

COUNTY OF POWHATAN, VIRGINIA



FISCAL YEAR 2016
OPERATING BUDGET

JULY 1, 2015 – JUNE 30, 2016



www.powhatanva.gov

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EXECUTIVE SUMMARY



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Board of Supervisors:
William E. Melton, Chair
Carson L. Tucker, Vice-Chair
David T. Williams
Larry J. Nordvig
Barry C. Hodge
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

September 14, 2015

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

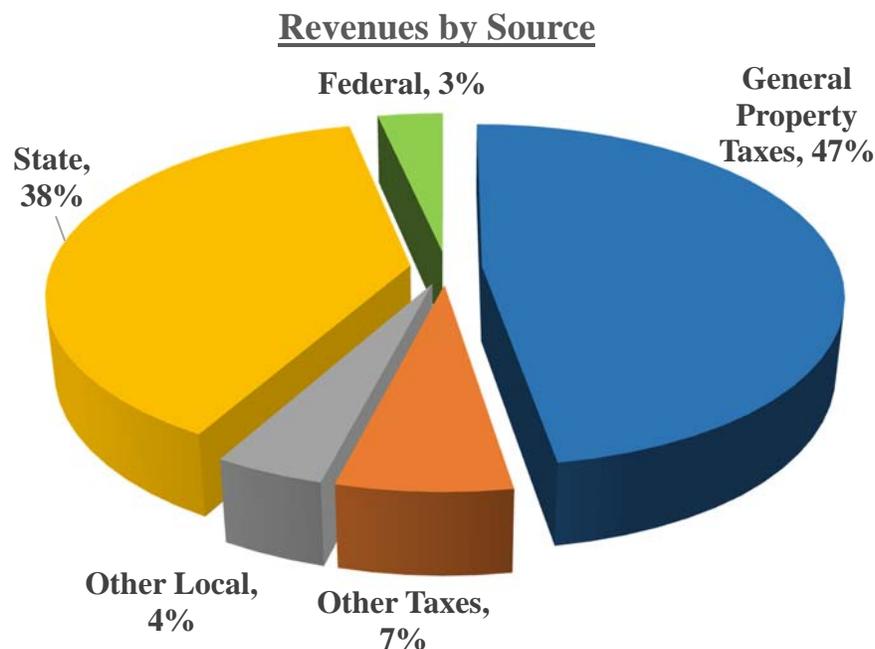
Dear Members of the Board of Supervisors:

The County of Powhatan Fiscal Year 2016 Operating Budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016 (Budget) is hereby submitted. The Budget achieves the following:

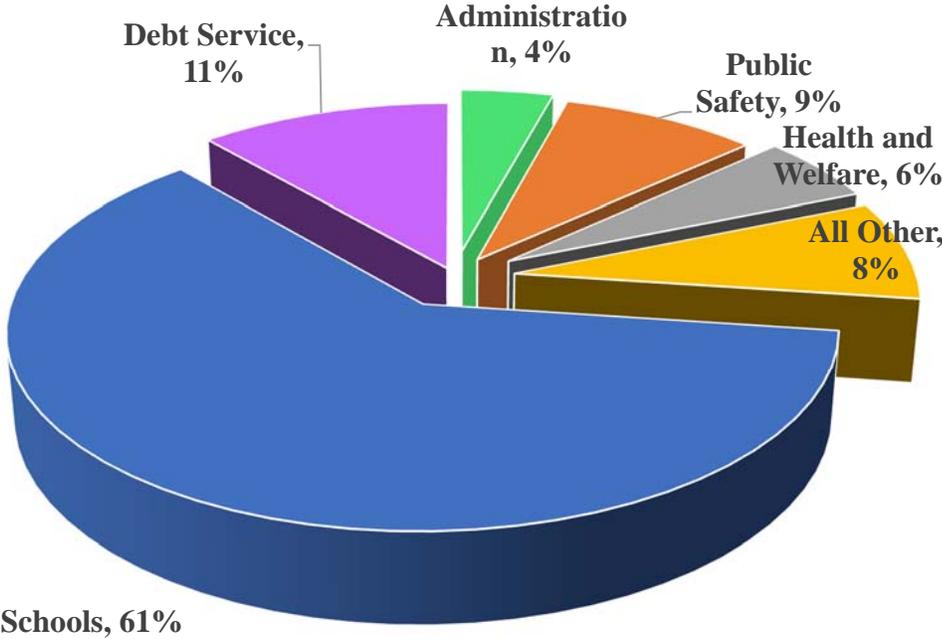
- Maintains the real estate tax rate at \$0.90
- Maintains fund balance at 15%
- Maintains a balanced budget – operating expenditures equal operating revenues
- Maintains the policy to use only operating revenues supporting operating expenditures; one-time revenue sources such as fund balance are not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

The Budget includes eight funds, six County funds and two Powhatan County Public Schools (PCPS) funds. The total budget for all the funds is \$99,890,394. The Budget net of inter-fund transfers is \$74,211,263.

The graphs show total revenues net of inter-fund transfer by source and total expenditures net of inter-fund transfers by function.



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 Powhatan County Public Schools 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

COUNTY OF POWHATAN, VIRGINIA

Board of Supervisors

William E. Melton, Chair, District 4
Carson L. Tucker, Vice Chair, District 5
David T. Williams, District 1
Larry J. Nordvig, District 2
Barry C. Hodge, District 3

School Board

James Kunka, Chair, District 2
Sammy Frame, Vice Chair, District 4
Rick Cole, District 1
Valerie C. Ayers, District 3
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
Sheriff Gregory A. Neal
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 Library Peggy Martin
County Administrator Patricia A. Weiler
Deputy County Administrator..... J. March Altman, Jr.

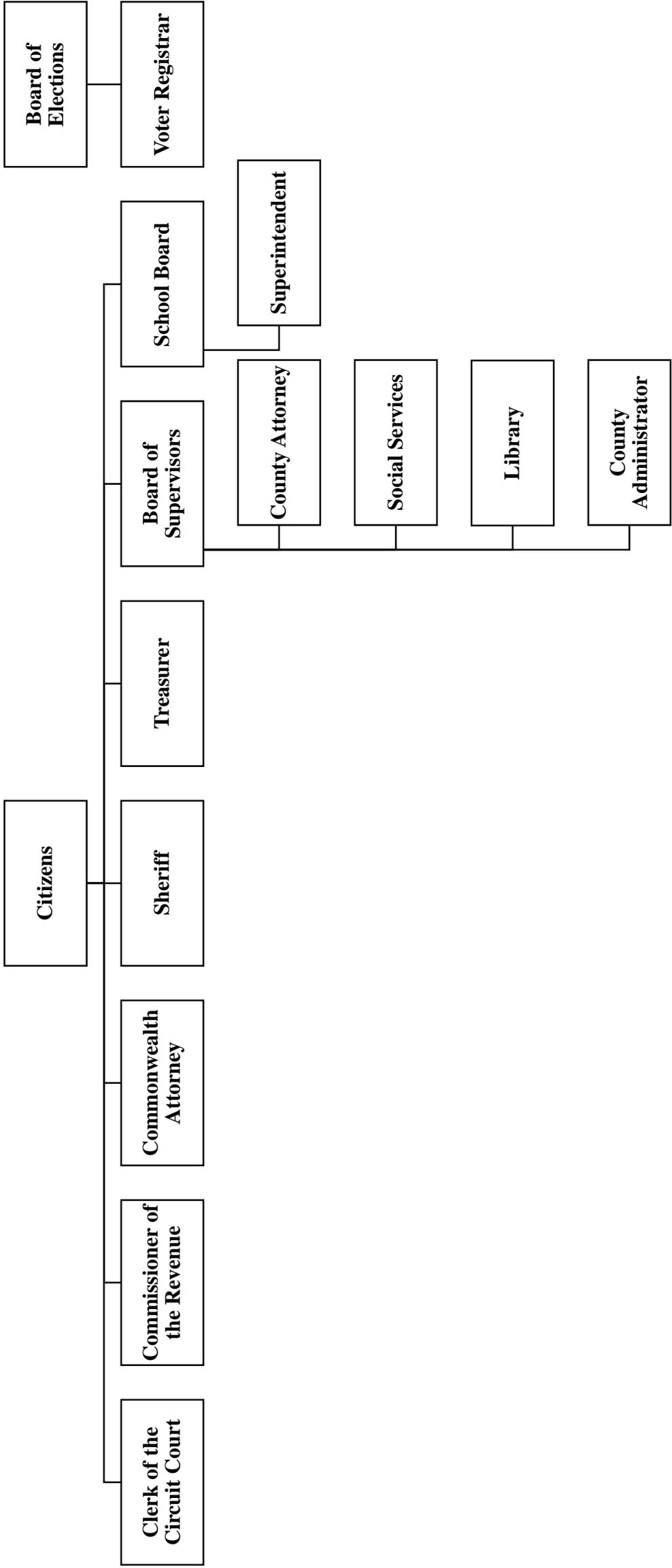


Originally settled by French Huguenots in the early 1700's, the County of Powhatan (Powhatan) was created by the Virginia General Assembly in 1777. Powhatan was named in honor of the Indian Chief Powhatan, father of Pocahontas. Powhatan, a community of approximately 28,000 people and 272 square miles, 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.

Powhatan County Organizational Chart



POWHATAN COUNTY RESOLUTION R-2015-47

**ADOPTION OF THE OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016 (FY 2016)
AND APPROPRIATION OF FUNDS**

WHEREAS, the Powhatan County Board of Supervisors has held six budget workshops to discuss, study and consider the proposed FY 2016 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2016 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 8 and 15, 2015; and

WHEREAS, a public hearing was not required pursuant to the provisions of Section 58.1-3321 subsection B of the Code of Virginia because there is not an effective real estate tax rate increase; and

WHEREAS, a public hearing was held on Monday, April 20, 2015 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 20, 2015 were heard; and

WHEREAS, on May 4, 2015 the Powhatan County Board of Supervisors adopted Resolution R-2015-38 adopting and appropriating a School Operating Fund Budget of \$43,800,909 and a School Fund Service Fund Budget of \$1,299,182.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby rescind Resolution R-2015-38 adopted by the Powhatan County Board of Supervisors on May 4, 2015 and that the Powhatan County of Supervisors does hereby adopt the FY 2016 Operating Budget and appropriate the funds for expenditure from the accounts and for the purposes as indicated:

[REMAINDER OF PAGE INTENTIONALLY BLANK]

POWHATAN COUNTY RESOLUTION R-2015-47

Estimated Revenues

General Fund	
Property Taxes	\$ 35,211,940
Other Taxes	4,872,650
Other Local Sources	1,162,470
State	6,199,080
Federal	53,300
Total General Fund	<u>47,499,440</u>
Social Services Fund	
State	350,000
Federal	670,000
Transfer from General Fund	349,230
Total Social Services Fund	<u>1,369,230</u>
CSA Fund	
State	815,000
Transfer from General Fund	936,200
Total CSA Fund	<u>1,751,200</u>

[REMAINDER OF PAGE INTENTIONALLY BLANK]

POWHATAN COUNTY RESOLUTION R-2015-47

Grants Fund - Law Library	
Other Local	4,000
Total Grants Fund - Law Library	<u>4,000</u>
Fire and Rescue Fund	
Other Local	473,630
State	99,800
Total Fire and Rescue Fund	<u>573,430</u>
Utilities Fund	
Other Local	429,600
Transfer from General Fund	2,193,990
Total Utilities Fund	<u>2,623,590</u>
Capital Projects Fund	
Transfer from General Fund	307,250
Total Capital Projects Fund	<u>307,250</u>
School SRP Fund	
Transfer from General Fund	260,000
Total School SRP Fund	<u>260,000</u>
School Operating Fund	
Other Local	318,400
State	21,032,879
Federal	1,381,891
Transfer from General Fund	21,469,902
Total School Operating Fund	<u>44,203,072</u>
School Food Service Fund	
Other Local	699,350
State	20,000
Federal	437,273
Transfer from School Operating	142,559
Total School Food Service Fund	<u>1,299,182</u>
Total - Estimated Revenues and Transfers	<u>\$ 99,890,394</u>
Less Interfund Transfers from Other Funds	
Social Services Fund	349,230
CSA Fund	936,200
Utilities Fund	2,193,990
Capital Projects Fund	307,250
School SRP Fund	260,000
School Operating Fund	21,489,902
School Food Service	142,559
Total Transfers from Other Funds	<u>25,679,131</u>
Total Estimated Revenues without Transfers	<u>\$ 74,211,263</u>

POWHATAN COUNTY RESOLUTION R-2015-47

<u>Expenditures</u>	
General Fund	
Expenditures	\$ 21,962,868
Transfers to Other Funds	<u>25,536,572</u>
Total General Fund Expenditures & Transfers	<u>47,499,440</u>
Total Social Services Fund Expenditures	1,369,230
Total CSA Fund Expenditures	1,751,200
Total Law Library Fund Expenditures	4,000
Total Fire and Rescue Fund Expenditures	573,430
Total Utilities Fund Expenditures	2,623,590
Total Capital Projects Fund Expenditures	307,250
Total School SRP Fund Expenditures	260,000
School Operating Fund	
Expenditures	44,060,513
Transfer to School Food Service Fund	<u>142,559</u>
Total School Fund Expenditures & Transfers	<u>44,203,072</u>
Total School Food Service Fund Expenditures	1,299,182
Total - Expenditures and Transfers	<u><u>\$ 99,890,394</u></u>
Less Inter-fund Transfers to Other Funds	
General Fund	25,536,572
School Operating Fund	<u>142,559</u>
Total Transfers to Other Funds	<u>25,679,131</u>
Total Expenditures without Transfers	<u><u>\$ 74,211,263</u></u>

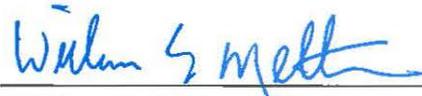
BE IT FURTHER RESOLVED, that

1. Only the positions authorized in the FY 2016 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
2. Board of Supervisors' approval is required for any budget and appropriation over and above the adopted FY 2016 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

POWHATAN COUNTY RESOLUTION R-2015-47

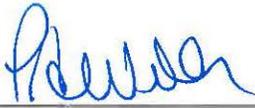
4. Board of Supervisors' approval is required to transfer the budget and appropriation from any contingency account; and
5. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) with-in each fund but may not increase the total expenditure 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, 2015 shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2015.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 18, 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>Nay</i></u>
<i>Larry J. Nordvig</i>	<u><i>Aye</i></u>
<i>Barry C. Hodge</i>	<u><i>Nay</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 2016 REAL ESTATE TAX RATE**

WHEREAS, a synopsis of the proposed Fiscal Year (FY) 2016 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 8 and 15, 2015; and

WHEREAS, a public hearing was not required pursuant to the provisions of Section [58.1-3321](#) subsection B of the Code of Virginia because there is not an effective real estate tax rate increase; and

WHEREAS, a public hearing was held on Monday, April 20, 2015, 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 20, 2015, 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 2016 Real Estate Tax Year begins on July 1, 2015 and ends on June 30, 2016, and applies to the real estate tax bills due on November 5, 2015 and June 5, 2016.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2016 real estate tax rate at \$0.90.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 18, 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>Nay</i></u>
<i>Larry J. Nordvig</i>	<u><i>Aye</i></u>
<i>Barry C. Hodge</i>	<u><i>Nay</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>

**RESOLUTION
FIXING CALENDAR YEAR 2015 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

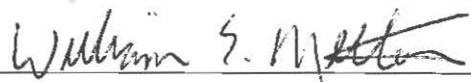
WHEREAS, pursuant to the Code of Virginia, Section 58.1-3007, notice and a public hearing are required before any local tax levy shall be increased in any county; and

WHEREAS, the Powhatan County Board of Supervisors desires to set the Calendar Year 2015 tax rates the same as were set for Calendar Year 2014, except for the reduction for disabled veterans personal property and volunteer fire and rescue personal property tax rates, 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 2015:

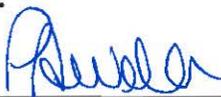
Personal Property	\$3.60
Business Personal Property	\$3.60
Disabled Veterans Personal Property	\$0.0001
Volunteer Fire and Rescue Personal Property	\$0.0001
Machinery & Tools	\$3.60

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON APRIL 6, 2015.



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>	William E. Melton	<u>Aye</u>
Larry J. Nordvig	<u>Aye</u>	Carson L. Tucker	<u>Aye</u>
Barry C. Hodge	<u>Absent</u>		

**RESOLUTION
IMPLEMENTATING THE CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998;
SPECIFIC RELIEF FOR 2015**

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 2015, 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;

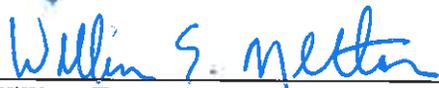
SECTION 2. Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 45% tax relief;

SECTION 3. Personal use vehicles valued at \$20,001 or more shall only receive 45% 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 4, 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>

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BUDGET OVERVIEW



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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, 2015 to June 30, 2016, Fiscal Year 2016, (FY 2016). The budget for FY 2016 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 begin development of the County Administrator's proposed budget which is presented to the Board of Supervisors at their first meeting in March.

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 2016 Budget Calendar

March 2, 2015	Monday	7:00 PM	Present Proposed Budget
March 9, 2015	Monday	5:00 PM	Budget Workshop
March 16, 2015	Monday	5:00 PM	Budget Workshop
March 23, 2015	Monday	5:00 PM	Budget Workshop with School Board
March 24, 2015	Tuesday	5:00 PM	Budget Workshop with School Board
March 30, 2015	Monday	5:00 PM	Budget Workshop
April 6, 2015	Monday	7:00 PM	Adopt PP Tax Rates
April 20, 2015	Monday	7:00 PM	Public Hearing on Budget
May 4, 2015	Monday	7:00 PM	Adopt School Board Budget
May 18, 2015	Monday	7:00 PM	Adopt Budget and 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, 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 a 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 three capital projects funds which are School Capital Projects Fund, 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 4.5%. The ratio of debt service as a percentage of governmental operating funds expenditures shall not exceed 12%.

**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.

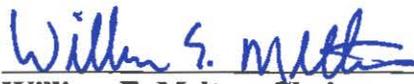
AMENDMENT OF BUDGET

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.

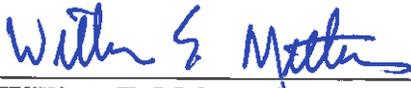
REPLENISHMENT OF UNASSIGNED FUND BALANCE

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

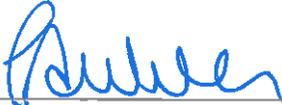
It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

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>

**BUDGET
SUMMARY**



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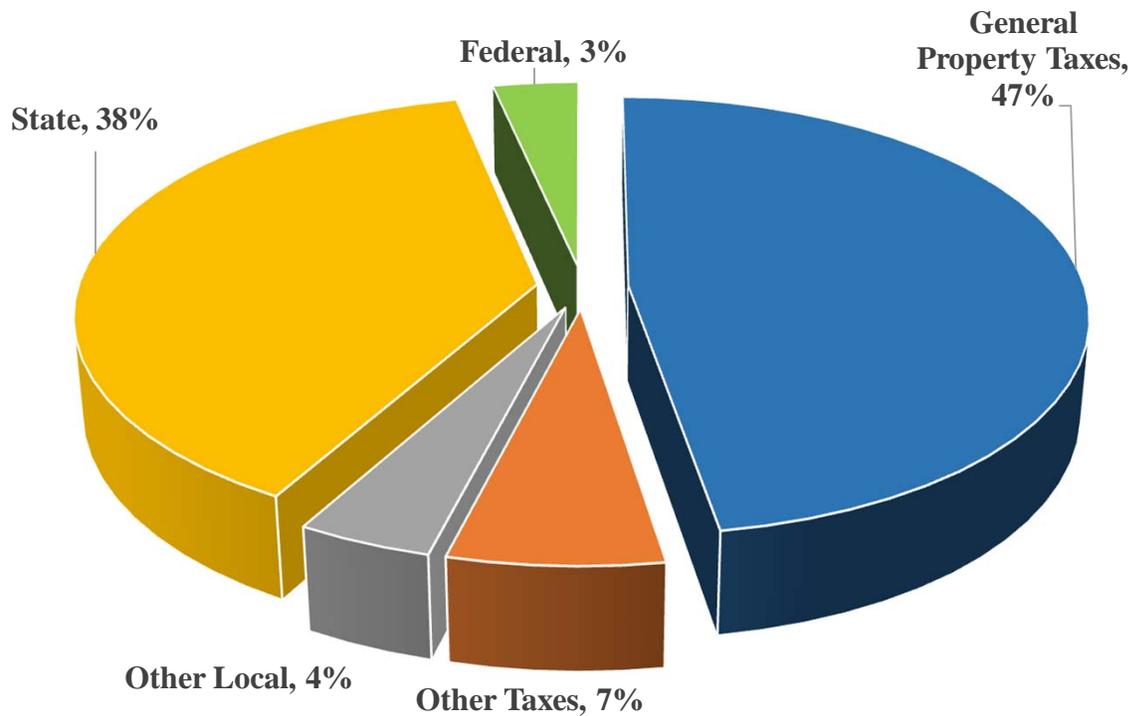
**Powhatan County
FY 2016 Operating Budget
Summary by Fund**

	FY 2015 Adopted	FY 2016 Adopted	Increase (Decrease)
General Fund	\$ 45,692,460	\$ 47,499,440	\$ 1,806,980
Social Services Fund	1,346,690	1,369,230	22,540
CSA Fund	1,659,490	1,751,200	91,710
Grants Fund - Law Library	-	4,000	4,000
Fire and Rescue Fund	499,000	573,430	74,430
Utilities Fund	2,568,600	2,623,590	54,990
Capital Projects Fund	127,380	307,250	179,870
School SRP Fund	-	260,000	260,000
School Operating Fund	43,653,440	44,203,072	549,632
School Food Service Fund	1,355,553	1,299,182	(56,371)
Total All Funds	96,902,613	99,890,394	2,987,781
Less Inter-fund Transfers			
Social Services Fund	494,360	349,230	(145,130)
CSA Fund	747,490	936,200	188,710
Utilities Fund	2,206,000	2,193,990	(12,010)
Capital Projects Fund	127,380	307,250	179,870
School SRP Fund	260,000	260,000	-
School Operating Fund	20,650,562	21,489,902	839,340
School Operating to Food Service	140,000	142,559	2,559
Total Transfers	24,625,792	25,679,131	1,053,339
Total - net of Inter-fund Transfers	\$ 72,276,821	\$ 74,211,263	\$ 1,934,442

Powhatan County
FY 2016 Operating Budget
Total Revenues Net of Inter-fund Transfers
Shown by Source

