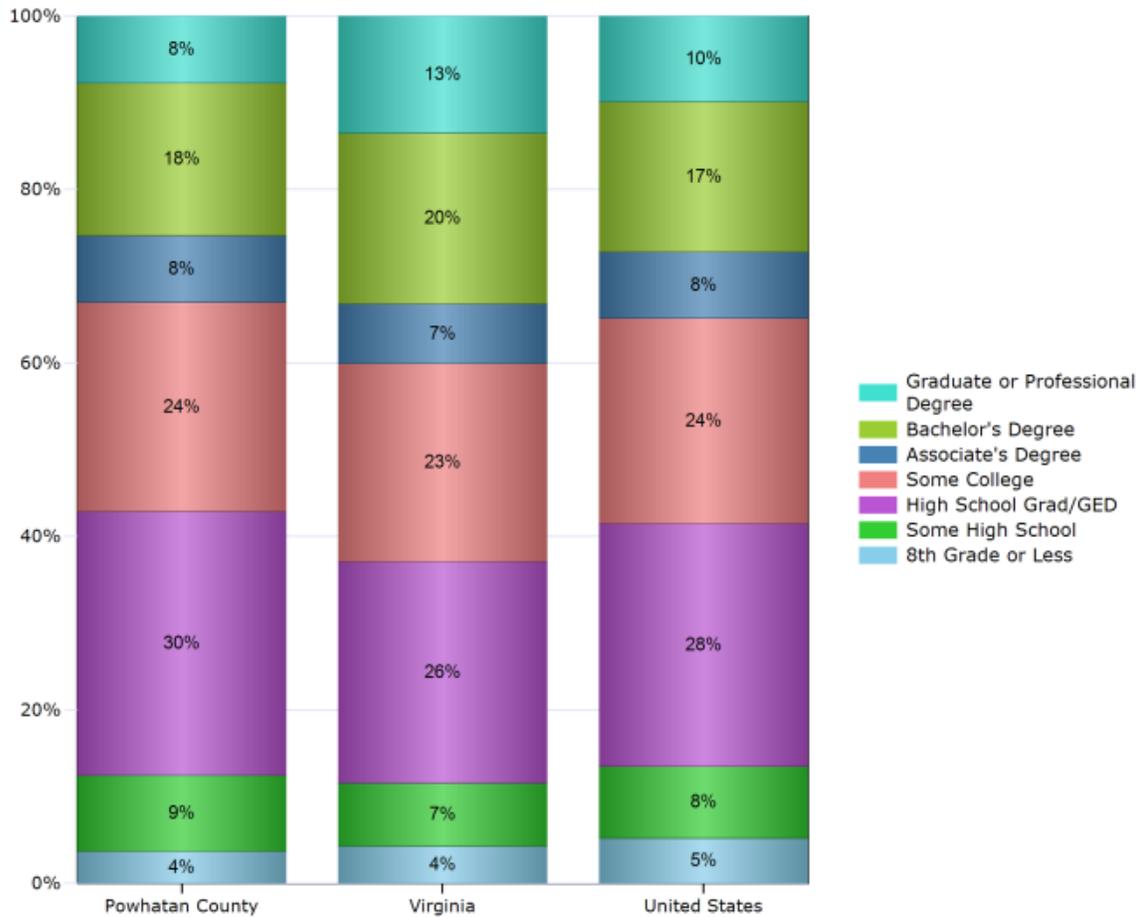
Source: Virginia Works, Economic Information & Analytics, Local Area Unemployment Statistics.



STATISTICAL INFORMATION

Educational Attainment

(Population 18 years and over)

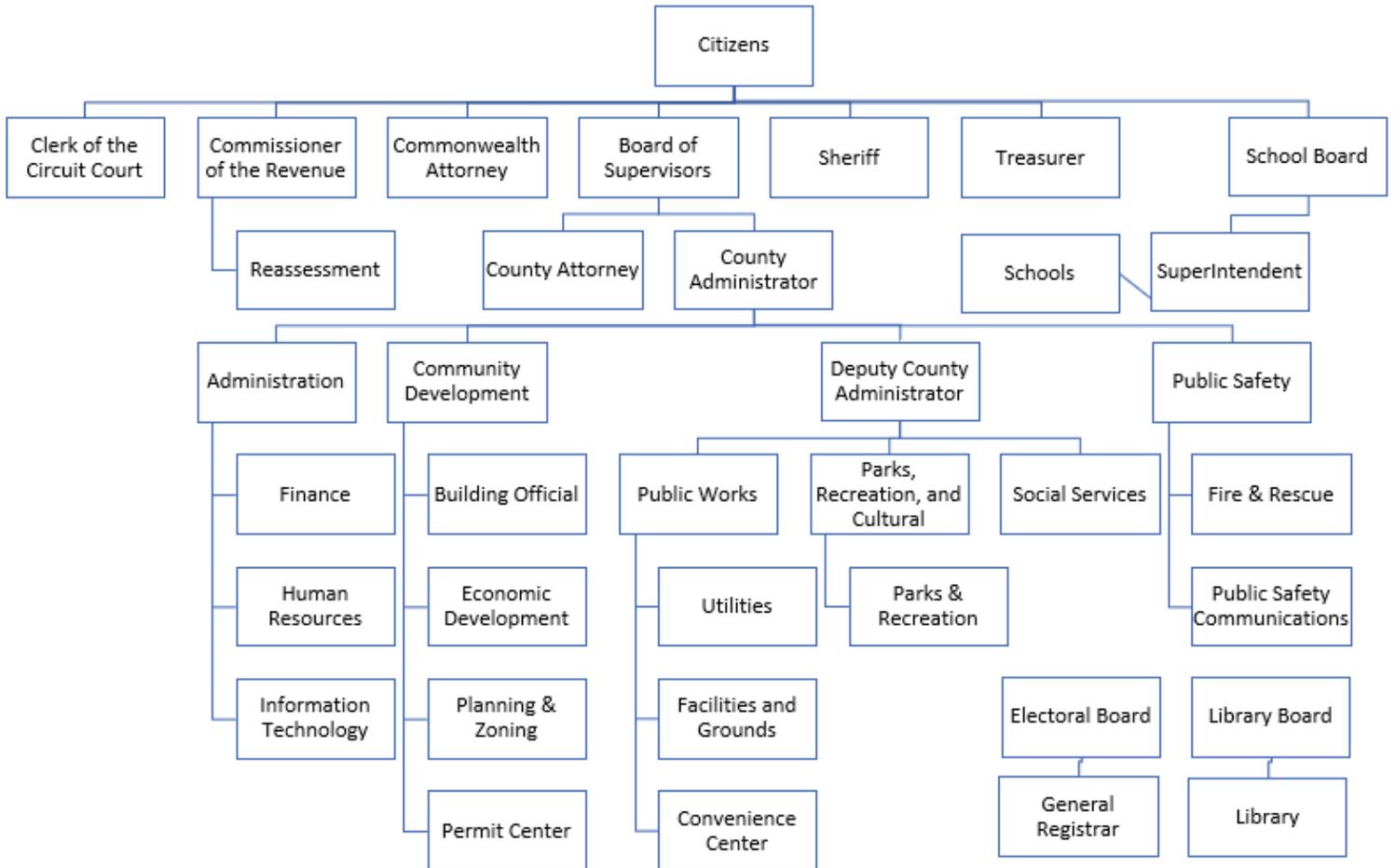


	Powhatan County	Virginia	United States
8th Grade or Less	832	275,329	12,639,425
Some High School	1,976	464,075	20,093,117
High School Grad/GED	6,863	1,633,105	68,044,371
Some College	5,435	1,457,887	57,431,237
Associate's Degree	1,740	440,219	18,586,866
Bachelor's Degree	3,958	1,258,661	42,027,629
Graduate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

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



ORGANIZATIONAL CHART





COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

BASIS OF ACCOUNTING

The County uses a modified accrual basis of accounting and basis of budgeting for governmental funds and all others. 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.

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.



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.

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.

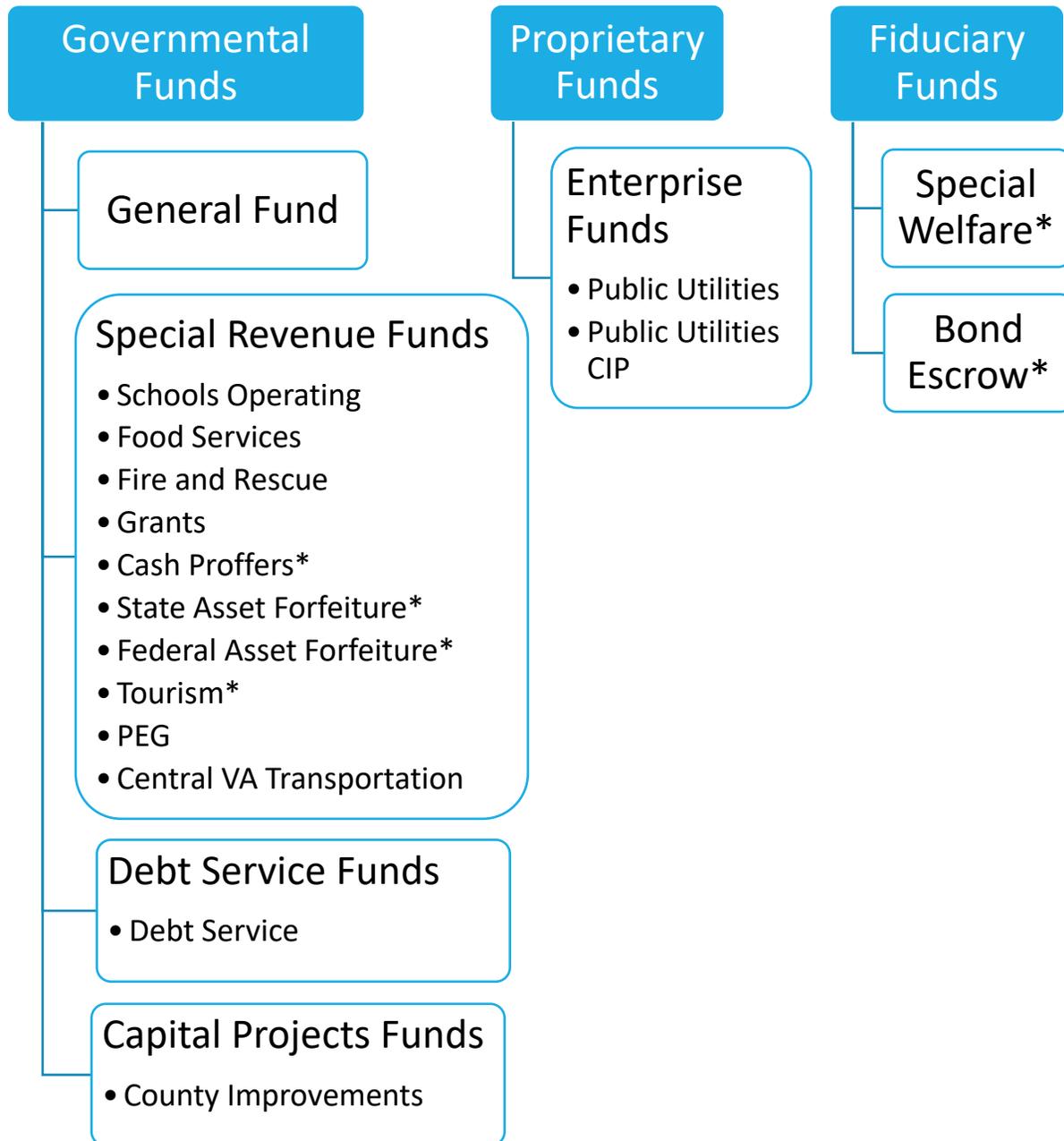
DEBT SERVICE FUNDS

Debt Service Fund – This fund accounts for principal and interest payments on long-term debt. This fund is typically funded through taxes or other revenue sources.



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 ACFR 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. FY2026 covers the period July 1, 2025 through June 30, 2026.

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.

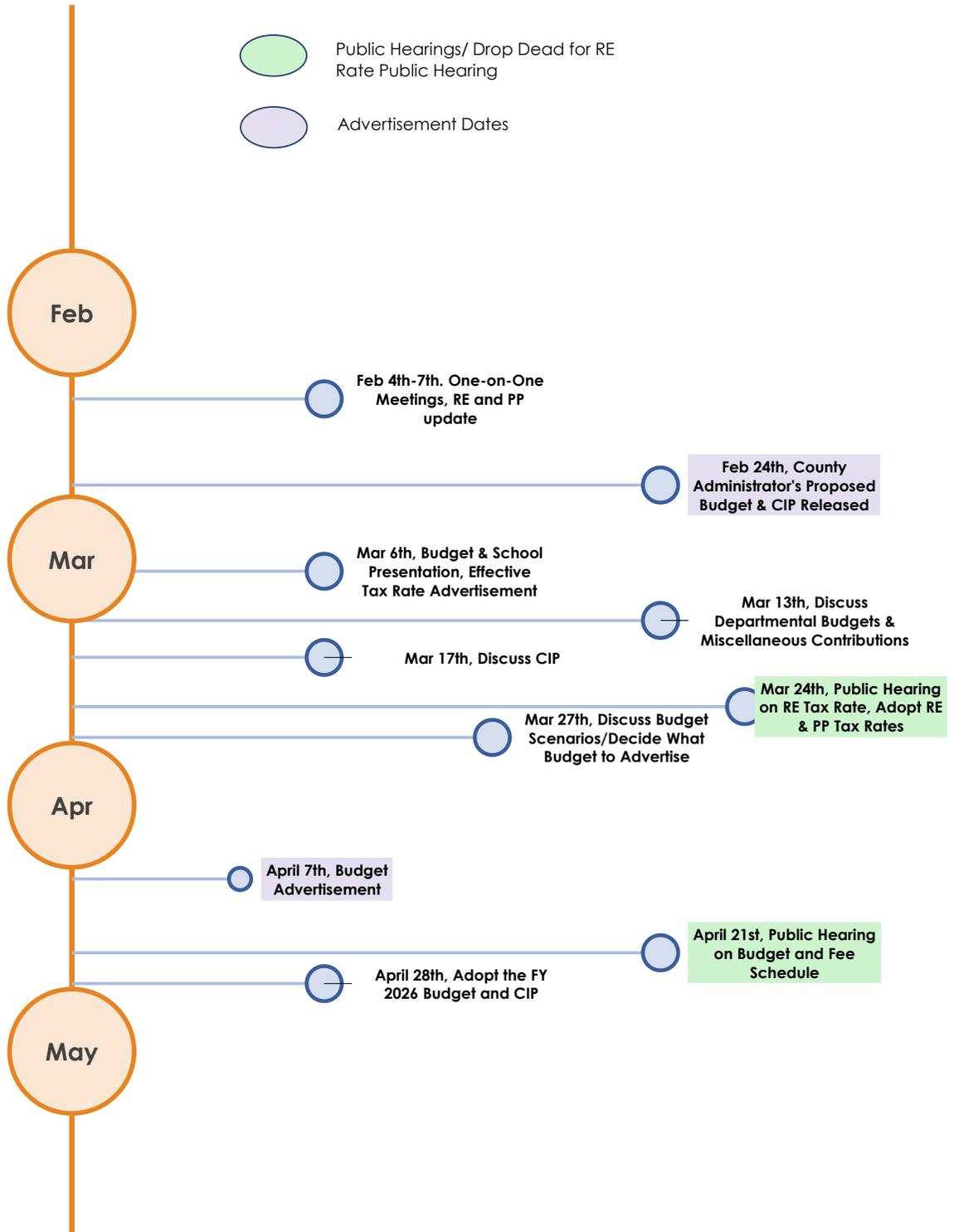
TEN-YEAR FINANCIAL PLAN

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. There are base growth rates that define the foundation of the forecast. Wages are assumed to increase 3%, Operating 3%, while revenues like Real Estate have a long-term rate of 3.5%. 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

FY26 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
William Donati, Jr, Chair
Mark Kinney, Vice Chair
Steve McClung
Denise Morrissette
Robert Powers



County Administrator
Bret Schardein

The County of Powhatan

June 1, 2025

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

Enclosed is the Annual Budget for FY2025-26, which includes the operating and capital budgets approved by our Board of Supervisors on April 28, 2025. It gives me great pleasure to present a budget that reflects our ongoing commitment to fiscal responsibility while responding to the evolving needs of our community.

This year's budget development process was shaped by a number of challenges, chief among them the rising local contribution required to sustain our public school system. While education remains a top priority, state funding continues to fall short of meeting growing operational and capital demands—especially as we plan for significant school construction and renovation projects in the years ahead.

To responsibly address this shortfall and plan for long-term infrastructure investments, the real estate tax rate has been increased from 69 cents to 75 cents per \$100 of assessed value. This modest increase was not taken lightly. Over the course of several public hearings and community discussions, residents and stakeholders shared valuable input, which guided the Board's deliberations and ultimately reaffirmed the community's shared values of educational excellence and service reliability.

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



County Administrator
Bret Schardein

The approved budget strategically addresses several critical areas:

- **Education:** Increased local support to offset reduced state aid and help fund future school construction and renovations.
- **Public Safety:** Addition of a Sheriff's Deputy to meet the growing demand for law enforcement coverage and maintain community safety standards.
- **Community Code Enforcement:** Creation of a Code Enforcer position to address neighborhood and property maintenance concerns, contributing to a more orderly and attractive living environment.
- **County Administration:** Addition of a Deputy County Administrator role to enhance operational efficiency, support departmental coordination, and drive results-focused action across key initiatives.
- **County Workforce:** A 3% compensation increase for county employees, reaffirming our commitment to retaining a lean, effective, and high-performing team.

In total, the budget—net of inter-fund transfers—grew from \$124,265,400 in the proposed version to \$128,805,244 in the approved budget. These adjustments reflect a balance between maintaining service delivery, preparing for future growth, and preserving the fiscal health of the County.

External factors also influenced this year's budget. Inflation, supply chain issues, and increased construction costs placed additional pressure on capital planning. Meanwhile, continued residential development has led to increased demand for public services, necessitating both staffing enhancements and forward-looking infrastructure investment.

As we enter the second year of this Board's tenure, it is clear that the decisions we make today will define the trajectory of Powhatan County for years to come. I commend the Board for facing tough issues head-on and for choosing sustainable solutions rooted in community feedback, long-term planning, and sound financial management.

Finally, I want to express my sincere thanks to Powhatan County staff, our engaged citizens, and every member of this Board. Your collaboration and commitment to excellence have made this budget possible and set the stage for a bright future.

Sincerely,
Bret Schardein, County Administrator

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



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BUDGET IN BRIEF

Powhatan County FY 2026 Budget Proposed vs Approved Summary of All Funds

	FY 2025 Approved	FY 2026 Proposed	FY 2026 Approved	\$ Change	% Change
General Fund	\$77,097,920	\$82,783,552	\$84,790,056	\$2,006,504	2.4%
Social Services Fund	2,924,659	3,010,131	3,010,131	\$0	0.0%
Comprehensive Services Act Fund	3,002,000	3,202,000	3,202,000	\$0	0.0%
PEG Fund	10,000	20,000	20,000	\$0	0.0%
Grants Fund	394,890	395,350	395,350	\$0	0.0%
Fire and Rescue Fund	786,000	1,035,600	1,035,600	\$0	0.0%
Utilities Fund	3,024,542	3,134,106	3,134,106	\$0	0.0%
Utilities Capital Projects Fund	543,500	708,500	938,500	\$230,000	32.5%
Capital Projects Fund	4,483,000	3,560,000	5,358,000	\$1,798,000	50.5%
Central VA Transportation Fund	2,122,000	2,453,408	2,453,408	\$0	0.0%
School Operating Fund	61,418,353	62,630,597	63,555,938	\$925,341	1.5%
School Food Service Fund	1,653,217	1,563,598	1,563,598	\$0	0.0%
Debt Service Fund	0	0	1,586,504	\$1,586,504	0.0%
Total All Funds	\$157,460,081	\$164,496,842	\$171,043,191	\$6,546,349	4.0%
Less Inter-fund Transfers					
Social Services Fund	\$1,180,138	\$1,180,400	\$1,180,400	\$0	0.0%
Comprehensive Services Act Fund	1,352,000	1,442,000	1,442,000	\$0	0.0%
Grants Fund	50,000	100,000	100,000	\$0	0.0%
Central VA Transportation Fund	0	85,776	85,776	\$0	0.0%
Utilities Fund	2,236,887	2,512,106	2,512,106	\$0	0.0%
Utilities Capital Projects Fund	186,500	530,000	760,000	\$230,000	43.4%
Capital Projects Fund	2,888,000	3,560,000	3,500,000	-\$60,000	-1.7%
Fire and Rescue Fund	0	0	213,600	\$213,600	0.0%
School Operating Fund	29,107,560	30,607,560	30,857,560	\$250,000	0.8%
Debt Service Fund	0	0	1,586,504	\$1,586,504	0.0%
Total Transfers	\$37,001,085	\$40,231,442	\$42,237,946	\$8,552,853	5.0%
Total - net of Inter-fund Transfers	\$120,458,996	\$124,265,400	\$128,805,245	-\$2,006,504	3.7%



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



County Administrator
Bret Schardein

The County of
Powhatan

February 28, 2025

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

I present the FY2025-2026 County Administrator's Proposed Operating and Capital Improvement Budget. The Proposed Budget, as presented, proposes a 72-cent tax rate to fund existing operating needs with a focus on requests for continued Public Safety investment. Ongoing capital project needs for the County and Public School System remain a top priority.

The proposed real estate tax rate of 72 cents represents a 3-cent tax rate increase compared to the previous year. The additional revenue afforded and funded by Powhatan citizens would allow the County to prioritize its needs on a long-term, instead of short-term, basis. The proposed rate represents the second lowest real estate rate in over 25 years.

Careful consideration has been given to this budget's overall growth, at 3.5% net of Inter-fund Transfers. 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 maintain our existing facilities and plan for future needs before they become current problems.



The Capital Improvement Vision

The proposed budget focuses on a continued investment of in the County’s infrastructure through the capital improvement budget, investing \$27,419,000 as highlighted by the following projects:

Public Safety:	\$2,111,000 (Recorder for NG911, Tower Inspections, Vehicles for the Fire Department and Sheriff’s Office)
Schools	\$12,341,000 (School HVAC and renovations, Furniture Replacement, Buses, Asphalt Maintenance, Other initiatives, etc.)
Utilities	\$10,210,000 (Public Pump Station, Wastewater Treatment Plant Upgrades, etc.)
Other	\$2,757,000 (Various CIP projects from IT, Public Works, Admin.)

The following table provides a comprehensive overview of the FY26 CIP as a part of the ten-year capital planning:

CIP User Agency	FY 26	
	FY 25 Total	From General Fund
Fire Apparatus	\$1,625,000	\$360,000
Information Technology	\$408,000	\$403,000
Parks & Recreation	\$858,000	\$508,000
Fire, Rescue, E-911	\$127,000	\$127,000
Public Works	\$636,000	\$636,000
Schools	\$12,341,000	\$425,000
Public Utilities	\$10,210,000	\$960,000
Facilities Capital Maintenance	\$545,000	\$545,000
Admin Vehicles	\$310,000	\$310,000
Sheriff Vehicles	\$359,000	\$359,000
Total	\$27,419,000	\$4,633,000



The Operating Budget Plan

In addition, in a region where competition for staff continues to elevate, the proposed budget includes additional investment in human resources that are designed to keep us competitive in the regional market. This proposed budget includes a 3% raise for employees.

Public Education

The proposed budget increases our School local transfer by \$1.5 million (5.2%) over local funding levels approved for fiscal year 2025. The local transfer is budgeted to be \$30.6 million. The Composite Index, the state funding calculation used to determine state funding, significantly reduced the aid Powhatan County Public Schools receives from the state after a decrease in Average-Daily-Memberships (ADM). The resulting change has led to a net decrease in state aid for Powhatan County Public Schools. This proposed transfer provides a starting point for discussion of strategies on how to best fund our Public School system.

