

FISCAL YEAR 2024-2025

PROPOSED BUDGET



County of Powhatan,
Virginia



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



TABLE OF CONTENTS

INTRODUCTION

- Table of Contents 1
- Meet the Staff 5
- Strategic Plan..... 7
- How to Use 13
- County Profile..... 14
- Organizational Chart 16

BUDGET OVERVIEW

- County Funds Structure and Basis of Accounting 17
- Budget Process..... 22

EXECUTIVE SUMMARY

- County Administrator’s Letter 27

BUDGET SUMMARY

- General Fund – Functional Area Summaries 33
- Summary of All Funds 45
- All Fund Revenues & Expenditures Net of Inter-Fund Transfers 46
- Revenue Summary 47
- Revenue Detail 49
- Expenditure Summary 51

DEPARTMENTAL SUMMARIES

- Introducing Departmental Summaries 54



Powhatan County

Assessor’s Office.....	55
Building Department.....	57
Circuit Court Clerk.....	60
Commissioner of the Revenue.....	63
Commonwealth’s Attorney.....	66
County Administrator’s Office.....	69
Debt Analysis.....	72
Economic Development.....	73
Education.....	76
Extension Service.....	77
Finance.....	80
Fire & Rescue.....	83
Human Resources.....	87
Information Technology.....	90
Library.....	93
Parks & Recreation.....	96
Permit Center.....	99
Planning & Zoning.....	101
Public Safety Communications.....	104
Public Works.....	107
Office of Elections & Voter Registration.....	111
Risk Management.....	114
Sheriff’s Office.....	115
Social Services.....	119



Treasurer122

Utilities125

APPENDIX

Financial Guidelines130

Glossary152



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



MEET THE STAFF

BOARD OF SUPERVISORS



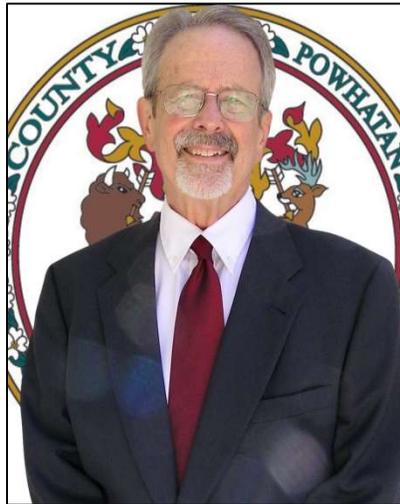
Steve W. McClung
Chairman



Denise Morrissette
Vice Chairman



Mark Kinney
District 4



Robert Powers
District 3



William Donati, Jr
District 1



MEET THE STAFF

COUNTY ADMINISTRATION

Bret Schardein
County Administrator

William Hagy
Deputy County Administrator

COUNTY FINANCE

Charla Schubert, CPA
Director of Finance

Thomas Vo
Budget Manager

Kerri Delaney
Accountant



INTRODUCTION



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



HOW TO USE

HOW TO USE THIS DOCUMENT

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

The Powhatan County budget document is divided into six sections:

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

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

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

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

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

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

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



COUNTY PROFILE

HISTORY

Originally settled by French Huguenots in the early 1700's, the County of Powhatan (Powhatan) was created by the Virginia General Assembly in May 1777. Powhatan was named in honor of the Indian Chief Powhatan, father of Pocahontas. Powhatan, a community of approximately 30,000 people and 272 square miles, is in Virginia's Central Piedmont region between the Appomattox and James Rivers. Powhatan is twenty miles west of Richmond, the Commonwealth's capitol city, and is within an easy two-hour drive from the Atlantic Ocean, Washington, D.C., Colonial Williamsburg, and the Blue Ridge Mountains. The governing body, a five-member Board of Supervisors elected by district for four-year terms, set the policies for the County. The Board of Supervisors hires a County Administrator to act as Chief Administrative Officer. The County Treasurer, the Commissioner of the Revenue, the Commonwealth's Attorney, the Clerk of the Circuit Court, and the Sheriff are elected at-large by the voters.



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



COUNTY PROFILE

DESCRIPTION OF GOVERNMENT

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

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

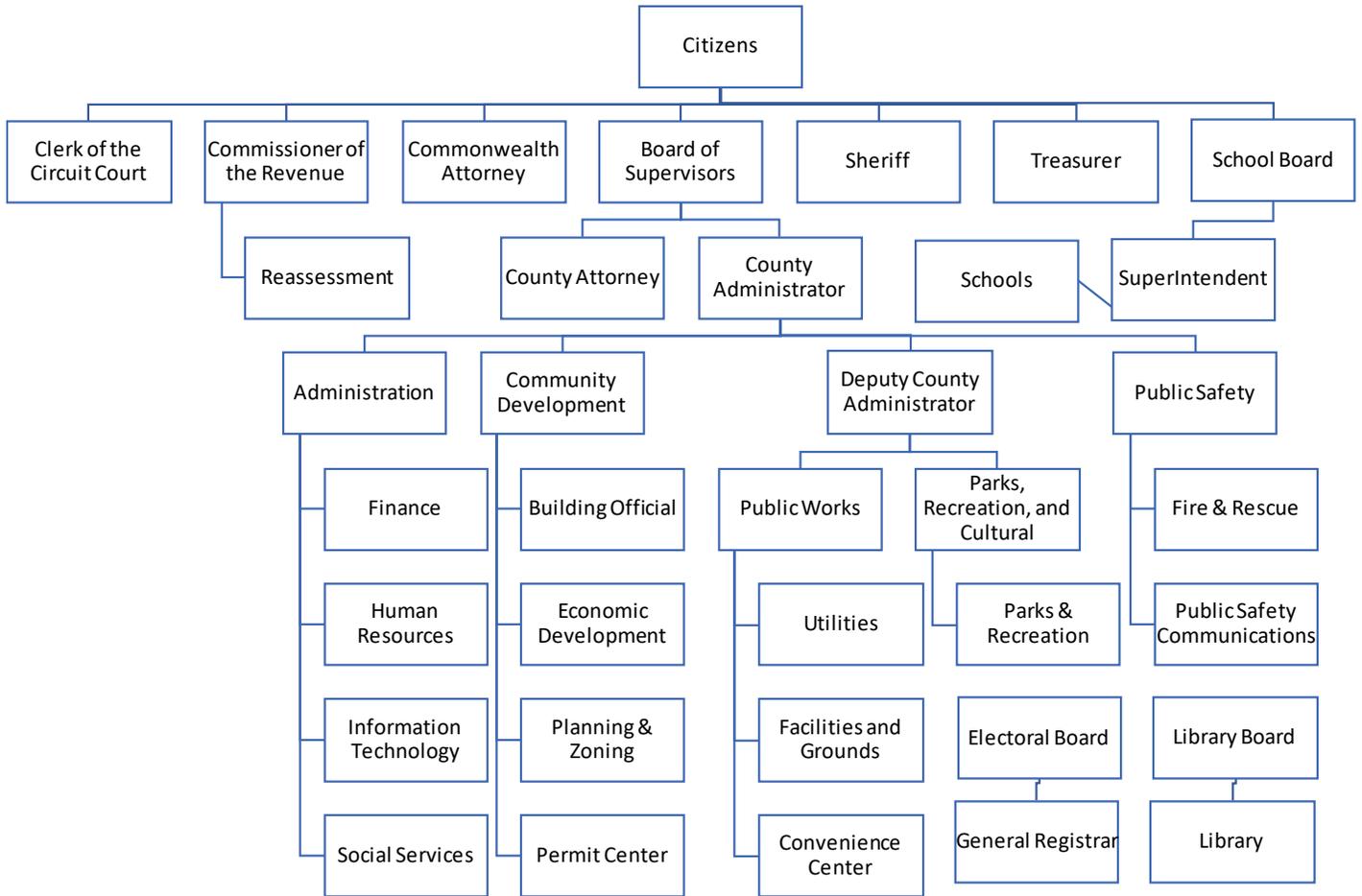
Powhatan County Public Schools are operated by a five-member School Board, the members of which are elected for a four-year term. A Superintendent of Schools is appointed by the School Board to administer the operations of the public schools. Operations of the School Board are independent of the Board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

EDUCATION

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



ORGANIZATIONAL CHART





COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

BASIS OF ACCOUNTING

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

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

FUND ACCOUNTING

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

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



COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

FUND ACCOUNTING (CONT.)

The County uses the following fund types and funds:

GOVERNMENTAL FUNDS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

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

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



COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

FUND ACCOUNTING (CONT.)

