

COUNTY OF POWHATAN, VIRGINIA



FISCAL YEAR 2018
OPERATING BUDGET

JULY 1, 2017 – JUNE 30, 2018



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EXECUTIVE SUMMARY



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Originally settled by French Huguenots in the early 1700's, the County of Powhatan (Powhatan) was created by the Virginia General Assembly in May 1777. Powhatan was named in honor of the Indian Chief Powhatan, father of Pocahontas. Powhatan, a community of approximately 28,000 people and 272 square miles, is located in Virginia's Central Piedmont region between the Appomattox and James Rivers. Powhatan is twenty miles west of Richmond, the Commonwealth's capitol city, and is within an easy two-hour drive from the Atlantic Ocean, Washington, D.C., Colonial Williamsburg, and the Blue Ridge Mountains.

The governing body, a five-member Board of Supervisors elected by district for four-year terms, set the policies for the County. The Board of Supervisors hires a County Administrator to act as Chief Administrative Officer. The County Treasurer, the Commissioner of the Revenue, the Commonwealth's Attorney, the Clerk of the Circuit Court and the Sheriff are elected at-large by the voters.

Powhatan County Public Schools (PCPS) is governed by a five member School Board who are elected by district for four-year terms. The School Board hires the Superintendent who is the Chief Administrative Officer of PCPS. As defined in the Code of the Commonwealth of Virginia, the Board of Supervisors must approve the budget and appropriate the funds of the PCPS and issue debt to finance school capital projects. Therefore, the budget for the PCPS is presented in this budget. The PCPS publishes a line-item budget document which can be obtained by contacting Powhatan County Public Schools, 2320 Skaggs Rd., Powhatan, VA 23139 or calling (804) 598-5700.