General Government-New Staffing

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

The following additional positions/changes being proposed are as follows:

- 1) Deputy County Administrator (Half funded with CVTA funds)
- 2) Two additional Firefighters
- 3) Changing in position - PT EMS Coordinator to a FT EMS Captain
- 4) Changing in position – PT NOEAV (Registrar) to FT
- 5) Increase in hours allotted to the PT Emergency Management Coordinator
- 6) Patrol Deputy Sheriff
- 7) Elimination of PT Treasurer Deputy Clerk
- 8) 2 PT Maintenance Worker positions converted to 1 FT
- 9) Elimination of Transportation Manager to be split between Deputy County Administrator duties
- 10) Change in classification – Parks & Recreation Coordinator to Office Manager
- 11) Change in classification – IT Systems Administrator to Operations Manager

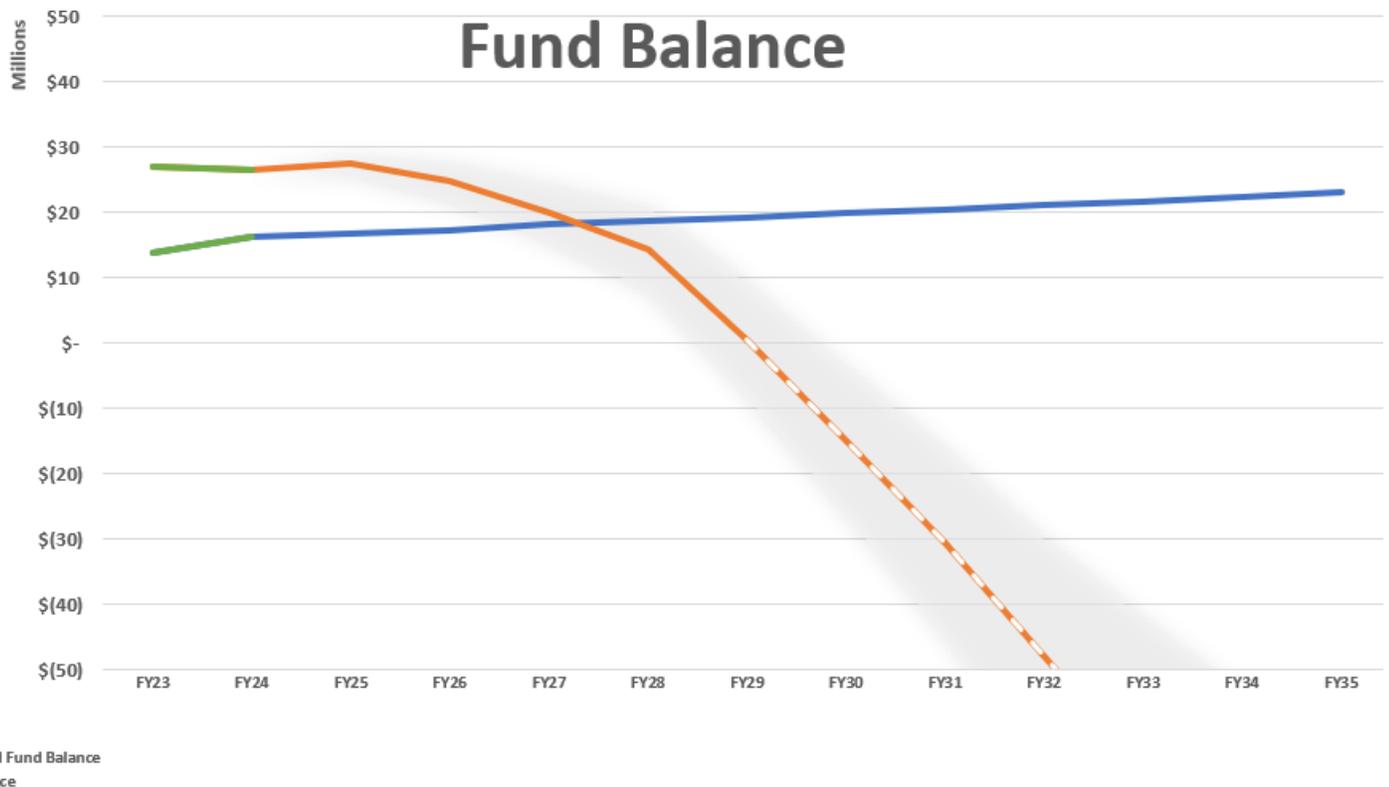
The Positions listed above equate to an increase in **3.4** Full-Time Equivalent positions (FTEs).



The Financial Impact

This proposed budget is planned in accordance with our long-range vision of financial operations. The proposed FY26 budget includes use of fund balance funding of \$5,796,000 and other funding of \$2,755,000 (CVTA, Grants, etc.) for the CIP. Additionally, \$19,293,000 in other projects will be discussed for future debt issuances.

Long-term forecasts continue to 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 continues to create significant unfunded projects in the out years of forecasting. Recently discovered needs for our Sewer & Water distribution System necessitate immediate action and longer-term concerns. The solutions to fully fund a healthy future remains a multi-budget year task. The model, as presented, is not financially constrained and assumes all CIP projects are fully funded at a constant tax rate. 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:

Project	FY	Amount
Fire & Rescue Station 6	FY29-30	\$12,750,000
Village & Admin Building Renovations	FY28	\$300,000
Village Building Renovations, Generator, Elevator	FY27	\$2,400,000
County Government Complex	FY33-35	\$87,600,000
Community Center	FY29-31	\$21,627,000
Fighting Creek Park Expansion Phase 3	FY31	\$8,200,000
Public Pump Station	FY26	\$6,850,000
Regional Infrastructure Enhancements	FY27-28	\$91,000,000
711 / 60 Water Line Loop	FY27-29	\$22,000,000
Dutoy Creek Upgrades	FY28-30	\$5,500,000
Fighting Creek WWTF Capacity Expansion	FY33-34	\$10,500,000
Fire Apparatus Leases	FY26-35	\$9,625,000
<i>Powhatan High School HVAC & Renovations</i>	FY26-30	\$27,887,000
<i>Schools Land Purchase & Elementary School</i>	FY29-32	\$37,500,000
<i>School Bus Leases</i>	FY26-29	\$2,034,000
<i>Pocahontas Landmark Center Renovations</i>	FY26	\$1,751,000
<i>Powhatan Elementary Renovations</i>	FY27-30	\$3,862,000
<i>Flat Rock Elementary Renovations</i>	FY27-32	\$7,801,000
<i>Pocahontas Elementary Renovations</i>	FY26-34	\$9,691,000
Total		\$368,878,000
From General Government		\$278,352,000
From Schools		\$90,526,000

The projects listed above are what’s included in the 10-year CIP forecast. The debt above has not been committed and is for planning and development purposes only.

While the County remains in excellent financial health, determining how to best sequence and fund CIP projects on the horizon, many of them related to health and safety, represents a significant challenge that will likely take multiple budget years to fully address. We look forward to productive discussions with you all and addressing the challenge as a community.

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 RATES¹

Powhatan county is adopted an increase to its FY2025-2026 Real Property Tax Rate to \$0.75 per \$100 of assessed value from \$.69. All other listed tax rates remain unchanged.

Tax Year	Real Property	Personal Property	Business Personal Property	Machinery & Tools
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
2026	0.75	3.60	3.60	3.60

¹Per \$100 of assessed value.



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

GENERAL PROPERTY TAXES

The majority of the County’s General Fund revenue is generated through General Property Taxes, which refers to taxes levied on the assessed valuation of property such as real estate and motor vehicles. In FY2026, Powhatan expects to receive \$64.9M in general property taxes; an increase of \$7.0M or 12% over FY2025. This change is due primarily to increases in the valuation of real estate and personal property.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Real Property Taxes	40,087,722	41,925,000	48,737,591
Personal Property Taxes	15,916,292	15,385,600	15,525,600
Penalties & Interest	851,845	600,000	600,000
	<u>56,855,859</u>	<u>57,910,600</u>	<u>64,863,191</u>

Real Property Taxes are budgeted to increase \$6.8M or 16.2% over FY2025. Personal Property Taxes in FY2026 are estimated to generate \$15.5M. There is no change in the personal property tax rate. An additional \$3M of Personal Property Tax Relief from the State is recorded as Non-Categorical State Aid.

REAL PROPERTY TAX

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



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

GENERAL PROPERTY TAXES (CONT.)

REAL PROPERTY TAX (CONT.)

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

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

PERSONAL PROPERTY TAX

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

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



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

GENERAL PROPERTY TAXES (CONT.)

PUBLIC SERVICE CORPORATION TAXES

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

MACHINERY & TOOLS AND MERCHANTS’ CAPITAL TAXES

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

LOCAL NON-PROPERTY TAX

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Local Sales Tax	5,544,815	5,629,000	5,825,000
Communications Tax	561,499	550,000	512,000
Consumer's Utility Taxes	660,179	675,000	685,000
Lodging Tax	25,383	30,000	25,000



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 \$5.8M in FY2026, a 3.5% increase over the FY2025 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 2024 Actual	FY 2025 Budget	FY 2026 Budget
Permits Fees & Licenses	759,927	705,450	668,200
Use of Money & Property	414,165	316,135	329,096
Fines & Forfeitures	94,502	94,000	84,000

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 accounts for 77.9% of the Charges for Services category). Other revenues within this category include parks and recreation fees and transfer station fees.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Charges for Services	274,829	208,730	184,480
EMS Transport Fees	702,620	650,000	650,000



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

INTERGOVERNMENTAL

Intergovernmental revenues consist of Federal and State Aid. In FY2026, intergovernmental revenues have a budgeted increase of \$106 thousand or 1% from the prior year.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
State Non-Categorical	3,789,714	3,747,472	3,714,472
Categorical Aid	2,331,618	2,715,917	2,700,870
State Share of Local Offices	2,691,145	2,804,582	2,888,722
Categorical Federal Aid	1,210,446	1,227,343	1,297,163

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 2026 Operating Budget
Summary of All Funds**

	FY 2024 Actuals	FY 2025 Adopted	FY 2026 Approved	\$ Change	% Change
General Fund	\$72,322,543	\$77,097,920	\$84,790,056	\$7,692,136	10.0%
Social Services Fund	2,531,326	2,924,659	3,010,131	85,472	2.9%
Comprehensive Services Act Fund	2,704,760	3,002,000	3,202,000	200,000	6.7%
PEG Fund	39,446	10,000	20,000	10,000	100.0%
Tourism Fund	24,952	0	0	0	0.0%
Grants Fund	2,622,913	394,890	395,350	460	0.1%
Fire and Rescue Fund	1,107,452	786,000	1,035,600	249,600	31.8%
Utilities Fund	2,272,458	3,024,542	3,134,106	109,564	3.6%
Utilities Capital Projects Fund	390,399	543,500	938,500	395,000	72.7%
Capital Projects Fund	7,864,341	4,483,000	5,358,000	875,000	19.5%
Central VA Transportation Fund	5,980	2,122,000	2,453,408	331,408	15.6%
School Operating Fund	57,862,835	61,418,353	63,555,938	2,137,585	3.5%
School Food Service Fund	1,765,224	1,653,217	1,563,598	-89,619	-5.4%
Debt Service Fund	0	0	1,586,504	1,586,504	0.0%
Total All Funds	\$151,514,630	\$157,460,081	\$171,043,191	\$13,583,110	8.6%
Less Inter-fund Transfers					
Social Services Fund	\$956,683	\$1,180,138	\$1,180,400	\$262	0.0%
Comprehensive Services Act Fund	1,153,213	1,352,000	1,442,000	90,000	100.0%
Grants Fund	1,500	50,000	100,000	50,000	100.0%
Central VA Transportation Fund	0	0	85,776	85,776	0.0%
Utilities Fund	1,887,673	2,415,387	2,512,106	96,719	4.0%
Utilities Capital Projects Fund	238,543	365,000	760,000	395,000	108.2%
Capital Projects Fund	3,786,967	2,888,000	3,500,000	612,000	21.2%
Fire & Rescue Fund	0	0	213,600	213,600	100.0%
School Operating Fund	28,375,101	29,107,560	30,857,560	1,750,000	6.0%
Debt Service Fund	0	0	1,586,504	1,586,504	0.0%
Total Transfers	\$36,372,155	\$37,358,085	\$42,237,946	\$4,879,861	13.1%
Total - net of Inter-fund Transfers	\$115,142,475	\$120,101,996	\$128,805,245	\$8,703,249	7.2%



**Powhatan County
FY 2026 Operating Budget
All Fund Revenues and Expenditures Net of Inter-fund Transfers
Shown by Source and Function**

	FY 2024 Actuals	FY 2025 Adopted	FY 2026 Approved	\$ Change	% Change
Revenues:					
General Property Taxes	\$56,855,859	\$57,910,600	\$64,863,191	\$6,952,591	12.0%
Other Local Taxes	10,069,173	9,587,000	10,061,408	474,408	4.9%
Other	4,582,325	5,117,300	5,162,120	44,820	0.9%
State	36,075,145	39,650,913	39,953,736	302,823	0.8%
Federal	5,948,191	4,653,971	4,691,382	37,411	0.8%
Fund Balance	0	3,182,212	4,073,408	891,196	28.0%
Total Revenues, net	\$113,530,692	\$120,101,996	\$128,805,245	\$8,703,249	7.2%
Expenditures:					
Administration	\$5,199,120	\$5,857,645	\$6,557,960	\$700,315	12.0%
Judicial Administration	2,173,131	2,402,561	2,458,505	55,944	2.3%
Public Safety	13,502,545	14,611,454	15,800,000	1,188,546	8.1%
Public Works	3,120,779	3,470,739	3,705,295	234,556	6.8%
Health and Welfare	7,164,517	7,813,362	8,419,430	606,068	7.8%
Parks, Recreation & Cultural	1,168,881	1,402,990	1,397,297	-5,693	-0.4%
Community Development	1,967,355	2,506,074	2,687,497	181,423	7.2%
Utilities	1,065,704	2,091,219	2,625,057	533,838	25.5%
Schools	60,900,234	63,071,570	65,119,536	2,047,966	3.2%
Schools Debt Service	6,252,594	6,228,662	7,132,950	904,288	14.5%
County Debt Service	2,782,734	2,742,397	2,670,533	-71,864	-2.6%
Capital Projects	7,864,341	4,483,000	5,358,000	875,000	19.5%
Utilities Debt Service	1,334,353	1,298,323	1,269,049	-29,274	-2.3%
CVTA Contribution to Fund Balance	5,980	2,122,000	2,017,632	-104,368	-4.9%
Debt Service Contribution to Fund Balance	0	0	1,586,504		
Total Expenditures, net	\$114,502,268	\$120,101,996	\$128,805,245	\$7,116,745	5.9%

**Powhatan County
FY 2026 Operating Budget
Revenue Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
GENERAL FUND					
Real Estate Property Taxes	\$37,475,721	\$40,087,722	\$41,925,000	\$48,737,591	16.2%
Personal Property Taxes	15,013,973	15,916,292	15,385,600	15,525,600	0.9%
Penalties & Interest	723,491	851,845	600,000	600,000	0.0%
GENERAL PROPERTY TAXES	\$53,213,185	\$56,855,859	\$57,910,600	\$64,863,191	12.0%
Local Sales Tax	\$5,220,784	\$5,544,815	\$5,629,000	\$5,825,000	3.5%
All Other	1,889,492	1,862,821	1,826,000	1,763,000	-3.5%
OTHER LOCAL TAXES	\$7,110,276	\$7,407,636	\$7,455,000	\$7,588,000	1.8%
Building, Planning, & Zoning	\$1,030,658	\$752,459	\$695,450	\$662,200	-4.8%
All Other	11,750	7,468	10,000	6,000	-40.0%
PERMITS FEES & LICENSES	\$1,042,408	\$759,927	\$705,450	\$668,200	-5.3%
FINES & FORFEITURES	\$97,578	\$94,502	\$94,000	\$84,000	-10.6%
USE OF MONEY & PROPERTY	\$378,083	\$414,165	\$316,135	\$329,096	4.1%
CHARGES FOR SERVICES	\$258,158	\$274,829	\$208,730	\$184,480	-11.6%
OTHER	\$342,403	\$258,599	\$125,000	\$155,816	24.7%
PPTRA	\$3,022,472	\$3,022,472	\$3,022,472	\$3,022,472	0.0%
All Other	780,699	767,243	725,000	692,000	-4.6%
STATE NON-CATEGORICAL	\$3,803,171	\$3,789,714	\$3,747,472	\$3,714,472	-0.9%
STATE SHARED EXPENSES	\$2,411,337	\$2,691,145	\$2,804,582	\$2,888,722	3.0%
STATE CATEGORICAL AID	\$286,095	\$377,860	\$510,739	\$370,303	-27.5%
FEDERAL	\$38,509	\$38,014	\$38,000	\$38,000	0.0%
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$85,776	0.0%
USE OF FUND BALANCE	\$0	\$0	\$3,182,212	\$3,820,000	20.0%
TOTAL GENERAL FUND	\$68,981,202	\$72,962,250	\$77,097,920	\$84,790,056	10.0%



**Powhatan County
FY 2026 Operating Budget
Revenue Summary**

	FY 2023	FY 2024	FY 2025	FY 2026	
	Actual	Actual	Adopted	Approved	% Change
SOCIAL SERVICES FUND	\$2,544,717	\$2,531,326	\$2,924,659	\$3,010,131	2.9%
CSA FUND	\$1,932,590	\$2,704,760	\$3,002,000	\$3,202,000	6.7%
PEG Fund	\$30,504	\$27,845	\$10,000	\$20,000	100.0%
FIRE RESCUE FUND	\$808,162	\$875,680	\$786,000	\$1,035,600	31.8%
TOURISM FUND	\$41,056	\$50,996	\$0	\$0	0.0%
GRANTS FUND	\$1,133,552	\$1,266,110	\$394,890	\$395,350	0.1%
CAPITAL PROJECTS FUND	\$15,055,285	\$6,913,412	\$4,483,000	\$5,358,000	19.5%
CENTRAL VA TRANSPORTATION FUND	\$2,278,834	\$2,582,695	\$2,122,000	\$2,453,408	15.6%
UTILITIES FUND	\$2,501,888	\$2,519,705	\$3,024,542	\$3,134,106	3.6%
UTILITIES CAPITAL PROJECTS FUND	\$380,750	\$417,693	\$543,500	\$938,500	72.7%
SCHOOL OPERATING FUND	\$52,889,823	\$57,589,562	\$61,418,353	\$63,555,938	3.5%
SCHOOL FOOD FUND	\$1,768,004	\$1,675,292	\$1,653,217	\$1,563,598	-5.4%
Debt Service Fund	\$0	\$0	\$0	\$1,586,504	0.0%
TOTAL OTHER FUNDS	\$81,365,167	\$79,155,077	\$80,362,161	\$86,253,135	7.3%
TOTAL REVENUE	\$150,346,369	\$152,117,327	\$157,460,081	\$171,043,191	8.6%
LESS TRANSFERS FROM OTHER FUNDS	-\$41,418,316	-\$38,586,634	-\$37,358,085	-\$42,237,946	13.1%
TOTAL REVENUE LESS TRANSFERS	\$108,928,053	\$113,530,692	\$120,101,996	\$128,805,245	7.2%



**Powhatan County
FY 2026 Operating Budget
Revenue Detail**

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 Approved	% Change
General Property Taxes					
Personal Property Taxes	\$15,013,973	\$15,916,292	\$15,385,600	\$15,525,600	0.9%
Public Service Corporation	815,102	823,161	825,000	825,000	0.0%
RE Taxes	35,624,532	38,008,517	39,450,000	45,912,591	16.4%
Delinquent Taxes	301,433	122,945	800,000	800,000	0.0%
Penalties and Interest	723,491	851,845	600,000	600,000	0.0%
Surplus Real Estate Funds	0	204,947	0	50,000	0.0%
Tax Relief	734,654	928,152	850,000	1,150,000	35.3%
General Property Taxes Total	<u>\$53,213,185</u>	<u>\$56,855,859</u>	<u>\$57,910,600</u>	<u>\$64,863,191</u>	<u>12.0%</u>
Other Local Taxes					
Business License Taxes	\$126,040	\$114,840	\$110,000	\$110,000	0.0%
Consumer's Utility Taxes	669,974	660,179	675,000	685,000	1.5%
Consumption Tax	96,306	97,460	95,000	95,000	0.0%
Franchise License Taxes	446,750	479,460	500,000	485,000	-3.0%
Local Sales and Use Taxes	5,220,784	5,544,815	5,629,000	5,825,000	3.5%
Local Tax on Deeds	433,192	432,268	400,000	350,000	-12.5%
Motor Vehicle License	75,168	33,581	0	0	0.0%
Short Term Rental	7,525	6,487	8,000	8,000	0.0%
Tax on Wills	7,896	13,164	8,000	5,000	-37.5%
Transient Occupancy Tax	26,641	25,383	30,000	25,000	-16.7%
Other Local Taxes Total	<u>\$7,110,276</u>	<u>\$7,407,636</u>	<u>\$7,455,000</u>	<u>\$7,588,000</u>	<u>1.8%</u>
Permits, Fees, Licenses					
Dog Tags	\$11,750	\$7,468	\$10,000	\$6,000	-40.0%
Other Fees, Permits	1,030,658	752,459	695,450	662,200	-4.8%
Permits, Fees, Licenses Total	<u>\$1,042,408</u>	<u>\$759,927</u>	<u>\$705,450</u>	<u>\$668,200</u>	<u>-5.3%</u>
Fine and Forfeitures					
Court Fees	\$94,859	\$91,633	\$92,000	\$82,000	-10.9%
Library Fines	2,719	2,869	2,000	2,000	0.0%
Fine and Forfeitures Total	<u>\$97,578</u>	<u>\$94,502</u>	<u>\$94,000</u>	<u>\$84,000</u>	<u>-10.6%</u>
Revenue From Use Of Money and Property					
Interest Earnings	\$199,494	\$246,341	\$137,500	\$172,000	25.1%
Rentals	178,589	167,823	178,635	157,096	-12.1%
Revenue From Use Of	<u>\$378,083</u>	<u>\$414,165</u>	<u>\$316,135</u>	<u>\$329,096</u>	<u>4.1%</u>



**Powhatan County
FY 2026 Operating Budget
Revenue Detail**

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 Approved	% Change
Charges for Services					
Commonwealth Attorney Fees	\$4,615	\$1,855	\$1,500	\$1,000	-33.3%
Court Costs	141,857	153,733	102,980	74,480	-27.7%
Miscellaneous Fees	3,786	4,527	0	0	0.0%
Parks and Recreation Fees	19,936	21,909	14,250	18,000	26.3%
Public Safety Fees	3,042	2,794	0	1,000	0.0%
Sale of Publications/Maps	0	0	0	0	0.0%
Solid Waste Fees	84,923	90,011	90,000	90,000	0.0%
Charges for Services Total	\$258,158	\$274,829	\$208,730	\$184,480	-11.6%
Other Financing Sources					
Insurance Recoveries	145,550	61,935	0	0	0.0%
Other Financing Sources Total	\$145,550	\$61,935	\$0	\$0	0.0%
Other					
E/R fees	\$111,242	\$147,814	\$111,000	\$141,816	27.8%
Miscellaneous Fees	85,611	48,851	14,000	14,000	0.0%
Other Total	\$196,853	\$196,664	\$125,000	\$155,816	24.7%
Revenue From The Commonwealth					
State Categorical Aid	\$286,095	\$377,860	\$510,739	\$370,303	-27.5%
State Non-Categorical Aid	3,803,171	3,789,714	3,747,472	3,714,472	-0.9%
State Shared Expenses- Categorical Aid	2,411,337	2,691,145	2,804,582	2,888,722	3.0%
Revenue From The Commonwealth Total	\$6,500,602	\$6,858,719	\$7,062,793	\$6,973,497	-1.3%
Revenue From Federal Government					
Federal Categorical Aid	\$38,509	\$38,014	\$38,000	\$38,000	0.0%
Revenue From Federal Government Total	\$38,509	\$38,014	\$38,000	\$38,000	0.0%



Powhatan County
FY 2026 Operating Budget
Expenditure Summary

Table with 5 columns: Category, FY 2023 Actual, FY 2024 Actual, FY 2025 Adopted, FY 2026 Approved, % Change. Rows include Administration, Judicial, Public Safety, and Public Works.