CAPITAL PROJECTS FUND

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

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

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

PROPRIETARY FUNDS

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

ENTERPRISE FUNDS

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

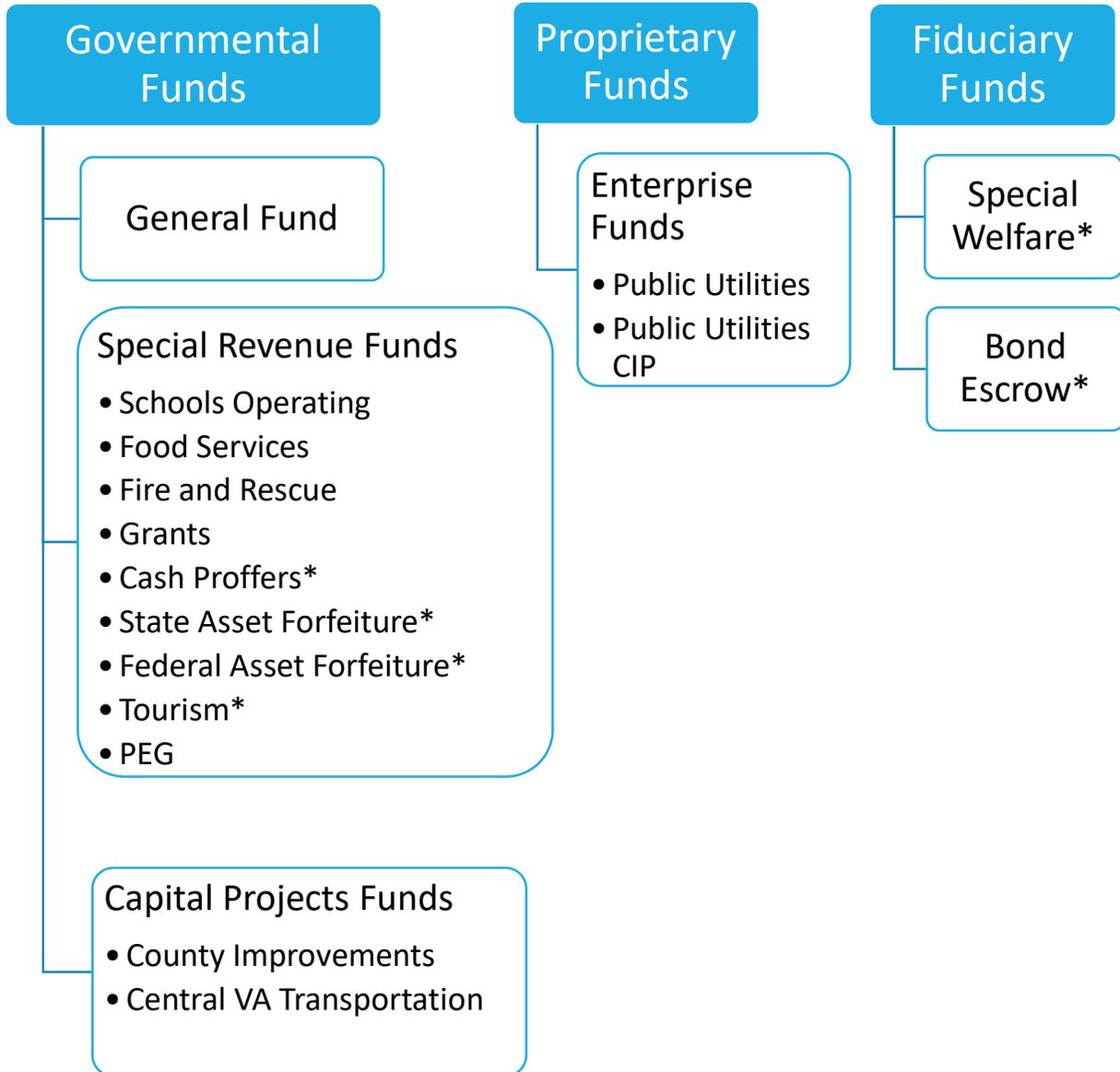
Public Utilities Fund – This fund accounts for the operation and maintenance of the County’s water and sewer system. Revenues generated are from customer user fees and one-time capacity fees paid at the time of connection to the system.

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



COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

COUNTY FUND'S STRUCTURE



*Not Appropriated



COUNTY FUNDS STRUCTURE AND BASIS OF ACCOUNTING

BASIS OF BUDGETING

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

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

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



BUDGET PROCESS

FISCAL YEAR

The County adopts a fiscal year budget for the twelve-month period beginning on July 1 and ending June 30. FY2025 covers the period July 1, 2024 through June 30, 2025.

BALANCED BUDGET

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

WHAT IS THE BUDGET?

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

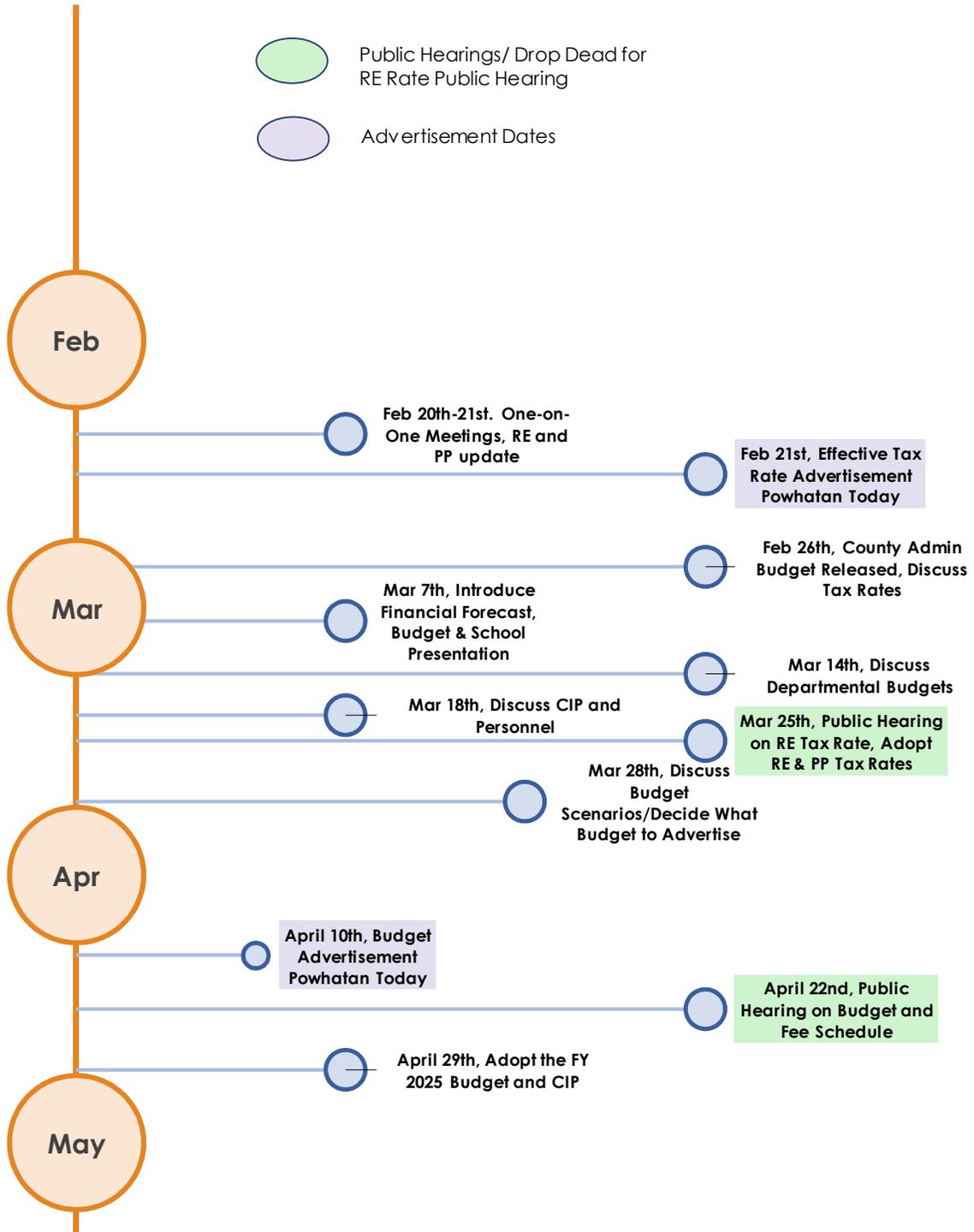
TEN-YEAR FINANCIAL PLAN

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



BUDGET PROCESS

FY25 Budget Calendar





BUDGET PROCESS

AFTER BUDGET ADOPTION

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

POST-ADOPTION BUDGET AMENDMENTS

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



EXECUTIVE SUMMARY



(THIS PAGE IS LEFT BLANK INTENTIONALLY)

Board of Supervisors

Steve W. McClung, Chair

Denise Morrissette, Vice Chair

Mark Kinney

Robert Powers

William Donati, Jr



County Administrator

Bret Schardein

The County of
Powhatan

February 29, 2024

The Honorable Board of Supervisors
County of Powhatan, Virginia

Honorable Members of the Board:

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

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

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



The Capital Improvement Vision

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

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

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

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



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 4% raise for employees.