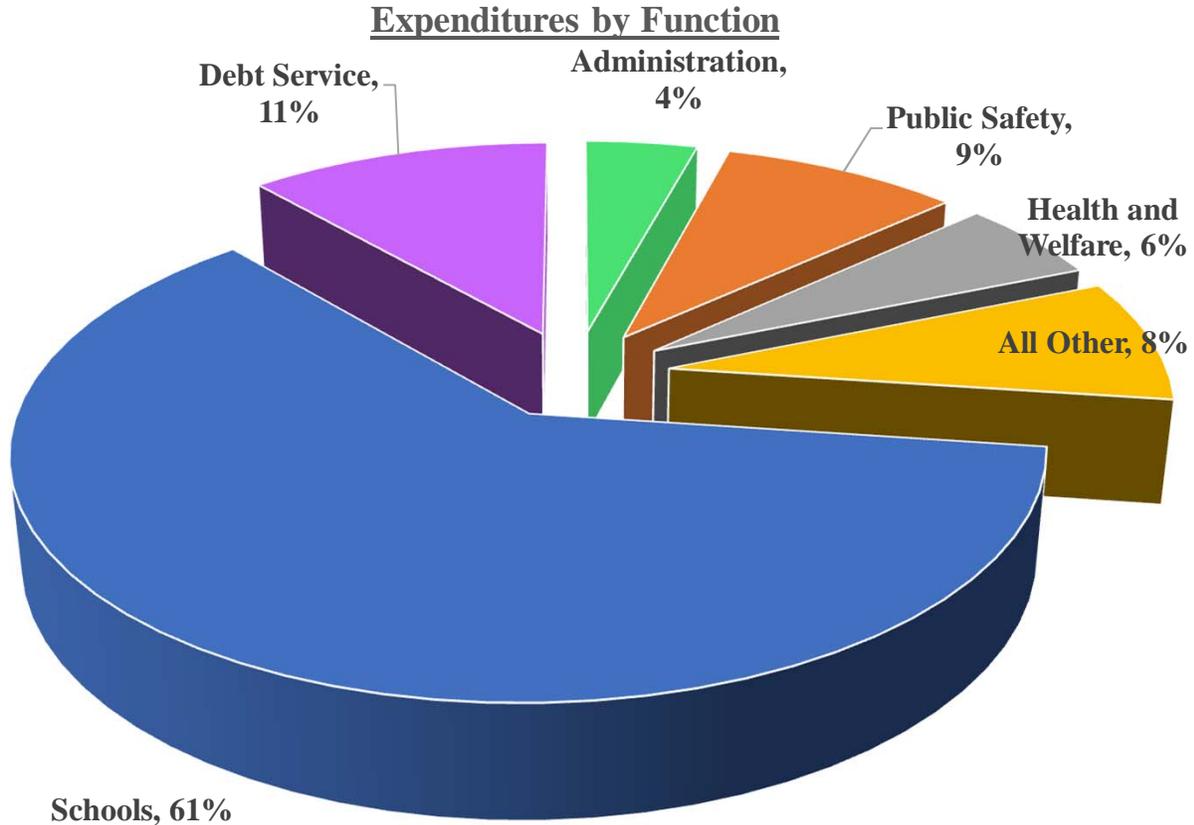
Revenues by Source	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)	% Change
General Property Taxes	\$ 34,030,080	\$ 35,211,940	\$ 1,181,860	3.5%
Other Taxes	4,333,270	4,872,650	539,380	12.4%
Other Local	2,972,820	3,067,450	94,630	3.2%
State	28,449,090	28,516,759	67,669	0.2%
Federal	2,491,561	2,542,464	50,903	2.0%
Total Revenues, net	\$ 72,276,821	\$ 74,211,263	\$ 1,934,442	2.7%

Revenues by Source



Powhatan County
FY 2015 Operating Budget
Total Expenditures Net of Inter-fund Transfers
Shown by Function

Expenditures by Function	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)	% Change
Administration	\$ 2,980,364	\$ 3,136,603	\$ 156,239	5.2%
Judicial Administration	860,824	885,193	24,369	2.8%
Public Safety	6,247,471	6,680,372	432,901	6.9%
Public Works	1,967,856	2,018,521	50,665	2.6%
Health and Welfare	3,934,250	4,123,390	189,140	4.8%
Parks, Recreation & Cultural	519,947	571,288	51,341	9.9%
Community Development	1,425,046	1,642,567	217,521	15.3%
Utilities	1,061,100	1,065,074	3,974	0.4%
Schools	44,868,993	45,619,695	750,702	1.7%
Schools Debt Service	5,652,891	5,320,164	(332,727)	-5.9%
County Debt Service	1,250,579	1,584,336	333,757	26.7%
Utilities Debt Service	1,507,500	1,564,060	56,560	3.8%
Total Expenditures, net	\$ 72,276,821	\$ 74,211,263	\$ 1,934,442	2.7%



Powhatan County
FY 2016 Operating Budget
Revenue Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2016 Adopted
GENERAL FUND 100					
Real Estate Property Taxes	\$ 27,505,768	\$ 28,120,472	\$ 27,463,100	\$ 27,463,100	\$ 27,958,000
Personal Property Taxes	5,609,212	6,246,860	6,176,980	6,176,980	6,773,940
Penalties & Interest	388,041	573,381	390,000	390,000	480,000
GENERAL PROPERTY TAXES	\$ 33,503,022	\$ 34,940,713	\$ 34,030,080	\$ 34,030,080	\$ 35,211,940
Local Sales Tax	\$ 2,140,378	\$ 1,953,664	\$ 2,354,000	\$ 2,354,000	\$ 2,614,350
All Other	1,938,566	2,296,997	1,979,270	1,979,270	2,258,300
OTHER LOCAL TAXES	\$ 4,078,943	\$ 4,250,661	\$ 4,333,270	\$ 4,333,270	\$ 4,872,650
Planning & Zoning Fees	\$ 37,681	\$ 55,142	\$ 54,770	\$ 54,770	\$ 50,470
Building Permits	369,704	474,434	472,950	472,950	475,400
All Other	13,865	14,547	14,000	14,000	14,000
PERMITS, FEES, & LICENSES	\$ 421,250	\$ 544,123	\$ 541,720	\$ 541,720	\$ 539,870
FINES & FORFEITURES	\$ 143,957	\$ 118,925	\$ 143,500	\$ 143,500	\$ 111,500
USE OF MONEY & PROPERTY	\$ 292,079	\$ 289,464	\$ 207,600	\$ 207,600	\$ 247,800
All Other	\$ 158,653	\$ 168,368	\$ 178,200	\$ 174,200	\$ 178,300
CHARGES FOR SERVICES	\$ 158,653	\$ 168,368	\$ 178,200	\$ 174,200	\$ 178,300
OTHER	\$ 198,560	\$ 218,465	\$ 74,650	\$ 74,650	\$ 85,000
PPTRA	\$ 3,022,472	\$ 3,022,472	\$ 3,022,470	\$ 3,022,470	\$ 3,022,470
All Other	1,037,595	1,124,759	1,065,730	1,065,730	1,123,000
STATE NON-CATAGORICAL	\$ 4,060,067	\$ 4,147,231	\$ 4,088,200	\$ 4,088,200	\$ 4,145,470
STATE SHARED EXPENSES	\$ 1,734,494	\$ 1,820,137	\$ 1,833,980	\$ 1,833,980	\$ 1,844,850
STATE CATEGORICAL AID	\$ 203,749	\$ 239,704	\$ 209,560	\$ 211,898	\$ 208,760
FEDERAL	\$ 53,620	\$ 57,103	\$ 51,700	\$ 51,700	\$ 53,300
GENERAL FUND CONTINUED:					
TRANSFERS FROM OTHER FUNDS	\$ 79,546	\$ -	\$ -	\$ 29,249	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,415,338	\$ -
TOTAL GENERAL FUND 100	\$ 44,927,938	\$ 46,794,893	\$ 45,692,460	\$ 47,135,385	\$ 47,499,440

**Powhatan County
FY 2016 Operating Budget
Revenue Summary**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2016 Adopted
SOCIAL SERVICES FUND 102	\$ 1,271,786	\$ 1,478,785	\$ 1,346,690	\$ 1,394,980	\$ 1,369,230
CSA FUND 104	1,573,854	1,700,773	1,659,490	1,611,200	1,751,200
GRANTS FUND - LAW LIBRARY	-	-	-	4,000	4,000
FIRE RESCUE FUND 120	559,073	609,429	499,000	539,000	573,430
SRP FUND 209	-	280,950	-	265,000	260,000
CAPITAL PROJECTS FUND 301	1,493,566	515,941	127,380	3,366,099	307,250
UTILITIES FUND 501	2,846,268	2,712,695	2,568,600	2,680,902	2,623,590
DEBT SERVICE FUND 800	-	6,864,588	-	-	-
SCHOOL OPERATING 205	40,818,818	41,738,260	43,653,440	43,639,402	44,203,072
SCHOOL FOOD 207	1,286,530	1,181,469	1,355,553	1,355,553	1,299,182
TOTAL OTHER FUNDS	\$ 49,849,894	\$ 57,082,890	\$ 51,210,153	\$ 54,856,136	\$ 52,390,954
TOTAL REVENUE	\$ 94,777,833	\$ 103,877,784	\$ 96,902,613	\$ 101,991,521	\$ 99,890,394
LESS TRANSFERS FROM OTHER FUNDS	(31,834,354)	(31,576,454)	(24,625,792)	(25,895,978)	(25,679,131)
TOTAL REVENUE LESS TRANSFERS	\$ 62,943,479	\$ 72,301,330	\$ 72,276,821	\$ 76,095,543	\$ 74,211,263

Powhatan County
FY 2016 Operating Budget
Revenue Detail

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015	FY 2016 Adopted
					YTD Thru 12/31/14	
GENERAL FUND 100						
Delinquent RE Taxes (Budget)	\$ -	\$ -	\$ 360,000	\$ 360,000	\$ -	\$ 450,000
RE Taxes - 1993	79	-	-	-	-	-
RE Taxes - 1994	69	-	-	-	-	-
RE Taxes - 1995	74	-	-	-	-	-
RE Taxes - 1996	75	-	-	-	-	-
RE Taxes - 1997	75	-	-	-	-	-
RE Taxes - 1998	77	-	-	-	-	-
RE Taxes - 1999	206	-	-	-	-	-
RE Taxes - 2000	183	-	-	-	-	-
RE Taxes - 2001	142	-	-	-	-	-
RE Taxes - 2002	729	169	-	-	-	-
RE Taxes - 2003	183	963	-	-	-	-
RE Taxes - 2004	382	-	-	-	-	-
RE Taxes - 2005	634	268	-	-	-	-
RE Taxes - 2006	1,917	1,088	-	-	51	-
RE Taxes - 2007	4,900	19	-	-	1,636	-
RE Taxes - 2008	(15,860)	12,324	-	-	17	-
RE Taxes - 2009	23,827	45,505	-	-	5,469	-
RE Taxes - 2010	91,751	72,743	-	-	22,381	-
RE Taxes - 2011	213,182	182,788	-	-	24,576	-
RE Taxes - 2012	13,313,167	303,615	-	-	87,882	-
RE Taxes - 2013	12,636,919	13,649,335	-	-	127,097	-
RE Taxes - 2014	-	12,624,315	-	-	220,628	-
RE Taxes - 2015	-	-	25,870,600	25,870,600	12,680,209	-
RE Taxes - 2016	-	-	-	-	-	26,215,000
RE Taxes - 2017	-	-	-	-	-	-
Total Delinquent RE Taxes	\$ 322,625	\$ 619,482	\$ 360,000	\$ 360,000	\$ 489,737	\$ 450,000
Total Current Real Estate Taxes	\$ 25,950,086	\$ 26,273,650	\$ 25,870,600	\$ 25,870,600	\$ 12,680,209	\$ 26,215,000
Land Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roll Back Taxes	25,204	32,618	19,500	19,500	5,338	25,000
Tax Relief for the Elderly	385,992	391,061	412,000	412,000	-	425,000
Surplus Real Estate Funds	35,782	51	-	-	-	-
Total Other RE Taxes	\$ 446,979	\$ 423,730	\$ 431,500	\$ 431,500	\$ 5,338	\$ 450,000
PSC Taxes - 2011	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -
PSC Taxes - 2012	-	935	-	-	-	-
PSC Taxes - 2013	786,078	801,875	-	-	-	-
PSC Taxes - 2015	-	-	801,000	801,000	842,960	843,000
PSC Taxes - 2016	-	-	-	-	-	-
Total PSC	\$ 786,078	\$ 803,610	\$ 801,000	\$ 801,000	\$ 842,960	\$ 843,000
TOTAL REAL ESTATE TAXES	\$ 27,505,768	\$ 28,120,472	\$ 27,463,100	\$ 27,463,100	\$ 14,018,244	\$ 27,958,000

Powhatan County
FY 2016 Operating Budget
Revenue Detail

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015		FY 2016 Adopted
					YTD Thru 12/31/14		
PP Taxes - 2007	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PP Taxes - 2008	4,505	1,404	-	-	-	-	-
PP Taxes - 2009	3,665	4,093	-	-	204	-	-
PP Taxes - 2010	6,515	8,799	-	-	622	-	-
PP Taxes - 2011	71,138	24,644	-	-	2,538	-	-
PP Taxes - 2012	2,151,749	84,959	-	-	6,347	-	-
PP Taxes - 2013	2,211,124	2,905,398	-	-	61,858	-	-
PP Taxes - 2014	-	2,207,318	2,537,450	2,537,450	2,669,139	-	-
PP Taxes - 2015	-	-	2,687,250	2,687,250	-	-	2,813,680
PP Taxes - 2016	-	-	-	-	-	-	3,029,900
PP Taxes Disabled Vets	-	-	-	-	-	-	(17,780)
MH Taxes - 2011	294	50	-	-	-	-	-
MH Taxes - 2012	3,007	214	-	-	121	-	-
MH Taxes - 2013	2,748	3,318	-	-	120	-	-
MH Taxes - 2014	-	2,990	3,500	3,500	2,838	-	-
MH Taxes - 2015	-	-	3,500	3,500	-	-	3,780
MH Taxes - 2016	-	-	-	-	-	-	3,780
Rescue Squad PP2009 Taxes	-	-	-	-	-	-	-
Rescue Squad PP2011 Taxes	385	-	-	-	-	-	-
Rescue Squad PP2012 Taxes	6,216	121	-	-	-	-	-
Rescue Squad PP2013 Taxes	6,202	5,005	-	-	33	-	-
Rescue Squad PP2014 Taxes	-	4,798	6,200	6,200	3,836	-	-
Rescue Squad PP2015 Taxes	-	-	6,200	6,200	-	-	-
Motor Carrier Tax - 2008	1,071	-	-	-	-	-	-
Motor Carrier Tax - 2009	702	-	-	-	-	-	-
Motor Carrier Tax - 2010	562	-	-	-	-	-	-
Motor Carrier Tax - 2011	449	76	-	-	14	-	-
Motor Carrier Tax - 2012	7,121	1,632	-	-	43	-	-
Motor Carrier Tax - 2013	14,845	14,872	-	-	78	-	-
Motor Carrier Tax - 2014	-	20,554	10,200	10,200	19,145	-	-
Motor Carrier Tax - 2015	-	-	10,200	10,200	-	-	19,990
Motor Carrier Tax - 2016	-	-	-	-	-	-	19,990
M & T Taxes - 2012	329,906	-	-	-	-	-	-
M & T Taxes - 2013	198,492	164,010	-	-	51	-	-
M & T Taxes - 2014	-	192,369	165,400	165,400	135,986	-	-
M & T Taxes - 2015	-	-	165,400	165,400	-	-	176,500
M & T Taxes - 2016	-	-	-	-	-	-	176,500
Business PP Taxes - 2008	982	114	-	-	-	-	-
Business PP Taxes - 2009	1,758	311	-	-	25	-	-
Business PP Taxes - 2010	543	6,199	-	-	446	-	-
Business PP Taxes - 2011	\$ 4,597	\$ 5,874	\$ -	\$ -	\$ (3,074)	\$ -	\$ -
Business PP Taxes - 2012	228,244	10,502	-	-	(2,910)	-	-
Business PP Taxes - 2013	352,204	257,558	-	-	31,105	-	-
Business PP Taxes - 2014	-	319,678	290,840	290,840	278,854	-	-
Business PP Taxes - 2015	-	-	290,840	290,840	-	-	273,800
Business PP Taxes - 2016	-	-	-	-	-	-	273,800
TOTAL PERSONAL PROP TAXES	\$ 5,609,212	\$ 6,246,860	\$ 6,176,980	\$ 6,176,980	\$ 3,207,419	\$ 6,773,940	
Penalties	\$ 213,480	\$ 323,736	\$ 215,000	\$ 215,000	\$ 121,106	\$ 230,000	
Interest	174,562	249,645	175,000	175,000	138,314	250,000	
TOTAL PENALTIES & INTEREST	\$ 388,041	\$ 573,381	\$ 390,000	\$ 390,000	\$ 259,420	\$ 480,000	
TOTAL PROPERTY TAXES	\$ 33,503,022	\$ 34,940,713	\$ 34,030,080	\$ 34,030,080	\$ 17,485,083	\$ 35,211,940	

Powhatan County
FY 2016 Operating Budget
Revenue Detail

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015		FY 2016 Adopted
					YTD Thru 12/31/14		
Local Sales and Use Taxes	\$ 2,140,378	\$ 1,953,664	\$ 2,354,000	\$ 2,354,000	\$ 780,800	\$ 2,614,350	
Consumer's Utility Taxes	566,333	602,360	589,200	589,200	234,588	560,000	
Consumption Tax	90,160	96,919	91,970	91,970	32,163	98,800	
Business License Taxes	99,496	102,179	99,500	99,500	9,520	102,000	
Franchise License Taxes	98,641	167,166	99,600	99,600	-	168,000	
Motor Vehicle License 2007	25	-	-	-	-	-	
Motor Vehicle License 2008	492	300	-	-	-	-	
Motor Vehicle License 2009	975	647	-	-	178	-	
Motor Vehicle License 2010	1,959	532	-	-	425	-	
Motor Vehicle License 2011	22,056	4,651	-	-	769	-	
Motor Vehicle License 2013	\$ 771,598	\$ 183,241	\$ -	\$ -	\$ 23,041	\$ -	
Motor Vehicle License 2014	-	795,980	-	-	99,887	-	
Motor Vehicle License 2015	-	-	811,500	811,500	-	-	
Motor Vehicle License 2016	-	-	-	-	-	985,000	
Local Tax on Deeds	275,032	333,852	275,000	275,000	111,989	334,000	
Tax on Wills	7,330	3,641	6,500	6,500	1,926	4,500	
Short Term Rental	4,468	5,529	6,000	6,000	3,635	6,000	
TOTAL OTHER LOCAL TAXES	\$ 4,078,943	\$ 4,250,661	\$ 4,333,270	\$ 4,333,270	\$ 1,298,921	\$ 4,872,650	
Dog Tag Sales 2012	\$ 1,239	\$ 10	\$ -	\$ -	\$ -	\$ -	
Dog Tag Sales 2013	12,626	1,951	-	-	-	-	
Dog Tag Sales 2014	-	12,586	-	-	3,567	-	
Dog Tag Sales 2015	-	-	14,000	14,000	2,582	-	
Dog Tag Sales 2016	-	-	-	-	-	14,000	
Land Use Application Fees	790	520	1,300	1,300	700	800	
Transfer Fees	759	1,008	1,100	1,100	359	1,100	
Zoning Permits	6,650	8,300	7,300	7,300	5,050	8,000	
Building Permits	284,326	373,725	350,000	350,000	183,048	352,000	
Inspection Fees	240	80	250	250	-	100	
Electrical Permits	26,217	29,409	33,000	33,000	17,479	34,000	
Plumbing Permits	14,043	17,979	20,000	20,000	14,341	28,000	
Mechanical Permits	28,052	32,260	38,000	38,000	22,642	44,000	
Building Permit-Administration	816	616	600	600	1,803	1,800	
Burn Permits	100	200	100	100	505	500	
Septic Tank Permits	15,910	20,165	31,000	31,000	7,076	15,000	
Temporary Business/Planning	200	200	200	200	-	200	
Tent Rentals for Events	120	143	120	120	-	120	
Erosion/Sediment Control	21,059	24,222	22,000	22,000	13,295	22,000	
Events Permit	220	460	350	350	350	350	
Conditional Use Permits	250	8,300	6,000	6,000	5,550	6,000	
Rezoning Permits	(1,570)	-	7,000	7,000	200	400	
Subdivision - Preliminary	1,025	200	200	200	2,350	-	
Subdivision - Final Plats	750	1,975	2,000	2,000	1,225	2,000	
Private Road Inspections	200	-	200	200	250	-	
Project Approval	3,528	5,974	3,500	3,500	4,951	6,000	
Variance or Appeal Fees	600	550	500	500	-	500	
Non-Subvision Plat	3,100	3,290	3,000	3,000	2,100	3,000	
TOTAL PERMITS, FEES, LICENSES	\$ 421,250	\$ 544,123	\$ 541,720	\$ 541,720	\$ 289,423	\$ 539,870	

Powhatan County
FY 2016 Operating Budget
Revenue Detail

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015		FY 2016 Adopted
					YTD Thru 12/31/14		
Local Fines- Clerk of Circuit Crt	\$ 7,973	\$ 999	\$ 4,000	\$ 4,000	\$ 418	\$ 800	
Court Fines-Forfeitures - DC	127,199	107,197	130,000	130,000	52,196	100,000	
Interest on Court Fines/Forf	2,052	2,978	2,000	2,000	2,156	3,000	
E Symmons Fee	-	-	-	-	128	200	
Library Fines -Lost Books,	6,732	7,751	7,500	7,500	3,747	7,500	
TOTAL FINES & FORFEITURES	\$ 143,957	\$ 118,925	\$ 143,500	\$ 143,500	\$ 58,645	\$ 111,500	
Interest - CVB (Regular)	\$ 50	\$ 26	\$ -	\$ -	\$ 5	\$ -	
Interest CVB - MMA	4	2	-	-	-	-	
Interest on New Horizon \$500	10,527	10,527	11,000	11,000	5,307	11,000	
Investment Interest	27	49,380	-	-	9	40,000	
Interest - Bank of Powhatan	14,746	13,667	17,000	17,000	9,707	14,000	
Interest Earned Bank Deposits	11	6	-	-	1	-	
Interest Investments / Deposits	\$ 25,365	\$ 73,608	\$ 28,000	\$ 28,000	\$ 15,029	\$ 65,000	
Rent - CSB	\$ 135,025	\$ 135,000	\$ 135,000	\$ 135,000	\$ 67,500	\$ 135,000	
Rent - Use of Comm Buildings	\$ 6,960	\$ 4,905	\$ -	\$ -	\$ 200	\$ -	
Rent - Social Services Dept	-	-	-	-	-	-	
Rent - Health Dept	12,373	12,373	12,400	12,400	6,187	12,400	
Rent - SPRINT (TOWER)	25,392	28,243	25,400	25,400	12,167	28,200	
Library Sales & Services	6,861	7,251	6,800	6,800	3,533	7,200	
Rent - NEXTEL Tower	\$ 32,186	\$ 28,084	\$ -	\$ -	\$ 8,922	\$ -	
E911 Wireless	47,917	-	-	-	-	-	
TOTAL USE MONEY & PROPERTY	\$ 292,079	\$ 289,464	\$ 207,600	\$ 207,600	\$ 113,538	\$ 247,800	
Sheriff's Fees	\$ 633	\$ 1,748	\$ 1,000	\$ 1,000	\$ 763	\$ 1,000	
Law Library Fees	3,661	3,302	4,000	-	-	-	
Court Appointed Atty Fees	4,797	5,926	5,000	5,000	1,216	5,000	
Courthouse Maintenance Fees	11,040	9,740	11,000	11,000	4,179	9,000	
Clerk Other Local Costs	19,119	18,773	19,000	19,000	5,938	18,000	
Sheriff's Fees - Local ONLY	107	93	-	-	54	-	
DUI Response Reimburse	4,350	5,350	5,000	5,000	1,750	5,000	
Courthouse Security Fund	49,514	43,303	50,000	50,000	19,482	50,000	
Jail Admission Fee	1,960	2,283	2,000	2,000	630	2,000	
Blood Test/ DNA Fee	287	441	300	300	55	300	
Parking Tickets	420	140	400	400	20	100	
Susp. License Reimburse	1,300	700	1,300	1,300	400	700	
E Sumons General District Court	-	-	-	-	6,725	10,000	
Commonwealth's Atty Fees	1,669	2,232	2,000	2,000	697	2,000	
Animal Protection	2,986	2,696	3,000	3,000	2,689	300	
False Alarm Fines	85	100	2,200	2,200	300	200	
Animal Adoption-Spayed/Neuter	840	597	900	900	340	600	
Waste Collections/Disposal	38,953	54,264	50,000	50,000	31,549	55,000	
Recreation Fees - Parks & Rec	13,362	12,673	20,000	20,000	7,319	14,000	
Special Events Collections	2,220	500	-	-	-	-	
Parks & Recreation - Facility Use	-	2,001	-	-	1,890	4,000	
Sale of Maps, Plats, Surveys	1,080	1,436	1,000	1,000	645	1,000	
Sale of Ordinances	270	70	100	100	70	100	
TOTAL CHARGES FOR SERVICES	\$ 158,653	\$ 168,368	\$ 178,200	\$ 174,200	\$ 86,711	\$ 178,300	

