

COUNTY OF POWHATAN, VIRGINIA



FISCAL YEAR 2017
OPERATING BUDGET

JULY 1, 2016 – JUNE 30, 2017



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EXECUTIVE SUMMARY



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Board of Supervisors:
William E. Melton, Chair
Larry J. Nordvig, Vice-Chair
David T. Williams
Angela Y. Cabell
Carson L. Tucker
County Administrator
Patricia A. Weiler

THE COUNTY OF
POWHATAN
VIRGINIA

3834 Old Buckingham Road, Suite A
Powhatan, Virginia 23139

Tel 804-598-5612

Fax 804-598-7835

Website: www.powhatanva.gov

June 1, 2016

The Honorable Members of the Board of Supervisors
Powhatan County
3834 Old Buckingham Road, Suite A
Powhatan, VA 23139

Dear Members of the Board of Supervisors:

The County of Powhatan Fiscal Year 2017 Operating Budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017 (Budget) is hereby submitted. The Budget achieves the following:

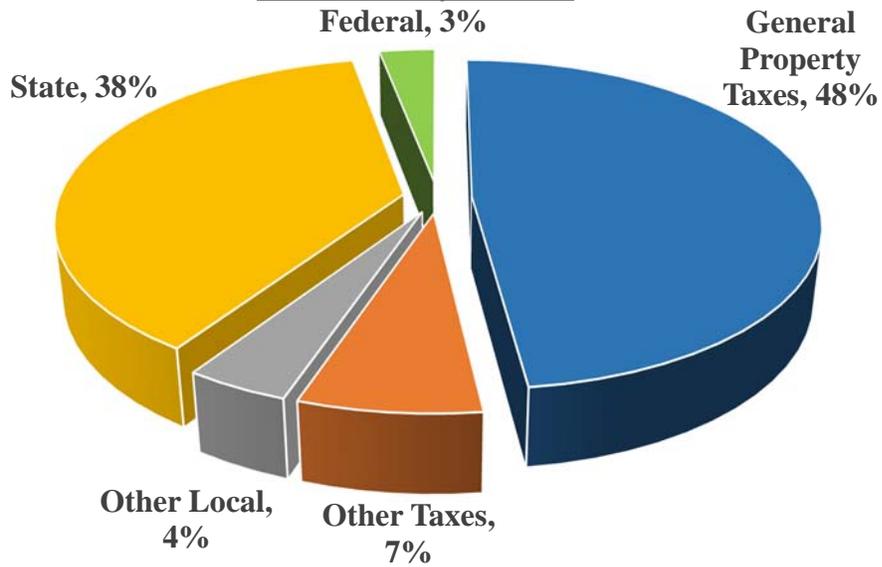
- Maintains the real estate tax rate at \$0.90
- Maintains fund balance at 15%
- Maintains a balanced budget – operating expenditures equal operating revenues
- Maintains the policy to use only operating revenues supporting operating expenditures; one-time revenue sources such as fund balance are not used for operating expenditures

Eighty-five (85) cents of the real estate tax rate supports the operations of the County and Powhatan County Public Schools (PCPS) including the debt service on all outstanding debt as of June 30, 2016. Four (4) cents of the real estate tax rate is dedicated to the debt service on the bonds which will be issued in July 2016. The four (4) cents will support approximately 5% of the total debt service on the 2016 bonds. One (1) cent of the real estate tax rate is dedicated to capital maintenance on existing infrastructure.

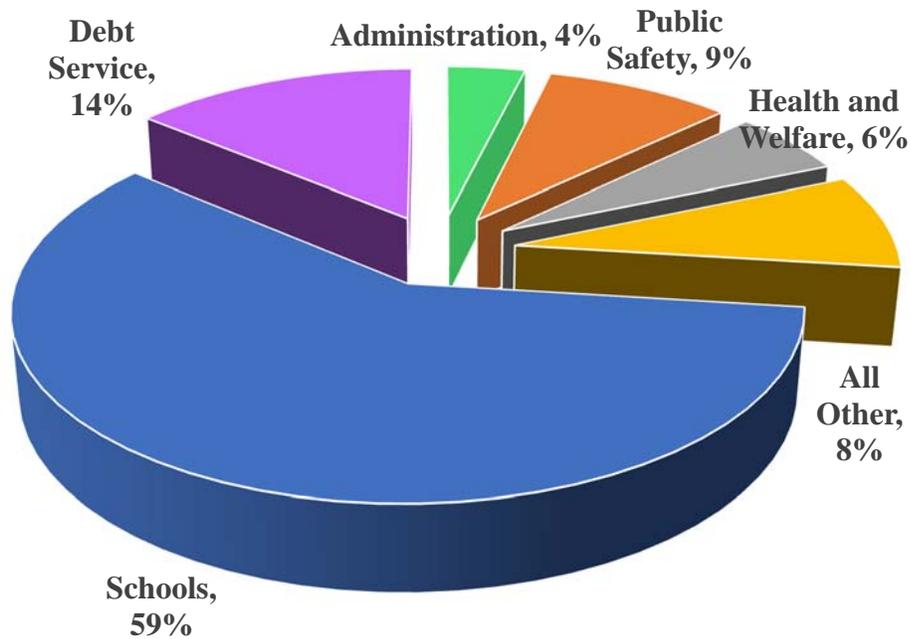
The Budget includes nine funds, seven County funds and two PCPS funds. The total budget for all the funds is \$104,924,788. The Budget net of inter-fund transfers is \$78,819,047.

The graphs on the next page depict total revenues net of inter-fund transfer by source and total expenditures net of inter-fund transfers by function.

Revenues by Source



Expenditures by Function



The Budget represents the culmination of a great deal of effort on the part of the Board of Supervisors, the School Board, County and PCPS staff. We appreciate the time and effort of all involved and their commitment to the future of Powhatan County.

Sincerely,

Patricia A. Weiler
County Administrator



Originally settled by French Huguenots in the early 1700's, the County of Powhatan (Powhatan) was created by the Virginia General Assembly in May 1777. Powhatan was named in honor of the Indian Chief Powhatan, father of Pocahontas. Powhatan, a community of approximately 28,000 people and 272 square miles, is located 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, 2320 Skaggs Rd., Powhatan, VA 23139 or calling (804) 598-5700.

COUNTY OF POWHATAN, VIRGINIA

Board of Supervisors

William E. Melton, Chair, District 4
Larry J. Nordvig, Vice Chair, District 2
David T. Williams, District 1
Angela Y. Cabell, District 3
Carson L. Tucker, District 5

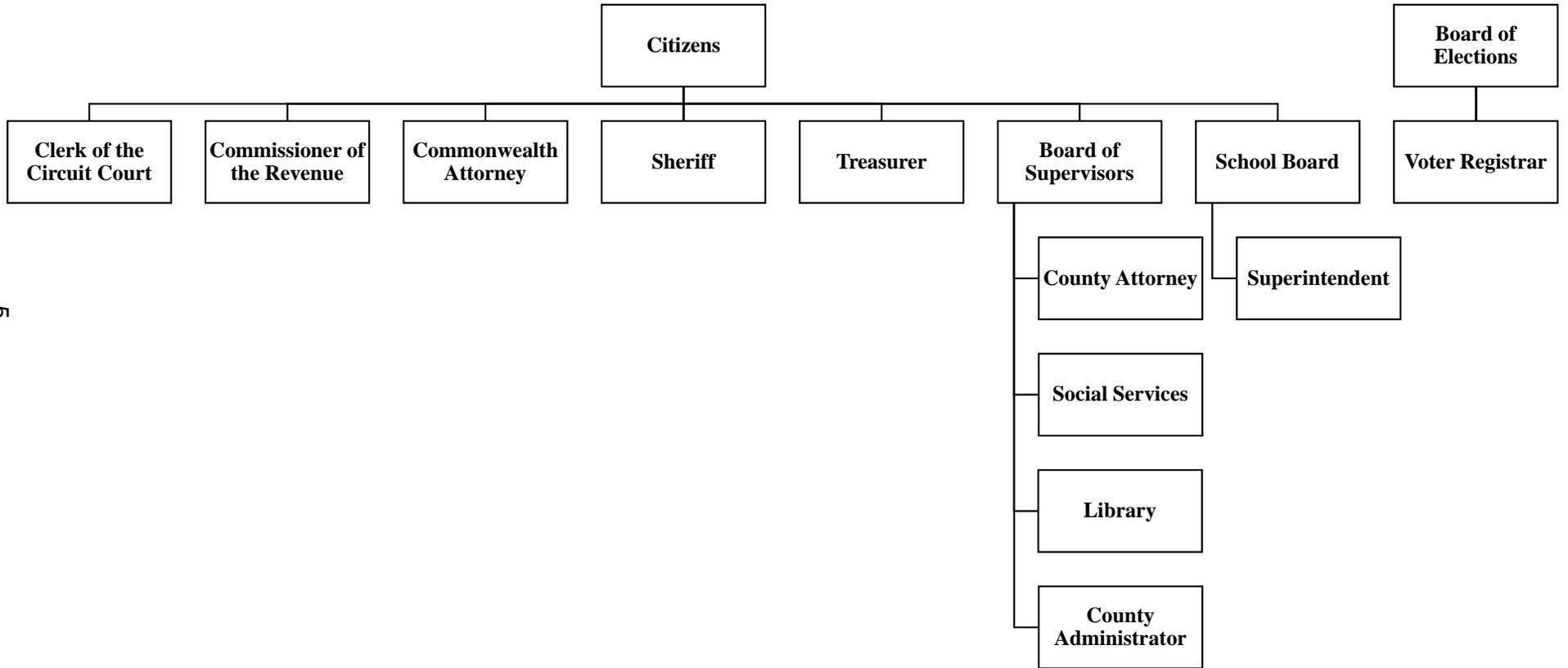
School Board

James Kunka, Chair, District 2
Rick Cole, Vice Chair, District 1
Valerie C. Ayers, District 3
Joe Walters, District 4
Kim D. Hymel, District 5

Other Officials

Clerk of the Circuit Court Teresa Hash Dobbins
Commissioner of Revenue..... James B. Timberlake, II
Commonwealth’s Attorney..... Richard Cox
SheriffBradford W. Nunnally
Treasurer Faye G. Barton
Superintendent of Schools Dr. Eric L. Jones
County Attorney Thomas E. Lacheney
Director of Social Services Catherine Pemberton
Director of the LibraryPeggy Martin
County AdministratorPatricia A. Weiler
Deputy County Administrator.....J. March Altman, Jr.

Powhatan County Organizational Chart



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POWHATAN COUNTY RESOLUTION R-2016-23

**ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017 (FY 2017)
AND APPROPRIATING THE FUNDS**

WHEREAS, the Powhatan County Board of Supervisors has held six budget workshops to discuss, study and consider the proposed FY 2017 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2017 Operating Budget and the proposed tax rates was published in the Powhatan Today on April 6, 2016; and

WHEREAS, a public hearing was held on Monday, April 18, 2016 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday April 18, 2016 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2017 Operating Budget and appropriate the funds for expenditure from the accounts and for the purposes as indicated:

Estimated Revenues

General Fund	
Property Taxes	\$ 37,900,060
Other Taxes	5,639,970
Other Local Sources	1,068,470
State	6,255,562
Federal	51,242
Total General Fund	<u>50,915,304</u>

POWHATAN COUNTY RESOLUTION R-2016-23

Estimated Revenues (Continued)

Social Services Fund	
State	445,940
Federal	663,311
Transfer from General Fund	606,313
Total Social Services Fund	<u>1,715,564</u>
CSA Fund	
State	984,996
Transfer from General Fund	823,204
Total CSA Fund	<u>1,808,200</u>
Grants Fund - Law Library	
Other Local	4,000
Total Grants Fund - Law Library	<u>4,000</u>
Fire and Rescue Fund	
Other Local	629,000
State	104,000
Total Fire and Rescue Fund	<u>733,000</u>
Utilities Fund	
Other Local	480,795
Transfer from General Fund	2,240,094
Total Utilities Fund	<u>2,720,889</u>
Capital Projects Fund	
Transfer from General Fund	280,000
Total Capital Projects Fund	<u>280,000</u>
School Operating Fund	
Other Local	272,900
State	21,858,187
Federal	1,314,778
Transfer from General Fund	22,006,130
Total School Operating Fund	<u>45,451,995</u>
School Food Service Fund	
Other Local	760,836
State	15,000
Federal	370,000
Transfer from School Operating	150,000
Total School Food Service Fund	<u>1,295,836</u>
Total - Estimated Revenues and Transfers	<u><u>\$ 104,924,788</u></u>

POWHATAN COUNTY RESOLUTION R-2016-23

Less Interfund Transfers from Other Funds	
Social Services Fund	606,313
CSA Fund	823,204
Utilities Fund	2,240,094
Capital Projects Fund	280,000
School Operating Fund	22,006,130
School Food Service	150,000
Total Transfers from Other Funds	<u>26,105,741</u>
Total Estimated Revenues without Transfers	<u><u>\$ 78,819,047</u></u>
Expenditures	
<hr/>	
General Fund	
Expenditures	\$ 24,959,563
Transfers to Other Funds	25,955,741
Total General Fund Expenditures & Transfers	<u>50,915,304</u>
Total Social Services Fund Expenditures	1,715,564
Total CSA Fund Expenditures	1,808,200
Total Law Library Fund Expenditures	4,000
Total Fire and Rescue Fund Expenditures	733,000
Total Utilities Fund Expenditures	2,720,889
Total Capital Projects Fund Expenditures	280,000
School Operating Fund	
Expenditures	45,301,995
Transfer to School Food Service Fund	150,000
Total School Fund Expenditures & Transfers	<u>45,451,995</u>
Total School Food Service Fund Expenditures	1,295,836
Total - Expenditures and Transfers	<u><u>\$ 104,924,788</u></u>
Less Inter-fund Transfers to Other Funds	
General Fund	25,955,741
School Operating Fund	150,000
Total Transfers to Other Funds	<u>26,105,741</u>
Total Expenditures without Transfers	<u><u>\$ 78,819,047</u></u>

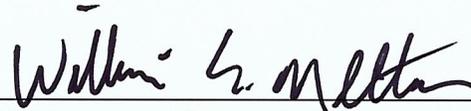
BE IT FURTHER RESOLVED, that

1. Only the positions authorized in the FY 2017 Staffing Plan as approved by the Board of Supervisors with a Resolution shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan as approved by the Board of Supervisor with a Resolution; and

POWHATAN COUNTY RESOLUTION R-2016-23

2. Board of Supervisors' approval is required for any budget and appropriation over and above the adopted FY 2017 Operating Budget; and
3. Prior to approving any budget amendment or additional appropriation that increases the total budget expenditures by more than 1%, the Board of Supervisors shall hold a public hearing pursuant to Section 15.2-2507 of the Code of Virginia; and
4. Board of Supervisors' approval is required to transfer the budget and appropriation from the General Fund Contingency account; and
5. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) with-in each fund but may not increase the total expenditure budget or appropriation of any Fund; and
6. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Project Fund which are not expended by June 30, 2016 shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2016.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 2, 2016.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	<u><i>Nay</i></u>
<i>Larry J. Nordvig</i>	<u><i>Nay</i></u>
<i>Angela Y. Cabell</i>	<u><i>Aye</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>

**RESOLUTION
FIXING THE FISCAL YEAR 2017 REAL ESTATE TAX RATE**

WHEREAS, a public hearing was required pursuant to the provisions of Section 58.1-3321 subsection B of the Code of Virginia because there is an effective real estate tax rate increase; and

WHEREAS, on March 30, 2016 the proposed real estate tax rate of \$0.90 per \$100 of assessed value and a May 2, 2016 public hearing on the proposed real estate tax rate were published in the Powhatan Today; and

WHEREAS, a public hearing was held on Monday, May 2, 2016 pursuant to the provisions of Section 58.1-3321 subsection B of the Code of Virginia; and

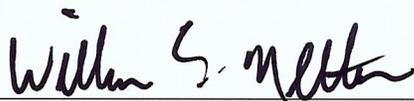
WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday May 2, 2016 were heard; and

WHEREAS, the Board of Supervisors with Ordinance O-2013-15 did change the real estate tax year from a calendar year to a fiscal year for all taxes levied after June 30, 2014; and

WHEREAS, the FY 2017 Real Estate Tax Year begins on July 1, 2016 and ends on June 30, 2017 and applies to the real estate tax bills due on November 5, 2016 and June 5, 2017.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2017 real estate tax rate at \$0.90 per \$100 of assessed value.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 2, 2016.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



**Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors**

Recorded Vote:

David T. Williams Nay
Larry J. Nordvig Nay
Angela Y. Cabell Aye
William E. Melton Aye
Carson L. Tucker Aye

**RESOLUTION
FIXING CALENDAR YEAR 2016 PERSONAL PROPERTY TAX RATES**

WHEREAS, pursuant to the Code of Virginia, Section 58.1-3000, all taxable tangible personal property, the tangible personal property of public service corporations, and the capital of merchants, are segregated and made subject to local taxation only; and

WHEREAS, pursuant to the Code of Virginia, Section 58.1-3001, the governing body of each county shall, not later than a regular or called meeting in June, fix the amount of the county and district taxes for the current year; and

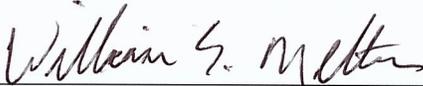
WHEREAS, pursuant to the Code of Virginia, Section 58.1-3007, notice and a public hearing are required before any local tax levy shall be increased in any county; and

WHEREAS, the Powhatan County Board of Supervisors desires to set the Calendar Year 2016 tax rates the same as were set for Calendar Year 2015, and therefore no notice or public hearing is required.

NOW, THEREFORE, BE IT RESOLVED that the Powhatan County Board of Supervisors fixes the following personal property tax rates for Calendar Year 2016:

Personal Property	\$3.60
Business Personal Property	\$3.60
Disabled Veterans Personal Property	\$0.0001
Volunteer Fire and Rescue Personal Property	\$0.0001
Machinery & Tools	\$3.60

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MARCH 28, 2016.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	<u>Aye</u>	<i>Angela Y. Cabell</i>	<u>Aye</u>
<i>Larry J. Nordvig</i>	<u>Aye</u>	<i>William E. Melton</i>	<u>Aye</u>
		<i>Carson L. Tucker</i>	<u>Aye</u>

**RESOLUTION
IMPLEMENTATING THE CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998;
SPECIFIC RELIEF FOR 2016**

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code 58.1-3523 *et seq.* (“PPTRA”), has been substantially modified by the enactment of Chapter I of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the “2005 Appropriations Act”); and

WHEREAS, these legislative enactments require the County of Powhatan to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS, these legislative enactments provide for the appropriation to the County of Powhatan, of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax on such vehicles.

NOW, THEREFORE, BE IT RESOLVED that the Powhatan County Board of Supervisors does hereby identify that qualifying vehicles obtaining situs within the County of Powhatan during tax year 2014, shall receive personal property tax relief in the following manner:

SECTION 1. Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;

SECTION 2. Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 43% tax relief;

SECTION 3. Personal use vehicles valued at \$20,001 or more shall only receive 43% tax relief of the first \$20,000 of value; and

SECTION 4. All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

SECTION 5. This Resolution shall be deemed effective upon adoption.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 2, 2016.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST: 

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

- David T. Williams Aye
- Larry J. Nordvig Aye
- Angela Y. Cabell Aye
- William E. Melton Aye
- Carson L. Tucker Aye

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BUDGET OVERVIEW



www.powhatanva.gov

READERS GUIDE TO THE BUDGET

The budget is the annual plan for the County's revenues and expenditures. The budget presented is for the period July 1, 2016 to June 30, 2017, Fiscal Year 2017, (FY 2017). The budget for FY 2017 is adopted by fund by the Board of Supervisors. Below is a description of the various sections in this document.

EXECUTIVE SUMMARY

This section contains the County Administrator's transmittal letter, a profile of the County, the County organizational charts and the resolutions of the Board of Supervisors adopting the budget and setting the tax rates to support the budget.

BUDGET OVERVIEW

This section contains a narrative description of the budget process, budget calendar, basis of budgeting, basis of accounting, and fund structure. The County's financial management policies and practices are also included in this section.

BUDGET SUMMARY

This section provides the following schedules:

Summary by Fund: A schedule of the total budget by fund.

Revenues by Source: A schedule of total revenues, net of inter-fund transfers, by source.

Expenditures by Function: A schedule of total expenditures, net of inter-fund transfers, by functions.

Revenue Summary: A schedule of total revenues by fund and by source.

Expenditure Summary: A schedule of total expenditures by fund and department.

Staffing Plan: A list of the authorized positions for each department/division.

Fee Schedule: A list of all the fees collected by the County.

DEPARTMENT BUDGETS

This section contains the line item budget for each County department.

BUDGET PROCESS

The County’s budget development process begins each year in November and culminates with the adoption of the budget by the Board of Supervisors in May for the fiscal year beginning in July. The process is designed to incorporate a rigorous internal review of each department’s budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications.

The Board of Supervisors provides budget guidelines to the County Administrator in November. County staff then begins development of the County Administrator’s proposed budget which is presented to the Board of Supervisors at their first meeting in February.

At the same time, the School Board budget is being developed by School staff. The Superintendent presents his proposed budget to the School Board which holds workshops and conducts a public hearing. The School Board adopts a budget to submit to the Board of Supervisors by April 1. The School Board budget is then incorporated into the County budget.

The Board of Supervisors holds workshops throughout March and April. A public hearing is conducted in late April to seek citizen and taxpayer input on both the proposed spending plan as well as the tax rates to support the plan. The Board of Supervisors adopts the budget for both the County and the School Board in early May.

FY 2017 Budget Calendar

January 4, 2016	Monday	7:00 PM	BOS Budget Guidelines
February 22, 2016	Monday	6:00 PM	Proposed Budget Presentation
February 29, 2016	Monday	6:00 PM	Budget Workshop
March 7, 2016	Monday	6:00 PM	Budget Workshop
March 14, 2016	Monday	6:00 PM	Budget Workshop
March 21, 2016	Monday	6:00 PM	Budget Workshop
March 23, 2016	Wednesday	6:00 PM	Budget Workshop with School Board
March 28, 2016	Monday	6:00 PM	Budget Workshop, Adopt PP Tax Rates
April 18, 2016	Monday	6:00 PM	Public Hearing on Budget
May 2, 2016	Monday	6:00 PM	Adopt Budget and Tax Rate, Public Hearing on RE Tax Rate

BASIS OF BUDGETING AND LEVEL OF CONTROL

The County's operating budget is made up of accounts that are organized into funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The operation of each fund is accounted for with a self-balancing set of accounts. All the funds budgets are balanced - the total amount of revenues, including transfers in from other funds, equals the total amount of expenditures, including transfers out to other funds. Revenues for a balanced budget may include transfers from fund balance and expenditures for a balanced budget may include transfers to fund balance.

The County's operating budget is prepared using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues from the use of money and property and from intergovernmental grants are recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 60 days thereafter. The primary revenues susceptible to accrual include property taxes, sales taxes, other local taxes, and intergovernmental revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The level of control, or level of which expenditures may not legally exceed the budget, is at the fund level, except for Powhatan Public Schools, which is at the total appropriation level. Budgets are administratively controlled at the department level for all funds. Department Directors may transfer appropriations within a department within a fund. The County Administrator may approve transfers of appropriations within a fund. The Board of Supervisors must approve all transfers between funds. Any change in appropriation level of the fund must be approved by the Board of Supervisors.

The County prepares project budgets for all capital projects. The level of control for a capital project budget is at the project level. Any change of the total appropriation for a capital project must be approved by Board of Supervisors. Changes to the accounts within the project may be approved by the Department Director.

As per the Code of Virginia, all appropriations lapse at year-end. Budgets for multi-year grants and capital projects are re-appropriated in the next fiscal year until the grant or project is complete.

BASIS OF ACCOUNTING

The government-wide financial statements of the Comprehensive Annual Financial Report (CAFR) are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Private-sector standards of accounting and financial reporting issued prior to November 30, 1989 generally are followed in both government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for the business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's enterprise funds and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as program revenues include: 1) charges to customers for goods or services, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer funds are the charges to customers for sales and services. Operating expenses of enterprise funds include costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues from the use of money and property and from intergovernmental grants are recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 60 days thereafter. The primary revenues susceptible to accrual include property taxes, sales taxes, other local taxes, and intergovernmental revenues. The legal and contractual requirements of the individual programs are used as guidance. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

FUND STRUCTURE

The accounts of the County are organized into funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The operation of each fund is accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balance/net assets, revenues, and expenditures. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. All fund types are divided into three categories - Governmental, Proprietary, and Fiduciary.

GOVERNMENTAL FUNDS

GENERAL FUND: The General Fund accounts for all financial transactions not required to be accounted for in any other fund. The General Fund accounts for the normal recurring activities of the County such as public safety, public works, and other general government departments. These activities are funded by revenue sources such as general property taxes, other local taxes, permits, fees, licenses, fines, forfeitures, charges for services, and aid from the Commonwealth and Federal Government.

SPECIAL REVENUE FUNDS: Special revenue funds account for the proceeds of specific revenue resources (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

The special revenue funds not included in the County's operating budget are the Cash Proffers Fund, the State Asset Forfeiture Fund, the Federal Asset Forfeiture Fund, the PEG Fund, and the Grants Fund.

The special revenue funds included in the County's operating budget are the following:

- *Fire and Rescue Fund* – Revenues received from EMS revenue recovery, Fire Programs grant funds and Four for Life grant funds.

DEBT SERVICE FUNDS: Debt service funds account for the payment of principal and interest on debt. The County does not have any debt service funds.

CAPITAL PROJECTS FUNDS: Capital projects funds account for the acquisition, construction, or renovation of major capital facilities of the County. Capital projects funds are not included in the County's operating budget. The County has two capital projects funds which are Utilities Capital Projects Fund and the County Capital Projects Fund (for all projects supervised by the County).

PROPRIETARY FUNDS

ENTERPRISE FUNDS: Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs of providing goods or services be financed or recovered primarily through user charges. The enterprise fund included in the County’s operating budget are the following:

- *Utilities Fund* – Operation of the County-owned water and sewer system.

INTERNAL SERVICE FUNDS: Internal service funds account for the financing of goods and services provided by one department to other departments in the government on a cost reimbursement basis. The County does not have any internal service funds.

FIDUCIARY FUNDS

Fiduciary funds are used when a government acts in a trustee or agent capacity. The fiduciary funds that are not included in the County’s operating budget are Special Welfare Fund and Bond Escrow Fund.

FINANCIAL POLICIES & PRACTICES

BALANCED BUDGET

The County adopts a balanced budget and ensures throughout each fiscal year that the budget remains balanced. The budget is considered balanced when the total amount of revenues, including transfers in from other funds, equals the total amount of expenditures, including transfers out to other funds. Revenues for a balanced budget may include transfers from fund balance, and expenditures for a balanced budget may include transfers to fund balance.

FUND BALANCE

It is the policy of the County to maintain a General Fund Unassigned Fund Balance to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The General Fund Unassigned Fund Balance at June 30 will be fifteen percent (15%) of the general fund, social services fund, CSA fund, school operating fund and school cafeteria fund operating revenues of the same fiscal year. For purposes of this policy, operating revenues are all revenues except other financing sources (transfers).

CAPITAL IMPROVEMENT PLAN

The County develops and adopts a Five Year Capital Improvement Program (CIP) on an annual basis. CIP projects are defined as any major project requiring the expenditure of public funds that is over and above a normal operating expenditure for the purchase, construction, enhancement, or replacement of a physical infrastructure or asset. This includes land that is required for a project, equipment that is to be affixed to a building and “turn-key” equipment items for a new building to function appropriately such as furniture, computers, telephones, etc. The County’s cost criterion for capital projects is \$25,000 or more. The project must extend the life of the asset by more than one year.

DEBT MANAGEMENT

The County will confine long-term borrowing to capital improvement projects that cannot be financed from current revenues except where approved justification is provided. When the County finances capital improvement projects by issuing bonds or entering into leases, it will repay the debt within a period not to exceed the expected useful life of the project.

Targeted debt ratios will be calculated and included in the review of financial trends and debt capacity. Net debt is defined as any and all debt that is tax-supported. Net debt as a percentage of assessed value of taxable property shall not exceed 4%. The ratio of debt service as a percentage of governmental operating funds expenditures shall not exceed 12% unless the Board of Supervisors (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.

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**RESOLUTION APPROVING THE POWHATAN COUNTY
BUDGETARY CONTROL POLICY**

NOW, THEREFORE, BE IT RESOLVED by the Powhatan County Board of Supervisors that the Powhatan County Budgetary Control Policy is approved as follows:

ADOPTION OF BUDGET

1. The annual operating budget of the County of Powhatan (County) shall be adopted and appropriated by resolution after all public hearing required by *Code of Virginia* Section 15.2-2503 have been held.

LEGAL LEVEL OF CONTROL

2. The budget and appropriations of the County shall be legally controlled at the fund level except for Powhatan County Public School (PCPS).
3. The budget and appropriation for PCPS shall be legally controlled at the total appropriation level.

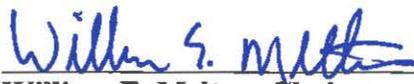
AMENDMENT OF BUDGET

4. The adopted budget may be amended by resolution of the Board of Supervisors.
5. A public hearing shall be held prior to any amendment of the budget which is greater than 1% of the adopted budget. The public hearing and notice of such hearing shall be in accordance with the *Code of Virginia* Section 15.2-2507.
6. The County Administrator may approve transfers of budget and appropriations within a fund.
7. All transfers of budget and appropriations to and from contingencies, reserves and capital projects shall require a resolution of the Board of Supervisors even when these transfers may be within the legal level of budgetary control.

POLICY SUPERSEDES OTHER POLICIES

8. It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 15, 2015.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	<u><i>Aye</i></u>
<i>Larry J. Nordvig</i>	<u><i>Aye</i></u>
<i>Barry C. Hodge</i>	<u><i>Aye</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>

**RESOLUTION APPROVING THE POWHATAN COUNTY GENERAL FUND
FUND BALANCE POLICY**

WHEREAS, the Powhatan County Board of Supervisors has a policy to maintain undesignated fund balance in the General Fund at 15%; and

WHEREAS, Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) defines nonspendable, restricted, committed, assigned and unassigned fund balance, and the Powhatan County Board of Supervisors desires to adhere to the GASB 54 definitions.