Public Education

The proposed budget increases our School local transfer by \$500 thousand (1.7%) over local funding levels approved for fiscal year 2024. The local transfer is budgeted to be \$29.1 million. The Composite Index, the state funding calculation used to determine state funding, significantly increased the aid Powhatan County Public Schools receives from the state after an anomalous two-year period where Powhatan County had to provide increased levels of aid locally. In addition, the proposed budget for Education includes \$180,000 in capital improvement “pay as you go” funding for Schools.

General Government-New Staffing

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

The following additional positions being proposed are as follows:

- 1) Transportation Manager (funded by CVTA local funds)
- 2) Increased Part-Time Firefighter pool (equivalent to 1.5 positions)
- 3) Utilities Operator III
- 4) Part-Time Civil Process Clerk for Sheriff
- 5) Part-time Detective
- 6) Maintenance Worker I for Parks & Rec
- 7) Part-Time Farmer’s Market Manager (offset by fee revenue)

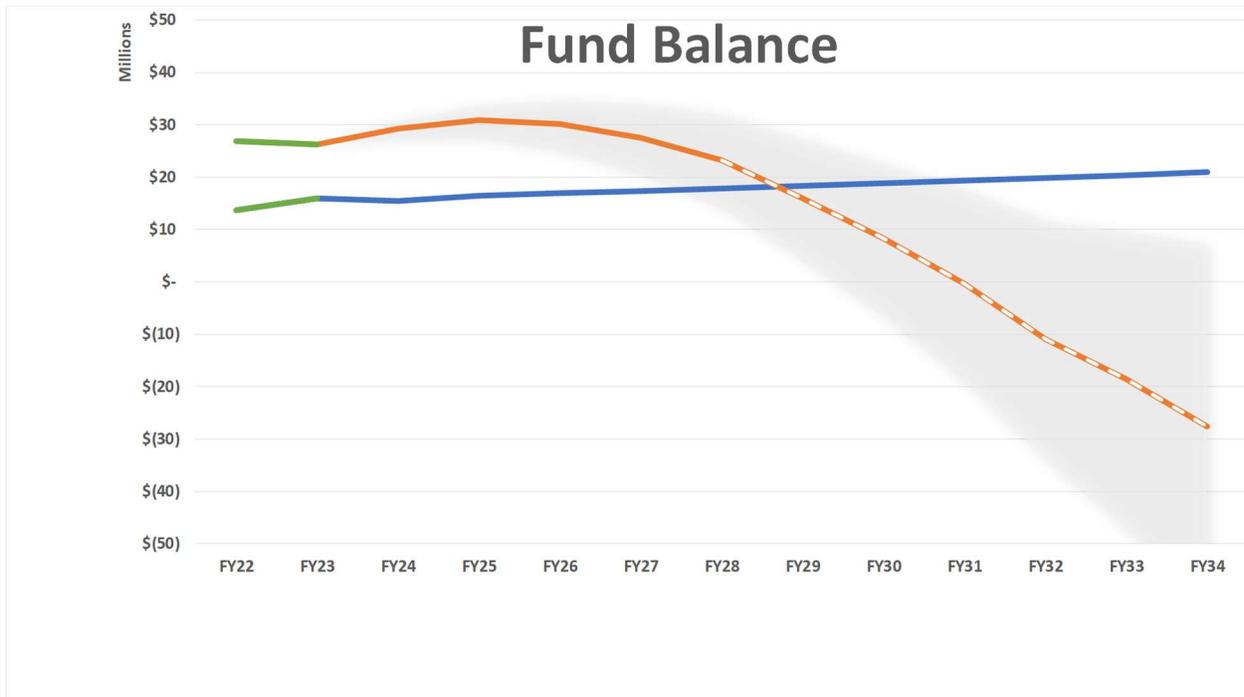
The Positions listed above as well as a restructuring of the Finance office equates to an increase in **4.7** Full-Time Equivalent positions (FTEs).



The Financial Impact

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

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





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

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

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

Sincerely,

Bret Schardein,
County Administrator



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



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

Tax Year	Real Property	Personal Property	Business Personal Property	Machinery & Tools
2016	0.90	3.60	3.60	3.60
2017	0.90	3.60	3.60	3.60
2018	0.885	3.60	3.60	3.60
2019	0.88	3.60	3.60	3.60
2020	0.88	3.60	3.60	3.60
2021	0.85	3.60	3.60	3.60
2022	0.79	3.60	3.60	3.60
2023	0.77	3.60	3.60	3.60
2024	0.69	3.60	3.60	3.60
2025	0.69	3.60	3.60	3.60

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 FY2025, Powhatan expects to receive \$57.9M in general property taxes; an increase of \$1.4M or 2.5% over FY2024. This change is due primarily to increases in the valuation of real estate and personal property.

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

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

REAL PROPERTY TAX

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



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

GENERAL PROPERTY TAXES (CONT.)

REAL PROPERTY TAX (CONT.)

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

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

PERSONAL PROPERTY TAX

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

The current tax rate is \$3.60 per \$100 of value and is collected semi-annually on June 5th and November 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 2023 Actual	FY 2024 Budget	FY 2025 Budget
Local Sales Tax	5,220,784	5,529,000	5,629,000
Communications Tax	597,505	575,000	550,000
Consumer's Utility Taxes	669,974	650,000	675,000
Lodging Tax	26,641	20,000	30,000



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

LOCAL NON-PROPERTY TAX (CONT.)

LOCAL SALES TAX

The largest single item in this revenue category is Local Sales Tax. The County receives 1% of the Commonwealth’s 5.3% sales tax on all local sales, which is collected by merchants and remitted through the Commonwealth to Powhatan. Local Sales Tax revenue continues to grow and is budgeted at \$5.6M in FY2025, a 1.8% increase over the FY2024 budget.

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

COMMUNICATIONS TAX

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

RECORDATION TAX

Section § 58.1-3800 of the Code of Virginia authorizes localities to impose a Recordation Tax on the recording of estates, deeds of trusts, mortgages, leases, contracts and agreements that are required to be admitted as matters of record to the Clerk of the Circuit Court. The tax collected by the Clerk of the Circuit Court is no longer given back to the County per § 58.1-816.1 instead being allocated to the State of Virginia’s Transportation Improvement Program Set-aside Fund.

CONSUMER UTILITY TAX

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



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

LOCAL NON-PROPERTY TAX (CONT.)

LODGING TAX

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

This tax was heavily impacted by COVID-19, significantly reducing revenues in FY2021. Revenue has rebounded in FY2022 and continues to see growth.

PERMITS, FINES & USE OF MONEY

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

PERMITS, PRIVILEGE FEES AND REGULATORY LICENSES

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

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

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



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

PERMITS, FINES & USE OF MONEY (CONT.)

USE OF MONEY & PROPERTY

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

FINES & FORFEITURES

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

CHARGES FOR SERVICES

Charges for Services are revenues received by the County for services provided. Revenue for EMS Services (\$650,000 account for 75.7% of the Charges for Services category). Other revenues within this category include parks and recreation fees and transfer station fees.

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



GENERAL FUND – FUNCTIONAL AREA SUMMARIES

INTERGOVERNMENTAL

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

	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
State Non-Categorical	3,803,171	3,782,472	3,747,472
Categorical Aid	1,812,703	1,971,183	2,715,917
State Share of Local Offices	2,411,337	2,567,800	2,804,582
Categorical Federal Aid	1,186,677	1,044,295	1,251,760

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.