Powhatan County
FY 2016 Operating Budget
Revenue Detail

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015	FY 2016 Adopted
					YTD Thru 12/31/14	
Sheriff - Reimbursables	\$ 16,407	\$ 10,500	\$ -	\$ -	\$ 14,724	\$ -
E/R - Social Services	6,668	2,719	-	-	1,980	-
E/R - Schools	-	80,000	40,000	40,000	-	40,000
E/R - Insurance	6,896	-	-	-	-	-
E/R - Other	454	4,794	-	-	(4,794)	-
E/R - Telephone	1,451	15	-	-	370	-
E/R - Free Clinic	22	-	-	-	-	-
E/R - Health Dept	4,455	4,609	-	-	1,692	4,000
Administrative Fee-Treasurer	15,456	15,587	15,000	15,000	16,355	15,000
Gifts and Donations	500	-	-	-	-	-
Animal Shelter Donations	1,062	-	-	-	-	-
Sale of Salvage and Surplus	\$ 5,606	\$ 4,443	\$ -	\$ -	\$ 2,221	\$ -
Sale of Real Estate	-	10	-	-	-	-
Sale of Equipment	6,000	-	-	-	-	-
Insurance Adjustments	-	831	-	-	-	-
Miscellaneous Health Depart	41	553	-	-	12,582	-
Miscellaneous Library	951	-	-	-	-	-
Donations - Library	1,463	1,044	-	-	337	-
Project Lifesaver Donations	3,385	-	-	-	-	-
Credit Card Fees	9,171	14,285	9,500	9,500	6,867	15,000
D.A.R.E.(Drug Awareness)	360	250	-	-	-	-
Vet Bill from Animal Control	309	-	-	-	-	-
Solicitor's Permit	100	20	-	-	-	-
Donations - Triad	1,708	-	-	-	-	-
Farm Friendly Sign Donations	-	-	-	-	-	-
Returned Check Fees	245	315	350	350	176	-
Clerk Miscellaneous Fees	5,610	6,606	4,800	4,800	5,066	6,000
Restitution Payments	4,200	4,200	-	-	2,100	-
Restitution forAnimals	2,355	1,104	-	-	9,914	-
FOIA Request Fees	198	-	-	-	10	-
Miscellaneous	19,740	10,641	5,000	5,000	1,756	5,000
VEC Refund	175	-	-	-	-	-
TOTAL OTHER	\$ 114,985	\$ 162,526	\$ 74,650	\$ 74,650	\$ 71,356	\$ 85,000
TOTAL LOCAL	\$ 38,712,889	\$ 40,474,780	\$ 39,509,020	\$ 39,505,020	\$ 19,403,677	\$ 41,247,060
Recordation Taxes-State Fax	\$ 98,067	\$ 123,968	\$ 98,100	\$ 98,100	\$ 26,573	\$ 123,000
Mobile Home Titling Taxes	13,175	11,041	13,100	13,100	90	11,000
Tax on Deeds (Grantor's Tax)	56,051	92,462	85,000	85,000	31,027	92,000
Railroad Rolling Stock Taxes	21,230	11,543	21,230	21,230	-	11,500
Auto Rental Tax	19,008	19,508	19,100	19,100	6,983	19,500
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,470	3,022,470	2,417,977	3,022,470
Reduction in State Aid to Lo	(51,165)	-	(52,000)	(52,000)	-	-
Communications Tax	881,229	866,237	881,200	881,200	288,522	866,000
TOTAL NON-CAT STATE	\$ 4,060,067	\$ 4,147,231	\$ 4,088,200	\$ 4,088,200	\$ 2,771,172	\$ 4,145,470

Powhatan County
FY 2016 Operating Budget
Revenue Detail

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015		FY 2016 Adopted
					YTD Thru 12/31/14		
Commonwealth's Attorney	\$ 170,059	\$ 178,934	\$ 177,610	\$ 177,610	\$ 74,868	\$ 178,000	
Sheriff	1,080,564	1,149,996	1,164,440	1,164,440	472,913	1,172,900	
Commissioner of the Revenue	100,686	106,626	106,160	106,160	44,177	108,750	
Treasurer	102,138	108,797	109,330	109,330	44,626	110,900	
Registrar/Electoral Boards	52,941	41,036	43,900	43,900	-	41,800	
Clerk of the Circuit Court	223,193	234,748	227,540	227,540	94,745	227,500	
Clerk - Excess Fees (SNIP)	4,913	-	5,000	5,000	-	5,000	
TOTAL SHARED STATE	\$ 1,734,494	\$ 1,820,137	\$ 1,833,980	\$ 1,833,980	\$ 731,329	\$ 1,844,850	
State/Local Foster Care - DC	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ -	
Miscellaneous State Revenue	1,178	939	-	-	1,501	1,500	
Four for Life	29,256	29,896	-	-	-	-	
Animal Funds (spay/neuter)	264	334	-	-	90	-	
Library State Aid - Quarterl	90,215	99,172	99,760	99,760	49,878	99,760	
Abandoned Vehicles	-	250	-	-	-	-	
Animal Friendly License Plates	810	732	800	800	-	-	
DMV Grant	6,495	-	-	-	15,960	-	
Victim/Witness Assistance	63,182	49,804	49,000	51,338	12,390	49,000	
VJCCA Grant (State)	8,074	8,468	8,500	8,500	4,234	8,500	
E911 Wireless	-	50,108	47,000	47,000	17,025	50,000	
CSBG Funds (PCCAA) State	4,274	-	-	-	-	-	
TOTAL CATEGORICAL STATE	\$ 203,749	\$ 239,704	\$ 209,560	\$ 211,898	\$ 101,078	\$ 208,760	
TOTAL STATE	\$ 5,998,310	\$ 6,207,072	\$ 6,131,740	\$ 6,134,078	\$ 3,603,579	\$ 6,199,080	
"Hurricane Irene" FEMA	\$ 6,220	\$ -	\$ -	\$ -	\$ -	\$ -	
TANF Funds (PCCAA)	-	7,500	4,300	4,300	2,829	4,300	
CSBG Funds (PCCAA) Federal	47,400	49,603	47,400	47,400	20,929	49,000	
TOTAL FEDERAL	\$ 53,620	\$ 57,103	\$ 51,700	\$ 51,700	\$ 23,758	\$ 53,300	
Insurance Recoveries	\$ 47,575	\$ 55,939	\$ -	\$ -	\$ 3,088	\$ -	
TOTAL OTHER	\$ 47,575	\$ 55,939	\$ -	\$ -	\$ 3,088	\$ -	
Transfer From Grants Fund	\$ 79,546	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer From Capital Projects Fund	-	-	-	29,249	-	-	
TOTAL TRANSFERS IN	\$ 79,546	\$ -	\$ -	\$ 29,249	\$ -	\$ -	
Capital Leases	\$ 36,000	\$ -	\$ -	\$ -	\$ 47,942	\$ -	
TOTAL OTHER FINANCING SOURCES	\$ 36,000	\$ -	\$ -	\$ -	\$ 47,942	\$ -	
Use of Capital Maintenance Reserve Fund	\$ -	\$ -	\$ -	\$ 1,415,338	\$ -	\$ -	
TOTAL GENERAL FUND 100	\$ 44,927,938	\$ 46,794,893	\$ 45,692,460	\$ 47,135,385	\$ 23,082,044	\$ 47,499,440	

**Powhatan County
FY 2016 Operating Budget
Revenue Detail**

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015		FY 2016 Adopted
					YTD Thru 12/31/14		
SOCIAL SERVICES FUND 102							
Public Assist. and Welfare	\$ 266,894	\$ 356,039	\$ 319,150	\$ 319,150	\$ 168,064		\$ 350,000
TOTAL STATE	\$ 266,894	\$ 356,039	\$ 319,150	\$ 319,150	\$ 168,064		\$ 350,000
Virginia Public Assistance-Fed	\$ 567,849	\$ 669,263	\$ 533,180	\$ 533,180	\$ 320,832		\$ 670,000
TOTAL FEDERAL	\$ 567,849	\$ 669,263	\$ 533,180	\$ 533,180	\$ 320,832		\$ 670,000
Transfer From General Fund	\$ 437,043	\$ 453,483	\$ 494,360	\$ 542,650	\$ 241,584		\$ 349,230
TOTAL TRANSFERS IN	\$ 437,043	\$ 453,483	\$ 494,360	\$ 542,650	\$ 241,584		\$ 349,230
Total SOCIAL SERVICES FUND 102	\$ 1,271,786	\$ 1,478,785	\$ 1,346,690	\$ 1,394,980	\$ 730,480		\$ 1,369,230
COMPREHENSIVE SERVICES ACT (CSA) FUND 104							
State CSA Revenue	\$ 811,950	\$ 816,819	\$ 912,000	\$ 912,000	\$ 144,299		\$ 815,000
State Foster Care- DCSE/CSA	2,466	1,220	-	-	-		-
TOTAL STATE	\$ 814,415	\$ 818,039	\$ 912,000	\$ 912,000	\$ 144,299		\$ 815,000
Federal CSA Revenue	\$ 19,523	\$ 3,180	\$ -	\$ -	\$ -		\$ -
TOTAL FEDERAL	\$ 19,523	\$ 3,180	\$ -	\$ -	\$ -		\$ -
Transfer from General Fund	\$ 739,915	\$ 879,554	\$ 747,490	\$ 699,200	\$ 503,614		\$ 936,200
TOTAL TRANSFERS IN	\$ 739,915	\$ 879,554	\$ 747,490	\$ 699,200	\$ 503,614		\$ 936,200
TOTAL REVENUE CSA FUND 104	\$ 1,573,854	\$ 1,700,773	\$ 1,659,490	\$ 1,611,200	\$ 647,913		\$ 1,751,200
FIRE RESCUE FUND 120							
Fees for Rescue Transport Services	\$ 479,084	\$ 485,008	\$ 405,000	\$ 405,000	\$ 184,878		\$ 473,630
TOTAL LOCAL REVENUES	\$ 479,084	\$ 485,008	\$ 405,000	\$ 405,000	\$ 184,878		\$ 473,630
Dept of Fire Programs Grant	\$ 79,989	\$ 84,230	\$ 70,000	\$ 70,000	\$ 75,807		\$ 75,800
Four for Life Grant	-	-	24,000	24,000	-		24,000
TOTAL STATE	\$ 79,989	\$ 84,230	\$ 94,000	\$ 94,000	\$ 75,807		\$ 99,800
Transfer from Grants Fund	\$ -	\$ 40,191	\$ -	\$ -	\$ -		\$ -
TOTAL TRANSFERS IN	\$ -	\$ 40,191	\$ -	\$ -	\$ -		\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 40,000	\$ -		\$ -
TOTAL FIRE RESCUE FUND 120	\$ 559,073	\$ 609,429	\$ 499,000	\$ 539,000	\$ 260,685		\$ 573,430
SCHOOL OPERATING FUND 205							
LOCAL REVENUES	244,252	325,695	296,950	296,950	105,390		318,400
STATE	19,190,195	19,400,914	20,973,128	20,959,090	9,300,157		21,032,879
FEDERAL	1,393,781	1,302,800	1,472,800	1,472,800	343,311		1,381,891
TRANSFERS IN	19,990,590	20,708,851	20,910,562	20,910,562	6,193,953		21,469,902
TOTAL SCHOOL OPERATING FUND	40,818,818	41,738,260	43,653,440	43,639,402	15,942,811		44,203,072

**Powhatan County
FY 2016 Operating Budget
Revenue Detail**

Account Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Thru 12/31/14	FY 2016 Adopted
SCHOOL FOOD FUND 207						
LOCAL REVENUES	685,571	633,450	749,600	749,600	269,391	699,350
STATE	20,596	17,627	19,072	19,072	-	20,000
FEDERAL	440,363	430,392	433,881	433,881	133,728	437,273
TRANSFERS IN	140,000	100,000	140,000	140,000	-	142,559
USE OF FUND BALANCE	-	-	13,000	13,000	-	-
TOTAL SCHOOL FOOD FUND 207	1,286,530	1,181,469	1,355,553	1,355,553	403,119	1,299,182
UTILITIES FUND 501						
Miscellaneous Revenue	\$ 2,274	\$ 722	\$ -	\$ -	\$ 4,295	\$ -
Application/Reconnection Fee	325	425	200	200	250	500
Bi-Monthly Revenue	177,523	174,374	200,000	200,000	102,461	232,000
Sewer Connection	125,864	72,725	72,900	72,900	71,330	140,000
Service Deposit	2,600	2,195	-	-	2,170	-
Infrastructure Recovery Fees	3,235	-	-	-	980	-
Construction Meter Rental	8,921	14,090	8,000	8,000	6,869	13,000
Water Connection	54,498	8,102	16,400	16,400	20,952	40,000
Irrigation Connection	13,750	-	4,100	4,100	4,100	4,100
Interest VRA Snap 90-57 2010	20	-	-	-	-	-
Ammortized Int.on Bond Prem	99,634	98,333	-	-	-	-
Interest - SNAP 101	395	51	-	-	-	-
TOTAL OTHER	\$ 489,039	\$ 371,017	\$ 301,600	\$ 301,600	\$ 213,407	\$ 429,600
Transfer From General Fund	\$ 2,357,229	\$ 2,341,678	\$ 2,206,000	\$ 2,318,302	\$ -	\$ 2,193,990
TOTAL TRANSFERS IN	\$ 2,357,229	\$ 2,341,678	\$ 2,206,000	\$ 2,318,302	\$ -	\$ 2,193,990
USE OF FUND BALANCE	\$ -	\$ -	\$ 61,000	\$ 61,000	\$ -	\$ -
TOTAL UTILITIES FUND	\$ 2,846,268	\$ 2,712,695	\$ 2,568,600	\$ 2,680,902	\$ 213,407	\$ 2,623,590

Powhatan County
FY 2016 Operating Budget
Expenditure Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2016 Adopted
Administration					
Board of Supervisors	\$ 104,823	\$ 109,794	\$ 99,770	\$ 99,770	\$ 93,418
County Attorney	347,165	289,434	192,549	192,549	192,936
County Administrator	281,936	357,536	281,247	281,247	287,419
Human Resources	-	-	99,023	136,473	102,858
Finance	456,016	341,479	396,467	396,467	391,979
Information Technology	294,026	264,179	366,979	366,979	386,836
Commissioner Revenue	439,254	463,525	479,019	479,019	472,887
Reassessment	136,459	116,104	130,000	130,000	130,000
Tax Relief for the Elderly	385,992	391,061	412,000	412,000	425,000
Treasurer	494,310	522,084	534,477	534,477	542,690
Electoral Board/Registrar	168,170	139,166	124,215	138,215	134,759
Risk Management	-	-	-	-	207,357
Subtotal	\$ 3,108,152	\$ 2,994,361	\$ 3,115,746	\$ 3,167,196	\$ 3,368,139
Judicial					
Circuit Court	\$ 20,268	\$ 15,418	\$ 15,600	\$ 15,600	\$ 15,600
General District Court	12,407	9,182	13,050	13,050	13,050
Clerk of the Circuit Court	350,476	341,814	330,023	330,023	369,175
Commonwealth's Attorney	385,146	393,897	414,856	414,856	390,299
Juvenile Court Services	13,157	14,474	17,290	17,290	19,622
Detention	657,032	784,674	669,850	669,850	791,000
Subtotal	\$ 1,438,486	\$ 1,559,459	\$ 1,460,669	\$ 1,460,669	\$ 1,598,746
Public Safety					
Sheriff's Office	\$ 4,081,760	\$ 3,501,935	\$ 3,317,670	\$ 3,317,670	\$ 3,353,639
E911 Dispatch	-	588,439	617,938	617,938	890,573
Victim Witness Grant	66,746	68,190	70,005	72,343	73,447
Animal Control	264,706	273,657	282,384	282,384	290,078
Medical Examiner	2,701	2,988	2,100	2,100	3,000
Fire & Rescue	453,336	447,079	522,250	542,250	716,517
Rescue Squad	200,338	162,950	142,120	142,120	-
Emergency Management	204,474	219,629	194,159	194,159	62,135
Subtotal	\$ 5,274,060	\$ 5,264,867	\$ 5,148,626	\$ 5,170,964	\$ 5,389,389
Public Works					
Administration	\$ -	\$ -	\$ 356,003	\$ 356,003	\$ 332,887
Facilities	915,514	1,186,081	671,671	671,671	676,908
Grounds/Parks	-	-	282,663	282,663	287,702
Athletic Fields	-	-	56,191	56,191	102,591
Company 1 Fire Station	34,327	36,172	34,910	34,910	41,690
Huguenot Public Safety Building	43,334	48,171	44,940	44,940	57,940
Convenience Center	737,370	473,960	521,478	521,478	518,803
Subtotal	\$ 1,730,546	\$ 1,744,384	\$ 1,967,856	\$ 1,967,856	\$ 2,018,521

**Powhatan County
FY 2016 Operating Budget
Expenditure Summary**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2016 Adopted
Health and Welfare					
Health Department	\$ 197,066	\$ 195,924	\$ 203,250	\$ 203,250	\$ 197,000
Free Clinic Nurse	1,295	817	-	-	-
CSB	255,852	254,991	255,960	255,960	261,960
Social Services Board	3,983	3,606	5,160	5,160	5,160
PCAA	51,674	57,103	51,700	51,700	51,700
Subtotal	\$ 509,870	\$ 512,441	\$ 516,070	\$ 516,070	\$ 515,820
Community Development					
Economic Development	\$ 10,364	\$ 11,475	\$ 236,158	\$ 286,158	\$ 238,037
Planning and Zoning	420,710	570,877	437,015	437,015	447,111
Building Inspections	331,674	287,640	367,120	367,120	357,137
GIS	104,009	103,257	109,503	109,503	112,057
RRPDC Board Fees	892	517	1,550	1,550	1,550
Recreation	322,099	263,207	70,782	70,782	82,543
Comprehensive Plan	-	-	-	-	-
Subtotal	\$ 1,189,748	\$ 1,236,973	\$ 1,222,128	\$ 1,272,128	\$ 1,238,435
Cultural / Other					
Library	\$ 344,707	\$ 358,309	\$ 392,575	\$ 389,165	\$ 410,271
Extension Service	44,503	44,149	56,590	56,590	78,474
Memberships/Joint Services	71,455	121,846	146,320	146,320	147,925
Contributions	143	-	-	-	31,500
Debt Service	-	6,873,486	6,903,470	6,914,670	6,904,500
Contingency Fund	-	-	276,618	273,318	193,464
Subtotal	\$ 460,808	\$ 7,397,791	\$ 7,775,573	\$ 7,780,063	\$ 7,766,134
Total without transfers	\$ 13,711,670	\$ 20,710,276	\$ 21,206,668	\$ 21,334,946	\$ 21,895,184
Transfers	31,834,354	31,555,738	24,485,792	25,800,439	25,604,256
Total General Fund	\$ 45,546,024	\$ 52,266,014	\$ 45,692,460	\$ 47,135,385	\$ 47,499,440
Other Funds					
Social Services	\$ 1,274,443	\$ 1,476,128	\$ 1,346,690	\$ 1,394,980	\$ 1,369,230
CSA	1,597,393	1,700,773	1,659,490	1,611,200	1,751,200
Grants Fund - Law Library	-	-	-	4,000	4,000
Fire Rescue	325,776	427,815	499,000	539,000	573,430
SRP	-	280,950	-	265,000	260,000
Capital Projects	733,227	1,068,265	127,380	3,366,099	307,250
Utilities	2,613,358	3,331,708	2,568,600	2,680,902	2,623,590
School Operating	40,818,817	41,738,261	43,653,440	43,639,402	44,203,072
School Food Service	1,372,651	1,272,365	1,355,553	1,355,553	1,299,182
Total Other Funds	\$ 48,735,666	\$ 51,296,266	\$ 51,210,153	\$ 54,856,136	\$ 52,390,954
Total Expenditures	\$ 94,281,689	\$ 103,562,280	\$ 96,902,613	\$ 101,991,521	\$ 99,890,394
Less Transfers to Other Funds	(31,834,354)	(31,536,263)	(24,625,792)	(25,895,978)	(25,679,131)
Total Expenditures Less Transfers	\$ 62,447,335	\$ 72,026,017	\$ 72,276,821	\$ 76,095,543	\$ 74,211,263

**RESOLUTION
ADOPTING THE FISCAL YEAR 2016 STAFFING PLAN**

WHEREAS, the Powhatan County Board of Supervisors has held six budget workshops to discuss, study and consider the proposed FY 2016 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2016 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 8 and 15, 2015; and

WHEREAS, a public hearing was held on Monday, April 20, 2015 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 20, 2015 were heard; and

WHEREAS, on May 4, 2015 the Powhatan County Board of Supervisors approved Resolution R-2015-38 adopting the FY 2016 Operating Budget and Section 1 of Resolution R-2015-38 states "Only the positions authorized in the FY 2016 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 2016 Staffing Plan is hereby adopted as per the attached *FY 2016 Adopted Staffing Plan*.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 18, 2015.