**Powhatan County
FY 2026 Operating Budget
Expenditure Summary**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Health and Welfare					
Health Department	\$276,305	\$318,318	\$324,534	\$324,534	0.0%
Free Clinic Nurse	0	0	0	0	0.0%
CSB	375,622	394,196	414,619	435,215	5.0%
Social Services Board	1,130	1,458	2,200	2,200	0.0%
Powhatan Community Action Agency	0	0	0	0	0.0%
Tax Relief for the Elderly	734,654	928,152	850,000	1,150,000	35.3%
Subtotal	\$1,387,711	\$1,642,124	\$1,591,353	\$1,911,949	20.1%
Community Development					
Economic Development	\$305,382	\$241,705	\$443,480	\$467,076	5.3%
Planning and Zoning	546,037	556,355	626,178	726,065	16.0%
Permit Center	231,208	242,454	293,071	280,010	-4.5%
Building Inspections	454,909	481,482	563,439	566,867	0.6%
GIS	168,931	184,846	177,036	200,666	13.3%
Memberships/Joint	208,287	234,964	310,370	329,302	6.1%
Contingency Fund	0	0	92,500	117,511	27.0%
Subtotal	\$1,914,754	\$1,941,805	\$2,506,074	\$2,687,497	7.2%
Cultural / Other					
Recreation	\$230,764	\$336,566	\$507,474	\$522,120	2.9%
Library	607,504	708,628	734,001	763,193	4.0%
Extension Service	80,733	84,210	111,975	111,984	0.0%
Debt Service	9,057,990	9,035,327	8,971,059	9,803,483	9.3%
Subtotal	\$9,976,992	\$10,164,731	\$10,324,509	\$11,200,780	8.5%
Salary Adjustment	-	-	-	36,396	
Total without transfers	\$33,263,756	\$36,562,916	\$39,918,335	\$43,166,385	8.1%
Transfers	\$36,171,516	\$35,759,627	\$37,179,585	\$41,623,671	12.0%
Total General Fund	\$69,435,272	\$72,322,543	\$77,097,920	\$84,790,056	10.0%
Other Funds					
Social Services	\$2,544,717	\$2,531,326	\$2,924,659	\$3,010,131	2.9%
Comprehensive Services Act	1,932,590	2,704,760	3,002,000	3,202,000	6.7%
PEG Fund	1,509	39,446	10,000	20,000	100.0%
Grants Fund	3,803,567	2,622,913	394,890	395,350	0.1%
Tourism Fund	4,550	24,952	0	0	0.0%
Fire Rescue	643,769	1,107,452	786,000	1,035,600	31.8%
Capital Projects	4,538,914	7,864,341	4,483,000	5,358,000	19.5%
Central VA Transportation Fund	2,060,000	5,980	2,122,000	2,453,408	100.0%
Utilities Capital Projects	210,785	390,399	543,500	938,500	72.7%
Utilities	2,383,002	2,272,458	3,024,542	3,134,106	3.6%
School Operating	52,887,857	57,862,835	61,418,353	63,555,938	3.5%
School Food Service	1,752,590	1,765,224	1,653,217	1,563,598	-5.4%
Debt Service Fund	0	0	0	1,586,504	0.0%
Total Other Funds	\$72,763,850	\$79,192,087	\$80,362,161	\$86,253,135	7.3%
Total Expenditures	\$142,199,122	\$151,514,630	\$157,460,081	\$171,043,191	8.6%
Less Transfers to Other Funds	-41,418,316	-40,718,540	-37,358,085	-42,237,946	13.1%
Total Expenditures Less Transfers	\$100,780,806	\$110,796,089	\$120,101,996	\$128,805,245	7.2%



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UNDERSTANDING THE FY2026 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. Funding is determined over a multi-month budget process refined through collaboration, citizen input via discussions, public hearings, etc., and ultimately Board approval.

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 2026 SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$225,433	\$331,313	\$372,965	\$403,728	8.2%
Operating	75,494	\$39,803	\$108,140	\$98,380	-9.0%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$300,927	\$371,116	\$481,105	\$502,108	4.4%
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

	FY 2024	FY 2025	FY 2026
Assessor's Office	Adopted	Adopted	Approved
Assessors	3.0	3.0	3.0
Administration	1.0	1.0	1.0
Total	4.0	4.0	4.0



DEPARTMENTAL DETAIL

Assessor's Office

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES	\$ 245,536	\$ 267,660	\$ 299,007	\$ 31,347	11.7%
1111	Board of Equalization	(181)	3,000	3,000	-	0.0%
2100	FICA	17,855	20,476	22,874	2,398	11.7%
2220	Retirement	18,663	19,744	8,509	(11,235)	-56.9%
2221	Retirement - Hybrid	14,656	14,704	35,819	21,115	143.6%
2222	Retirement - Hybrid Disability	572	606	1,232	626	103.3%
2310	Medical Insurance	30,910	43,188	29,280	(13,908)	-32.2%
2400	Group Life Insurance	3,302	3,587	4,007	420	11.7%
3140	Professional Services	-	1,500	1,500	-	0.0%
3160	REASSESSMENT SERVICES	6,170	-	-	-	0.0%
3320	Maintenance & Service Contracts	2,933	31,000	47,000	16,000	51.6%
3500	Printing and Binding	800	7,500	4,500	(3,000)	-40.0%
3600	ADVERTISING	1,993	2,500	2,500	-	0.0%
5210	POSTAGE	11,056	4,000	10,000	6,000	150.0%
5250	Cell Phones	1,741	2,000	2,000	-	0.0%
5510	Mileage Reimbursement	-	100	100	-	0.0%
5540	Conference & Training	3,160	5,000	5,000	-	0.0%
5810	Dues/Association Membership	1,080	960	1,200	240	25.0%
6001	OFFICE SUPPLIES	2,193	5,000	5,000	-	0.0%
6008	Fuel	838	2,000	2,000	-	0.0%
6009	AUTO PARTS/REPAIRS	2,013	2,000	3,000	1,000	50.0%
6012	Books & Subscriptions	4,559	4,580	4,580	-	0.0%
6014	Other Operating Supplies	1,266	40,000	10,000	(30,000)	-75.0%
Total Department		371,116	481,105	502,108	21,003	4.4%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$425,612	\$459,506	\$513,481	\$517,317	0.7%
Operating	29,297	\$21,976	\$49,958	\$49,550	-0.8%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$454,909	\$481,482	\$563,439	\$566,867	0.6%
Employees/FTEs	6 / 5.1	6 / 5.1	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

Building Department	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Building Inspections	2.0	2.0	2.0
Plan Review	2.0	2.0	2.0
Administration	1.1	1.0	1.0
Total	5.1	5.0	5.0

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 / Most staff have met their certification requirements set forth by DHCD while others are still within their period to obtain the necessary certifications and are currently working towards obtaining them.**
- **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.**



BUILDING DEPARTMENT

TARGETS (CONTINUED)

- **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 but unfortunately was not awarded. Staff will continue to scan and digitize existing files. We are currently working towards accepting all new files in electronic form only to eliminate paper all together.*
- **Obtain 75% of permit applications in full electronic form /** New target

PERFORMANCE MEASURES

Building Department	FY22	FY23	FY24	% Change
# of total permits submitted	2640	2793	2318	-17.0%
# of single-family dwellings permitted	206	204	123	-39.7%
# of stop work orders/NOV's tracked (CY data)	4	30	19	-36.7%
# of inspections performed/entered	8484	15455	13384	-13.4%
# of Certificate of Occupancy Issued	204	205	176	-14.1%
# of Change of Use for Commercial	26	24	32	33.3%
# of estimated plans reviewed (does not include trades or zoning related plans)	632	688	618	-10.2%



BUILDING DEPARTMENT

DEPARTMENTAL DETAIL

Building Department

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 321,825	\$ 363,155	\$ 363,296	\$ 141	0.0%
1300	Part Time Wages	-	-	-	-	0.0%
2100	FICA	23,406	27,781	27,292	(489)	-1.8%
2220	RETIREMENT	836	182	-	(182)	-100.0%
2221	RETIREMENT - HYBRID	42,970	46,556	55,839	9,283	19.9%
2222	RETIREMENT - HYBRID DISABILITY	1,698	1,917	1,918	1	0.1%
2310	MEDICAL INSURANCE	64,463	69,024	64,104	(4,920)	-7.1%
2400	GROUP LIFE INSURANCE	4,308	4,866	4,868	2	0.0%
3140	Professional Services	-	18,500	18,500	-	0.0%
3141	Engineering - Third Party Plan Review	-	2,500	2,500	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	2,444	1,908	2,450	542	28.4%
3600	Advertising	-	100	100	-	0.0%
5130	Water	177	300	-	(300)	-100.0%
5210	POSTAGE	151	300	300	-	0.0%
5230	TELEPHONE SERVICES	68	200	-	(200)	-100.0%
5250	CELL PHONES	3,621	3,400	3,650	250	7.4%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	972	1,200	1,200	-	0.0%
5540	CONFERENCES & TRAINING	3,629	4,000	4,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	271	450	450	-	0.0%
5815	Training/Certifications	-	2,300	2,300	-	0.0%
6001	OFFICE SUPPLIES	1,705	1,200	500	(700)	-58.3%
6002	Computer Equip - non-cap	-	2,500	2,500	-	0.0%
6008	FUEL	4,408	4,000	4,000	-	0.0%
6009	AUTO PARTS/REPAIRS	1,505	4,000	4,000	-	0.0%
6011	UNIFORMS	1,604	1,600	1,600	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	1,420	1,500	1,500	-	0.0%
Total Department		481,482	563,439	566,867	3,428	0.6%



DESCRIPTION

The County Attorney's Office serves as legal advisor to the county government, including its various departments, divisions, and agencies. The office prosecutes or defends all actions involving county officials and employees arising out of acts performed in the course of their employment. In addition to litigation, the office is called upon to interpret State and Federal laws, county ordinances and resolutions, and to draft county ordinances and proposed State legislation.

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FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$0	\$0	\$0	\$234,722	100.0%
Operating	148,614	\$159,526	\$169,248	\$6,500	-96.2%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$148,614	\$159,526	\$169,248	\$241,222	42.5%
Employees/FTEs	0 / 0.0	0 / 0.0	0 / 0.0	1 / 1.0	

SUMMARY OF POSITIONS

County Attorney	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Administration	0	0	1
Total	0.0	0.0	1.0

TARGETS

- Promptly provide legal advice & document reviews to all departments as needed / *New Target*
- Review all legal notices, agenda materials, and minutes for, and attend 24+ Board of Supervisors and Planning Commission meetings / *New Target*
- Handle all County litigation, including code enforcement / *New Target*
- Resolve pending claims and improve procedures to proactively avoid new claims / *New Target*
- Assist with escalated FOIA requests / *New Target*
- Assist with Special Projects as needed less / *New Target*
- Legislative updates to County Code as needed / *New Target*
- Open door policy with community to promote transparency & build positive reputation and relationships / *New Target*
- 1 Attorney per 32,000+ residents / 300+ employees / *New Target*



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 tomorrows challenges with a trained workforce of court professionals who can use innovative solutions, best practices and community-based programs and partnerships.

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CIRCUIT COURT CLERK

FISCAL YEAR 2026 SUMMARY

Circuit Court Clerk

	FY 2023	FY 2024	FY 2025	FY 2026	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$568,156	\$633,458	\$661,514	\$661,567	0.0%
Operating	46,372	\$41,526	\$73,872	\$73,872	0.0%
Capital	20,720	\$3,890	\$25,193	\$25,193	0.0%
Total	\$635,247	\$678,875	\$760,579	\$760,632	0.0%
Employees/FTEs	7 / 6.6	7 / 6.6	7 / 6.6	7 / 6.6	

SUMMARY OF POSITIONS

	FY 2024	FY 2025	FY 2026
Circuit Court Clerk	Adopted	Adopted	Approved
Career Development	2.5	2.5	2.5
Technology	1.5	1.5	1.5
Administration	2.6	2.6	2.6
Total	6.6	6.6	6.6

TARGETS

- **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**
- **Utilize grant funds for the preservation, restoration and digitization of historical and vital records / This ongoing goal was met last year**
- **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**
- **Provide access to Justice through customer service and technology / New target**
- **Assist all justice partners and stakeholders in the delivery of fair and equitable access to justice / New target**



CIRCUIT COURT CLERK

PERFORMANCE MEASURES

Circuit Court Clerk	CY22	CY23	CY24	% Change
Passports issued	720	830	938	13.0%
Annual trainings offer	16	36	48	87.5%
Deeds processed	13039	5017	4116	-18.0%
Civil cases process	394	343	490	42.9%
Criminal cases processed	308	253	310	14.3%
Concealed handgun permits processed	1027	938	1024	9.2%
Search warrants processed	55	126	110	-12.7%
Will/estates processed	142	130	124	-4.6%
Restitution checks issued	155	168	191	13.7%
Judgements/Admin Liens/Notices	398#	445	576	29.4%
Financing Statements	77	81	65	-19.8%
Marriage Licenses	181	199	210	5.5%
Notaries Qualified	149	145	117	-19.3%

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CIRCUIT COURT CLERK

DEPARTMENTAL DETAIL

Clerk of the Circuit Court

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 439,535	\$ 462,129	\$ 480,034	\$ 17,905	3.9%
1101	Overtime	-	-	-	-	0.0%
1301	Part Time Wages - passport	33,697	34,489	35,517	1,028	3.0%
2100	FICA	35,301	37,991	39,440	1,449	3.8%
2220	RETIREMENT	27,909	28,020	28,863	843	3.0%
2221	RETIREMENT - HYBRID	31,526	31,456	39,337	7,881	25.1%
2222	RETIREMENT - HYBRID DISABILITY	1,231	1,296	1,356	60	4.6%
2310	MEDICAL INSURANCE	58,368	59,940	30,588	(29,352)	-49.0%
2400	GROUP LIFE INSURANCE	5,891	6,193	6,432	239	3.9%
3122	Clerk's Audit	5,000	5,000	5,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	4,280	28,782	28,782	-	0.0%
3500	PRINTING & BINDING	-	600	600	-	0.0%
5210	POSTAGE	2,400	7,500	7,500	-	0.0%
5250	Cell Phones	720	840	840	-	0.0%
5540	TRAVEL AND EDUCATION	13,209	7,150	7,150	-	0.0%
6001	Office Supplies	6,877	11,000	11,000	-	0.0%
6021	RECORD BOOKS	9,039	13,000	13,000	-	0.0%
8002	COPIER LEASE	3,890	3,893	3,893	-	0.0%
8101	Capital Outlay	-	18,000	18,000	-	0.0%
8107	Capital Outlay	-	3,300	3,300	-	0.0%
Total Department		678,875	760,579	760,632	53	0.0%



COMMISSIONER OF THE REVENUE

DESCRIPTION

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

PROGRAMS

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



COMMISSIONER OF THE REVENUE

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$553,948	\$721,265	\$799,673	\$809,003	1.2%
Operating	40,520	\$54,308	\$105,200	\$130,500	24.0%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$594,467	\$775,573	\$904,873	\$939,503	3.8%
Employees/FTEs	7 / 6.5	8 / 7.5	8 / 7.5	8 / 7.5	

SUMMARY OF POSITIONS

Commissioner of the Revenue	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Real Estate	2.0	2.0	2.0
Personal Property	4.0	4.0	4.0
Business Taxation	1.0	1.0	1.0
Misc. & Administration	0.5	0.5	0.5
Total	7.5	7.5	7.5

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

DEPARTMENTAL DETAIL

Commissioner of Revenue

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 497,318	\$ 551,115	\$ 567,700	\$ 16,585	3.0%
1300	COMP: PART TIME HELP	23,622	20,446	25,077	4,631	22.6%
2100	FICA	38,058	43,725	45,348	1,623	3.7%
2220	RETIREMENT	48,689	50,967	51,886	919	1.8%
2221	RETIREMENT - HYBRID	16,975	19,961	25,310	5,349	26.8%
2222	RETIREMENT - HYBRID DISABILITY	715	846	874	28	3.3%
2310	MEDICAL INSURANCE	89,298	105,228	85,200	(20,028)	-19.0%
2400	GROUP LIFE INSURANCE	6,591	7,385	7,608	223	3.0%
3140	Professional Services	-	200	200	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	23,442	66,000	89,000	23,000	34.8%
3500	PRINTING & BINDING	-	1,200	1,200	-	0.0%
5130	WATER	1,050	900	1,100	200	22.2%
5210	POSTAGE	4,453	5,000	5,000	-	0.0%
5230	TELEPHONE SERVICES	748	700	800	100	14.3%
5250	Cell Phones	963	1,200	1,200	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	1,201	3,000	4,000	1,000	33.3%
5540	CONFERENCES & TRAINING	4,513	10,000	11,000	1,000	10.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,620	2,000	2,000	-	0.0%
6001	Office Supplies	15,207	13,000	13,000	-	0.0%
6012	Books & Subscriptions	1,112	2,000	2,000	-	0.0%
Total Department		775,573	904,873	939,503	34,630	3.8%



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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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$593,516	\$611,916	\$636,338	\$669,654	5.2%
Operating	17,052	\$11,481	\$15,740	\$15,425	-2.0%
Capital	0	\$0	\$12,000	\$0	-100.0%
Total	\$610,567	\$623,398	\$664,078	\$685,079	3.2%
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

Commonwealth's Attorney	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Prosecution Services	2.5	2.5	2.5
Multijurisdictional Services	0.5	0.5	0.5
Administration	1.0	1.0	1.0
Total	4.0	4.0	4.0

TARGETS

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



COMMONWEALTH’S ATTORNEY

PERFORMANCE MEASURES

Commonwealth's Attorney	FY22	FY23	FY24	% Change
Circuit Court Caseload	412	280	310	10.7%
General District Court Caseload	3483	6408	5222	-18.5%
Juvenile and Domestic Relations Court Caseload	295	380	1110	192.1%
Show Cause hearings GD	119	237	286	20.7%
Show Cause hearings JDR	133	391	442	13.0%
# of Juvenile court misdemeanors	105	112	155	38.4%
# of juvenile court felonies	27	20	74	270.0%

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COMMONWEALTH'S ATTORNEY

DEPARTMENTAL DETAIL

Commonwealth's Attorney

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 447,983	\$ 470,027	\$ 496,156	\$ 26,129	5.6%
2100	FICA	32,779	35,957	37,869	1,912	5.3%
2220	RETIREMENT	60,567	60,492	63,855	3,363	5.6%
2310	MEDICAL INSURANCE	64,584	63,564	65,124	1,560	2.5%
2400	GROUP LIFE INSURANCE	6,003	6,298	6,650	352	5.6%
3320	MAINTENANCE & SERVICE CONTRACTS	759	400	250	(150)	-37.5%
5110	ELECTRICITY	2,419	3,000	3,000	-	0.0%
5130	WATER	279	300	300	-	0.0%
5210	POSTAGE	43	100	100	-	0.0%
5230	TELEPHONE SERVICES	736	600	750	150	25.0%
5250	Cell Phones	1,880	1,840	2,525	685	37.2%
5540	CONFERENCES & TRAINING	10	2,000	1,000	(1,000)	-50.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	2,475	2,500	2,500	-	0.0%
5840	Witness Travel	-	-	-	-	0.0%
6001	OFFICE SUPPLIES	2,880	4,500	4,500	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	-	500	500	-	0.0%
8102	Furniture	-	12,000	-	(12,000)	-100.0%
Total Department		623,398	664,078	685,079	21,001	3.2%



COUNTY ADMINISTRATOR'S OFFICE

DESCRIPTION

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

PROGRAMS

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



COUNTY ADMINISTRATOR’S OFFICE

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$531,764	\$615,803	\$654,879	\$852,429	30.2%
Operating	22,624	\$21,720	\$45,128	\$61,314	35.9%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$554,387	\$637,523	\$700,007	\$913,743	30.5%
Employees/FTEs	4 / 3.5	4 / 4.0	5 / 5.0	6 / 6.0	

SUMMARY OF POSITIONS

County Administrator's Office	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Board Support	2.25	3.25	4.25
Executive Leadership	0.75	0.75	0.75
Partnerships & Advocacy	1.0	1.0	1.0
Total	4.0	5.0	6.0

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



COUNTY ADMINISTRATOR'S OFFICE

DEPARTMENTAL DETAIL

County Administrator

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 458,344	\$ 476,917	\$ 633,789	\$ 156,872	32.9%
1101	SALARIES AND WAGES: OVERTIME & COMP	2,116	1,500	1,500	-	0.0%
2100	FICA	30,636	31,239	42,874	11,635	37.2%
2220	RETIREMENT	47,085	63,308	47,366	(15,942)	-25.2%
2221	RETIREMENT - HYBRID	12,322	14,684	37,798	23,114	157.4%
2222	RETIREMENT - HYBRID DISABILITY	509	605	1,304	699	115.5%
2310	MEDICAL INSURANCE	58,946	60,048	79,572	19,524	32.5%
2400	GROUP LIFE INSURANCE	5,845	6,578	8,226	1,648	25.1%
3140	Professional Services	-	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	4,713	26,028	26,000	(28)	-0.1%
3600	ADVERTISING	454	600	-	(600)	-100.0%
5210	POSTAGE	112	100	150	50	50.0%
5250	CELL PHONES	2,570	2,780	3,564	784	28.2%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	462	1,500	3,500	2,000	133.3%
5530	Business Meetings	5,400	4,800	9,800	5,000	104.2%
5540	CONFERENCE & TRAINING	2,064	3,560	6,000	2,440	68.5%
5810	DUES/ASSOCIATION MEMBERSHIPS	3,250	1,760	6,000	4,240	240.9%
6001	OFFICE SUPPLIES	1,501	2,500	2,700	200	8.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	-	1,600	1,600	100.0%
6012	BOOKS & SUBSCRIPTIONS	1,193	1,500	2,000	500	33.3%
Total Department		637,523	700,007	913,743	213,736	30.5%



DEBT ANALYSIS

DESCRIPTION

Bonded Debt Authorization and Issuance Policies

The Constitution of Virginia and the Virginia Public Finance Act provide Virginia counties the authority to issue general obligation debt secured solely by the pledge of its full faith and credit, as well as debt secured by fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. The County is also authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue; however, with certain exceptions, debt, which either directly or indirectly is secured by the general obligation of a county, must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. The County, as of June 30, 2021, had a total general long-term outstanding obligation of \$107.0 million. Those obligations consisted of \$19.1 million in general obligation bonds (all for schools); \$72.4 million in sub-fund revenue bonds and \$15.5 million in public facility lease revenue bonds and capital leases. The County’s commitment to established debt and financial management policies has enabled the County to achieve the AA+ bond rating.

DEPARTMENTAL FINANCIAL SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Debt Service	\$9,057,990	\$9,035,327	\$8,971,059	\$9,803,483	9.3%
Total	\$9,057,990	\$9,035,327	\$8,971,059	\$9,803,483	9.3%
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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$257,799	\$194,431	\$213,818	\$234,054	9.5%
Operating	47,583	\$47,275	\$229,662	\$233,022	1.5%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$305,382	\$241,705	\$443,480	\$467,076	5.3%
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

SUMMARY OF POSITIONS

Economic Development	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Business Retention & Expansion	1.55	1.55	1.55
Tourism	0.15	0.15	0.15
Business Attraction	0.225	0.225	0.226
Workforce Development	0.075	0.075	0.075
Total	2.0	2.0	2.0

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 5-8% from year to year. (Data available from VTC through 2023)
- **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 branded materials.
- **Increase Retention & Expansion Activities** / Through additional staff support the business retention and expansion program has increased business visits by 92% and increased business events and workshop offerings through additional collaborations with various community partners such as Powhatan Chamber, Capital Region SBDC and Virginia Economic Development Partnership.
- **Increase new capital investment by 10%** / New capital investment decreased from \$10.6M to \$2.4M. 2024 projects included many commercial developments which had been in waiting status for multiple years which inflated the overall investments.