NOW, THEREFORE, BE IT RESOLVED by the Powhatan County Board of Supervisors that the Powhatan County General Fund Fund Balance Policy is approved as follows:

GENERAL FUND UNASSIGNED FUND BALANCE POLICY

It is the policy of the County of Powhatan (County) to maintain unassigned fund balance in the general fund at a level to provide the County with sufficient working capital to mitigate current and future risk of revenue shortfalls due to economic downturns and unanticipated expenditures from emergencies or natural disasters.

PURPOSE

The Board of Supervisors recognizes that one of the keys to sound financial management is the development of financial policies. Credit agencies carefully monitor levels of unrestricted (committed, assigned and unassigned) fund balance in a government's general fund to evaluate a government's continued creditworthiness. The Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unrestricted fund balance. In addition, the National Advisory Council on State and Local Budgeting (NACSLB) issued a comprehensive set of accepted budget processes and procedures that set the standards of excellence in state and local governmental budgeting. A critical element incorporated into these standards is the adoption of financial policies, which include the development of a policy on stabilization funds, i.e. unrestricted fund balance.

The Board of Supervisors is ensuring the long-term economic stability of the County by adopting a policy that maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. The unassigned fund balance will provide resources to allow for unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from reductions or loss of revenues. The maintenance of an unassigned fund balance is not to be construed as a surplus or over-taxation by the County. Rather, it is an element of sound fiscal management.

UNASSIGNED FUND BALANCE LEVEL

After evaluating the County's operating characteristics, its emergency and disaster risks, its overall financial health, the diversity and flexibility of its tax base, the reliability of non-property tax revenue sources, the County's working capital needs, the impact of the Commonwealth of Virginia policies and budgets, and other contingent issues the Board of Supervisors hereby establishes that the unassigned fund balance of the general fund will be maintained at fifteen percent (15%) of general fund, social services fund, CSA fund, school operating fund and school cafeteria fund operating revenues of the same fiscal year. For purposes of this policy, operating revenues are all revenues except other financing sources (transfers).

ASSIGNED OR COMMITTED FUND BALANCE

The Board of Supervisors may assign or commit fund balance by way of a Resolution. Assigned or committed fund balance may be unassigned or uncommitted by the Board of Supervisors by way of a Resolution.

MAINTENANCE OF UNASSIGNED FUND BALANCE LEVEL

At the end of each fiscal year, all general fund revenues in excess of expenditures will first go into the unassigned fund balance, until the 15% level for the current fiscal year is met. After the fund balance level is met, all excess revenues over expenditures which have not been assigned or committed by the Board of Supervisors will be committed to the Capital Reserve Fund Balance.

CAPITAL RESERVE FUND BALANCE

The Capital Reserve Fund Balance is to be used for non-recurring needs of the County as determined by the Board of Supervisors. Only the Board of Supervisors may authorize the use of the Capital Reserve Fund Balance by way of a Resolution budgeting and appropriating the funds.

USE OF UNASSIGNED FUND BALANCE

It is the policy of the Board of Supervisors to limit the use of the general fund unassigned fund balance to address unanticipated, non-recurring needs or known and planned future obligations. General fund unassigned fund balance shall not be applied to recurring annual operating expenditures. General fund unassigned fund balance may, however, be used to allow time for the County to restructure its operations in a deliberate manner. Such use will only take place in the context of long-term fiscal planning.

REPLENISHMENT OF UNASSIGNED FUND BALANCE

In the event the Board of Supervisors authorizes the use of general fund unassigned fund balance, the authorization must be accompanied by a plan to replenish the unassigned fund balance.

POLICY SUPERSEDES OTHER POLICIES

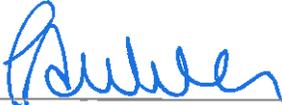
It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 15, 2015.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	<u><i>Aye</i></u>
<i>Larry J. Nordvig</i>	<u><i>Aye</i></u>
<i>Barry C. Hodge</i>	<u><i>Aye</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>

**RESOLUTION APPROVING THE POWHATAN COUNTY DEBT MANAGEMENT
POLICY**

WHEREAS, a debt management policy that is adopted, adhered to, and regularly reviewed is recognized as a cornerstone of sound financial management, and

WHEREAS, an effective debt management 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 issue areas;
- Promotes the view of linking long-term financial planning with day to day operations; and
- Provides County Staff, the County Board of Supervisors, and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

NOW, THEREFORE, BE IT RESOLVED by the Powhatan County Board of Supervisors that the Powhatan County Debt Management Policy is approved as follows:

Capital Improvement Program

1. The County will prepare and update annually a five-year Capital Improvement Program (CIP) to be approved by the Board of Supervisors (BOS).
2. The CIP will include the Powhatan County Public Schools Capital Improvement Program (PCPS CIP).
3. The CIP will be developed with an analysis of the County's infrastructure and other capital needs so as to maintain all County assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
4. The CIP will include a projection of the County's computer, equipment and vehicle replacement and maintenance needs for the next five years.
5. The CIP will include an estimated cost and potential funding sources for each capital project proposed and include the financial impact of the debt service required.
6. The County will attempt to determine the best balance between the least costly and most flexible financing method for all new projects.

7. The County will include as a part of the annual budget process an annual capital budget based on the CIP.
8. The County will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
9. The County will use intergovernmental grants to finance only those capital improvements that are consistent with the CIP and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

Guidelines for Debt Issuance

10. The County will confine long-term borrowing to capital improvements, projects, or equipment that cannot be financed from current revenues.
11. The County will take a balanced approach to capital funding utilizing debt financing, capital reserves and pay-as-you go funding.
12. Long-term debt will be issued only to purchase or construct capital improvements or equipment with a minimum expected useful life of five years. The term of any long-term debt will not exceed the useful life of the assets purchased or constructed. The County will not use long-term debt to finance annual operating needs.
13. Target debt ratios will be calculated annually and included in the review of financial trends.
14. Prior to entering into new long-term borrowing the County will project the impact of the proposed new borrowing on the County's debt ratios over at least a ten-year projection period.
15. 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.
16. 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 earnings on unspent bond funds should be made in conjunction with planning of the CIP.
17. 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.
18. The County's preferred method of sale of bonds for stand-alone sales is via competitive sale. If deemed advantageous, the County may sell bonds via another method. Coordination will be made with the County Administrator, Director of Finance and the

County's Financial Advisor in arriving at a recommendation to issue bonds through a method other than competitive sale.

19. The County will refund debt when it is in the best financial interest of the County to do so. When a refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be at least 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financing. If present value savings is less than 3%, the County may consider the refunding merits on a case-by-case basis.

Target Debt Ratios

20. Net tax supported debt as a percentage of the assessed value of taxable property shall not exceed 4.0%. Net tax supported debt is defined as any and all debt that is funded in whole or in part by tax revenues including utility enterprise debt if that debt is reliant on support from general tax revenues.
21. The ratio of tax-supported debt service as a percent of total governmental fund and school fund operating expenditures (net of the transfer from the general fund to the school fund) shall be maintained with 12% as the optimal level and not to exceed 15%. 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.
22. The ten-year tax-supported principal payout ratio shall be at least 50% by the end of the five-year capital planning window.
23. The County may exclude utility enterprise debt from the calculation of net tax supported debt ratios if the utility enterprise debt is fully self-supporting from current revenue and not reliant on support from general tax revenues for a period of three years.
24. The County will review these debt ratio policies at least once every four years and either reaffirm them or adjust them to reflect evolving County priorities, developments in industry best practices, or changes to rating agency criteria.

Consultants

25. Financial Advisor. The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes.
26. Bond Counsel. County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the proposed debt, that the County has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The Bond Counsel will be selected by the County.

- 27. Conflicts of Interest. The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts of interest.

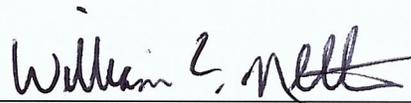
Financial Disclosure

- 28. The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear, comprehensive, and accurate financial information.
- 29. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis as stated in the Resolution R-2014-114 DEBT POST-CLOSING COMPLIANCE POLICY adopted by the BOS on January 5, 2015.
- 30. The ratios outlined above will be computed annually and reported in the Comprehensive Annual Financial Report along with a computation of net-tax supported debt per capita.

Policy Supersedes Other Policies

- 31. It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON May 23, 2016.



**William E. Melton, Chairman Powhatan
County Board of Supervisors**

ATTEST:



**Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors**

Recorded Vote:

David T. Williams	<u>Nay</u>
Larry J. Nordvig	<u>Aye</u>
Angela Y. Cabell	<u>Aye</u>
William E. Melton	<u>Aye</u>
Carson L. Tucker	<u>Aye</u>

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**BUDGET
SUMMARY**



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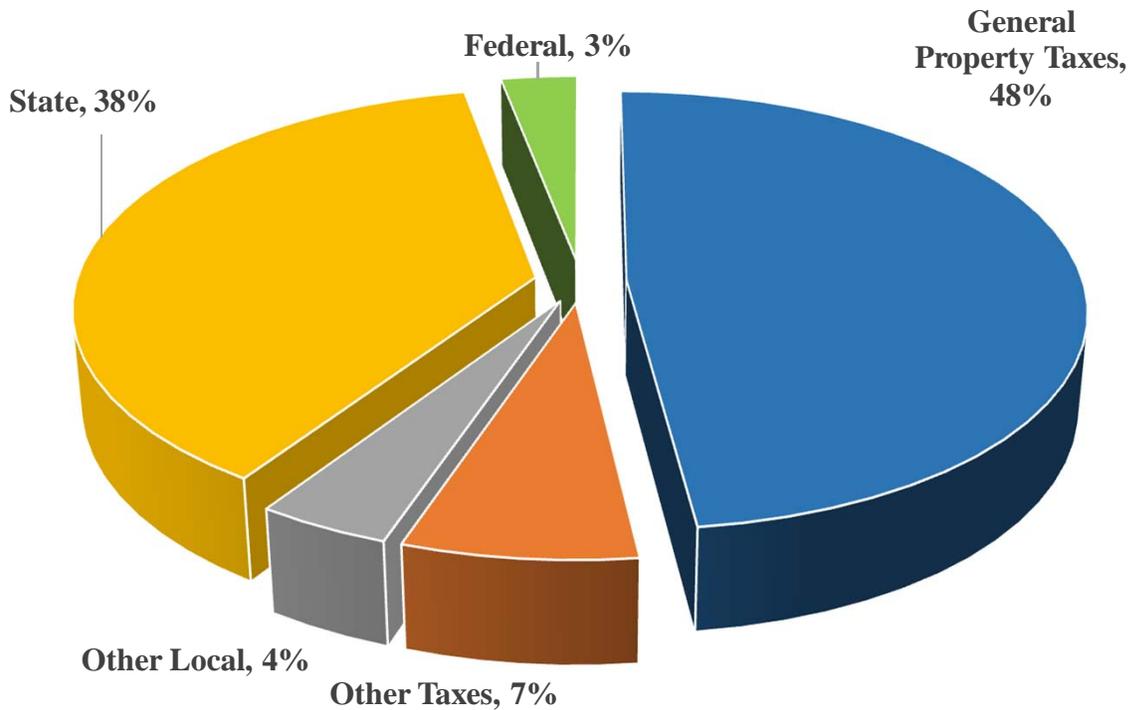
**Powhatan County
FY 2017 Operating Budget
Summary by Fund**

	FY 2016 Adopted	FY 2017 Adopted	Increase (Decrease)
General Fund	\$ 47,499,440	\$ 50,915,304	\$ 3,415,864
Social Services Fund	1,369,230	1,715,564	346,334
CSA Fund	1,751,200	1,808,200	57,000
Grants Fund - Law Library	4,000	4,000	-
Fire and Rescue Fund	573,430	733,000	159,570
Utilities Fund	2,623,590	2,720,889	97,299
Capital Projects Fund	307,250	280,000	(27,250)
School SRP Fund	260,000	-	(260,000)
School Operating Fund	44,203,072	45,451,995	1,248,923
School Food Service Fund	1,299,182	1,295,836	(3,346)
Total All Funds	99,890,394	104,924,788	5,034,394
Less Inter-fund Transfers			
Social Services Fund	349,230	606,313	257,083
CSA Fund	936,200	823,204	(112,996)
Utilities Fund	2,193,990	2,240,094	46,104
Capital Projects Fund	307,250	280,000	(27,250)
School SRP Fund	260,000	-	(260,000)
School Operating Fund	21,489,902	22,006,130	516,228
School Operating to Food Service	142,559	150,000	7,441
Total Transfers	25,679,131	26,105,741	426,610
Total - net of Inter-fund Transfers	\$ 74,211,263	\$ 78,819,047	\$ 4,607,784

Powhatan County
FY 2017 Operating Budget
Total Revenues Net of Inter-fund Transfers
Shown by Source

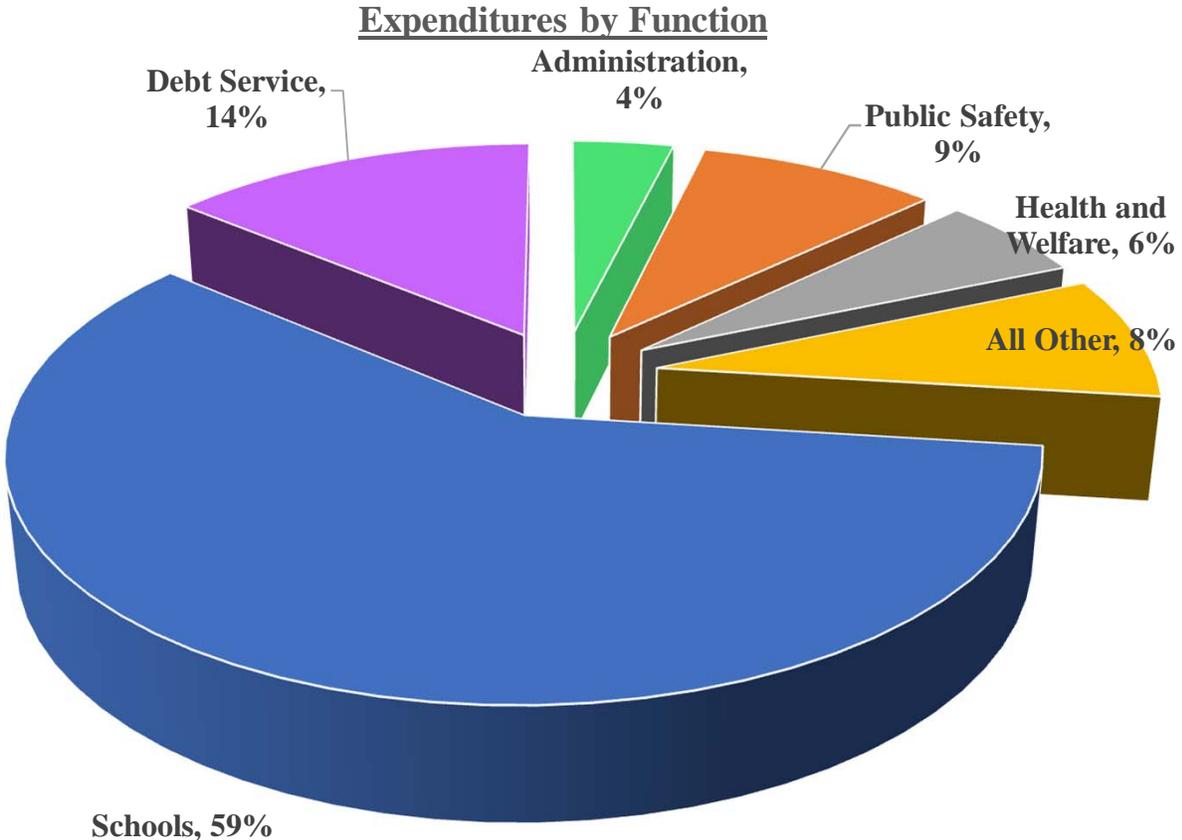
Revenues by Source	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)	% Change
General Property Taxes	\$ 35,211,940	\$ 37,900,060	\$ 2,688,120	7.6%
Other Taxes	4,872,650	5,639,970	767,320	15.7%
Other Local	3,067,450	3,216,001	148,551	4.8%
State	28,516,759	29,663,685	1,146,926	4.0%
Federal	2,542,464	2,399,331	(143,133)	-5.6%
Total Revenues, net	\$ 74,211,263	\$ 78,819,047	\$ 4,607,784	6.2%

Revenues by Source



Powhatan County
FY 2017 Operating Budget
Total Expenditures Net of Inter-fund Transfers
Shown by Function

Expenditures by Function	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)	% Change
Administration	\$ 3,136,603	\$ 3,006,575	\$ (130,028)	-4.1%
Judicial Administration	885,193	917,523	32,330	3.7%
Public Safety	6,680,372	7,177,025	496,653	7.4%
Public Works	2,018,521	2,097,591	79,070	3.9%
Health and Welfare	4,123,390	4,482,995	359,605	8.7%
Parks, Recreation & Cultural	571,288	653,940	82,652	14.5%
Community Development	1,642,567	1,717,099	74,532	4.5%
Utilities	1,065,074	1,181,521	116,447	10.9%
Schools	45,619,695	46,597,831	978,136	2.1%
Schools Debt Service	5,320,164	6,973,998	1,653,834	31.1%
County Debt Service	1,584,336	2,473,581	889,245	56.1%
Utilities Debt Service	1,564,060	1,539,368	(24,692)	-1.6%
Total Expenditures, net	\$ 74,211,263	\$ 78,819,047	\$ 4,607,784	6.2%



Powhatan County
FY 2017 Operating Budget
Revenue Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
GENERAL FUND 100					
Real Estate Property Taxes	\$ 28,120,472	\$ 27,994,084	\$ 27,958,000	\$ 27,958,000	\$ 30,085,000
Personal Property Taxes	6,246,860	6,771,624	6,773,940	6,773,940	7,275,060
Penalties & Interest	573,381	561,162	480,000	480,000	540,000
GENERAL PROPERTY TAXES	\$ 34,940,713	\$ 35,326,870	\$ 35,211,940	\$ 35,211,940	\$ 37,900,060
Local Sales Tax	\$ 1,953,664	\$ 2,428,681	\$ 2,614,350	\$ 2,689,350	\$ 3,175,000
All Other	2,296,997	2,274,222	2,258,300	2,258,300	2,464,970
OTHER LOCAL TAXES	\$ 4,250,661	\$ 4,702,903	\$ 4,872,650	\$ 4,947,650	\$ 5,639,970
Planning & Zoning Fees	\$ 55,142	\$ 72,091	\$ 50,470	\$ 50,470	\$ 53,570
Building Permits	474,434	480,166	475,400	475,400	465,100
All Other	14,547	14,024	14,000	14,000	14,000
PERMITS, FEES, & LICENSES	\$ 544,123	\$ 566,281	\$ 539,870	\$ 539,870	\$ 532,670
FINES & FORFEITURES	\$ 118,925	\$ 109,904	\$ 111,500	\$ 111,500	\$ 110,700
USE OF MONEY & PROPERTY	\$ 289,464	\$ 244,201	\$ 247,800	\$ 247,800	\$ 163,800
CHARGES FOR SERVICES	\$ 168,368	\$ 163,190	\$ 178,300	\$ 178,300	\$ 177,300
OTHER	\$ 218,465	\$ 197,971	\$ 85,000	\$ 96,431	\$ 84,000
PPTRA	\$ 3,022,472	\$ 3,022,472	\$ 3,022,470	\$ 3,022,470	\$ 3,022,470
All Other	1,124,759	1,065,373	1,123,000	1,123,000	1,062,500
STATE NON-CATEGORICAL	\$ 4,147,231	\$ 4,087,845	\$ 4,145,470	\$ 4,145,470	\$ 4,084,970
STATE SHARED EXPENSES	\$ 1,820,137	\$ 1,808,488	\$ 1,844,850	\$ 1,844,850	\$ 1,958,600
STATE CATEGORICAL AID	\$ 239,704	\$ 213,318	\$ 208,760	\$ 211,098	\$ 211,992
FEDERAL	\$ 57,103	\$ 65,447	\$ 53,300	\$ 53,300	\$ 51,242
TRANSFERS FROM OTHER FUNDS	\$ -	\$ 36,298	\$ -	\$ -	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,975,430	\$ -
TOTAL GENERAL FUND 100	\$ 46,794,893	\$ 47,522,716	\$ 47,499,440	\$ 50,563,639	\$ 50,915,304
SOCIAL SERVICES FUND 102	\$ 1,478,785	\$ 1,540,922	\$ 1,369,230	\$ 1,431,370	\$ 1,715,564
CSA FUND 104	1,700,773	1,804,627	1,751,200	1,751,200	1,808,200
GRANTS FUND - LAW LIBRARY	-	2,875	4,000	5,531	4,000
FIRE RESCUE FUND 120	609,429	625,297	573,430	852,121	733,000
SRP FUND 209	280,950	265,000	260,000	260,000	-
CAPITAL PROJECTS FUND 301	515,941	2,224,356	307,250	6,812,162	280,000
UTILITIES FUND 501	2,712,695	2,940,998	2,623,590	2,692,317	2,720,889
UTILITIES CAPITAL PROJECTS FUND 502	-	553,480	-	936,898	-

**Powhatan County
FY 2017 Operating Budget
Revenue Summary**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
DEBT SERVICE FUND 800	\$ 6,864,588	\$ -	\$ -	\$ -	\$ -
SCHOOL OPERATING FUND 205	41,738,260	42,839,339	44,203,072	44,223,072	45,451,995
SCHOOL FOOD FUND 207	1,181,469	1,156,357	1,299,182	1,299,182	1,295,836
TOTAL OTHER FUNDS	\$ 57,082,890	\$ 53,953,251	\$ 52,390,954	\$ 60,263,853	\$ 54,009,484
TOTAL REVENUE	\$ 103,877,784	\$ 101,475,967	\$ 99,890,394	\$ 110,827,492	\$ 104,924,788
LESS TRANSFERS FROM OTHER FUNDS	(31,576,454)	(26,566,825)	(25,679,131)	(28,753,982)	(26,105,741)
TOTAL REVENUE LESS TRANSFERS	\$ 72,301,330	\$ 74,909,142	\$ 74,211,263	\$ 82,073,510	\$ 78,819,047

Powhatan County
FY 2017 Operating Budget
Revenue Detail

Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016	FY 2017 Adopted
					YTD Thru 12/31/15	
GENERAL FUND 100						
Delinquent RE Taxes (Budget)	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
RE Taxes - 2002	169	-	-	-	-	-
RE Taxes - 2003	963	-	-	-	-	-
RE Taxes - 2005	268	-	-	-	-	-
RE Taxes - 2006	1,088	51	-	-	-	-
RE Taxes - 2007	19	1,768	-	-	-	-
RE Taxes - 2008	12,324	2,702	-	-	52	-
RE Taxes - 2009	45,505	11,001	-	-	5,701	-
RE Taxes - 2010	72,743	40,207	-	-	12,385	-
RE Taxes - 2011	182,788	53,510	-	-	17,816	-
RE Taxes - 2012	303,615	163,002	-	-	32,107	-
RE Taxes - 2013	13,649,335	269,851	-	-	71,342	-
RE Taxes - 2014	12,624,315	371,708	-	-	53,947	-
RE Taxes - 2015	-	25,789,153	-	-	345,511	-
RE Taxes - 2016	-	-	26,215,000	26,215,000	12,999,434	-
RE Taxes - 2017	-	-	-	-	-	28,295,000
Total Delinquent RE Taxes	\$ 619,482	\$ 913,800	\$ 450,000	\$ 450,000	\$ 538,861	\$ 450,000
Total Current Real Estate Taxes	\$ 26,273,650	\$ 25,789,153	\$ 26,215,000	\$ 26,215,000	\$ 12,999,434	\$ 28,295,000
Roll Back Taxes	\$ 32,618	\$ 17,601	\$ 25,000	\$ 25,000	\$ 15,407	\$ 25,000
Tax Relief for the Elderly	391,061	427,280	425,000	425,000	-	435,000
Surplus Real Estate Funds	51	-	-	-	-	-
Total Other RE Taxes	\$ 423,730	\$ 444,881	\$ 450,000	\$ 450,000	\$ 15,407	\$ 460,000
PSC Taxes - 2011	\$ 800	\$ -	\$ -	\$ -	\$ -	-
PSC Taxes - 2012	935	-	-	-	-	-
PSC Taxes - 2013	801,875	-	-	-	-	-
PSC Taxes - 2014	-	846,250	-	-	-	-
PSC Taxes - 2015	-	-	843,000	843,000	880,529	-
PSC Taxes - 2016	-	-	-	-	-	880,000
Total PSC	\$ 803,610	\$ 846,250	\$ 843,000	\$ 843,000	\$ 880,529	\$ 880,000
TOTAL REAL ESTATE TAXES	\$ 28,120,472	\$ 27,994,084	\$ 27,958,000	\$ 27,958,000	\$ 14,434,231	\$ 30,085,000
PP Taxes - 2008	\$ 1,404	\$ -	\$ -	\$ -	\$ -	-
PP Taxes - 2009	4,093	204	-	-	-	-
PP Taxes - 2010	8,799	1,744	-	-	696	-
PP Taxes - 2011	24,644	4,367	-	-	1,522	-
PP Taxes - 2012	84,959	9,688	-	-	1,580	-
PP Taxes - 2013	2,905,398	117,015	-	-	6,535	-
PP Taxes - 2014	2,207,318	3,108,011	-	-	71,238	-
PP Taxes - 2015	-	2,310,512	2,813,680	2,813,680	2,753,953	-
PP Taxes - 2016	-	-	3,029,900	3,029,900	-	2,990,000
PP Taxes - 2017	-	-	-	-	-	3,205,000
PP Taxes Disabled Vets	-	-	(17,780)	(17,780)	-	-
MH Taxes - 2010	-	36	-	-	-	-
MH Taxes - 2011	50	144	-	-	181	-
MH Taxes - 2012	214	295	-	-	230	-
MH Taxes - 2013	3,318	295	-	-	230	-
MH Taxes - 2014	2,990	3,690	-	-	628	-
MH Taxes - 2015	-	2,811	3,780	3,780	3,142	-
MH Taxes - 2016	-	-	3,780	3,780	-	3,760

Powhatan County
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Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016	FY 2017 Adopted
					YTD Thru 12/31/15	
MH Taxes - 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,760
Rescue Squad PP2012 Taxes	121	20	-	-	240	-
Rescue Squad PP2013 Taxes	5,005	197	-	-	239	-
Rescue Squad PP2014 Taxes	4,798	4,880	-	-	526	-
Motor Carrier Tax - 2011	76	14	-	-	-	-
Motor Carrier Tax - 2012	1,632	43	-	-	-	-
Motor Carrier Tax - 2013	14,872	78	-	-	-	-
Motor Carrier Tax - 2014	20,554	18,950	-	-	644	-
Motor Carrier Tax - 2015	-	17,502	19,990	19,990	17,064	-
Motor Carrier Tax - 2016	-	-	19,990	19,990	-	17,690
Motor Carrier Tax - 2017	-	-	-	-	-	17,690
M & T Taxes - 2013	164,010	51	-	-	-	-
M & T Taxes - 2014	192,369	186,067	-	-	-	-
M & T Taxes - 2015	-	174,163	176,500	176,500	173,877	-
M & T Taxes - 2016	-	-	176,500	176,500	-	157,840
M & T Taxes - 2017	-	-	-	-	-	157,840
Business PP Taxes - 2008	114	-	-	-	-	-
Business PP Taxes - 2009	311	25	-	-	-	-
Business PP Taxes - 2010	6,199	622	-	-	-	-
Business PP Taxes - 2011	5,874	(2,903)	-	-	91	-
Business PP Taxes - 2012	10,502	(2,611)	-	-	79	-
Business PP Taxes - 2013	257,558	72,345	-	-	217	-
Business PP Taxes - 2014	319,678	297,836	-	-	1,234	-
Business PP Taxes - 2015	-	445,533	273,800	273,800	277,024	-
Business PP Taxes - 2016	-	-	273,800	273,800	-	360,780
Business PP Taxes - 2017	-	-	-	-	-	360,700
TOTAL PERSONAL PROP TAXES	\$ 6,246,860	\$ 6,771,624	\$ 6,773,940	\$ 6,773,940	\$ 3,311,170	\$ 7,275,060
Penalties	\$ 323,736	\$ 299,330	\$ 230,000	\$ 230,000	\$ 131,169	\$ 290,000
Interest	249,645	261,832	250,000	250,000	91,235	250,000
TOTAL PENALTIES & INTEREST	\$ 573,381	\$ 561,162	\$ 480,000	\$ 480,000	\$ 222,404	\$ 540,000
TOTAL PROPERTY TAXES	\$ 34,940,713	\$ 35,326,870	\$ 35,211,940	\$ 35,211,940	\$ 17,967,805	\$ 37,900,060
Local Sales and Use Taxes	\$ 1,953,664	\$ 2,428,681	\$ 2,614,350	\$ 2,689,350	\$ 1,344,762	\$ 3,175,000
Consumer's Utility Taxes	602,360	569,820	560,000	560,000	287,734	583,000
Consumption Tax	96,919	91,480	98,800	98,800	40,249	98,800
Business License Taxes	102,179	100,761	102,000	102,000	11,090	102,000
Franchise License Taxes	167,166	157,749	168,000	168,000	-	178,000
Motor Vehicle License 2008	300	-	-	-	-	-
Motor Vehicle License 2009	647	178	-	-	-	-
Motor Vehicle License 2010	532	530	-	-	25	-
Motor Vehicle License 2011	4,651	1,094	-	-	113	-
Motor Vehicle License 2013	183,241	35,799	-	-	2,515	-
Motor Vehicle License 2014	795,980	180,136	-	-	16,127	-
Motor Vehicle License 2015	-	813,139	-	-	103,479	-
Motor Vehicle License 2016	-	-	985,000	985,000	-	-
Motor Vehicle License 2017	-	-	-	-	-	1,041,670
Local Tax on Deeds	333,852	312,114	334,000	334,000	185,119	450,000
Tax on Wills	3,641	5,451	4,500	4,500	3,330	5,500
Short Term Rental	5,529	5,971	6,000	6,000	3,759	6,000
TOTAL OTHER LOCAL TAXES	\$ 4,250,661	\$ 4,702,903	\$ 4,872,650	\$ 4,947,650	\$ 1,998,302	\$ 5,639,970

Powhatan County
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Revenue Detail

Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016	
					YTD Thru 12/31/15	FY 2017 Adopted
Dog Tag Sales 2012	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Tag Sales 2013	1,951	-	-	-	-	-
Dog Tag Sales 2014	12,586	3,567	-	-	-	-
Dog Tag Sales 2015	-	10,457	-	-	2,119	-
Dog Tag Sales 2016	-	-	14,000	14,000	2,174	-
Dog Tag Sales 2017	-	-	-	-	-	14,000
Land Use Application Fees	520	720	800	800	810	800
Transfer Fees	1,008	902	1,100	1,100	523	1,000
Zoning Permits	8,300	9,200	8,000	8,000	15,150	8,000
Building Permits	373,725	361,949	352,000	352,000	188,037	360,000
Inspection Fees	80	40	100	100	120	400
Electrical Permits	29,409	32,298	34,000	34,000	14,360	28,800
Plumbing Permits	17,979	27,297	28,000	28,000	11,670	24,300
Mechanical Permits	32,260	38,784	44,000	44,000	17,272	35,100
Building Permit-Administration	616	3,237	1,800	1,800	3,395	2,500
Burn Permits	200	605	500	500	-	500
Septic Tank Permits	20,165	15,956	15,000	15,000	14,985	13,500
Temporary Business/Planning	200	200	200	200	-	200
Tent Rentals for Events	143	-	120	120	-	120
Erosion/Sediment Control	24,222	26,903	22,000	22,000	10,473	24,000
Events Permit	460	640	350	350	50	450
Conditional UsePermits	8,300	8,150	6,000	6,000	7,250	6,000
Rezoning Permits	-	8,032	400	400	5,425	2,000
Subdivision - Preliminary	200	2,350	-	-	-	-
Subdivision - Final Plats	1,975	3,625	2,000	2,000	650	2,000
Private Road Inspections	-	100	-	-	1,100	-
Project Approval	5,974	7,164	6,000	6,000	320	6,000
Variance or Appeal Fees	550	-	500	500	-	-
Non-Subvision Plat	3,290	4,105	3,000	3,000	550	3,000
TOTAL PERMITS, FEES, LICENSES	\$ 544,123	\$ 566,281	\$ 539,870	\$ 539,870	\$ 296,433	\$ 532,670
Local Fines- Clerk of Circuit Crt	\$ 999	\$ 1,431	\$ 800	\$ 800	\$ 32,735	\$ 100,000
Court Fines-Forfeitures - DC	107,197	95,991	100,000	100,000	2,982	-
Interest on Court Fines/Forf	2,978	4,646	3,000	3,000	1,138	3,000
E Summons Fee	-	342	200	200	745	200
Library Fines -Lost Books,	7,751	7,494	7,500	7,500	3,725	7,500
TOTAL FINES & FORFEITURES	\$ 118,925	\$ 109,904	\$ 111,500	\$ 111,500	\$ 41,325	\$ 110,700
Interest - CVB (Regular)	\$ 26	\$ 10	\$ -	\$ -	\$ 5	\$ -
Interest CVB - MMA	2	1	-	-	-	-
Interest on New Horizon \$500	10,527	10,527	11,000	11,000	5,307	10,000
Investment Interest	49,380	19	40,000	40,000	16	100
Interest - Bank of Powhatan	13,667	19,034	14,000	14,000	10,268	15,000
Interest Earned Bank Deposits	6	2	-	-	1	-
Bank of Essex CD - Interest	-	12,451	-	-	-	10,000
Interest Investments / Deposits	\$ 73,608	\$ 42,044	\$ 65,000	\$ 65,000	\$ 15,597	\$ 25,100
Rent - CSB	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 67,500	\$ 67,500
Rent - Use of Comm Buildings	4,905	400	-	-	250	-
Rent - Health Dept	12,373	12,373	12,400	12,400	6,187	12,400
Rent - SPRINT (TOWER)	28,243	29,201	28,200	28,200	14,601	28,200
Library Sales & Services	7,251	7,161	7,200	7,200	3,436	7,200

Powhatan County
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Revenue Detail

Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016		FY 2017 Adopted
					YTD Thru 12/31/15		
Rent - NEXTEL Tower	\$ 28,084	\$ 18,022	\$ -	\$ -	\$ 7,938	\$ 13,400	
TOTAL USE MONEY & PROPERTY	\$ 289,464	\$ 244,201	\$ 247,800	\$ 247,800	\$ 115,509	\$ 163,800	
Fees of Clerk of Circuit Court	\$ -	\$ (381)	\$ -	\$ -	\$ -	\$ -	
Sheriff's Fees	1,748	1,358	1,000	1,000	1,065	1,000	
Law Library Fees	3,302	-	-	-	-	-	
Court Appointed Atty Fees	5,926	3,059	5,000	5,000	1,063	3,000	
Courthouse Maintenance Fees	9,740	8,707	9,000	9,000	4,389	9,000	
Clerk Other Local Costs	18,773	14,728	18,000	18,000	7,173	18,000	
Sheriff's Fees - Local ONLY	93	90	-	-	72	-	
DUI Response Reimburse	5,350	3,150	5,000	5,000	350	3,000	
Courthouse Security Fund	43,303	39,460	50,000	50,000	20,033	40,000	
Jail Admission Fee	2,283	1,782	2,000	2,000	1,081	2,000	
Blood Test/ DNAFee	441	220	300	300	158	300	
Parking Tickets	140	100	100	100	300	100	
Susp. License Reimburse	700	1,050	700	700	350	850	
E Sumons General District Court	-	15,635	10,000	10,000	8,847	12,000	
Courthouse Construction Fee	-	-	-	-	4,457	10,000	
Commonwealth's Atty Fees	2,232	1,580	2,000	2,000	924	1,500	
Animal Protection	2,696	4,087	300	300	1,175	1,200	
False Alarm Fines	100	900	200	200	800	200	
Animal Adoption-Spayed/Neuter	597	580	600	600	380	600	
Waste Collections/Disposal	54,264	54,673	55,000	55,000	27,792	55,000	
Recreation Fees - Parks & Rec	12,673	7,849	14,000	14,000	4,233	10,450	
Special Events Collections	500	-	-	-	-	-	
Parks & Recreation - Facility Use	2,001	1,889	4,000	4,000	-	2,000	
Travel ball fees	-	-	-	-	2,890	5,000	
Non-resident fees	-	-	-	-	1,050	1,000	
Sale of Maps, Plats, Surveys	1,436	1,304	1,000	1,000	1,052	1,000	
Sale of Ordinances	70	1,370	100	100	15	100	
Sale - Other	-	-	-	-	2	-	
TOTAL CHARGES FOR SERVICES	\$ 168,368	\$ 163,190	\$ 178,300	\$ 178,300	\$ 89,651	\$ 177,300	
Sheriff - Reimbursables	\$ 10,500	\$ 13,665	\$ -	\$ -	\$ 11,595	\$ -	
E/R - Social Services	2,719	8,242	-	-	3,178	-	
E/R - Schools	80,000	40,437	40,000	40,000	-	40,000	
E/R - Other	4,794	-	-	-	821	-	
E/R - Telephone	15	249	-	-	-	-	
E/R - Health Dept	4,609	4,767	4,000	4,000	1,720	4,500	
Administrative Fee-Treasurer	15,587	25,419	15,000	15,000	11,929	15,000	
Sale of Salvage and Surplus	4,443	4,115	-	-	-	-	
Sale of Real Estate	10	10,080	-	-	-	-	
Sale of Equipment	-	-	-	-	4	-	
Insurance Adjustments	831	-	-	-	-	-	
Miscellaneous Health Depart	553	12,582	-	-	-	-	
Donations - Library	1,044	600	-	-	308	-	
Official Payments Miscellane	-	11	-	-	-	-	
Credit Card Fees	14,285	14,807	15,000	15,000	7,071	14,000	
D.A.R.E.(Drug Awareness)	250	250	-	-	-	-	
Solicitor's Permit	20	60	-	-	40	-	
Junior Emergency Tech	-	-	-	1,431	2,044	-	
Training Class Fees	-	-	-	-	2,400	-	

Powhatan County
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Revenue Detail

Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016	
					YTD Thru 12/31/15	FY 2017 Adopted
Returned Check Fees	\$ 315	\$ 351	\$ -	\$ -	\$ 735	\$ -
Clerk Miscellaneous Fees	6,606	11,433	6,000	6,000	5,255	8,000
Restitution Payments	4,200	4,200	-	-	2,100	-
Restitution for Animals	1,104	15,986	-	-	765	-
FOIA Request Fees	-	219	-	-	-	-
Miscellaneous Private Grants	-	-	-	10,000	10,000	-
Miscellaneous	10,641	2,591	5,000	5,000	906	2,500
TOTAL OTHER	\$ 162,526	\$ 170,064	\$ 85,000	\$ 96,431	\$ 60,871	\$ 84,000
Recordation Taxes-State Fax	\$ 123,968	\$ 90,231	\$ 123,000	\$ 123,000	\$ 59,160	\$ 100,000
Mobile Home Titling Taxes	11,041	675	11,000	11,000	5,224	10,000
Tax on Deeds (Grantor's Tax)	92,462	84,308	92,000	92,000	48,280	92,000
Railroad Rolling Stock Taxes	11,543	11,391	11,500	11,500	11,391	11,000
Sale of Timber	-	-	-	-	57,050	-
Auto Rental Tax	19,508	20,099	19,500	19,500	10,959	19,500
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,470	3,022,470	2,417,977	3,022,470
Communications Tax	866,237	858,669	866,000	866,000	419,763	830,000
TOTAL NON-CAT STATE	\$ 4,147,231	\$ 4,087,845	\$ 4,145,470	\$ 4,145,470	\$ 3,029,804	\$ 4,084,970
Commonwealth's Attorney	\$ 178,934	\$ 180,791	\$ 178,000	\$ 178,000	\$ 104,543	\$ 234,600
Sheriff	1,149,996	1,124,719	1,172,900	1,172,900	578,553	1,213,800
Commissioner of the Revenue	106,626	106,944	108,750	108,750	54,880	111,180
Treasurer	108,797	109,214	110,900	110,900	56,264	115,260
Registrar/Electoral Boards	41,036	41,033	41,800	41,800	3,500	41,000
Clerk of the Circuit Court	234,748	245,787	227,500	227,500	122,188	242,760
Clerk - Excess Fees (SNIP)	-	-	5,000	5,000	-	-
TOTAL SHARED STATE	\$ 1,820,137	\$ 1,808,488	\$ 1,844,850	\$ 1,844,850	\$ 919,928	\$ 1,958,600
Miscellaneous State Revenue	\$ 939	\$ 1,501	\$ 1,500	\$ 1,500	\$ 2,318	\$ 1,500
Four for Life	29,896	-	-	-	-	-
Animal Funds (spay/neuter)	334	90	-	-	96	-
Library State Aid - Quarterly	99,172	99,879	99,760	99,760	49,511	102,992
Abandoned Vehicles	250	-	-	-	-	-
Animal Friendly License Plates	732	857	-	-	-	-
DMV Grant	-	-	-	-	16,305	-
Victim/Witness Assistance	49,804	50,976	49,000	51,338	25,750	49,000
VJCCA Grant (State)	8,468	8,468	8,500	8,500	2,117	8,500
E911 Wireless	50,108	51,547	50,000	50,000	26,332	50,000
TOTAL CATEGORICAL STATE	\$ 239,704	\$ 213,318	\$ 208,760	\$ 211,098	\$ 122,429	\$ 211,992
TANF Funds (PCCAA)	\$ 7,500	\$ 12,271	\$ 4,300	\$ 4,300	\$ 3,385	\$ 15,000
CSBG Funds (PCCAA) Federal	49,603	53,176	49,000	49,000	245,273	36,242
TOTAL FEDERAL	\$ 57,103	\$ 65,447	\$ 53,300	\$ 53,300	\$ 248,658	\$ 51,242
Insurance Recoveries	\$ 55,939	\$ 27,907	\$ -	\$ -	\$ 18,996	\$ -
TOTAL OTHER	\$ 55,939	\$ 27,907	\$ -	\$ -	\$ 18,996	\$ -
Transfer From Grants Fund	\$ -	\$ 7,049	\$ -	\$ -	\$ -	\$ -
Transfer from Gen Capital Proj Fund	-	29,249	-	-	-	-
TOTAL TRANSFERS IN	\$ -	\$ 36,298	\$ -	\$ -	\$ -	\$ -

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Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016		FY 2017 Adopted
					YTD Thru 12/31/15		
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 2,975,430	\$ -	\$ -	
TOTAL GENERAL FUND 100	\$ 46,794,893	\$ 47,522,716	\$ 47,499,440	\$ 50,563,639	\$ 24,909,711	\$ 50,915,304	
SOCIAL SERVICES FUND 102							
Public Assist. and Welfare	\$ 356,039	\$ 350,042	\$ 350,000	\$ 350,000	\$ 391,916	\$ 445,940	
TOTAL STATE	\$ 356,039	\$ 350,042	\$ 350,000	\$ 350,000	\$ 391,916	\$ 445,940	
Virginia Public Assistance-Fed	\$ 669,263	\$ 746,373	\$ 670,000	\$ 670,000	\$ 311,069	\$ 663,311	
TOTAL FEDERAL	\$ 669,263	\$ 746,373	\$ 670,000	\$ 670,000	\$ 311,069	\$ 663,311	
Transfer From General Fund	\$ 453,483	\$ 444,507	\$ 349,230	\$ 411,370	\$ -	\$ 606,313	
TOTAL TRANSFERS IN	\$ 453,483	\$ 444,507	\$ 349,230	\$ 411,370	\$ -	\$ 606,313	
Total SOCIAL SERVICES FUND 102	\$ 1,478,785	\$ 1,540,922	\$ 1,369,230	\$ 1,431,370	\$ 702,985	\$ 1,715,564	
COMPREHENSIVE SERVICES ACT (CSA) FUND 104							
State CSA Revenue	\$ 816,819	\$ 956,956	\$ 815,000	\$ 815,000	\$ 398,718	\$ 984,996	
State Foster Care- DCSE/CSA	1,220	1,731	-	-	11,582	-	
TOTAL STATE	\$ 818,039	\$ 958,687	\$ 815,000	\$ 815,000	\$ 410,300	\$ 984,996	
Federal CSA Revenue	\$ 3,180	\$ 24,996	\$ -	\$ -	\$ -	\$ -	
TOTAL FEDERAL	\$ 3,180	\$ 24,996	\$ -	\$ -	\$ -	\$ -	
Transfer from General Fund	\$ 879,554	\$ 820,944	\$ 936,200	\$ 936,200	\$ -	\$ 823,204	
TOTAL TRANSFERS IN	\$ 879,554	\$ 820,944	\$ 936,200	\$ 936,200	\$ -	\$ 823,204	
TOTAL REVENUE CSA FUND 104	\$ 1,700,773	\$ 1,804,627	\$ 1,751,200	\$ 1,751,200	\$ 410,300	\$ 1,808,200	
FIRE RESCUE FUND 120							
Fees for Rescue Transport Services	\$ 485,008	\$ 507,663	\$ 473,630	\$ 473,630	\$ 252,525	\$ 629,000	
TOTAL LOCAL REVENUES	\$ 485,008	\$ 507,663	\$ 473,630	\$ 473,630	\$ 252,525	\$ 629,000	
Dept of Fire Programs Grant	\$ 84,230	\$ 88,853	\$ 75,800	\$ 75,800	\$ 80,000	\$ 80,000	
Four for Life Grant	-	28,781	24,000	24,000	-	24,000	
TOTAL STATE	\$ 84,230	\$ 117,634	\$ 99,800	\$ 99,800	\$ 80,000	\$ 104,000	
Transfer from Grants Fund	\$ 40,191	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL TRANSFERS IN	\$ 40,191	\$ -	\$ -	\$ -	\$ -	\$ -	
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 278,691	\$ -	\$ -	
TOTAL FIRE RESCUE FUND 120	\$ 609,429	\$ 625,297	\$ 573,430	\$ 852,121	\$ 332,525	\$ 733,000	

Powhatan County
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Revenue Detail

Account Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016	FY 2017 Adopted
					YTD Thru 12/31/15	
UTILITIES FUND 501						
Miscellaneous Revenue	\$ 722	\$ 161	\$ -	\$ -	\$ 1,765	\$ 5,000
Application/Reconnection Fee	425	600	500	500	225	500
Bi-Monthly Revenue	174,374	224,165	232,000	232,000	114,837	322,295
Sewer Connection	72,725	182,753	140,000	140,000	32,400	100,000
Service Deposit	2,195	-	-	-	-	-
Infrastructure Recovery Fees	-	5,395	-	-	460	-
Construction Meter Rental	14,090	6,209	13,000	13,000	3,222	13,000
Water Connection	8,102	84,930	40,000	40,000	14,350	40,000
Irrigation Connection	-	22,550	4,100	4,100	-	-
Ammortized Int.on Bond Prem	98,333	95,933	-	-	-	-
Interest - SNAP 101	51	-	-	-	-	-
TOTAL OTHER	\$ 371,017	\$ 622,696	\$ 429,600	\$ 429,600	\$ 167,259	\$ 480,795
Transfer From General Fund	\$ 2,341,678	\$ 2,318,302	\$ 2,193,990	\$ 2,195,031	\$ -	\$ 2,240,094
TOTAL TRANSFERS IN	\$ 2,341,678	\$ 2,318,302	\$ 2,193,990	\$ 2,195,031	\$ -	\$ 2,240,094
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 67,686	\$ -	\$ -
TOTAL UTILITIES FUND	\$ 2,712,695	\$ 2,940,998	\$ 2,623,590	\$ 2,692,317	\$ 167,259	\$ 2,720,889
SCHOOL OPERATING FUND 205						
LOCAL REVENUES	\$ 325,695	\$ 196,078	\$ 318,400	\$ 318,400	\$ 149,796	\$ 272,900
STATE	\$ 19,400,914	\$ 21,044,271	\$ 21,032,879	\$ 21,032,879	\$ 10,369,046	\$ 21,858,187
FEDERAL	\$ 1,302,800	\$ 1,236,290	\$ 1,381,891	\$ 1,381,891	\$ 621,687	\$ 1,314,778
TRANSFERS IN	\$ 20,708,851	\$ 20,362,700	\$ 21,469,902	\$ 21,489,902	\$ -	\$ 22,006,130
TOTAL SCHOOL OPERATING FUND	\$ 41,738,260	\$ 42,839,339	\$ 44,203,072	\$ 44,223,072	\$ 11,140,529	\$ 45,451,995
SCHOOL FOOD FUND 207						
LOCAL REVENUES	\$ 633,450	\$ 589,764	\$ 699,350	\$ 699,350	\$ 255,496	\$ 700,836
STATE	\$ 17,627	\$ 14,968	\$ 20,000	\$ 20,000	\$ -	\$ 15,000
FEDERAL	\$ 430,392	\$ 411,625	\$ 437,273	\$ 437,273	\$ 89,936	\$ 370,000
TRANSFERS IN	\$ 100,000	\$ 140,000	\$ 142,559	\$ 142,559	\$ -	\$ 150,000
USE OF FUND BALANCE	\$ -	\$ 60,000				
TOTAL SCHOOL FOOD FUND 207	\$ 1,181,469	\$ 1,156,357	\$ 1,299,182	\$ 1,299,182	\$ 345,432	\$ 1,295,836

Powhatan County
FY 2017 Operating Budget
Expenditure Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
Administration					
Board of Supervisors	\$ 109,794	\$ 103,251	\$ 93,418	\$ 94,968	\$ 94,968
County Attorney	289,434	100,680	192,936	192,936	193,323
County Administrator	357,536	298,188	287,419	287,419	273,636
Human Resources	-	143,324	102,858	102,858	116,338
Finance	341,479	362,333	391,979	391,979	406,657
Information Technology	264,179	293,950	386,836	376,576	378,844
Commissioner Revenue	463,525	467,377	472,887	472,887	490,143
Reassessment	116,104	97,960	130,000	162,039	140,000
Tax Relief for the Elderly	391,061	427,280	425,000	425,000	435,000
Treasurer	522,084	522,673	542,690	542,690	560,668
Electoral Board/Registrar	139,166	154,774	134,759	134,759	147,147
Risk Management	-	-	207,357	105,437	105,437
Subtotal	\$ 2,994,361	\$ 2,971,790	\$ 3,368,139	\$ 3,289,548	\$ 3,342,161
Judicial					
Circuit Court	\$ 15,418	\$ 14,951	\$ 15,600	\$ 15,600	\$ 17,000
General District Court	9,182	9,952	13,050	13,050	13,050
Clerk of the Circuit Court	341,814	377,991	369,175	369,175	370,519
Commonwealth's Attorney	393,897	397,674	390,299	390,299	416,185
Juvenile Court Services	14,474	12,935	19,622	19,622	21,784
Detention	784,674	801,500	791,000	791,000	777,250
Subtotal	\$ 1,559,459	\$ 1,615,003	\$ 1,598,746	\$ 1,598,746	\$ 1,615,788
Public Safety					
Sheriff's Office	\$ 3,501,935	\$ 3,456,874	\$ 3,353,639	\$ 3,469,764	\$ 3,513,011
E911 Dispatch	588,439	587,685	890,573	890,573	885,202
Victim Witness Grant	68,190	69,133	73,447	75,785	74,985
Animal Control	273,657	297,978	290,078	291,778	303,229
Medical Examiner	2,988	515	3,000	3,000	3,000
Fire & Rescue	447,079	551,106	716,517	818,968	920,278
Rescue Squad	162,950	141,066	-	-	-
Emergency Management	219,629	177,107	62,135	62,135	42,055
Subtotal	\$ 5,264,867	\$ 5,281,464	\$ 5,389,389	\$ 5,612,003	\$ 5,741,760
Public Works					
Administration	\$ -	\$ 308,176	\$ 332,887	\$ 332,887	\$ 331,516
Facilities	1,186,081	657,070	676,908	676,908	716,629
Grounds/Parks	-	267,497	287,702	298,079	309,407
Athletic Fields	-	116,301	102,591	102,591	102,591
Company 1 Fire Station	36,172	25,693	41,690	41,690	46,590
Huguenot Public Safety Building	48,171	53,665	57,940	57,940	68,440
Convenience Center	473,960	477,688	518,803	518,803	522,418
Subtotal	\$ 1,744,384	\$ 1,906,090	\$ 2,018,521	\$ 2,028,898	\$ 2,097,591

Powhatan County
FY 2017 Operating Budget
Expenditure Summary

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2017 Adopted
Health and Welfare					
Health Department	\$ 195,924	\$ 186,079	\$ 197,000	\$ 197,000	\$ 200,869
Free Clinic Nurse	817	493	-	-	-
CSB	254,991	255,152	261,960	261,960	266,960
Social Services Board	3,606	2,853	5,160	5,160	5,160
PCAA	57,103	65,447	51,700	51,700	51,242
Subtotal	\$ 512,441	\$ 510,024	\$ 515,820	\$ 515,820	\$ 524,231
Community Development					
Economic Development	\$ 11,475	\$ 259,868	\$ 238,037	\$ 280,188	\$ 263,921
Planning and Zoning	570,877	370,387	447,111	447,111	505,554
Building Inspections	287,640	302,169	357,137	357,137	354,109
Code Enforcement	-	-	-	-	15,000
GIS	103,257	104,321	112,057	112,057	114,847
RRPDC Board Fees	517	775	1,550	-	-
Recreation	263,207	69,312	82,543	82,543	98,477
Subtotal	\$ 1,236,973	\$ 1,106,832	\$ 1,238,435	\$ 1,279,036	\$ 1,351,908
Cultural / Other					
Library	\$ 358,309	\$ 376,184	\$ 410,271	\$ 410,271	\$ 474,733
Extension Service	44,149	53,622	78,474	78,474	80,730
Memberships/Joint Services	121,846	144,250	147,925	149,300	152,168
Contributions	-	-	31,500	31,500	31,500
Debt Service	6,873,486	7,478,125	6,904,500	6,914,760	9,447,579
Contingency Fund	-	-	193,464	204,357	99,414
Subtotal	\$ 7,397,791	\$ 8,052,181	\$ 7,766,134	\$ 7,788,662	\$ 10,286,124
Total without transfers	\$ 20,710,276	\$ 21,443,384	\$ 21,895,184	\$ 22,112,713	\$ 24,959,563
Transfers	31,555,738	25,837,047	25,604,256	28,450,926	25,955,741
Total General Fund	\$ 52,266,014	\$ 47,280,431	\$ 47,499,440	\$ 50,563,639	\$ 50,915,304
Other Funds					
Social Services	\$ 1,476,128	\$ 1,540,922	\$ 1,369,230	\$ 1,431,370	\$ 1,715,564
CSA	1,700,773	1,804,627	1,751,200	1,751,200	1,808,200
Grants Fund - Law Library	-	4,000	4,000	5,531	4,000
Fire Rescue	427,815	455,780	573,430	852,121	733,000
SRP	280,950	265,000	260,000	260,000	-
Capital Projects	1,068,265	1,526,574	307,250	6,812,162	280,000
Utilities Capital Projects	-	16,582	-	936,898	-
Utilities	3,331,708	2,823,292	2,623,590	2,692,317	2,720,889
School Operating	41,738,261	43,639,402	44,203,072	44,223,072	45,451,995
School Food Service	1,272,365	1,355,553	1,299,182	1,299,182	1,295,836
Total Other Funds	\$ 51,296,266	\$ 53,431,732	\$ 52,390,954	\$ 60,263,853	\$ 54,009,484
Total Expenditures	\$ 103,562,280	\$ 100,712,163	\$ 99,890,394	\$ 110,827,492	\$ 104,924,788
Less Transfers to Other Funds	(31,536,263)	(26,566,825)	(25,679,131)	(28,753,982)	(26,105,741)
Total Expenditures Less Transfers	\$ 72,026,017	\$ 74,145,338	\$ 74,211,263	\$ 82,073,510	\$ 78,819,047

**RESOLUTION
ADOPTING THE FISCAL YEAR 2017 STAFFING PLAN**

WHEREAS, the Powhatan County Board of Supervisors has held six budget workshops to discuss, study and consider the proposed FY 2017 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2017 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 6, 2016; and

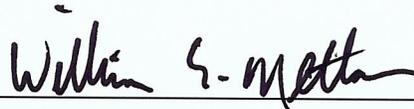
WHEREAS, a public hearing was held on Monday, April 18, 2016 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday April 18, 2016 were heard; and

WHEREAS, on May 2, 2016 the Powhatan County Board of Supervisors approved Resolution R-2016-23 adopting the FY 2017 Operating Budget and Section 1 of Resolution R-2016-23 states "Only the positions authorized in the FY 2017 Staffing Plan as approved by the Board of Supervisors with a Resolution shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan as approved by the Board of Supervisor with a Resolution".

NOW, THEREFORE, BE IT RESOLVED that the FY 2017 Staffing Plan is hereby adopted as per the attached *FY 2017 Adopted Staffing Plan.*

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON May 2, 2016.