(REMAINDER OF THIS PAGE LEFT BLANK INTENTIONALLY)



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



BUDGET SUMMARY



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



**Powhatan County
FY 2025 Operating Budget
Summary of All Funds**

	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change
General Fund	\$69,435,272	\$73,481,608	\$77,028,919	\$3,547,311	4.8%
Social Services Fund	2,544,717	2,635,091	3,000,962	365,871	13.9%
Comprehensive Services Act Fund	1,932,590	2,302,000	3,002,000	700,000	30.4%
PEG Fund	1,509	0	10,000	10,000	0.0%
Tourism Fund	4,550	0	0	0	0.0%
Grants Fund	3,803,567	497,850	394,890	-102,960	-20.7%
Fire and Rescue Fund	643,769	1,043,000	786,000	-257,000	-24.6%
Utilities Fund	2,383,002	2,626,039	3,024,542	398,503	15.2%
Utilities Capital Projects Fund	210,785	362,800	543,500	180,700	49.8%
Capital Projects Fund	4,538,914	8,204,000	4,414,000	-3,790,000	-46.2%
Central VA Transportation Fund	2,060,000	2,122,000	2,122,000	0	0.0%
School Operating Fund	52,887,857	57,318,064	59,877,854	2,559,790	4.5%
School Food Service Fund	1,752,590	2,168,867	1,653,217	-515,650	-23.8%
Total All Funds	\$142,199,122	\$152,761,319	\$155,857,884	\$3,096,565	2.0%
Less Inter-fund Transfers					
Social Services Fund	\$973,796	\$1,174,956	\$1,232,023	\$57,067	4.9%
Comprehensive Services Act Fund	828,735	1,257,340	1,352,000	94,660	100.0%
Grants Fund	0	1,500	50,000	48,500	3233.3%
Utilities Fund	1,906,905	2,113,689	2,415,387	301,698	14.3%
Utilities Capital Projects Fund	135,000	200,000	365,000	165,000	82.5%
Capital Projects Fund	12,216,294	4,956,000	2,819,000	-2,137,000	-43.1%
School Operating Fund	25,357,586	28,607,560	29,107,560	500,000	1.7%
Total Transfers	\$41,418,316	\$38,311,045	\$37,340,970	-\$970,075	-2.5%
Total - net of Inter-fund Transfers	\$100,780,806	\$114,450,274	\$118,516,914	\$4,066,640	3.6%



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

	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed	\$ Change	% Change
Revenues:					
General Property Taxes	\$53,213,185	\$56,484,914	\$57,910,600	\$1,425,686	2.5%
Other Local Taxes	9,460,670	9,514,000	9,587,000	73,000	0.8%
Other	5,483,614	5,260,058	5,012,300	-247,758	-4.7%
State	35,074,724	35,125,582	38,215,414	3,089,832	8.8%
Federal	5,697,546	4,935,637	4,678,388	-257,249	-5.2%
Fund Balance	-1,685	3,130,083	3,113,212	-16,871	-0.5%
Total Revenues, net	\$108,928,053	\$114,450,274	\$118,516,914	\$4,066,640	3.6%
Expenditures:					
Administration	\$4,455,647	\$5,417,081	\$5,862,645	\$445,564	8.2%
Judicial Administration	2,138,336	2,297,067	2,402,561	105,494	4.6%
Public Safety	11,637,763	12,805,091	14,521,515	1,716,424	13.4%
Public Works	2,803,926	3,237,402	3,470,739	233,337	7.2%
Health and Welfare	6,225,967	6,764,178	7,889,665	1,125,487	16.6%
Parks, Recreation & Cultural	931,526	1,148,122	1,402,990	254,868	22.2%
Community Development	1,919,304	2,298,876	2,539,127	240,251	10.5%
Utilities	1,073,857	1,542,911	2,091,219	548,308	35.5%
Schools	54,640,447	59,486,931	61,531,071	2,044,140	3.4%
Schools Debt Service	6,571,571	6,252,870	6,228,662	-24,208	-0.4%
County Debt Service	2,486,418	2,540,024	2,742,397	202,373	8.0%
Capital Projects	4,538,914	8,204,000	4,414,000	-3,790,000	-46.2%
Utilities Debt Service	1,357,130	1,283,128	1,298,323	15,195	1.2%
Comp and Class	0	1,172,593	0	-1,172,593	-100.0%
CVTA Contribution to Fund Balance	0	0	2,122,000	2,122,000	0.0%
Total Expenditures, net	\$100,780,806	\$114,450,274	\$118,516,914	\$4,066,640	3.6%

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
GENERAL FUND					
Real Estate Property Taxes	\$34,947,056	\$37,475,721	\$41,388,914	\$41,925,000	1.3%
Personal Property Taxes	12,743,784	15,013,973	14,546,000	15,385,600	5.8%
Penalties & Interest	464,049	723,491	550,000	600,000	9.1%
GENERAL PROPERTY TAXES	\$48,154,889	\$53,213,185	\$56,484,914	\$57,910,600	2.5%
Local Sales Tax	\$5,073,143	\$5,220,784	\$5,529,000	\$5,629,000	1.8%
All Other	2,215,028	1,889,492	1,863,000	1,826,000	-2.0%
OTHER LOCAL TAXES	\$7,288,171	\$7,110,276	\$7,392,000	\$7,455,000	0.9%
Building, Planning, & Zoning	\$928,895	\$1,030,658	\$779,600	\$695,450	-10.8%
All Other	9,347	11,750	10,000	10,000	0.0%
PERMITS FEES & LICENSES	\$938,242	\$1,042,408	\$789,600	\$705,450	-10.7%
FINES & FORFEITURES	\$93,021	\$97,578	\$92,000	\$94,000	2.2%
USE OF MONEY & PROPERTY	\$199,171	\$378,083	\$187,356	\$316,135	68.7%
CHARGES FOR SERVICES	\$242,373	\$258,158	\$200,700	\$208,730	4.0%
OTHER	\$143,563	\$342,403	\$106,000	\$125,000	17.9%
PPTRA	\$3,022,472	\$3,022,472	\$3,022,472	\$3,022,472	0.0%
All Other	864,594	780,699	760,000	725,000	-4.6%
STATE NON-CATEGORICAL	\$3,887,065	\$3,803,171	\$3,782,472	\$3,747,472	-0.9%
STATE SHARED EXPENSES	\$2,363,531	\$2,411,337	\$2,567,800	\$2,804,582	9.2%
STATE CATEGORICAL AID	\$263,949	\$286,095	\$468,033	\$510,739	9.1%
FEDERAL	\$38,317	\$38,509	\$42,650	\$38,000	-10.9%
TRANSFERS FROM OTHER FUNDS	\$48,443	\$0	\$0	\$0	0.0%
USE OF FUND BALANCE	\$0	\$0	\$1,368,083	\$3,113,212	127.6%
TOTAL GENERAL FUND	\$63,660,736	\$68,981,202	\$73,481,608	\$77,028,920	4.8%

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

	FY 2022	FY 2023	FY 2024	FY 2025	
	Actual	Actual	Adopted	Proposed	% Change
SOCIAL SERVICES FUND	\$2,084,843	\$2,544,717	\$2,635,091	\$3,000,962	13.9%
CSA FUND	\$1,838,507	\$1,932,590	\$2,302,000	\$3,002,000	30.4%
PEG Fund	\$32,172	\$30,504	\$0	\$10,000	100.0%
FIRE RESCUE FUND	\$857,063	\$808,162	\$1,043,000	\$786,000	-24.6%
TOURISM FUND	\$30,645	\$41,056	\$0	\$0	0.0%
GRANTS FUND	\$620,755	\$1,133,552	\$497,850	\$394,890	-20.7%
CAPITAL PROJECTS FUND	\$9,846,845	\$15,055,285	\$8,204,000	\$4,414,000	-46.2%
CENTRAL VA TRANSPORTATION FUND	\$2,292,353	\$2,278,834	\$2,122,000	\$2,122,000	0.0%
UTILITIES FUND	\$2,730,254	\$2,501,888	\$2,626,039	\$3,024,542	15.2%
UTILITIES CAPITAL PROJECTS FUND	\$558,877	\$380,750	\$362,800	\$543,500	49.8%
SCHOOL OPERATING FUND	\$51,293,320	\$52,889,823	\$57,318,064	\$59,877,854	4.5%
SCHOOL FOOD FUND	\$2,481,543	\$1,768,004	\$2,168,867	\$1,653,217	-23.8%
TOTAL OTHER FUNDS	<u>\$74,667,177</u>	<u>\$81,365,167</u>	<u>\$79,279,711</u>	<u>\$78,828,965</u>	<u>-0.6%</u>
TOTAL REVENUE	<u>\$138,327,913</u>	<u>\$150,346,369</u>	<u>\$152,761,319</u>	<u>\$155,857,885</u>	<u>2.0%</u>
LESS TRANSFERS FROM OTHER FUNDS	<u>-\$37,219,607</u>	<u>-\$41,418,316</u>	<u>-\$38,311,045</u>	<u>-\$37,340,971</u>	<u>-2.5%</u>
TOTAL REVENUE LESS TRANSFERS	<u>\$101,108,306</u>	<u>\$108,928,053</u>	<u>\$114,450,274</u>	<u>\$118,516,914</u>	<u>3.6%</u>