COUNTY OF POWHATAN, VIRGINIA

Board of Supervisors

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

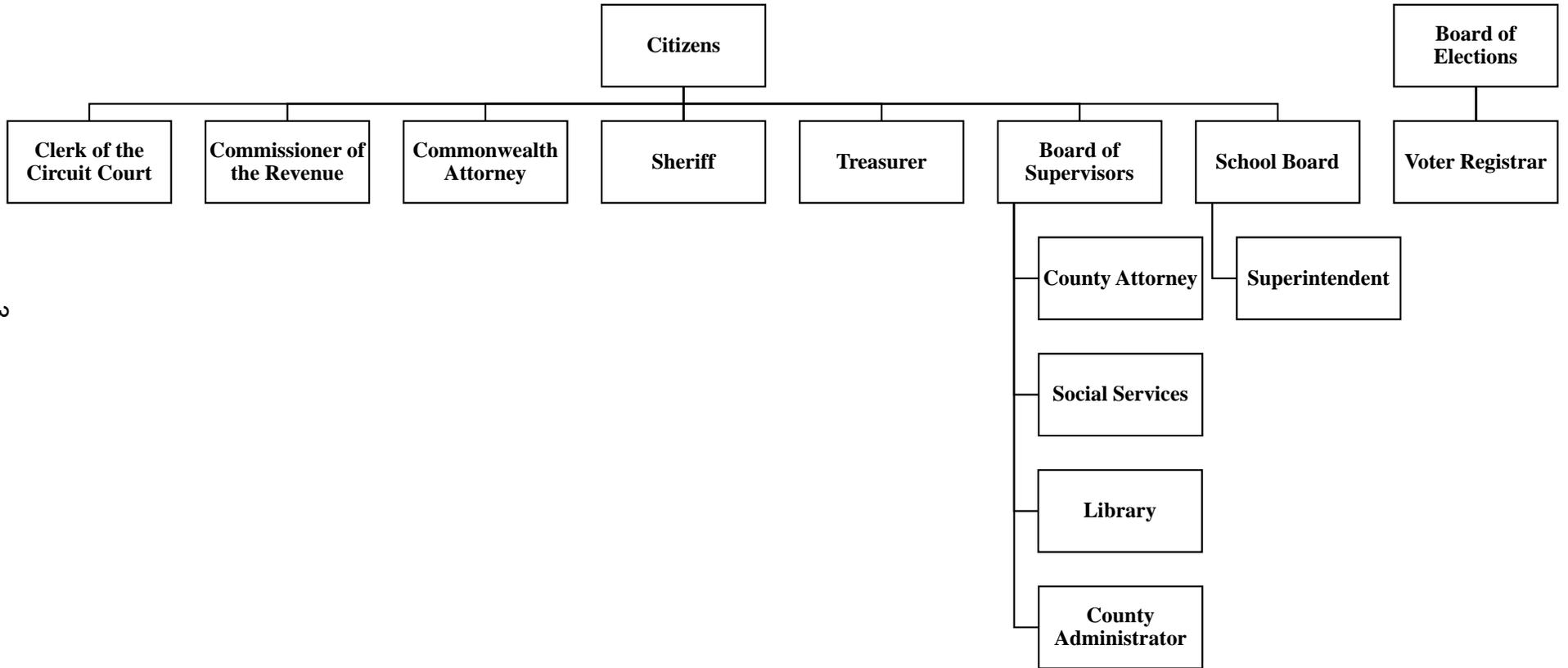
School Board

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

Other Officials

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

Powhatan County Organizational Chart



POWHATAN COUNTY RESOLUTION R-2017-28

**ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018 (FY 2018)
AND APPROPRIATING THE FUNDS**

WHEREAS, the Powhatan County Board of Supervisors has held six budget workshops to discuss, study and consider the proposed FY 2018 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2018 Operating Budget and the proposed tax rates was published in the Powhatan Today on April 5, 2017; and

WHEREAS, a public hearing was held on Monday, April 17, 2017 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 17, 2017 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2018 Operating Budget and appropriate the funds for expenditure from the accounts and for the purposes as indicated:

Estimated Revenues	
General Fund	
Property Taxes	\$ 39,580,680
Other Taxes	5,360,300
Other Local Sources	1,130,900
State	6,253,531
Federal	51,242
Total General Fund	<u>52,376,653</u>

POWHATAN COUNTY RESOLUTION R-2017-28

Estimated Revenues (Continued)

Social Services Fund	
State	447,260
Federal	748,074
Transfer from General Fund	562,636
Total Social Services Fund	<u>1,757,970</u>
CSA Fund	
State	895,197
Transfer from General Fund	861,291
Total CSA Fund	<u>1,756,488</u>
Grants Fund - Law Library	
Other Local	4,000
Total Grants Fund - Law Library	<u>4,000</u>
Fire and Rescue Fund	
Other Local	572,000
State	120,000
Total Fire and Rescue Fund	<u>692,000</u>
Utilities Fund	
Other Local	494,695
Transfer from General Fund	2,312,675
Total Utilities Fund	<u>2,807,370</u>
Capital Projects Fund	
Transfer from General Fund	192,900
Transfer from Fire and Rescue Fund	117,825
Total Capital Projects Fund	<u>310,725</u>
School Operating Fund	
Other Local	344,000
State	22,152,586
Federal	1,307,705
Transfer from General Fund	22,581,143
Total School Operating Fund	<u>46,385,434</u>
School Food Service Fund	
Other Local	674,949
State	13,503
Federal	362,301
Transfer from School Operating	250,000
Total School Food Service Fund	<u>1,300,753</u>
Total - Estimated Revenues and Transfers	<u><u>\$ 107,391,393</u></u>