**William E. Melton, Chairman
Powhatan County Board of Supervisors**

ATTEST:



**Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors**

Recorded Vote:

- David T. Williams Nay
- Larry J. Nordvig Nay
- Angela Y Cabell Aye
- William E. Melton Aye
- Carson L. Tucker Aye

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41 FY 2016 Adopted		R-2016-13 FY 2016 Amended		R-2016-29 FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Paralegal	1	1.00	1	1.00	1	1.00
	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
County Administrator	1	1.00	1	1.00	1	1.00
Deputy County Administrator	-	-	1	1.00	1	1.00
Executive Associate	1	1.00	-	-	-	-
Senior Executive Associate/Deputy Clerk	-	-	1	1.00	1	1.00
Executive Associate	-	-	1	1.00	1	1.00
HR Manager	1	1.00	1	1.00	1	1.00
	<u>3</u>	<u>3.00</u>	<u>5</u>	<u>5.00</u>	<u>5</u>	<u>5.00</u>
Director of Finance and Administration	1	1.00	-	-	-	-
Director of Finance	-	-	1	1.00	1	1.00
Accounting Manager	1	1.00	-	-	-	-
Accountant	-	-	1	1.00	1	1.00
Accounting Analyst	1	1.00	1	1.00	1	1.00
HR Finance Specialist	1	1.00	-	-	-	-
HR and Accounting Analyst	-	-	1	1.00	1	1.00
	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>	<u>4</u>	<u>4.00</u>
Director of Information Technology	1	1.00	1	1.00	1	1.00
IT Specialist II	1	1.00	-	-	-	-
IT Systems Administrator	-	-	1	1.00	1	1.00
IT Specialist I	1	1.00	-	-	-	-
IT Technician	-	-	1	1.00	-	-
Communications and IT Specialist	-	-	-	-	1	1.00
GIS Coordinator	1	1.00	1	1.00	1	1.00
GIS Technician	1	0.50	1	0.50	1	0.50
Media Technician	-	-	5	0.25	5	0.25
	<u>5</u>	<u>4.50</u>	<u>10</u>	<u>4.75</u>	<u>10</u>	<u>4.75</u>

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41		R-2016-13		R-2016-29	
	FY 2016 Adopted		FY 2016 Amended		FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Director of Public Works	1	1.00	1	1.00	1	1.00
Administrative Associate- Public Works	1	1.00	1	1.00	1	1.00
Facilities Manager	1	1.00	-	-	-	-
Facilities and Grounds Manager	-	-	1	1.00	1	1.00
Administrative Assistant - Facilities	1	1.00	-	-	-	-
Administrative Assistant - Public Works	-	-	1	1.00	1	1.00
Buildings Supervisor - HVAC	1	1.00	-	-	-	-
Facilities Supervisor	-	-	1	1.00	1	1.00
Grounds Supervisor	1	1.00	1	1.00	1	1.00
Maintenance Worker III	2	2.00	2	2.00	2	2.00
Maintenance Worker II	4	4.00	4	4.00	4	4.00
Maintenance Worker I - PT	2	1.00	2	1.00	2	1.00
Maintenance Worker I - Seasonal PT	2	0.65	2	0.65	4	1.00
IT Meeting Technician	2	0.10	-	-	-	-
Meeting Technician	3	0.15	-	-	-	-
Utilities Manager	1	1.00	1	1.00	1	1.00
Utilities Operations Supervisor	1	1.00	-	-	-	-
Utilities Operations Superintendent	-	-	1	1.00	1	1.00
Utilities Operator	3	3.00	-	-	-	-
Utilities Operator I, II, III	-	-	3	3.00	3	3.00
Utilities Distribution Technician	1	1.00	-	-	-	-
Utilities Maintenance Technician	-	-	1	1.00	1	1.00
Convenience Center Supervisor	1	1.00	1	1.00	1	1.00
Convenience Center Operator III	1	1.00	-	-	-	-
Convenience Center Lead Operator	-	-	1	1.00	1	1.00
Convenience Center Operator II	1	1.00	-	-	-	-
Convenience Center Operator I	1	1.00	-	-	-	-
Convenience Center Operator I	2	1.00	-	-	-	-
Convenience Center Operator	-	-	2	2.00	2	2.00
Convenience Center Operator - PT	-	-	2	1.00	2	1.00
	33	24.90	28	24.65	30	25.00

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41		R-2016-13		R-2016-29	
	FY 2016 Adopted		FY 2016 Amended		FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Deputy County Administrator	1	1.00	-	-	-	-
Director of Community Development	-	-	-	-	1	1.00
Community Development Technician	-	-	-	-	2	2.00
Administrative Associate Community Development	1	1.00	-	-	-	-
Recreation Program Coordinator	1	1.00	-	-	-	-
Planning Manager	1	1.00	-	-	-	-
Planning and Zoning Manager	-	-	1	1.00	1	1.00
Zoning Administrator	1	1.00	1	1.00	1	1.00
Environmental Coordinator	1	1.00	1	1.00	1	1.00
Planner	1	1.00	1	1.00	-	-
E&S Technician	1	1.00	-	-	-	-
Erosion and Sediment Inspector	-	-	1	1.00	1	1.00
Planning/Zoning Specialist	1	1.00	-	-	-	-
Planning and Zoning Technician	-	-	1	1.00	-	-
Building Official	1	1.00	1	1.00	1	1.00
Building Plan Reviewer	1	1.00	1	1.00	1	1.00
Building Inspector	2	2.00	2	2.00	2	2.00
Building Permit Specialist	1	1.00	-	-	-	-
Building Permit Technician	-	-	1	1.00	-	-
	<u>14</u>	<u>14.00</u>	<u>11</u>	<u>11.00</u>	<u>11</u>	<u>11.00</u>
Recreation Coordinator	-	-	1	1.00	1	1.00
Recreation Technician - Seasonal PT	-	-	-	-	2	0.50
	<u>-</u>	<u>-</u>	<u>1</u>	<u>1.00</u>	<u>3</u>	<u>1.50</u>
Fire & EMS Chief	1	1.00	-	-	-	-
Fire & Rescue Chief	-	-	1	1.00	1	1.00
Administrative Associate- Public Safety	1	1.00	-	-	-	-
Administrative Associate- Fire & Rescue	-	-	1	1.00	1	1.00
Assistant Fire Chief	1	0.50	-	-	-	-
Assistant Fire Chief	1	0.50	-	-	-	-
Assistant Fire & Rescue Chief	-	-	2	1.00	2	1.00
EMS Coordinator	1	0.50	1	0.50	1	0.50
Fire Marshall	1	0.50	1	0.50	1	0.50
Emergency Management Coordinator II	1	0.70	-	-	-	-
Emergency Management Coordinator	-	-	1	0.70	1	0.50
Director of Public Safety Communications	-	-	-	-	1	1.00
	<u>7</u>	<u>4.70</u>	<u>7</u>	<u>4.70</u>	<u>8</u>	<u>5.50</u>
	<u>67</u>	<u>56.10</u>	<u>67</u>	<u>56.10</u>	<u>72</u>	<u>57.75</u>

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41		R-2016-13		R-2016-29	
	FY 2016 Adopted		FY 2016 Amended		FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Library Director	1	1.00	1	1.00	1	1.00
Librarian	-	-	-	-	1	1.00
Library Assistant	1	1.00	-	-	-	-
Library Administrative Coordinator	-	-	1	1.00	1	1.00
Library Clerk II	1	1.00	-	-	-	-
Library Systems Technician	-	-	1	1.00	1	1.00
Library Youth Services Coordinator	1	0.50	1	0.50	1	0.50
Senior Library Clerk	-	-	2	1.00	2	1.00
Library Clerk - PT	4	2.00	2	1.00	1	0.50
Library Clerk (sub)	5	0.50	-	-	-	-
Library Aide	-	-	5	0.50	5	0.50
	<u>13</u>	<u>6.00</u>	<u>13</u>	<u>6.00</u>	<u>13</u>	<u>6.50</u>
Registrar	1	1.00	-	-	-	-
Director of Elections	-	-	1	1.00	1	1.00
Registrar Clerk II	1	0.35	1	0.35	-	-
Deputy Voter Registrar	-	-	-	-	1	0.35
Registrar Clerk	1	0.20	1	0.20	-	-
	<u>3</u>	<u>1.55</u>	<u>3</u>	<u>1.55</u>	<u>2</u>	<u>1.35</u>

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41		R-2016-13		R-2016-29	
	FY 2016 Adopted		FY 2016 Amended		FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Director of Social Services	1	1.00	1	1.00	1	1.00
Finance and Operations Manager	1	1.00	-	-	-	-
Administrative Services Manager	-	-	1	1.00	1	1.00
Benefit Programs Supervisor	1	1.00	-	-	-	-
Benefits Programs Manager	-	-	1	1.00	1	1.00
Senior Benefit Program Specialist	1	1.00	1	1.00	1	1.00
Benefit Programs Specialist	3	3.00	4	4.00	4	4.00
Benefit Programs Specialist	1	1.00	-	-	-	-
Service Programs Manager	1	1.00	-	-	-	-
Family Services Manager	-	-	1	1.00	1	1.00
Senior Family Services Specialist	-	-	1	1.00	-	-
Family Services Specialist	5	5.00	5	5.00	7	7.00
Domestic Violence Program Coordinator	1	1.00	-	-	-	-
IS Support Specialist	1	1.00	-	-	-	-
Social Services Systems Technician	-	-	1	1.00	1	1.00
Clerk III	1	1.00	-	-	-	-
Receptionist	1	0.70	-	-	-	-
Receptionist	1	0.70	-	-	-	-
Administrative Assistant - Social Services	-	-	3	2.70	3	2.70
CSA Coordinator	1	1.00	-	-	-	-
Children's Services Act Program Coordinator	-	-	1	1.00	1	1.00
CAA Coordinator	1	1.00	-	-	-	-
Community Action Program Coordinator	-	-	1	1.00	-	-
Community Juvenile Counselor	1	0.50	-	-	-	-
Community Juvenile Officer	-	-	1	0.50	1	0.50
	22	20.90	22	21.20	22	21.20
Commissioner of the Revenue	1	1.00	1	1.00	1	1.00
Chief Deputy Commissioner	1	1.00	-	-	-	-
Chief Deputy Revenue Commissioner	-	-	1	1.00	1	1.00
Deputy III	2	2.00	-	-	-	-
Deputy Revenue Clerk III	-	-	2	2.00	2	2.00
Deputy II	3	3.00	-	-	-	-
Deputy Revenue Clerk II	-	-	3	3.00	3	3.00
Deputy I	1	0.50	-	-	-	-
Deputy Revenue Clerk I	-	-	1	0.50	1	0.50
	8	7.50	8	7.50	8	7.50

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41		R-2016-13		R-2016-29	
	FY 2016 Adopted		FY 2016 Amended		FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Treasurer	1	1.00	1	1.00	1	1.00
Chief Deputy Treasurer	1	1.00	1	1.00	1	1.00
Deputy III	2	2.00	-	-	-	-
Deputy Treasurer Clerk III	-	-	2	2.00	3	3.00
Deputy II	3	3.00	-	-	-	-
Deputy Treasurer Clerk II	-	-	3	3.00	2	2.00
Deputy I	1	0.70	-	-	-	-
Deputy Treasurer Clerk I	-	-	1	0.70	1	0.70
	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>	<u>8</u>	<u>7.70</u>
Clerk of the Circuit Court	1	1.00	1	1.00	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00	1	1.00	1	1.00
Deputy II	3	3.00	-	-	-	-
Deputy Clerk II - Circuit Court	-	-	3	3.00	3	3.00
Deputy II	1	0.30	-	-	-	-
Deputy Clerk II - Circuit Court	-	-	1	0.30	1	0.30
	<u>6</u>	<u>5.30</u>	<u>6</u>	<u>5.30</u>	<u>6</u>	<u>5.30</u>
Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Deputy Commonwealth's Attorney	-	-	1	1.00	1	1.00
Assistant Commonwealth's Attorney	1	1.00	1	0.50	1	0.50
Executive Assistant - Commonwealth's Attorney	1	1.00	-	-	-	-
Administrative Associate - Commonwealth's Attorney	-	-	1	1.00	1	1.00
	<u>3</u>	<u>3.00</u>	<u>4</u>	<u>3.50</u>	<u>4</u>	<u>3.50</u>

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41		R-2016-13		R-2016-29	
	FY 2016 Adopted		FY 2016 Amended		FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Sheriff	1	1.00	1	1.00	1	1.00
Undersheriff	1	1.00	-	-	-	-
Chief Deputy	1	1.00	1	1.00	1	1.00
Captain	-	-	1	1.00	1	1.00
Lieutenant - Detective	1	1.00	-	-	-	-
Lieutenant Patrol Division	1	1.00	-	-	-	-
Lieutenant	-	-	1	1.00	1	1.00
1st Sergeant	1	1.00	-	-	-	-
1st Sergeant - Training	1	1.00	-	-	-	-
First Sergeant	-	-	1	1.00	1	1.00
Master Detective	1	1.00	-	-	-	-
Senior Detective	1	1.00	-	-	-	-
Detective	-	-	4	4.00	4	4.00
SRO Sergeant	1	1.00	-	-	-	-
Corporal	6	6.00	-	-	-	-
Sergeant	1	1.00	7	7.00	7	7.00
Deputy Sheriff - Master Deputy	7	7.00	-	-	-	-
Deputy Sheriff	13	13.00	22	22.00	22	22.00
Deputy Sheriff - Courthouse Security	5	2.00	10	2.00	10	2.00
Information Systems Technician	1	1.00	-	-	-	-
Sheriff Systems Technician	-	-	1	1.00	1	1.00
Crime Analyst	1	1.00	1	1.00	1	1.00
Office Manager - Sheriff	1	1.00	-	-	-	-
Administrative Associate - Sheriff	-	-	1	1.00	1	1.00
Civil Process Administrative Assistant	1	1.00	-	-	-	-
Civil Clerk II	-	-	1	1.00	1	1.00
	46	43.00	52	44.00	52	44.00
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
	1	1.00	1	1.00	1	1.00
Sergeant - Animal Control	1	1.00	1	1.00	1	1.00
Deputy - Animal Control	2	2.00	3	3.00	3	3.00
Administrative Assistant - Animal Control	1	1.00	-	-	-	-
Animal Control Technician II	-	-	1	1.00	1	1.00
	4	4.00	5	5.00	5	5.00

Attachment to Resolution R-2016-29
Powhatan County
FY 2017 Adopted Staffing Plan/Authorized Positions

Title	R-2015-41 FY 2016 Adopted		R-2016-13 FY 2016 Amended		R-2016-29 FY 2017 Adopted	
	#	FTE	#	FTE	#	FTE
Dispatch Manager	1	1.00	-	-	-	-
Communications Manager	-	-	1	1.00	1	1.00
Dispatch Supervisor	1	1.00	-	-	-	-
Communications Supervisor	-	-	1	1.00	-	-
Dispatcher	10	10.00	-	-	-	-
Communications Specialist	-	-	10	10.00	11	11.00
Dispatcher	4	2.00	-	-	-	-
Communications Specialist	-	-	4	2.00	4	2.00
Dispatcher	1	0.30	-	-	-	-
Communications Specialist	-	-	1	0.30	1	0.30
	<u>17</u>	<u>14.30</u>	<u>17</u>	<u>14.30</u>	<u>17</u>	<u>14.30</u>
Subtotal Sheriff	<u>68</u>	<u>62.30</u>	<u>75</u>	<u>64.30</u>	<u>75</u>	<u>64.30</u>
Total	<u>198</u>	<u>170.35</u>	<u>206</u>	<u>173.15</u>	<u>210</u>	<u>175.10</u>
Change from FY 2016 Adopted			<u>8.00</u>	<u>2.80</u>	<u>12.00</u>	<u>4.75</u>
Change from FY 2016 Amended					<u>4.00</u>	<u>1.95</u>

AN ORDINANCE AMENDING THE POWHATAN COUNTY CODE OF ORDINANCES, APPENDIX A FEE SCHEDULE, TO INCREASE WATER RATES, WASTEWATER RATES, EMERGENCY TRANSPORT FEES AND ZONING ORDINANCE FEE, AND TO UPDATE CERTAIN OTHER FEES

WHEREAS, Sections [15.2-1427](#) and [15.2-1433](#) of the Code of Virginia, 1950, as may be amended from time to time, enable a local governing body to adopt, amend and codify ordinances or portions thereof; and

WHEREAS, the Board of Supervisors has determined that all fees should be displayed in Appendix A (Fee Schedule) and referenced in the Powhatan County Code of Ordinances; and

WHEREAS, the provisions of Appendix A have been amended to increase bi-monthly water rates, increase bi-monthly wastewater fees, increase emergency transport fees and increase zoning ordinance fee, and to update certain other fees; and

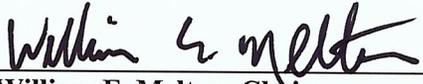
WHEREAS, the proper advertisement was placed in a newspaper of record on April 6 and April 13, 2016, and a public hearing was conducted on April 18, 2016, as required by law; and

WHEREAS, on April 18, 2016, the Powhatan County Board of Supervisors held a public hearing on this matter and all of those who spoke on this matter were heard.

NOW THEREFORE, BE IT ORDAINED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS THAT:

1. the Powhatan County Code of Ordinances Appendix A is hereby amended and re-enacted as per the Attached Appendix A;
2. except as amended herein, all chapters, articles, sections, paragraphs and provisions of the County Code are readopted in their entirety as if set forth herein; and
3. this amendment shall take effect on July 1, 2016.

APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 2, 2016 AND EFFECTIVE ON JULY 1, 2016.



 William E. Melton, Chairman
 Powhatan County Board of Supervisors

ATTEST:



 Patricia A. Weiler, Clerk
 Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams	<u>Aye</u>
Larry J. Nordvig	<u>Aye</u>
Angie Y. Cabell	<u>Aye</u>
William E. Melton	<u>Aye</u>
Carson L. Tucker	<u>Aye</u>

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Chapter	Code Section	Department	Description	Current Fee
Administration	2-1	Treasurer	Bad Check Fee	\$35.00
Administration		Commissioner of the Revenue	Complete Map Set (11"x17" Maps; 170 Page Sets)	\$100.00
Administration		Commissioner of the Revenue	Complete Map Set (24"x36" Maps; 170 Page Sets)	\$9.00 Per Page or \$1,530.00
Administration		Commissioner of the Revenue	Digital Complete Map Set 11"x17"; 170 Pages/Set PDF Files	\$50.00
Administration		Commissioner of the Revenue	Index Listing: Without Addresses	\$150.00
Administration		Commissioner of the Revenue	Index Listing: With Addresses	\$250.00
Administration		Commissioner of the Revenue	Sales Sheets	\$0.25 Per Sheet
Administration		GIS	Map Maintenance	\$35.00 Plus \$10.00 Per Parcel/Acre
Administration		GIS	Countywide Digital GIS Data CD in Shaperfile Format (Compatible with ARC View)	\$300.00 Per CD
Administration		GIS	2013 Digital Orthophotography - Countywide (Fee Set by VGIN)	\$90.00
Administration		GIS	Large Format Print	\$20.00
Animal	10-73	Animal Control	Dog License - Up to 4 Dogs in Areas Zoned Residential	\$10.00/Dog or \$7.00 if Spayed or Neutered
Animal	10-73	Animal Control	Dog License - Individual Licenses for Dogs in Areas Zoned Agricultural	\$10.00/Dog or \$7.00 if Spayed or Neutered
Animal	10-73	Animal Control	Kennel License in Areas Zoned Residential under 2 acres in size with an Approved CUP	\$50.00
Animal	10-73	Animal Control	Dog License - Kennel License	\$50.00
Animal	10-77	Animal Control	Dog License - Duplicate Dog License	\$1.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Animal	10-117 (c)	Animal Control	Dog License - Adoption Fee	\$25.00
Animal		Animal Control	Owner Surrender	\$20.00
Animal	10-117(g)	Animal Control	Dog License - Confinement (Next business day after pick up)	\$8.00 per day
Animal		Animal Control	Dog License - Pickup Fee 1st – 3rd Pickup (each pickup)	\$20.00 per dog
Animal		Animal Control	Dog License - Pickup Fee 4 or More Pickups (each pickup)	\$40.00 per dog
Animal	10-140	Animal Control	Dangerous Dog Registration Certificate	\$150.00
Animal	10-140	Animal Control	Dangerous Dog Renewal	\$85.00 per year
Animal		Animal Control	Registered Dangerous Dog Transfer	\$85.00 per year
Animal	10-147 & 140-148	Animal Control	Hybrid Canines Annual Permit	\$50.00/ <5 hybrid permits to any one person or residence
Animal	10-152	Animal Control	Hybrid Canines Temporary Permit (under 6 months)	\$20.00
Animal	10-151	Animal Control	Hybrid Canines Duplicate Permit	\$10.00
Business	18-56	Commissioner of Revenue	Business License Penalty	\$10.00
Business	18-106(a)	Commissioner of Revenue	Business License - Personal Services	\$50.00
Business	18-107(a)	Commissioner of Revenue	Business License - Professional Services	\$50.00
Business	18-108(a)	Commissioner of Revenue	Business License - Contractors	\$50.00
Business	18-109(b)	Commissioner of Revenue	Business License - Lodging & Dining	\$50.00
Business	18-110(b)	Commissioner of Revenue	Business License - Retail Merchants	\$50.00
Business	18-111(b)	Commissioner of Revenue	Business License - Wholesale	\$50.00
Business	18-112(a)	Commissioner of Revenue	Business License - Limitation on Direct Seller	\$50.00
Business	18-132	Commissioner of Revenue	Business License - Short Term Rental of Gross	\$50.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Business	18-136	Commissioner of Revenue	Penalty and Interest: or \$10.00, Whichever is Greater	\$0.00
Business	18-158	Commissioner of Revenue	Public Service Corporations (See Tax Rate Schedule)	
Treasurer	74	Treasurer	Administrative Fee	\$30.00
Treasurer	74-41	Treasurer	Penalty on Delinquent Taxes and License Fee	10%
Treasurer	74-41	Treasurer	Annual License Tax on Each Motor Vehicle	\$35.00
Treasurer	74-41	Treasurer	Annual License Tax on Farm Vehicles	\$17.00
Treasurer	74-41	Treasurer	Annual License Tax on Active National Guard Tag	\$17.50
Treasurer	74-39	Treasurer	Annual License Tax on Antique Vehicles	\$0.00
Treasurer	74-41	Treasurer	Annual License Tax on Each Motorcycle	\$28.75
Courts	30-32	Clerk of Circuit Court	Law Library Assessment	\$4.00
Courts	30-62	Clerk of Circuit Court	Courthouse Maintenance Assessment	\$2.00
Courts	30-62	Clerk of Circuit Court	Courthouse Construction Fee	\$3.00
Courts	30-70	Clerk of Circuit Court	Courthouse Security Assessment	\$10.00
Courts	30-76	Clerk of Circuit Court	Jail Process Fee	\$25.00
Courts		Clerk of Circuit Court	Electronic Summons System Fee	\$5.00
Emergency Services	38-4	Fire and Rescue	Basic Life Support Transport	460.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 1	545.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 2	750.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Emergency Services	38-4	Fire and Rescue	Ground Transport Mileage	\$10.00 per mile
Emergency Services	38-67(a)	Sheriff	False Alarms - 1 st within 180 days	Free
Emergency Services	38-67(a)	Sheriff	False Alarms - 2 nd within 180 days	Free
Emergency Services	38-67(a)	Sheriff	False Alarms - 3 rd within 180 days	\$100.00
Emergency Services	38-67(a)	Sheriff	False Alarms - 4 th within 180 days	\$100.00
Emergency Services	38-67(a)	Sheriff	False Alarms - 5 th within 180 days	\$100.00
Emergency Services	38-67(a)	Sheriff	False Alarms – 6 th or more within 180 days	\$500.00
Environment	42-68(b)	Planning and Zoning	Erosion & Sediment Control	See Development Fees
Facility Usage		Facilities	Village Building - Auditorium - Per Day	\$250.00
Facility Usage		Facilities	Village Building - Auditorium - Per Two Days	\$350.00
Facility Usage		Facilities	Village Building - Auditorium - Per Three Days	\$450.00
Facility Usage		Facilities	Village Building - Auditorium - Per Day - Non Profit	\$50.00
Facility Usage		Facilities	Village Building - Conference Room - Per Day	\$50.00
Facility Usage		Facilities	Village Building - Conference Room - Per Two Days	\$75.00
Facility Usage		Facilities	Village Building - Conference Room - Per Three Days	\$100.00
Facility Usage		Facilities	Village Building - Conference Room - Non Profit	\$25.00
Facility Usage		Library	Meeting Room - Per Day	\$50.00
Facility Usage		Library	Meeting Room - Per Two Days	\$75.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Facility Usage		Library	Meeting Room - Per Three Days	\$100.00
Facility Usage		Library	Meeting Room - Per Day - Non Profit	\$0.00
Facility Usage		Parks and Recreation	Independent Youth & Adult Tournaments or Camps (Baseball, Softball, Soccer, Etc. Cost per Day, Per Field for 3+ hours)	\$75.00
Facility Usage		Parks and Recreation	Affiliated League Youth & Adult Tournaments or Camps (Benefit, Youth, & Adult Cost per Day, Per Field for 3+ Hours)	\$40.00
Facility Usage		Parks and Recreation	Independent Teams (Youth & Adult Cost Per Day, Per Field for a Max of 2 Hours with Lights Included)	\$20.00/\$30.00 (Practices/Games)
Facility Usage		Parks and Recreation	Tournaments & Camps Grooming per Occurrence after Initial Field Prep (Fees Apply to Independent & Affiliated Tournament Groups)	\$40.00
Facility Usage		Parks and Recreation	Non-Powhatan County Residents fee (Baseball, Softball, Soccer, Etc. per Participant, Per Season for Independent & Affiliated Teams, not for Tournaments or Camps)	\$10.00
Sale of Materials		County Administration	8 1/2 x 11 Copies Per Page	\$0.25
Sale of Materials		County Administration	11 x 14 Copies Per Page	\$1.00
Sale of Materials		County Administration	11 x 17 Copies Per Page	\$3.00
Sale of Materials		County Administration	Audio CD's (70 Minutes)	\$5.00
Sale of Materials		County Administration	CD's	\$2.00
Sale of Materials		County Administration	County Code	\$100.00
Sale of Materials		County Administration	Powhatan County Flags	30.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
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Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Pickup	\$30.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Regular Pickup	\$40.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Larger Than Pickup, Not to Exceed 10 cu Yards	\$70.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Trailer 4'x6' or Under	\$30.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Large Trailer Over 4'x6'	\$40.00
Convenience Center Fees		Convenience Center	Tires Passenger and Wide Commercial - Per Tire	\$2.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19"	\$13.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19" on Rims	\$19.00
Convenience Center Fees		Convenience Center	Tractor and Off Road Tires	\$26.00
Convenience Center Fees		Convenience Center	Tire on Rim Surcharge	\$7.00
Convenience Center Fees		Convenience Center	White Goods with CFC's (1) e.g., Air Conditioners, Refrigerators, Freezers, Ice Machines	\$20.00
Convenience Center Fees		Convenience Center	White Goods Without CFC's (2) e.g., Dishwashers, Hot Water Heaters, Stoves, Washers	\$15.00
Development Review Fees		Planning and Zoning	Administrative Review of Non-Subdivision Plats	\$50.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Development Review Fees		Planning and Zoning	Agricultural/Forefall District (Establishment)	\$300.00
Development Review Fees		Planning and Zoning	Appeals (Subdivision Ordinance and Zoning Ordinance)	\$250.00
Development Review Fees		Planning and Zoning	Comprehensive Plan - Full Report (Postage Extra)	40.00
Development Review Fees		Planning and Zoning	Comprehensive Plan - Summary (Postage Extra)	\$5.00
Development Review Fees		Planning and Zoning	Conditional Use Permits	\$1,000.00
Development Review Fees		Planning and Zoning	Single Family Dwelling - Accessory Apartment	\$850.00
Development Review Fees		Planning and Zoning	Single Family Dwelling - Second Dwelling	\$850.00
Development Review Fees		Planning and Zoning	Single Family Dwelling - Temporary Manufactured Home	\$850.00
Development Review Fees		Planning and Zoning	CUP Renewals	\$250.00
Development Review Fees		Planning and Zoning	Tower CUP Renewals (with Public Hearing)	\$500.00
Development Review Fees		Planning and Zoning	Erosion and Sediment Control Permit - Agricultural	\$150.00 Plus \$25.00 Per Acre
Development Review Fees		Planning and Zoning	Erosion and Sediment Control Permit - Residential	\$300.00 Plus \$75.00 Per Acre
Development Review Fees		Planning and Zoning	Erosion and Sediment Control Permit - Agreement in Lieu of an E&S Plan for a Dwelling	\$100.00 (Charged on ALL New Dwellings)
Development Review Fees		Planning and Zoning	Erosion and Sediment Control - Re-inspection Fee	\$40.00
Development Review Fees		Planning and Zoning	Erosion and Sediment Control Permit - Commercial/Industrial	\$750.00 Plus \$150.00 Per Acre
Development Review Fees		Planning and Zoning	Erosion and Sediment Permit - Existing Business Site Expansion (Less Than 10,000 sq. ft. Storm Water Analysis)	\$200.00
Development Review Fees		Planning and Zoning	Reproduction of Public Documents on CD	\$2.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 2, 2016
Effective July 1, 2016

Development Review Fees		Planning and Zoning	Resubmittal of Erosion and Sediment Control Plans - Second and Subsequent Resubmittals	\$150.00
Development Review Fees		Planning and Zoning	Maps	\$5.00
Development Review Fees		Planning and Zoning	Miscellaneous Public Hearing Items	\$250.00
Development Review Fees		Planning and Zoning	Preliminary and Final Sub-division Plat - Second and Subsequent Resubmittals	\$250.00
Development Review Fees		Planning and Zoning	Private Road Permits - Application and Inspection - Serving Family Subdivision	\$100.00
Development Review Fees		Planning and Zoning	Private Road Permits - Application and Inspection - Serving only 2 lots	\$100.00
Development Review Fees		Planning and Zoning	Private Road Permits - Application and Inspection - Serving 3-10 Lots	\$500.00
Development Review Fees		Planning and Zoning	Private Road Permits - Application and Inspection-Second Inspection	\$50.00
Development Review Fees		Planning and Zoning	Private Road Permits - Application and Inspection-Third inspection	\$150.00
Development Review Fees		Planning and Zoning	Private Road Permits - Application and Inspection - Four or More Inspections	\$250.00
Development Review Fees		Planning and Zoning	Rezoning - Agricultural	\$200.00 Per Application
Development Review Fees		Planning and Zoning	Rezoning - (Other than Agricultural)	\$1,500.00 Plus \$50.00 Per Acre
Development Review Fees		Planning and Zoning	Amusements and Entertainment Temporary Event Parking	\$50.00 Profit/ \$0.00 Non Profit
Development Review Fees		Planning and Zoning	Amend Proffered Conditions	\$1,200.00
Developmental Review Fees		Planning and Zoning	Deferral Request by Applicant After Public Hearing	\$500.00
Developmental Review Fees		Planning and Zoning	Review and Update Site Plan Elements	\$100.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
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Developmental Review Fees		Planning and Zoning	Permanent Sign Permits	\$50.00 Base Fee Plus \$1.00 Per Square Foot Over 50 Square Feet, Max. Fee of \$150.00
Developmental Review Fees		Planning and Zoning	Temporary Sign Permits	\$20.00
Developmental Review Fees		Planning and Zoning	Attention-Getting Device Display Permits	\$20.00
Developmental Review Fees		Planning and Zoning	Site Plan Review - Original Submittal & One Re-submittal	\$500.00 Plus \$25.00 Per Acre
Developmental Review Fees		Planning and Zoning	Site Plan Review - Second and Subsequent Re-Submittals	\$250.00 per submittal
Developmental Review Fees		Planning and Zoning	Re-Inspection Fee, Site Plan Final Inspection	\$40.00
Developmental Review Fees		Planning and Zoning	Low Impact Site Plan Review	\$250.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Preliminary Subdivision Plat	\$500.00 Plus \$25.00 Per Lot
Zoning Ordinance Fees	<u>30-3</u>	Planning and Zoning	Final Subdivision Plat	\$500.00 Plus \$25.00 Per Lot
Zoning Ordinance Fees	30-3	Planning and Zoning	Subdivision Ordinance (Postage Extra)	\$15.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Vacation of Plat	\$150.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Variance (Zoning or Subdivision Ordinance)	\$300.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Zoning Approval Letter	\$50.00 Standard, \$50.00 Plus \$25.00 Per Hour for Customized
Zoning Ordinance Fees	30-3	Planning and Zoning	Zoning Ordinance (Postage Extra)	60.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Zoning Permit (Charged on All New Dwellings)	\$50.00
Zoning Ordinance Fees	30	Planning and Zoning	Temporary Business Review	\$100.00

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
FEE SCHEDULE
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Zoning Ordinance Fees		Planning and Zoning	Zoning Compliance	25.00
Building Inspections		Building Inspections	Large Document Copies Per Page	\$5.00
Building Inspections		Building Inspections	Commercial/Multi-Family - Building Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Swimming Pool Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Sign Construction Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Demolition Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Elevator Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Tent Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Plumbing Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family - Electrical Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed

ATTACHMENT TO ORDINANCE O-2016-17
POWHATAN COUNTY
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Building Inspections		Building Inspections	Commercial/Multi-Family - Mechanical Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family - Range Hood Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family - Fire Suppression Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family - Fire Alarm Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family - Gas Piping/Gas Tank Permit	\$40.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		Building Inspections	One and Two Family Dwellings - Building Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Elevator Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building inspections		Building Inspections	One and Two Family Dwellings - Tent Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Swimming, Pool, Hot Tubs, Spa Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Plumbing Permit for New Construction and Additions	\$0.04 Per Sq. Ft. of Finished Living Area (\$40.00 Minimum)