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

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



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

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



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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Administration					
Board of Supervisors	\$94,449	\$117,231	\$111,020	\$118,474	6.7%
County Administrator	322,690	\$554,387	\$642,580	705,007	9.7%
Finance	424,874	\$455,333	\$661,853	610,621	-7.7%
County Attorney	133,711	\$148,614	\$159,675	169,248	6.0%
Human Resources	225,930	\$272,285	\$257,645	300,725	16.7%
Commissioner of Revenue	561,366	\$594,467	\$755,730	904,873	19.7%
Reassessment	377,146	\$300,927	\$402,114	481,105	19.6%
Treasurer	590,659	\$646,486	\$703,635	776,489	10.4%
Information Technology	624,104	\$791,417	\$1,090,029	1,032,343	-5.3%
Risk Management	197,624	\$228,744	\$231,953	256,510	10.6%
Electoral Board/Registrar	310,926	\$344,213	\$400,848	447,250	11.6%
Subtotal	\$3,863,479	\$4,454,104	\$5,417,082	\$5,802,645	7.1%
Judicial					
Circuit Court	\$13,747	\$13,311	\$17,876	\$23,570	31.9%
General District Court	9,644	8,879	20,000	19,000	-5.0%
Clerk of the Circuit Court	568,198	635,247	692,037	760,579	9.9%
Commonwealth's Attorney	557,459	610,567	620,954	664,078	6.9%
Juvenile Court Services	15,656	0	0	0	0.0%
Detention	848,130	825,637	946,200	935,334	-1.1%
Subtotal	\$2,012,835	\$2,093,642	\$2,297,067	\$2,402,561	4.6%
Public Safety					
Sheriff's Office	\$4,949,126	\$5,513,994	\$5,905,464	\$6,291,955	6.5%
E911 Dispatch	1,394,725	1,533,413	2,102,850	2,693,488	28.1%
Victim Witness Grant	88,164	91,549	102,408	111,127	8.5%
Animal Control	344,701	336,071	460,209	523,825	13.8%
Medical Examiner	665	240	200	0	-100.0%
Fire & Rescue	2,681,079	2,974,564	3,374,176	3,909,702	15.9%
Emergency Management	37,117	40,504	56,149	67,468	20.2%
Company 1 Fire Station	33,457	41,333	53,700	54,550	1.6%
Huguenot Public Safety Building	75,409	100,959	80,435	83,400	3.7%
Subtotal	\$9,604,442	\$10,632,626	\$12,135,591	\$13,735,515	13.2%
Public Works					
Administration	\$400,613	\$350,679	\$400,999	\$471,915	17.7%
Facilities	857,635	1,045,726	1,075,079	1,168,455	8.7%
Grounds/Parks	342,615	396,108	452,170	493,764	9.2%
Athletic Fields	128,814	165,551	194,700	208,700	7.2%
Convenience Center	709,452	845,863	1,114,454	1,127,905	1.2%
Subtotal	\$2,439,128	\$2,803,926	\$3,237,402	\$3,470,739	7.2%



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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Health and Welfare					
Health Department	\$214,850	\$276,305	\$324,534	\$324,534	0.0%
Free Clinic Nurse	-2,752	0	0	0	0.0%
CSB	301,375	375,622	395,003	414,619	5.0%
Social Services Board	1,938	1,130	2,200	2,200	0.0%
Powhatan Community Action Agency	0	0	0	0	0.0%
Tax Relief for the Elderly	734,804	734,654	810,000	850,000	4.9%
Subtotal	\$1,250,215	\$1,387,711	\$1,531,737	\$1,591,353	3.9%
Community Development					
Economic Development	\$317,382	\$305,382	\$370,918	\$443,480	19.6%
Planning and Zoning	463,526	546,037	578,889	659,231	13.9%
Permit Center	191,503	231,208	272,730	293,071	7.5%
Building Inspections	384,150	454,909	541,034	563,439	4.1%
Code Enforcement	0	0	13,900	0	-100.0%
GIS	152,464	168,931	182,696	177,036	-3.1%
Memberships/Joint	191,764	208,287	238,709	302,870	26.9%
Contingency Fund	0	0	100,000	100,000	0.0%
Subtotal	\$1,700,788	\$1,914,754	\$2,298,876	\$2,539,127	10.5%
Cultural / Other					
Recreation	\$163,668	\$230,764	\$388,971	\$507,474	30.5%
Library	539,588	607,504	653,364	734,001	12.3%
Extension Service	87,618	80,733	104,787	111,975	6.9%
Debt Service	9,067,033	9,057,990	8,792,894	8,971,059	2.0%
Subtotal	\$9,857,906	\$9,976,992	\$9,940,016	\$10,324,509	3.9%
Salary Adjustment			1,172,592	-	
Total without transfers	\$30,728,793	\$33,263,756	\$38,030,363	\$39,866,449	4.8%
Transfers	\$34,870,865	\$36,171,516	\$35,451,245	\$37,162,471	4.8%
Total General Fund	\$65,599,658	\$69,435,272	\$73,481,608	\$77,028,919	4.8%
Other Funds					
Social Services	\$2,084,843	\$2,544,717	\$2,635,091	\$3,000,962	13.9%
Comprehensive Services Act	1,838,507	1,932,590	2,302,000	3,002,000	30.4%
PEG Fund	19,328	1,509	0	10,000	0.0%
Grants Fund	1,471,008	3,803,567	497,850	394,890	-20.7%
Tourism Fund	0	4,550	0	0	0.0%
Fire Rescue	549,379	643,769	1,043,000	786,000	-24.6%
Capital Projects	9,840,083	4,538,914	8,204,000	4,414,000	-46.2%
Central VA Transportation Fund	1,300,000	2,060,000	2,122,000	2,122,000	100.0%
Utilities Capital Projects	294,667	210,785	362,800	543,500	49.8%
Utilities	2,071,499	2,383,002	2,626,039	3,024,542	15.2%
School Operating	51,347,582	52,887,857	57,318,064	59,877,854	4.5%
School Food Service	1,934,929	1,752,590	2,168,867	1,653,217	-23.8%
Total Other Funds	\$72,751,824	\$72,763,850	\$79,279,711	\$78,828,965	-0.6%
Total Expenditures	\$138,351,482	\$142,199,122	\$152,761,319	\$155,857,884	2.0%
Less Transfers to Other Funds	-37,219,607	-41,418,316	-38,311,045	-37,340,970	-2.5%
Total Expenditures Less Transfers	\$101,131,875	\$100,780,806	\$114,450,274	\$118,516,914	3.6%



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



DEPARTMENTAL SUMMARIES

UNDERSTANDING THE FY2025 DEPARTMENTAL SUMMARIES

Each departmental summary will include the below six sections:

DESCRIPTION

The Description is a brief summary of each department.

SUMMARY OF PROGRAMS

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

DEPARTMENT FINANCIAL SUMMARY

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

SUMMARY OF POSITIONS

Each summary will include positions by programs for each department.

TARGETS

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

KEY PERFORMANCE MEASURES

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



ASSESSOR'S OFFICE

DESCRIPTION

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

FISCAL YEAR 2025 SUMMARY

	FY 2022	FY 2023	FY 2024	FY 2025	
General Fund	Actual	Actual	Adopted	Proposed	% Change
Personnel	\$202,700	\$225,433	\$339,264	\$372,965	9.9%
Operating	174,446	\$75,494	\$62,850	\$108,140	72.1%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$377,146	\$300,927	\$402,114	\$481,105	19.6%
Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