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 Aye
- Barry C. Hodge Nay
- William E. Melton Aye
- Carson L. Tucker Aye

Powhatan County
FY 2016 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2015-41

Title	FY 2015 Adopted		FY 2015 Amended 5/4/2015		FY 2016 Adopted	
	#	FTE	#	FTE	#	FTE
Paralegal	1	1.00	1	1.00	1	1.00
	1	1.00	1	1.00	1	1.00
County Administrator	1	1.00	1	1.00	1	1.00
Executive Associate	1	1.00	1	1.00	1	1.00
HR Manager	1	1.00	1	1.00	1	1.00
	3	3.00	3	3.00	3	3.00
Director of Finance and Administration	1	1.00	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00	1	1.00
Accounting Analyst	1	1.00	1	1.00	1	1.00
HR Finance Specialist	1	1.00	1	1.00	1	1.00
	4	4.00	4	4.00	4	4.00
IT Manager	1	1.00	-	-	-	-
Director of IT	-	-	1	1.00	1	1.00
IT Specialist II	1	1.00	1	1.00	1	1.00
IT Specialist I	1	1.00	1	1.00	1	1.00
GIS Coordinator	-	-	-	-	1	1.00
GIS Technician	-	-	-	-	1	0.50
	3	3.00	3	3.00	5	4.50
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
Recreation Program Coordinator	1	1.00	1	1.00	-	-
Facilities Manager	1	1.00	1	1.00	1	1.00
Administrative Assistant - Facilities	1	1.00	1	1.00	1	1.00
Buildings Supervisor - HVAC	1	1.00	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	2	1.00	2	1.00	2	1.00
Maintenance Worker I - Seasonal PT	-	-	2	0.65	2	0.65
IT Meeting Technician	2	0.10	2	0.10	2	0.10
Meeting Technician	3	0.15	3	0.15	3	0.15
Utilities Manager	1	1.00	1	1.00	1	1.00
Utilities Operations Supervisor	1	1.00	1	1.00	1	1.00
Utilities Operator	3	3.00	3	3.00	3	3.00
Utilities Distribution Technician	-	-	-	-	1	1.00

Powhatan County
FY 2016 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2015-41

Title	FY 2015 Adopted		FY 2015 Amended 5/4/2015		FY 2016 Adopted	
	#	FTE	#	FTE	#	FTE
Convenience Center Supervisor	1	1.00	1	1.00	1	1.00
Convenience Center Operator III	1	1.00	1	1.00	1	1.00
Convenience Center Operator II	1	1.00	1	1.00	1	1.00
Convenience Center Operator I	1	1.00	1	1.00	1	1.00
Convenience Center Operator I	2	1.00	2	1.00	2	1.00
	<u>31</u>	<u>24.25</u>	<u>33</u>	<u>24.90</u>	<u>33</u>	<u>24.90</u>
Deputy County Administrator	1	1.00	1	1.00	1	1.00
Administrative Associate Community Dev.	1	1.00	1	1.00	1	1.00
Recreation Program Coordinator	-	-	-	-	1	1.00
Planning Manager	1	1.00	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 I	1	1.00	1	1.00	1	1.00
E&S Technician	1	1.00	1	1.00	1	1.00
Planning/Zoning Specialist	1	1.00	1	1.00	1	1.00
GIS Coordinator	1	1.00	1	1.00	-	-
GIS Technician	1	0.50	1	0.50	-	-
Building Official	1	1.00	1	1.00	1	1.00
Building Plans 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	1	1.00	1	1.00
	<u>15</u>	<u>14.50</u>	<u>15</u>	<u>14.50</u>	<u>14</u>	<u>14.00</u>
Director of Public Safety	1	1.00	-	-	-	-
Fire & EMS Chief	-	-	1	1.00	1	1.00
Administrative Associate- Public Safety	1	1.00	1	1.00	1	1.00
Assistant Fire Chief	1	0.25	1	0.25	1	0.50
Assistant Fire Chief	1	0.25	1	0.25	1	0.50
EMS Coordinator	-	-	-	-	1	0.50
Fire Marshall	-	-	-	-	1	0.50
Emergency Management Coordinator II	1	0.25	1	0.25	1	0.70
Emergency Management Coordinator I	1	0.25	1	0.25	-	-
	<u>6</u>	<u>3.00</u>	<u>6</u>	<u>3.00</u>	<u>7</u>	<u>4.70</u>
	<u>63</u>	<u>52.75</u>	<u>65</u>	<u>53.40</u>	<u>67</u>	<u>56.10</u>

Powhatan County
FY 2016 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2015-41

Title	FY 2015 Adopted		FY 2015 Amended 5/4/2015		FY 2016 Adopted	
	#	FTE	#	FTE	#	FTE
Library Director	1	1.00	1	1.00	1	1.00
Library Assistant	1	1.00	1	1.00	1	1.00
Library Clerk II	1	1.00	1	1.00	1	1.00
Youth Services Coordinator - Library	1	0.50	1	0.50	1	0.50
Library Clerk	4	2.00	4	2.00	4	2.00
Library Clerk (sub)	5	0.50	5	0.50	5	0.50
	13	6.00	13	6.00	13	6.00
Registrar	1	1.00	1	1.00	1	1.00
Registrar Clerk II	1	0.35	1	0.35	1	0.35
Registrar Clerk	1	0.20	1	0.20	1	0.20
	3	1.55	3	1.55	3	1.55
Director of Social Services	1	1.00	1	1.00	1	1.00
Finance and Operations Manager	1	1.00	1	1.00	1	1.00
Benefit Programs Specialist	3	3.00	3	3.00	3	3.00
Benefit Programs Supervisor	1	1.00	1	1.00	1	1.00
CAA Coordinator	1	1.00	1	1.00	1	1.00
Clerk III	1	1.00	1	1.00	1	1.00
IS Support Specialist	1	1.00	1	1.00	1	1.00
Receptionist	1	1.00	1	0.70	1	0.70
Receptionist	-	-	1	0.70	1	0.70
Senior Benefit Program Specialist	1	1.00	1	1.00	1	1.00
Family Services Specialist	5	5.00	5	5.00	5	5.00
Benefit Programs Specialist	1	1.00	1	1.00	1	1.00
Service Programs Manager	1	1.00	1	1.00	1	1.00
Domestic Violence Program Coordinator	1	1.00	1	1.00	1	1.00
CSA Coordinator	1	1.00	1	1.00	1	1.00
Community Juvenile Counselor	1	0.50	1	0.50	1	0.50
	21	20.50	22	20.90	22	20.90
Commissioner of Revenue	1	1.00	1	1.00	1	1.00
Chief Deputy Commissioner	1	1.00	1	1.00	1	1.00
Deputy III	2	2.00	2	2.00	2	2.00
Deputy II	3	3.00	3	3.00	3	3.00
Deputy I	1	0.70	1	0.70	1	0.50
	8	7.70	8	7.70	8	7.50

Powhatan County
FY 2016 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2015-41

Title	FY 2015 Adopted		FY 2015 Amended 5/4/2015		FY 2016 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	2	2.00	2	2.00
Deputy II	3	3.00	3	3.00	3	3.00
Deputy I	1	0.70	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	1	1.00	1	1.00	1	1.00
Deputy II	2	2.00	3	3.00	3	3.00
Deputy II	1	0.30	1	0.30	1	0.30
	<u>5</u>	<u>4.30</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
Assistant Commonwealth Attorney	1	1.00	1	1.00	1	1.00
Executive Assistant - Commonwealth Attorney	1	1.00	1	1.00	1	1.00
	<u>3</u>	<u>3.00</u>	<u>3</u>	<u>3.00</u>	<u>3</u>	<u>3.00</u>
Sheriff	1	1.00	1	1.00	1	1.00
Undersheriff	1	1.00	1	1.00	1	1.00
Chief Deputy	1	1.00	1	1.00	1	1.00
Lieutenant Detective	1	1.00	1	1.00	1	1.00
Lieutenant Patrol Division	1	1.00	1	1.00	1	1.00
1st Sergeant	1	1.00	1	1.00	1	1.00
1st Sergeant - Training	1	1.00	1	1.00	1	1.00
Master Detective	1	1.00	1	1.00	1	1.00
Senior Detective	1	1.00	1	1.00	1	1.00
Sergeant	1	0.50	-	-	-	-
Sergeant	1	0.50	-	-	-	-
SRO Sergeant	1	1.00	1	1.00	1	1.00
Corporal	6	6.00	6	6.00	6	6.00
Corporal	1	0.50	-	-	-	-
Sergeant	1	1.00	1	1.00	1	1.00
Deputy Sheriff - Master Deputy	7	7.00	7	7.00	7	7.00
Deputy Sheriff	13	13.00	13	13.00	13	13.00
Deputy Sheriff - Courthouse Security	-	-	5	2.00	5	2.00
Information Systems Technician	1	1.00	1	1.00	1	1.00
Crime Analyst	1	1.00	1	1.00	1	1.00
Office Manager - Sheriff	1	1.00	1	1.00	1	1.00
Civil Process Administrative Assistant	1	1.00	1	1.00	1	1.00
	<u>44</u>	<u>42.50</u>	<u>46</u>	<u>43.00</u>	<u>46</u>	<u>43.00</u>

Powhatan County
FY 2016 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2015-41

Title	FY 2015 Adopted		FY 2015 Amended 5/4/2015		FY 2016 Adopted	
	#	FTE	#	FTE	#	FTE
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	2	2.00	2	2.00
Administrative Assistant - Animal Control	1	1.00	1	1.00	1	1.00
	4	4.00	4	4.00	4	4.00
Dispatch Manager	1	1.00	1	1.00	1	1.00
Dispatch Supervisor	1	1.00	1	1.00	1	1.00
Dispatcher	8	8.00	8	8.00	10	10.00
Dispatcher	4	2.00	4	2.00	4	2.00
Dispatcher	1	0.30	1	0.30	1	0.30
	15	12.30	15	12.30	17	14.30
	188	163.30	194	165.85	198	170.35
Change from FY 2015 Amended					4	4.50

AN ORDINANCE AMENDING THE POWHATAN COUNTY CODE OF ORDINANCES, APPENDIX A FEE SCHEDULE, TO INCREASE WATER RATES AND BUILDING INSPECTION AMUSEMENT RIDES FEES, TO DECREASE PARKS AND RECREATION FEES, 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 building inspection amusement rides fees, decrease parks and recreation fees, and to update certain other fees; and

WHEREAS, the proper advertisement was placed in a newspaper of record on May 20 and May 27, 2015, and a public hearing was conducted on June 1, 2015, as required by law; and

WHEREAS, on June 1, 2015, 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, 2015.

APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 1, 2015 AND EFFECTIVE ON JULY 1, 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>ABSENT</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>

ATTACHMENT TO ORDINANCE O-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015

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-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015

Animal	10-117 (c)	Animal Control	Dog License - Adoption Fee	\$25.00
Animal	10-117(g)	Animal Control	Dog License - Confinement (First 24 Hours)	\$20.00
Animal	10-117(g)	Animal Control	Dog License - Confinement (After 24 Hours)	\$8.00
Animal		Animal Control	Dog License - Pickup Fee 1st - 2nd Pickup	\$20.00
Animal		Animal Control	Dog License - Pickup Fee 3 or More Pickups	\$40.00
Animal	10-140	Animal Control	Dangerous Dog Registration Certificate	\$150.00
Animal	10-140	Animal Control	Dangerous Dog Renewal	\$85.00
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
Business	18-136	Commissioner of Revenue	Penalty and Interest: or \$10.00, Whichever is Greater	\$0.00

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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	\$400.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 1	\$500.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 2	\$600.00
Emergency Services	38-4	Fire and Rescue	Ground Transport Mileage	\$10.00 per mile

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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
Facility Usage		Library	Meeting Room - Per Three Days	\$100.00
Facility Usage		Library	Meeting Room - Per Day - Non Profit	\$0.00

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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	Couture History Books	\$35.00
Sale of Materials		County Administration	County Code	\$100.00
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

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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	Tire on Rim surcharge Other Than Passenger and Light Truck	\$105.00
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
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)	\$20.00

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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
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

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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 - Residential Districts (Excluding A-10 and R-C)	\$1,500.00 Plus \$50.00 Per Acre
Development Review Fees		Planning and Zoning	Rezoning - Commercial (C&R/C)	\$1,500.00 Plus \$50.00 Per Acre
Development Review Fees		Planning and Zoning	Rezoning - Industrial (1-1 and 1-2)	\$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
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

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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)	\$15.00
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
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)

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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
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

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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)
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)

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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
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

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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
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

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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
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

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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
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)

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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
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)

ATTACHMENT TO ORDINANCE O-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015

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)
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)

ATTACHMENT TO ORDINANCE O-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015

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	\$5.50
Utilities Fees	80-72	Utilities Department	Wastewater Fee Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$5.81
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 Community, and individually Metered Multi-Family Dwellings	\$21.63 / \$27.26 (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 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)

ATTACHMENT TO ORDINANCE O-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015

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)
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	The Customer Will Be Charged the Actual Cost of the Meter
Utilities Fees	80-72	Utilities Department	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test

ATTACHMENT TO ORDINANCE O-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015

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	Septage Dumping Charge	\$0.10 per gallon or \$100.00 per 1,000 gallons
Utilities Fees	80-72	Utilities Department	Excessive Strength Waste Surcharge	See Section 80-73
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

**ATTACHMENT TO ORDINANCE O-2015-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 1, 2015
Effective July 1, 2015**

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, 2014

Assets	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	School Board
Current assets				
Cash and cash equivalents	\$ 15,572,990	\$ 47,448	\$ 15,620,438	\$ 3,102,826
Receivables (net of allowances for uncollectibles)				
Taxes receivable, including penalties	5,948,706	-	5,948,706	-
Accounts receivable	204,553	31,099	235,652	-
Prepaid expenses	4,048	-	4,048	-
Due from other governmental units	1,119,720	-	1,119,720	1,370,918
Inventories	-	-	-	8,262
Total current assets	\$ 22,850,017	\$ 78,547	\$ 22,928,564	\$ 4,482,006
Noncurrent assets				
Restricted assets:				
Temporarily restricted (in custody of others):				
Cash and cash equivalents	\$ 29,239	\$ -	\$ 29,239	\$ 280,950
Investments	-	-	-	526,621
Capital assets (net of accumulated depreciation):				
Land	1,590,827	859,030	2,449,857	668,764
Buildings	61,239,573	-	61,239,573	10,854,717
Utility plant in service	-	18,560,379	18,560,379	-
Machinery and equipment	2,666,404	13,319	2,679,723	289,657
Total capital assets net of accumulated depreciation	\$ 65,496,804	\$ 19,432,728	\$ 84,929,532	\$ 11,813,138
Total assets	\$ 88,376,060	\$ 19,511,275	\$ 107,887,335	\$ 17,102,715
Deferred Outflow of Resources				
Deferred amount on bond refunding	\$ (1,388,067)	\$ 2,001,786	\$ 613,719	\$ -
Liabilities				
Current liabilities				
Accounts payable and accrued expenses	\$ 603,027	\$ 109,265	\$ 712,292	\$ 335,270
Accrued personnel expenses	-	-	-	4,154,069
Accrued interest payable	1,074,524	236,150	1,310,674	-
Unearned revenue	14,566	7,812	22,378	-
Total current liabilities	\$ 1,692,117	\$ 353,227	\$ 2,045,344	\$ 4,489,339
Noncurrent liabilities				
Due within one year	\$ 4,269,654	\$ 696,550	\$ 4,966,204	\$ 867,924
Due in more than one year	63,363,897	19,742,955	83,106,852	10,152,723
Total noncurrent liabilities	\$ 67,633,551	\$ 20,439,505	\$ 88,073,056	\$ 11,020,647
Total liabilities	\$ 69,325,668	\$ 20,792,732	\$ 90,118,400	\$ 15,509,986
Deferred Inflow of Resources				
Deferred property taxes	\$ 3,177,655	\$ -	\$ 3,177,655	\$ -
Net Position				
Net investment in capital assets	\$ (2,085,394)	\$ 1,044,804	\$ (1,040,590)	\$ 11,813,138
Restricted for				
Public Safety	29,239	-	29,239	-
Unrestricted (deficit)	16,540,825	(324,475)	16,216,350	(10,220,409)
Total net position	\$ 14,484,670	\$ 720,329	\$ 15,204,999	\$ 1,592,729

County of Powhatan, Virginia
Statement of Activities

Exhibit 2

Year Ended June 30, 2014

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government		School Board	
						Business-Type Activities	Total		
Primary government									
Governmental activities:									
General government administration	\$ 2,913,719	\$ -	\$ 276,441	\$ -	\$ (2,637,278)	\$ -	\$ (2,637,278)	\$ -	
Judicial administration	915,308	188,666	468,898	-	(257,744)	-	(257,744)	-	
Public safety	7,386,351	520,637	1,580,455	-	(5,285,259)	-	(5,285,259)	-	
Public works	1,715,947	54,264	-	-	(1,661,683)	-	(1,661,683)	-	
Health and welfare	4,079,149	-	1,903,624	-	(2,175,525)	-	(2,175,525)	-	
Education	24,091,342	-	-	-	(24,091,342)	-	(24,091,342)	-	
Parks, recreation and cultural	881,707	30,176	138,389	-	(713,142)	-	(713,142)	-	
Community development	784,157	828,425	6,760	-	51,028	-	51,028	-	
Interest on long-term debt	2,664,241	-	-	-	(2,664,241)	-	(2,664,241)	-	
Total governmental activities	\$ 45,431,921	\$ 1,622,168	\$ 4,374,567	\$ -	\$ (39,435,186)	\$ -	\$ (39,435,186)	\$ -	
Business-type activities:									
Water and sewer	\$ 2,439,900	\$ 272,633	\$ -	\$ -	\$ -	\$ (2,167,267)	\$ (2,167,267)	\$ -	
Total primary government	\$ 47,871,821	\$ 1,894,801	\$ 4,374,567	\$ -	\$ (39,435,186)	\$ (2,167,267)	\$ (41,602,453)	\$ -	
Component unit									
School Board	\$ 44,852,345	\$ 662,251	\$ 21,151,734	\$ -	\$ -	\$ -	\$ (23,038,360)	\$ -	
General revenues									
General property taxes					\$ 35,253,633	\$ -	\$ 35,253,633	\$ -	
Local sales and use tax					1,953,664	-	1,953,664	-	
Consumer utility tax					602,360	-	602,360	-	
Other local taxes					1,694,637	-	1,694,637	-	
Revenues from use of money and property					283,313	51	283,364	354,876	
Miscellaneous					356,148	-	356,148	270,580	
Grants and contributions not restricted to specific programs					4,147,231	-	4,147,231	-	
Payment from Powhatan County					-	-	-	22,010,708	
Loss on disposal of fixed assets					(390,698)	-	(390,698)	-	
Total general revenues not including transfers					\$ 43,900,288	\$ 51	\$ 43,900,339	\$ 22,636,164	
Transfers					(2,321,178)	2,321,178	-	-	
Total general revenues and transfers					\$ 41,579,110	\$ 2,321,229	\$ 43,900,339	\$ 22,636,164	
Change in net position					\$ 2,143,924	\$ 153,962	\$ 2,297,886	\$ (402,196)	
Net position - beginning of year, as restated					12,340,746	566,367	12,907,113	1,994,925	
Net position - end of year					\$ 14,484,670	\$ 720,329	\$ 15,204,999	\$ 1,592,729	

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**DEPARTMENT
BUDGETS**



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Powhatan County
Expenditure Detail
Board of Supervisors

	FY2015					
	YTD					
	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016
	Actual	Actual	Adopted	Amended	Thru 12/31/14	Adopted
Comp: Board of Supervisors	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 31,600	\$ 63,000
FICA	4,820	4,820	4,820	4,820	2,417	4,820
Medical Insurance	5,038	4,275	4,248	4,248	2,286	4,248
Workers' Compensation	155	-	152	152	-	-
Total Personnel	\$ 73,012	\$ 72,095	\$ 72,220	\$ 72,220	\$ 36,303	\$ 72,068
County Code	\$ 1,163	\$ 4,600	\$ 5,000	\$ 5,000	\$ 2,995	\$ 5,000
Professional Services	10,855	-	-	-	-	-
Printing and Binding	2	-	-	-	-	-
Advertising	1,152	15,278	8,000	8,000	2,848	8,000
Postage	18	15	50	50	-	50
Telephone System	941	689	2,000	2,000	215	2,000
Cell phones	-	16	-	-	-	-
Surety Bond	1,135	1,185	1,200	1,200	1,240	-
Public Officials Liability Insurance	4,901	5,024	5,000	5,000	5,144	-
Travel-Mileage	177	68	200	200	1,338	200
Business Meetings & Mileage	1,530	-	2,500	-	-	-
Travel - Convention and Education	40	95	2,600	2,600	-	2,600
BOS Retreat	-	156	-	-	9,007	-
Dues/Association Memberships	7,941	7,900	-	-	1,000	-
Meeting Expense	1,552	2,497	-	2,500	2,193	2,500
Other Operating Supplies	405	176	1,000	1,000	-	1,000
Total Operating	\$ 31,811	\$ 37,699	\$ 27,550	\$ 27,550	\$ 25,980	\$ 21,350
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 104,823	\$ 109,794	\$ 99,770	\$ 99,770	\$ 62,283	\$ 93,418
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
County Attorney

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 125,422	\$ 85,484	\$ 50,251	\$ 50,251	\$ 25,125	\$ 50,502
FICA	9,624	6,428	3,844	3,844	1,884	3,863
Retirement	16,233	11,143	6,442	6,442	3,213	6,550
Medical Insurance	5,611	7,025	5,184	5,184	2,574	5,220
Group Life Insurance	1,432	983	598	598	299	601
Workers' Compensation	62	322	30	30	39	-
Total Personnel	\$ 158,383	\$ 111,384	\$ 66,349	\$ 66,349	\$ 33,134	\$ 66,736
Maintenance/Service Contracts	\$ 960	\$ 326	\$ 500	\$ 500	\$ 125	\$ 500
Outside Counsel	108,315	89,765	-	-	245	-
Contracted County Attorney	-	-	120,000	120,000	50,000	120,000
Litigation	67,947	65	-	-	-	-
Settlements	-	80,000	-	-	-	-
Advertising	320	-	-	-	-	-
Electricity	2,027	2,211	-	-	-	-
Water	324	335	-	-	80	250
Sewer	113	99	-	-	-	-
Postage	28	42	250	250	7	150
Telephone System	1,292	742	-	-	215	830
Travel-Mileage	261	-	70	70	-	70
Conferences & Training	1,282	392	600	600	517	600
Dues/Association Memberships	420	655	800	800	350	700
Office Supplies	2,317	1,139	1,250	1,250	113	1,100
Computer Equipment Non-Capitalized	1,000	-	-	-	-	-
Books & Subscriptions	2,175	2,279	2,730	2,730	723	2,000
Total Operating	\$ 188,782	\$ 178,050	\$ 126,200	\$ 126,200	\$ 52,375	\$ 126,200
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 347,165	\$ 289,434	\$ 192,549	\$ 192,549	\$ 85,509	\$ 192,936
# of Employees / FTEs			1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0