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Building Inspections		Building Inspections	One and Two Family Dwellings - Electrical Permit for New Construction and Additions	\$0.04 Per Sq. Ft. of Finished Living Area (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Mechanical Permit for New Construction and Additions	\$0.04 Per Sq. Ft. of Finished Living Area (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Gas Piping/Gas Tank Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Plumbing Permit for Alterations, Repairs and Demolitions	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Electrical Permit for Alterations, Renovations, Repairs and Demolitions	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	One and Two Family Dwellings - Mechanical Permit for Alterations, Renovations, Repairs and Demolitions	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	State Fee Levy Imposed on All Building Permit Fees	2%
Building Inspections		Building Inspections	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC) Economy Under 1,500 sq. ft.	Valued at \$50.00 Per Square Foot
Building Inspections		Building Inspections	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC) Average (1,500-3,000 sq. ft.)	Valued at \$65.00 Per Square Foot
Building Inspections		Building Inspections	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC) Custom (3,000-5,000 sq. ft.)	Valued at \$75.00 Per Square Foot
Building Inspections		Building Inspections	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC), - Luxury Over 5,000 sq. ft.	Valued at \$85.00 Per Square Foot

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Building Inspections		Building Inspections	Decks, Stoops, Patios	Valued at \$10.00 Per Square Foot
Building Inspections		Building Inspections	Porches, Sheds, Carports	Valued at \$14.00 Per Square Foot
Building Inspections		Building Inspections	Unfinished Space: (Basements, Garages, etc.) - Economy Under 1,500 sq. ft.	Valued at \$25.00 Per Square Foot
Building Inspections		Building Inspections	Unfinished Space: (Basements, Garages, etc.) - Average 1,500 - 3,000 sq. ft.	Valued at \$32.50 Per Square Foot
Building Inspections		Building Inspections	Unfinished Space: (Basements, Garages, etc.) - Average 3,000 - 5,000 sq. ft.	Valued at \$37.50 Per Square Foot
Building Inspections		Building Inspections	Unfinished Space: (Basements, Garages, etc.) - Luxury over 5,000 sq. ft./	Valued at \$42.50 Per Square Foot
Building Inspections		Building Inspections	Finish existing unfinished spaces - Economy under 1,500 sq. ft.	Valued at \$25.00 Per Square Foot
Building Inspections		Building Inspections	Finish existing unfinished spaces – Custom 1,500 - 3,000 sq. ft.	Valued at \$32.50 Per Square Foot
Building Inspections		Building Inspections	Finish existing unfinished spaces - Custom 3,000 - 5,000 sq. ft.	Valued at \$37.50 Per Square Foot
Building Inspections		Building Inspections	Finish existing unfinished spaces - Luxury over 5,000 sq. ft.	Valued at \$42.50 Per Square Foot
Building Inspections		Building Inspections	Re-inspection fee	\$40.00
Building Inspections		Building Inspections	Not ready for inspection fee	\$40.00
Building Inspections		Building Inspections	Reconnection	\$40.00
Building Inspections		Building Inspections	Annual operating permit for elevator, escalators, dumbwaiters and man lifts	\$40.00
Building Inspections		Building Inspections	Annual inspection reports for elevators, escalators, dumbwaiters and man lifts if performed by County building inspection office	\$400 per device for building 4 stories or less
Building Inspections		Building Inspections	Amusement device permit where no Powhatan County inspections are required	\$0.00

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Building Inspections		Building Inspections	Small Mechanical Ride or Inflatable Amusement Devices	\$35.00
Building Inspections		Building Inspections	Circular ride or flat ride less than 20' above the ground	\$55.00
Building Inspections		Building Inspections	Spectacular ride that cannot be inspected as a circular or flat ride	\$75.00
Building Inspections		Building Inspections	Coasters which exceed 30' in height	\$200.00
Building Inspections		Building Inspections	Amendments, extensions, transfers, ,modification requests, re-review plans	\$40.00
Building Inspections		Building Inspections	Permit Job Card replacement or Mechanic Lien Agent Amendment & Transfers	\$10.00
Building Inspections		Building Inspections	Review of Model Energy Code Compliance Alternative Worksheets	\$100.00
Building Inspections		Building Inspections	Single family dwellings building or associated permits (charged to applicants discovered by Building Department to be working without a required permit).	\$25 or 25% of the applicable permit fee, if greater
Building Inspections		Building Inspections	Commercial building associated permits (charged to applicants discovered by Building Department to be working without a required permit)	\$50 or 25% of the applicable permit fee, if greater
Building Inspections		Building Inspections	Certificate of Occupancy if issued in conjunction with a building permit	No charge
Building Inspections		Building Inspections	Temporary Certificate of Occupancy issued in conjunction with a Building Permit	\$100.00
Building Inspections		Building Inspections	Certificate of Occupancy if issued for an existing building for which no permit is required and no change in use occurs	\$100.00
Building Inspections		Building Inspections	Certificate of Occupancy - Change of Use (charged in addition to any construction permit fees)	\$100 per 1,000 square foot of building area
Building Inspections		Building Inspections	Staff research responding to freedom of information requests, reports, files	\$30 per hour, \$5 minimum

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Building Inspections		Building Inspections	Septic tank	\$185.00
Building Inspections		Building Inspections	Residential building and other related permits	\$40 or 25% of original fee, whichever is greater
Building Inspections		Building Inspections	Commercial building and other related permits	\$100 or 25% of original fee, whichever is greater
Building Inspections		Building Inspections	Well and Septic Permits	25% of original fee if permit is denied, or has not been issued by the Health Department
Fire Prevention	46-46.1	Fire Prevention Code	Permit Fee - Fireworks Permit: For the display of fireworks other than those defined by the VSFPC as "permissible fireworks"	\$100.00
Fire Prevention	46-46.2	Fire Prevention Code	Permit Fee - Explosives Permit: For the manufacturer, storage, handling, sale or use of any quantity of explosive, explosive material, fireworks, or pyrotechnic special effects within the scope of the VSFPC, with the exception of those fireworks defined as "permissible fireworks"	\$100.00
Fire Prevention	46-46.3	Fire Prevention Code	Permit Fee - Burn Permit: For the kindling or maintaining of an open fire on any property, public or private, for disposal of debris waste, construction waste or demolition waste	\$100.00
Fire Prevention	46-47	Fire Prevention Code	Permit Fee - Operation Permit: For inspection of premises or records pertaining to (i) maintenance of required fire protections systems such as, but not limited to, fire suppression systems, fire alarm/detection systems and smoke control systems or (ii) issuance or renewal of state required licenses for educational, adult or child day care facilities, residential care facilities, nursing care facilities and hospitals.	\$100.00

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Fire Prevention	46-68	Fire Prevention Code	Fire Department Response Fee: Costs for any emergency response required to control or extinguish an open burn shall be charged to the responsible party when the Fire Official determines that inadequate measures were taken to maintain control of open burning activities. The costs shall be determined based on the actual cost to the County for all personnel, supplies, and equipment deployed as well as incidental costs incurred from non-county agencies and costs resulting from workers compensation and injury claims.	Equal to calculated actual cost
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Single Family Residential Customers	\$45/\$65 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 5/8 inch and 3/4 inch meter size	\$150/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 inch meter size	\$250/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 1/2 inch meter size	\$350/\$275 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 2 inch meter size	\$350/\$350 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - larger than 2 inch meter size	Determined by the director based on the anticipated monthly water consumption

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Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 5/8"	\$200.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 3/4"	\$200.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 1"	\$515.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 1-1/2"	\$1,230.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 2"	\$1,480.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - Larger than 2"	Charge Will Be Based On The Cost of The Materials Plus 15%
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental Community, and individually Metered Multi-Family Dwellings	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$3,490/\$6,890 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$6,150/\$12,150 (water/ wastewater)

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Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$10,250/\$20,250 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$20,500/\$40,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$32,800/\$64,800 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$65,600/\$129,600 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$102,500/\$202,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge – Meter Size – 6" (50 ERU's/Unit): For All Other Customer Classes	\$205,000/\$405,000 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$328,000/\$648,000 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$471,500/\$931,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$635,500/ \$1,252,050 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size Larger than 12"	Determined by the Director based on the number of ERUs per unit
Utilities Fees	80-72	Utilities Department	Water Fee – Bi Monthly Commodity Cost Charge Per 1,000 gallons	6.10
Utilities Fees	80-72	Utilities Department	Wastewater Fee Bi Monthly Commodity Cost Charge Per 1,000 gallons	6.24
Utilities Fees	80-72	Utilities Department	Water Fee/ Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental	\$21.63 / \$27.26 (water/ wastewater)

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			Community, and individually Metered Multi-Family Dwellings	
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$21.63 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$18.39 / \$23.16 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$21.63 / \$27.26 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$32.45 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$54.08 / \$68.13 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$94.64 / \$119.24 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$173.04 / \$218.03 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$346.08 / \$436.07 (water/ wastewater)

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Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$540.75 / \$681.35 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 6" (50 ERU's/ Unit): For All Other Customer Classes	\$1,081.50 / \$1,362.69 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$1,730.40 / \$2,180.30 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$2,487.45 / \$3,134.19 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$3,352.65 / \$4,224.34 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Portable Water Meter Deposit	\$1380.00
Utilities Fees	80-72	Utilities Department	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Testing Charges	The Customer Will be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Connection Fee Following Temporary Meter Disconnection	Bi-Monthly Base Fee Plus Capacity Costs Charge for Each Billing Period of Disconnection, Plus Service Reconnection Fee
Utilities Fees	80-72	Utilities Department	Excessive Strength Waste Surcharge	See Section 80-73

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Utilities Fees	80-72	Utilities Department	Fee to Set Water Meter	\$65.00 Per Trip
Utilities Fees	80-72	Utilities Department	Service Application Fee, to Establish an Account	\$25.00
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste CBOD ₅	Total Bill x 0.5 x [(BOD ₅ mg/l)/(250 mg/l)]
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TSS	Total Bill x 0.1 x [(TSS mg/l)/(250 mg/l)]
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TKN	Total Bill x 0.5 x [(TKN mg/l)/(25 mg/l)]
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste Oil and Grease	Total Bill x 0.5 x [(Oil and Grease mg/l)/(100 mg/l)]
Utilities Fees	80-76	Utilities Department	Penalty and Interest Charges	\$2.00 or 5% of the unpaid bill, whichever is greater
Utilities Fees	80-77	Utilities Department	Termination of Service for Nonpayment	\$30.00
Utilities Fees	80-79	Utilities Department	Administrative Fee - Establish or revise account	\$25.00
Utilities Fees	80-79	Utilities Department	Reinstallation of meters 2-inches or smaller	\$50.00
Utilities Fees	80-79	Utilities Department	Reinstallation of meters larger than 2-inches	Actual cost for labor, materials and equipment, plus 25%
Utilities Fees	80-100	Utilities Department	Plan Review Fees Public water system extension	[RESERVED FOR FUTURE USE]
Utilities Fees	80-108	Utilities Department	Plan Review Fees Public wasterwater system extension	[RESERVED FOR FUTURE USE]

Statement of Net Position
June 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	School Board
ASSETS				
Cash and cash equivalents (Note 3)	\$ 17,043,511	\$ 897,013	\$ 17,940,524	\$ 3,102,213
Receivables (net of allowance for uncollectibles) (Note 4):				
Taxes receivable	6,024,166	-	6,024,166	-
Accounts receivable	177,605	30,984	208,589	-
Due from other governmental units (Note 5)	1,358,831	-	1,358,831	1,301,213
Inventories	-	-	-	7,104
Prepaid expenses	3,048	-	3,048	-
Restricted assets (Note 3):				
Temporarily restricted:				
Cash and cash equivalents (in custody of others)	47,867	-	47,867	-
Investments	279,841	-	279,841	-
Net pension asset (Note 10)	-	-	-	196,684
Capital assets (net of accumulated depreciation) (Note 7):				
Land	1,590,827	859,030	2,449,857	668,764
Buildings and system	57,565,404	18,133,003	75,698,407	11,610,230
Machinery and equipment	2,852,292	25,927	2,878,219	299,058
Construction in progress	182,228	16,582	198,810	11,631
Total assets	<u>\$ 87,125,620</u>	<u>\$ 19,962,539</u>	<u>\$ 107,088,159</u>	<u>\$ 17,196,897</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension contributions made subsequent to the measurement date (Note 10 & 11)	\$ 850,581	\$ 28,169	\$ 878,750	\$ 3,597,256
Deferred amount on bond refundings	415,956	2,218,839	2,634,795	-
	<u>\$ 1,266,537</u>	<u>\$ 2,247,008</u>	<u>\$ 3,513,545</u>	<u>\$ 3,597,256</u>
LIABILITIES				
Accounts payable	\$ 812,679	\$ 104,465	\$ 917,144	\$ 242,465
Accrued liabilities	-	-	-	4,295,500
Accrued interest payable	786,709	217,826	1,004,535	-
Unearned revenue (Note 8)	-	7,812	7,812	-
Long-term liabilities:				
Net Pension Liability (Note 10 & 11)	2,409,136	79,392	2,488,528	37,098,000
Due within one year (Note 9)	4,786,309	837,810	5,624,119	120,707
Due in more than one year (Note 9)	61,144,169	19,467,885	80,612,054	10,233,458
Total liabilities	<u>\$ 69,939,002</u>	<u>\$ 20,715,190</u>	<u>\$ 90,654,192</u>	<u>\$ 51,990,130</u>
DEFERRED INFLOWS OF RESOURCES				
Net difference between projected and actual investment earnings on pension plan investments (Note 10 & 11)	\$ 821,146	\$ 27,060	\$ 848,206	\$ 5,976,470
Unearned property taxes	3,601,343	-	3,601,343	-
Change in proportion - teacher cost sharing pool (Note 11)	-	-	-	70,000
	<u>\$ 4,422,489</u>	<u>\$ 27,060</u>	<u>\$ 4,449,549</u>	<u>\$ 6,046,470</u>
NET ASSETS				
Net investment in capital assets	\$ (1,310,668)	\$ 1,004,989	\$ (305,679)	\$ 12,589,683
Restricted for:				
SRP	327,708	-	327,708	-
Unrestricted (deficit)	15,013,626	462,308	15,475,934	(49,832,130)
Total net position	<u>\$ 14,030,666</u>	<u>\$ 1,467,297</u>	<u>\$ 15,497,963</u>	<u>\$ (37,242,447)</u>

Statement of Activities
For the Year Ended June 30, 2015

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Unit School Board
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
PRIMARY GOVERNMENT:								
Governmental activities:								
General government administration	\$ 2,904,327	\$ -	\$ 258,692	\$ -	\$ (2,645,635)	\$ -	\$ (2,645,635)	\$ -
Judicial administration	882,082	145,738	435,046	-	(301,298)	-	(301,298)	-
Public safety	7,614,265	563,314	1,429,985	212,050	(5,408,916)	-	(5,408,916)	-
Public works	1,905,609	54,674	-	-	(1,850,935)	-	(1,850,935)	-
Health and welfare	4,254,575	-	2,145,544	-	(2,109,031)	-	(2,109,031)	-
Education	23,858,180	-	-	-	(23,858,180)	-	(23,858,180)	-
Parks, recreation, and cultural	672,746	24,394	99,879	-	(548,473)	-	(548,473)	-
Community development	952,532	939,943	7,935	-	(4,654)	-	(4,654)	-
Interest on long-term debt	2,490,147	-	-	-	(2,490,147)	-	(2,490,147)	-
Total governmental activities	\$ 45,534,463	\$ 1,728,063	\$ 4,377,081	\$ 212,050	\$ (39,217,269)	\$ -	\$ (39,217,269)	\$ -
Business-type activities:								
Water and sewer	\$ 2,564,546	\$ 514,998	\$ -	\$ -	\$ -	\$ (2,049,548)	\$ (2,049,548)	\$ -
Total business-type activities	\$ 2,564,546	\$ 514,998	\$ -	\$ -	\$ -	\$ (2,049,548)	\$ (2,049,548)	\$ -
Total primary government	\$ 48,099,009	\$ 2,243,061	\$ 4,377,081	\$ 212,050	\$ (39,217,269)	\$ (2,049,548)	\$ (41,266,817)	\$ -
COMPONENT UNIT:								
School Board	\$ 46,480,842	\$ 610,192	\$ 22,707,154	\$ -	\$ -	\$ -	\$ -	\$ (23,163,496)
Total component units	\$ 46,480,842	\$ 610,192	\$ 22,707,154	\$ -	\$ -	\$ -	\$ -	\$ (23,163,496)
General revenues:								
General property taxes					\$ 35,172,302	\$ -	\$ 35,172,302	\$ -
Other local taxes:								
Local sales and use tax					2,428,681	-	2,428,681	-
Consumer utility tax					569,820	-	569,820	-
Other local taxes					1,704,402	-	1,704,402	-
Unrestricted revenues from use of money and property					405,979	-	405,979	22,690
Miscellaneous					212,904	11,765	224,669	152,960
Grants and contributions not restricted to specific programs					4,087,845	-	4,087,845	-
County contribution					-	-	-	23,590,005
Transfers (Note 6)					(2,871,782)	2,871,782	-	-
Special item - School obligations moved to the County (Note 15)					(305,880)	-	(305,880)	305,880
Total general revenues					\$ 41,404,271	\$ 2,883,547	\$ 44,287,818	\$ 24,071,535
Change in net assets					\$ 2,187,002	\$ 833,999	\$ 3,021,001	\$ 908,039
Net assets - beginning, as restated (Note 18)					11,843,664	633,298	12,476,962	(38,150,486)
Net assets - ending					\$ 14,030,666	\$ 1,467,297	\$ 15,497,963	\$ (37,242,447)

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**DEPARTMENT
BUDGETS**



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Powhatan County
Expenditure Detail
Board of Supervisors

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Comp: Board of Supervisors	\$ 63,000	\$ 63,043	\$ 63,000	\$ 63,000	\$ 31,500	\$ 63,000
Comp: RRPDC	-	-	-	1,440	480	1,440
FICA	4,820	4,823	4,820	4,820	2,410	4,820
RRPDC FICA	-	-	-	110	37	110
Medical Insurance	4,275	2,667	4,248	4,248	-	4,248
Total Personnel	\$ 72,095	\$ 70,533	\$ 72,068	\$ 73,618	\$ 34,427	\$ 73,618
County Code	\$ 4,600	\$ 3,717	\$ 5,000	\$ 5,000	\$ 4,982	\$ 5,000
Professional Services	-	2,500	-	-	-	-
Printing and Binding	-	745	-	-	-	-
Advertising	15,278	4,817	8,000	8,000	1,004	8,000
Postage	15	159	50	50	-	50
Telephone System	689	369	2,000	2,000	-	2,000
Cell phones	16	-	-	-	-	-
Surety Bond	1,185	1,240	-	-	-	-
Public Officials Liability Insurance	5,024	5,144	-	-	-	-
Travel-Mileage	68	174	200	200	37	200
Travel - Convention and Education	95	1,163	2,600	2,600	-	2,600
BOS Retreat	156	9,007	-	-	-	-
Dues/Association Memberships	7,900	1,000	-	-	395	-
Meeting Expense	2,497	2,683	2,500	2,500	1,189	2,500
Other Operating Supplies	176	-	1,000	1,000	-	1,000
Total Operating	\$ 37,699	\$ 32,718	\$ 21,350	\$ 21,350	\$ 7,607	\$ 21,350
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 109,794	\$ 103,251	\$ 93,418	\$ 94,968	\$ 42,034	\$ 94,968
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
County Attorney

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 85,484	\$ 50,260	\$ 50,502	\$ 50,502	\$ 25,251	\$ 51,512
FICA	6,428	3,786	3,863	3,863	1,901	3,941
Retirement	11,143	6,453	6,550	6,550	3,275	5,826
Medical Insurance	7,025	5,151	5,220	5,220	2,592	5,619
Group Life Insurance	983	598	601	601	300	675
Workers' Compensation	322	39	-	-	-	-
Total Personnel	\$ 111,384	\$ 66,287	\$ 66,736	\$ 66,736	\$ 33,319	\$ 67,573
County Code	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	326	255	500	500	1	500
Outside Counsel	89,765	-	-	-	-	-
Contracted County Attorney	-	110,528	120,000	120,000	50,000	120,000
Litigation	65	-	-	-	-	-
Settlements	80,000	(80,000)	-	-	-	-
Electricity	2,211	-	-	-	-	-
Water	335	94	250	250	-	-
Sewer	99	-	-	-	-	-
Postage	42	109	150	150	30	150
Telephone System	742	369	830	830	-	830
Travel-Mileage	-	-	70	70	-	70
Conferences & Training	392	517	600	600	405	600
Dues/Association Memberships	655	385	700	700	350	600
Office Supplies	1,139	809	1,100	1,100	219	1,000
Computer Equipment Non-Capitalized	-	-	-	-	-	-
Books & Subscriptions	2,279	1,274	2,000	2,000	676	2,000
Total Operating	\$ 178,050	\$ 34,393	\$ 126,200	\$ 126,200	\$ 51,681	\$ 125,750
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 289,434	\$ 100,680	\$ 192,936	\$ 192,936	\$ 85,000	\$ 193,323
# of Employees / FTEs		1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0

Powhatan County
Expenditure Detail
County Administrator

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 248,652	\$ 221,806	\$ 215,738	\$ 215,738	\$ 111,654	\$ 207,103
Salaries and Wages: Overtime & Comp	4,923	2,459	-	-	681	-
COMP: Part-time help	17,355	640	-	-	-	-
FICA	18,067	14,376	16,504	16,504	5,287	15,843
Retirement	32,677	27,538	27,168	27,168	13,991	23,423
Medical Insurance	11,282	8,032	7,152	7,152	4,104	6,204
COBRA Administration	708	58	-	-	-	-
Group Life Insurance	2,883	2,552	2,507	2,507	1,284	2,713
Workers' Compensation	265	174	-	-	-	-
Total Personnel	\$ 336,810	\$ 277,635	\$ 269,069	\$ 269,069	\$ 137,001	\$ 255,286
Maintenance/Service Contracts	\$ 3,489	\$ 5,325	\$ 3,500	\$ 3,500	\$ 2,011	\$ 3,500
Advertising	195	649	-	-	-	-
Water	232	-	-	-	-	-
Postage	17	192	50	50	50	50
Telephone System	2,291	1,698	2,200	2,200	-	2,200
Cell Phone	149	590	600	600	199	600
Inland Marine Insurance	788	788	-	-	-	-
Travel-Mileage	1,344	654	100	100	-	100
Conference & Training	4,130	5,287	7,000	7,000	486	7,000
Dues/Association Memberships	2,896	2,901	3,500	3,500	1,726	3,500
Office Supplies	4,741	1,579	1,200	1,200	636	1,200
Computer Equipment-non cap	-	535	-	-	-	-
Books and Subscriptions	455	355	200	200	268	200
Total Operating	\$ 20,726	\$ 20,553	\$ 18,350	\$ 18,350	\$ 5,376	\$ 18,350
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 357,536	\$ 298,188	\$ 287,419	\$ 287,419	\$ 142,377	\$ 273,636
# of Employees / FTEs		2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0

Powhatan County
Expenditure Detail
Human Resources

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ -	\$ 69,732	\$ 70,081	\$ 70,081	\$ 35,040	\$ 71,483
FICA	-	5,197	5,361	5,361	2,601	5,468
Retirement	-	8,955	9,090	9,090	4,545	8,085
Medical Insurance	-	5,449	5,592	5,592	2,796	6,204
COBRA Admin Fees	-	686	750	750	388	750
PCORI fees	-	-	-	-	446	-
Group Life Insurance	-	830	834	834	417	936
Unemployment Claims	-	5,595	6,500	6,500	5,980	16,512
Worker's Compensation	-	55	-	-	-	-
Total Personnel	\$ -	\$ 96,499	\$ 98,208	\$ 98,208	\$ 52,213	\$ 109,438
Professional Services	\$ -	\$ 40,750	\$ -	\$ -	\$ -	\$ -
Postage	-	279	-	-	-	110
Advertising	-	250	-	-	-	-
Drug Testing	-	595	600	600	525	1,260
Postage	-	-	-	-	51	-
Office Supplies	-	638	500	500	109	500
Books and Subscriptions	-	41	200	200	-	200
Travel-Mileage	-	569	100	100	189	460
Travel and Education	-	1,995	2,750	2,750	1,748	3,250
Interview Expense	-	1,133	-	-	80	-
Dues/Association Membership	-	395	200	200	749	640
Criminal Background Checks	-	180	300	300	60	480
Total Operating	\$ -	\$ 46,825	\$ 4,650	\$ 4,650	\$ 3,511	\$ 6,900
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 143,324	\$ 102,858	\$ 102,858	\$ 55,724	\$ 116,338
# of Employees / FTEs		1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0

Powhatan County
Expenditure Detail
Finance

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 188,640	\$ 211,491	\$ 230,837	\$ 230,837	\$ 117,932	\$ 243,762
COMP: Part-time help	4,698	-	-	-	-	-
FICA	13,325	14,851	17,659	17,659	8,379	18,648
Retirement	18,543	13,607	29,940	29,940	5,728	27,570
Retirement - Hybrid	4,235	13,072	-	-	9,495	-
Retirement - Hybrid Disability	185	600	-	-	432	896
Medical Insurance	18,705	17,149	19,896	19,896	9,948	22,788
Group Life Insurance	2,009	2,473	2,747	2,747	1,397	3,193
Unemployment Claims	62	-	-	-	-	-
Workers' Compensation	99	196	-	-	-	-
Total Personnel	\$ 250,503	\$ 273,439	\$ 301,079	\$ 301,079	\$ 153,311	\$ 316,857
External Audit	\$ 46,211	\$ 60,937	\$ 59,000	\$ 59,000	\$ 46,000	\$ 54,000
Cost Allocation Plan	1,800	1,800	1,900	1,900	-	1,900
Professional Services	16,425	6,641	10,000	10,000	5,285	8,000
Maintenance Service Contracts	10,249	5,690	4,000	4,000	359	6,000
Printing and Binding	18	-	-	-	-	-
Advertising	381	966	400	400	-	1,000
Water	185	94	-	-	(24)	-
Postage	1,906	2,936	2,100	2,100	1,659	3,000
Telephone System	1,766	1,107	1,900	1,900	-	1,900
Inland Marine Insurance	315	315	-	-	-	-
Travel-Mileage	770	800	600	600	-	1,000
Conferences & Training	2,543	2,726	2,500	2,500	1,353	6,000
Dues/Association Membership	1,325	1,203	1,500	1,500	625	1,500
Office Supplies	6,472	3,153	6,500	6,500	1,479	5,000
Gas/Grease/Oil	16	-	-	-	-	-
Auto Parts and Repair	595	-	-	-	-	-
Books and Subscriptions	-	526	500	500	-	500
Total Operating	\$ 90,976	\$ 88,894	\$ 90,900	\$ 90,900	\$ 56,736	\$ 89,800
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 341,479	\$ 362,333	\$ 391,979	\$ 391,979	\$ 210,047	\$ 406,657
# of Employees / FTEs		4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0

Expenditure Detail
Information Technology

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 109,277	\$ 105,128	\$ 209,511	\$ 209,511	\$ 88,599	\$ 213,701
FICA	7,255	7,327	16,028	16,028	6,449	16,348
Retirement	14,217	11,827	27,174	27,174	10,992	24,170
Medical Insurance	19,824	12,006	24,600	24,600	5,757	15,496
Workers' Compensation	104	96	-	-	-	-
Group Life Insurance	1,254	1,095	2,493	2,493	1,008	2,799
Total Personnel	\$ 151,931	\$ 137,479	\$ 279,806	\$ 279,806	\$ 112,805	\$ 272,514
Maintenance/Service Contracts	\$ 65,931	\$ 61,317	\$ 65,000	\$ 65,000	\$ 21,137	\$ 42,150
AS400 Contracts	-	-	-	-	-	10,250
Network service contracts - switches	-	-	-	-	5,766	5,780
Network service contracts - VOIP	-	-	-	-	6,817	6,820
Postage	-	7	-	-	-	-
Telephone System	1,706	1,442	2,000	2,000	14,323	-
Countywide Telephone	-	-	-	-	-	30,430
Reimbursed to IT	-	-	-	-	-	(28,000)
Long Distance	83	987	-	-	853	-
Cell Phones	229	373	600	600	319	600
Internet	-	440	400	400	4,799	400
Countywide remote network connections	-	-	-	-	-	12,420
Reimbursed to IT	-	-	-	-	-	(12,020)
Network service connection	-	-	-	-	6,646	-
Inland Marine Services	655	654	-	-	-	-
Auto Insurance	497	525	-	-	-	-
Travel-Mileage	8	-	-	-	-	-
Conferences & Training	-	1,350	5,000	5,000	2,564	5,000
Office Supplies	1,278	695	1,000	1,000	374	800
Computer Equipment -non cap	11,954	11,060	7,770	7,770	7,609	13,350
Computer software	-	-	-	-	2,594	3,000
Gas/Grease/Oil	178	62	-	-	25	200
Auto Parts / Auto Repair	950	46	-	-	-	150
Internet & Website Cost	4,858	15,821	15,000	15,000	16,599	15,000
Total Operating	\$ 88,328	\$ 94,779	\$ 96,770	\$ 96,770	\$ 90,425	\$ 106,330
Capital Outlay - AS400	\$ -	\$ 47,942	\$ -	\$ -	\$ -	\$ -
Capital Outlay- computers	6,445	-	-	-	-	-
Computer Software All Departments	17,475	4,350	-	-	-	-
AS400 Lease - Principal	-	8,321	9,290	-	1,531	-
AS400 Lease - Interest	-	1,079	970	-	177	-
Total Capital	\$ 23,920	\$ 61,692	\$ 10,260	\$ -	\$ 1,708	\$ -
Total Department	\$ 264,179	\$ 293,950	\$ 386,836	\$ 376,576	\$ 204,938	\$ 378,844
# of Employees / FTEs		3 / 3.0	3 / 3.0	3 / 3.0	3 / 3.0	3 / 3.0