POWHATAN COUNTY RESOLUTION R-2017-28

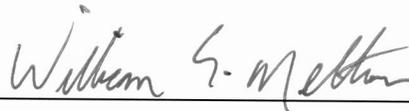
Less Interfund Transfers from Other Funds	
Social Services Fund	562,636
CSA Fund	861,291
Utilities Fund	2,312,675
Capital Projects Fund	310,725
School Operating Fund	22,581,143
School Food Service	250,000
Total Transfers from Other Funds	<u>26,878,470</u>
Total Estimated Revenues without Transfers	<u><u>\$ 80,512,923</u></u>
<u>Expenditures</u>	
General Fund	
Expenditures	\$ 25,866,008
Transfers to Other Funds	26,510,645
Total General Fund Expenditures & Transfers	<u>52,376,653</u>
Total Social Services Fund Expenditures	1,757,970
Total CSA Fund Expenditures	1,756,488
Total Law Library Fund Expenditures	4,000
Total Fire and Rescue Fund Expenditures	692,000
Total Utilities Fund Expenditures	2,807,370
Total Capital Projects Fund Expenditures	310,725
School Operating Fund	
Expenditures	46,135,434
Transfer to School Food Service Fund	250,000
Total School Fund Expenditures & Transfers	<u>46,385,434</u>
Total School Food Service Fund Expenditures	1,300,753
Total - Expenditures and Transfers	<u><u>\$ 107,391,393</u></u>
Less Inter-fund Transfers to Other Funds	
General Fund	26,510,645
Fire and Rescue Fund	117,825
School Operating Fund	250,000
Total Transfers to Other Funds	<u>26,878,470</u>
Total Expenditures without Transfers	<u><u>\$ 80,512,923</u></u>

BE IT FURTHER RESOLVED, that

POWHATAN COUNTY RESOLUTION R-2017-28

1. Only the positions authorized in the FY 2018 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 2018 Operating Budget; and
3. Prior to approving any budget amendment or additional appropriation that increases the total budget expenditures by more than 1%, the Board of Supervisors shall hold a public hearing pursuant to Section 15.2-2507 of the Code of Virginia; and
4. Board of Supervisors' approval is required to transfer the budget and appropriation from the General Fund Contingency account; and
5. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) with-in each fund but may not increase the total expenditure budget or appropriation of any Fund; and
6. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Project Fund which are not expended by June 30, 2017 shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2017.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON APRIL 24, 2017.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

**RESOLUTION
FIXING THE FISCAL YEAR 2018 REAL ESTATE TAX RATE**

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

WHEREAS, on April 5, 2017 the proposed real estate tax rate of \$0.90 per \$100 of assessed value and a April 17, 2017 public hearing on the proposed real estate tax rate were published in the Powhatan Today; and

WHEREAS, a public hearing was held on Monday, April 17, 2017 pursuant to the provisions of Section 58.1-3321 subsection B of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday April 17, 2017 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 2018 Real Estate Tax Year begins on July 1, 2017 and ends on June 30, 2018 and applies to the real estate tax bills due on November 5, 2017 and June 5, 2018.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2018 real estate tax rate at \$0.885 per \$100 of assessed value.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON APRIL 24, 2016.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

**RESOLUTION
FIXING CALENDAR YEAR 2017 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

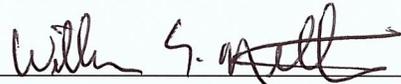
WHEREAS, pursuant to the Code of Virginia, Section 58.1-3007, notice and a public hearing are required before any local tax levy shall be increased in any county; and

WHEREAS, the Powhatan County Board of Supervisors desires to set the Calendar Year 2017 tax rates the same as were set for Calendar Year 2016, except for the reduction for handicapped modified vehicles, 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 2017:

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

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MARCH 27, 2017.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

**RESOLUTION
IMPLEMENTATING THE CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998;
SPECIFIC RELIEF FOR 2017**

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

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

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

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

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

SECTION 2. Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 41% tax relief;

SECTION 3. Personal use vehicles valued at \$20,001 or more shall only receive 41% 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 APRIL 24, 2017.



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>Angela Y. Cabell</i>	<u><i>Aye</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>

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, 2017 to June 30, 2018, Fiscal Year 2018, (FY 2018). The budget for FY 2018 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 April/May for the fiscal year beginning in July. The process is designed to incorporate a rigorous internal review of each department’s budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications.

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

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

The Board of Supervisors holds workshops throughout March. A public hearing is conducted in 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 late April/early May.