	FY 2023	FY 2024	FY 2025
Assessor's Office	Adopted	Adopted	Proposed
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	FY23 Actuals	FY24 Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES AND WAGES	\$ 159,578	\$ 237,500	\$ 267,660	\$ 30,160	12.7%
1111	Board of Equalization	4,181	3,000	3,000	-	0.0%
2100	FICA	12,033	18,169	20,476	2,307	12.7%
2220	Retirement	6,706	19,697	19,744	47	0.2%
2221	Retirement - Hybrid	14,801	13,031	14,704	1,673	12.8%
2222	Retirement - Hybrid Disability	593	800	606	(194)	-24.3%
2310	Medical Insurance	25,360	43,884	43,188	(696)	-1.6%
2400	Group Life Insurance	2,180	3,183	3,587	404	12.7%
3140	Professional Services	-	1,000	1,500	500	50.0%
3160	REASSESSMENT SERVICES	36,854	15,000	-	(15,000)	-100.0%
3320	Maintenance & Service Contracts	12,521	3,000	31,000	28,000	933.3%
3500	Printing and Binding	11,289	7,500	7,500	-	0.0%
3600	ADVERTISING	1,725	2,500	2,500	-	0.0%
5210	POSTAGE	1,334	11,500	4,000	(7,500)	-65.2%
5250	Cell Phones	770	2,000	2,000	-	0.0%
5510	Mileage Reimbursement	93	-	100	100	100.0%
5540	Conference & Training	1,613	5,000	5,000	-	0.0%
5810	Dues/Association Membership	904	1,200	960	(240)	-20.0%
6001	OFFICE SUPPLIES	3,064	10,650	5,000	(5,650)	-53.1%
6008	Fuel	472	2,000	2,000	-	0.0%
6009	AUTO PARTS/REPAIRS	2,226	-	2,000	2,000	100.0%
6012	Books & Subscriptions	-	1,500	4,580	3,080	205.3%
6014	Other Operating Supplies	2,628	-	40,000	40,000	100.0%
Total Department		300,927	402,114	481,105	78,991	19.6%



DESCRIPTION

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

PROGRAMS

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



BUILDING DEPARTMENT

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Building Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Building Inspections	2.0	2.0	2.0
Plan Review	2.0	2.0	2.0
Administration	1.1	1.1	1.0
Total	5.1	5.1	5.0



BUILDING DEPARTMENT

DEPARTMENTAL DETAIL

Building Department

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



CIRCUIT COURT CLERK

DESCRIPTION

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

PROGRAMS

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



CIRCUIT COURT CLERK

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Circuit Court Clerk	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
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



CIRCUIT COURT CLERK

DEPARTMENTAL DETAIL

Clerk of the Circuit Court

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



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 2025 SUMMARY

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

SUMMARY OF POSITIONS

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



COMMISSIONER OF THE REVENUE

DEPARTMENTAL DETAIL

Commissioner of Revenue

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



DESCRIPTION

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

PROGRAMS

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



COMMONWEALTH’S ATTORNEY

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Commonwealth's Attorney	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
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



COMMONWEALTH'S ATTORNEY

DEPARTMENTAL DETAIL

Commonwealth's Attorney

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



COUNTY ADMINISTRATOR'S OFFICE

DESCRIPTION

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

PROGRAMS

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



COUNTY ADMINISTRATOR’S OFFICE

FISCAL YEAR 2025 SUMMARY

General Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Personnel	\$307,858	\$531,764	\$630,480	\$654,879	3.9%
Operating	14,832	\$22,624	\$12,100	\$50,128	314.3%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$322,690	\$554,387	\$642,580	\$705,007	9.7%
Employees/FTEs	4 / 3.5	4 / 3.5	4 / 4.0	4 / 4.0	

SUMMARY OF POSITIONS

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

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



COUNTY ADMINISTRATOR'S OFFICE

DEPARTMENTAL DETAIL

County Administrator

Account	Description	FY23 Actuals	FY24 Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$ 392,868	\$ 444,877	\$ 476,917	\$ 32,040	7.2%
1101	SALARIES AND WAGES: OVERTIME & COI	1,002	1,000	1,500	500	50.0%
1300	COMP:PART-TIME HELP	3,719	-	-	-	0.0%
2100	FICA	23,294	29,764	31,239	1,475	5.0%
2220	RETIREMENT	39,271	64,129	63,308	(821)	-1.3%
2221	RETIREMENT - HYBRID	5,962	13,915	14,684	769	5.5%
2222	RETIREMENT - HYBRID DISABILITY	248	854	605	(249)	-29.2%
2310	MEDICAL INSURANCE	61,550	69,708	60,048	(9,660)	-13.9%
2400	GROUP LIFE INSURANCE	3,852	6,233	6,578	345	5.5%
3140	Professional Services	-	-	5,000	5,000	100.0%
3320	MAINTENANCE & SERVICE CONTRACTS	6,028	2,780	26,028	23,248	836.3%
3600	ADVERTISING	1,440	600	600	-	0.0%
5210	POSTAGE	45	100	100	-	0.0%
5250	CELL PHONES	2,259	1,420	2,780	1,360	95.8%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	818	1,000	1,500	500	50.0%
5530	Business Meetings	1,097	1,700	4,800	3,100	182.4%
5540	CONFERENCE & TRAINING	2,065	-	3,560	3,560	100.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	1,501	500	1,760	1,260	252.0%
6001	OFFICE SUPPLIES	5,640	2,500	2,500	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALI	-	1,500	-	(1,500)	-100.0%
6012	BOOKS & SUBSCRIPTIONS	1,732	-	1,500	1,500	100.0%
8301	Special Projects	-	-	-	-	0.0%
Total Department		554,387	642,580	705,007	62,427	9.7%



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



ECONOMIC DEVELOPMENT

DESCRIPTION

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

PROGRAMS

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



ECONOMIC DEVELOPMENT

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Economic Development	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Business Retention & Expansion	1.55	1.55	1.55
Tourism	0.15	0.15	0.15
Business Attraction	0.225	0.225	0.225
Workforce Development	0.075	0.075	0.075
Total	2.0	2.0	2.0



ECONOMIC DEVELOPMENT

DEPARTMENTAL DETAIL

Economic Development

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



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.

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



DESCRIPTION

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

PROGRAMS

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



EXTENSION SERVICE

FISCAL YEAR 2025 SUMMARY

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

Employees/FTEs	0	0	0	0
----------------	---	---	---	---

Note: Positions are state funded

SUMMARY OF POSITIONS

Extension Service	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
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



EXTENSION SERVICE

DEPARTMENTAL DETAIL

Extension Office

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



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.

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



FINANCE

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

	FY 2023	FY 2024	FY 2025
Finance	Adopted	Adopted	Proposed
Financial Report	1.0	1.0	1.0
Accounting Operations	3.0	3.0	2.0
Budget Development	1.0	1.0	1.0
Total	5.0	5.0	4.0

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



FINANCE

DEPARTMENTAL DETAIL

Finance

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



DESCRIPTION

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

PROGRAMS

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



FIRE & RESCUE

FISCAL YEAR 2025 SUMMARY

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

Note: Does not include contracted EMS or Grant funds.

SUMMARY OF POSITIONS

Fire & Rescue	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Emergency Response	26.5	26.5	28.0
Volunteer Recruitment	0.5	0.5	0.5
Community Risk Reduction	0.5	0.5	0.5
Staff Training	0.5	0.5	0.5
Emergency Preparedness/EMS	1.1	1.1	1.1
Total	29.1	29.1	30.6

Note: Does not include contracted EMS

Note: Does include .5 Admin. Associate not listed



FIRE & RESCUE

DEPARTMENTAL DETAIL

Fire & Rescue

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



FIRE & RESCUE

DEPARTMENTAL DETAIL

Fire & Rescue

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



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.

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



HUMAN RESOURCES

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Human Resources	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Compensation & Benefits	1.0	1.0	1.0
Organizational Development	0.25	0.25	0.25
Recruitment & Rentention	0.75	0.75	0.75
Total	2.0	2.0	2.0



HUMAN RESOURCES

DEPARTMENTAL DETAIL

Human Resources

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



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.

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



INFORMATION TECHNOLOGY

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Information Technology	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Admin & Application Support	2	3	3
Network Operations	2.25	2.00	2.00
GIS*	1.5	1.5	1.5
Total	5.75	6.50	6.50

*Includes GIS employees but not expenditures



INFORMATION TECHNOLOGY

DEPARTMENTAL DETAIL

Information Technology

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



DESCRIPTION

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

PROGRAMS

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



LIBRARY

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Library	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
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



LIBRARY

DEPARTMENTAL DETAIL

Library

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



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

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



PARKS & RECREATION

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Parks & Recreation	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Administration	1.0	1.0	1.0
Program Support	1.0	2.0	3.2
Athletic League Support	1.5	1.5	1.5
Total	3.5	4.5	5.7