Powhatan County
Expenditure Detail
County Administrator

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 129,912	\$ 248,652	\$ 209,650	\$ 209,650	\$ 110,548	\$ 215,738
Salaries and Wages: Overtime & Comp	-	4,923	-	-	1,469	-
COMP: Part-time help	28,859	17,355	-	-	640	-
FICA	11,641	18,067	16,038	16,038	5,864	16,504
Retirement	13,771	32,677	25,954	25,954	13,657	27,168
Medical Insurance	9,243	11,282	6,960	6,960	4,008	7,152
COBRA Administration	708	708	-	-	59	-
Flexible Benefits Admin. Costs	3	-	-	-	-	-
Group Life Insurance	1,215	2,883	2,424	2,424	1,271	2,507
Workers' Compensation	124	265	121	121	174	-
Total Personnel	\$ 195,475	\$ 336,810	\$ 261,147	\$ 261,147	\$ 137,690	\$ 269,069
Professional Services	\$ 75,005	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	3,356	3,489	3,500	3,500	1,677	3,500
Advertising	400	195	-	-	25	-
Electricity	-	-	-	-	-	-
Water	-	232	-	-	-	-
Sewer	116	-	-	-	-	-
Postage	75	17	100	100	89	50
Telephone System	3,037	2,291	4,000	4,000	885	2,200
Cell Phone	-	149	-	-	242	600
Inland Marine Insurance	116	788	-	-	788	-
Travel-Mileage	1,656	1,344	100	100	598	100
Business Meetings	32	-	-	-	-	-
Conference & Training	172	4,130	7,500	7,500	2,591	7,000
Tuition Reimbursement	-	-	-	-	-	-
Employee Training	30	-	-	-	-	-
Dues/Association Memberships	990	2,896	3,500	3,500	460	3,500
Office Supplies	1,174	4,741	1,200	1,200	706	1,200
Computer Equipment-non cap	-	-	-	-	535	-
Books and Subscriptions	303	455	200	200	355	200
Total Operating	\$ 86,462	\$ 20,726	\$ 20,100	\$ 20,100	\$ 8,951	\$ 18,350
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 281,936	\$ 357,536	\$ 281,247	\$ 281,247	\$ 146,641	\$ 287,419
# of Employees / FTEs			2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0

Powhatan County
Expenditure Detail
Human Resources

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ -	\$ -	\$ 69,732	\$ 69,732	\$ 34,866	\$ 70,081
FICA	-	-	5,335	5,335	2,602	5,361
Retirement	-	-	8,940	8,940	4,459	9,090
Medical Insurance	-	-	5,436	5,436	2,718	5,592
COBRA Admin Fees	-	-	-	-	312	750
Group Life Insurance	-	-	830	830	415	834
Unemployment Claims	-	-	6,500	6,500	-	6,500
Worker's Compensation	-	-	-	-	55	-
Total Personnel	\$ -	\$ -	\$ 96,773	\$ 96,773	\$ 45,427	\$ 98,208
Professional Services	\$ -	\$ -	\$ -	\$ 37,450	\$ 10,300	\$ -
Drug Testing	-	-	-	-	-	600
Office Supplies	-	-	500	500	423	500
Books and Subscriptions	-	-	450	450	41	200
Travel-Mileage	-	-	100	100	218	100
Travel and Education	-	-	1,000	1,000	1,567	2,750
Interview Expense	-	-	-	-	1,133	-
Dues/Association Membership	-	-	200	200	190	200
Criminal Background Checks	-	-	-	-	20	300
Total Operating	\$ -	\$ -	\$ 2,250	\$ 39,700	\$ 13,892	\$ 4,650
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 99,023	\$ 136,473	\$ 59,319	\$ 102,858
# of Employees / FTEs			1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0

Powhatan County
Expenditure Detail
Finance

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 153,546	\$ 188,640	\$ 241,311	\$ 241,311	\$ 117,100	\$ 230,837
COMP: Part-time help	64,994	4,698	-	-	-	-
Salaries and Wages - Overtime/ Comp	1,196	-	-	-	-	-
FICA	15,328	13,325	18,460	18,460	8,288	17,659
Retirement	19,599	18,543	30,936	30,936	8,406	29,940
Retirement - Hybrid	-	4,235	-	-	6,170	-
Retirement - Hybrid Disability	-	185	-	-	285	-
Medical Insurance	21,071	18,705	19,356	19,356	9,225	19,896
COBRA Insurance	8	-	-	-	-	-
Group Life Insurance	1,714	2,009	2,872	2,872	1,356	2,747
Unemployment Claims	7,846	62	-	-	-	-
Workers' Compensation	8,712	99	232	232	196	-
Total Personnel	\$ 294,014	\$ 250,503	\$ 313,167	\$ 313,167	\$ 151,026	\$ 301,079
External Audit	\$ 68,189	\$ 46,211	\$ 57,000	\$ 57,000	\$ 55,065	\$ 59,000
Cost Allocation Plan	1,800	1,800	1,900	1,900	-	1,900
Professional Services	65,841	16,425	5,000	5,000	15,482	10,000
Maintenance Service Contracts	9,032	10,249	4,000	4,000	1,874	4,000
Printing and Binding	-	18	-	-	-	-
Advertising	3,964	381	-	-	-	400
Electricity	-	-	-	-	65	-
Water	139	185	-	-	-	-
Postage	306	1,906	2,500	2,500	922	2,100
Telephone System	2,209	1,766	2,200	2,200	645	1,900
Inland Marine Insurance	-	315	-	-	315	-
Travel-Mileage	152	770	200	200	365	600
Conferences & Training	659	2,543	2,500	2,500	1,794	2,500
Dues/Association Membership	1,564	1,325	1,500	1,500	673	1,500
Office Supplies	5,764	6,472	6,000	6,000	1,929	6,500
Computer Equipment -non cap	1,878	-	-	-	-	-
Gas/Grease/Oil	83	16	-	-	-	-
Auto Parts and Repair	-	595	-	-	-	-
Books and Subscriptions	422	-	500	500	390	500
Total Operating	\$ 162,002	\$ 90,976	\$ 83,300	\$ 83,300	\$ 79,519	\$ 90,900
Total Capital	\$ -	\$ -				
Total Department	\$ 456,016	\$ 341,479	\$ 396,467	\$ 396,467	\$ 230,545	\$ 391,979
# of Employees / FTEs			4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0

Powhatan County
Expenditure Detail
Information Technology

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 104,748	\$ 109,277	\$ 207,493	\$ 207,493	\$ 48,267	\$ 209,511
FICA	6,874	7,255	15,873	15,873	3,275	16,028
Retirement	13,938	14,217	26,601	26,601	5,676	27,174
Medical Insurance	15,244	19,824	25,452	25,452	6,369	24,600
Workers' Compensation	-	104	221	221	96	-
Group Life Insurance	1,230	1,254	2,469	2,469	529	2,493
Total Personnel	\$ 142,034	\$ 151,931	\$ 278,109	\$ 278,109	\$ 64,212	\$ 279,806
Maintenance/Service Contracts	\$ 45,064	\$ 65,931	\$ 60,000	\$ 60,000	\$ 49,607	\$ 65,000
Electricity	1,725	-	-	-	-	-
Postage	51	-	-	-	-	-
Telephone System	13,979	1,706	-	-	1,155	2,000
Long Distance	-	83	-	-	91	-
Cell Phones	-	229	-	-	232	600
Internet	-	-	-	-	160	400
Inland Marine Services	647	655	-	-	654	-
Auto Insurance	516	497	-	-	525	-
Travel-Mileage	58	8	100	100	-	-
Conferences & Training	61	-	5,000	5,000	-	5,000
Office Supplies	829	1,278	1,000	1,000	417	1,000
Computer Equipment -non cap	2,133	11,954	7,770	7,770	962	7,770
Gas/Grease/Oil	190	178	-	-	39	-
Auto Parts / Auto Repair	519	950	-	-	16	-
Other Operating Expenses	5,297	-	-	-	-	-
Internet & Website Cost	8,986	4,858	15,000	15,000	7,708	15,000
Total Operating	\$ 80,056	\$ 88,328	\$ 88,870	\$ 88,870	\$ 61,566	\$ 96,770
Capital Outlay - AS400	\$ 1,911	\$ -	\$ -	\$ -	\$ 47,942	\$ -
Capital Outlay - purchased disk space	70,025	-	-	-	-	-
Capital Outlay- computers	-	6,445	-	-	-	-
Computer Software All Departments	-	17,475	-	-	-	-
AS400 Lease - Principal	-	-	-	-	3,754	9,290
AS400 Lease - Interest	-	-	-	-	519	970
Total Capital	\$ 71,936	\$ 23,920	\$ -	\$ -	\$ 52,215	\$ 10,260
Total Department	\$ 294,026	\$ 264,179	\$ 366,979	\$ 366,979	\$ 177,993	\$ 386,836
# of Employees / FTEs			3 / 3.0	3 / 3.0	3 / 3.0	3 / 3.0

Powhatan County
Expenditure Detail
Commissioner of the Revenue

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 307,573	\$ 315,724	\$ 319,999	\$ 319,999	\$ 159,999	\$ 320,336
Compensation- Part-time Help	1,968	16,851	17,821	17,821	8,072	14,217
FICA	22,452	23,894	25,843	25,843	12,028	25,593
Retirement	41,492	42,321	40,416	40,416	20,208	40,939
Medical Insurance	30,419	28,847	32,228	32,228	15,285	33,080
Workers' Compensation	217	311	224	224	275	-
Flexible Spending	10	-	-	-	-	-
Group Life Insurance	3,660	3,733	3,808	3,808	1,904	3,812
Total Personnel	\$ 407,791	\$ 431,682	\$ 440,339	\$ 440,339	\$ 217,771	\$ 437,977
Maintenance/Service Contracts	\$ 9,887	\$ 9,073	\$ 10,000	\$ 10,000	\$ 5,130	\$ 8,000
Printing and Binding	687	224	1,000	1,000	838	1,500
Advertising	170	-	-	-	-	-
Electricity	-	-	-	-	-	-
Water	53	59	-	-	149	-
Sewer	-	-	-	-	-	-
Postage	2,000	2,000	5,000	5,000	1,007	3,000
Telephone System	2,302	2,204	2,510	2,510	837	2,510
Long Distance	-	46	-	-	4	-
Travel-Mileage	272	786	750	750	661	1,000
Conferences & Training	1,217	2,340	1,200	1,200	2,893	3,500
Dues/Association Memberships	1,140	1,010	1,200	1,200	75	1,200
Office Supplies	5,008	6,620	8,000	8,000	3,369	8,000
Computer Equipment-Non Capitalized	1,935	572	-	-	-	-
Subscriptions	40	31	200	200	-	200
Other Operating Supplies	6,526	5,278	8,820	8,820	-	6,000
Total Operating	\$ 31,235	\$ 30,243	\$ 38,680	\$ 38,680	\$ 14,963	\$ 34,910
Capital Outlay - Furniture	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -
Capital Outlay	228	-	-	-	-	-
Total Capital	\$ 228	\$ 1,600	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 439,254	\$ 463,525	\$ 479,019	\$ 479,019	\$ 232,734	\$ 472,887
# of Employees / FTEs			8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.50

Powhatan County
Expenditure Detail
Reassessment

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
COMP:Part-time Help	\$ 2,931	\$ 16,487	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
FICA	224	1,261	-	-	-	-
Medical Insurance	-	-	-	-	-	-
Total Personnel	\$ 3,155	\$ 17,749	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Re-Assessment Services	\$ 127,081	\$ 88,290	\$ 120,000	\$ 120,000	\$ 1,800	\$ 120,000
Printing & Binding	-	3,278	-	-	-	-
Advertising	792	1,532	-	-	105	1,000
Postage	4	4,817	-	-	3	-
Other Operating Supplies	5,426	439	5,000	5,000	19	4,000
Total Operating	\$ 133,304	\$ 98,355	\$ 125,000	\$ 125,000	\$ 1,927	\$ 125,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 136,459	\$ 116,104	\$ 130,000	\$ 130,000	\$ 1,927	\$ 130,000
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Tax Relief for the Elderly

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Relief for the Elderly	\$ 385,992	\$ 391,061	\$ 412,000	\$ 412,000	\$ -	\$ 425,000
Total Operating	\$ 385,992	\$ 391,061	\$ 412,000	\$ 412,000	\$ -	\$ 425,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 385,992	\$ 391,061	\$ 412,000	\$ 412,000	\$ -	\$ 425,000
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Treasurer

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 324,890	\$ 334,172	\$ 338,816	\$ 338,816	\$ 169,407	\$ 347,017
COMP: Part-time help	3,726	15,648	18,178	18,178	6,895	14,217
FICA	24,595	25,888	27,310	27,310	13,095	27,634
Retirement	43,828	44,810	42,792	42,792	21,396	44,349
Medical Insurance	31,217	28,158	31,034	31,034	14,499	33,254
Workers' Compensation	217	359	225	225	299	-
Flexible Spending	10	-	-	-	-	-
Group Life Insurance	3,866	3,953	4,032	4,032	2,016	4,129
Total Personnel	\$ 432,349	\$ 452,988	\$ 462,387	\$ 462,387	\$ 227,607	\$ 470,600
Maintenance/Service Contracts	\$ 9,130	\$ 9,257	\$ 12,000	\$ 12,000	\$ 947	\$ 12,000
BAI Credit Card Fees	7,308	11,372	7,500	7,500	8,803	7,500
Printing and Binding	12,349	7,788	12,700	12,700	4,181	12,000
Advertising	644	415	650	650	176	650
Postage	23,988	26,856	28,000	28,000	14,759	28,000
Telephone System	2,096	2,056	2,290	2,290	814	2,290
Long Distance	-	54	-	-	19	-
Travel-Mileage	560	635	750	750	278	750
Conferences & Training	1,149	1,812	2,000	2,000	931	2,000
Dues/Association Memberships	430	1,210	900	900	75	900
Office Supplies	3,139	4,722	5,000	5,000	3,644	5,700
Gas/Grease/Oil	179	172	300	300	31	300
Computer Equipment - Non-capitalized	991	2,746	-	-	-	-
Total Operating	\$ 61,962	\$ 69,096	\$ 72,090	\$ 72,090	\$ 34,658	\$ 72,090
Total Capital	\$ -	\$ -				
Total Department	\$ 494,310	\$ 522,084	\$ 534,477	\$ 534,477	\$ 262,265	\$ 542,690
# of Employees / FTEs			8 / 7.7	8 / 7.7	8 / 7.7	8 / 7.7

Powhatan County
Expenditure Detail
Electoral Board/Registrar

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
COMP: Electoral Board	\$ 8,018	\$ 8,218	\$ 8,200	\$ 8,200	\$ 2,753	\$ 8,260
COMP: Election Officials	17,275	17,477	9,000	9,000	7,875	17,000
Salaries and Wages - Regular	77,448	51,030	52,051	52,051	26,025	52,311
COMP: Part-time help	20,854	13,948	15,268	15,268	7,003	15,268
FICA	7,403	4,869	5,150	5,150	2,458	5,170
Retirement	6,749	6,884	6,574	6,574	3,312	6,685
Medical Insurance	6,732	6,645	5,436	5,436	3,438	5,592
Workers' Compensation	93	66	67	67	57	-
Group Life Insurance	595	607	619	619	310	623
Total Personnel	\$ 145,168	\$ 109,743	\$ 102,365	\$ 102,365	\$ 53,231	\$ 110,909
Programming Voting Machines	\$ 4,667	\$ 3,336	\$ 6,200	\$ 6,200	\$ 2,502	\$ 6,200
Labor - Voting Machines	50	-	-	-	-	500
Maintenance/Service Contracts	1,708	2,551	2,000	2,000	922	3,000
Printing & Binding	2,437	2,667	4,000	4,000	1,876	4,000
Advertising	-	231	500	500	830	1,000
Water	-	-	-	-	-	-
Sewer	-	-	-	-	-	-
Postage	255	1,444	2,000	2,000	631	2,000
Telephone System	793	667	800	800	108	800
Long Distance	-	44	-	-	68	-
Rent - Election Precincts	1,100	2,078	1,200	1,200	500	1,200
Travel-Mileage	422	-	-	-	-	-
Travel-Mileage	381	840	1,550	1,550	847	1,550
Conferences & Training	1,039	302	1,500	1,500	373	1,500
Dues/Association Memberships	295	295	350	350	125	350
Office Supplies	-	1,246	1,750	1,750	1,090	1,750
Computer Equipment Non-capitalized	9,854	-	-	14,000	-	-
Total Operating	\$ 23,002	\$ 15,703	\$ 21,850	\$ 35,850	\$ 9,872	\$ 23,850
New DS200 Voting Machines	\$ -	\$ 13,720	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 13,720	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 168,170	\$ 139,166	\$ 124,215	\$ 138,215	\$ 63,103	\$ 134,759

of Employees / FTEs

3/1.55

3/1.55

3/1.55

3 / 1.55

Powhatan County
Expenditure Detail
Risk Management

	FY2015 YTD					
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,156
Boiler and Machinery Insurance	-	-	-	-	-	2,490
Fire Insurance	-	-	-	-	-	920
Inland Marine Insurance	-	-	-	-	-	1,790
Auto Insurance	-	-	-	-	-	80,556
Surety Bond	-	-	-	-	-	1,200
Public Officials Liability Insurance	-	-	-	-	-	5,000
General Liability Insurance	-	-	-	-	-	66,245
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,357
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,357
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Circuit Court

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMP: Jurors & Witnesses	\$ 4,710	\$ 4,080	\$ 4,500	\$ 4,500	\$ 753	\$ 4,500
COMP: Jury Commissioners	90	90	100	100	240	100
Telephone System	856	667	1,000	1,000	218	1,000
Court Administrator (shared)	14,570	10,523	10,000	10,000	-	10,000
Office Supplies	-	33	-	-	327	-
Computer Equipment non-capitalized	42	26	-	-	-	-
Total Operating	\$ 20,268	\$ 15,418	\$ 15,600	\$ 15,600	\$ 1,538	\$ 15,600
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -
Total Department	\$ 20,268	\$ 15,418	\$ 15,600	\$ 15,600	\$ 1,608	\$ 15,600
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
General District Court

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Court Appointed Attorney	\$ 5,090	\$ 4,302	\$ 6,000	\$ 6,000	\$ 1,560	\$ 6,000
Maintenance/Service Contracts	588	168	-	-	-	-
Postage	800	185	800	800	-	800
Telephone System	1,325	1,139	1,400	1,400	409	1,400
Dues/Association Memberships	60	80	100	100	60	100
Miscellaneous Expense-Magistrates	103	-	150	150	351	150
Office Supplies	1,330	487	1,500	1,500	130	1,500
Total Operating	\$ 9,295	\$ 6,361	\$ 9,950	\$ 9,950	\$ 2,510	\$ 9,950
Copier Lease Agreement	\$ 3,111	\$ 2,821	\$ 3,100	\$ 3,100	\$ 1,142	\$ 3,100
Capital Outlay	-	-	-	-	-	-
Total Capital	\$ 3,111	\$ 2,821	\$ 3,100	\$ 3,100	\$ 1,142	\$ 3,100
Total Department	\$ 12,407	\$ 9,182	\$ 13,050	\$ 13,050	\$ 3,652	\$ 13,050
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Clerk of the Circuit Court

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 236,827	\$ 219,335	\$ 213,366	\$ 213,366	\$ 111,905	\$ 251,020
COMP: Part-Time Help	10,752	31,894	11,183	11,183	9,238	12,299
FICA	18,906	19,064	17,178	17,178	8,791	20,144
Retirement	31,948	25,242	26,948	26,948	11,613	32,080
Retirement - Hybrid	-	985	-	-	2,478	-
Retirement - Hybrid Disability	-	43	-	-	116	-
Medical Insurance	13,946	9,893	20,356	20,356	11,304	26,500
Group Life Insurance	2,818	2,313	2,539	2,539	1,328	2,987
Workers' Compensation	155	257	253	253	198	-
Total Personnel	\$ 315,351	\$ 309,027	\$ 291,823	\$ 291,823	\$ 156,971	\$ 345,030
Clerk's Audit of Public Accounts	\$ -	\$ 6,264	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Professional Services	-	77	-	-	-	-
Maintenance/Service Contracts	665	731	600	600	765	600
Printing & Binding	215	400	200	200	667	200
Advertising	-	540	-	-	150	-
Postage	4,193	2,891	4,200	4,200	1,869	4,200
Telephone System	1,612	1,536	1,600	1,600	717	1,600
Office Supplies	1,817	5,096	3,000	3,000	1,563	3,000
Other Operating Supplies	-	395	-	-	281	445
Record Books	21,840	10,418	22,000	22,000	17,065	7,500
Total Operating	\$ 30,342	\$ 28,349	\$ 35,200	\$ 35,200	\$ 23,077	\$ 21,145
Copier Lease - Xerox	\$ 4,783	\$ 4,438	\$ 3,000	\$ 3,000	\$ 1,335	\$ 3,000
Capital Outlay	-	-	-	-	15,415	-
Total Capital	\$ 4,783	\$ 4,438	\$ 3,000	\$ 3,000	\$ 16,750	\$ 3,000
Total Department	\$ 350,476	\$ 341,814	\$ 330,023	\$ 330,023	\$ 196,798	\$ 369,175
# of Employees / FTEs			5 / 4.3	6 / 4.3	6 / 4.3	6 / 5.3

Powhatan County
Expenditure Detail
Commonwealth's Attorney

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 267,815	\$ 273,171	\$ 278,635	\$ 278,635	\$ 150,163	\$ 258,067
FICA	18,635	19,422	21,316	21,316	10,988	19,742
Retirement	36,128	36,851	35,192	35,192	16,307	32,981
Medical Insurance	18,520	20,420	21,354	21,354	11,305	21,618
Workers' Compensation	226	-	223	223	204	-
Flexible Benefits	3	-	-	-	-	-
Group Life Insurance	3,187	3,251	3,316	3,316	1,536	3,071
Total Personnel	\$ 344,513	\$ 353,114	\$ 360,036	\$ 360,036	\$ 190,503	\$ 335,479
Contract Prosecutor	\$ 28,312	\$ 28,312	\$ 40,315	\$ 40,315	\$ 20,157	\$ 40,315
Repairs and Maintenance	-	240	-	-	-	-
Maintenance/Service Contracts	999	1,472	1,195	1,195	534	1,195
Electricity	2,748	2,738	2,700	2,700	792	2,700
Water	251	260	260	260	130	260
Postage	135	170	500	500	189	500
Telephone System	1,590	1,549	1,600	1,600	530	1,600
Travel - Mileage	-	1,089	-	-	56	-
Conferences & Training	3,716	2,388	5,400	5,400	2,868	5,400
Dues/Association Memberships	1,440	1,100	1,650	1,650	540	1,650
Office Supplies	482	643	500	500	310	500
Computer Equipment non-capitalized	187	185	-	-	-	-
Books & Subscriptions	774	635	700	700	659	700
Total Operating	\$ 40,633	\$ 40,783	\$ 54,820	\$ 54,820	\$ 26,765	\$ 54,820
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 385,146	\$ 393,897	\$ 414,856	\$ 414,856	\$ 217,268	\$ 390,299
# of Employees / FTEs			3 / 3.0	3 / 3.0	3 / 3.0	3 / 3.0

Powhatan County
Expenditure Detail
Juvenile Court Services

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 2,252	\$ -	\$ -	\$ -	\$ -	\$ -
Part - time help	8,724	11,340	14,724	14,724	5,445	16,463
FICA	840	868	1,126	1,126	416	1,259
Workers' Compensation	31	14	40	40	7	-
Total Personnel	\$ 11,847	\$ 12,222	\$ 15,890	\$ 15,890	\$ 5,868	\$ 17,722
Water	\$ -		\$ -	\$ -	\$ -	\$ -
Telephone System	1,197	1,502	1,200	1,200	143	800
Cell Phone	-	83	-	-	165	400
Travel-Mileage	113	312	200	200	43	200
Conferences & Training	-	80	-	-	-	-
Office Supplies	-	275	-	-	531	500
Total Operating	\$ 1,310	\$ 2,252	\$ 1,400	\$ 1,400	\$ 882	\$ 1,900
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 13,157	\$ 14,474	\$ 17,290	\$ 17,290	\$ 6,750	\$ 19,622
# of Employees / FTEs			1 / 0.5	1 / 0.5	1 / 0.5	1 / 0.5