Powhatan County
Expenditure Detail
Commissioner of the Revenue

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 315,724	\$ 323,311	\$ 320,336	\$ 320,336	\$ 159,789	\$ 334,182
Compensation- Part-time Help	16,851	13,058	14,217	14,217	6,498	14,501
FICA	23,894	24,063	25,593	25,593	11,848	26,674
Retirement	42,321	38,022	40,939	40,939	18,492	36,860
Retirement - Hybrid	-	1,293	-	-	1,929	-
Retirement - Hybrid Disability	-	60	-	-	89	192
Medical Insurance	28,847	31,718	33,080	33,080	16,788	37,196
Workers' Compensation	311	275	-	-	-	-
Group Life Insurance	3,733	3,693	3,812	3,812	1,901	4,378
Total Personnel	\$ 431,682	\$ 435,493	\$ 437,977	\$ 437,977	\$ 217,334	\$ 453,983
Maintenance/Service Contracts	\$ 9,073	\$ 8,578	\$ 8,000	\$ 8,000	\$ 6,366	\$ 9,250
Printing and Binding	224	838	1,500	1,500	-	1,500
Water	59	203	-	-	-	-
Postage	2,000	2,907	3,000	3,000	1,000	3,000
Telephone System	2,204	1,567	2,510	2,510	-	2,510
Long Distance	46	4	-	-	-	-
Travel-Mileage	786	1,449	1,000	1,000	378	1,000
Conferences & Training	2,340	4,166	3,500	3,500	2,775	3,500
Dues/Association Memberships	1,010	865	1,200	1,200	675	1,200
Office Supplies	6,620	4,522	8,000	8,000	3,324	8,000
Computer Equipment-Non Capitalized	572	-	-	-	-	-
Subscriptions	31	-	200	200	-	200
Other Operating Supplies	5,278	6,785	6,000	6,000	160	6,000
Total Operating	\$ 30,243	\$ 31,884	\$ 34,910	\$ 34,910	\$ 14,678	\$ 36,160
Capital Outlay - Furniture	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 463,525	\$ 467,377	\$ 472,887	\$ 472,887	\$ 232,012	\$ 490,143
# of Employees / FTEs		8 / 7.7	8 / 7.50	8 / 7.50	8 / 7.50	8 / 7.50
Revenues:						
Compensation Board	\$ 106,626	\$ 106,944	\$ 108,750	\$ 108,750	\$ 54,880	\$ 111,180
Total Revenues	\$ 106,626	\$ 106,944	\$ 108,750	\$ 108,750	\$ 54,880	\$ 111,180
Amount Funded by Local Taxes	356,899	360,433	364,137	364,137	177,132	378,963
% Funded by Local Taxes	77.00%	77.12%	77.00%	77.00%	76.35%	77.32%

Powhatan County
Expenditure Detail
Reassessment

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
COMP:Part-time Help	\$ 16,487	\$ -	\$ 5,000	\$ 5,000	\$ 2,743	\$ 5,000
FICA	1,261	-	-	-	210	-
Total Personnel	\$ 17,749	\$ -	\$ 5,000	\$ 5,000	\$ 2,953	\$ 5,000
Re-Assessment Services	\$ 88,290	\$ 97,256	\$ 120,000	\$ 152,039	\$ 120,883	\$ 130,000
Printing & Binding	3,278	-	-	-	-	-
Advertising	1,532	203	1,000	1,000	-	1,000
Postage	4,817	2	-	-	2	-
Other Operating Supplies	439	499	4,000	4,000	202	4,000
Total Operating	\$ 98,355	\$ 97,960	\$ 125,000	\$ 157,039	\$ 121,087	\$ 135,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 116,104	\$ 97,960	\$ 130,000	\$ 162,039	\$ 124,040	\$ 140,000
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Tax Relief for the Elderly

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Relief for the Elderly	\$ 391,061	\$ 427,280	\$ 425,000	\$ 425,000	\$ -	\$ 435,000
Total Operating	\$ 391,061	\$ 427,280	\$ 425,000	\$ 425,000	\$ -	\$ 435,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 391,061	\$ 427,280	\$ 425,000	\$ 425,000	\$ -	\$ 435,000
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Electoral Board/Registrar

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
COMP: Electoral Board	\$ 8,218	\$ 8,258	\$ 8,260	\$ 8,260	\$ 2,753	\$ 8,425
COMP: Election Officials	17,477	23,175	17,000	17,000	10,100	20,200
Salaries and Wages - Regular	51,030	52,051	52,311	52,311	26,156	53,357
COMP: Part-time help	13,948	15,451	15,268	15,268	8,785	13,883
FICA	4,869	5,025	5,170	5,170	2,596	5,144
Retirement	6,884	6,618	6,685	6,685	3,343	5,885
Medical Insurance	6,645	6,889	5,592	5,592	3,516	6,204
Workers' Compensation	66	57	-	-	-	-
Group Life Insurance	607	619	623	623	311	699
Total Personnel	\$ 109,743	\$ 118,143	\$ 110,909	\$ 110,909	\$ 57,560	\$ 113,797
Programming Voting Machines	\$ 3,336	\$ 7,353	\$ 6,200	\$ 6,200	\$ 4,533	\$ 9,000
Labor - Voting Machines	-	-	500	500	-	500
Maintenance/Service Contracts	2,551	2,225	3,000	3,000	1,027	3,000
Printing & Binding	2,667	4,032	4,000	4,000	4,739	10,000
Advertising	231	1,507	1,000	1,000	338	1,000
Postage	1,444	1,545	2,000	2,000	1,423	2,000
Telephone System	667	184	800	800	-	800
Long Distance	44	89	-	-	-	-
Rent - Election Precincts	2,078	1,600	1,200	1,200	500	1,000
Travel-Mileage	840	1,913	1,550	1,550	863	2,200
Conferences & Training	302	1,887	1,500	1,500	(170)	1,500
Dues/Association Memberships	295	295	350	350	160	350
Office Supplies	1,246	2,221	1,750	1,750	2,974	2,000
Computer Equipment Non-capitalized	-	11,780	-	-	-	-
Total Operating	\$ 15,703	\$ 36,631	\$ 23,850	\$ 23,850	\$ 16,387	\$ 33,350
New DS200 Voting Machines	\$ 13,720	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 13,720	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 139,166	\$ 154,774	\$ 134,759	\$ 134,759	\$ 73,947	\$ 147,147
# of Employees / FTEs		3/1.55	3/1.55	3/1.55	3/1.55	2/1.35
Revenues:						
State Reimbursement	\$ 41,036	\$ 41,033	\$ 41,800	\$ 41,800	\$ 3,500	\$ 41,000
Total Revenues	\$ 41,036	\$ 41,033	\$ 41,800	\$ 41,800	\$ 3,500	\$ 41,000
Amount Funded by Local Taxes	98,130	113,741	92,959	92,959	70,447	106,147
% Funded by Local Taxes	70.51%	73.49%	68.98%	68.98%	95.27%	72.14%

Powhatan County
Expenditure Detail
Treasurer

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ 334,172	\$ 341,003	\$ 347,017	\$ 347,017	\$ 173,738	\$ 362,569
COMP: Part-time help	15,648	13,630	14,217	14,217	4,354	20,302
FICA	25,888	26,284	27,634	27,634	13,292	29,290
Retirement	44,810	41,835	44,349	44,349	20,201	39,991
Retirement - Hybrid	-	586	-	-	2,003	-
Retirement - Hybrid Disability	-	27	-	-	92	192
Medical Insurance	28,158	28,189	33,254	33,254	12,033	29,484
Workers' Compensation	359	299	-	-	-	-
Group Life Insurance	3,953	3,986	4,129	4,129	2,067	4,750
Total Personnel	\$ 452,988	\$ 455,839	\$ 470,600	\$ 470,600	\$ 227,780	\$ 486,578
Maintenance/Service Contracts	\$ 9,257	\$ 7,306	\$ 12,000	\$ 12,000	\$ (1,836)	\$ 12,000
BAI Credit Card Fees	11,372	13,389	7,500	7,500	9,580	7,500
Printing and Binding	7,788	9,009	12,000	12,000	3,861	12,000
Advertising	415	351	650	650	-	650
Postage	26,856	28,066	28,000	28,000	16,220	30,000
Telephone System	2,056	1,659	2,290	2,290	-	2,290
Long Distance	54	36	-	-	-	-
Travel-Mileage	635	596	750	750	232	750
Conferences & Training	1,812	1,351	2,000	2,000	1,043	2,000
Dues/Association Memberships	1,210	75	900	900	355	900
Office Supplies	4,722	4,957	5,700	5,700	990	5,700
Gas/Grease/Oil	172	39	300	300	-	300
Computer Equipment - Non-capitalized	2,746	-	-	-	-	-
Total Operating	\$ 69,096	\$ 66,834	\$ 72,090	\$ 72,090	\$ 30,445	\$ 74,090
Total Capital	\$ -	\$ -				
Total Department	\$ 522,084	\$ 522,673	\$ 542,690	\$ 542,690	\$ 258,225	\$ 560,668
# of Employees / FTEs		8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7
Revenues:						
Administrative Fee-Treasurer	\$ 15,587	\$ 25,420	\$ 15,000	\$ 15,000	\$ 11,929	\$ 15,000
Credit Card Fees	14,285	14,807	15,000	15,000	7,071	14,000
Compensation Board	108,797	109,214	110,900	110,900	56,264	115,260
Total Revenues	\$ 138,669	\$ 149,441	\$ 140,900	\$ 140,900	\$ 75,264	\$ 144,260
Amount Funded by Local Taxes	383,415	373,232	401,790	401,790	182,961	416,408
% Funded by Local Taxes	73.44%	71.41%	74.04%	74.04%	70.85%	74.27%

Powhatan County
Expenditure Detail
Risk Management

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation	\$ -	\$ -	\$ 49,156	\$ 49,156	\$ 40,423	\$ 49,156
Boiler and Machinery Insurance	-	-	2,490	2,490	2,528	2,490
Fire Insurance	-	-	920	920	-	920
Inland Marine Insurance	-	-	1,790	1,790	3,416	1,790
Auto Insurance	-	-	80,556	11,591	14,710	11,591
Surety Bond	-	-	1,200	1,200	1,240	1,200
Public Officials Liability Insurance	-	-	5,000	5,000	5,979	5,000
General Liability Insurance	-	-	66,245	33,290	31,444	33,290
Total Operating	\$ -	\$ -	\$ 207,357	\$ 105,437	\$ 99,740	\$ 105,437
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 207,357	\$ 105,437	\$ 99,740	\$ 105,437
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Circuit Court

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Adopted	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMP: Jurors & Witnesses	\$ 4,080	\$ 2,047	\$ 4,500	\$ 4,500	\$ 720	\$ 4,500
COMP: Jury Commissioners	90	240	100	100	180	200
Telephone System	667	542	1,000	1,000	46	1,000
Postage	-	108	-	-	-	200
Court Administrator (shared)	10,523	11,066	10,000	10,000	-	11,070
Office Supplies	33	328	-	-	-	30
Computer Equipment non-capitalized	26	550	-	-	-	-
Total Operating	\$ 15,418	\$ 14,881	\$ 15,600	\$ 15,600	\$ 946	\$ 17,000
Capital Outlay	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 15,418	\$ 14,951	\$ 15,600	\$ 15,600	\$ 946	\$ 17,000
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
General District Court

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Court Appointed Attorney	\$ 4,302	\$ 3,465	\$ 6,000	\$ 6,000	\$ 2,086	\$ 6,000
Maintenance/Service Contracts	168	-	-	-	-	-
Postage	185	1,030	800	800	222	800
Telephone System	1,139	822	1,400	1,400	-	1,400
Dues/Association Memberships	80	60	100	100	80	100
Miscellaneous Expense-Magistrates	-	485	150	150	96	150
Office Supplies	487	1,619	1,500	1,500	235	1,500
Total Operating	\$ 6,361	\$ 7,481	\$ 9,950	\$ 9,950	\$ 2,719	\$ 9,950
Copier Lease Agreement	\$ 2,821	\$ 2,471	\$ 3,100	\$ 3,100	\$ 842	\$ 3,100
Total Capital	\$ 2,821	\$ 2,471	\$ 3,100	\$ 3,100	\$ 842	\$ 3,100
Total Department	\$ 9,182	\$ 9,952	\$ 13,050	\$ 13,050	\$ 3,561	\$ 13,050
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Clerk of the Circuit Court

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ 219,335	\$ 234,779	\$ 251,020	\$ 251,020	\$ 125,666	\$ 251,332
COMP: Part-Time Help	31,894	18,377	12,299	12,299	8,782	12,299
FICA	19,064	18,376	20,144	20,144	9,752	20,168
Retirement	25,242	23,348	32,080	32,080	12,004	27,722
Retirement - Hybrid	985	6,227	-	-	4,057	-
Retirement - Hybrid Disability	43	290	-	-	187	381
Medical Insurance	9,893	24,479	26,500	26,500	13,470	29,980
Group Life Insurance	2,313	2,778	2,987	2,987	1,495	3,292
Workers' Compensation	257	198	-	-	-	-
Total Personnel	\$ 309,027	\$ 328,852	\$ 345,030	\$ 345,030	\$ 175,413	\$ 345,174
Clerk's Audit of Public Accounts	\$ 6,264	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Professional Services	77	-	-	-	-	-
Maintenance/Service Contracts	731	1,065	600	600	300	600
Printing & Binding	400	667	200	200	69	200
Advertising	540	150	-	-	-	-
Postage	2,891	4,350	4,200	4,200	1,463	4,400
Telephone System	1,536	1,230	1,600	1,600	-	1,600
Travel and education	-	445	-	-	180	500
Office Supplies	5,096	3,536	3,000	3,000	1,123	3,500
Other Operating Supplies	395	281	445	445	-	445
Record Books	10,418	18,725	7,500	7,500	771	7,500
Total Operating	\$ 28,349	\$ 30,501	\$ 21,145	\$ 21,145	\$ 3,906	\$ 22,345
Copier Lease - Xerox	\$ 4,438	\$ 3,205	\$ 3,000	\$ 3,000	\$ 1,335	\$ 3,000
Capital Outlay	-	15,433	-	-	-	-
Total Capital	\$ 4,438	\$ 18,638	\$ 3,000	\$ 3,000	\$ 1,335	\$ 3,000
Total Department	\$ 341,814	\$ 377,991	\$ 369,175	\$ 369,175	\$ 180,654	\$ 370,519
# of Employees / FTEs		6 / 4.3	6 / 5.3	6 / 5.3	6 / 5.3	6 / 5.3
Revenues:						
Compensation Board	\$ 234,748	\$ 245,787	\$ 227,500	\$ 227,500	\$ 122,188	\$ 242,760
Clerk Excess Fees	-	-	5,000	5,000	-	-
Total Revenues	\$ 234,748	\$ 245,787	\$ 232,500	\$ 232,500	\$ 122,188	\$ 242,760
Amount Funded by Local Taxes	107,066	132,204	136,675	136,675	58,466	127,759
% Funded by Local Taxes	31.32%	34.98%	37.02%	37.02%	32.36%	34.48%

Powhatan County
Expenditure Detail
Commonwealth's Attorney

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 273,171	\$ 269,841	\$ 258,067	\$ 258,067	\$ 129,356	\$ 273,065
Wages - part time	-	-	-	-	6,667	40,800
FICA	19,422	19,685	19,742	19,742	9,539	24,011
Retirement	36,851	30,424	32,981	32,981	16,532	30,119
Medical Insurance	20,420	22,053	21,618	21,618	12,300	29,028
Workers' Compensation	-	204	-	-	-	-
Group Life Insurance	3,251	2,857	3,071	3,071	1,539	3,577
Total Personnel	\$ 353,114	\$ 345,064	\$ 335,479	\$ 335,479	\$ 175,933	\$ 400,600
Contract Prosecutor	\$ 28,312	\$ 40,315	\$ 40,315	\$ 40,315	\$ 13,438	\$ -
Repairs and Maintenance	240	-	-	-	-	-
Maintenance/Service Contracts	1,472	1,318	1,195	1,195	544	1,975
Electricity	2,738	2,742	2,700	2,700	715	2,700
Water	260	311	260	260	115	260
Postage	170	414	500	500	154	500
Telephone System	1,549	1,109	1,600	1,600	232	1,600
Cell phones	-	-	-	-	-	300
Travel - Mileage	1,089	291	-	-	623	-
Conferences & Training	2,388	3,185	5,400	5,400	1,608	5,400
Dues/Association Memberships	1,100	1,590	1,650	1,650	590	1,650
Miscellaneous	-	11	-	-	-	-
Office Supplies	643	665	500	500	119	500
Computer Equipment non-capitalized	185	-	-	-	-	-
Books & Subscriptions	635	659	700	700	370	700
Total Operating	\$ 40,783	\$ 52,610	\$ 54,820	\$ 54,820	\$ 18,508	\$ 15,585
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 393,897	\$ 397,674	\$ 390,299	\$ 390,299	\$ 194,441	\$ 416,185
# of Employees / FTEs		3 / 3.0	3 / 3.0	4 / 3.5	4 / 3.5	4 / 3.5
Revenues:						
Compensation Board	\$ 178,934	\$ 180,791	\$ 178,000	\$ 178,000	\$ 104,543	\$ 234,600
Total Revenues	\$ 178,934	\$ 180,791	\$ 178,000	\$ 178,000	\$ 104,543	\$ 234,600
Amount Funded by Local Taxes	214,963	216,883	212,299	212,299	89,898	181,585
% Funded by Local Taxes	54.57%	54.54%	54.39%	54.39%	46.23%	43.63%

Powhatan County
Expenditure Detail
Juvenile Court Services

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part - time help	11,340	10,861	16,463	16,463	6,058	18,471
FICA	868	831	1,259	1,259	463	1,413
Workers' Compensation	14	6	-	-	-	-
Total Personnel	\$ 12,222	\$ 11,698	\$ 17,722	\$ 17,722	\$ 6,521	\$ 19,884
Telephone System	\$ 1,502	\$ 246	\$ 800	\$ 800	\$ -	\$ 800
Cell Phone	83	359	400	400	114	400
Travel-Mileage	312	83	200	200	52	200
Conferences & Training	80	-	-	-	-	-
Office Supplies	275	549	500	500	-	500
Total Operating	\$ 2,252	\$ 1,237	\$ 1,900	\$ 1,900	\$ 166	\$ 1,900
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 14,474	\$ 12,935	\$ 19,622	\$ 19,622	\$ 6,687	\$ 21,784
# of Employees / FTEs		1 / 0.5	1 / 0.5	1 / 0.5	1 / 0.5	1 / 0.5
Revenues:						
VJCCA Grant (State)	\$ 8,468	\$ 8,468	\$ 8,500	\$ 8,500	\$ 2,117	\$ 8,500
Total Revenues	\$ 8,468	\$ 8,468	\$ 8,500	\$ 8,500	\$ 2,117	\$ 8,500
Amount Funded by Local Taxes	6,006	4,467	11,122	11,122	4,570	13,284
% Funded by Local Taxes	41.49%	34.53%	56.68%	56.68%	68.34%	60.98%

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 2,092,956	\$ 2,045,399	\$ 2,076,436	\$ 2,151,436	\$ 1,051,462	\$ 2,128,594
On Call pay	-	-	-	-	2,968	-
Salaries and Wages - Overtime	46,420	38,312	40,000	40,000	14,341	40,000
Accrued Leave Payout	-	70,776	-	-	18,213	-
Other Pay	35,430	-	-	-	-	-
Security for School Events	-	13,918	40,000	40,000	7,125	40,000
Security for Private Events	-	15,195	-	-	10,295	-
Comp time payout	-	70,410	-	-	-	50,000
Holiday leave payout	-	-	-	-	-	45,000
Part-Time Help - Court House Security	46,939	66,905	93,217	93,217	44,113	74,228
FICA	165,000	172,197	172,099	172,099	91,624	168,516
Retirement	280,749	257,994	265,369	265,369	134,393	233,559
Medical Insurance	182,534	215,469	233,248	233,248	114,048	270,615
Group Life Insurance	24,766	24,238	24,710	24,710	12,514	27,739
Line of Duty Act	9,676	9,461	7,500	7,500	10,597	7,500
Workers' Compensation	27,141	30,665	-	-	-	-
Total Personnel	\$ 2,911,611	\$ 3,030,939	\$ 2,952,579	\$ 3,027,579	\$ 1,511,693	\$ 3,085,751
Professional Health Services	\$ 4,925	\$ 5,292	\$ 5,000	\$ 5,000	\$ 3,860	\$ 5,000
K9 Supplies/Care	824	114	2,000	2,000	244	2,000
Professional Services	-	360	-	-	-	-
Repairs and Maintenance	16,108	5,226	6,000	6,000	8,300	6,000
Maintenance/Service Contracts	29,819	24,941	30,000	30,000	14,218	34,000
Advertising	270	200	400	400	-	400
Electricity	24,281	24,032	19,000	19,000	9,977	19,000
Water	3,013	3,101	1,900	1,900	1,106	1,900
Sewer	1,294	2,158	-	-	419	-
Postage	1,288	1,686	1,400	1,400	585	1,400
Telephone System - Sheriff	49,816	23,214	51,080	51,080	407	51,080
Telephone System - Magistrate	125	-	-	-	-	-
Long Distance	352	933	-	-	281	-
Cell Phones	13,970	41,024	-	-	17,600	-
Inland marine Insurance	171	175	-	-	-	-
Auto Insurance	22,358	22,590	-	26,200	23,115	26,200
Conferences & Training	7,977	10,663	9,000	9,000	3,468	9,000
Prisoner Extradition	147	(233)	2,500	2,500	178	2,500
Dues/Association Memberships	3,867	5,064	4,500	4,500	1,045	4,500
DARE	4,715	3,862	5,000	5,000	-	5,000
Office Supplies	10,149	11,259	15,000	15,000	4,355	11,000
Computer Equipment - non-capitalized	4,531	6,091	1,200	1,200	520	1,200
Gas/Grease/Oil	133,759	102,248	115,000	115,000	38,899	95,000
Auto Parts/Repairs	67,190	83,877	92,080	92,080	66,605	92,080
Uniforms	22,205	38,239	25,000	25,000	21,109	25,000
Other Operating Supplies	11,665	7,689	15,000	15,000	5,094	15,000
Ammunition	-	-	-	-	-	20,000
Dog Food & Supplies K9	1,718	2,130	-	-	505	-
Total Operating	\$ 436,539	\$ 425,935	\$ 401,060	\$ 427,260	\$ 221,890	\$ 427,260

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Capital Outlay	\$ 153,785	\$ -	\$ -	\$ 14,925	\$ 6,574	\$ -
Total Capital	\$ 153,785	\$ -	\$ -	\$ 14,925	\$ 6,574	\$ -
Total Department	\$ 3,501,935	\$ 3,456,874	\$ 3,353,639	\$ 3,469,764	\$ 1,740,157	\$ 3,513,011
# of Employees / FTEs		46 / 43.5	46 / 43.0	52 / 44.0	52 / 44.0	52 / 44.0
Revenues:						
Sheriff's Fees	\$ 1,841	\$ 1,448	\$ 1,000	\$ 1,000	\$ 1,065	\$ 1,000
DUI Response Reimburse	5,350	3,150	5,000	5,000	350	3,000
Courthouse Security Fund	43,303	39,460	50,000	50,000	20,033	40,000
Jail Admission Fee	2,283	1,782	2,000	2,000	1,081	2,000
Blood Test/ DNA Fee	441	220	300	300	158	300
Parking Tickets	140	100	100	100	300	100
Susp. License Reimburse	700	1,050	700	700	350	850
False Alarm Fines	100	900	200	200	800	200
E/R - Schools	80,000	40,438	40,000	40,000	-	40,000
Sheriff - Reimbursables	10,500	13,665	-	-	11,595	-
Compensation Board	1,149,996	1,124,719	1,172,900	1,172,900	578,553	1,213,800
Total Revenues	\$ 1,294,654	\$ 1,226,932	\$ 1,272,200	\$ 1,272,200	\$ 614,285	\$ 1,301,250
Amount Funded by Local Taxes	2,207,281	2,229,942	2,081,439	2,197,564	1,125,872	2,211,761
% Funded by Local Taxes	63.03%	64.51%	62.07%	63.33%	64.70%	62.96%

Powhatan County
Expenditure Detail
Communications Center E-911 Dispatch

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages: Dispatchers	\$ 359,194	\$ 387,645	\$ 475,801	\$ 475,801	\$ 240,763	\$ 463,592
Overtime-Dispatchers	121	503	-	-	486	-
Part Time Help Dispatchers	91,872	66,116	81,745	81,745	33,258	86,353
Overtime-PT Dispatchers	226	-	-	-	-	-
FICA	32,834	32,803	42,652	42,652	19,756	42,071
Retirement	48,519	46,145	60,807	60,807	23,847	51,134
Retirement - Hybrid	-	2,664	-	-	5,368	-
Retirement - Hybrid Disability	-	124	-	-	248	769
Medical Insurance	46,752	47,100	67,316	67,316	28,035	78,620
Group Life Insurance	4,280	4,585	5,662	5,662	2,720	6,073
Total Personnel	\$ 583,797	\$ 587,685	\$ 733,983	\$ 733,983	\$ 354,481	\$ 728,612
Professional Services - Language Line	\$ -	\$ -	\$ 100	\$ 100	\$ 11	\$ 100
Repairs and Maintenance	-	-	22,500	22,500	4,551	22,500
Maintenance & Service Contracts	-	-	62,680	62,680	39,531	62,680
Electricity	-	-	9,000	9,000	3,682	9,000
Fuel - Towers	-	-	1,300	1,300	200	1,300
Wireline 911	-	-	40,640	40,640	13,035	40,640
Rent - Towers	-	-	20,370	20,370	3,394	20,370
Total Operating	\$ -	\$ -	\$ 156,590	\$ 156,590	\$ 64,404	\$ 156,590
Capital Outlay	\$ 4,642	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 4,642	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 588,439	\$ 587,685	\$ 890,573	\$ 890,573	\$ 418,885	\$ 885,202
# of Employees / FTEs		15 / 12.3	17 / 14.30	17 / 14.30	17 / 14.30	17 / 14.30
Revenues:						
E911 Wireless	\$ 50,108	\$ 51,547	\$ 50,000	\$ 50,000	\$ 26,332	\$ 50,000
Total Revenues	\$ 50,108	\$ 51,547	\$ 50,000	\$ 50,000	\$ 26,332	\$ 50,000
Amount Funded by Local Taxes	538,331	536,138	840,573	840,573	392,553	835,202
% Funded by Local Taxes	91.48%	91.23%	94.39%	94.39%	93.71%	94.35%

Powhatan County
Expenditure Detail
Victim Witness Grant

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 48,111	\$ 49,074	\$ 51,715	\$ 53,253	\$ 25,857	\$ 52,749
FICA	3,253	3,352	3,956	3,956	1,772	4,035
Retirement	6,490	6,216	6,609	6,609	3,305	5,818
Medical Insurance	6,080	6,976	7,152	7,152	3,576	8,292
Workers' Compensation	48	38	-	-	-	-
Group Life Insurance	573	584	615	615	308	691
Total Personnel	\$ 64,555	\$ 66,240	\$ 70,047	\$ 71,585	\$ 34,818	\$ 71,585
Postage	\$ 212	\$ 392	\$ 200	\$ 200	\$ 136	\$ 200
Telephone System	205	317	-	-	10	-
Travel - Mileage	1,190	1,703	700	1,500	534	700
Office Supplies	2,028	481	2,500	2,500	78	2,500
Total Operating	\$ 3,635	\$ 2,893	\$ 3,400	\$ 4,200	\$ 758	\$ 3,400
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 68,190	\$ 69,133	\$ 73,447	\$ 75,785	\$ 35,576	\$ 74,985
# of Employees / FTEs		1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0
Revenues:						
Victim/Witness Assistance	\$ 49,804	\$ 50,976	\$ 49,000	\$ 51,338	\$ 25,750	\$ 49,000
Total Revenues	\$ 49,804	\$ 50,976	\$ 49,000	\$ 51,338	\$ 25,750	\$ 49,000
Amount Funded by Local Taxes	18,386	18,157	24,447	24,447	9,826	25,985
% Funded by Local Taxes	26.96%	26.26%	33.29%	32.26%	27.62%	34.65%

Powhatan County
Expenditure Detail
Animal Control

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ 147,634	\$ 156,012	\$ 163,583	\$ 163,583	\$ 81,791	\$ 173,389
On Call Pay	-	-	-	-	2,189	-
Salaries and Wages - Overtime	3,131	5,020	1,000	1,000	1,007	1,000
Other Pay	3,760	1,000	3,000	3,000	742	3,000
Comp Time Payout	-	9,244	-	-	-	-
FICA	10,382	11,312	12,514	12,514	6,405	13,264
Retirement	19,916	19,752	20,906	20,906	10,453	19,125
Medical Insurance	27,695	23,984	25,600	25,600	12,300	27,952
Workers' Compensation	1,468	2,020	-	-	-	-
Group Life Insurance	1,757	1,856	1,947	1,947	973	2,271
Line of Duty Act	968	996	728	728	986	728
Total Personnel	\$ 216,710	\$ 231,196	\$ 229,278	\$ 229,278	\$ 116,846	\$ 240,729
Professional Health Services	\$ 10,639	\$ 17,668	\$ 8,000	\$ 8,000	\$ 8,944	\$ 8,000
Trash Removal	-	208	-	-	96	-
Maintenance of Animal Shelter	4,291	1,236	3,000	3,000	1,370	3,000
Landscaping-Animal Control	1,880	1,595	-	-	65	-
Maintenance / Service Contracts	1,840	2,184	2,300	2,300	1,563	2,300
Electricity	5,215	7,331	5,900	5,900	2,328	5,900
Fuel	6,357	3,738	5,600	5,600	495	5,600
Sewer	1,211	1,652	1,500	1,500	593	1,500
Postage	-	23	-	-	-	-
Telephone System	4,464	817	1,500	1,500	419	1,500
Internet	392	4,272	3,500	3,500	-	3,500
Auto Insurance	1,491	1,576	-	1,700	1,576	1,700
Conferences & Training	-	2,444	1,200	1,200	1,243	1,200
Initial shots/visit costs	140	100	500	500	154	500
Spay/Neuter Services	95	-	800	800	375	800
Dues/Association Memberships	305	90	300	300	90	300
Dog Tags	-	1,255	200	200	25	200
Gas/Grease/Oil	10,025	7,502	10,000	10,000	2,662	10,000
Auto Parts & Repairs	5,189	4,738	7,000	7,000	2,906	7,000
Uniforms	687	327	2,000	2,000	60	2,000
Other Operating Supplies	1,185	951	500	500	1,221	500
Dog Food/Supplies	1,541	7,000	7,000	7,000	2,487	7,000
Dangerous Dog Registry	-	75	-	-	-	-
Total Operating	\$ 56,947	\$ 66,782	\$ 60,800	\$ 62,500	\$ 28,672	\$ 62,500
Total Capital	\$ -	\$ -				
Total Department	\$ 273,657	\$ 297,978	\$ 290,078	\$ 291,778	\$ 145,518	\$ 303,229
# of Employees / FTEs		4 / 4.0	4 / 4.0	5 / 5.0	5 / 5.0	5 / 5.0

Powhatan County
Expenditure Detail
Animal Control

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Revenues:						
Dog Tag Sales 2017	\$ -	\$ -	\$ -	\$ -	\$ 4,293	\$ 14,000
Animal Protection	2,696	4,087	300	300	1,175	1,200
Animal Adoption-Spayed/Neuter	597	580	600	600	380	600
Total Revenues	\$ 3,293	\$ 4,667	\$ 900	\$ 900	\$ 5,848	\$ 15,800
Amount Funded by Local Taxes	270,364	293,311	289,178	290,878	139,670	287,429
% Funded by Local Taxes	98.80%	98.43%	99.69%	99.69%	95.98%	94.79%