PARKS & RECREATION

DEPARTMENTAL DETAIL

Parks and Recreation

Account	Description	FY23 Actuals	FY24 Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$131,422	\$202,146	\$267,308	\$ 65,162	32.2%
1300	WAGES - PART-TIME	13,765	15,070	31,713	16,643	110.4%
2100	FICA	10,455	16,617	22,875	6,258	37.7%
2220	RETIREMENT	4,730	526	135	(391)	-74.3%
2221	RETIREMENT - HYBRID	12,016	27,330	34,269	6,939	25.4%
2222	RETIREMENT - HYBRID DISABILITY	499	1,678	1,411	(267)	-15.9%
2310	MEDICAL INSURANCE	32,059	58,560	58,476	(84)	-0.1%
2400	GROUP LIFE INSURANCE	1,703	2,709	3,582	873	32.2%
3140	Professional Services	-	-	10,000	10,000	100.0%
3190	Trails and Parks Maintenance	-	-	25,000	25,000	100.0%
3310	Repairs and Maintenance	195	2,500	2,500	-	0.0%
3320	Maintenance & Service Contracts	10,180	29,415	15,000	(14,415)	-49.0%
3600	Advertising	1,389	500	1,000	500	100.0%
5210	POSTAGE	-	100	100	-	0.0%
5230	TELEPHONE SERVICES	571	600	600	-	0.0%
5250	CELL PHONES	1,637	2,400	3,840	1,440	60.0%
5510	Travel & Mileage	-	900	500	(400)	-44.4%
5540	Conferences and Training	922	1,500	6,200	4,700	313.3%
5810	DUES/MEMBERSHIPS	245	1,600	550	(1,050)	-65.6%
5811	Concession permits	120	120	120	-	0.0%
5900	Special Permits	-	4,100	-	(4,100)	-100.0%
5904	Programs	4,793	10,000	10,000	-	0.0%
5905	TOURNAMENTS	-	-	-	-	0.0%
6001	OFFICE SUPPLIES	1,021	1,300	1,500	200	15.4%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZ	55	2,500	2,500	-	0.0%
6008	Fuel	106	-	500	500	100.0%
6009	Auto Parts/Repairs	215	-	400	400	100.0%
6011	Merch/Uniforms	102	1,300	2,100	800	61.5%
6013	Dues/Association Memberships	240	-	-	-	0.0%
6014	Other Operating Supplies	2,322	-	-	-	0.0%
7003	WEBSITE FEES AND SERVICE	-	-	3,295		
8102	Furniture	-	5,500	2,000	(3,500)	-63.6%
Total Department		230,764	388,971	507,474	115,208	30.5%



PERMIT CENTER

DESCRIPTION

The Permit Center was established in FY 2022 with the mission to function as the “One Stop Shop” for residential permitting. Whether that be to apply for a residential permit or inquire information about current or future projects, the Permit Center will be available to assist.

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Permit Center	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Administration	1.0	1.0	1.0
Technicians	2.0	2.0	2.0
Total	3.0	3.0	3.0



DEPARTMENTAL DETAIL

Permit Center

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



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 2025 SUMMARY

General Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Personnel	\$429,178	\$419,367	\$543,299	\$579,656	6.7%
Operating	34,348	\$126,670	\$35,590	\$79,575	123.6%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$463,526	\$546,037	\$578,889	\$659,231	13.9%
Employees/FTEs	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0	

SUMMARY OF POSITIONS

Planning & Zoning	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
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



PLANNING & ZONING

DEPARTMENTAL DETAIL

Planning & Zoning Administration

Account	Description	FY23 Actuals	FY24 Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1011	Comp: Board of Zoning Appeals	\$ -	\$ 300	\$ 300	\$ -	0.0%
1100	SALARIES & WAGES - REGULAR	307,046	384,964	418,276	33,312	8.7%
1111	COMP: PLANNING COMMISSION	11,925	10,000	10,000	-	0.0%
2100	FICA	24,078	29,450	31,998	2,548	8.7%
2220	RETIREMENT	17,991	27,545	27,490	(55)	-0.2%
2221	RETIREMENT - HYBRID	22,166	25,503	26,342	839	3.3%
2222	RETIREMENT - HYBRID DISABILITY	890	1,566	1,085	(481)	-30.7%
2310	MEDICAL INSURANCE	31,306	58,812	58,560	(252)	-0.4%
2400	GROUP LIFE INSURANCE	3,965	5,159	5,605	446	8.6%
3140	Professional Services	95,097	-	40,000	40,000	100.0%
3320	MAINTENANCE & SERVICE CONTRACTS	3,284	3,600	3,600	-	0.0%
3500	PRINTING & BINDING	-	500	500	-	0.0%
3600	ADVERTISING	11,778	10,000	10,000	-	0.0%
5210	POSTAGE	1,284	2,300	2,500	200	8.7%
5250	CELL PHONES	621	2,500	2,920	420	16.8%
5510	TRAVEL/MILEAGE/PARKING/TOLLS	666	650	800	150	23.1%
5540	CONFERENCES & TRAINING	3,482	3,200	3,600	400	12.5%
5810	DUES/ASSOCIATION MEMBERSHIPS	987	1,100	3,455	2,355	214.1%
5815	Training/Seminars	-	-	1,000	1,000	100.0%
6001	OFFICE SUPPLIES	2,688	2,800	2,800	-	0.0%
6008	FUEL	1,366	1,500	1,400	(100)	-6.7%
6009	AUTO PARTS/REPAIR	546	2,000	2,000	-	0.0%
6011	Uniforms	320	440	-	(440)	-100.0%
6012	BOOKS & SUBSCRIPTIONS	(348)	-	500	500	100.0%
6021	STREET SIGNS	4,898	5,000	4,500	(500)	-10.0%
6025	ORDINANCE REWRITE	-	-	-	-	0.0%
Total Department		546,037	578,889	659,231	80,342	13.9%



PUBLIC SAFETY COMMUNICATIONS

DESCRIPTION

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

PROGRAMS

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



PUBLIC SAFETY COMMUNICATIONS

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Public Safety Communications	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
911 Communications Ops	15.0	17.0	17.0
Technology & Administration	2.25	2.25	2.25
Total	17.25	19.25	19.25



PUBLIC SAFETY COMMUNICATIONS

DEPARTMENTAL DETAIL

Emergency Communication Center

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



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.

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



PUBLIC WORKS

FISCAL YEAR 2025 SUMMARY

General Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Personnel	\$1,258,927	\$1,324,945	\$1,507,157	\$1,680,939	11.5%
Operating	1,180,202	\$1,478,981	\$1,728,745	\$1,791,300	3.6%
Capital	0	\$0	\$1,500	-\$1,500	-200.0%
Total	\$2,439,128	\$2,803,926	\$3,237,402	\$3,470,739	7.2%
Employees/FTEs	29 / 21	26 / 20.5	27 / 21.5	27 / 21.5	

SUMMARY OF POSITIONS

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



PUBLIC WORKS

DEPARTMENTAL DETAIL

Public Works

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



PUBLIC WORKS

DEPARTMENTAL DETAIL

Public Works

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



OFFICE OF ELECTIONS & VOTER REGISTRATION

DESCRIPTION

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

PROGRAMS

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

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



OFFICE OF ELECTIONS & VOTER REGISTRATION

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Registrar	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Elections Operations	0.69	0.69	0.69
Voter Registration Services	1.0	1.0	1.0
Administration	0.66	0.66	0.66
Total	2.35	2.35	2.35



OFFICE OF ELECTIONS & VOTER REGISTRATION

DEPARTMENTAL DETAIL

Registrar

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



RISK MANAGEMENT

DESCRIPTION

Risk Management supports the County by working to manage operational risks in order to reduce accidental losses and provide for unplanned losses. The FY 2025 Risk Management budget includes worker’s compensation, inland marine insurance, auto insurance, surety bond, public officials’ liability insurance, boiler and machinery insurance and general liability insurance.