ECONOMIC DEVELOPMENT

PERFORMANCE MEASURES

Economic Development	FY22	FY23	FY24	% Change
# of businesses visited	59	27	52	92.6%
# of issues resolved or expansions realized	17	23	17	-26.1%
# of events promoted	13	27	84	211.1%
# of projects being worked on per employee	37	43	54	25.6%
\$ of new capital investment	\$6.2M	\$5.7M	\$2.4M	-57.9%

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ECONOMIC DEVELOPMENT

DEPARTMENTAL DETAIL

Economic Development

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 149,114	\$ 166,773	\$ 171,778	\$ 5,005	3.0%
2100	FICA	11,302	12,758	13,141	383	3.0%
2220	RETIREMENT	388	83	86	3	3.6%
2221	RETIREMENT - HYBRID	19,987	21,380	26,316	4,936	23.1%
2222	RETIREMENT - HYBRID DISABILITY	787	881	907	26	3.0%
2310	MEDICAL INSURANCE	10,854	9,708	19,524	9,816	101.1%
2400	GROUP LIFE INSURANCE	1,998	2,235	2,302	67	3.0%
3140	Economic Development Contribution	-	25,000	-	(25,000)	-100.0%
3180	Professional Services	-	-	25,000	25,000	100.0%
3181	Marketing	17,507	70,000	70,000	-	0.0%
3183	EDA Contribution	-	25,000	25,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	257	5,477	5,477	-	0.0%
3600	ADVERTISING	7,668	10,000	10,000	-	0.0%
5210	Postage	27	600	600	-	0.0%
5250	CELL PHONE	1,940	-	2,050	2,050	100.0%
5305	EDA-AUTO INSURANCE PREMIUM	150	155	155	-	0.0%
5306	EDA-SURETY BOND (CRIME EXPOSURE)	675	700	690	(10)	-1.4%
5307	EDA-PUBLIC OFFICIALS LIABILITY INS	495	500	500	-	0.0%
5308	EDA-GENERAL LIABILITY INSURANCE	686	1,400	700	(700)	-50.0%
5309	EDA- Property Insurance	627	630	650	20	3.2%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	2,721	5,000	5,000	-	0.0%
5530	Business Meetings	504	1,500	1,500	-	0.0%
5540	Conferences and Training	4,940	6,000	6,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	2,198	5,000	5,000	-	0.0%
5812	Website Fees	1,692	2,700	2,700		
5904	Programs	4,020	69,000	69,000		
6001	Office Supplies	1,069	1,000	1,000		
6008	Fuel	99	-	1,000	1,000	100.0%
6009	Auto Parts & Repairs	-	-	1,000	1,000	100.0%
6017	Hometown Hero Banners	-	-	-		
Total Department		241,705	443,480	467,076	23,596	5.3%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Operating	\$80,733	\$84,210	\$111,975	\$111,984	0.0%
Total	\$80,733	\$84,210	\$111,975	\$111,984	0.0%

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

SUMMARY OF POSITIONS

Extension Service	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
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
Total	3.5	3.5	3.5

TARGETS

- **Provide 24 hours of leadership training for teens who attend 4-H camp as counselors** | We met this goal in FY24 by interviewing potential teens and providing monthly trainings as we as providing a mandatory district training prior to camp
- **Agricultural programs provided at Powhatan Public Schools** | We met this goal in FY24 by coordinating 4-H school enrichment programs related to agriculture through 3rd grade (Farm Day), 4th grade (Chicken Embryology) and the distribution of tree seedlings to all elementary students
- **Youth actively participating in 4-H clubs must be enrolled 100% of the time** | Staff met this goal in FY24 by consistent communication and follow-up with parents and volunteer 4-H club leaders
- **Ensure well water testing is available annually to all residents** | We met this goal in FY24 by conducting the annual program in October, followed by an educational interpretation program in December to discuss results. Powhatan DSS, Food Pantry and Free Clinic were notified about a scholarship program to provide eligible residents with this service free of charge
- **Soil testing performed for residents' lawns and gardens** | We met this goal in FY24 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

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Operating	\$80,733	\$84,210	\$111,975	\$111,984	0.0%
Total	\$80,733	\$84,210	\$111,975	\$111,984	0.0%

Employees/FTEs 0 0 0 0

Note: Positions are state funded

SUMMARY OF POSITIONS

Extension Service	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
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
Total	3.5	3.5	3.5

TARGETS

- **Provide 24 hours of leadership training for teens who attend 4-H camp as counselors** | We met this goal in FY24 by interviewing potential teens and providing monthly trainings as we as providing a mandatory district training prior to camp
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EXTENSION SERVICE

PERFORMANCE MEASURES

Extension Service	FY22	FY23	FY24	% Change
# teens who completed leadership program	19	23	23	0.0%
# of 3rd students participating in-school ag program	285	320	276	-13.8%
# enrolled 4-H club members increasing life skills	110	126	160	27.0%
# of residents/wells participating in well water testing	31	77	88	14.3%
# of soil tests performed by residents (lawn/garden only)	87	64	83	29.7%
# of service hours completed by volunteers	5034	8040	10450	30.0%
# of students attending financial simulation	223	324	326	0.6%

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EXTENSION SERVICE

DEPARTMENTAL DETAIL

Extension Office

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
3140	PROFESSIONAL SERVICES	\$ 73,676	\$ 99,925	\$ 99,934	\$ 9	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	428	-	-	-	0.0%
5210	POSTAGE	-	100	100	-	0.0%
5230	TELEPHONE SERVICES	-	-	-	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	201	200	200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	665	400	400	-	0.0%
5904	Programs	2,412	7,550	7,550	-	0.0%
6001	Office Supplies	5,515	1,900	1,900	-	0.0%
6008	FUEL	531	900	900	-	0.0%
6009	AUTO PARTS AND REPAIRS	412	500	500	-	0.0%
7002	CRIMINAL HISTORY/BACKGROUND CHECKS	370	500	500	-	0.0%
Total Department		84,210	111,975	111,984	9	0.0%



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 2026 SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026	
General Fund	Actual	Actual	Adopted	Approved	% Change
Personnel	\$363,905	\$389,827	\$494,751	\$506,574	2.4%
Operating	91,428	\$93,830	\$115,870	\$125,160	8.0%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$455,333	\$483,657	\$610,621	\$631,734	3.5%
Employees/FTEs	5 / 5.0	5 / 5.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

	FY 2024	FY 2025	FY 2026
Finance	Adopted	Adopted	Approved
Financial Report	1.0	1.0	1.0
Accounting Operations	3.0	2.0	2.0
Budget Development	1.0	1.0	1.0
Total	5.0	4.0	4.0

TARGETS

- **To receive the GFOA ACFR award for FY 2025 / We received the GFOA ACFR award for FY 2024.**
- **To improve and shorten the year-end closing process / Achieved – Ongoing.**
- **To receive the GFOA Budget award for FY 2026 / We received the GFOA Budget award for FY 2025.**
- **To receive the GFOA PAFR award for FY 2025 / Submitted for award for FY 2024, awaiting results. Received for FY 2023**



FINANCE

PERFORMANCE MEASURES

Finance	FY22	FY23	FY24	% Change
# of booked financial statement adjustments from Audit	-	-	-	0.0%
# of mandated audit engagements completed	2	2	2	0.0%
County Bond Rating	AA+	AA+	AA+	
Was the audit opinion in the prior year Unmodified?	Yes	Yes	Yes	
Did the CAFR achieve the GFOA award in the prior year?	Yes	Yes	Yes	

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FINANCE

DEPARTMENTAL DETAIL

Finance

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 289,094	\$ 359,830	\$ 366,646	\$ 6,816	1.9%
2100	FICA	20,840	27,527	28,048	521	1.9%
2220	RETIREMENT	752	181	183	2	1.1%
2221	RETIREMENT - HYBRID	39,085	46,130	56,170	10,040	21.8%
2222	RETIREMENT - HYBRID DISABILITY	1,526	1,901	1,936	35	1.8%
2310	MEDICAL INSURANCE	34,656	54,360	48,678	(5,682)	-10.5%
2400	GROUP LIFE INSURANCE	3,874	4,822	4,913	91	1.9%
3120	EXTERNAL AUDIT	62,500	66,000	74,300	8,300	12.6%
3121	COST ALLOCATION PLAN	2,200	2,200	2,200	-	0.0%
3140	PROFESSIONAL SERVICES	11,764	28,000	29,000	1,000	3.6%
3320	MAINTENANCE & SERVICE CONTRACTS	4,736	5,000	3,500	(1,500)	-30.0%
3600	ADVERTISING	658	1,000	-	(1,000)	-100.0%
5210	POSTAGE	2,372	2,400	2,600	200	8.3%
5250	Cell Phones	360	360	360	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	160	600	300	(300)	-50.0%
5540	CONFERENCES & TRAINING	4,294	5,000	7,000	2,000	40.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,455	1,510	2,100	590	39.1%
6001	OFFICE SUPPLIES	3,331	3,800	3,800	-	0.0%
Total Department		483,657	610,621	631,734	21,113	3.5%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$2,196,680	\$2,634,741	\$2,941,370	\$3,385,186	15.1%
Operating	818,387	\$806,053	\$1,027,300	\$1,023,390	-0.4%
Capital	0	\$2,688	\$8,500	\$8,500	0.0%
Total	\$3,015,068	\$3,443,483	\$3,977,170	\$4,417,076	11.1%
Employees/FTEs	48 / 32.6	48 / 32.6	48 / 34	31 / 36.4	

Note: Does not include contracted EMS or Grant funds.

SUMMARY OF POSITIONS

Fire & Rescue	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Emergency Response	31.6	33.0	35.3
Emergency Preparedness/EMS	1.0	1.0	1.1
Total	32.6	34.0	36.4

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 within 14 minutes of being dispatched, and with a minimum of 6 qualified firefighters on scene / Ongoing goal.
- Reduction of instances with “no transport units available” in Powhatan County. Currently, we operate two transport units daily. The addition of another peak-time unit will bolster the capabilities of the system to manage EMS transports and care / New target.



TARGETS (CONTINUED)

- **Maintain number of active/qualified volunteers within Powhatan Fire-Rescue to meet the needs of citizens and visitors through a combination fire and rescue response. As volunteerism is trending downward nationally, it is vitally important to recognize the importance of volunteers in our system to remain effective / Ongoing goal.**
- **Increase the number of training hours in FY26 with a focus on Career Development, Promotional Preparedness (career and volunteer), EMS Continuing Education and Emergency Management. Additionally, increase training for members of the community. The goal will be an increase of an additional 60 hours of training provided annually / New target.**
- **Review and implement updated Continuity of Operations Plan (COOP) for Powhatan County / New target.**
- **Review and implement updated Emergency Operations Plan (EOP) and Annex's for Powhatan County / New target.**
- **Complete a Strategic Plan for Fire and Rescue, utilizing outside resources for expertise in this scope of work / New target.**

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FIRE & RESCUE

PERFORMANCE MEASURES

Fire & Rescue	FY22	FY23	FY24	% Change
Arrive on scene average of all ALS (Priority 1)	15.44	14.32	10.02	-30.0%
Volunteer members	280	299	323	8.0%
# of volunteers considered active	126	117	112	-4.3%
IDLH qualified volunteers	110	128	126	-1.6%
# of community participants attending training	10	30	15	-50.0%
Hours of Training offered	757	780	729	-6.5%
Fire Prevention inspections completed	124	75	113	50.7%



FIRE & RESCUE

DEPARTMENTAL DETAIL

Fire & Rescue

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	ON-CALL SALARIES	\$ -	\$ -	\$ -	\$ -	0.0%
1100	Salaries and Wages	1,258,444	1,493,252	1,771,390	278,138	18.6%
1101	SALARIES AND WAGES: OVERTIME & COMP	200,123	100,000	150,000	50,000	50.0%
1300	COMP: PART TIME HELP	524,821	629,254	612,884	(16,370)	-2.6%
1301	Part Time Wages - passport	27,443	40,100	48,179	8,079	20.1%
2100	FICA	152,580	165,440	186,083	20,643	12.5%
2220	RETIREMENT	186,919	192,182	216,585	24,403	12.7%
2221	RETIREMENT - HYBRID	80	-	13,615	13,615	100.0%
2222	RETIREMENT - HYBRID DISABILITY	3	-	469	469	100.0%
2310	MEDICAL INSURANCE	216,443	248,940	310,044	61,104	24.5%
2400	GROUP LIFE INSURANCE	18,176	20,010	23,737	3,727	18.6%
2410	LINE OF DUTY ACT	49,706	52,192	52,200	8	0.0%
3110	PROFESSIONAL HEALTH SERVICES	3,597	21,000	21,000	-	0.0%
3140	Professional Services	-	-	-	-	0.0%
3175	Waste Disposal	-	-	-	-	0.0%
3185	TRASH REMOVAL	-	800	800	-	0.0%
3310	Labor - Voting Machines	10,110	21,900	22,900	1,000	4.6%
3320	Maintenance & Service Contracts	69,246	70,000	106,000	36,000	51.4%
3500	PRINTING & BINDING	517	2,100	2,100	-	0.0%
3600	ADVERTISING	-	-	-	-	0.0%
5110	ELECTRICITY	-	-	-	-	0.0%
5120	Tower Fuel	99,898	105,000	108,000	3,000	2.9%
5130	WATER	1,408	3,500	2,500	(1,000)	-28.6%
5140	SEWER	1,069	1,700	1,700	-	0.0%
5210	POSTAGE	78	200	200	-	0.0%
5230	TELEPHONE SERVICES	5,145	5,100	5,500	400	7.8%
5240	LONG DISTANCE	-	-	-	-	0.0%
5250	Cell Phones	18,539	18,400	20,400	2,000	10.9%
5260	INTERNET USAGE	2,865	2,500	3,000	500	20.0%



FIRE & RESCUE

DEPARTMENTAL DETAIL

Fire & Rescue

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5305	Auto Insurance	87,516	97,000	106,700	9,700	10.0%
5308	General Liability Insurance	38,990	42,500	44,000	1,500	3.5%
5425	RENT - FIRE COMPANIES	53,884	65,400	68,670	3,270	5.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	-	1,000	1,000	-	0.0%
5540	TRAVEL - CONVENTION & EDUCATION	2,132	1,000	2,500	1,500	150.0%
5600	COMMUNITY EDUCATION	2,336	2,000	2,500	500	25.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	651	1,200	1,200	-	0.0%
5815	TRAINING/SEMINARS	59,085	65,000	72,500	7,500	11.5%
5840	MEETING EXPENSE	73	5,500	5,500	-	0.0%
6001	Office Supplies	1,722	3,400	2,720	(680)	-20.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	-	-	-	-	0.0%
6003	COMPUTER SOFTWARE	759	1,300	2,500	1,200	92.3%
6005	CLEANING SUPPLIES	-	-	-	-	0.0%
6008	Fuel	-	-	-	-	0.0%
6009	AUTO PARTS/REPAIRS	207,241	180,000	195,000	15,000	8.3%
6010	Ammunition	11,809	16,500	28,500	12,000	72.7%
6011	Uniforms	65,648	120,000	114,000	(6,000)	-5.0%
6012	BOOKS & SUBSCRIPTIONS	773	1,000	1,000	-	0.0%
6013	Dues/Association Memberships	-	-	-	-	0.0%
6014	Other Operating Supplies	6,356	7,500	7,500	-	0.0%
6015	Matching Funds for Fire & EMS Grant	2,500	-	2,500	2,500	100.0%
6016	JET Program	2,073	3,000	3,000	-	0.0%
6017	Uniforms - volunteers	21,449	30,000	31,500	1,500	5.0%
6018	Volunteer Incentive Payments	28,375	30,000	31,500	1,500	5.0%
6019	Recruitment and Retention	-	100,000	-	(100,000)	-100.0%
6023	MOBILE COMMAND POST	209	1,800	5,000	3,200	177.8%
8107	Capital Outlay	2,688	8,500	8,500	-	0.0%
Total Department		3,443,483	3,977,170	4,417,076	439,906	11.1%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$201,529	\$243,963	\$250,775	\$236,999	-5.5%
Operating	70,756	\$77,310	\$49,950	\$83,600	67.4%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$272,285	\$321,273	\$300,725	\$320,599	6.6%
Employees/FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	

SUMMARY OF POSITIONS

Human Resources	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Compensation & Benefits	1.0	1.0	1.0
Organizational Development	0.25	0.25	0.26
Recruitment & Rentention	0.75	0.75	0.75
Total	2.0	2.0	2.0

TARGETS

- **To increase the average number of applications received per job posting / *Ongoing goal.***
- **Salary Scales updated during the Budget / *Achieved.***
- **Host at least 2 Employee Events / *Achieved.***
- **Host at least 2 organizational trainings / *Did not achieve due to time constraints.***



HUMAN RESOURCES

PERFORMANCE MEASURES

Human Resources	FY22	FY23	FY24	% Change
% of positions marketplan competitive	8.00%	28.00%	21.00%	-25.0%
# of trainings offered by the county	12.4	0	0	100.0%
Average # of applications received	7.99	11	15.25	38.6%
Retention Rate	84.5%	91.0%	85.0%	-6.6%

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HUMAN RESOURCES

DEPARTMENTAL DETAIL

Human Resources

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 176,134	\$ 186,568	\$ 186,469	\$ (99)	-0.1%
1101	Overtime	1,484	1,000	-	(1,000)	-100.0%
2100	FICA	13,249	14,272	14,265	(7)	0.0%
2220	RETIREMENT	24,271	24,011	16,525	(7,486)	-31.2%
2221	RETIREMENT - HYBRID	-	-	8,933	8,933	100.0%
2222	RETIREMENT - HYBRID DISABILITY	-	-	308	308	100.0%
2310	MEDICAL INSURANCE	14,604	14,604	-	(14,604)	-100.0%
2312	PCORI Fees	840	820	1,000	180	22.0%
2313	HSA and FSA Admin Fees	2,694	2,000	2,000	-	0.0%
2400	GROUP LIFE INSURANCE	2,360	2,500	2,499	(1)	0.0%
2703	UNEMPLOYMENT CLAIMS	8,326	5,000	5,000	-	0.0%
3140	PROFESSIONAL SERVICES	44,094	15,000	35,000	20,000	133.3%
3141	DRUG TESTING	3,125	3,500	5,000	1,500	42.9%
3320	Maintenance & Service Contracts	21,799	21,000	25,000	4,000	19.0%
5510	TRAVEL-MILEAGE	147	350	500	150	42.9%
5540	TRAVEL AND EDUCATION	-	750	3,500	2,750	366.7%
5810	DUES/ASSOCIATION MEMBERSHIP	843	1,250	1,250	-	0.0%
6001	SUPPLIES	692	600	850	250	41.7%
7002	CRIMINAL BACKGROUND CHECKS	2,235	2,500	2,500	-	0.0%
7003	Tuition reimbursement	4,375	5,000	10,000	5,000	100.0%
Total Department		321,273	300,725	320,599	19,874	6.6%



INFORMATION TECHNOLOGY

DESCRIPTION

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

PROGRAMS

Systems Administration & Application Support, plans, designs, builds, tests, delivers and manage technology solutions to support County Operations. Provide access to an IT Help Desk for County Staff. Work with department teams to find solutions for County objectives.

Network Operations upgrades and supports existing County network infrastructure. Increase network capacity and improve reliability.

Geographic Information System (GIS), Manage the County's geographic data and related technologies. Provide spatial data, maps, graphics and analysis to County staff. Improve public access to local government data.

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INFORMATION TECHNOLOGY

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$445,238	\$541,656	\$590,543	\$622,724	5.4%
Operating	345,540	\$292,724	\$440,800	\$488,646	10.9%
Capital	640	\$10,051	\$1,000	\$1,000	0.0%
Total	\$791,417	\$844,431	\$1,032,343	\$1,112,370	7.8%
Employees/FTEs	11 / 5.75	7 / 6.5	7 / 6.5	7 / 6.5	

SUMMARY OF POSITIONS

Information Technology	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Admin & Application Support	3	3	3
Network Operations	2.00	2.00	2.00
GIS*	1.5	1.5	1.5
Total	6.50	6.50	6.50

*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 is an ongoing goal. Data is still being compiled.**
- **SVL Wireless - Achieve 99% uptime across wireless infrastructure. Less than 438 minutes of downtime per month / This target is an ongoing goal. Data is still being compiled.**



INFORMATION TECHNOLOGY

PERFORMANCE MEASURES

Information Technology	FY22	FY23	FY24	% Change
Ticket – Help Desk Requests (Count)	1372	1384	1657	19.7%
Ticket – Close Time (Avg)	167h	141H	160.5H	-15.6%
SVL – Network Core Infrastructure	99.98%	99.91%	TBD	
SVL – Network Wireless	99.97%	99.87%	TBD	
GIS – Parcel Edits (Count)	292	233	212	-9.0%

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INFORMATION TECHNOLOGY

DEPARTMENTAL DETAIL

Information Technology

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 394,542	\$ 428,230	\$ 451,740	\$ 23,510	5.5%
2100	FICA	29,007	32,760	34,558	1,798	5.5%
2220	RETIREMENT	40,405	39,453	40,637	1,184	3.0%
2221	RETIREMENT - HYBRID	12,653	15,665	20,915	5,250	33.5%
2222	RETIREMENT - HYBRID DISABILITY	505	645	721	76	11.8%
2310	MEDICAL INSURANCE	59,356	68,052	68,100	48	0.1%
2400	GROUP LIFE INSURANCE	5,188	5,738	6,053	315	5.5%
3140	Professional Services	4,564	15,000	15,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	168,583	275,000	310,146	35,146	12.8%
3321	AS400 Contracts	42,490	40,000	42,500	2,500	6.3%
3322	Network Service Contracts	-	-	-	-	0.0%
5230	TELEPHONE SERVICES	6,828	8,000	8,000	-	0.0%
5240	LONG DISTANCE	705	-	-	-	0.0%
5250	CELL PHONES	5,528	6,000	6,000	-	0.0%
5260	INTERNET USAGE	29,922	-	-	-	0.0%
5270	Network Service Connection	1,019	43,000	43,000	-	0.0%
5420	Rent - Office Space	-	14,400	14,400	-	0.0%
5510	Travel & Mileage	-	-	-	-	0.0%
5540	CONFERENCES AND TRAINING	1,265	4,000	4,000	-	0.0%
6001	Office Supplies	13,590	15,000	15,000	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	15,296	9,500	19,500	10,000	105.3%
6003	COMPUTER SOFTWARE	2,408	10,000	10,000	-	0.0%
6008	FUEL	505	300	500	200	66.7%
6009	AUTO PARTS / AUTO REPAIR	20	600	600	-	0.0%
8205	HOSTING FEES	10,051	1,000	1,000	-	0.0%
Total Department		844,431	1,032,343	1,112,370	80,027	7.8%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$438,735	\$566,333	\$542,855	\$569,218	4.9%
Operating	156,177	\$142,295	\$181,146	\$177,020	-2.3%
Capital	12,593	\$0	\$10,000	\$16,955	69.6%
Total	\$607,504	\$708,628	\$734,001	\$763,193	4.0%
Employees/FTEs	17 / 7.51	17 / 7.51	16 / 7.51	16 / 7.51	

SUMMARY OF POSITIONS

Library	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Collection Development	4.51	4.51	4.51
Early Literacy	1.5	1.5	1.5
Community Engagement*	1.5	1.5	1.5
Total	7.51	7.51	7.51

TARGETS

- **Increase physical materials circulation 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

Library	FY22	FY23	FY24	% Change
# of Registered Users	15,959	16,950	19,348	14.1%
# Attendee per Program	33	34	46	35.3%
# Items Circulated	89,881	108,341	145,093	33.9%
# Electronic Resource Use	94,681	120,439	166,388	38.2%
# Storytime Attendance	1,489	2,306	4,212	82.7%
# Visits	28,564	70,682	96,557	36.6%