Powhatan County
Expenditure Detail
Medical Examiner

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Health Services	\$ 2,988	\$ 515	\$ 3,000	\$ 3,000	\$ 996	\$ 3,000
Total Operating	\$ 2,988	\$ 515	\$ 3,000	\$ 3,000	\$ 996	\$ 3,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 2,988	\$ 515	\$ 3,000	\$ 3,000	\$ 996	\$ 3,000
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ 43,293	\$ 109,203	\$ 148,575	\$ 148,575	\$ 74,761	\$ 232,110
Salaries and Wages - Overtime	-	64	-	-	-	-
COMP: Part-Time Help	47,738	50,061	116,438	116,438	28,382	120,554
FICA	6,642	11,822	21,520	21,520	7,558	26,998
Retirement	5,840	8,913	19,270	19,270	9,635	26,280
Retirement - Hybrid	-	4,273	-	-	-	-
Retirement - Hybrid Disability	-	197	-	-	-	480
Medical Insurance	7,046	8,495	8,326	8,326	3,576	19,660
Workers' Compensation	1,820	2,048	-	-	-	-
Group Life Insurance	515	1,220	1,768	1,768	884	3,044
Line of Duty Act	13,997	15,654	13,910	13,910	17,306	13,910
Total Personnel	\$ 126,891	\$ 211,950	\$ 329,807	\$ 329,807	\$ 142,102	\$ 443,036
Health/Vaccinations/Inoculations	\$ -	\$ 77	\$ 2,500	\$ 2,500	\$ 156	\$ 2,500
Waste Disposal	2,559	2,873	2,300	2,300	1,473	2,300
Equipment Repair	19,021	15,484	17,500	17,500	3,356	17,500
Maintenance/Service Contracts	3,606	4,040	33,440	33,440	4,045	33,440
Advertising	768	575	-	-	590	-
Apparatus Fuel	33,734	22,756	60,000	60,000	6,816	60,000
Water	50	100	-	-	-	-
Sewer	-	-	850	850	379	850
Postage	51	369	250	250	61	250
Telephone System	12,853	11,961	17,500	17,500	(21)	17,500
Long Distance	-	-	600	600	-	600
Cell Phones	680	3,298	4,800	4,800	3,108	4,800
Internet	275	1,185	8,420	8,420	1,080	8,420
Auto Insurance Premium	41,355	44,951	-	41,065	52,179	37,835
Insurance	23,853	29,768	-	32,955	35,722	35,722
Rent - Fire Companies	28,186	28,186	48,400	48,400	12,414	51,325
Travel - Convention & Education	6,729	11,587	6,700	6,700	1,202	6,700
Community Education	-	735	-	-	-	2,600
Dues/Association Memberships	125	643	700	700	369	700
Training/Seminars for Volunteers	-	598	20,000	20,000	6,017	20,000
Miscellaneous	-	36	-	-	13	-
Office Supplies	1,678	2,096	2,500	2,500	554	2,500
Computer Equipment - non-capitalized	100	1,909	-	-	531	-
Cleaning Supplies	574	-	-	-	-	-
Gas/Grease/Oil	8,089	4,698	12,500	12,500	10,435	12,500
Auto Parts/Repairs	84,282	96,938	91,950	91,950	42,500	100,000
Breathing Apparatus	5,719	15,978	10,000	10,000	2,001	10,000
Protective Gear	27,236	31,804	30,000	30,000	29,020	30,000
Books and Subscriptions	5,766	4,995	2,200	2,200	5,403	2,200
Medical Supplies	-	-	2,600	2,600	1,213	-
Dry Hydrants	727	235	1,000	1,000	1,357	1,000
Matching Funds for Volunteer's Grants	-	-	-	20,000	1,500	-
Junior Emergency Technician	-	-	-	1,431	2,577	6,000
Total Operating	\$ 308,015	\$ 337,875	\$ 376,710	\$ 472,161	\$ 226,050	\$ 467,242

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Capital Outlay	\$ 12,173	\$ 1,281	\$ 10,000	\$ 17,000	\$ 450	\$ 10,000
Total Capital	\$ 12,173	\$ 1,281	\$ 10,000	\$ 17,000	\$ 450	\$ 10,000
Total Department	\$ 447,079	\$ 551,106	\$ 716,517	\$ 818,968	\$ 368,602	\$ 920,278
# of Employees / FTEs	-	4 / 2.5	6 / 4.0	6 / 4.0	6 / 4.0	7 / 5.0

Powhatan County
Expenditure Detail
Rescue Squad

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line of Duty Act	\$ 2,548	\$ 2,780	\$ -	\$ -	\$ -	\$ -
Trash Removal	1,168	1,230	-	-	-	-
Repairs and Maintenance	3,698	7,042	-	-	-	-
Maintenance/Service Contracts	14,093	7,576	-	-	-	-
Electricity	19,913	19,257	-	-	-	-
Fuel	3,748	1,302	-	-	-	-
Sewer	765	662	-	-	-	-
Telephone System	12,015	4,683	-	-	-	-
Long Distance	197	582	-	-	-	-
Cell Phone	1,391	2,870	-	-	-	-
Internet	1,200	5,892	-	-	-	-
Insurance	28,169	25,107	-	-	-	-
Stationery/Office Supplies	-	188	-	-	-	-
Cleaning Supplies	1,053	555	-	-	-	-
Gas/Grease/Oil	31,638	26,119	-	-	-	-
Auto Parts/Repairs	26,783	35,221	-	-	-	-
Medical Supplies	14,571	-	-	-	-	-
Other Operating Supplies	-	-	-	-	-	-
Total Operating	\$ 162,950	\$ 141,066	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 162,950	\$ 141,066	\$ -	\$ -	\$ -	\$ -
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Emergency Management

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Wages - Part-Time	\$ 49,619	\$ 1,498	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	-	48,504	39,661	39,661	22,997	21,008
FICA	3,796	3,827	3,034	3,034	1,759	1,607
Workers' Compensation	62	38	-	-	-	-
Line of Duty Act	484	498	-	-	493	-
Total Personnel	\$ 53,961	\$ 54,365	\$ 42,695	\$ 42,695	\$ 25,249	\$ 22,615
Professional Services- Citizen Alerting	\$ 787	\$ 118	\$ 6,900	\$ 6,900	\$ -	\$ 6,900
Repairs and Maintenance	22,032	8,024	-	-	-	-
Maintenance/Service Contracts	53,557	48,306	-	-	-	-
Printing & Binding	-	1,559	1,550	1,550	-	1,550
Electricity - Communications Hut	9,003	8,653	-	-	-	-
Fuel-Towers	1,122	395	-	-	-	-
Postage	214	30	30	30	-	30
Telephone System	2,027	782	1,860	1,860	-	1,860
Wireline 911	50,906	28,268	-	-	-	-
Wireless 911	1,012	-	-	-	-	-
Cell Phones	260	694	600	600	68	600
Internet	-	524	-	-	160	-
Inland Marine Insurance	1,225	1,221	-	-	-	-
Auto Insurance	497	525	-	-	-	-
Rent-Towers	18,473	19,395	-	-	-	-
Rent - Shelters	-	-	2,000	2,000	575	2,000
Travel/Mileage/Parking/Tolls	-	35	-	-	(22)	-
Conferences & Training	6	24	500	500	174	500
Dues/Association Memberships	304	229	500	500	75	500
Office Supplies	97	37	500	500	-	500
Gas/Grease/Oil	1,692	1,633	1,600	1,600	385	1,600
Auto Parts/Repairs	1,341	668	1,200	1,200	10	1,200
Other Operating Supplies	284	245	1,000	1,000	-	1,000
Mobile Command Post	831	1,377	1,200	1,200	857	1,200
Total Operating	\$ 165,668	\$ 122,742	\$ 19,440	\$ 19,440	\$ 2,282	\$ 19,440
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 219,629	\$ 177,107	\$ 62,135	\$ 62,135	\$ 27,531	\$ 42,055
# of Employees / FTEs		2/0.5	1 / .70	1 / .70	1 / .70	1 / .50

Powhatan County
Expenditure Detail
Public Works Administration

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ -	\$ 209,525	\$ 247,814	\$ 247,814	\$ 113,558	\$ 251,889
Overtime	-	1,225	-	-	(1,811)	-
FICA	-	15,197	18,958	18,958	8,107	19,270
Retirement	-	25,515	32,142	32,142	13,703	28,489
Medical Insurance	-	16,671	24,156	24,156	9,488	21,700
Group Life Insurance	-	2,367	2,949	2,949	1,257	3,300
Total Personnel	\$ -	\$ 270,500	\$ 326,019	\$ 326,019	\$ 144,302	\$ 324,648
Advertising	\$ -	\$ 290	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Postage	-	-	300	300	-	300
Auto Insurance	-	3,677	-	-	-	-
General Liability	-	32,632	-	-	-	-
Travel-Mileage	-	-	300	300	-	300
Travel - Convention and Education	-	284	2,000	2,000	119	2,000
Miscellaneous	-	97	200	200	7	200
Office Supplies	-	696	900	900	860	900
Gas/Grease/Oil	-	-	1,480	1,480	-	1,480
Auto Parts & Repairs	-	-	688	688	63	688
Total Operating	\$ -	\$ 37,676	\$ 6,868	\$ 6,868	\$ 1,049	\$ 6,868
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 308,176	\$ 332,887	\$ 332,887	\$ 145,351	\$ 331,516
# of Employees / FTEs		4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0

Powhatan County
Expenditure Detail
Facilities

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 374,078	\$ 148,542	\$ 149,751	\$ 149,751	\$ 76,240	\$ 151,746
Overtime	9,213	10,362	7,500	7,500	704	7,500
On-Call - Regular	-	-	8,500	8,500	1,622	8,500
COMP: Part-time help	18,060	-	-	-	-	-
PT-Facility Set-up	5,718	2,688	7,237	7,237	829	7,844
Facility Set Up - I.T.	6,323	6,836	3,224	3,224	1,684	5,840
FICA	31,598	11,305	12,030	12,030	5,490	11,608
FICA-Facility Set-up	428	210	554	554	63	600
FICA - Facility Set Up - I.T.	286	527	247	247	129	447
Retirement	51,002	13,070	19,423	19,423	6,793	17,162
Retirement - Hybrid	2,641	6,006	-	-	3,058	-
Retirement - Hybrid Disability	116	276	-	-	139	480
Medical Insurance	44,049	26,322	27,060	27,060	13,544	31,068
Workers' Compensation	4,619	5,040	-	-	-	-
Group Life Insurance	4,732	1,768	1,756	1,756	904	1,988
Total Personnel	\$ 552,864	\$ 232,952	\$ 237,282	\$ 237,282	\$ 111,199	\$ 244,783
Cleaning Service	\$ 87,241	\$ 80,935	\$ 90,500	\$ 90,500	\$ 26,339	\$ 90,500
Trash Removal	535	1,834	2,720	2,720	577	2,720
Grounds Maintenance	17,394	653	-	-	34	-
HVAC Service and Repairs	-	67,159	75,000	75,000	7,384	75,000
Repairs and Maintenance	67,053	40,340	60,000	60,000	33,674	60,000
Planned Maintenance	-	110	-	-	-	-
Office Renovations-2013	123,919	-	-	-	-	-
Maintenance/Service Contracts	77,444	61,361	63,600	63,600	32,550	70,000
Meetings - Set Up	2,042	340	3,000	3,000	1,305	3,000
Advertising	1,070	265	-	-	760	-
Electricity	75,935	90,106	65,000	65,000	33,549	90,000
Fuel	51,051	21,552	28,300	28,300	3,644	25,000
Water	4,815	15,042	6,000	6,000	5,896	7,500
Sewer	2,427	6,013	3,650	3,650	1,637	4,650
Postage	13	22	-	-	18	-
Telephone System	3,649	1,351	3,460	3,460	-	1,500
Cell Phones	993	4,799	3,000	3,000	1,813	4,000
Internet	-	191	-	-	-	-
Boiler and Machinery Insurance	2,528	-	-	-	-	-
Auto Insurance	2,484	-	-	-	-	-
General Liability	26,561	-	-	-	-	-
Inland Marine Insurance	153	263	-	-	-	-
Travel-Mileage	144	107	-	-	-	-
Conferences & Training	603	-	-	-	-	1,500
Dues/Association Memberships	258	-	-	-	-	-
Miscellaneous	159	5	-	-	-	-
Office Supplies	1,412	195	-	-	93	-
Computer Equipment Non-capitalized	2,261	-	-	-	-	-
Tools and Equipment	-	6,471	10,500	10,500	723	10,500
Cleaning Supplies	9,699	9,035	14,539	14,539	3,956	14,539

Powhatan County
Expenditure Detail
Facilities

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Gas/Grease/Oil	\$ 9,797	\$ 5,881	\$ 3,145	\$ 3,145	\$ 1,896	\$ 4,000
Auto Parts & Repairs	8,687	3,168	1,462	1,462	1,082	1,462
Uniforms	4,207	6,920	4,500	4,500	1,586	4,725
Personal Protective Equipment	-	-	1,250	1,250	149	1,250
Trash Removal	2,142	-	-	-	-	-
Repairs and Maintenance	18,008	-	-	-	-	-
Maintenance/Service Contracts	6,725	-	-	-	-	-
Electricity	17,060	-	-	-	-	-
Water	2,196	-	-	-	-	-
General Liability Insurance Premium	2,551	-	-	-	-	-
Total Operating	\$ 633,218	\$ 424,118	\$ 439,626	\$ 439,626	\$ 158,665	\$ 471,846
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 1,186,081	\$ 657,070	\$ 676,908	\$ 676,908	\$ 269,864	\$ 716,629
# of Employees / FTEs		9 / 4.25	9 / 4.25	9 / 4.25	9 / 4.25	9 / 4.25

Powhatan County
Expenditure Detail
Company 1 Fire Station

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 697	\$ 57	\$ 600	\$ 600	\$ 22	\$ 600
Cleaning Services	-	-	1,780	1,780	1,391	2,580
Maintenance of Grounds	-	-	-	-	-	1,100
Repairs & Maintenance	-	-	-	-	2,453	7,000
Maintenance/Service Contracts	15,854	9,224	19,000	19,000	1,557	12,000
Electricity	9,940	9,218	12,000	12,000	3,679	15,000
Fuel	5,851	2,420	4,000	4,000	12	4,000
Water	919	777	800	800	302	800
Sewer	472	750	680	680	236	680
Telephone System	859	84	430	430	-	430
Internet	228	920	-	-	422	-
Office Supplies	47	-	-	-	-	-
Auto repairs and parts	-	10	-	-	-	-
Cleaning Supplies	1,304	2,233	2,400	2,400	435	2,400
Total Operating	\$ 36,172	\$ 25,693	\$ 41,690	\$ 41,690	\$ 10,509	\$ 46,590
Total Capital	\$ -	\$ -				
Total Department	\$ 36,172	\$ 25,693	\$ 41,690	\$ 41,690	\$ 10,509	\$ 46,590
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Huguenot Public Safety Building

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cleaning Service	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 985	\$ 3,000
Trash Removal	737	96	600	600	48	600
Maintenance of Grounds	-	-	-	-	-	2,400
Maintenance/Service Contracts	16,553	19,425	22,840	22,840	6,636	15,000
Repairs & Maintenance	-	-	-	-	7,441	7,840
Snow removal	-	-	-	-	-	5,000
Electricity	19,977	21,117	19,000	19,000	9,549	21,500
Fuel	4,945	4,488	4,500	4,500	197	4,500
Water	1,379	1,344	1,200	1,200	481	1,350
Sewer	1,135	1,645	3,300	3,300	579	2,400
Telephone System	2,781	2,145	2,600	2,600	172	2,450
Office Supplies	47	-	-	-	-	-
Cleaning Supplies	618	3,405	900	900	439	2,400
Total Operating	\$ 48,171	\$ 53,665	\$ 57,940	\$ 57,940	\$ 26,527	\$ 68,440
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 48,171	\$ 53,665	\$ 57,940	\$ 57,940	\$ 26,527	\$ 68,440
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Grounds/Parks

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ -	\$ 124,969	\$ 124,077	\$ 124,077	\$ 61,382	\$ 129,623
Overtime	-	4,480	3,000	3,000	1,695	3,000
COMP: Part-time help	-	30,190	23,400	33,777	20,708	48,454
COMP: Part-time help - Overtime	-	798	1,000	1,000	801	1,000
FICA	-	11,651	11,282	11,282	6,267	13,623
Retirement	-	12,309	16,093	16,093	4,813	14,660
Retirement - Hybrid	-	2,446	-	-	3,150	-
Retirement - Hybrid Disability	-	150	-	-	143	324
Medical Insurance	-	25,154	27,048	27,048	9,168	21,700
Group Life Insurance	-	1,369	1,477	1,477	731	1,698
Workers' Compensation	-	2,506	-	-	-	-
Total Personnel	\$ -	\$ 216,022	\$ 207,377	\$ 217,754	\$ 108,858	\$ 234,082
Grounds Maintenance	\$ -	\$ 20,218	\$ 23,250	\$ 23,250	\$ 6,964	\$ 23,250
DOC Labor Services	-	-	-	-	1,286	-
Equipment Repairs and Maintenance	-	9,531	10,000	10,000	3,709	10,000
Snow Removal	-	7,124	15,000	15,000	-	10,000
Electricity	-	535	1,550	1,550	-	1,550
Tools and Equipment	-	5,019	15,000	15,000	586	15,000
Uniforms	-	-	4,500	4,500	1,310	4,500
Safety PPE	-	-	1,250	1,250	-	1,250
Gas/Grease/Oil	-	3,045	4,625	4,625	2,364	4,625
Auto Parts & Repairs	-	6,003	5,150	5,150	2,393	5,150
Total Operating	\$ -	\$ 51,475	\$ 80,325	\$ 80,325	\$ 18,612	\$ 75,325
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 267,497	\$ 287,702	\$ 298,079	\$ 127,470	\$ 309,407
# of Employees / FTEs		6 / 5.0	8 / 5.65	8 / 5.65	8 / 5.65	10 / 5.75

Powhatan County
Expenditure Detail
Athletic Fields

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ -	\$ 2,960	\$ 4,280	\$ 4,280	\$ 865	\$ 4,280
Repairs and Maintenance	-	23,069	10,000	10,000	2,757	10,000
Portable bathrooms	-	10,243	11,000	11,000	5,257	11,000
Maintenance/Service Contracts	-	15,959	18,000	18,000	6,324	18,000
Electricity	-	51,661	45,800	45,800	19,869	45,800
Water	-	11,670	12,000	12,000	7,111	12,000
Cleaning Supplies	-	605	1,511	1,511	-	1,511
Website fees	-	134	-	-	-	-
Total Operating	\$ -	\$ 116,301	\$ 102,591	\$ 102,591	\$ 42,183	\$ 102,591
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 116,301	\$ 102,591	\$ 102,591	\$ 42,183	\$ 102,591
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Convenience Center

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries & Wages - Regular	\$ 112,636	\$ 119,814	\$ 119,872	\$ 119,872	\$ 60,436	\$ 122,269
Overtime	6,899	5,787	-	-	2,774	-
COMP: Part-Time Help	25,288	21,129	22,870	22,870	9,508	23,327
Overtime Part -Time	1,828	280	-	-	155	-
FICA	10,383	10,771	10,920	10,920	5,330	11,138
Retirement	14,301	12,327	15,547	15,547	6,281	13,829
Retirement - Hybrid	252	2,917	-	-	1,493	-
Retirement - Hybrid Disability	11	134	-	-	68	141
Medical Insurance	16,744	18,864	20,908	20,908	9,564	22,852
Unemployment Claims	(600)	-	-	-	-	-
Workers' Compensation	6,003	6,586	-	-	-	-
Group Life Insurance	1,284	1,413	1,426	1,426	713	1,602
Total Personnel	\$ 195,030	\$ 200,022	\$ 191,543	\$ 191,543	\$ 96,322	\$ 195,158
Waste Disposal	\$ 181,861	\$ 188,527	\$ 230,000	\$ 230,000	\$ 99,547	\$ 230,000
Recycling Pulls	57,513	57,747	65,000	65,000	15,037	65,000
Recycling-Scrap Tires	2,000	2,850	3,800	3,800	1,236	3,800
Recycling Metals	870	500	2,200	2,200	-	2,200
Repairs and Maintenance	10,615	1,612	7,000	7,000	1,788	7,000
Advertising	148	-	200	200	-	200
Electricity	3,279	3,903	4,000	4,000	1,439	4,000
Water	466	523	450	450	199	450
Telephone System	1,551	992	900	900	-	900
Internet	210	911	1,000	1,000	437	1,000
Equipment Rental	1,000	-	-	-	-	-
Gas/Grease/Oil	73	-	-	-	-	-
Training and Education	-	625	1,400	1,400	500	1,400
Transfer Station Supplies	200	54	500	500	229	500
Gas/Grease/Oil	138	570	700	700	247	700
Auto Parts/Repairs	493	-	-	-	-	1,894
Uniforms	5,168	5,690	6,000	6,000	2,773	6,300
Protective Professional Equipment	-	-	1,416	1,416	-	1,416
Office Supplies	-	-	500	500	207	500
Other Operating Supplies	183	-	-	-	-	-
Total Operating	\$ 265,767	\$ 264,504	\$ 325,066	\$ 325,066	\$ 123,639	\$ 327,260
Capital Lease - Backhoe	\$ 11,925	\$ 12,673	\$ 2,177	\$ 2,177	\$ 1,091	\$ -
Capital Lease - Interest	1,238	489	17	17	6	-
Total Capital	\$ 13,163	\$ 13,162	\$ 2,194	\$ 2,194	\$ 1,097	\$ -
Total Department	\$ 473,960	\$ 477,688	\$ 518,803	\$ 518,803	\$ 221,058	\$ 522,418
# of Employees / FTEs		6 / 5.0	6 / 5.0	6 / 5.0	6 / 5.0	6 / 5.0

Powhatan County
Expenditure Detail
Health Department

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Health Department Contribution	\$ 195,924	\$ 186,079	\$ 197,000	\$ 197,000	\$ 97,575	\$ 200,869
Total Operating	\$ 195,924	\$ 186,079	\$ 197,000	\$ 197,000	\$ 97,575	\$ 200,869
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 195,924	\$ 186,079	\$ 197,000	\$ 197,000	\$ 97,575	\$ 200,869
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Free Clinic Nurse

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Service Contract/Copying Cost	\$ 802	\$ 493	\$ -	\$ -	\$ 73	\$ -
Telephone - Free Clinic	15	-	-	-	-	-
Total Operating	\$ 817	\$ 493	\$ -	\$ -	\$ 73	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 817	\$ 493	\$ -	\$ -	\$ 73	\$ -
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Goochland Powhatan CSB

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
COMP: Community Services Board	\$ 2,100	\$ 2,250	\$ 3,000	\$ 3,000	\$ 1,250	\$ 3,000
FICA: Community Services Board	161	172	230	230	96	230
Total Personnel	\$ 2,261	\$ 2,422	\$ 3,230	\$ 3,230	\$ 1,346	\$ 3,230
County Contribution	\$ 252,730	\$ 252,730	\$ 258,730	\$ 258,730	\$ 129,365	\$ 263,730
Total Operating	\$ 252,730	\$ 252,730	\$ 258,730	\$ 258,730	\$ 129,365	\$ 263,730
Total Capital	\$ -	\$ -				
Total Department	\$ 254,991	\$ 255,152	\$ 261,960	\$ 261,960	\$ 130,711	\$ 266,960
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services Board

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
COMP: Social Services Board	\$ 3,350	\$ 2,650	\$ 4,800	\$ 4,800	\$ 1,600	\$ 4,800
FICA: Social Services Board	256	203	360	360	122	360
Total Personnel	\$ 3,606	\$ 2,853	\$ 5,160	\$ 5,160	\$ 1,722	\$ 5,160
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 3,606	\$ 2,853	\$ 5,160	\$ 5,160	\$ 1,722	\$ 5,160
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Powhatan Community Action Agency

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
PCCAA Services - TANF	\$ 7,500	\$ 12,271	\$ 4,300	\$ 4,300	\$ 4,185	\$ 15,000
PCCAA Services - CSBG	49,603	53,176	47,400	47,400	248,594	36,242
Total Operating	\$ 57,103	\$ 65,447	\$ 51,700	\$ 51,700	\$ 252,779	\$ 51,242
Total Capital	\$ -	\$ -				
Total Department	\$ 57,103	\$ 65,447	\$ 51,700	\$ 51,700	\$ 252,779	\$ 51,242
# of Employees / FTEs		0	0	0	0	0
Revenues:						
TANF Funds (PCCAA)	\$ 7,500	\$ 12,271	\$ 4,300	\$ 4,300	\$ 3,385	\$ 15,000
CSBG Funds (PCCAA)	49,603	53,176	49,000	49,000	245,273	36,242
Total Revenues	\$ 57,103	\$ 65,447	\$ 53,300	\$ 53,300	\$ 248,658	\$ 51,242
Amount Funded by Local Tax:	-	-	(1,600)	(1,600)	4,121	-
% Funded by Local Taxes	0.00%	0.00%	-3.09%	-3.09%	1.63%	0.00%

Powhatan County
Expenditure Detail
Economic Development

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ -	\$ 159,644	\$ 160,211	\$ 160,211	\$ 80,106	\$ 162,490
FICA	-	11,881	12,256	12,256	5,807	12,430
Retirement	-	20,434	20,779	20,779	10,390	18,378
Retirement - Hybrid Disability	-	-	-	-	-	222
Medical Insurance	-	10,898	11,184	11,184	5,592	16,572
Group Life Insurance	-	1,893	1,907	1,907	953	2,129
Total Personnel	\$ -	\$ 204,750	\$ 206,337	\$ 206,337	\$ 102,848	\$ 212,221
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 25,380	\$ -
Prof. Services-Marketing	-	-	10,000	20,000	-	30,000
Economic Development Study	-	33,750	-	26,251	-	-
Maintenance & Service Contracts	1	587	-	-	-	-
Printing & Binding	-	113	-	-	-	-
Advertising	8,000	6,015	12,000	17,900	670	12,000
Postage	3	-	-	-	7	-
Telephone System	360	-	-	-	-	-
Cell Phones	13	-	-	-	-	-
EDA-Auto Insurance Premium	150	150	-	-	150	-
EDA - Surety Bond (Crime Exposure)	685	690	-	-	690	-
EDA Public Officials Liability Ins	550	550	-	-	550	-
EDA- General Liability Insurance	132	132	-	-	536	-
Travel - Mileage	-	247	500	500	-	500
Conferences & Training	20	5,245	2,500	2,500	500	2,500
Dues/Association Memberships	1,460	2,606	3,400	3,400	2,299	3,400
Website Fees & Monthly Services	-	1,630	-	-	-	-
Training/Seminars	-	1,106	1,500	1,500	49	1,500
Office Supplies	100	2,237	1,600	1,600	65	1,600
Farm Friendly Friends	-	60	-	-	-	-
Books and Subscriptions	-	-	200	200	-	200
Total Operating	\$ 11,475	\$ 55,118	\$ 31,700	\$ 73,851	\$ 30,896	\$ 51,700
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 11,475	\$ 259,868	\$ 238,037	\$ 280,188	\$ 133,744	\$ 263,921
# of Employees / FTEs		2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0