Powhatan County
Expenditure Detail
Detention

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detention of Juveniles	\$ 200,835	\$ 203,131	\$ 201,850	\$ 201,850	\$ 95,326	\$ 228,000
Detention of Adults	402,097	461,482	400,000	400,000	179,808	440,000
Detention of Adults - Health Care	51,054	116,819	65,000	65,000	96,469	120,000
Detention of Adults - Other Expenses	3,047	3,242	3,000	3,000	1,711	3,000
Total Operating	\$ 657,032	\$ 784,674	\$ 669,850	\$ 669,850	\$ 373,314	\$ 791,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 657,032	\$ 784,674	\$ 669,850	\$ 669,850	\$ 373,314	\$ 791,000
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Sheriff's Office

	FY2015 YTD					
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 2,067,145	\$ 2,092,956	\$ 2,103,542	\$ 2,103,542	\$ 1,047,724	\$ 2,076,436
Salaries and Wages - Overtime	38,144	46,420	-	-	19,893	40,000
Other Pay	55,843	35,430	-	-	14,373	-
Security for School Events	-	-	-	-	7,080	40,000
Security for Private Events	-	-	-	-	8,220	-
Part-Time Help - Court House Security	39,240	46,939	73,821	73,821	23,729	93,217
Salaries and Wages: Dispatchers	386,125	-	-	-	-	-
Overtime-Dispatchers	312	-	-	-	-	-
Part Time Help Dispatchers	62,096	-	-	-	-	-
Sheriff VEC Payments	-	-	-	-	-	-
FICA	196,713	165,000	168,487	168,487	83,621	172,099
Retirement	325,794	280,749	268,845	268,845	132,449	265,369
Medical Insurance	254,553	182,534	214,384	214,384	108,246	233,248
Flex Spending	13	-	-	-	-	-
Group Life Insurance	28,740	24,766	25,331	25,331	12,479	24,710
Line of Duty Act	7,832	9,676	7,500	7,500	7,095	7,500
Workers' Compensation	24,234	27,141	28,500	28,500	30,666	-
Total Personnel	\$ 3,486,784	\$ 2,911,611	\$ 2,890,410	\$ 2,890,410	\$ 1,495,575	\$ 2,952,579
Professional Health Services	\$ 4,500	\$ 4,925	\$ 5,000	\$ 5,000	\$ 1,835	\$ 5,000
K9 Supplies/Care	3,284	824	2,000	2,000	-	2,000
Professional Services	-	-	-	-	360	-
Repairs and Maintenance	4,576	16,108	6,000	6,000	3,755	6,000
Maintenance/Service Contracts	25,614	29,819	30,000	30,000	13,734	30,000
Advertising	55	270	400	400	-	400
Electricity	25,452	24,281	19,000	19,000	10,249	19,000
Water	2,282	3,013	1,900	1,900	1,544	1,900
Sewer	1,084	1,294	-	-	1,486	-
Postage	1,523	1,288	1,400	1,400	823	1,400
Telephone System - Sheriff	58,456	49,816	51,080	51,080	11,004	51,080
Telephone System - Magistrate	-	125	-	-	-	-
Long Distance	-	352	-	-	387	-
Cell Phones	-	13,970	-	-	16,888	-
Inland marine Insurance	244	171	-	-	175	-
Auto Insurance	23,729	22,358	26,200	26,200	22,590	-
Conferences & Training	8,544	7,977	9,000	9,000	5,686	9,000
Prisoner Extradition	778	147	2,500	2,500	(221)	2,500
Dues/Association Memberships	5,499	3,867	4,500	4,500	4,481	4,500
DARE	3,841	4,715	5,000	5,000	1,278	5,000
Office Supplies	14,106	10,149	15,000	15,000	4,380	15,000
Computer Equipment - non-capitalized	1,183	4,531	1,200	1,200	520	1,200
Gas/Grease/Oil	136,525	133,759	115,000	115,000	51,347	115,000
Auto Parts/Repairs	90,027	67,190	92,080	92,080	43,269	92,080
Uniforms	31,963	22,205	25,000	25,000	11,180	25,000
Other Operating Supplies	14,782	11,665	15,000	15,000	2,688	15,000
Project Lifesaver	2,379	-	-	-	-	-
Dog Food & Supplies K9	-	1,718	-	-	1,053	-
Total Operating	\$ 460,426	\$ 436,539	\$ 427,260	\$ 427,260	\$ 210,491	\$ 401,060

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015 YTD	FY 2016
	Actual	Actual	Adopted	Amended	Thru 12/31/14	Adopted
Capital Outlay -Mobile Data Terminals	\$ 13,739	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	59,990	153,785	-	-	-	-
Auto Replacement	60,821	-	-	-	-	-
Total Capital	\$ 134,550	\$ 153,785	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 4,081,760	\$ 3,501,935	\$ 3,317,670	\$ 3,317,670	\$ 1,706,066	\$ 3,353,639
# of Employees / FTEs			44 / 42.5	46 / 43.5	46 / 43.5	46 / 43.0

Powhatan County
Expenditure Detail
Communications Center E-911 Dispatch

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015 YTD	FY 2016
	Actual	Actual	Adopted	Amended	Thru 12/31/14	Adopted
Salaries and Wages: Dispatchers	\$ -	\$ 359,194	\$ 391,611	\$ 391,611	\$ 191,475	\$ 475,801
Overtime-Dispatchers	-	121	-	-	-	-
Part Time Help Dispatchers	-	91,872	82,467	82,467	30,245	81,745
Overtime-PT Dispatchers	-	226	-	-	-	-
FICA	-	32,834	36,267	36,267	15,990	42,652
Retirement	-	48,519	49,461	49,461	23,350	60,807
Retirement - Hybrid	-	-	-	-	663	-
Retirement - Hybrid Disability	-	-	-	-	31	-
Medical Insurance	-	46,752	52,972	52,972	23,721	67,316
Group Life Insurance	-	4,280	4,660	4,660	2,263	5,662
Workers' Compensation	-	-	500	500	-	-
Total Personnel	\$ -	\$ 583,797	\$ 617,938	\$ 617,938	\$ 287,738	\$ 733,983
Professional Services - Language Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Repairs and Maintenance	-	-	-	-	-	22,500
Maintenance & Service Contracts	-	-	-	-	-	62,680
Electricity	-	-	-	-	-	9,000
Fuel - Towers	-	-	-	-	-	1,300
Wireline 911	-	-	-	-	-	40,640
Inland Marine Insurance	-	-	-	-	-	-
Rent - Towers	-	-	-	-	-	20,370
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,590
Capital Outlay	\$ -	\$ 4,642	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 4,642	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 588,439	\$ 617,938	\$ 617,938	\$ 287,738	\$ 890,573
# of Employees / FTEs			15 / 12.3	15 / 12.3	15 / 12.3	17 / 14.30

Powhatan County
Expenditure Detail
Victim Witness Grant

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 47,168	\$ 48,111	\$ 49,074	\$ 49,074	\$ 24,537	\$ 51,715
FICA	3,176	3,253	3,754	3,754	1,676	3,956
Retirement	6,363	6,490	6,198	6,198	3,099	6,609
Medical Insurance	6,141	6,080	6,960	6,960	3,480	7,152
Workers' Compensation	31	48	35	35	38	-
Flexible Benefits	3	-	-	-	-	-
Group Life Insurance	561	573	584	584	292	615
Total Personnel	\$ 63,443	\$ 64,555	\$ 66,605	\$ 66,605	\$ 33,122	\$ 70,047
Postage	\$ 128	\$ 212	\$ 200	\$ 200	\$ 80	\$ 200
Telephone System	25	205	-	-	45	-
Travel - Mileage	648	1,190	700	3,038	785	700
Conferences & Training	-	-	-	-	-	-
Office Supplies	2,502	2,028	2,500	2,500	31	2,500
Total Operating	\$ 3,303	\$ 3,635	\$ 3,400	\$ 5,738	\$ 941	\$ 3,400
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 66,746	\$ 68,190	\$ 70,005	\$ 72,343	\$ 34,063	\$ 73,447
# of Employees / FTEs			1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0

Powhatan County
Expenditure Detail
Animal Control

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 142,625	\$ 147,634	\$ 155,929	\$ 155,929	\$ 77,964	\$ 163,583
Salaries and Wages - Overtime	1,788	3,131	1,000	1,000	2,234	1,000
Other Pay	3,735	3,760	3,000	3,000	15	3,000
FICA	10,839	10,382	11,929	11,929	5,243	12,514
Retirement	19,240	19,916	19,694	19,694	9,847	20,906
Medical Insurance	19,038	27,695	24,448	24,448	11,964	25,600
Workers' Compensation	1,263	1,468	1,300	1,300	2,019	-
Flexible Spending	3	-	-	-	-	-
Group Life Insurance	1,697	1,757	1,856	1,856	928	1,947
Line of Duty Act	635	968	728	728	747	728
Total Personnel	\$ 200,862	\$ 216,710	\$ 219,884	\$ 219,884	\$ 110,961	\$ 229,278
Professional Health Services	\$ 117	\$ 10,639	\$ 8,000	\$ 8,000	\$ 11,101	\$ 8,000
Trash Removal	-	-	-	-	64	-
Maintenance of Animal Shelter	5,218	4,291	3,000	3,000	354	3,000
Landscaping-Animal Control	1,264	1,880	-	-	765	-
Maintenance / Service Contracts	485	1,840	2,300	2,300	1,295	2,300
Advertising	55	-	-	-	-	-
Electricity	5,390	5,215	5,900	5,900	2,429	5,900
Fuel	4,600	6,357	5,600	5,600	962	5,600
Sewer	1,504	1,211	1,500	1,500	965	1,500
Postage	16	-	-	-	17	-
Telephone System	4,990	4,464	5,000	5,000	397	1,500
Internet	-	392	-	-	1,712	3,500
Auto Insurance	1,548	1,491	1,700	1,700	1,576	-
Conferences & Training	613	-	1,200	1,200	1,699	1,200
Initial shots/visit costs	120	140	500	500	80	500
Spay/Neuter Services	335	95	800	800	-	800
Dues/Association Memberships	235	305	300	300	-	300
Dog Tags	-	-	200	200	1,256	200
Office Supplies	132	-	-	-	-	-
Gas/Grease/Oil	10,019	10,025	10,000	10,000	3,782	10,000
Auto Parts & Repairs	8,895	5,189	7,000	7,000	3,083	7,000
Uniforms	1,657	687	2,000	2,000	-	2,000
Other Operating Supplies	558	1,185	500	500	196	500
Dog Food/Supplies	1,350	1,541	7,000	7,000	6,942	7,000
Animal Shelter Donations	14,745	-	-	-	-	-
Total Operating	\$ 63,844	\$ 56,947	\$ 62,500	\$ 62,500	\$ 38,675	\$ 60,800
Total Capital	\$ -	\$ -				
Total Department	\$ 264,706	\$ 273,657	\$ 282,384	\$ 282,384	\$ 149,636	\$ 290,078
# of Employees / FTEs			4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0

Powhatan County
Expenditure Detail
Medical Examiner

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Health Services	\$ 2,701	\$ 2,988	\$ 2,100	\$ 2,100	\$ 218	\$ 3,000
Total Operating	\$ 2,701	\$ 2,988	\$ 2,100	\$ 2,100	\$ 218	\$ 3,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 2,701	\$ 2,988	\$ 2,100	\$ 2,100	\$ 218	\$ 3,000
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 42,444	\$ 43,293	\$ 144,159	\$ 144,159	\$ 33,253	\$ 148,575
Salaries and Wages - Overtime	329	-	-	-	64	-
COMP: Part-Time Help	49,286	47,738	26,440	26,440	22,911	116,438
FICA	6,724	6,642	13,051	13,051	4,106	21,520
Retirement	5,726	5,840	18,481	18,481	2,824	19,270
Retirement - Hybrid	-	-	-	-	1,068	-
Retirement - Hybrid Disability	-	-	-	-	49	-
Medical Insurance	7,241	7,046	15,774	15,774	5,451	8,326
Workers' Compensation	3,464	1,820	2,000	2,000	2,048	-
Flexible Spending	5	-	-	-	-	-
Group Life Insurance	505	515	1,715	1,715	362	1,768
Line of Duty Act	16,667	13,997	12,000	12,000	11,741	13,910
Total Personnel	\$ 132,390	\$ 126,891	\$ 233,620	\$ 233,620	\$ 83,877	\$ 329,807
Health/Vaccinations/Inoculations	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Legal Fees	750	-	-	-	-	-
Waste Disposal	2,172	2,559	2,300	2,300	1,410	2,300
Trash Removal	-	-	180	180	-	-
Equipment Repair	14,687	19,021	15,000	15,000	6,377	17,500
Maintenance/Service Contracts	6,751	3,606	6,800	6,800	1,655	33,440
Printing & Binding	-	-	-	-	-	-
Advertising	162	768	-	-	400	-
Apparatus Fuel	30,078	33,734	30,000	30,000	11,476	60,000
Water	130	50	-	-	18	-
Sewer	-	-	-	-	-	850
Postage	242	51	250	250	241	250
Telephone System	11,753	12,853	12,000	12,000	4,776	17,500
Long Distance	-	-	-	-	-	600
Cell Phones	-	680	-	-	1,649	4,800
Internet	-	275	-	-	645	8,420
Auto Insurance Premium	30,435	41,355	30,000	30,000	33,678	-
Insurance	20,250	23,853	24,000	24,000	29,768	-
Rent - Fire Companies	28,186	28,186	28,300	28,300	7,047	48,400
Travel - Convention & Education	9,644	6,729	6,700	6,700	2,507	6,700
County Contribution	-	-	-	-	-	-
Dues/Association Memberships	166	125	300	300	155	700
Training/Seminars for Volunteers	1,297	-	-	-	-	20,000
Miscellaneous	438	-	-	-	20	-
Office Supplies	1,578	1,678	2,500	2,500	268	2,500
Computer Equipment - non-capitalized	624	100	-	-	1,909	-
Cleaning Supplies	-	574	-	-	-	-
Gas/Grease/Oil	12,773	8,089	12,500	12,500	3,431	12,500
Auto Parts/Repairs	83,737	84,282	62,000	62,000	65,565	91,950
Breathing Apparatus	12,843	5,719	10,000	10,000	12,095	10,000
Protective Gear	30,758	27,236	30,000	30,000	15,462	30,000
Books and Subscriptions	2,254	5,766	2,200	2,200	4,743	2,200
Medical Supplies	10,202	-	2,600	2,600	(356)	2,600
Dry Hydrants	\$ -	\$ 727	\$ 1,000	\$ 1,000	\$ 201	\$ 1,000
Matching Funds for Volunteer's Grants	-	-	-	20,000	-	-
Total Operating	\$ 311,980	\$ 308,015	\$ 278,630	\$ 298,630	\$ 205,140	\$ 376,710

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Capital Outlay	\$ 8,778	\$ 12,173	\$ 10,000	\$ 10,000	\$ 1,281	\$ 10,000
Capital Outlay	187	-	-	-	-	-
Total Capital	\$ 8,965	\$ 12,173	\$ 10,000	\$ 10,000	\$ 1,281	\$ 10,000
Total Department	\$ 453,336	\$ 447,079	\$ 522,250	\$ 542,250	\$ 290,298	\$ 716,517
# of Employees / FTEs		-	2/0.5	4 / 2.5	4 / 2.5	4 / 3.50

Powhatan County
Expenditure Detail
Rescue Squad

	FY2015 YTD					
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Line of Duty Act	\$ 2,911	\$ 2,548	\$ 1,910	\$ 1,910	\$ 2,085	\$ -
Trash Removal	934	1,168	1,050	1,050	595	-
Repairs and Maintenance	2,258	3,698	2,200	2,200	3,342	-
Maintenance/Service Contracts	17,796	14,093	18,000	18,000	4,037	-
Electricity	16,831	19,913	15,000	15,000	7,080	-
Fuel	1,319	3,748	2,000	2,000	471	-
Sewer	884	765	850	850	391	-
Telephone System	14,432	12,015	15,160	15,160	2,148	-
Long Distance	-	197	-	-	290	-
Cell Phone	-	1,391	-	-	1,194	-
Internet	-	1,200	-	-	2,573	-
Insurance	31,162	28,169	29,000	29,000	18,872	-
Stationery/Office Supplies	3,324	-	-	-	47	-
Cleaning Supplies	1,032	1,053	1,000	1,000	555	-
Gas/Grease/Oil	29,722	31,638	26,000	26,000	13,013	-
Auto Parts/Repairs	45,290	26,783	29,950	29,950	17,365	-
Medical Supplies	31,925	14,571	-	-	-	-
Other Operating Supplies	519	-	-	-	-	-
Total Operating	\$ 200,338	\$ 162,950	\$ 142,120	\$ 142,120	\$ 74,058	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 200,338	\$ 162,950	\$ 142,120	\$ 142,120	\$ 74,058	\$ -
# of Employees / FTEs	0		0	0	0	0

Powhatan County
Expenditure Detail
Emergency Management

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Wages - Part-Time	\$ 53,840	\$ 49,619	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	-	-	24,950	24,950	22,334	39,661
FICA	4,501	3,796	1,909	1,909	1,711	3,034
Workers' Compensation	62	62	-	-	38	-
Line of Duty Act	423	484	-	-	373	-
Total Personnel	\$ 58,827	\$ 53,961	\$ 26,859	\$ 26,859	\$ 24,456	\$ 42,695
Professional Services- Citizen Alerting	\$ -	\$ 787	\$ 7,000	\$ 7,000	\$ 8	\$ 6,900
Repairs and Maintenance	16,953	22,032	22,500	22,500	1,975	-
Maintenance/Service Contracts	53,858	53,557	55,000	55,000	39,531	-
Printing & Binding	1,339	-	1,300	1,300	1,559	1,550
Advertising	162	-	-	-	-	-
Electricity - Communications Hut	8,501	9,003	8,500	8,500	3,562	-
Fuel-Towers	1,265	1,122	1,300	1,300	-	-
Postage	100	214	30	30	-	30
Telephone System	2,319	2,027	2,460	2,460	390	1,860
Wireline 911	34,156	50,906	40,640	40,640	14,256	-
Wireless 911	961	1,012	-	-	-	-
Cell Phones	-	260	-	-	346	600
Internet	-	-	-	-	194	-
Inland Marine Insurance	1,466	1,225	1,460	1,460	1,221	-
Auto Insurance	516	497	1,710	1,710	525	-
Rent-Towers	17,592	18,473	19,400	19,400	19,395	-
Rent - Shelters	-	-	-	-	-	2,000
Conferences & Training	18	6	500	500	-	500
Dues/Association Memberships	-	304	500	500	92	500
Office Supplies	687	97	500	500	37	500
Gas/Grease/Oil	1,372	1,692	1,600	1,600	935	1,600
Auto Parts/Repairs	1,607	1,341	1,200	1,200	526	1,200
Other Operating Supplies	1,789	284	1,000	1,000	162	1,000
Mobile Command Post	433	831	700	700	697	1,200
Stationery/Office Supplies	157	-	-	-	-	-
Other Operating Supplies	397	-	-	-	-	-
Total Operating	\$ 145,647	\$ 165,668	\$ 167,300	\$ 167,300	\$ 85,411	\$ 19,440
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 204,474	\$ 219,629	\$ 194,159	\$ 194,159	\$ 109,867	\$ 62,135
# of Employees / FTEs			2/0.5	2/0.5	2/0.5	2 / 1.20

Powhatan County
Expenditure Detail
Public Works Administration

	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ -	\$ -	\$ 236,009	\$ 236,009	\$ 118,015	\$ 247,814
Overtime	-	-	-	-	645	-
FICA	-	-	18,055	18,055	8,553	18,958
Retirement	-	-	30,256	30,256	15,092	32,142
Medical Insurance	-	-	20,356	20,356	9,678	24,156
Group Life Insurance	-	-	2,809	2,809	1,405	2,949
Total Personnel	\$ -	\$ -	\$ 307,485	\$ 307,485	\$ 153,388	\$ 326,019
Advertising	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 290	\$ 1,000
Postage	-	-	300	300	-	300
Auto Insurance	-	-	5,960	5,960	3,677	-
General Liability	-	-	30,860	30,860	32,632	-
Inland Marine Insurance	-	-	330	330	-	-
Travel-Mileage	-	-	300	300	-	300
Travel - Convention and Education	-	-	2,000	2,000	-	2,000
Miscellaneous	-	-	200	200	60	200
Office Supplies	-	-	900	900	289	900
Gas/Grease/Oil	-	-	1,480	1,480	-	1,480
Auto Parts & Repairs	-	-	688	688	-	688
Uniforms	-	-	4,500	4,500	-	-
Total Operating	\$ -	\$ -	\$ 48,518	\$ 48,518	\$ 36,948	\$ 6,868
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 356,003	\$ 356,003	\$ 190,336	\$ 332,887
# of Employees / FTEs			4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0

Powhatan County
Expenditure Detail
Facilities

	FY2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 234,591	\$ 374,078	\$ 148,693	\$ 148,693	\$ 74,194	\$ 149,751
Overtime	6,425	9,213	7,500	7,500	3,659	7,500
On-Call - Regular	-	-	-	-	-	8,500
COMP: Part-time help	73,038	18,060	-	-	-	-
PT-Facility Set-up	6,810	5,718	5,400	5,400	1,375	7,237
Facility Set Up - I.T.	5,058	6,323	5,500	5,500	3,458	3,224
Overtime Part-time	284	-	-	-	-	-
FICA	25,774	31,598	12,209	12,209	5,608	12,030
FICA-Facility Set-up	437	428	-	-	110	554
FICA - Facility Set Up - I.T.	8	286	-	-	270	247
Retirement	37,693	51,002	19,063	19,063	6,508	19,423
Retirement - Hybrid	-	2,641	-	-	2,981	-
Retirement - Hybrid Disability	-	116	-	-	137	-
Medical Insurance	33,615	44,049	23,268	23,268	12,622	27,060
Workers' Compensation	2,276	4,619	2,803	2,803	5,040	-
Flexible Spending	3	-	-	-	-	-
Group Life Insurance	3,325	4,732	1,769	1,769	883	1,756
Total Personnel	\$ 429,336	\$ 552,864	\$ 226,205	\$ 226,205	\$ 116,845	\$ 237,282
Cleaning Service	\$ 89,585	\$ 87,241	\$ 90,500	\$ 90,500	\$ 36,415	\$ 90,500
Trash Removal	-	535	2,720	2,720	489	2,720
Grounds Maintenance	19,334	17,394	-	-	1,016	-
HVAC Service and Repairs	-	-	75,000	75,000	33,295	75,000
Repairs and Maintenance	83,825	67,053	60,000	60,000	15,454	60,000
Planned Maintenance	11,025	-	-	-	-	-
Office Renovations-2013	44	123,919	-	-	-	-
Maintenance/Service Contracts	57,110	77,444	53,600	53,600	32,099	63,600
Meetings - Set Up	4,253	2,042	3,000	3,000	193	3,000
Advertising	254	1,070	-	-	170	-
Electricity	78,220	75,935	65,000	65,000	32,175	65,000
Fuel	37,381	51,051	38,300	38,300	8,071	28,300
Water	3,935	4,815	6,000	6,000	8,924	6,000
Sewer	2,444	2,427	3,650	3,650	3,432	3,650
Postage	83	13	-	-	6	-
Telephone System	4,317	3,649	6,460	6,460	698	3,460
Cell Phones	-	993	-	-	1,841	3,000
Internet	-	-	-	-	80	-
Boiler and Machinery Insurance	2,493	2,528	2,490	2,490	-	-
Fire Insurance	-	-	920	920	-	-
Auto Insurance	2,579	2,484	-	-	-	-
General Liability	27,617	26,561	2,430	2,430	-	-
Inland Marine Insurance	223	153	-	-	263	-
Travel-Mileage	145	144	-	-	108	-
Conferences & Training	330	603	-	-	-	-
Dues/Association Memberships	-	258	-	-	-	-
Miscellaneous	453	159	-	-	5	-