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LIBRARY

DEPARTMENTAL DETAIL

Library

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 290,259	\$ 305,092	\$ 314,250	\$ 9,158	3.0%
1101	OVERTIME	-	-	-	-	0.0%
1300	WAGES - PART-TIME	139,011	103,433	120,529	17,096	16.5%
2100	FICA	31,466	31,252	33,261	2,009	6.4%
2220	RETIREMENT	7,852	7,210	7,427	217	3.0%
2221	RETIREMENT - HYBRID	31,672	32,056	39,458	7,402	23.1%
2222	RETIREMENT - HYBRID DISABILITY	1,255	1,320	1,361	41	3.1%
2310	MEDICAL INSURANCE	60,928	58,404	48,720	(9,684)	-16.6%
2400	GROUP LIFE INSURANCE	3,889	4,088	4,212	124	3.0%
3140	PROFESSIONAL SERVICES	9,727	8,200	10,000	1,800	22.0%
3185	TRASH REMOVAL	528	620	600	(20)	-3.2%
3310	REPAIRS AND MAINTENANCE	35	-	-	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	13,903	8,400	15,000	6,600	78.6%
3600	ADVERTISING	-	100	100	-	0.0%
5110	ELECTRICITY	23,943	36,000	28,000	(8,000)	-22.2%
5120	FUEL	173	200	500	300	150.0%
5130	WATER	846	950	1,000	50	5.3%
5140	SEWER	876	860	900	40	4.7%
5210	POSTAGE	346	400	400	-	0.0%
5230	TELEPHONE SERVICES	2,136	2,000	2,200	200	10.0%
5250	CELL PHONES	720	720	720	-	0.0%
5260	INTERNET	306	17,000	9,000	(8,000)	-47.1%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	340	1,500	1,000	(500)	-33.3%
5540	CONFERENCES & TRAINING	15	2,000	4,000	2,000	100.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,819	1,600	1,900	300	18.8%
5840	Miscellaneous	35	1,400	500	(900)	-64.3%
6001	Office Supplies	14,420	4,000	14,000	10,000	250.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	5,240	5,000	12,000	7,000	140.0%
6004	Friends of Library	(876)	100	100	-	0.0%
6012	BOOKS & SUBSCRIPTIONS	67,668	89,996	75,000	(14,996)	-16.7%
6015	SUMMER READING PROGRAM	95	100	100	-	0.0%
8102	FURNITURE	-	10,000	16,955	6,955	69.6%
Total Department		708,628	734,001	763,193	29,192	4.0%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$206,650	\$282,681	\$419,769	\$443,716	5.7%
Operating	24,114	\$48,466	\$85,705	\$76,404	-10.9%
Capital	0	\$5,420	\$2,000	\$2,000	0.0%
Total	\$230,764	\$336,566	\$507,474	\$522,120	2.9%
Employees/FTEs	4 / 3.5	5 / 4.5	7 / 5.7	7 / 5.7	

SUMMARY OF POSITIONS

Parks & Recreation	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Administration	1.0	1.0	1.0
Program Support	2.0	3.2	3.2
Athletic League Support	1.5	1.5	1.5
Total	4.5	5.7	5.7

TARGETS

- **To balance tournaments while prioritizing school and athletic groups that meet requirements and deadlines /** *The number of tournaments offered in FY24 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. The department has also been evaluating the tournament size that our current facilities can handle.*
- **To minimize cost of hosting tournaments /** *In FY24 a new department fee schedule was developed and approved for 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*



TARGETS (CONTINUED)

- **To maximize field use through high-quality maintenance and coordination of athletic organizations**
 - *23 out of 27 fields in the County/School inventory were used in FY24. 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 continues to be a low priority compared to other County grounds maintenance needs.*
 - *A Parks Maintenance Worker position was requested in the FY25 budget and approved. This position will prioritize park properties and will specifically be trained as an infield specialist to improve diamond fields.*
 - *New Recreation Management software was introduced in March of 2024. The software offers an online public calendar for user groups to make field reservations and make payment directly online. This new resource has saved staff time, increased user group accountability, and led to an increase in rentals.*
 - *MOUs were updated for all affiliated sports leagues and organizations. The MOUs clarify what Parks and Rec will provide versus what the league/organization will provide.*
- **To increase revenue generated from Concession sales each year /**
A new vendor, Bajan Goodness, was contracted at Fighting Creek Park soccer and baseball concession stands. Concession revenue increased by 15 % in FY24.

PERFORMANCE MEASURES

Parks and Recreation	FY22	FY23	FY24	% Change
# of scheduled tournaments	17	11	7	-36.4%
Concessions revenue generated	\$2,615.30	\$2,828.21	\$3,338.66	18.0%
Average % field utilization	82%	70%	85%	21.4%
Quality of parks % excellent or good	89%	56%	61%	8.9%



PARKS & RECREATION

DEPARTMENTAL DETAIL

Parks and Recreation

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 197,254	\$ 267,308	\$ 287,897	\$ 20,589	7.7%
1300	WAGES - PART-TIME	4,975	31,713	33,350	1,637	5.2%
2100	FICA	15,152	22,875	24,575	1,700	7.4%
2220	RETIREMENT	499	135	143	8	5.9%
2221	RETIREMENT - HYBRID	24,229	34,269	43,675	9,406	27.4%
2222	RETIREMENT - HYBRID DISABILITY	1,012	1,411	1,507	96	6.8%
2310	MEDICAL INSURANCE	36,992	58,476	48,708	(9,768)	-16.7%
2400	GROUP LIFE INSURANCE	2,569	3,582	3,861	279	7.8%
3140	Professional Services	1,824	10,000	10,000	-	0.0%
3190	Trails Maintenance	-	25,000	-	(25,000)	-100.0%
3310	PLC Facility Maintenance	1,206	2,500	5,000	2,500	100.0%
3320	PLC Maintenance & Service Contracts	18,656	15,000	23,000	8,000	53.3%
3600	Advertising	448	1,000	1,000	-	0.0%
5210	POSTAGE	66	100	100	-	0.0%
5230	TELEPHONE SERVICES	660	600	650	50	8.3%
5250	CELL PHONES	3,133	3,840	4,320	480	12.5%
5510	Travel & Mileage	228	500	500	-	0.0%
5540	Conferences and Training	3,124	6,200	6,200	-	0.0%
5810	DUES/MEMBERSHIPS	616	550	620	70	12.7%
5811	Concession permits	120	120	-	(120)	-100.0%
5900	Special Permits	-	-	-	-	0.0%
5904	Programs	10,128	10,000	10,000	-	0.0%
5905	TOURNAMENTS	406	-	500	500	100.0%
5906	Farmers Market Program	-	-	5,000	5,000	100.0%
6001	OFFICE SUPPLIES	1,648	1,500	1,500	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	540	2,500	1,000	(1,500)	-60.0%
6008	Fuel	764	500	1,140	640	128.0%
6009	Auto Parts/Repairs	447	400	479	79	19.8%
6011	Merch/Uniforms	4,247	2,100	2,100	-	0.0%
6013	Dues/Association Memberships	204	-	-	-	0.0%
7003	WEBSITE FEES AND SERVICE	-	3,295	3,295	-	0.0%
8102	Furniture	5,420	2,000	2,000	-	0.0%
Total Department		336,566	507,474	522,120	14,646	2.9%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$223,835	\$235,508	\$270,600	\$269,305	-0.5%
Operating	7,043	\$6,945	\$22,471	\$10,705	-52.4%
Capital	330	\$0	\$0	\$0	0.0%
Total	\$231,208	\$242,454	\$293,071	\$280,010	-4.5%
Employees/FTEs	3 / 3.0	3 / 3.0	3 / 3.0	3 / 3.0	

SUMMARY OF POSITIONS

Permit Center	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Administration	1.0	1.0	1.0
Technicians	2.0	2.0	2.0
Total	3.0	3.0	3.0



TARGETS

- **Return all Permit Center voicemail messages or direct to appropriate staff within 1 business day / 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 / 66% compliance.** *All staff, except our new hire, are certified as Permit Technicians by ICC and the Commonwealth of Virginia and are current with the required CEUs, as required by code. Our new hire must be certified by December 1, 2025.*
- **Scanning/uploading/purging files / 100% compliance.** *More than 1100 files/large scale plans/folders were scanned, quality controlled and uploaded to the Keystone software. This provides staff with information at their fingertips and streamlines work and response time to customers.*

PERFORMANCE MEASURES

Permit Center	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>% Change</u>
# of Submissions Processed	2,728	2,767	2,318	-16.2%
Revenue from Submissions	1,954,429	1,030,793	754,483	-26.8%
# Certificates of Occupancy Processed	257	195	174	-10.8%
# Issued Permits Processed	2,519	2,658	2,046	-23.0%
Value of Construction	n/a	93,874,929	56,093,397	-40.2%



DEPARTMENTAL DETAIL

Permit Center

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	Salaries and Wages	\$ 162,571	\$ 193,264	\$ 188,356	\$ (4,908)	-2.5%
1101	Overtime	20	-	-	-	0.0%
1300	WAGES - PART-TIME	3,747	-	-	-	0.0%
2100	FICA	12,169	14,785	14,410	(375)	-2.5%
2220	Retirement	422	97	95	(2)	-2.1%
2221	Retirement - Hybrid	21,922	24,776	28,857	4,081	16.5%
2222	Retirement - Hybrid Disability	856	1,020	995	(25)	-2.5%
2310	Medical Insurance	31,629	34,068	34,068	-	0.0%
2400	Group Life Insurance	2,173	2,590	2,524	(66)	-2.5%
3320	Maintenance & Service Contracts	2,100	15,671	-	(15,671)	-100.0%
3600	Advertising	-	100	100	-	0.0%
5130	Water	187	300	800	500	166.7%
5210	Postage	-	100	75	(25)	-25.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	616	1,050	1,100	50	4.8%
5540	Conferences & Training	1,304	1,950	2,000	50	2.6%
5810	Dues/Association Memberships	150	150	180	30	20.0%
6001	Office Supplies	1,540	1,700	5,000	3,300	194.1%
6002	Computer Equipment Non-Capitalized	59	600	600	-	0.0%
6011	Uniforms	354	350	350	-	0.0%
6012	Books & Subscriptions	636	500	500	-	0.0%
Total Department		242,454	293,071	280,010	(13,061)	-4.5%



DESCRIPTION

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

PROGRAMS

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



PLANNING & ZONING

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$419,367	\$469,641	\$579,656	\$694,304	19.8%
Operating	126,670	\$86,714	\$46,522	\$31,761	-31.7%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$546,037	\$556,355	\$626,178	\$726,065	16.0%
Employees/FTEs	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

Planning & Zoning	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
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
Total	5.0	5.0	5.0

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

Planning & Zoning	FY22	FY23	FY24	% Change
Average # of Business days to Review Plan App	26	32	29	-9.4%
Average # of Business days to Review Erosion/Sediment F	17	14	19	35.7%
# of Code Compliance Complaints Investigated	48	50	56	12.0%
# of Ordinance Amendments Prepared	6	3	2	-33.3%

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PLANNING & ZONING

DEPARTMENTAL DETAIL

Planning & Zoning Administration

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	Comp: Board of Zoning Appeals	\$ -	\$ 300	\$ 300	\$ -	0.0%
1100	SALARIES & WAGES - REGULAR	345,004	418,276	490,070	71,794	17.2%
1101	OVERTIME	-	-	-	-	0.0%
1111	COMP: PLANNING COMMISSION	11,575	10,000	10,000	-	0.0%
2100	FICA	26,856	31,998	37,492	5,494	17.2%
2220	RETIREMENT	16,862	27,490	28,011	521	1.9%
2221	RETIREMENT - HYBRID	26,391	26,342	41,902	15,560	59.1%
2222	RETIREMENT - HYBRID DISABILITY	1,070	1,085	1,445	360	33.2%
2310	MEDICAL INSURANCE	37,577	58,560	78,516	19,956	34.1%
2400	GROUP LIFE INSURANCE	4,305	5,605	6,568	963	17.2%
3140	Professional Services	55,014	6,947	6,947	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	2,848	3,600	3,600	-	0.0%
3500	PRINTING & BINDING	141	500	500	-	0.0%
3600	ADVERTISING	17,845	10,000	-	(10,000)	-100.0%
5210	POSTAGE	595	2,500	1,500	(1,000)	-40.0%
5250	CELL PHONES	210	2,920	1,564	(1,356)	-46.4%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	375	800	1,100	300	37.5%
5540	CONFERENCES & TRAINING	2,259	3,600	4,000	400	11.1%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,764	3,455	2,500	(955)	-27.6%
5815	Training/Seminars	-	1,000	-	(1,000)	-100.0%
6001	OFFICE SUPPLIES	2,527	2,800	500	(2,300)	-82.1%
6002	Computer Equip - non-cap	-	-	1,600	1,600	100.0%
6008	FUEL	940	1,400	1,400	-	0.0%
6009	AUTO PARTS/REPAIR	650	2,000	2,000	-	0.0%
6011	Uniforms	72	-	300	300	100.0%
6012	BOOKS & SUBSCRIPTIONS	-	500	250	(250)	-50.0%
6021	STREET SIGNS	1,476	4,500	4,000	(500)	-11.1%
Total Department		556,355	626,178	726,065	99,887	16.0%



PUBLIC SAFETY COMMUNICATIONS

DESCRIPTION

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

PROGRAMS

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



PUBLIC SAFETY COMMUNICATIONS

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$1,343,087	\$1,820,120	\$1,920,396	\$1,995,326	3.9%
Operating	190,326	\$250,130	\$773,092	\$826,230	6.9%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$1,533,413	\$2,070,250	\$2,693,488	\$2,821,556	4.8%
Employees/FTEs	23 / 17.25	25 / 19.25	25 / 19.25	25 / 19.25	

SUMMARY OF POSITIONS

Public Safety Communications	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
911 Communications Ops	17.0	17.0	17.0
Technology & Administration	2.25	2.25	2.25
Total	19.25	19.25	19.25

TARGETS

- **Reduce total processing, Entry and Dispatch times by 5%/** Achieved this goal by reducing total processing times, Entry and Dispatch times by **more** than 5%
- **Continue to focus and evaluate performance measures/** Ongoing
- **Implementation of NG911/** Completed
- **Apply for APCO P33 Accreditation/** Completed



PUBLIC SAFETY COMMUNICATIONS

PERFORMANCE MEASURES

Public Safety Communications	FY22	FY23	FY24	% Change
Total Processing FR P1 90th percentile – 90 seconds	142	130	122	-6.2%
Total Processing SO P1 90th percentile – 90 seconds	110	107	98	-8.4%
Entry FR P1 90th percentile – Goal 60	100.4	113	107	-5.3%
Entry SO P1 90th percentile – Goal 60	101	85	76.1	-10.5%
Dispatch FR P1 90th percentile – Goal 30	36	28	25	-10.7%
Dispatch SO P1 90th percentile – Goal 30	37.2	29	26.1	-10.0%
Average Quality Assurance – Goal 85%	94%	93%	94%	1.1%
Attrition rate	14%	17%	5%	-70.6%

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PUBLIC SAFETY COMMUNICATIONS

DEPARTMENTAL DETAIL

Emergency Communication Center

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES - REGULAR	\$ 1,211,189	\$ 1,257,032	\$ 1,285,869	\$ 28,837	2.3%
1101	SALARIES AND WAGES - OVERTIME	81,832	60,869	60,000	(869)	-1.4%
1300	WAGES - PART TIME	47,995	108,740	112,005	3,265	3.0%
2100	FICA	98,669	104,503	106,819	2,316	2.2%
2220	RETIREMENT	52,765	57,229	34,543	(22,686)	-39.6%
2221	RETIREMENT - HYBRID	105,104	104,587	156,247	51,660	49.4%
2222	RETIREMENT - HYBRID DISABILITY	4,198	4,308	5,385	1,077	25.0%
2310	MEDICAL INSURANCE	202,780	206,280	217,248	10,968	5.3%
2400	GROUP LIFE INSURANCE	15,587	16,848	17,210	362	2.1%
3140	PROFESSIONAL SERVICES	3,758	4,000	4,000	-	0.0%
3310	REPAIRS AND MAINTENANCE	9,556	17,000	17,000	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	170,745	582,933	626,390	43,457	7.5%
5110	ELECTRICITY	32,738	38,000	39,000	1,000	2.6%
5120	Tower Fuel	1,436	1,000	1,000	-	0.0%
5210	POSTAGE	147	20	100	80	400.0%
5230	TELEPHONE SERVICES	9,430	8,000	8,000	-	0.0%
5232	Wireline 911	(4,399)	18,000	18,000	-	0.0%
5250	CELL PHONES	6,488	6,040	7,040	1,000	16.6%
5421	Rent - Towers	1,799	80,649	81,700	1,051	1.3%
5510	TRAVEL - MILEAGE	600	700	700	-	0.0%
5540	CONFERENCES & TRAINING	6,806	8,000	10,600	2,600	32.5%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,697	1,800	2,000	200	11.1%
6001	OFFICE SUPPLIES	4,389	4,650	4,650	-	0.0%
6008	Fuel	438	1,500	1,500	-	0.0%
6009	Auto Parts & Repairs	196	300	500	200	66.7%
6011	Uniforms	4,307	500	4,050	3,550	710.0%
Total Department		2,070,250	2,693,488	2,821,556	128,068	4.8%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$1,324,945	\$1,548,906	\$1,680,939	\$1,757,899	4.6%
Operating	1,478,981	\$1,571,873	\$1,789,800	\$1,947,396	8.8%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$2,803,926	\$3,120,779	\$3,470,739	\$3,705,295	6.8%
Employees/FTEs	26 / 20.5	27 / 21.5	27 / 21.5	26 / 21.5	

SUMMARY OF POSITIONS

Public Works	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Administration	4.0	4.0	4.0
Facility Development & Operations	6.0	6.0	6.0
Grounds & Athletic Maintenance	6.5	6.5	6.5
Solid Waste	5.0	5.0	5.0
Total	21.5	21.5	21.5

TARGETS

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



PUBLIC WORKS

PERFORMANCE MEASURES

Public Works	FY22	FY23	FY24	% Change
# of new hires for existing positions	3	0	2	100.0%
Yearly cost/sf to maintain facilities	\$5.23	\$5.23	\$4.90	-6.3%
# of work orders completed	794	810	722	-10.9%
% of work order requests that were completed ≤7 days	45%	47%	51%	8.5%
Cost per sq. foot to clean County bldgs.	\$2.16	\$1.32	\$1.35	2.3%
% total collected debris as recycle	17.0%	18.6%	20.4%	9.7%

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PUBLIC WORKS

DEPARTMENTAL DETAIL

Public Works

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1002	ON-CALL SALARIES	\$ 54	\$ -	\$ -	\$ -	0.0%
1100	Salaries & Wages - Regular	987,670	1,120,699	1,150,356	29,657	2.6%
1101	Overtime	29,009	14,600	18,600	4,000	27.4%
1102	On-Call Pay	13,504	8,500	8,500	-	0.0%
1300	Part Time Wages	104,323	99,421	92,196	(7,225)	-7.3%
1301	Overtime part time	-	1,500	1,000	(500)	-33.3%
2100	FICA	84,742	93,339	95,057	1,718	1.8%
2220	Retirement	68,125	71,427	49,452	(21,975)	-30.8%
2221	Retirement - Hybrid	63,528	68,767	117,828	49,061	71.3%
2222	Retirement - Hybrid Disability	2,515	2,833	4,061	1,228	43.3%
2310	Medical Insurance	182,596	185,256	205,434	20,178	10.9%
2400	Group Life Insurance	12,840	14,597	15,415	818	5.6%
3140	Professional Services	-	200	200	-	0.0%
3175	Waste Disposal	401,355	475,000	498,750	23,750	5.0%
3176	Recycling Pulls	319,129	330,000	346,500	16,500	5.0%
3177	Recycling-Scrap Tires	2,315	5,000	5,250	250	5.0%
3178	Recycling Metals	-	5,000	5,250	250	5.0%
3180	Cleaning Service	72,672	90,000	90,000	-	0.0%
3185	Trash Removal	10,378	12,500	4,000	(8,500)	-68.0%
3190	Grounds Maintenance	29,542	20,000	30,000	10,000	50.0%
3200	DOC Labor Services	-	2,000	2,000	-	0.0%
3308	HVAC Service and Repairs	42,675	77,000	77,000	-	0.0%
3310	Repairs & Maintenance	98,485	132,200	171,300	39,100	29.6%
3311	Portable Bathrooms	16,854	19,700	-	(19,700)	-100.0%
3312	Field Maintenance	91,969	50,000	50,000	-	0.0%
3320	Maintenance & Service Contracts	127,059	156,000	241,570	85,570	54.9%
3321	Snow Removal	2,199	5,500	5,500	-	0.0%
3400	Misc. Meetings - Set Up	-	200	200	-	0.0%
3600	Advertising	104	-	200	200	100.0%



PUBLIC WORKS

DEPARTMENTAL DETAIL

Public Works

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5110	Electricity	202,449	236,800	237,000	200	0.1%
5120	Fuel (Propane)	17,267	17,500	17,500	-	0.0%
5130	Water	30,457	26,450	32,893	6,443	24.4%
5140	Sewer	9,741	13,000	13,000	-	0.0%
5230	Telephone Services	4,338	3,800	4,050	250	6.6%
5250	Cell Phones	13,951	14,500	15,220	720	5.0%
5510	Travel/Mileage/Parking/Tolls	-	800	800	-	0.0%
5540	Conferences & Training	5,290	6,500	9,025	2,525	38.8%
5810	Dues/Association Memberships	-	2,000	2,000	-	0.0%
6001	Office Supplies	2,063	2,000	2,025	25	1.3%
6004	Tools and Equipment	7,781	11,500	11,500	-	0.0%
6005	Cleaning Supplies	18,007	19,500	17,500	(2,000)	-10.3%
6007	Transfer Station Supplies	-	300	315	15	5.0%
6008	Fuel	20,654	24,900	25,485	585	2.3%
6009	Auto Parts & Repairs	8,356	9,650	11,383	1,733	18.0%
6011	Uniforms	10,000	12,000	11,625	(375)	-3.1%
6100	Personal Protective Equipment	3,490	8,300	8,355	55	0.7%
7003	Website Fees and Service	3,295	-	-	-	0.0%
8107	Capital Outlay	-	-	-	-	0.0%
Total Department		3,120,779	3,470,739	3,705,295	234,556	6.8%



OFFICE OF ELECTIONS & VOTER REGISTRATION

DESCRIPTION

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

PROGRAMS

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

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OFFICE OF ELECTIONS & VOTER REGISTRATION

FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$264,019	\$355,044	\$320,738	\$366,160	14.2%
Operating	80,194	\$106,963	\$126,512	\$124,660	-1.5%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$344,213	\$462,007	\$447,250	\$490,820	9.7%
Employees/FTEs	3 / 2.35	4 / 2.35	3 / 2.43	3 / 3.00	

SUMMARY OF POSITIONS

Registrar	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Elections Operations	0.69	0.77	1.00
Voter Registration Services	1.0	1.0	1.0
Administration	0.66	0.66	1.00
Total	2.35	2.43	3.00

TARGETS

- **To reduce the number of provisional ballots issued on Election Day /** *This target was not met last year. Legislative change now allows for same day registrations. Target to be updated to “To effectively process the growing number of provisional ballots issued on Election Day.”.*
- **To increase the amount of election officials recruited and trained before the next election /** *Ongoing goal*
- **To be as efficient as possible in processing registration updates /** *Ongoing goal*
- **To ensure that every vote tabulator is tested and running with complete accuracy during Early Voting and on Election Day /** *Ongoing goal*