Powhatan County
Expenditure Detail
Building Inspections

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 198,028	\$ 218,254	\$ 248,087	\$ 248,087	\$ 95,703	\$ 247,604
COMP: Part-time help	10,854	-	-	-	-	-
FICA	15,782	16,691	18,979	18,979	7,293	18,942
Retirement	26,265	27,899	32,177	32,177	11,942	28,004
Retirement - Hybrid Disability	-	-	-	-	-	245
Medical Insurance	14,857	15,809	28,852	28,852	6,134	29,980
Group Life Insurance	2,317	2,585	2,952	2,952	1,096	3,244
Workers' Compensation	2,436	3,434	-	-	-	-
Total Personnel	\$ 270,538	\$ 284,672	\$ 331,047	\$ 331,047	\$ 122,168	\$ 328,019
Professional Services	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering-Third Party Plan Review	-	-	500	500	-	500
Maintenance/Service Contracts	5,838	5,246	7,100	7,100	470	7,100
Advertising	222	-	200	200	50	200
Postage	131	170	500	500	385	500
Telephone System	2,108	1,321	1,500	1,500	-	1,500
Long Distance	19	13	-	-	-	-
Cell Phones	232	1,345	2,000	2,000	596	2,000
Auto Insurance	1,491	1,576	-	-	-	-
Travel-Mileage	-	150	300	300	-	300
Conferences & Training	585	1,291	2,870	2,870	216	2,870
Dues/Association Memberships	70	210	200	200	-	200
Miscellaneous	-	49	-	-	-	-
Office Supplies	884	1,031	2,500	2,500	1,020	2,500
Gas/Grease/Oil	3,887	2,773	4,700	4,700	941	4,700
Auto Parts & Repairs	1,276	1,259	2,520	2,520	400	2,520
Uniforms/PPE	110	88	1,200	1,200	493	1,200
Books and Subscriptions	-	975	-	-	-	-
Total Operating	\$ 17,102	\$ 17,497	\$ 26,090	\$ 26,090	\$ 4,571	\$ 26,090
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 287,640	\$ 302,169	\$ 357,137	\$ 357,137	\$ 126,739	\$ 354,109
# of Employees / FTEs	4 / 4.0	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0
Revenues:						
Building Permits	\$ 373,725	\$ 361,949	\$ 352,000	\$ 352,000	\$ 188,037	\$ 360,000
Inspection Fees	80	40	100	100	120	400
Electrical Permits	29,409	32,297	34,000	34,000	14,360	28,800
Plumbing Permits	17,979	27,297	28,000	28,000	11,670	24,300
Mechanical Permits	32,260	38,784	44,000	44,000	17,272	35,100
Building Permit-Administration	616	3,237	1,800	1,800	3,395	2,500
Burn Permits	200	605	500	500	-	500
Septic Tank Permits	20,165	15,956	15,000	15,000	14,985	13,500
Total Revenues	\$ 474,434	\$ 480,165	\$ 475,400	\$ 475,400	\$ 249,839	\$ 465,100
Amount Funded by Local Taxes	(186,794)	(177,996)	(118,263)	(118,263)	(123,100)	(110,991)
% Funded by Local Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
COMP: Board of Zoning Appeals	\$ 120	\$ -	\$ 1,260	\$ 1,260	\$ -	\$ 1,260
Salaries and Wages - Regular	398,511	251,607	301,941	301,941	131,138	352,856
Overtime	690	1,672	-	-	-	-
COMP: Planning Commission	9,550	9,050	9,300	9,300	4,650	9,300
FICA	30,804	19,393	23,098	23,098	10,263	26,993
Retirement	51,368	31,426	39,162	39,162	17,009	39,908
Retirement - Hybrid Disability	-	-	-	-	-	510
Medical Insurance	26,727	17,261	30,632	30,632	8,388	30,980
Workers' Compensation	1,895	2,687	-	-	-	-
Group Life Insurance	4,531	2,913	3,593	3,593	1,561	4,622
Total Personnel	\$ 524,196	\$ 336,009	\$ 408,986	\$ 408,986	\$ 173,009	\$ 466,429
Professional Services	\$ 20	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Maintenance/Service Contracts	4,554	1,560	4,500	4,500	188	4,500
Printing & Binding	518	5,459	500	500	-	500
Advertising	14,854	3,084	9,000	9,000	1,792	9,000
Abandoned Vehicles	250	-	-	-	-	-
Postage	9,190	1,388	2,000	2,000	802	2,000
Telephone System	1,152	738	2,300	2,300	-	2,300
Cell Phones	83	360	885	885	111	1,485
Auto Insurance	1,491	1,576	-	-	-	-
Travel - Mileage	811	740	300	300	340	800
Conferences & Training	866	1,875	2,000	2,000	283	2,000
Dues/Association Memberships	660	100	2,500	2,500	513	2,400
Training/Seminar	315	-	-	-	-	-
Office Supplies	2,841	1,433	2,500	2,500	431	2,500
Computer Equipment (Non-capitalized)	11	-	-	-	-	-
Gas/Grease/Oil	3,479	2,678	3,500	3,500	855	3,500
Auto Parts/Repair	663	1,058	2,000	2,000	223	2,000
Uniforms/PPE	70	-	440	440	96	440
Books and Subscriptions	241	31	200	200	-	200
Street Signs	1,813	1,842	2,000	2,000	577	2,000
Consultant - Review	2,800	-	-	-	-	-
Ordinance Rewrite	-	10,456	-	-	-	-
Total Operating	\$ 46,681	\$ 34,378	\$ 38,125	\$ 38,125	\$ 6,211	\$ 39,125
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 570,877	\$ 370,387	\$ 447,111	\$ 447,111	\$ 179,220	\$ 505,554
# of Employees / FTEs		6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0
Revenues:						
Zoning Permits	\$ 8,300	\$ 9,200	\$ 8,000	\$ 8,000	\$ 15,150	\$ 8,000
Temporary Business/Planning	200	200	200	200	-	200
Erosion/Sediment Control	24,222	26,903	22,000	22,000	10,473	24,000
Events Permit	460	640	350	350	50	450
Conditional Use Permits	8,300	8,150	6,000	6,000	7,250	6,000

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Revenues: (Continued)						
Rezoning Permits	\$ -	\$ 8,032	\$ 400	\$ 400	\$ 5,425	\$ 2,000
Subdivision - Preliminary	200	2,350	-	-	-	-
Subdivision - Final Plats	1,975	3,625	2,000	2,000	650	2,000
Private Road Inspections	-	100	-	-	1,100	-
Project Approval	5,974	7,164	6,000	6,000	320	6,000
Variance or Appeal Fees	550	-	500	500	-	-
Non-Subvision Plat	3,290	4,105	3,000	3,000	550	3,000
Sale of Maps, Plats, Surveys	1,436	1,304	1,000	1,000	1,052	1,000
Sale of Ordinances	70	1,370	100	100	15	100
Total Revenues	\$ 54,977	\$ 73,143	\$ 49,550	\$ 49,550	\$ 42,035	\$ 52,750
Amount Funded by Local Taxes	515,900	297,244	397,561	397,561	137,185	452,804
% Funded by Local Taxes	90.37%	80.25%	88.92%	88.92%	76.55%	89.57%

Powhatan County
Expenditure Detail
Code Enforcement

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition costs	-	-	-	-	-	10,000
Clean up costs	-	-	-	-	-	5,000
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
GIS

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 60,083	\$ 61,285	\$ 61,591	\$ 61,591	\$ 30,795	\$ 62,823
COMP: Part-time help	15,233	14,265	19,760	19,760	9,548	21,288
FICA	5,721	5,744	6,223	6,223	3,068	6,434
Retirement	8,105	7,870	7,988	7,988	3,994	7,105
Medical Insurance	5,029	5,449	5,592	5,592	2,796	6,204
Workers' Compensation	70	64	-	-	-	-
Group Life Insurance	715	729	733	733	366	823
Total Personnel	\$ 94,956	\$ 95,406	\$ 101,887	\$ 101,887	\$ 50,567	\$ 104,677
Maintenance/Service Contracts	\$ 5,013	\$ 7,580	\$ 7,600	\$ 7,600	\$ -	\$ 7,600
Telephone System	34	-	70	70	90	70
Travel-Mileage	102	-	-	-	134	-
Conferences & Training	468	150	500	500	-	500
Office Supplies	247	-	-	-	358	-
Computer Equipment - non cap	437	-	-	-	15,596	-
Other Operating Expenses (plotter)	-	1,185	2,000	2,000	-	2,000
Total Operating	\$ 6,301	\$ 8,915	\$ 10,170	\$ 10,170	\$ 16,178	\$ 10,170
Internet and Website Costs	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 103,257	\$ 104,321	\$ 112,057	\$ 112,057	\$ 66,745	\$ 114,847
# of Employees / FTEs		2/1.5	2 / 1.5	2 / 1.5	2 / 1.5	2 / 1.5

Powhatan County
Expenditure Detail
Recreation

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 29,792	\$ 43,718	\$ 52,220	\$ 52,220	\$ 26,110	\$ 53,264
COMP: Part-Time Help	64,490	1,546	-	-	-	12,242
FICA	7,154	2,890	3,995	3,995	1,581	5,011
Retirement	3,874	5,598	6,773	6,773	3,386	6,024
Medical Insurance	6,791	7,090	8,724	8,724	4,362	10,368
Workers' Compensation	2,002	62	-	-	-	-
Group Life Insurance	342	518	621	621	311	698
Total Personnel	\$ 114,444	\$ 61,422	\$ 72,333	\$ 72,333	\$ 35,750	\$ 87,607
Advertising	\$ 1,631	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Postage	-	26	50	50	-	50
Telephone System	7,357	1,397	1,000	1,000	-	1,000
Cell Phones	149	494	-	-	444	660
Internet	424	341	-	-	-	-
Mileage	-	-	50	50	-	50
Travel-Convention & Education	-	123	400	400	-	400
Concession Permits	-	120	-	-	-	120
Miscellaneous	463	-	-	-	-	-
Special Events	1,094	-	5,000	5,000	-	5,000
Programs	716	-	600	600	-	600
Tournaments	207	150	-	-	-	-
Office Supplies	475	1,224	350	350	-	350
Uniforms	-	141	100	100	-	100
Dues/Association Memberships	-	200	1,160	1,160	-	1,160
Other Operating Supplies	344	-	500	500	-	380
Criminal Background Checks	1,051	-	-	-	-	-
Website Fees and Service	2,034	1,845	-	-	-	-
Trash Removal	6,428	-	-	-	-	-
Maintenance of Grounds	28,411	-	-	-	-	-
Maintenance	16	-	-	-	-	-
General Maintenance	28,493	-	-	-	-	-
Electricity	48,560	-	-	-	-	-
Fuel	2,296	-	-	-	-	-
Water	12,333	-	-	-	-	-
Sewer	2,532	-	-	-	-	-
Inland Marine Insurance	7	-	-	-	-	-
Auto Insurance	497	-	-	-	-	-
Computer Equipment non-capitalize	-	1,829	-	-	-	-
Cleaning Supplies	897	-	-	-	-	-
Gas/Grease/Oil	1,810	-	-	-	-	-
Auto Parts/Repairs	538	-	-	-	-	-
Total Operating	\$ 148,764	\$ 7,890	\$ 10,210	\$ 10,210	\$ 444	\$ 10,870
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 263,207	\$ 69,312	\$ 82,543	\$ 82,543	\$ 36,194	\$ 98,477
# of Employees / FTEs	1 / .50	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0	3 / 1.50

Powhatan County
Expenditure Detail
Recreation

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Revenues:						
Recreation Fees - Parks & Rec	\$ 12,673	\$ 7,849	\$ 14,000	\$ 14,000	\$ 4,233	\$ 10,450
Facility Use	2,001	1,889	4,000	4,000	-	2,000
Travel ball fees	-	-	-	-	2,890	5,000
Non-resident fees	-	-	-	-	1,050	1,000
Total Revenues	\$ 14,674	\$ 9,738	\$ 18,000	\$ 18,000	\$ 8,173	\$ 18,450
Amount Funded by Local Taxes	248,533	59,574	64,543	64,543	28,021	80,027
% Funded by Local Taxes	94.42%	85.95%	78.19%	78.19%	77.42%	81.26%

Powhatan County
Expenditure Detail
RRPDC Board Fees

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
COMP: RRPDC	\$ 480	\$ 720	\$ 1,440	\$ -	\$ -	\$ -
FICA: RRPDC	37	55	110	-	-	-
Total Personnel	\$ 517	\$ 775	\$ 1,550	\$ -	\$ -	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 517	\$ 775	\$ 1,550	\$ -	\$ -	\$ -
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Library

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 109,156	\$ 123,040	\$ 134,177	\$ 134,177	\$ 67,089	\$ 183,826
Overtime	175	60	-	-	-	-
COMP: Part-Time Help	70,383	65,107	76,852	76,852	38,013	68,008
FICA	13,250	13,902	16,144	16,144	7,912	19,265
Retirement	14,573	15,800	17,403	17,403	8,701	20,791
Retirement - Hybrid Disability	-	-	-	-	-	257
Medical Insurance	11,738	17,363	16,776	16,776	8,388	31,068
Workers' Compensation	136	122	-	-	-	-
Group Life Insurance	1,286	1,464	1,597	1,597	798	1,846
Total Personnel	\$ 220,697	\$ 236,858	\$ 262,949	\$ 262,949	\$ 130,901	\$ 325,061
Professional Services	\$ 9,298	\$ 10,735	\$ 10,000	\$ 10,000	\$ 3,750	\$ 10,000
Trash Removal	574	310	750	750	96	500
Repairs & Maintenance	63	286	500	500	1,055	750
Maintenance/Service Contracts	15,029	15,895	13,000	13,000	6,204	13,000
Advertising	-	5	500	500	75	250
Electricity	32,632	35,118	38,000	38,000	9,635	38,000
Fuel	396	200	400	400	37	400
Water	780	858	800	800	325	600
Sewer	720	634	600	600	210	600
Postage	664	698	650	650	232	650
Telephone System	9,302	7,602	10,472	10,472	1,922	6,600
Cell Phones	149	884	1,200	1,200	325	1,200
Internet	683	3,241	2,900	2,900	2,256	4,000
Network service connections	-	-	-	-	455	5,400
Travel - Mileage	478	336	500	500	371	650
Conferences & Training	522	494	500	500	129	500
Dues/Association Membership	693	777	750	750	310	750
Miscellaneous	287	441	2,000	2,000	259	1,000
Office Supplies	2,455	3,233	4,000	4,000	1,163	4,000
Computer Equipment (Non-capitalized)	4,941	3,107	3,000	3,000	1,887	4,750
Computer Equipment (Capitalized)	1,780	2,178	2,000	2,000	7,822	2,272
Books and Subscriptions	47,142	47,595	48,100	48,100	23,484	48,100
Library Supplies	4,481	3,112	4,200	4,200	4,278	4,200
Furniture	4,142	800	2,000	2,000	-	1,000
Summer Reading Program	400	787	500	500	153	500
Total Operating	\$ 137,612	\$ 139,326	\$ 147,322	\$ 147,322	\$ 66,433	\$ 149,672
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 358,309	\$ 376,184	\$ 410,271	\$ 410,271	\$ 197,334	\$ 474,733
# of Employees / FTEs		13 / 6.0	13 / 6.0	13 / 6.0	13 / 6.0	13 / 6.5

Powhatan County
Expenditure Detail
Library

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Revenues:						
Library Fines -Lost Books,	\$ 7,751	\$ 7,494	\$ 7,500	\$ 7,500	\$ 3,725	\$ 7,500
Library State Aid - Quarterly	99,172	99,879	99,760	99,021	49,511	114,000
Total Revenues	\$ 106,923	\$ 107,373	\$ 107,260	\$ 106,521	\$ 53,236	\$ 121,500
Amount Funded by Local Taxes	251,386	268,811	303,011	303,750	144,098	353,233
% Funded by Local Taxes	70.16%	71.46%	73.86%	74.04%	73.02%	74.41%

Powhatan County
Expenditure Detail
Extension Service

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 36,021	\$ 46,805	\$ 71,478	\$ 71,478	\$ 17,777	\$ 73,734
Maintenance and Service Contracts	39	43	-	-	-	-
Postage	74	2,033	100	100	6	100
Telephone System	792	308	1,090	1,090	-	1,090
Travel - Mileage	-	5	-	-	-	-
Conferences & Training	218	-	-	-	-	-
Dues/Association Memberships	251	345	350	350	285	350
Office Supplies	1,471	1,298	1,856	1,856	899	1,856
Transition to Extension Services	209	-	-	-	-	-
Gas/Oil/Grease	528	396	750	750	213	750
Auto Parts and Repairs	380	460	400	400	-	400
Books and Subscriptions	123	40	-	-	-	-
Other Operating Supplies	3,364	1,149	1,850	1,850	702	1,850
Auto Insurance	497	525	-	-	-	-
Criminal History/Background Checks	182	215	600	600	50	600
Total Operating	\$ 44,149	\$ 53,622	\$ 78,474	\$ 78,474	\$ 19,932	\$ 80,730
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 44,149	\$ 53,622	\$ 78,474	\$ 78,474	\$ 19,932	\$ 80,730
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Memberships/Joint Services

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Livestock Claims	\$ 800	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Medflight	2,700	3,100	3,800	3,800	3,800	3,800
Forestry	8,643	8,643	8,643	8,643	8,643	8,643
J. Sergeant Reynolds	34,017	34,471	34,961	34,961	34,961	36,073
RRPDC-Dues	17,036	16,527	16,608	16,608	16,675	17,204
VACo/VIG	-	5,975	6,978	6,978	7,028	6,978
Capital Region Workforce Partnership	-	925	925	2,300	2,300	814
Crater Criminal Justice Training	18,688	21,147	21,850	21,850	21,846	22,376
CVWMA	13,462	13,462	13,660	13,660	13,656	13,780
MSWCD Conservation Operations	26,500	40,000	40,000	40,000	20,000	42,000
Total Operating	\$ 121,846	\$ 144,250	\$ 147,925	\$ 149,300	\$ 128,909	\$ 152,168
Total Capital	\$ -	\$ -				
Total Department	\$ 121,846	\$ 144,250	\$ 147,925	\$ 149,300	\$ 128,909	\$ 152,168
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Contributions

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Contribution: Senior Connections	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Contribution: Meals on Wheels (Feedmore)	-	-	7,000	7,000	7,000	7,000
Contribution: YMCA Services	-	-	10,000	10,000	10,000	10,000
Senior Navigator	-	-	2,500	2,500	2,500	2,500
Contribution: Free Clinic of Powhatan	-	-	2,000	2,000	2,000	2,000
Powhatan Leadership Institute	-	-	-	-	500	-
Total Operating	\$ -	\$ -	\$ 31,500	\$ 31,500	\$ 32,000	\$ 31,500
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 31,500	\$ 31,500	\$ 32,000	\$ 31,500
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Debt Service

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Bond Trustee Fees	\$ 5,368	\$ -	\$ -	\$ -	\$ -	\$ -
1998 Lit Loan Prin - Pow Elem	250,000	-	-	-	-	-
2002 VPSA Prin - High School	346,447	-	-	-	-	-
1994A VPSA Prin - Poc Elem - BNY	200,000	-	-	-	-	-
1994B VPSA Prin - MS - BNY	249,070	-	-	-	-	-
1996A VPSA Prin - Poc Elem - BNY	25,000	-	-	-	-	-
2004A VPSA Prin - HS - Suntrust	190,000	-	-	-	-	-
1998 Lit Loan Int - Pow Elem	45,000	-	-	-	-	-
2002 VPSA Int - HS - Suntrust	171,053	-	-	-	-	-
1994A VPSA Int - Poc Elem - BNY	19,800	-	-	-	-	-
1994B VPSA Int - MS - BNY	25,242	-	-	-	-	-
1996A VPSA Int - Poc Elem - BNY	5,066	-	-	-	-	-
2004A VPSA Int - HS - Suntrust	109,905	-	-	-	-	-
2008B VPSA High School - Prin	293,900	-	-	-	-	-
2007 Lease Rev - 24 M Split Gov Prin	395,000	-	-	-	-	-
2007 Lease Rev - 24 M Split Gov Int	167,156	-	-	-	-	-
2008B VPSA High School - Int	255,475	-	-	-	-	-
2010 VRA Go Refund Prin - Spl .9382	121,971	-	-	-	-	-
2009 GO Refunding - Principal	825,000	-	-	-	-	-
2011 VRA Lease Rev Refund Principal	80,000	-	-	-	-	-
2007 Lease Rev - 24 M Split Sch Prin	725,000	-	-	-	-	-
2010 VRA Go Refund Int - Spl .9382	148,831	-	-	-	-	-
2009 GO Refunding - Interest	885,900	-	-	-	-	-
2011 VRA Lease Rev Refund Interest	135,550	-	-	-	-	-
2007 Lease Rev - 24 M Split Sch Int	864,481	-	-	-	-	-
2013 Bus Lease	97,851	-	-	-	-	-
2010 Lease Prin - HPSB	50,000	-	-	-	-	-
2010 Lease Int - HPSB	181,292	-	-	-	-	-
2005 Bus Lease - Interest	4,129	-	-	-	-	-
Bond Trustee Fees	-	23,243	8,496	8,496	3,300	8,496
Future Debt Service	-	-	-	-	-	2,480,829
Bond Issuance Costs	-	547,516	-	-	-	-
General Govt Principal	-	594,168	958,322	958,322	1,180,722	1,067,240
General Govt Interest	-	650,907	617,518	617,518	258,945	538,533
2013 Bus Lease - Principal	-	92,277	94,612	94,612	97,007	97,007
2013 Bus Lease - Interest	-	9,703	7,367	7,367	4,973	4,973
2015 Bus Lease - Principal	-	-	180,900	180,900	-	322,620
2015 Bus Lease - Interest	-	-	-	-	-	13,437
Fire Truck Lease	-	-	-	-	-	80,000
AS400 Lease - Principal	-	8,321	-	9,290	3,088	9,560
AS400 Lease - Interest	-	1,079	-	970	330	695
Schools - Principal	-	3,347,828	2,961,635	2,961,635	2,034,235	3,009,276
Schools - Interest	-	2,203,083	2,075,650	2,075,650	915,398	1,814,913
Total Operating	\$ 6,873,486	\$ 7,478,125	\$ 6,904,500	\$ 6,914,760	\$ 4,497,998	\$ 9,447,579
2015 Bus Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 6,873,486	\$ 7,478,125	\$ 6,904,500	\$ 6,914,760	\$ 4,497,998	\$ 9,447,579
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Contingency Fund

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Contingency	\$ -	\$ -	\$ 193,464	\$ 204,357	\$ -	\$ 99,414
Total Operating	\$ -	\$ -	\$ 193,464	\$ 204,357	\$ -	\$ 99,414
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 193,464	\$ 204,357	\$ -	\$ 99,414
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Transfers

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VPA Fund	\$ 453,483	\$ 444,507	\$ 411,370	\$ 411,370	\$ -	\$ 606,313
Transfer to CSA Fund	879,554	820,944	936,200	936,200	-	823,204
Transfer to Cash Proffers	621,889	-	-	-	-	-
Transfer to Grants Fund	15,714	73,710	-	-	-	-
Transfer to School Fund	20,708,851	20,362,700	21,489,902	21,489,902	-	22,006,130
Transfer to SRP Fund	-	265,000	260,000	260,000	-	-
Transfer to Capital Projects	(162,020)	1,551,884	307,250	2,778,920	2,778,920	280,000
Transfer to Utilities Fund	2,341,678	2,318,302	2,199,534	2,199,534	-	2,240,094
Transfer to Utilities Capital	-	-	-	375,000	-	-
Transfer to Debt Service	6,696,588	-	-	-	-	-
Total Operating	\$ 31,555,738	\$ 25,837,047	\$ 25,604,256	\$ 28,450,926	\$ 2,778,920	\$ 25,955,741
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 31,555,738	\$ 25,837,047	\$ 25,604,256	\$ 28,450,926	\$ 2,778,920	\$ 25,955,741
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Salaries and Wages - Regular	\$ 720,198	\$ 755,153	\$ 763,946	\$ 826,086	\$ 406,380	\$ 879,073
Overtime Pay	457	1	-	-	516	-
On Call Pay	10,784	9,608	-	-	4,288	9,720
COMP: Part-time help	-	1,128	-	-	-	-
FICA	51,111	53,588	58,442	58,442	28,874	67,123
Retirement	96,298	91,496	92,887	92,887	47,411	94,651
Retirement - Hybrid	835	995	-	-	2,205	-
Retirement - Hybrid Disability	37	46	-	-	102	447
Medical Insurance	104,025	110,229	112,486	112,486	56,586	145,960
Group Term Life	8,568	8,689	8,649	8,649	4,621	11,241
Total Personnel	\$ 992,312	\$ 1,030,933	\$ 1,036,410	\$ 1,098,550	\$ 550,983	\$ 1,208,215
Operations	\$ 463,459	\$ 509,989	\$ 332,820	\$ 332,820	\$ 293,994	\$ 51,171
Assistance Programs	-	-	-	-	-	394,500
Purchase of Services	-	-	-	-	-	61,678
Total Operating	\$ 463,459	\$ 509,989	\$ 332,820	\$ 332,820	\$ 293,994	\$ 507,349
Capital Outlay	\$ 20,357	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 20,357	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 1,476,128	\$ 1,540,922	\$ 1,369,230	\$ 1,431,370	\$ 844,977	\$ 1,715,564
# of Employees / FTEs		21 / 20.40	21 / 20.40	21 / 20.70	21 / 20.70	21 / 20.70

Powhatan County
Expenditure Detail
CSA

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs	\$ 551	\$ 2,015	\$ 500	\$ 500	\$ 184	\$ 1,200
Services	1,700,222	1,802,612	1,750,000	1,750,000	646,801	1,807,000
Services - Local Only	-	-	700	700	-	-
Total Operating	\$ 1,700,773	\$ 1,804,627	\$ 1,751,200	\$ 1,751,200	\$ 646,985	\$ 1,808,200
Salaries and Wages - Regular						
Total Capital	\$ -	\$ -				
Total Department	\$ 1,700,773	\$ 1,804,627	\$ 1,751,200	\$ 1,751,200	\$ 646,985	\$ 1,808,200
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Fire Rescue

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services-Daytime Coverage	\$ 305,255	\$ 331,050	\$ 450,000	\$ 450,000	\$ 168,210	\$ 542,000
Professional Services	25	-	-	-	-	-
EMS Transport Third Party Billing	23,657	25,292	23,630	23,630	10,154	30,000
Four for Life Grant	5,170	-	24,000	24,000	11,972	24,000
Fire Programs Funds	45,029	99,438	75,800	185,791	59,129	80,000
Total Operating	\$ 379,136	\$ 455,780	\$ 573,430	\$ 683,421	\$ 249,465	\$ 676,000
Total Capital	\$ -	\$ -	\$ -	\$ 3,700	\$ 3,590	\$ 57,000
Transfer to Capital Projects Fund	\$ 48,679	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ -
Total Department	\$ 427,815	\$ 455,780	\$ 573,430	\$ 852,121	\$ 418,055	\$ 733,000
# of Employees / FTEs		0	0	0	0	0

Powhatan County
Expenditure Detail
Utilities

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/15	Adopted
Salaries and Wages - Regular	\$ 229,398	\$ 225,813	\$ 272,610	\$ 273,651	\$ 121,039	\$ 272,947
Overtime	21,045	16,219	5,000	5,000	7,667	5,000
FICA	16,137	17,143	29,914	29,914	9,111	21,257
Retirement	26,896	17,704	31,361	31,361	13,426	31,427
Retirement - Hybrid	-	2,546	-	-	2,219	-
Retirement - Hybrid Disability	-	117	-	-	101	400
Medical Insurance	23,054	30,327	33,024	33,024	17,106	47,640
Workers' Compensation	3,822	6,643	5,200	5,200	-	5,200
Group Life Insurance	2,373	2,687	2,911	2,911	1,435	3,640
Total Personnel	\$ 322,724	\$ 319,199	\$ 380,020	\$ 381,061	\$ 172,104	\$ 387,511
Refund Water/Sewer Deposit	\$ 5,919	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services - water	86,474	91,087	67,000	67,000	47,846	47,500
Professional Services - sewer	-	-	-	-	-	19,500
Trash Removal	1,784	537	1,000	1,000	96	1,000
Sludge Removal	-	31,020	-	-	-	40,000
Repairs and Maintenance	99,025	81,303	85,000	85,000	51,618	85,000
Maintenance and Service Contracts	31,355	41,921	32,400	32,400	23,542	32,400
Advertising	2,159	205	1,000	1,000	285	1,000
Electricity	66,128	67,166	70,000	70,000	22,757	70,000
Chesterfield Water Capital Costs	38,512	42,955	86,000	86,000	-	145,000
Chesterfield Water Operating Costs	198,068	187,363	180,200	180,200	82,109	195,700
Fuel (htg)	28,011	18,538	30,000	30,000	1,424	30,000
Water	440	461	1,000	1,000	195	1,000
Postage	285	262	300	300	561	300
Telephone System	9,540	1,992	3,000	3,000	159	3,000
Cell Phones	58	442	1,600	1,600	399	1,600
Internet	1,668	8,320	8,000	8,000	566	8,000
Network Service Connection	-	-	-	-	3,273	-
Auto Insurance	1,987	2,627	2,100	2,100	-	2,100
Rent - Office space	28,154	28,807	28,160	28,160	14,730	28,160
Mileage Reimbursement	-	109	400	400	30	400
Conferences & Training	1,817	2,949	5,500	5,500	815	5,500
Dues/Association Membership	1,645	1,445	1,600	1,600	1,054	1,600
Uniforms	-	-	4,000	4,000	1,299	4,000
Personel Protective Equipment	-	-	1,000	1,000	-	1,000
Office Supplies	2,302	1,361	3,000	3,000	531	3,000
Computer Equipment Non-Capitalized	5,275	1,253	10,500	10,500	-	10,500
Gas/ Grease Oil/ Vehicle Repairs	6,247	7,036	8,750	8,750	2,678	8,750
Facility - Water and Sewer Needs	188	119	12,000	12,000	-	12,000
Fees-VPDES&VPA	4,763	4,842	4,900	4,900	4,911	4,900
Other Operating Supplies	451	6,920	5,500	5,500	2,839	5,500
Lab Supplies	2,193	5,834	5,600	5,600	4,536	5,600
Chemicals	13,330	20,630	20,000	20,000	1,950	20,000
Total Operating	\$ 637,778	\$ 657,504	\$ 679,510	\$ 679,510	\$ 270,203	\$ 794,010

Powhatan County
Expenditure Detail
Utilities

	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Amended	FY 2016 YTD Thru 12/31/15	FY 2017 Adopted
Depreciation Expense	\$ 447,854	\$ -	\$ -	\$ -	\$ -	\$ -
Huguenot Trail Utility Design	24,107	32,468	-	-	424	-
Capital Outlay - Utilities	5,806	-	-	-	75	-
Capital Outlay - Dutoy Creek	-	-	-	37,059	-	-
Cobbs Creek	-	-	-	30,627	-	-
Capital Outlay - New Pumps	-	23,863	-	-	-	-
VDOC Waterline	194,734	-	-	-	-	-
Total Capital	\$ 672,500	\$ 56,331	\$ -	\$ 67,686	\$ 499	\$ -
Cost of Issuance	\$ -	\$ 157,106	\$ -	\$ -	\$ -	\$ -
1999 VRA Lease Rev Bond - Interest	41,349	(12,291)	-	-	-	-
2006 VRA East Rt 60 Sewer - Interest	290,098	93,669	9,762	9,762	6,451	3,311
2010 VRA Go Refund Int - Spl .0618	11,113	9,430	8,497	8,497	4,673	7,169
2010 VRA Flatrock W & S Interest	182,921	181,706	179,341	179,341	90,731	175,409
2011 VRA Rev Refunding - Principal	240,000	254,500	275,000	275,000	275,000	280,000
2011 VRA Utility Project - Principal	5,000	5,500	-	-	-	-
2014C VRA Refunding - Principal	-	-	150,000	150,000	150,000	150,000
1999 VRA Lease Rev Bond - Principal	137,766	150,000	-	-	-	-
2006 VRA East Rt 60 Sewer Principal	140,000	140,000	150,000	150,000	150,000	155,000
2010 VRA Go Refund Prin - Spl .0618	8,034	14,832	37,678	37,678	37,678	26,560
2010 VRA Flatrock W & S Principal	40,000	40,000	95,000	95,000	95,000	100,000
2011 VRA Rev Refunding - Interest	407,316	393,731	383,978	383,978	195,300	371,581
2011 VRA Utility Project - Interest	2,231	-	-	-	-	-
2014C VFPF VRA Refunding - Interest	-	8,317	243,725	243,725	138,497	243,725
2014C VRA Refunding - Interest	-	185,578	31,079	31,079	-	26,613
Deferred Refunding Amortization	172,377	168,180	-	-	-	-
Total Debt Service	\$ 1,678,206	\$ 1,790,258	\$ 1,564,060	\$ 1,564,060	\$ 1,143,330	\$ 1,539,368
Transfer to Capital Projects Fund	\$ 20,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 3,331,708	\$ 2,823,292	\$ 2,623,590	\$ 2,692,317	\$ 1,586,136	\$ 2,720,889
# of Employees / FTEs		5 / 5.0	6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0

COUNTY OF POWHATAN

3834 Old Buckingham Road

Powhatan, Virginia 23139

(804) 598-5612

www.powhatanva.gov