FISCAL YEAR 2025 SUMMARY

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

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



DESCRIPTION

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

PROGRAMS

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



SHERIFF'S OFFICE

FISCAL YEAR 2025 SUMMARY

General Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Personnel	\$4,631,572	\$5,129,852	\$5,544,073	\$6,164,475	11.2%
Operating	633,755	\$709,789	\$643,100	\$648,805	0.9%
Capital	28,500	\$10,424	\$178,500	\$2,500	-98.6%
Total	\$5,293,827	\$5,850,065	\$6,365,673	\$6,815,780	7.1%
Employees/FTEs	70 / 53.92	70 / 53.92	73 / 57.92	71 / 59.92	

SUMMARY OF POSITIONS

Sheriff	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Patrol Division	29.0	33.0	33.0
Court Services	4.92	4.92	5.42
Animal Control	5.0	5.0	5.0
Investigations	5.0	5.0	5.5
School Resource Officers	2.0	2.0	3.0
Administration	7.0	7.0	7.0
Training	1.0	1.0	1.0
Total	53.92	57.92	59.92



SHERIFF'S OFFICE

DEPARTMENTAL DETAIL

Sheriff's Office

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES - REGULAR	\$3,170,012	\$3,482,440	\$4,014,681	\$ 532,241	15.3%
1101	SALARIES & WAGES - OVERTIME & COMP	350,487	325,000	320,000	(5,000)	-1.5%
1201	OTHER PAY	-	3,000	-	(3,000)	-100.0%
1202	SECURITY FOR PRIVATE EVENTS	39,610	25,000	25,000	-	0.0%
1203	SECURITY FOR SCHOOL EVENTS	46,200	65,000	65,000	-	0.0%
1300	Part Time Wages	8,410	-	-	-	0.0%
1301	WAGES-PART-TIME-COURTHOUSE SECURITY	157,057	165,756	213,390	47,634	28.7%
2100	FICA	275,039	279,087	323,447	44,360	15.9%
2220	RETIREMENT	408,801	467,210	487,001	19,791	4.2%
2221	RETIREMENT - HYBRID	16,822	12,670	20,679	8,009	63.2%
2222	RETIREMENT - HYBRID DISABILITY	660	778	852	74	9.5%
2310	MEDICAL INSURANCE	573,820	629,910	608,526	(21,384)	-3.4%
2400	GROUP LIFE INSURANCE	42,191	46,665	52,859	6,194	13.3%
2410	LINE OF DUTY ACT	40,742	41,557	33,040	(8,517)	-20.5%
3110	PROFESSIONAL HEALTH SERVICES	38,092	51,400	51,400	-	0.0%
3111	PROFESSIONAL HEALTH SERVICES K9	1,405	700	700	-	0.0%
3185	TRASH REMOVAL	290	300	300	-	0.0%
3310	REPAIRS & MAINTENANCE	10,913	13,400	13,400	-	0.0%
3320	MAINTENANCE & SERVICE CONTRACTS	42,892	35,395	35,395	-	0.0%
5110	ELECTRICITY	46,643	32,800	32,800	-	0.0%
5120	FUEL	3,121	2,300	2,300	-	0.0%
5130	WATER	2,598	2,000	2,000	-	0.0%
5140	SEWER	3,682	3,400	3,400	-	0.0%
5210	POSTAGE	1,852	1,800	1,800	-	0.0%
5230	TELEPHONE SERVICES	3,624	3,400	3,400	-	0.0%
5240	LONG DISTANCE	-	200	200	-	0.0%
5250	CELL PHONES	56,302	48,500	48,500	-	0.0%
5260	INTERNET SERVICES	-	100	100	-	0.0%
5305	AUTO INSURANCE PREMIUM	30,559	31,155	31,155	-	0.0%



SHERIFF'S OFFICE

DEPARTMENTAL DETAIL

Sheriff's Office

Account	Description	FY23 Actuals	FY24 Budget	Approved Budget	Dollar Inc/Dec	Percent Inc/Dec
5540	CONFERENCES & TRAINING	28,515	15,500	29,455	13,955	90.0%
5542	Triad Expenses	2,389	500	500	-	0.0%
5614	INITIAL SHOTS/VISIT COSTS	1,894	900	900	-	0.0%
5615	Spay/Neuter Services	1,650	200	200	-	0.0%
5810	DUES/ASSOCIATION MEMBERSHIPS	4,762	3,600	3,600	-	0.0%
6001	Office Supplies	14,894	26,300	26,300	-	0.0%
6002	COMPUTER EQUIPMENT-NON-CAPITALIZED	28	3,300	3,300	-	0.0%
6008	FUEL	179,516	124,600	124,600	-	0.0%
6009	AUTO PARTS/REPAIRS	150,828	140,600	140,600	-	0.0%
6010	Ammunition	6,903	22,500	22,500	-	0.0%
6011	UNIFORMS	63,888	71,250	63,000	(8,250)	-11.6%
6022	DOG FOOD & SUPPLIES K9	12,316	7,000	7,000	-	0.0%
6024	DANGEROUS DOG REGISTRY	233	-	-	-	0.0%
8101	Capital Outlay	-	-	2,500	2,500	100.0%
8107	Capital Outlay	10,424	178,500	-	(178,500)	-100.0%
Total Department		5,850,065	6,365,673	6,815,780	450,107	7.1%



DESCRIPTION

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

PROGRAMS

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



SOCIAL SERVICES

FISCAL YEAR 2025 SUMMARY

General Fund	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	% Change
Personnel	\$1,637,119	\$2,058,212	\$2,246,834	\$2,472,411	10.0%
Operating	447,724	\$486,506	\$388,257	\$528,551	36.1%
Capital	0	\$0	\$0	\$0	0.0%
Total	\$2,084,843	\$2,544,717	\$2,635,091	\$3,000,962	13.9%
Employees/FTEs	30 / 29.48	30 / 29.48	31 / 29.98	31 / 29.98	

SUMMARY OF POSITIONS

Social Services	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Benefit Programs	8.0	8.0	8.0
Family Services	16.0	16.0	16.0
Domestic Violence	0.0	0.5	0.5
Administration	5.48	5.48	5.48
Total	29.48	29.98	29.98



DEPARTMENTAL DETAIL

Social Services

Account	Description	FY23 Actuals	FY24 Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	SALARIES & WAGES	\$1,455,922	\$1,574,586	\$1,753,696	\$179,110	11.4%
1101	Overtime	17,295	10,000	10,000	-	0.0%
1201	Other pay	-	5,000	-	(5,000)	-100.0%
1300	COMPENSATION- PART-TIME HELP	-	35,435	35,435	-	0.0%
2100	FICA	107,490	123,167	150,526	27,359	22.2%
2220	RETIREMENT	115,021	134,150	131,409	(2,741)	-2.0%
2221	RETIREMENT - HYBRID	77,878	82,828	82,367	(461)	-0.6%
2222	RETIREMENT - HYBRID DISABILITY	3,105	5,085	3,392	(1,693)	-33.3%
2310	MEDICAL INSURANCE	262,232	255,484	283,328	27,844	10.9%
2400	VRS GROUP LIFE INS	19,269	21,099	22,258	1,159	5.5%
5700	Appropriation to Social Svcs Dept	486,506	388,257	528,551	140,294	36.1%
Total Department		2,544,717	2,635,091	3,000,962	365,871	13.9%



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

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



TREASURER

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Treasurer	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Tax Billing & Collecting	4.7	4.7	4.7
Other Revenue Collection	2.0	2.0	2.0
Administration & Investments	1.0	1.0	1.0
Total	7.7	7.7	7.7



DEPARTMENTAL DETAIL

Treasurer

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



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.

(THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY)



UTILITIES

FISCAL YEAR 2025 SUMMARY

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

SUMMARY OF POSITIONS

Utilities	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Proposed
Waste/Wastewater Utility	5.0	6.0	7.0
Total	5.0	6.0	7.0



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



APPENDIX



(THIS PAGE IS LEFT BLANK INTENTIONALLY)



OBJECTIVES

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

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



ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

OPERATING BUDGET

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



OPERATING BUDGET (CONT.)

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



OPERATING BUDGET (CONT.)

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



REVENUES

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



CAPITAL IMPROVEMENT BUDGET

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



CAPITAL IMPROVEMENT BUDGET (CONT.)

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

ASSET, MAINTENANCE, REPLACEMENT, AND ENHANCEMENT

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

RISK MANAGEMENT POLICIES

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



DEBT MANAGEMENT

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

GUIDELINES FOR DEBT ISSUANCE

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

UNDERWRITER SELECTION

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

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

UNDERWRITER’S COUNSEL

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

UNDERWRITER’S DISCOUNT

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

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

EVALUATION OF UNDERWRITER PERFORMANCE

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

DESIGNATION POLICIES

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

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

SELF-IMPOSED DEBT TARGETS

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

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

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

TYPES OF DEBT ISSUANCE

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

TYPES OF DEBT ISSUANCE (CONT.)

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

REFUNDING OF DEBT

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

DEBT SERVICE SAVINGS

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



DEBT MANAGEMENT (CONT.)

GUIDELINES FOR DEBT ISSUANCE (CONT.)

RESTRUCTURING

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

TERM OF REFUNDING ISSUES

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

ESCROW STRUCTURING

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

ARBITRAGE

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



FUND BALANCE

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



FUND BALANCE (CONT.)

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

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

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



FUND BALANCE (CONT.)

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



CASH MANAGEMENT AND INVESTMENTS

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

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



PROCUREMENT

METHOD OF PROCUREMENT

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



PROCUREMENT (CONT.)

METHOD OF PROCUREMENT (CONT.)

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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



Vision

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

Mission

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

Core Values

Integrity * Transparency * Customer Satisfaction * Approachability * Accountability * Compassion