OFFICE OF ELECTIONS & VOTER REGISTRATION

PERFORMANCE MEASURES

Elections	FY22	FY23	FY24	% Change
# of provisional ballots issued on Election Day	15	10	260	2500.0%
# of provisional ballots issued due to clerical errors	0	0	0	0.0%
# of elections	3	2	4	100.0%
# of election officials recruited and trained	77	78	97	24.4%
# of incoming/active voter registration updates	9,500	8,300	8,364	0.8%
# of absentee voters	5,915	4,568	15,969	249.6%
# 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	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	COMP: ELECTORAL BOARD	\$ 10,244	\$ 9,756	\$ 10,000	\$ 244	2.5%
1015	COMP: ELECTION OFFICIALS	37,975	40,000	40,000	-	0.0%
1100	SALARIES & WAGES - REGULAR	163,688	167,862	215,900	48,038	28.6%
1300	WAGES - PART-TIME	71,345	32,979	-	(32,979)	-100.0%
2100	FICA	17,290	15,364	16,517	1,153	7.5%
2220	RETIREMENT	14,709	14,889	15,359	470	3.2%
2221	RETIREMENT - HYBRID	6,753	6,714	14,853	8,139	121.2%
2222	RETIREMENT - HYBRID DISABILITY	264	277	513	236	85.2%
2310	MEDICAL INSURANCE	30,648	30,648	50,124	19,476	63.5%
2400	GROUP LIFE INSURANCE	2,127	2,249	2,894	645	28.7%
3170	PROGRAMMING VOTING MACHINES	15,827	11,000	11,000	-	0.0%
3310	Labor - Voting Machines	342	150	150	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	33,693	30,000	30,000	-	0.0%
3500	PRINTING & BINDING	28,529	15,000	15,000	-	0.0%
3600	ADVERTISING	2,599	852	1,000	148	17.4%
5210	POSTAGE	6,571	10,000	8,000	(2,000)	-20.0%
5420	RENT	1,500	1,000	1,000	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	1,657	3,000	3,000	-	0.0%
5540	CONFERENCES & TRAINING	3,102	6,000	6,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	510	510	510	-	0.0%
6001	OFFICE SUPPLIES	10,818	8,000	8,000	-	0.0%
6014	NOEAV EXPENSES	1,815	41,000	41,000	-	0.0%
Total Department		462,007	447,250	490,820	43,570	9.7%



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 2026 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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$147,365	\$141,062	\$148,000	\$170,000	14.9%
Operating	81,379	\$103,357	\$108,510	\$133,438	23.0%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$228,744	\$244,419	\$256,510	\$303,438	18.3%
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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$5,129,852	\$5,729,437	\$6,251,314	\$6,491,267	3.8%
Operating	709,789	\$747,845	\$649,405	\$712,550	9.7%
Capital	10,424	\$191,000	\$5,000	\$5,000	0.0%
Total	\$5,850,065	\$6,668,282	\$6,905,719	\$7,208,817	4.4%
Employees/FTEs	70 / 53.92	70 / 56.92	71 / 59.42	59 / 62.16	

SUMMARY OF POSITIONS

Sheriff	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Patrol Division	32.0	34.0	35.0
Court Services	4.92	4.92	4.92
Animal Control	5.0	5.0	5.0
Investigations	5.0	5.5	6.2
School Resource Officers	2.0	2.0	2.0
Administration	7.0	7.0	8.0
Training	1.0	1.0	1.0
Total	56.92	59.42	62.16

TARGETS

- Continue to increase the awareness of the 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. Additionally, we are actively working on an app for the Sheriff's Office that community members can download. Once they download the app they will receive active alerts through push notifications, as well as having access to a wide range of resources offered through the Sheriff's Office/County. This will promote awareness of the Crime Solvers Program and increase activity on our page.*



TARGETS (CONTINUED)

- **Increase training opportunities for deputies and 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. Additionally, we are actively working on an app for the Sheriff's Office that community members can download.*
- **Maintain involvement within the 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 have the opportunity to enjoy community fellowship. The National Night Out event in August of 2024 went over very well. We are actively planning for the next event for August of 2025! The event was well received and will expand each year.*



TARGETS (CONTINUED)

- **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. We are actively increasing our presence throughout the county by completing directed patrols. These directed patrols are areas such as schools, businesses, neighborhoods, parks etc. The community members respond well to seeing an increased presence throughout the community while also deterring crime.*
- **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. Additionally, the use of our new app will allow us to directly communicate with community members and alert them of the current crime trends. This will allow the Sheriff's Office the opportunity to share ways to protect community members from active crime trends and current scams. The app will also allow community members to ask questions and provide information on areas they see as a concern.*



PERFORMANCE MEASURES

Sheriff's Office	CY22	CY23	CY24	% Change
Traffic Citations	1,447	1,406	1,854	31.9%
Criminal arrests	315	432	428	-0.9%
Calls for service	22,979	23,085	24,066	4.2%
Criminal warrants served	737	877	831	-5.2%
Civil warrants and traffic notices	6,440	5,664	7,881	39.1%
Inmate Transports	232	247	251	1.6%
Animals in Shelter boarded, returned to owner, and surren	323	331	405	22.4%
Animals Rescued and Approved	181	318	226	-28.9%
Schools number of incidents addressed	445	571	492	-13.8%

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SHERIFF'S OFFICE

DEPARTMENTAL DETAIL

Sheriff's Office

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES - REGULAR	\$3,782,705	\$4,069,681	\$4,198,395	\$ 128,714	3.2%
1101	SALARIES & WAGES - OVERTIME & COMP	187,811	320,000	290,000	(30,000)	-9.4%
1201	OTHER PAY	-	-	-	-	0.0%
1202	SECURITY FOR PRIVATE EVENTS	41,330	25,000	25,000	-	0.0%
1203	SECURITY FOR SCHOOL EVENTS	55,751	65,000	65,000	-	0.0%
1300	WAGES - PART TIME	(978)	-	-	-	0.0%
1301	WAGES-PART-TIME-COURTHOUSE SECURITY	184,417	213,390	296,892	83,502	39.1%
2100	FICA	313,199	327,655	343,890	16,235	5.0%
2220	RETIREMENT	478,704	487,029	506,799	19,770	4.1%
2221	RETIREMENT - HYBRID	29,607	27,730	40,077	12,347	44.5%
2222	RETIREMENT - HYBRID DISABILITY	1,202	1,143	1,381	238	20.8%
2310	MEDICAL INSURANCE	573,726	628,050	631,074	3,024	0.5%
2400	GROUP LIFE INSURANCE	50,496	53,596	56,259	2,663	5.0%
2410	LINE OF DUTY ACT	31,466	33,040	36,500	3,460	10.5%
3110	PROFESSIONAL HEALTH SERVICES	49,701	51,400	61,400	10,000	19.5%
3111	PROFESSIONAL HEALTH SERVICES K9	-	700	-	(700)	-100.0%
3185	TRASH REMOVAL	276	300	300	-	0.0%
3310	REPAIRS & MAINTENANCE	11,560	13,400	4,200	(9,200)	-68.7%
3320	MAINTENANCE & SERVICE CONTRACTS	38,201	35,395	88,895	53,500	151.2%
5110	ELECTRICITY	48,213	32,800	32,800	-	0.0%
5120	FUEL	3,616	2,300	2,300	-	0.0%
5130	WATER	2,233	2,000	2,000	-	0.0%
5140	SEWER	7,125	3,400	3,400	-	0.0%
5210	POSTAGE	1,625	1,800	1,800	-	0.0%
5230	TELEPHONE SERVICES	4,060	3,400	3,400	-	0.0%
5240	LONG DISTANCE	-	200	200	-	0.0%
5250	CELL PHONES	58,546	49,100	49,700	600	1.2%
5260	INTERNET SERVICES	-	100	100	-	0.0%
5305	AUTO INSURANCE PREMIUM	34,645	31,155	38,900	7,745	24.9%



SHERIFF'S OFFICE

DEPARTMENTAL DETAIL

Sheriff's Office

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5540	CONFERENCES & TRAINING	23,746	29,455	29,455	-	0.0%
5542	Triad Expenses	-	500	500	-	0.0%
5614	INITIAL SHOTS/VISIT COSTS	399	900	900	-	0.0%
5615	Spay/Neuter Services	-	200	200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	3,757	3,600	3,600	-	0.0%
6001	Office Supplies	20,235	26,300	26,300	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	534	3,300	4,500	1,200	36.4%
6008	FUEL	187,938	124,600	124,600	-	0.0%
6009	AUTO PARTS/REPAIRS	176,487	140,600	140,600	-	0.0%
6010	Ammunition	6,100	22,500	22,500	-	0.0%
6011	UNIFORMS	67,139	63,000	63,000	-	0.0%
6022	DOG FOOD & SUPPLIES K9	1,647	7,000	7,000	-	0.0%
6024	DANGEROUS DOG REGISTRY	65	-	-	-	0.0%
8101	Capital Outlay	-	5,000	5,000	-	0.0%
8107	Capital Outlay	191,000	-	-	-	0.0%
Total Department		6,668,282	6,905,719	7,208,817	303,098	4.4%



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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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$2,058,212	\$2,129,383	\$2,396,108	\$2,439,887	1.8%
Operating	486,506	\$401,943	\$528,551	\$570,244	7.9%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$2,544,717	\$2,531,326	\$2,924,659	\$3,010,131	2.9%
Employees/FTEs	30 / 29.48	31 / 29.98	31 / 29.98	30 / 30	

SUMMARY OF POSITIONS

Social Services	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Benefit Programs	8.0	8.0	8.0
Family Services	16.0	16.0	16.0
Domestic Violence	0.0	0.5	1.0
Administration	5.48	5.48	5.00
Total	29.48	29.98	30.00

TARGETS

- **To process Medicaid applications with timeliness of ≥97% / Not Achieved (94.6%-This number is heavily impacted by State systems and software unavailability. Documentation is available by month to support the numbers)**
- **To process Child Care applications with timeliness of ≥97% / Achieved (100%)**
- **Ensure Powhatan citizens receive assistance they are eligible for, accurately and timely / Achieved**
- **To meet the VDSS standard of ≥95% for timeliness of first contact for CPS reports / Not achieved (92.725) (This number is impacted by the worker’s ability to locate a child within a designated timeframe. Attempts are always made within the timeframe, but there are times when it takes longer to find them. Documentation is available to support)**
- **To meet the VDSS standard of ≥95% for timeliness of first contact with Adult Protective Service clients / Achieved (95.13)**
- **Children’s Services Unit will exceed the statewide target of 50% for the provision of community-based services / Achieved**



SOCIAL SERVICES

PERFORMANCE MEASURES

Social Services	FY22	FY23	FY24	% Change
% of eligible SNAP cases processed timely >97%	99%	100%	99%	-0.9%
% of TANF applications processed timely >97%	100%	100%	100%	0.0%
% of timeliness of CPS First Contact ≥95%	84%	87%	93%	6.2%
% of Monthly Foster Care Visits ≥95%	88%	81%	93%	15.3%

DEPARTMENTAL DETAIL

Social Services

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES	\$ 1,513,836	\$ 1,691,473	\$ 1,723,001	\$ 31,528	1.9%
1101	Overtime	12,744	10,000	13,000	3,000	30.0%
1201	Other pay	-	-	-	-	0.0%
1300	COMPENSATION- PART-TIME HELP	-	35,435	-	(35,435)	-100.0%
2100	FICA	111,510	132,108	131,810	(298)	-0.2%
2220	RETIREMENT	121,518	135,325	100,692	(34,633)	-25.6%
2221	RETIREMENT - HYBRID	79,984	82,367	144,666	62,299	75.6%
2222	RETIREMENT - HYBRID DISABILITY	3,143	3,406	4,986	1,580	46.4%
2310	MEDICAL INSURANCE	266,627	283,328	298,644	15,316	5.4%
2400	VRS GROUP LIFE INS	20,021	22,666	23,088	422	1.9%
5700	Appropriation to Social Svcs Dept	401,943	528,551	570,244	41,693	7.9%
Total Department		2,531,326	2,924,659	3,010,131	85,472	2.9%



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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FISCAL YEAR 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$573,312	\$635,515	\$689,939	\$700,999	1.6%
Operating	73,173	\$84,139	\$86,550	\$143,700	66.0%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$646,486	\$719,654	\$776,489	\$844,699	8.8%
Employees/FTEs	8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.0	

SUMMARY OF POSITIONS

Treasurer	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Tax Billing & Collecting	4.7	4.7	4
Other Revenue Collection	2.0	2.0	2.0
Administration & Investments	1.0	1.0	1.0
Total	7.7	7.7	7.0

TARGETS

- **Continue to Obtain Office Accreditation / Goal was achieved last year**
- **Complete (2) Annual Audits with passing scores / Goal was achieved last year**
- **Continuing the certification process to complete certification for (2) Officers / Goal was achieved last year**
- **Complete certification process for principal officer / Will complete by end of summer 2025**
- **Begin tasks related to software conversion to Avenity / Ongoing**



PERFORMANCE MEASURES

Treasurer	FY22	FY23	FY24	% Change
Office Collection Rate after due and adjusted >98% RE	99.39	98.99	98.63	-0.4%

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DEPARTMENTAL DETAIL

Treasurer

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 446,463	\$ 470,202	\$ 496,792	\$ 26,590	5.7%
1300	WAGES - PART-TIME	-	25,699	-	(25,699)	-100.0%
2100	FICA	32,448	37,936	38,005	69	0.2%
2220	RETIREMENT	38,517	38,670	39,988	1,318	3.4%
2221	RETIREMENT - HYBRID	21,845	21,845	28,623	6,778	31.0%
2222	RETIREMENT - HYBRID DISABILITY	853	900	987	87	9.7%
2310	MEDICAL INSURANCE	89,406	88,386	89,946	1,560	1.8%
2400	GROUP LIFE INSURANCE	5,983	6,301	6,658	357	5.7%
3320	MAINTENANCE & SERVICE CONTRACTS	4,859	3,500	52,600	49,100	1402.9%
3500	PRINTING & BINDING	18,130	18,500	20,350	1,850	10.0%
3600	ADVERTISING	445	450	500	50	11.1%
5210	POSTAGE	53,913	54,500	59,950	5,450	10.0%
5230	TELEPHONE SERVICES	68	100	100	-	0.0%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	596	500	1,200	700	140.0%
5540	CONFERENCES & TRAINING	2,292	5,000	5,000	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	500	500	500	-	0.0%
6001	OFFICE SUPPLIES	3,335	3,500	3,500	-	0.0%
Total Department		719,654	776,489	844,699	68,210	8.8%



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 2026 SUMMARY

General Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Approved	% Change
Personnel	\$430,847	\$442,072	\$651,474	\$684,157	5.0%
Operating	881,151	\$496,033	\$1,053,745	\$1,155,900	9.7%
Capital	0	0	21,000	25,000	19.0%
Debt Service	1,357,130	1,334,353	\$1,298,323	\$1,269,049	-2.3%
Accruals	-286,126	0	\$0	\$0	0.0%
Total	\$2,383,002	\$2,272,458	\$3,024,542	\$3,134,106	3.6%
Employees/FTEs	5 / 5.0	6 / 6.0	7 / 7.0	7 / 7.0	

SUMMARY OF POSITIONS

Utilities	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Approved
Waste/Wastewater Utility	6.0	7.0	7.0
Total	6.0	7.0	7.0

TARGETS

- **Continue to develop a knowledgeable and thoroughly trained staff that can assist customers and assist in the implementation of new technology / *This ongoing goal was met last year***
- **To maintain employee morale through fiscal responsibility and employee development / *Ongoing goal***
- **To maintain or reduce the cost per square foot per year to operate and maintain County buildings / *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

Utilities	FY22	FY23	FY24	% Change
% compliance with Utility Regulating agencies	96.70%	99.28%	97.09%	-2.2%

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UTILITIES

DEPARTMENTAL DETAIL

Utilities

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES - REGULAR	\$ 279,832	\$ 433,256	\$ 453,720	\$ 20,464	4.7%
1101	OVERTIME	33,653	15,000	15,000	-	0.0%
2100	FICA	23,065	33,145	34,710	1,565	4.7%
2220	RETIREMENT	23,847	29,776	28,323	(1,453)	-4.9%
2221	RETIREMENT - HYBRID	13,836	25,985	35,891	9,906	38.1%
2222	RETIREMENT - HYBRID DISABILITY	542	1,071	1,228	157	14.7%
2310	MEDICAL INSURANCE	63,578	107,435	109,205	1,770	1.6%
2400	GROUP LIFE INSURANCE	3,719	5,806	6,080	274	4.7%
3140	PROFESSIONAL SERVICES	18,451	50,000	155,000	105,000	210.0%
3142	Professional Services - Sewer	78,024	105,000	-	(105,000)	-100.0%
3145	Sludge Removal	80,000	85,000	110,000	25,000	29.4%
3146	Professional Services	1,943	-	-	-	0.0%
3185	TRASH REMOVAL	741	2,500	1,500	(1,000)	-40.0%
3310	REPAIRS AND MAINTENANCE	99,744	115,000	150,000	35,000	30.4%
3320	MAINTENANCE AND SERVICE CONTRACTS	57,589	79,000	85,000	6,000	7.6%
3600	ADVERTISING	1,388	800	1,000	200	25.0%
5110	ELECTRICITY	79,118	79,500	85,000	5,500	6.9%
5111	Chesterfield Water Capacity	26,277	108,518	132,000	23,482	21.6%
5112	Chesterfield Water Bi-monthly Fees	266,523	279,227	285,000	5,773	2.1%
5120	Fuel	25,163	30,000	30,000	-	0.0%
5130	WATER	154	-	-	-	0.0%
5210	POSTAGE	4,798	6,000	6,000	-	0.0%
5230	TELEPHONE SYSTEM	706	-	600	600	100.0%
5250	CELL PHONES	732	3,500	3,500	-	0.0%
5270	Network Service Connection	3,253	6,500	5,000	(1,500)	-23.1%
5305	AUTO INSURANCE	3,300	2,000	3,300	1,300	65.0%
5510	MILEAGE REIMBURSEMENT	-	-	-	-	0.0%
5540	CONFERENCES & TRAINING	3,473	4,000	5,000	1,000	25.0%
5810	DUES/ASSOCIATION MEMBERSHIP	1,936	2,500	2,500	-	0.0%



UTILITIES

DEPARTMENTAL DETAIL

Utilities

Account	Description	FY24 Actuals	FY25 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
6001	Office Supplies	3,071	1,300	2,000	700	53.8%
6002	COMPUTER EQUIPMENT NON-CAPITALIZED	-	5,000	2,000	(3,000)	-60.0%
6008	GAS/GREASE/OIL/VEHICLE REPAIRS	7,253	12,000	10,000	(2,000)	-16.7%
6011	Uniforms	1,214	2,500	2,500	-	0.0%
6013	FEES-VPDES&VPA	8,725	6,100	8,000	1,900	31.1%
6014	Other Operating Supplies	1,556	3,850	5,000	1,150	29.9%
6015	LAB SUPPLIES	3,567	6,750	6,000	(750)	-11.1%
6016	Chemicals	41,363	55,000	60,000	5,000	9.1%
6100	Personal Protective Equipment	1,121	1,200	-	(1,200)	-100.0%
8109	CAPITAL OUTLAY - NEW PUMPS	-	21,000	25,000	4,000	19.0%
Total Department		1,263,254	1,725,219	1,865,057	139,838	8.1%



APPENDIX



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FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

NEW STAFFING LEVELS FOR FY 2025-2026

Staffing levels have increased to 256.12 full-time equivalents (FTEs) compared to 247.61 FTEs last year, an increase of 8.51. 3.67 occurred during the year while 4.84 were formally adopted during the FY2026 budget process. The increase of 4.84 FTEs are detailed below:

A second Deputy County Administrator was included (1.0 FTE) to better align the County Administrator's office for process efficiency, specifically direct oversight of Community Development and transportation projects.

Due to the above, a previously approved position, Transportation Manager, was removed (-1.00 FTE) resulting in a net zero increase in FTEs between the two positions.

Two part-time maintenance workers in Public Works are combined into a single full-time position. This is to improve hiring efforts. No change in FTE.

A dedicated Code Enforcement official was added due to community input and priorities (1.00 FTE).

Two additional Firefighters (2.00 FTE) were added to accommodate an additional shift and increased response times.

A part-time EMS Coordinator position was changed to a full-time EMS Captain (+.37 FTEs) as the evolving landscape of EMS has come to the forefront of Powhatan County.

Similar to the above, more hours have been allocated to the Emergency Management Coordinator (+.10 FTEs).

Many new rules and regulations surrounding Registrar duties have warranted a change in the NOEAV Coordinator position from part-time to full-time (.57 FTEs).



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

NEW STAFFING LEVELS FOR FY 2025-2026 (CONTINUED)

Due to hiring difficulties and expanding duties, Social Services will be changing their Domestic Violence Program Coordinator from a part-time position to full-time (+.50 FTEs).

The Treasurer has used a part-time position to assist with seasonal loads. Reevaluation of workloads and improved efficiencies allows this position to be eliminated (-.60 FTEs).

An additional Patrol Deputy has been added (1.00 FTEs) to adjust a growing number of traffic concerns and overall population changes.

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 FY2025-26.