Powhatan County
Expenditure Detail
Facilities

	FY2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Office Supplies	\$ 902	\$ 1,412	\$ -	\$ -	\$ 101	\$ -
Computer Equipment Non-capitalized	159	2,261	-	-	-	-
Tools and Equipment	-	-	10,500	10,500	1,056	10,500
Cleaning Supplies	14,345	9,699	20,289	20,289	3,798	14,539
Gas/Grease/Oil	6,533	9,797	3,145	3,145	3,449	3,145
Auto Parts & Repairs	2,894	8,687	1,462	1,462	2,377	1,462
Uniforms	3,048	4,207	-	-	3,144	4,500
Personal Protective Equipment	-	-	-	-	-	1,250
Trash Removal	1,968	2,142	-	-	-	-
Repairs and Maintenance	9,841	18,008	-	-	-	-
Maintenance/Service Contracts	5,286	6,725	-	-	-	-
Electricity	12,061	17,060	-	-	-	-
Water	1,992	2,196	-	-	-	-
General Liability Insurance Premium	1,500	2,551	-	-	-	-
Total Operating	\$ 486,178	\$ 633,218	\$ 445,466	\$ 445,466	\$ 188,659	\$ 439,626
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 915,514	\$ 1,186,081	\$ 671,671	\$ 671,671	\$ 305,504	\$ 676,908
# of Employees / FTEs			9 / 4.25	9 / 4.25		9 / 4.25

Powhatan County
Expenditure Detail
Company 1 Fire Station

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 698	\$ 697	\$ 600	\$ 600	\$ 6	\$ 600
Cleaning Services	-	-	-	-	-	1,780
Maintenance/Service Contracts	13,841	15,854	14,000	14,000	5,684	19,000
Electricity	12,122	9,940	12,000	12,000	3,627	12,000
Fuel	3,286	5,851	4,000	4,000	-	4,000
Water	862	919	800	800	292	800
Sewer	677	472	680	680	367	680
Telephone System	439	859	430	430	84	430
Internet	-	228	-	-	334	-
Office Supplies	-	47	-	-	-	-
Cleaning Supplies	2,402	1,304	2,400	2,400	684	2,400
Total Operating	\$ 34,327	\$ 36,172	\$ 34,910	\$ 34,910	\$ 11,078	\$ 41,690
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 34,327	\$ 36,172	\$ 34,910	\$ 34,910	\$ 11,078	\$ 41,690
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Huguenot Public Safety Building

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -		\$ -
Cleaning Service	\$ -	\$ -	\$ -	\$ -		\$ 3,000
Trash Removal	600	737	600	600	(17)	600
Maintenance/Service Contracts	11,319	16,553	17,840	17,840	11,928	22,840
Electricity	19,116	19,977	14,000	14,000	8,766	19,000
Fuel	4,269	4,945	4,500	4,500	1,240	4,500
Water	1,291	1,379	1,200	1,200	645	1,200
Sewer	3,284	1,135	3,300	3,300	800	3,300
Telephone System	2,672	2,781	2,600	2,600	965	2,600
Office Supplies	-	47	-	-	-	-
Cleaning Supplies	784	618	900	900	1,036	900
Total Operating	\$ 43,334	\$ 48,171	\$ 44,940	\$ 44,940	\$ 25,363	\$ 57,940
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 43,334	\$ 48,171	\$ 44,940	\$ 44,940	\$ 25,363	\$ 57,940
# of Employees / FTEs	0		0	0	0	0

Powhatan County
Expenditure Detail
Grounds/Parks

	FY2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ -	\$ -	\$ 126,266	\$ 126,266	\$ 63,132	\$ 124,077
Overtime	-	-	-	-	1,815	3,000
COMP: Part-time help	-	-	23,932	23,932	9,418	23,400
COMP: Part-time help - Overtime	-	-	-	-	794	1,000
FICA	-	-	11,490	11,490	5,378	11,282
Retirement	-	-	16,187	16,187	6,444	16,093
Retirement - Hybrid	-	-	-	-	1,630	-
Retirement - Hybrid Disability	-	-	-	-	75	-
Medical Insurance	-	-	26,460	26,460	13,212	27,048
Group Life Insurance	-	-	1,503	1,503	751	1,477
Workers' Compensation	-	-	-	-	2,506	-
Total Personnel	\$ -	\$ -	\$ 205,838	\$ 205,838	\$ 105,155	\$ 207,377
Grounds Maintenance	\$ -	\$ -	\$ 24,500	\$ 24,500	\$ 8,119	\$ 23,250
Equipment Repairs and Maintenance	-	-	10,000	10,000	4,461	10,000
Snow Removal	-	-	15,000	15,000	4,693	15,000
Electricity	-	-	5,550	5,550	535	1,550
Tools and Equipment	-	-	15,000	15,000	640	15,000
Uniforms	-	-	-	-	-	4,500
Safety PPE	-	-	-	-	-	1,250
Gas/Grease/Oil	-	-	4,625	4,625	104	4,625
Auto Parts & Repairs	-	-	2,150	2,150	3,992	5,150
Total Operating	\$ -	\$ -	\$ 76,825	\$ 76,825	\$ 22,544	\$ 80,325
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 282,663	\$ 282,663	\$ 127,699	\$ 287,702
# of Employees / FTEs			6 / 5.0	6 / 5.0	6 / 5.0	8 / 5.65

Powhatan County
Expenditure Detail
Athletic Fields

	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ -	\$ -	\$ 4,280	\$ 4,280	\$ 1,506	\$ 4,280
Repairs and Maintenance	-	-	5,000	5,000	8,512	10,000
Portable bathrooms	-	-	-	-	5,339	11,000
Maintenance/Service Contracts	-	-	18,000	18,000	8,835	18,000
Electricity	-	-	23,000	23,000	21,242	45,800
Water	-	-	-	-	3,779	12,000
Cleaning Supplies	-	-	2,511	2,511	219	1,511
Criminal Background Checks	-	-	1,500	1,500	-	-
Website fees	-	-	1,900	1,900	45	-
Total Operating	\$ -	\$ -	\$ 56,191	\$ 56,191	\$ 49,477	\$ 102,591
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 56,191	\$ 56,191	\$ 49,477	\$ 102,591

of Employees / FTEs

0 0 0 0

Powhatan County
Expenditure Detail
Convenience Center

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries & Wages - Regular	\$ 93,251	\$ 112,636	\$ 118,442	\$ 118,442	\$ 59,368	\$ 119,872
Overtime	399	6,899	-	-	1,706	-
COMP: Part-Time Help	41,180	25,288	21,611	21,611	9,598	22,870
Overtime Part -Time	656	1,828	-	-	280	-
FICA	9,443	10,383	10,714	10,714	5,207	10,920
Retirement	12,580	14,301	15,184	15,184	6,138	15,547
Retirement - Hybrid	-	252	-	-	1,440	-
Retirement - Hybrid Disability	-	11	-	-	66	-
Medical Insurance	15,937	16,744	20,356	20,356	9,420	20,908
Unemployment Claims	(122)	(600)	-	-	-	-
Workers' Compensation	6,339	6,003	6,502	6,502	6,586	-
Group Life Insurance	1,110	1,284	1,409	1,409	705	1,426
Total Personnel	\$ 180,772	\$ 195,030	\$ 194,218	\$ 194,218	\$ 100,514	\$ 191,543
Waste Disposal	\$ 430,578	\$ 181,861	\$ 230,000	\$ 230,000	\$ 89,359	\$ 230,000
Recycling Pulls	42,697	57,513	57,000	57,000	24,063	65,000
Recycling-Scrap Tires	3,063	2,000	2,895	2,895	950	3,800
Recycling Metals	1,620	870	1,600	1,600	500	2,200
Repairs and Maintenance	16,798	10,615	7,000	7,000	434	7,000
Advertising	33	148	200	200	-	200
Electricity	3,992	3,279	4,000	4,000	1,516	4,000
Water	500	466	-	-	206	450
Telephone System	1,864	1,551	1,900	1,900	433	900
Internet	-	210	-	-	441	1,000
Equipment Rental	1,205	1,000	-	-	-	-
Gas/Grease/Oil	-	73	-	-	-	-
Training and Education	300	-	1,400	1,400	625	1,400
Transfer Station Supplies	110	200	-	-	54	500
Gas/Grease/Oil	467	138	400	400	317	700
Auto Parts/Repairs	-	493	300	300	-	-
Uniforms	5,304	5,168	5,000	5,000	2,631	6,000
Protective Professional Equipment	-	-	-	-	-	1,416
Office Supplies	-	-	2,400	2,400	-	500
Other Operating Supplies	-	183	-	-	-	-
Total Operating	\$ 508,532	\$ 265,767	\$ 314,095	\$ 314,095	\$ 121,529	\$ 325,066
Capital Lease - Backhoe	\$ 46,311	\$ 11,925	\$ 12,675	\$ 12,675	\$ 6,240	\$ 2,177
Capital Lease - Interest	1,755	1,238	490	490	341	17
Total Capital	\$ 48,066	\$ 13,163	\$ 13,165	\$ 13,165	\$ 6,581	\$ 2,194
Total Department	\$ 737,370	\$ 473,960	\$ 521,478	\$ 521,478	\$ 228,624	\$ 518,803
# of Employees / FTEs			6 / 5.0	6 / 5.0	6 / 5.0	6 / 5.0

Powhatan County
Expenditure Detail
Health Department

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Health Department Contribution	\$ 197,066	\$ 195,924	\$ 203,250	\$ 203,250	\$ 95,000	\$ 197,000
Total Operating	\$ 197,066	\$ 195,924	\$ 203,250	\$ 203,250	\$ 95,000	\$ 197,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 197,066	\$ 195,924	\$ 203,250	\$ 203,250	\$ 95,000	\$ 197,000
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Free Clinic Nurse

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 16 Adopted
COMP: Free Clinic Nurse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Tax: Free Clinic Nurse	-	-	-	-	-	-
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Service Contract/Copying Cost	\$ 1,295	\$ 802	\$ -	\$ -	\$ 257	\$ -
Telephone - Free Clinic	-	15	-	-	-	-
Total Operating	\$ 1,295	\$ 817	\$ -	\$ -	\$ 257	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 1,295	\$ 817	\$ -	\$ -	\$ 257	\$ -
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Gochland Powhatan CSB

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
COMP: Community Services Board	\$ 2,900	\$ 2,100	\$ 3,000	\$ 3,000	\$ 300	\$ 3,000
FICA: Community Services Board	222	161	230	230	23	230
Total Personnel	\$ 3,122	\$ 2,261	\$ 3,230	\$ 3,230	\$ 323	\$ 3,230
County Contribution	\$ 252,730	\$ 252,730	\$ 252,730	\$ 252,730	\$ 126,365	\$ 258,730
Total Operating	\$ 252,730	\$ 252,730	\$ 252,730	\$ 252,730	\$ 126,365	\$ 258,730
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 255,852	\$ 254,991	\$ 255,960	\$ 255,960	\$ 126,688	\$ 261,960
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Social Services Board

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
COMP: Social Services Board	\$ 3,700	\$ 3,350	\$ 4,800	\$ 4,800	\$ 800	\$ 4,800
FICA: Social Services Board	283	256	360	360	61	360
Total Personnel	\$ 3,983	\$ 3,606	\$ 5,160	\$ 5,160	\$ 861	\$ 5,160
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 3,983	\$ 3,606	\$ 5,160	\$ 5,160	\$ 861	\$ 5,160
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Powhatan Community Action Agency

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
PCCAA Services - TANF	\$ -	\$ 7,500	\$ 4,300	\$ 4,300	\$ 6,418	\$ 4,300
PCCAA Services - CSBG	47,400	49,603	47,400	47,400	24,262	47,400
PCCAA Services - State CSBG	4,274	-	-	-	-	-
Total Operating	\$ 51,674	\$ 57,103	\$ 51,700	\$ 51,700	\$ 30,680	\$ 51,700
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 51,674	\$ 57,103	\$ 51,700	\$ 51,700	\$ 30,680	\$ 51,700
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Community and Economic Development

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 5,060	\$ -	\$ 159,120	\$ 159,120	\$ 79,884	\$ 160,211
COMP: Part-Time Help	(817)	-	-	-	-	-
FICA	325	-	12,173	12,173	5,855	12,256
Retirement	-	-	20,399	20,399	10,174	20,779
Medical Insurance	-	-	10,872	10,872	5,436	11,184
Workers' Compensation	31	-	-	-	-	-
Flexible Benefits	3	-	-	-	-	-
Group Life Insurance	-	-	1,894	1,894	947	1,907
Total Personnel	\$ 4,602	\$ -	\$ 204,458	\$ 204,458	\$ 102,296	\$ 206,337
Prof. Services-Marketing	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Economic Development Study	-	-	-	50,000	-	-
Maintenance & Service Contracts	18	1	-	-	-	-
Advertising	565	8,000	12,000	12,000	640	12,000
Water	-	-	-	-	-	-
Postage	19	3	-	-	-	-
Telephone System	599	360	-	-	-	-
Cell Phones	-	13	-	-	-	-
EDA Contribution	2,400	-	-	-	-	-
EDA-Auto Insurance Premium	150	150	-	-	150	-
EDA - Surety Bond (Crime Exposure)	685	685	-	-	690	-
EDA Public Officials Liability Ins	550	550	-	-	550	-
EDA- General Liability Insurance	128	132	-	-	132	-
Rent - Office	-	-	-	-	-	-
Travel - Mileage	58	-	500	500	186	500
Conferences & Training	20	20	2,500	2,500	4,473	2,500
Dues/Association Memberships	450	1,460	3,000	3,000	641	3,400
Training/Seminars	-	-	1,500	1,500	1,106	1,500
Office Supplies	1	100	2,000	2,000	327	1,600
Farm Friendly Friends	120	-	-	-	60	-
Books and Subscriptions	-	-	200	200	-	200
Total Operating	\$ 5,763	\$ 11,475	\$ 31,700	\$ 81,700	\$ 8,955	\$ 31,700
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 10,364	\$ 11,475	\$ 236,158	\$ 286,158	\$ 111,251	\$ 238,037
# of Employees / FTEs			2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
COMP: Board of Zoning Appeals	\$ 270	\$ 120	\$ 1,260	\$ 1,260	\$ -	\$ 1,260
Salaries and Wages - Regular	288,043	398,511	291,549	291,549	127,114	301,941
Overtime	-	690	-	-	1,010	-
COMP: Planning Commission	9,300	9,550	9,300	9,300	4,400	9,300
FICA	22,329	30,804	22,303	22,303	9,717	23,098
Retirement	36,616	51,368	37,377	37,377	16,257	39,162
Medical Insurance	23,858	26,727	29,840	29,840	9,678	30,632
Workers' Compensation	1,719	1,895	2,087	2,087	2,687	-
Flexible Spending	3	-	-	-	-	-
Group Life Insurance	3,230	4,531	3,469	3,469	1,513	3,593
Total Personnel	\$ 385,368	\$ 524,196	\$ 397,185	\$ 397,185	\$ 172,376	\$ 408,986
Professional Services	\$ -	\$ 20	\$ 7,000	\$ 7,000	\$ -	\$ 3,500
Maintenance/Service Contracts	4,627	4,554	3,000	3,000	1,038	4,500
Printing & Binding	-	518	500	500	-	500
Advertising	7,355	14,854	9,000	9,000	1,660	9,000
Abandoned Vehicles	-	250	-	-	-	-
Postage	248	9,190	1,500	1,500	796	2,000
Telephone System	1,274	1,152	2,325	2,325	430	2,300
Cell Phones	-	83	-	-	165	885
Auto Insurance	1,548	1,491	1,705	1,705	1,576	-
Travel - Mileage	153	811	100	100	415	300
Conferences & Training	-	866	2,000	2,000	1,365	2,000
Dues/Association Memberships	380	660	2,500	2,500	-	2,500
Training/Seminar	-	315	-	-	-	-
Office Supplies	1,225	2,841	2,000	2,000	812	2,500
Computer Equipment (Non-capitalized)	11,963	11	500	500	-	-
Gas/Grease/Oil	2,473	3,479	3,500	3,500	1,411	3,500
Auto Parts/Repair	2,358	663	2,000	2,000	123	2,000
Uniforms/PPE	-	70	-	-	-	440
Books and Subscriptions	-	241	200	200	32	200
Street Signs	1,739	1,813	2,000	2,000	561	2,000
Consultant - Review	-	2,800	-	-	-	-
Ordinance Rewrite	-	-	-	-	10,456	-
Total Operating	\$ 35,342	\$ 46,681	\$ 39,830	\$ 39,830	\$ 20,840	\$ 38,125
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 420,710	\$ 570,877	\$ 437,015	\$ 437,015	\$ 193,216	\$ 447,111
# of Employees / FTEs			6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0

Powhatan County
Expenditure Detail
Building Inspections

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 235,044	\$ 198,028	\$ 255,369	\$ 255,369	\$ 108,500	\$ 248,087
COMP: Part-time help	6,078	10,854	-	-	-	-
FICA	18,176	15,782	19,536	19,536	8,296	18,979
Retirement	29,497	26,265	32,738	32,738	13,876	32,177
Medical Insurance	17,306	14,857	25,276	25,276	7,896	28,852
Group Life Insurance	2,602	2,317	3,039	3,039	1,291	2,952
Workers' Compensation	3,066	2,436	3,372	3,372	3,435	-
Total Personnel	\$ 311,769	\$ 270,538	\$ 339,330	\$ 339,330	\$ 143,294	\$ 331,047
Professional Services	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
Engineering-Third Party Plan Review	-	-	500	500	-	500
Maintenance/Service Contracts	6,129	5,838	6,500	6,500	598	7,100
Advertising	-	222	-	-	-	200
Postage	57	131	500	500	89	500
Telephone System	2,543	2,108	3,000	3,000	694	1,500
Long Distance	-	19	-	-	5	-
Cell Phones	-	232	-	-	504	2,000
Auto Insurance	1,548	1,491	1,700	1,700	1,576	-
Travel-Mileage	247	-	300	300	150	300
Conferences & Training	1,105	585	2,550	2,550	980	2,870
Dues/Association Memberships	125	70	150	150	105	200
Miscellaneous	-	-	-	-	49	-
Office Supplies	2,481	884	2,500	2,500	264	2,500
Gas/Grease/Oil	3,876	3,887	4,700	4,700	1,491	4,700
Auto Parts & Repairs	1,602	1,276	2,520	2,520	1,094	2,520
Uniforms/PPE	178	110	400	400	8	1,200
Books and Subscriptions	15	-	2,470	2,470	767	-
Total Operating	\$ 19,905	\$ 17,102	\$ 27,790	\$ 27,790	\$ 8,374	\$ 26,090
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 331,674	\$ 287,640	\$ 367,120	\$ 367,120	\$ 151,668	\$ 357,137
# of Employees / FTEs		4 / 4.0	5 / 5.0	5 / 5.0	5 / 5.0	5 / 5.0

Powhatan County
Expenditure Detail
GIS

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 58,905	\$ 60,083	\$ 61,285	\$ 61,285	\$ 30,642	\$ 61,591
COMP: Part-time help	16,380	15,233	17,959	17,959	6,774	19,760
FICA	5,715	5,721	6,062	6,062	2,844	6,223
Retirement	7,946	8,105	7,857	7,857	3,919	7,988
Medical Insurance	5,067	5,029	5,436	5,436	2,718	5,592
Workers' Compensation	-	70	5	5	64	-
Group Life Insurance	701	715	729	729	365	733
Total Personnel	\$ 94,714	\$ 94,956	\$ 99,333	\$ 99,333	\$ 47,326	\$ 101,887
Maintenance/Service Contracts	\$ 5,666	\$ 5,013	\$ 7,600	\$ 7,600	\$ -	\$ 7,600
Electricity	1,725	-	-	-	-	-
Telephone System	9	34	70	70	-	70
Travel-Mileage	-	102	-	-	-	-
Conferences & Training	-	468	500	500	150	500
Office Supplies	1,415	247	-	-	-	-
Computer Equipment - non cap	-	437	-	-	-	-
Other Operating Expenses (plotter)	479	-	2,000	2,000	-	2,000
Total Operating	\$ 9,294	\$ 6,301	\$ 10,170	\$ 10,170	\$ 150	\$ 10,170
Internet and Website Costs	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 104,009	\$ 103,257	\$ 109,503	\$ 109,503	\$ 47,476	\$ 112,057
# of Employees / FTEs			2/1.5	2/1.5	2/1.5	2 / 1.5

Powhatan County
Expenditure Detail
RRPDC Board Fees

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015 YTD	FY 2016
	Actual	Actual	Adopted	Amended	Thru 12/31/14	Adopted
COMP: RRPDC	\$ 840	\$ 480	\$ 1,440	\$ 1,440	\$ 400	\$ 1,440
FICA: RRPDC	52	37	110	110	31	110
Total Personnel	\$ 892	\$ 517	\$ 1,550	\$ 1,550	\$ 431	\$ 1,550
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 892	\$ 517	\$ 1,550	\$ 1,550	\$ 431	\$ 1,550
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Recreation

	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 9,996	\$ 29,792	\$ 45,000	\$ 45,000	\$ 17,608	\$ 52,220
COMP: Part-Time Help	27,816	64,490	-	-	(341)	-
Overtime	492	-	-	-	-	-
FICA	2,913	7,154	3,443	3,443	1,126	3,995
Retirement	1,266	3,874	5,769	5,769	2,232	6,773
Medical Insurance	2,293	6,791	8,484	8,484	2,828	8,724
Workers' Compensation	-	2,002	-	-	62	-
Group Life Insurance	112	342	536	536	207	621
Total Personnel	\$ 44,887	\$ 114,444	\$ 63,232	\$ 63,232	\$ 23,722	\$ 72,333
Professional Services	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	340	1,631	1,000	1,000	-	1,000
Postage	52	-	50	50	-	50
Telephone System	2,281	7,357	1,000	1,000	672	1,000
Cell Phones	-	149	-	-	444	-
Internet	-	424	-	-	341	-
Mileage	-	-	50	50	-	50
Travel-Convention & Education	-	-	200	200	-	400
Miscellaneous	143	463	-	-	-	-
Special Events	4,980	1,094	5,000	5,000	-	5,000
Programs	-	716	-	-	-	600
Tournaments	-	207	-	-	150	-
Office Supplies	34	475	250	250	1,044	350
Uniforms	-	-	-	-	141	100
Dues/Association Memberships	-	-	-	-	-	1,160
Other Operating Supplies	1,178	344	-	-	-	500
Criminal Background Checks	1,292	1,051	-	-	-	-
Website Fees and Service	2,104	2,034	-	-	945	-
Trash Removal	3,465	6,428	-	-	(565)	-
Maintenance of Grounds	19,385	28,411	-	-	-	-
Maintenance	-	16	-	-	-	-
General Maintenance	7,451	28,493	-	-	-	-
Electricity	14,682	48,560	-	-	-	-
Fuel	-	2,296	-	-	-	-
Water	947	12,333	-	-	-	-
Sewer	140	2,532	-	-	-	-
Inland Marine Insurance	2	7	-	-	-	-
Auto Insurance	516	497	-	-	-	-
Concession Reimbursement	1,196	-	-	-	-	-
Computer Equipment non-capitalize	-	-	-	-	1,829	-
Cleaning Supplies	4	897	-	-	-	-
Gas/Grease/Oil	2,019	1,810	-	-	-	-
Auto Parts/Repairs	567	538	-	-	-	-
Wages - Part-Time	73,041	-	-	-	-	-
Overtime	2,994	-	-	-	-	-
FICA	5,808	-	-	-	-	-
Medical Insurance	4,618	-	-	-	-	-
Workers' Compensation	2,727	-	-	-	-	-