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

Powhatan County FY 2026 Adopted Staffing Plan/Authorized Positions

Title	Adopted FY 2025		FY 2025 -Amended as of 2/1/25		Adopted FY 2026	
	#	FTE	#	FTE	#	FTE
County Attorney						
County Attorney	-	-	1	1.00	1	1.00
	-	-	1	1.00	1	1.00
County Administration						
County Administrator	1	1.00	1	1.00	1	1.00
Director of Economic Development	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
Outreach Coordinator	1	1.00	1	1.00	1	1.00
Grants & Procurement Coordinator	1	1.00	1	1.00	1	1.00
Deputy County Administrator	1	1.00	1	1.00	2	2.00
	7	7.00	7	7.00	8	8.00
Assessor's Office						
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
	4	4.00	4	4.00	4	4.00
Human Resources						
Director of Human Resources	1	1.00	1	1.00	1	1.00
HR Analyst	1	1.00	1	1.00	1	1.00
	2	2.00	2	2.00	2	2.00
Finance						
Director of Finance	1	1.00	1	1.00	1	1.00
Budget Manager	1	1.00	1	1.00	1	1.00
Purchasing Agent	-	-	-	-	-	-
Accountant	2	2.00	1	1.00	1	1.00
Accounting Analyst	-	-	1	1.00	1	1.00
	4	4.00	4	4.00	4	4.00
Information Technology						
Director of Information Technology	1	1.00	1	1.00	1	1.00
IT Operations Manager	-	-	-	-	1	1.00
IT Systems Administrator	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
GIS Technician	1	0.50	1	0.50	1	0.50
	7	6.50	7	6.50	7	6.50



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

Powhatan County

FY 2026 Adopted Staffing Plan/Authorized Positions

Title	FY 2025 -Amended					
	Adopted FY 2025		as of 2/1/25		Adopted FY 2026	
	#	FTE	#	FTE	#	FTE
Public Works and Utilities						
Director of Public Works	1	1.00	1	1.00	1	1.00
Utilities Billing Specialist	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, II, III	10	10.00	10	10.00	11	11.00
Maintenance Worker I - Seasonal PT	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 Operator I, II, III	4	4.00	4	4.00	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	1	1.00	1	1.00
Convenience Center Operator - PT	4	1.00	4	2.00	4	2.00
	34	28.50	33	28.50	31	28.50
Community Development						
Director of Planning	1	1.00	1	1.00	1	1.00
Permit Center Technician I	2	2.00	2	2.00	2	2.00
Community Development Technician II	-	-	-	-	-	-
Transportation Manager	1	1.00	1	1.00	-	-
Permit Center Manager	1	1.00	1	1.00	1	1.00
Principal Planner	1	1.00	1	1.00	1	1.00
Planner II	2	2.00	2	2.00	2	2.00
Planner I / Code Enforcement Inspector	-	-	-	-	-	-
Planning & Zoning Technician	-	-	-	-	-	-
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
Code Enforcement	-	-	-	-	1	1.00
	14	14.00	14	14.00	14	14.00



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

Powhatan County FY 2026 Adopted Staffing Plan/Authorized Positions

Title	FY 2025 -Amended					
	Adopted FY 2025		as of 2/1/25		Adopted FY 2026	
	#	FTE	#	FTE	#	FTE
Parks and Recreation						
Office Manager	-	-	-	-	-	-
Recreation Coordinator	1	1.00	1	1.00	1	1.00
Athletics Coordinator	1	1.00	1	1.00	1	1.00
Recreation Programmer	1	1.00	1	1.00	1	1.00
Director of Parks & Recreation	1	1.00	1	1.00	1	1.00
Recreation Technician - PT	1	0.50	1	0.50	1	0.50
Maintenance Worker I, II, III	1	1.00	1	1.00	1	1.00
Farmer's Market Manager	1	0.20	1	0.20	1	0.20
	<u>7</u>	<u>5.70</u>	<u>7</u>	<u>5.70</u>	<u>7</u>	<u>5.70</u>
Public Safety Communications						
Director of Public Safety Communications	1	1.00	1	1.00	1	1.00
Communications Operations Manager	1	1.00	1	1.00	1	1.00
Audit & Compliance Supervisor	1	1.00	1	1.00	1	1.00
Communications Shift Supervisor	4	4.00	4	4.00	4	4.00
Public Safety Communications Officer I/II	10	10.00	10	10.00	10	10.00
Public Safety Communications Officer I/II - 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>
Fire Department						
Fire & Rescue Chief	1	1.00	1	1.00	1	1.00
Fire & Rescue Retention Coordinator	1	0.50	1	0.50	1	0.50
Administrative Associate- Fire & Rescue	1	0.50	1	0.50	1	0.50
Assistant Fire & Rescue Chief	1	0.50	1	0.63	1	0.63
Deputy Fire Chief	1	1.00	1	1.00	1	1.00
EMS Captain	-	-	-	-	-	-
Lieutenant	3	3.00	3	3.00	3	3.00
Master Firefighter	-	-	2	2.00	2	2.00
Firefighter/EMT	16	16.00	16	16.00	18	18.00
Firefighter/EMT - PT	21	6.50	-	7.44	-	7.44
EMS Coordinator	1	0.50	1	0.63	-	-
EMS Captain	-	-	-	-	1	1.00
Fire Marshall	1	0.50	1	0.63	1	0.63
Emergency Management Coordinator	1	0.60	1	0.60	1	0.70
	<u>48</u>	<u>30.60</u>	<u>29</u>	<u>33.93</u>	<u>31</u>	<u>36.40</u>
	<u>152</u>	<u>121.55</u>	<u>133</u>	<u>125.88</u>	<u>134</u>	<u>129.35</u>



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

Powhatan County FY 2026 Adopted Staffing Plan/Authorized Positions

Title	Adopted FY 2025		FY 2025 -Amended as of 2/1/25		Adopted FY 2026	
	#	FTE	#	FTE	#	FTE
Library						
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
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
	16	7.51	16	7.51	16	7.51
Registrar						
Director of Elections	1	1.00	1	1.00	1	1.00
Assistant Registrar	1	1.00	1	1.00	1	1.00
Voting Equipment Technician	-	-	-	-	-	-
NOEAV Coordinator	1	0.35	1	0.43	1	1.00
	3	2.35	3	2.43	3	3.00
Social Services						
Director of Social Services	1	1.00	1	1.00	1	1.00
Administrative Services Manager	1	1.00	1	1.00	1	1.00
Benefits Programs Manager	1	1.00	1	1.00	1	1.00
Benefit Programs Supervisor	1	1.00	1	1.00	1	1.00
Benefit Programs Specialist	7	7.00	6	6.00	6	6.00
Family Services Manager	1	1.00	1	1.00	1	1.00
Family Services Specialist	8	8.00	7	7.00	7	7.00
Domestic Violence Program Coordinator	1	0.50	1	0.50	1	1.00
Information Systems Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Assistant - Social Services	4	3.48	3	3.00	3	3.00
Children's Services Manager	1	1.00	1	1.00	1	1.00
Program Coordinator/Children's Services Compliance Special	-	-	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
Self Sufficiency Specialist	-	-	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
	31	29.98	30	29.50	30	30.00



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

Powhatan County FY 2026 Adopted Staffing Plan/Authorized Positions

Title	FY 2025 -Amended					
	Adopted FY 2025		as of 2/1/25		Adopted FY 2026	
	#	FTE	#	FTE	#	FTE
Commissioner of the Revenue						
Commissioner of the Revenue	1	1.00	1	1.00	1	1.00
Chief Deputy Revenue Commissioner	1	1.00	1	1.00	1	1.00
Deputy Clerk IV	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	2	2.00	2	2.00
Deputy Revenue Clerk I	2	1.50	1	0.50	1	0.50
	8	7.50	8	7.50	8	7.50
Treasurer						
Treasurer	1	1.00	1	1.00	1	1.00
Chief Deputy Treasurer	1	1.00	1	1.00	1	1.00
Deputy III	-	-	-	-	-	-
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 II	-	-	-	-	-	-
Deputy Treasurer Clerk II	1	1.00	1	1.00	1	1.00
Deputy I	-	-	-	-	-	-
Deputy Treasurer Clerk I	3	2.70	3	2.70	2	2.00
	8	7.70	8	7.70	7	7.00
Clerk of the Circuit Court						
Clerk of the Circuit Court	1	1.00	1	1.00	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00	1	1.00	1	1.00
Deputy Clerk II - Circuit Court	4	4.00	4	4.00	4	4.00
Deputy Clerk I - Circuit Court	1	0.60	1	0.60	1	0.60
	7	6.60	7	6.60	7	6.60
Commonwealth's Attorney						
Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Deputy Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Assistant Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Administrative Associate - CW Attorney	1	1.00	1	1.00	1	1.00
	4	4.00	4	4.00	4	4.00



FY 2025-2026 STAFFING PLAN/AUTHORIZED POSITIONS

Powhatan County FY 2026 Adopted Staffing Plan/Authorized Positions

Title	Adopted FY 2025		FY 2025 -Amended as of 2/1/25		Adopted FY 2026	
	#	FTE	#	FTE	#	FTE
Sheriff's Office						
Sheriff	1	1.00	1	1.00	1	1.00
Chief Deputy	1	1.00	1	1.00	1	1.00
Captain	1	1.00	1	1.00	1	1.00
Lieutenant Investigations	1	1.00	1	1.00	1	1.00
Lieutenant Courts Division	1	1.00	1	1.00	1	1.00
Lieutenant Patrol Division	1	1.00	1	1.00	1	1.00
First Sergeant Patrol Division	1	1.00	1	1.00	1	1.00
Detective Sgt.	2	2.00	2	2.00	2	2.00
Detective	2	2.00	2	2.00	2	2.00
Sergeant	6	6.00	6	6.00	6	6.00
Corporal/Master Deputy	14	14.00	14	14.00	14	14.00
Deputy Sheriff	11	11.00	11	11.00	12	12.00
Deputy Sheriff - Courthouse Security	13	1.92	-	3.16	-	3.16
Deputy Sheriff/School Resource Officers	3	3.00	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
Detective - PT	1	0.50	1	0.50	1	0.50
Civil Clerk II	1	1.00	1	0.50	1	0.50
	66	54.42	53	55.16	54	56.16
Victim Witness						
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
Community Juvenile Counselor	-	-	-	-	-	-
	1	1.00	1	1.00	1	1.00
Animal Control						
Sergeant - Animal Control	1	1.00	1	1.00	1	1.00
Deputy - Animal Control	2	2.00	2	2.00	2	2.00
Animal Control Technician I	2	2.00	2	2.00	2	2.00
	5	5.00	5	5.00	5	5.00
Subtotal Sheriff	72	60.42	59	61.16	60	62.16
Total	301	247.61	267	251.28	268	256.12



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, 2024, Powhatan had a total outstanding debt of \$105.8 million with details summarized in the following table:

Long-Term Debt								
As of June 30, 2024 and 2023								
	Governmental Activities		Business-type Activities		Primary Government		Component Units	
	2024	2023	2024	2023	Totals		2024	2023
					2024	2023		
Bonds Payable:								
General obligation bonds	\$ 12,936,878	\$ 14,751,130	\$ -	\$ -	\$ 12,936,878	\$ 14,751,130	\$ -	\$ -
Revenue bonds	61,651,000	65,658,000	12,325,000	13,155,000	73,976,000	78,813,000	-	-
Premium on bonds	4,907,442	5,321,197	613,116	660,412	5,520,558	5,981,609	-	-
Lease liability	888,594	972,823	-	-	888,594	972,823	-	-
Subscription liability	6,758,967	24,905	-	-	6,758,967	24,905	49,364	97,673
Financed purchases	1,560,232	1,063,289	-	-	1,560,232	1,063,289	-	-
Compensated absences	1,476,849	1,075,285	32,397	39,731	1,509,246	1,115,016	2,600,161	2,580,197
Total	\$ 90,179,962	\$ 88,866,629	\$ 12,970,513	\$ 13,855,143	\$ 103,150,475	\$ 102,721,772	\$ 2,649,525	\$ 2,677,870



DEBT OBLIGATIONS

LONG-TERM DEBT (CONT.)

Debt associated with governmental activities increased \$1.3 million, which is the net amount of pay down of principal during the year. The debt associated with business-type activities decreased by \$884,630 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 1.35%, the gross debt per capita ratio was \$3,201, and the debt payments percentage was 9.7%.

DEBT SERVICE SCHEDULE

Powhatan County

Debt Service Schedule for Existing Debt

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2038</u>	<u>Totals</u>
County General Fund						
Lease Revenue Bonds						
Principal	1,510,684	1,719,225	1,761,403	10,361,110	7,394,296	22,746,716
Interest	783,765	768,673	685,615	2,320,890	587,571	5,146,515
School Fund						
General Obligation Bonds						
Principal	1,838,121	1,676,369	1,700,556	7,721,832	-	12,936,878
Interest	230,818	190,560	154,872	312,539	-	888,789
Lease Revenue and Refunding Bond						
Principal	2,549,316	3,176,776	3,415,598	19,393,891	15,706,705	44,242,284
Interest	1,475,571	1,722,849	1,560,115	5,632,434	2,829,350	13,220,319
Business-type Activities						
Lease Revenue and Refunding Bonds						
Principal	900,000	870,000	900,000	4,975,000	4,320,000	11,965,000
Interest	375,569	399,048	367,063	1,330,473	390,263	2,862,415



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:

[FY26 Proposed Capital Improvement Plan](#)

Note: As of the date of this document's publication, only cash funded initiatives have been approved and as such, the document remains named 'Proposed'.

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 2026 Ten Year Capital Improvement Program (CIP)
Summary of All Projects**

Dollars in Thousands

	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
CIP												
Public Safety	2,910	127	-	1,000	85	-	19	116	-	250	13,550	15,147
Public Works	3,144	686	2,673	2,830	247	607	625	795	-	-	-	8,463
Parks, Recreation	1,258	858	1,117	1,356	2,743	3,298	24,342	730	970	40	40	35,494
Utilities	575	710	7,570	95,720	36,920	6,320	420	420	70	70	370	148,590
Schools	24,621	12,341	17,482	12,475	4,110	5,674	301	5,632	148	2,216	35,020	95,399
IT Infrastructure/Systems	5,840	180	1,100	596	495	505	530	915	485	500	505	5,811
Total CIP	38,348	\$ 14,902	\$ 29,942	\$ 113,977	\$ 44,600	\$ 16,404	\$ 26,237	\$ 8,608	\$ 1,673	\$ 3,076	\$ 49,485	\$308,904
Funding Sources												
General Fund	12,576	2,136	4,193	2,845	3,165	2,700	1,270	2,971	1,520	850	1,965	23,615
School Operating Fund	158	-	918	786	155	100	165	129	148	158	20	2,579
School Capital Maint Reserve	1,460	350	30	-	-	-	-	-	-	-	-	380
Bonds General	-	-	1,000	10,700	22,500	8,025	24,302	-	-	-	12,500	79,027
Bonds School	11,253	11,218	16,057	11,198	2,942	5,574	-	5,503	-	2,058	35,000	89,550
Lease/Debt Schools (Buses)	5,719	593	297	311	833	-	-	-	-	-	-	2,034
Grants/Other	7,182	255	6,600	87,555	15,005	5	-	5	5	10	-	109,440
CVTA Sales Tax	-	350	847	582	-	-	500	-	-	-	-	2,279
Total Funding Sources	38,348	\$ 14,902	\$ 29,942	\$ 113,977	\$ 44,600	\$ 16,404	\$ 26,237	\$ 8,608	\$ 1,673	\$ 3,076	\$ 49,485	\$308,904
Other Capital Programs												
Fire Rescue Vehicles	-	1,625	1,835	590	2,325	625	2,125	300	1,150	500	610	11,685
Sheriff Vehicles	-	359	355	355	355	360	360	365	365	370	365	3,609
Administrative Vehicles	-	310	258	211	55	55	263	243	-	-	-	1,395
Facilities and Grounds	-	345	289	243	77	69	39	29	5	-	-	1,096
Utilities Cap Maint	-	50	20	30	-	-	-	-	-	-	-	100
Total Other Capital	-	2,689	2,757	1,429	2,812	1,109	2,787	937	1,520	870	975	17,885
Funding Sources												
General Fund	-	1,424	1,427	1,124	727	924	982	937	670	470	575	9,260
Lease/Debt General (Fire Vehicles)	-	1,265	1,330	305	1,660	185	1,805	-	375	400	400	7,725
Grants/Proffers/Others	-	-	-	-	425	-	-	-	475	-	-	900
Total Funding Sources	-	2,689	2,757	1,429	2,812	1,109	2,787	937	1,520	870	975	17,885
Total CIP / Other Capital	38,348	17,591	32,699	115,406	47,412	17,513	29,024	9,545	3,193	3,946	50,460	326,789
Funding Sources:												
General Fund	12,576	3,560	5,620	3,969	3,892	3,624	2,252	3,908	2,190	1,320	2,540	32,875
School Operating Fund	158	-	918	786	155	100	165	129	148	158	20	2,579
School Capital Maint Reserve	1,460	350	30	-	-	-	-	-	-	-	-	380
*Bonds General	-	-	1,000	10,700	22,500	8,025	24,302	-	-	-	12,500	79,027
*Bonds School	11,253	11,218	16,057	11,198	2,942	5,574	-	5,503	-	2,058	35,000	89,550
Lease/Debt General (Fire Vehicles)	-	1,265	1,330	305	1,660	185	1,805	-	375	400	400	7,725
Lease/Debt Schools (Buses)	5,719	593	297	311	833	-	-	-	-	-	-	2,034
Grants/Other	7,182	255	6,600	87,555	15,430	5	-	5	480	10	-	110,340
CVTA Sales Tax	-	350	847	582	-	-	500	-	-	-	-	2,279
Total Funding Sources	38,348	17,591	32,699	115,406	47,412	17,513	29,024	9,545	3,193	3,946	50,460	326,789



Public Safety Projects

Project Name	#	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total	Total project
Fire/EMS Station # 1 Addition	PS-0004	2,040	-	-	-	-	-	-	-	-	-	-	-	2,040
Upgrade NG 911 Call Handling Equipment Software/Hardware	PS-0008	271	-	-	300	-	-	-	-	-	-	-	300	571
Lucas CPR Device Replacement Plan	PS-0020	-	-	-	200	-	-	-	-	-	-	300	500	500
Heart Monitor Replacement Plan	PS-0021	-	-	-	500	-	-	-	-	-	-	750	1,250	1,250
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	-	-	-	-	-	-	-	-	-	250	12,500	12,750	12,750
Public Safety LMR Radio Tower Inspections	PS-0031	-	19	-	-	-	-	19	-	-	-	-	-	38
Replace Recorder for NG911 Call Handling Equipment and LMR	PS-0027	99	108	-	-	-	-	-	116	-	-	-	-	323
Power Site DC Batteries	PS-0028	-	-	-	-	85	-	-	-	-	-	-	-	85
Total Public Safety Projects		\$ 2,910	\$ 127	\$ -	\$ 1,000	\$ 85	\$ -	\$ 19	\$ 116	\$ -	\$ 250	\$ 13,550	\$ 15,147	\$ 18,057
Project Estimate														
A & E		300	-	-	-	-	-	-	-	-	-	500	500	800
Land Acquisition		-	-	-	-	-	-	-	-	-	250	-	250	250
Construct/Purchase		2,610	127	-	1,000	85	-	19	116	-	-	13,050	14,397	17,007
Total Estimate		\$ 2,910	\$ 127	\$ -	\$ 1,000	\$ 85	\$ -	\$ 19	\$ 116	\$ -	\$ 250	\$ 13,550	\$ 15,147	\$ 18,057
Funding Sources														
General Fund		2,479	127	-	450	85	-	19	116	-	250	1,050	2,097	4,576
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		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funding		\$ 2,910	\$ 127	\$ -	\$ 1,000	\$ 85	\$ -	\$ 19	\$ 116	\$ -	\$ 250	\$ 13,550	\$ 15,147	\$ 18,057



**Powhatan County
FY 2026 Capital Improvement Program (CIP)**

Dollars in Thousands

Public Works Projects

Project Name	#	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total	Total project
Roof Replacements	PW-0003	1,879	-	535	80	182	-	40	-	-	-	-	837	2,716
HVAC Systems	PW-0004	1,265	316	614	50	65	257	85	20	-	-	-	1,407	2,672
Old Plantation Road Improvements	PW-0006	-	-	-	-	-	-	500	-	-	-	-	500	500
Warehouse and Office Expansion	PW-0028	-	-	-	-	-	-	-	775	-	-	-	775	775
PLC Backup Generator and Electrical Upgrades	PW-0037	-	-	-	-	-	350	-	-	-	-	-	350	350
Village Building Renovation for Administration	PW-0039	-	-	350	2,400	-	-	-	-	-	-	-	2,750	2,750
Administration Building Renovation	PW-0041	-	-	-	300	-	-	-	-	-	-	-	300	300
Generator Replacement for County Facilities	PW-0042	-	-	75	-	-	-	-	-	-	-	-	75	75
Courthouse Historic Review, Design, and Renovation	PW-0044	-	120	849	-	-	-	-	-	-	-	-	969	969
Site Development - Shady Oaks/Urbine Property	ED-0001	-	250	250	-	-	-	-	-	-	-	-	500	500
Total Public Works Projects		\$ 3,144	\$ 686	\$ 2,673	\$ 2,830	\$ 247	\$ 607	\$ 625	\$ 795	\$ -	\$ -	\$ -	\$ 8,463	\$ 11,607
Project Estimate														
A & E		-	120	350	-	-	-	-	100	-	-	-	570	570
Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase		3,144	566	2,323	2,830	247	607	625	695	-	-	-	7,893	11,037
Total Estimate		\$ 3,144	\$ 686	\$ 2,673	\$ 2,830	\$ 247	\$ 607	\$ 625	\$ 795	\$ -	\$ -	\$ -	\$ 8,463	\$ 11,607
Funding Sources														
General Fund		2,306	436	2,423	130	247	607	125	795	-	-	-	5,263	7,569
School Operating Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General		-	-	-	2,700	-	-	-	-	-	-	-	2,700	2,700
Bonds School		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other		838	250	250	-	-	-	-	-	-	-	-	-	838
CVTA Sales Tax		-	-	-	-	-	-	500	-	-	-	-	500	500
Total Funding		\$ 3,144	\$ 686	\$ 2,673	\$ 2,830	\$ 247	\$ 607	\$ 625	\$ 795	\$ -	\$ -	\$ -	\$ 8,463	\$ 11,607



Parks and Recreation Projects

Project Name	#	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total	Total project
Fighting Creek Park Expansion Phase #3	PR-0001	-	-	-	150	-	-	8,200	-	-	-	-	8,350	8,350
Turner Park Sports Complex Expansion	PR-0015	-	330	879	664	203	233	-	-	-	-	-	2,309	2,309
ADA Improvements	PR-0017	853	-	-	-	-	-	-	-	-	-	-	-	853
Furniture, Fixtures and Equipment Improvements	PR-0018	190	104	40	40	40	40	40	40	40	40	40	464	654
Trails and sidewalks	PR-0020	215	200	-	50	-	-	-	-	60	-	-	310	525
Village Complex Restroom Improvements/Expansion	PR-0024	-	-	-	-	-	-	-	200	-	-	-	200	200
Community Center	PR-0028	-	-	-	-	2,500	3,025	16,102	-	-	-	-	21,627	21,627
PLC Office Renovation	PR-0029	-	-	90	-	-	-	-	-	-	-	-	90	90
PLC Backstop & Fence Replacement	PR-0035	-	224	108	452	-	-	-	-	-	-	-	784	784
Field Lighting Replacement	PR-0036	-	-	-	-	-	-	-	490	870	-	-	1,360	1,360
Total Parks and Recreation Projects		\$ 1,258	\$ 858	\$ 1,117	\$ 1,356	\$ 2,743	\$ 3,298	\$ 24,342	\$ 730	\$ 970	\$ 40	\$ 40	\$ 35,494	\$ 36,752
Project Estimate														
A & E		15	150	20	150	2,500	-	500	-	-	-	-	3,320	3,335
Land Acquisition		-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase		1,243	708	1,097	1,206	243	3,298	23,842	730	970	40	40	32,174	33,417
Total Estimate		\$ 1,258	\$ 858	\$ 1,117	\$ 1,356	\$ 2,743	\$ 3,298	\$ 24,342	\$ 730	\$ 970	\$ 40	\$ 40	\$ 35,494	\$ 36,752
Funding Sources														
General Fund		288	508	270	774	243	273	40	730	970	40	40	3,888	4,176
School Operating Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General		-	-	-	-	2,500	3,025	24,302	-	-	-	-	29,827	29,827
Bonds School		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other		970	-	-	-	-	-	-	-	-	-	-	-	970
CVTA Sales Tax		-	350	847	582	-	-	-	-	-	-	-	1,779	1,779
Total Funding		\$ 1,258	\$ 858	\$ 1,117	\$ 1,356	\$ 2,743	\$ 3,298	\$ 24,342	\$ 730	\$ 970	\$ 40	\$ 40	\$ 35,494	\$ 36,752



Utilities Projects

Project Name	#	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total	Total project
Fighting Creek WWTP Upgrades	UT-0006	250	-	-	-	-	-	-	-	-	-	-	-	250
WWTP Equipment Lifecycle Replacement	UT-0023	60	50	50	50	50	50	50	50	50	50	-	450	510
Sludge Press	UT-0024	-	-	-	-	1,250	-	-	-	-	-	-	1,250	1,250
Feasibility Study Village Area Sanitary Sewer	UT-0025	-	250	-	-	-	-	-	-	-	-	-	250	250
Public Pump Station	UT-0026	160	-	350	6,850	350	350	350	350	-	-	350	8,950	9,110
Asset Management Software	UT-0029	60	110	-	-	-	-	-	-	-	-	-	110	170
Mitchell Road Convenience Center Improvements	UT-0032	45	-	-	-	-	-	-	-	-	-	-	-	45
Regional Infrastructure Enhancement	UT-0034	-	-	6,000	85,000	-	-	-	-	-	-	-	91,000	91,000
7 1/1' 60 Water Line Loop	UT-0036	-	-	1,000	1,000	20,000	-	-	-	-	-	-	22,000	22,000
Fighting Creek WWTF closure/pump station/transmission l	UT-0037	-	-	-	2,000	15,000	-	-	-	-	-	-	17,000	17,000
Reconnect Flat Rock ES Well and Construct a Chloramine	UT-0039	-	-	150	300	-	-	-	-	-	-	-	450	450
Valve Exercising Trailer	UT-0040	-	50	-	-	-	-	-	-	-	-	-	50	50
Water System Repairs/Lifecycle Replacement	UT-0041	-	50	20	20	20	20	20	20	20	20	20	230	230
Carter Galler - High School Loop	UT-0042	-	-	-	-	250	900	-	-	-	-	-	1,150	1,150
Dutoy Creek Upgrades	UT-0043	-	-	-	500	-	5,000	-	-	-	-	-	5,500	5,500
Oakbridge Pump Station	UT-0045	-	200	-	-	-	-	-	-	-	-	-	200	200

Total Utilities Projects

Total Utilities Projects	\$ 575	\$ 710	\$ 7,570	\$ 95,720	\$ 36,920	\$ 6,320	\$ 420	\$ 420	\$ 70	\$ 70	\$ 370	\$ 148,590	\$ 149,165
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Project Estimate

A & E	250	250	2,350	1,850	600	350	350	350	-	-	350	6,450	6,700
Land Acquisition	-	-	150	3,000	-	150	-	-	-	-	-	3,300	3,300
Construct/Purchase	325	460	5,070	90,870	36,320	5,820	70	70	70	70	20	138,840	139,165

Total Estimate

Total Estimate	\$ 575	\$ 710	\$ 7,570	\$ 95,720	\$ 36,920	\$ 6,320	\$ 420	\$ 420	\$ 70	\$ 70	\$ 370	\$ 148,590	\$ 149,165
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Funding Sources

General Fund	575	710	570	720	1,920	1,320	420	420	70	70	370	6,590	7,165
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	1,000	8,000	20,000	5,000	-	-	-	-	-	34,000	34,000
Bonds School	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	-	-	6,000	87,000	15,000	-	-	-	-	-	-	108,000	108,000
CVTA Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funding	\$ 575	\$ 710	\$ 7,570	\$ 95,720	\$ 36,920	\$ 6,320	\$ 420	\$ 420	\$ 70	\$ 70	\$ 370	\$ 148,590	\$ 149,165



School Projects

Project Name	#	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total	Total project
Powhatan High School	S-0001	6,157	7,343	10,742	4,197	2,942	2,802	-	-	-	-	-	28,026	34,183
New Elementary School	S-0002	-	-	-	-	-	-	-	2,500	-	-	35,000	37,500	37,500
Transportation	S-0003	9,916	773	477	491	1,013	-	-	-	-	-	-	2,754	12,670
Pocahontas Landmark Center	S-0007	2,056	1,751	134	215	-	-	-	-	-	-	-	2,100	4,156
Powhatan Elementary	S-0008	1,520	509	1,110	2,304	-	852	26	-	-	-	-	4,801	6,321
Flat Rock Elementary	S-0010	8	45	1,915	2,098	-	785	-	3,003	-	-	-	7,846	7,854
Pocahontas Elementary School	S-0011	4,443	1,225	2,727	3,006	-	1,135	29	-	-	2,058	-	10,180	14,623
Division Wide Requirements	S-0012	407	188	282	124	155	-	90	98	108	108	-	1,153	1,560
Middle School Improvements	S-0013	114	153	-	-	-	-	136	-	-	-	-	289	403
Asphalt	S-0014	-	354	95	40	-	100	20	31	40	50	20	750	750
Total Public Safety Projects		\$ 24,621	\$ 12,341	\$ 17,482	\$ 12,475	\$ 4,110	\$ 5,674	\$ 301	\$ 5,632	\$ 148	\$ 2,216	\$ 35,020	\$ 95,399	\$ 120,020
Project Estimate														
A & E		247	-	-	-	-	-	-	-	-	-	-	-	247
Land Acquisition		-	-	-	-	-	-	-	2,500	-	-	-	2,500	2,500
Construct/Purchase		24,374	12,341	17,482	12,475	4,110	5,674	301	3,132	148	2,216	35,020	92,899	117,273
Total Estimate		\$ 24,621	\$ 12,341	\$ 17,482	\$ 12,475	\$ 4,110	\$ 5,674	\$ 301	\$ 5,632	\$ 148	\$ 2,216	\$ 35,020	\$ 95,399	\$ 120,020
Funding Sources														
General Fund		4,122	180	180	180	180	-	136	-	-	-	-	856	4,978
School Operating Fund		158	-	918	786	155	100	165	129	148	158	20	2,579	2,737
School Capital Maint Reserve		1,460	350	30	-	-	-	-	-	-	-	-	380	1,840
Bonds General		-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds School		11,253	11,218	16,057	11,198	2,942	5,574	-	5,503	-	2,058	35,000	89,550	100,803
Lease/Debt General (Fire Vehicles)		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)		5,719	593	297	311	833	-	-	-	-	-	-	2,034	7,753
Grants/Other		1,909	-	-	-	-	-	-	-	-	-	-	-	1,909
CVTA Sales Tax		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funding		\$ 24,621	\$ 12,341	\$ 17,482	\$ 12,475	\$ 4,110	\$ 5,674	\$ 301	\$ 5,632	\$ 148	\$ 2,216	\$ 35,020	\$ 95,399	\$ 120,020



**Powhatan County
FY 2026 Capital Improvement Program (CIP)**

Dollars in Thousands

IT Infrastructure and Systems

Project Name	#	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total	Total project
PC Replacement Program	IT-0009	579	-	85	90	95	100	105	110	115	115	120	935	1,514
Upgrade Virtual Host Environment and Mirroring	IT-0017	210	-	200	-	-	-	-	200	-	-	-	400	610
Upgrade Desk Phones	IT-0018	75	-	10	10	15	15	20	20	20	30	30	170	245
Firewall Replacement	IT-0021	41	-	-	20	-	-	-	20	-	-	-	40	81
Access Control for County Facilities	IT-0022	160	-	125	100	100	100	100	100	100	100	100	925	1,085
Data Storage	IT-0025	135	-	15	15	20	20	25	90	30	30	30	275	410
Fiber Network Extension	IT-0026	36	-	350	-	-	-	-	-	-	-	-	350	386
M/D/T Replacement Program	IT-0029	332	-	100	100	110	110	110	115	120	120	120	1,005	1,337
Network Appliance Upgrade	IT-0030	179	-	40	45	45	50	50	50	50	50	50	430	609
UPS Upgrade & Improvement	IT-0031	35	-	15	15	15	15	15	15	15	15	15	135	170
VOIP System Upgrade	IT-0032	494	-	-	-	-	-	-	100	-	-	-	100	594
Cybersecurity program	IT-0034	305	-	90	90	90	90	30	90	30	30	30	570	875
Broadband	IT-0035	3,199	175	-	-	-	-	-	-	-	-	-	175	3,374
Conference Rooms Audio/Video	IT-0036	60	5	70	5	5	5	75	5	5	10	10	195	255
Poll Books and Voting Machines	IT-0037	-	-	-	106	-	-	-	-	-	-	-	106	106

Total Public Safety Projects

Total Public Safety Projects	\$ 5,840	\$ 180	\$ 1,100	\$ 596	\$ 495	\$ 505	\$ 530	\$ 915	\$ 485	\$ 500	\$ 505	\$ 5,811	\$ 11,651
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Project Estimate

A & E	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-
Construct/Purchase	5,840	180	1,100	596	495	505	530	915	485	500	505	5,811	11,651
Total Estimate	\$ 5,840	\$ 180	\$ 1,100	\$ 596	\$ 495	\$ 505	\$ 530	\$ 915	\$ 485	\$ 500	\$ 505	\$ 5,811	\$ 11,651

Funding Sources

General Fund	2,806	175	750	591	490	500	530	910	480	490	505	5,421	8,227
School Operating Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
School Capital Maint Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds General	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds School	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt General (Fire Vehicles)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease/Debt Schools (Buses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Other	3,034	5	350	5	5	5	-	5	5	10	-	390	3,424
CVTA Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funding	\$ 5,840	\$ 180	\$ 1,100	\$ 596	\$ 495	\$ 505	\$ 530	\$ 915	\$ 485	\$ 500	\$ 505	\$ 5,811	\$ 11,651



Fire & Rescue Apparatus and Vehicles

Apparatus/Vehicle	Make	Model	Model Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
Engine 702	Rosenbauer	Commander	2013	-	-	-	1,000	-	-	-	-	-	-	1,000
Tanker 701	Pierce	Enforcer	2008	-	900	-	-	-	-	-	-	-	-	900
Tanker 703	Mack	New Lexington	2005	-	-	-	900	-	-	-	-	-	-	900
EMS 701	Ford	Explorer	2015	-	-	-	-	-	-	-	-	-	110	110
EMS 702	Dodge	Durango	2020	-	-	-	-	100	-	-	-	-	-	100
EMS 705	Ford	Explorer	2022	-	-	-	-	-	-	100	-	-	-	100
EMS 709	Dodge	Durango	2020	-	-	-	-	100	-	-	-	-	-	100
Brush 703	Ford	F350	2008	-	-	-	-	-	-	-	200	-	-	200
Brush 705	Ford	F350	2003	-	-	165	-	-	-	-	-	-	-	165
Heavy Rescue 702 (new/used)	Pierce	Lance	2009	-	-	-	-	-	1,500	-	-	-	-	1,500
Truck 701 (Ladder)	Pierce	Dash	2003	1,200	-	-	-	-	-	-	-	-	-	1,200
Chief 700	Dodge	Durango	2021	-	-	-	-	-	100	-	-	-	-	100
Chief 701	Ford	F150	2022	-	-	-	-	-	-	100	-	-	-	100
Chief 702	Ford	F150	2022	-	-	-	-	-	-	100	-	-	-	100
Fire Marshal 701	Ford	F350	2017	-	85	-	-	-	-	-	-	-	-	85
Emergency Mgmt EM 700	Ford	Explorer	2022	-	-	-	-	-	100	-	-	-	-	100
Ambulance	Ram	D4500	2018	-	425	-	-	-	-	-	-	500	-	925
Ambulance	Ram	D4500	2017	425	-	-	-	-	-	-	475	-	-	900
Ambulance	Ram	D4500	2017	-	425	-	-	-	-	-	475	-	-	900
Ambulance	Chevrolet	G3500	2013	-	-	-	425	-	-	-	-	-	-	425
Ambulance	Chevrolet	G3500	2013	-	-	-	-	425	-	-	-	-	-	425
Ambulance	Chevrolet	G3500	2013	-	-	-	-	-	425	-	-	-	-	425
Ambulance	Ram	D5500	2020	-	-	425	-	-	-	-	-	-	500	925
				\$ 1,625	\$ 1,835	\$ 590	\$ 2,325	\$ 625	\$ 2,125	\$ 300	\$ 1,150	\$ 500	\$ 610	\$ 11,685

* 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	360	505	285	240	440	320	300	300	100	210	3,060
EMS Fees	-	-	-	425	-	-	-	475	-	-	900
Leases	1,265	1,330	305	1,660	185	1,805	-	375	400	400	7,725
Grants/Other	-	-	-	-	-	-	-	-	-	-	-
Total Funding	\$ 1,625	\$ 1,835	\$ 590	\$ 2,325	\$ 625	\$ 2,125	\$ 300	\$ 1,150	\$ 500	\$ 610	\$ 11,685



**Powhatan County
FY 2026 Other Capital Programs**

Dollars in Thousands

Sheriff's Office Vehicles

Apparatus/Vehicle	Model Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
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	-	-	-	-	-	-	-	-	-	73	73
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	-	-	-	-	-	-	-	-	-	73	73
Dodge Charger	2009	-	-	-	-	-	-	-	-	73	-	73
Ford Explorer	2010	-	-	-	-	-	-	-	-	-	-	-
Ford Econoline Van	2010	-	-	-	-	-	-	73	-	-	-	73
Dodge Charger	2010	-	-	-	-	-	72	-	-	-	-	72
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	-	-	-	-	-	-	-	-	-	-	-
Ford Police Interceptor	2015	-	-	-	-	-	-	73	-	-	-	73
Dodge Charger	2015	-	-	-	-	-	72	-	-	-	-	72
Ford F150 Pickup	2015	-	-	71	-	-	-	-	-	-	-	71



**Powhatan County
FY 2026 Other Capital Programs**

Dollars in Thousands

Sheriff's Office Vehicles

Apparatus/Vehicle	Model Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
Dodge Charger	2016	-	-	-	-	-	-	-	73	-	-	73
Dodge Charger	2016	-	-	-	71	-	-	-	-	-	-	71
Dodge Charger	2016	-	-	-	-	-	-	-	-	5	-	5
Nissan Altima	2015	-	-	-	-	-	-	-	-	-	73	73
Ford Police Utility	2017	-	-	-	-	-	-	73	-	-	-	73
Dodge Charger	2018	-	-	-	71	-	-	-	-	-	-	71
Dodge Charger	2018	-	-	-	-	-	-	-	73	-	-	73
Ford Explorer	2018	-	-	-	-	72	-	-	-	-	-	72
Dodge Durango	2018	-	-	-	-	-	-	-	-	-	73	73
Dodge Charger	2019	-	-	-	-	72	-	-	-	-	-	72
Dodge Durango	2018	-	-	-	-	72	-	-	-	-	-	72
Dodge Charger	2019	-	-	-	-	-	-	-	-	-	73	73
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
Dodge Charger	2019	-	71	-	-	-	-	-	-	-	-	71
Ford F-150 Pickup Truck AC	2009	-	-	71	-	-	-	-	-	-	-	71
Drone Batteries		14	-	-	-	-	-	-	-	-	-	14
		\$ 359	\$ 355	\$ 355	\$ 355	\$ 360	\$ 360	\$ 365	\$ 365	\$ 370	\$ 365	\$ 3,609

Funding Sources

General Fund	359	355	355	355	360	360	365	365	370	365	3,609
Total Funding	\$ 359	\$ 355	\$ 355	\$ 355	\$ 360	\$ 360	\$ 365	\$ 365	\$ 370	\$ 365	\$ 3,609



**Powhatan County
FY 2026 Other Capital Programs**

Dollars in Thousands

Administrative Vehicles

Apparatus/Vehicle	Model Year	Dept.	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
Ford Explorer	2010	Building Inspections	-	50	-	-	-	-	-	-	-	-	50
Ford F150	2009	COR	-	48	-	-	-	-	-	-	-	-	48
Ford F150	2007	COR	-	-	-	-	-	-	50	-	-	-	50
Ford F 250	2018	Facilities & Grounds	-	-	-	-	-	55	-	-	-	-	55
Ford F 250	2017	Facilities & Grounds	-	-	-	-	55	-	-	-	-	-	55
Ford Transit Van	2016	Facilities & Grounds	-	-	-	55	-	-	-	-	-	-	55
Ford F 350	2015	Facilities & Grounds	-	-	55	-	-	-	-	-	-	-	55
Chevrolet 2500	2009	Facilities & Grounds	50	-	-	-	-	-	-	-	-	-	50
Ford Escape	2019	IT	-	-	-	-	-	50	-	-	-	-	50
Ford Transit Van - Mobile Library	New	Library	-	70	-	-	-	-	-	-	-	-	70
Ford F-250	2015	Parks and Rec	-	-	53	-	-	-	-	-	-	-	53
Ford Ranger	2009	Planning	45	-	-	-	-	-	-	-	-	-	45
Ford Escape	2019	PSC	-	-	-	-	-	50	-	-	-	-	50
Ford Explorer	2016	Social Services	-	-	-	-	-	55	-	-	-	-	55
Ford Fusion	2014	Social Services	45	-	-	-	-	-	-	-	-	-	45
Ford Escape	2010	Social Services	-	45	-	-	-	-	-	-	-	-	45
Ford Van F350	2004	Social Services	-	45	-	-	-	-	-	-	-	-	45
Ford Explorer	2017	Utilities	-	-	-	-	-	-	53	-	-	-	53
Ford F-250	2016	Utilities	-	-	-	-	-	53	-	-	-	-	53
Exmark 52" Lazer Z E CV732	2016	Utilitties	-	-	45	-	-	-	-	-	-	-	45
1 Ton Dump Truck w/Plow	2015	Facilities & Grounds	-	-	58	-	-	-	-	-	-	-	58
Mini excavator and trailer	2032	Facilities & Grounds	-	-	-	-	-	-	140	-	-	-	140
Infield Dragging Machine	New	Facilities & Grounds	4	-	-	-	-	-	-	-	-	-	4
Infield Dragging Machine	New	Parks and Rec	4	-	-	-	-	-	-	-	-	-	4
Z-Mower	New	Facilities & Grounds	12	-	-	-	-	-	-	-	-	-	12
Skid Steer	New	Facilities & Grounds	100	-	-	-	-	-	-	-	-	-	100
All Terrain Vehicle	New	Parks and Rec	25	-	-	-	-	-	-	-	-	-	25
RTV & Trailer	New	Utilites	25	-	-	-	-	-	-	-	-	-	25
			\$ 310	\$ 258	\$ 211	\$ 55	\$ 55	\$ 263	\$ 243	\$ -	\$ -	\$ -	\$ 1,395

Funding Sources

General Fund	310	258	211	55	55	263	243	-	-	-	-	-	1,395
Total Funding	\$ 310	\$ 258	\$ 211	\$ 55	\$ 55	\$ 263	\$ 243	\$ -	\$ 1,395				



**Powhatan County
FY 2026 Other Capital Programs**

Dollars in Thousands

Facilities and Grounds Capital Maintenance

Project Name	Facility	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
Administration Exterior Painting	Administration	-	-	-	-	33	-	-	-	-	-	33
Administration Parking Lot	Administration	25	-	-	-	-	-	-	-	-	-	25
Animal Control Office Renovations	Animal Shelter	-	25	-	-	-	-	-	-	-	-	25
Animal Shelter Floors	Animal Shelter	-	-	-	-	-	34	-	-	-	-	34
Commonwealth Attorney Sewer Pump Station	Facilities	75	-	-	-	-	-	-	-	-	-	75
County Offices Interior Painting	Facilities	5	5	5	5	5	5	5	5	-	-	40
Courthouse Exterior Painting	Courthouse	-	50	-	-	-	-	-	-	-	-	50
Driveway Sealcoating	Facilities	20	-	11	-	11	-	11	-	-	-	53
DSS Back Office Renovation	Social Services	-	10	-	-	-	-	-	-	-	-	10
Fighting Creek Park Parking Lot	FCP	-	-	-	52	-	-	-	-	-	-	52
Fire Panel Upgrades	Facilities	75	-	75	-	-	-	-	-	-	-	150
Library Parking Lot	Library	-	13	-	-	-	-	-	-	-	-	13
Maintenance Shop Exterior Painting	Grounds	20	-	-	-	-	-	-	-	-	-	20
Paint Hallways and Meeting Room	CO#2 Firestation	-	13	-	-	-	-	13	-	-	-	26
Paint Maintenance Building Roof**	Maintenance Building	-	-	-	-	20	-	-	-	-	-	20
PLC Office Renovation	Parks and Recreation	-	-	25	-	-	-	-	-	-	-	25
PLC Water Pooling Project	P&R	-	-	-	20	-	-	-	-	-	-	20
Social Services Painting	Facilities	-	-	13	-	-	-	-	-	-	-	13
Upgrades to Maintenance Garage	Facilities	-	83	-	-	-	-	-	-	-	-	83
Pipe Shield/ Nitrogen Compressor Co. #2	Co. #2 Firestation	25	-	-	-	-	-	-	-	-	-	25
Pipe Shield/ Nitrogen Compressor Courthouse	Courthouse	-	25	-	-	-	-	-	-	-	-	25
Update County Signs	Facilities	15	15	-	-	-	-	-	-	-	-	30
Concrete Repairs and Caulking	Facilities	50	-	-	-	-	-	-	-	-	-	50
911 Center Carpet & Painting	Facilities	-	-	29	-	-	-	-	-	-	-	29
Administration Building Landscaping	Administration	35	-	-	-	-	-	-	-	-	-	35
Library Siding Repair and Replacement	Library	-	-	85	-	-	-	-	-	-	-	85
Apparatus Bay Electrical/Epoxy Floors	CO#2 Firestation	-	50	-	-	-	-	-	-	-	-	50
		\$ 345	\$ 289	\$ 243	\$ 77	\$ 69	\$ 39	\$ 29	\$ 5	\$ -	\$ -	\$ 1,096

Funding Sources

General Fund	345	289	243	77	69	39	29	5	-	-	1,096
Total Funding	\$ 345	\$ 289	\$ 243	\$ 77	\$ 69	\$ 39	\$ 29	\$ 5	\$ -	\$ -	\$ 1,096



**Powhatan County
FY 2026 Other Capital Programs**

Dollars in Thousands

Utilities Capital Maintenance

Project Name	Facility	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	10 Year CIP Total
Sewer Jetting Equipment	Utilities	-	-	15	-	-	-	-	-	-	-	15
Aeration Diffuser Disk	Utilities	10	-	-	-	-	-	-	-	-	-	10
Smoke Testing Equipment	Utilities	-	10	-	-	-	-	-	-	-	-	10
Water Service @ Frisby's Pump Station	Utilities	10	-	-	-	-	-	-	-	-	-	10
Replace fence at Academy Road Pump Station	Utilities	-	-	15	-	-	-	-	-	-	-	15
Air Condition System	Convenience Center	10	-	-	-	-	-	-	-	-	-	10
Security Camera System	Convenience Center	20	-	-	-	-	-	-	-	-	-	20
Carport for liquid disposal	Convenience Center	-	10	-	-	-	-	-	-	-	-	10
		-	-	-	-	-	-	-	-	-	-	-
		\$ 50	\$ 20	\$ 30	\$ -	\$ 100						

Funding Sources

General Fund	50	20	30	-	-	-	-	-	-	-	-	100
Total Funding	\$ 50	\$ 20	\$ 30	\$ -	\$ 100							

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FUND BALANCE

Powhatan County FY 2026 Budgeted Change in Fund Balance

	General Fund	Capital Improvement Projects Fund	Grants Fund
Estimated Beginning Fund Balance*	\$ 27,437,079	\$ 18,802,071	\$ (4,793,417)
Revenues	110,808,441	16,430,532	100,000
Expenditures	(109,786,149)	(16,430,532)	(100,000)
Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,022,292	-	-
Estimated Ending Fund Balance	<u>\$ 28,459,371</u>	<u>\$ 18,802,071</u>	<u>\$ (4,793,417)</u>
% Change in Fund Balance	3.7%	0.0%	0.0%

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

Fund Balance is defined as the difference between assets and liabilities in a governmental fund.

The fund balance for the General Fund is projected to increase 3.7% for an overall increase of 3.7.

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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.
- A balanced budget is a budget with estimated revenues, including the use of fund balance, meeting planned expenditures.



OPERATING BUDGET (CONT.)

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



OPERATING BUDGET (CONT.)

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



REVENUES

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



CAPITAL IMPROVEMENT BUDGET

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



CAPITAL IMPROVEMENT BUDGET (CONT.)

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

ASSET, MAINTENANCE, REPLACEMENT, AND ENHANCEMENT

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

RISK MANAGEMENT POLICIES

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



DEBT MANAGEMENT

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

GUIDELINES FOR DEBT ISSUANCE

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

UNDERWRITER SELECTION

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

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

UNDERWRITER'S COUNSEL

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

UNDERWRITER'S DISCOUNT

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

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

EVALUATION OF UNDERWRITER PERFORMANCE

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

DESIGNATION POLICIES

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

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

SELF-IMPOSED DEBT TARGETS

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

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

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

TYPES OF DEBT ISSUANCE

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

TYPES OF DEBT ISSUANCE (CONT.)

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

REFUNDING OF DEBT

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

DEBT SERVICE SAVINGS

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

RESTRUCTURING

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

TERM OF REFUNDING ISSUES

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

ESCROW STRUCTURING

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

ARBITRAGE

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



FUND BALANCE

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



FUND BALANCE (CONT.)

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

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

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



FUND BALANCE (CONT.)

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



CASH MANAGEMENT AND INVESTMENTS

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

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



PROCUREMENT

METHOD OF PROCUREMENT

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



PROCUREMENT (CONT.)

METHOD OF PROCUREMENT (CONT.)

- The following items are exempted from the County’s competitive procurement policy and are in addition to exceptions allowed by the Virginia Public Procurement Act:
 - Books, Manuscripts, Maps and Pamphlets
 - Dues, Subscription and Publications
 - Educational Films
 - Used Vehicles, Machinery & Equipment
 - Perishable Foodstuffs
 - Postage
 - Training, Education Services and Conferences
 - Travel, Room and Board
 - Tuition

- Professional services as defined by the Virginia Code §2.2-4301 means work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture, law, dentistry, medicine, optometry, pharmacy or professional engineering.



GLOSSARY

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

Goal: Object of ambition or effort towards a desired result.

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

Powhatan County will be a high-performing organization that proactively engages its employees and the community to continuously improve efficiency and service delivery. This vision captures our commitment to effective government operations and a highly engaged county workforce, all while being a place where you can still see farms, large expanses of undisturbed forests and natural lands, clean waterways and the stars are brightly visible at night.

Strategic Priorities

Financial Stability and Efficiency * Economic Prosperity * Housing and Residential Options *
Quality-of-Life and Public Safety * Workforce and Enhancing Government Operations *
Rural Heritage and Resource Preservation