Powhatan County
Expenditure Detail
Recreation

	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Trash Removal	\$ 1,568	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Grounds	37,524	-	-	-	-	-
General Maintenance	12,658	-	-	-	-	-
Electricity	35,579	-	-	-	-	-
Fuel for Maintenance Equipment	1,032	-	-	-	-	-
Water	13,324	-	-	-	-	-
Sewer	2,397	-	-	-	-	-
Telephone Services	2,830	-	-	-	-	-
Miscellaneous	15,272	-	-	-	-	-
Cleaning Supplies	2,120	-	-	-	-	-
Gas/Grease/Oil	345	-	-	-	-	-
Auto Parts/Repairs	579	-	-	-	-	-
Total Operating	\$ 277,212	\$ 148,764	\$ 7,550	\$ 7,550	\$ 5,001	\$ 10,210
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 322,099	\$ 263,207	\$ 70,782	\$ 70,782	\$ 28,723	\$ 82,543
# of Employees / FTEs		1 / .50	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0

Powhatan County
Expenditure Detail
Library

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 93,552	\$ 109,156	\$ 123,040	\$ 123,040	\$ 61,520	\$ 134,177
Overtime	-	175	-	-	13	-
COMP: Part-Time Help	75,908	70,383	68,794	68,794	27,735	76,852
FICA	12,431	13,250	14,675	14,675	6,503	16,144
Retirement	12,620	14,573	15,774	15,774	7,867	17,403
Medical Insurance	11,433	11,738	17,832	17,832	8,916	16,776
Workers' Compensation	217	136	264	264	122	-
Group Life Insurance	1,113	1,286	1,464	1,464	732	1,597
Total Personnel	\$ 207,277	\$ 220,697	\$ 241,843	\$ 241,843	\$ 113,408	\$ 262,949
Professional Services	\$ 10,680	\$ 9,298	\$ 8,000	\$ 8,000	\$ 4,085	\$ 10,000
Trash Removal	816	574	1,000	1,000	86	750
Repairs & Maintenance	6,548	63	500	500	-	500
Maintenance/Service Contracts	16,092	15,029	12,500	12,500	6,621	13,000
Advertising	155	-	500	500	5	500
Electricity	32,524	32,632	38,000	38,000	12,377	38,000
Fuel	195	396	500	500	68	400
Water	687	780	800	800	387	800
Sewer	682	720	650	650	198	600
Postage	630	664	600	600	306	650
Telephone System	10,295	9,302	14,000	14,000	3,760	10,472
Cell Phones	-	149	-	-	298	1,200
Internet	-	683	-	-	1,458	2,900
Travel - Mileage	386	478	500	500	116	500
Conferences & Training	696	522	500	500	258	500
Dues/Association Membership	600	693	686	686	350	750
Miscellaneous	541	287	4,000	4,000	119	2,000
Office Supplies	1,604	2,455	5,000	5,000	1,241	4,000
Computer Equipment (Non-capitalized)	5,202	4,941	1,200	1,200	1,716	3,000
Computer Equipment (Capitalized)	1,023	1,780	9,400	9,400	800	2,000
Books and Subscriptions	42,016	47,142	43,696	44,286	23,625	48,100
Law Library	-	-	4,000	-	-	-
Library Supplies	4,863	4,481	4,200	4,200	1,382	4,200
Furniture	470	4,142	-	-	80	2,000
Summer Reading Program	724	400	500	500	100	500
Total Operating	\$ 137,430	\$ 137,612	\$ 150,732	\$ 147,322	\$ 59,436	\$ 147,322
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 344,707	\$ 358,309	\$ 392,575	\$ 389,165	\$ 172,844	\$ 410,271
# of Employees / FTEs			13 / 6.0	13 / 6.0	13 / 6.0	13 / 6.0

Powhatan County
Expenditure Detail
Extension Service

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
COMP: Part-Time Help	\$ 2,283	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	175	-	-	-	-	-
Workers' Compensation	62	-	-	-	-	-
Total Personnel	\$ 2,519	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 32,926	\$ 36,021	\$ 49,078	\$ 49,078	\$ 10,096	\$ 71,478
Maintenance and Service Contracts	-	39	-	-	43	-
Postage	113	74	100	100	10	100
Telephone System	403	792	1,090	1,090	179	1,090
Conferences & Training	80	218	-	-	5	-
Dues/Association Memberships	399	251	350	350	275	350
Office Supplies	1,888	1,471	1,856	1,856	153	1,856
Transition to Extension Services	-	209	-	-	-	-
Gas/Oil/Grease	350	528	750	750	278	750
Auto Parts and Repairs	3,021	380	400	400	388	400
Books and Subscriptions	-	123	-	-	-	-
Other Operating Supplies	2,132	3,364	2,100	2,100	557	1,850
Auto Insurance	516	497	516	516	525	-
Criminal History/Background Checks	-	182	350	350	26	600
Total Operating	\$ 41,984	\$ 44,149	\$ 56,590	\$ 56,590	\$ 12,535	\$ 78,474
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 44,503	\$ 44,149	\$ 56,590	\$ 56,590	\$ 12,535	\$ 78,474
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Memberships/Joint Services

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru	Adopted
					12/31/14	
Livestock Claims	\$ -	\$ 800	\$ 500	\$ 500	\$ -	\$ 500
Medflight	6,000	2,700	3,100	3,100	3,100	3,800
Forestry	8,648	8,643	8,643	8,643	8,643	8,643
J. Sergeant Reynolds	8,000	34,017	34,471	34,471	34,471	34,961
RRPDC-Dues	16,974	17,036	17,453	17,453	16,527	16,608
VACo/VIG	-	-	7,544	7,544	5,975	6,978
Capital Region Workforce Partnership	-	-	-	-	-	925
Crater Criminal Justice Training	18,371	18,688	21,147	21,147	21,147	21,850
CVWMA	13,462	13,462	13,462	13,462	13,462	13,660
MSWCD Conservation Operations	-	26,500	40,000	40,000	20,000	40,000
MSWCD Urban Dev Srvc and Hydrology	-	-	-	-	-	-
Total Operating	\$ 71,455	\$ 121,846	\$ 146,320	\$ 146,320	\$ 123,325	\$ 147,925
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 71,455	\$ 121,846	\$ 146,320	\$ 146,320	\$ 123,325	\$ 147,925
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Contributions

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Contribution: Senior Connections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Contribution: Meals on Wheels (Feedmore)	-	-	-	-	-	7,000
Contribution: YMCA Services	-	-	-	-	-	10,000
Senior Navigator	-	-	-	-	-	2,500
Contribution: Free Clinic of Powhatan	143	-	-	-	-	2,000
Total Operating	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ 31,500
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ 31,500
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Debt Service

	FY2015 YTD					
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	Thru 12/31/14	FY 2016 Adopted
2003 EDA Prin	\$ 121,100	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Trustee Fees	5,248	5,368	-	-	-	-
1998 Lit Loan Prin - Pow Elem	250,000	250,000	-	-	-	-
2002 VPSA Prin - High School	345,107	346,447	-	-	-	-
1992 VPSA Prin - MS - BNY	20,000	-	-	-	-	-
1994A VPSA Prin - Poc Elem - BNY	200,000	200,000	-	-	-	-
1994B VPSA Prin - MS - BNY	240,780	249,070	-	-	-	-
1996A VPSA Prin - Poc Elem - BNY	25,000	25,000	-	-	-	-
2004A VPSA Prin - HS - Suntrust	190,000	190,000	-	-	-	-
1998 Lit Loan Int - Pow Elem	52,500	45,000	-	-	-	-
2002 VPSA Int - HS - Suntrust	187,393	171,053	-	-	-	-
1992 VPSA Int - MS - BNY	585	-	-	-	-	-
1994A VPSA Int - Poc Elem - BNY	33,000	19,800	-	-	-	-
1994B VPSA Int - MS - BNY	41,407	25,242	-	-	-	-
1996A VPSA Int - Poc Elem - BNY	6,494	5,066	-	-	-	-
2004A VPSA Int - HS - Suntrust	119,595	109,905	-	-	-	-
2008B VPSA High School - Prin	293,836	293,900	-	-	-	-
2007 Lease Rev - 24 M Split Gov Prin	211,000	395,000	-	-	-	-
2007 Lease Rev - 24 M Split Gov Int	216,877	167,156	-	-	-	-
2008B VPSA High School - Int	266,789	255,475	-	-	-	-
2010 VRA Go Refund Prin - Spl .9382	56,292	121,971	-	-	-	-
2009 GO Refunding - Principal	805,000	825,000	-	-	-	-
2011 VRA Lease Rev Refund Principal	80,000	80,000	-	-	-	-
2007 Lease Rev - 24 M Split Sch Prin	844,000	725,000	-	-	-	-
2010 VRA Go Refund Int - Spl .9382	150,795	148,831	-	-	-	-
2009 GO Refunding - Interest	902,000	885,900	-	-	-	-
2011 VRA Lease Rev Refund Interest	138,350	135,550	-	-	-	-
2007 Lease Rev - 24 M Split Sch Int	867,510	864,481	-	-	-	-
2013 Bus Lease	-	97,851	-	-	-	-
2003 EDA Int	4,361	-	-	-	-	-
2010 Lease Prin - HPSB	50,000	50,000	-	-	-	-
2010 Lease Int - HPSB	183,047	181,292	-	-	-	-
2005 Bus Lease - Interest	-	4,129	-	-	-	-
Bond Trustee Fees	-	-	5,500	16,700	3,300	8,496
General Govt Principal	-	-	594,176	594,176	360,168	958,322
General Govt Interest	-	-	650,903	650,903	718,580	617,518
2013 Bus Lease - Principal	-	-	92,277	92,277	92,276	94,612
2013 Bus Lease - Interest	-	-	9,703	9,703	9,703	7,367
2015 Bus Lease - Principal	-	-	-	-	-	180,900
Schools - Principal	-	-	3,347,828	3,347,828	1,566,828	2,961,635
Schools - Interest	-	-	2,203,083	2,203,083	747,851	2,075,650
Total Department	\$ 6,908,066	\$ 6,873,486	\$ 6,903,470	\$ 6,914,670	\$ 3,498,706	\$ 6,904,500
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Contingency Fund

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Contingency	\$ -	\$ -	\$ 276,618	\$ 273,318	\$ -	\$ 193,464
Total Operating	\$ -	\$ -	\$ 276,618	\$ 273,318	\$ -	\$ 193,464
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 276,618	\$ 273,318	\$ -	\$ 193,464
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Transfers

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VPA Fund	\$ 437,043	\$ 453,483	\$ 494,360	\$ 542,650	\$ 241,584	\$ 411,370
Transfer to CSA Fund	739,915	879,554	747,490	699,200	503,613	936,200
Transfer to Cash Proffers	-	621,889	-	-	-	-
Transfer to Grants Fund	-	15,714	-	73,710	73,710	-
Transfer to School Fund	19,990,590	20,708,851	20,630,562	20,645,562	6,193,953	20,650,562
Transfer to School Fund	-	-	-	-	-	839,340
Transfer to SRP Fund	-	-	280,000	265,000	-	260,000
Transfer to Capital Projects	1,467,305	(162,020)	127,380	1,256,015	-	307,250
Transfer to Utilities Fund	2,357,229	2,341,678	2,206,000	2,318,302	-	2,199,534
Transfer to Debt Service	6,842,272	6,696,588	-	-	-	-
Total Operating	\$ 31,834,354	\$ 31,555,738	\$ 24,485,792	\$ 25,800,439	\$ 7,012,860	\$ 25,604,256
Total Capital	\$ -	\$ -				
Total Department	\$ 31,834,354	\$ 31,555,738	\$ 24,485,792	\$ 25,800,439	\$ 7,012,860	\$ 25,604,256
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services

	FY 2013	FY 2014	FY 2015	FY 2015	FY2015	FY 2016
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/14	Adopted
Salaries and Wages - Regular	\$ 349,561	\$ 720,198	\$ 715,019	\$ 748,834	\$ 371,965	\$ 763,946
Overtime Pay	-	457	-	-	1	-
Other Pay G/L # Social Services	439	10,784	-	-	5,275	-
FICA	24,690	51,111	53,786	55,921	26,384	58,442
Retirement	45,756	96,298	88,800	92,324	46,086	92,887
Retirement - Hybrid	-	835	-	-	260	-
Retirement - Hybrid Disability	-	37	-	-	12	-
Medical Insurance	51,274	104,025	103,556	112,040	55,020	112,486
Group Term Life	4,036	8,568	8,367	8,699	4,367	8,649
Salary Contingency	-	-	-	-	-	-
Total Personnel	\$ 475,756	\$ 992,312	\$ 969,528	\$ 1,017,818	\$ 509,370	\$ 1,036,410
Appropriations to Operations	\$ 798,687	\$ 463,459	\$ 377,162	\$ 377,162	\$ 221,110	\$ 332,820
Total Operating	\$ 798,687	\$ 463,459	\$ 377,162	\$ 377,162	\$ 221,110	\$ 332,820
Capital Outlay	\$ -	\$ 20,357	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 20,357	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 1,274,443	\$ 1,476,128	\$ 1,346,690	\$ 1,394,980	\$ 730,480	\$ 1,369,230
# of Employees / FTEs			20 / 20.00	21 / 20.40	21 / 20.40	21 / 20.40

Powhatan County
Expenditure Detail
CSA

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 28,984	\$ -	\$ 33,815	\$ -	\$ -	\$ -
FICA	2,202	-	2,135	-	-	-
Retirement	3,358	-	3,524	-	-	-
Medical Insurance	2,118	-	8,484	-	-	-
Workers' Compensation	31	-	-	-	-	-
Flexible Spending	3	-	-	-	-	-
Unemployment Benefits	4,536	-	-	-	-	-
Group Life Insurance	279	-	332	-	-	-
Total Personnel	\$ 41,510	\$ -	\$ 48,290	\$ -	\$ -	\$ -
Administrative Costs	\$ 7,645	\$ 551	\$ 500	\$ 500	\$ 193	\$ 500
Services	1,548,138	1,700,222	1,610,000	1,610,000	613,301	1,750,000
MH Incentive Program	100	-	-	-	660	-
Services - Local Only	-	-	700	700	-	700
Total Operating	\$ 1,555,883	\$ 1,700,773	\$ 1,611,200	\$ 1,611,200	\$ 614,154	\$ 1,751,200
Salaries and Wages - Regular						
Total Capital	\$ -	\$ -				
Total Department	\$ 1,597,393	\$ 1,700,773	\$ 1,659,490	\$ 1,611,200	\$ 614,154	\$ 1,751,200
# of Employees / FTEs			1 / 1.0	0	0	0

Powhatan County
Expenditure Detail
Fire Rescue

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD Thru 12/31/14	FY 2016 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services-Daytime Coverage	\$ 308,188	\$ 305,255	\$ 325,000	\$ 325,000	\$ 156,811	\$ 450,000
Professional Services	-	25	-	-	-	-
EMS Transport Third Party Billing	17,588	23,657	23,625	23,625	10,650	23,630
Four for Life Grant	-	5,170	24,000	24,000	14,355	24,000
Fire Programs Funds	-	45,029	70,000	70,000	6,638	75,800
Total Operating	\$ 325,776	\$ 379,136	\$ 442,625	\$ 442,625	\$ 188,454	\$ 573,430
Total Capital	\$ -	\$ -	\$ 56,375	\$ 96,375		\$ -
Transfer to Capital Projects Fund	\$ -	\$ 48,679	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 325,776	\$ 427,815	\$ 499,000	\$ 539,000	\$ 188,454	\$ 573,430
# of Employees / FTEs			0	0	0	0

Powhatan County
Expenditure Detail
Utilities

	FY2015 YTD					
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY 2015 YTD Thru 12/31/14	FY 2016 Adopted
Salaries and Wages - Regular	\$ 219,884	\$ 229,398	\$ 240,610	\$ 240,610	\$ 105,823	\$ 272,610
Overtime	16,210	21,045	5,000	5,000	5,381	5,000
FICA	14,448	16,137	18,714	18,714	7,897	29,914
Retirement	22,616	26,896	31,361	31,361	13,172	31,361
Retirement - Hybrid	-	-	-	-	362	-
Retirement - Hybrid Disability	-	-	-	-	17	-
Medical Insurance	21,811	23,054	33,024	33,024	13,611	33,024
Unemployment Claims	9,828	-	-	-	-	-
Workers' Compensation	5,026	3,822	5,200	5,200	6,643	5,200
Group Life Insurance	1,995	2,373	2,911	2,911	1,259	2,911
Total Personnel	\$ 311,819	\$ 322,724	\$ 336,820	\$ 336,820	\$ 154,165	\$ 380,020
Refund Water/Sewer Deposit	\$ 1,537	\$ 5,919	\$ -	\$ -	\$ -	\$ -
Utilities/Sewer	569	-	-	-	-	-
Professional Services	71,072	86,474	50,000	108,109	57,020	67,000
Trash Removal	1,661	1,784	1,700	1,700	473	1,000
Sludge Removal	-	-	40,000	40,000	25,920	-
Repairs and Maintenance	85,446	99,025	85,000	85,000	30,776	85,000
Maintenance and Service Contracts	28,363	31,355	30,000	30,000	23,770	32,400
Advertising	3,189	2,159	1,000	1,000	155	1,000
Electricity	65,959	66,128	70,000	70,000	22,751	70,000
Chesterfield Water Capital Costs	29,818	38,512	64,000	64,000	-	86,000
Chesterfield Water Operating Costs	162,224	198,068	165,020	165,020	62,509	180,200
Fuel (htg)	20,785	28,011	30,000	30,000	6,123	30,000
Water	346	440	3,600	3,600	147	1,000
Postage	44	285	300	300	121	300
Telephone System	10,428	9,540	11,000	11,000	1,185	3,000
Cell Phones	-	58	-	-	293	1,600
Internet	-	1,668	-	-	3,551	8,000
Auto Insurance	2,063	1,987	2,100	2,100	2,627	2,100
Rent - Office space	-	28,154	28,160	28,160	14,077	28,160
Mileage Reimbursement	35	-	400	400	-	400
Conferences & Training	2,137	1,817	5,500	5,500	-	5,500
Dues/Association Membership	1,064	1,645	1,600	1,600	828	1,600
Other	27	-	-	-	701	-
Uniforms	-	-	-	-	-	4,000
Personel Protective Equipment	-	-	-	-	-	1,000
Office Supplies	972	2,302	3,000	3,000	914	3,000
Computer Equipment Non-Capitalized	-	5,275	6,000	6,000	-	10,500
Gas/ Grease Oil/ Vehicle Repairs	7,232	6,247	7,000	7,000	2,936	8,750
Facility - Water and Sewer Needs	5,200	188	12,000	12,000	119	12,000
Fees-VPDES&VPA	4,615	4,763	4,800	4,800	4,842	4,900
Other Operating Supplies	838	451	5,500	5,500	2,513	5,500
Lab Supplies	4,494	2,193	5,600	5,600	2,297	5,600
Chemicals	24,373	13,330	30,000	30,000	6,620	20,000
Total Operating	\$ 534,489	\$ 637,778	\$ 663,280	\$ 721,389	\$ 273,268	\$ 679,510

Powhatan County
Expenditure Detail
Utilities

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Amended	FY2015 YTD	
					Thru 12/31/14	FY 2016 Adopted
Depreciation Expense	\$ 434,822	\$ 447,854	\$ -	\$ -	\$ -	\$ -
Huguenot Trail Utility Design	-	24,107	-	34,193	9,020	-
Capital Outlay - Utilities	-	5,806	-	-	-	-
Capital Outlay - New Pumps	-	-	25,000	25,000	-	-
James River Water Intake	198,092	-	-	-	-	-
VDOC Waterline	-	194,734	-	20,000	-	-
Dutoy Creek WWTP Basin Upgrade	-	-	36,000	36,000	-	-
Total Capital	\$ 632,914	\$ 672,500	\$ 61,000	\$ 115,193	\$ 9,020	\$ -
Cost of Issuance	\$ 11,707	\$ -	\$ -	\$ -	\$ -	\$ -
2002 Finance-Water & Sewer Interest	-	-	-	-	-	-
1999 VRA Lease Rev Bond - Interest	46,494	41,349	38,014	38,014	-	-
2006 VRA East Rt 60 Sewer - Interest	293,538	290,098	283,043	283,043	142,980	9,762
2010 VRA Go Refund Int - Spl .0618	9,829	11,113	9,525	9,525	4,850	8,497
2010 VRA Flatrock W & S Interest	182,013	182,921	181,952	181,952	91,221	179,341
2011 VRA Rev Refunding - Principal	-	240,000	254,500	254,500	254,500	275,000
2011 VRA Utility Project - Principal	-	5,000	5,500	5,500	5,500	-
2014C VRA Refunding - Principal	-	-	-	-	-	150,000
1999 VRA Lease Rev Bond - Principal	-	137,766	143,277	143,277	150,000	-
2006 VRA East Rt 60 Sewer Principal	-	140,000	140,000	140,000	140,000	150,000
2010 VRA Go Refund Prin - Spl .0618	-	8,034	14,824	14,824	14,832	37,678
2010 VRA Flatrock W & S Principal	-	40,000	40,000	40,000	40,000	95,000
2011 VRA Rev Refunding - Interest	408,283	407,316	388,467	388,467	201,562	383,978
2011 VRA Utility Project - Interest	4,516	2,231	8,398	8,398	-	-
2014C VPFP VRA Refunding - Interest	-	-	-	-	-	243,725
2014C VRA Refunding - Interest	-	-	-	-	-	31,079
Deferred Refunding Amortization	177,756	172,377	-	-	-	-
Total Debt Service	\$ 1,134,136	\$ 1,678,206	\$ 1,507,500	\$ 1,507,500	\$ 1,045,445	\$ 1,564,060
Transfer to Capital Projects Fund	\$ -	\$ 20,500	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 2,613,358	\$ 3,331,708	\$ 2,568,600	\$ 2,680,902	\$ 1,481,898	\$ 2,623,590
# of Employees / FTEs			5 / 5.0	5 / 5.0	5 / 5.0	6 / 6.0



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