FY 2018 Budget Calendar

September 19, 2016	Monday	5:00 PM	BOS Budget Guidelines and Five Year Forecast
October 19, 2016	Wednesday	5:00 PM	BOS Budget Guidelines and Five Year Forecast
October 24, 2016	Monday	6:00 PM	Adopt Budget Guidelines and Five Year Forecast
February 27, 2017	Monday	6:00 PM	Proposed Budget Presentation
March 6, 2017	Monday	6:00 PM	Budget Workshop
March 13, 2017	Monday	6:00 PM	Budget Workshop
March 20, 2017	Monday	6:00 PM	Budget Workshop
March 22, 2017	Wednesday	6:00 PM	Budget Workshop with School Board
March 27, 2017	Monday	6:00 PM	Budget Workshop, Adopt PP Tax Rates
March 29, 2017	Wednesday	6:0 PM	Budget Workshop – Decide What Budget to Advertise
April 17, 2017	Monday	6:00 PM	Public Hearing on Budget and RE Tax Rate
April 24, 2017	Monday	6:00 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, the PEG Fund, and the Grants Fund.

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

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

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

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

PROPRIETARY FUNDS

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

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

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

FIDUCIARY FUNDS

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

FINANCIAL POLICIES & PRACTICES

BALANCED BUDGET

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

FUND BALANCE

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

CAPITAL IMPROVEMENT PLAN

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

DEBT MANAGEMENT

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

Targeted debt ratios will be calculated and included in the review of financial trends and debt capacity. Net debt is defined as any and all debt that is tax-supported. Net debt as a percentage of assessed value of taxable property shall not exceed 4%. The ratio of debt service as a percentage of governmental operating funds expenditures shall not exceed 12% unless the Board of Supervisors (BOS) has deemed it necessary and the BOS has a plan in place to bring the level back to 12% or less as quickly as possible.

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

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

ADOPTION OF BUDGET

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

LEGAL LEVEL OF CONTROL

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

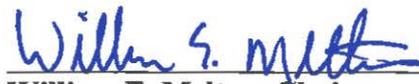
AMENDMENT OF BUDGET

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

POLICY SUPERSEDES OTHER POLICIES

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

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



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

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

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

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

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

GENERAL FUND UNASSIGNED FUND BALANCE POLICY

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

PURPOSE

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

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

UNASSIGNED FUND BALANCE LEVEL

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

ASSIGNED OR COMMITTED FUND BALANCE

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

MAINTENANCE OF UNASSIGNED FUND BALANCE LEVEL

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

CAPITAL RESERVE FUND BALANCE

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

USE OF UNASSIGNED FUND BALANCE

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

REPLENISHMENT OF UNASSIGNED FUND BALANCE

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

POLICY SUPERSEDES OTHER POLICIES

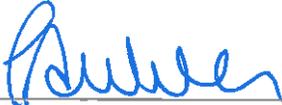
It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

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



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

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

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

WHEREAS, an effective debt management policy:

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

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

Capital Improvement Program

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

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

Guidelines for Debt Issuance

10. The County will confine long-term borrowing to capital improvements, projects, or equipment that cannot be financed from current revenues.
11. The County will take a balanced approach to capital funding utilizing debt financing, capital reserves and pay-as-you go funding.
12. Long-term debt will be issued only to purchase or construct capital improvements or equipment with a minimum expected useful life of five years. The term of any long-term debt will not exceed the useful life of the assets purchased or constructed. The County will not use long-term debt to finance annual operating needs.
13. Target debt ratios will be calculated annually and included in the review of financial trends.
14. Prior to entering into new long-term borrowing the County will project the impact of the proposed new borrowing on the County's debt ratios over at least a ten-year projection period.
15. The County will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax-exempt status of such bonds.
16. Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for construction, debt service and capitalized interest funds. Construction fund draw schedules shall be prepared, and projection of conservative earnings on unspent bond funds should be made in conjunction with planning of the CIP.
17. The decision to use bond proceeds to pay interest during construction for revenue-producing projects shall be made on a case-by-case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs.
18. The County's preferred method of sale of bonds for stand-alone sales is via competitive sale. If deemed advantageous, the County may sell bonds via another method. Coordination will be made with the County Administrator, Director of Finance and the

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

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

Target Debt Ratios

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

Consultants

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

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

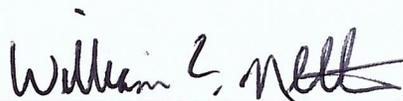
Financial Disclosure

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

Policy Supersedes Other Policies

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

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



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

ATTEST:



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

Recorded Vote:

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

**BUDGET
SUMMARY**



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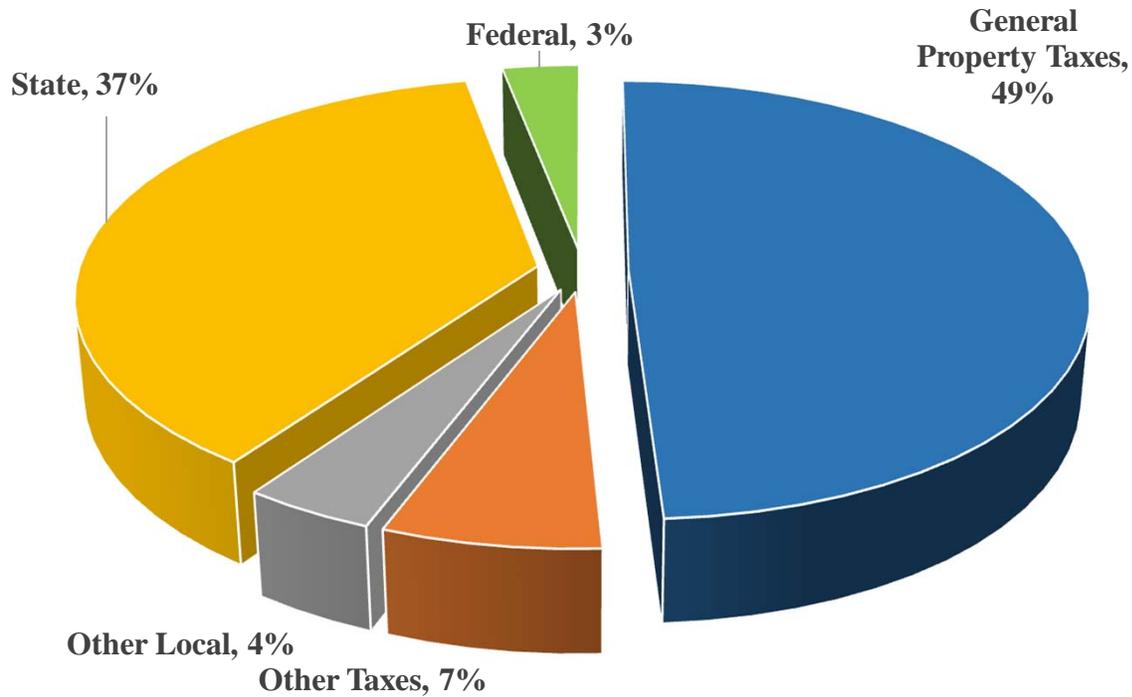
**Powhatan County
FY 2018 Operating Budget
Summary by Fund**

	FY 2017 Adopted	FY 2018 Adopted	Increase (Decrease)
General Fund	\$ 50,915,304	\$ 52,376,653	\$ 1,461,349
Social Services Fund	1,715,564	1,757,970	42,406
CSA Fund	1,808,200	1,756,488	(51,712)
Grants Fund - Law Library	4,000	4,000	-
Fire and Rescue Fund	733,000	692,000	(41,000)
Utilities Fund	2,720,889	2,807,370	86,481
Capital Projects Fund	280,000	310,725	30,725
School Operating Fund	45,451,995	46,385,434	933,439
School Food Service Fund	1,295,836	1,300,753	4,917
Total All Funds	104,924,788	107,391,393	2,466,605
Less Inter-fund Transfers			
Social Services Fund	606,313	562,636	(43,677)
CSA Fund	823,204	861,291	38,087
Utilities Fund	2,240,094	2,312,675	72,581
Capital Projects Fund	280,000	310,725	30,725
School Operating Fund	22,006,130	22,581,143	575,013
School Operating to Food Service	150,000	250,000	100,000
Total Transfers	26,105,741	26,878,470	772,729
Total - net of Inter-fund Transfers	\$ 78,819,047	\$ 80,512,923	\$ 1,693,876

Powhatan County
FY 2018 Operating Budget
Total Revenues Net of Inter-fund Transfers
Shown by Source

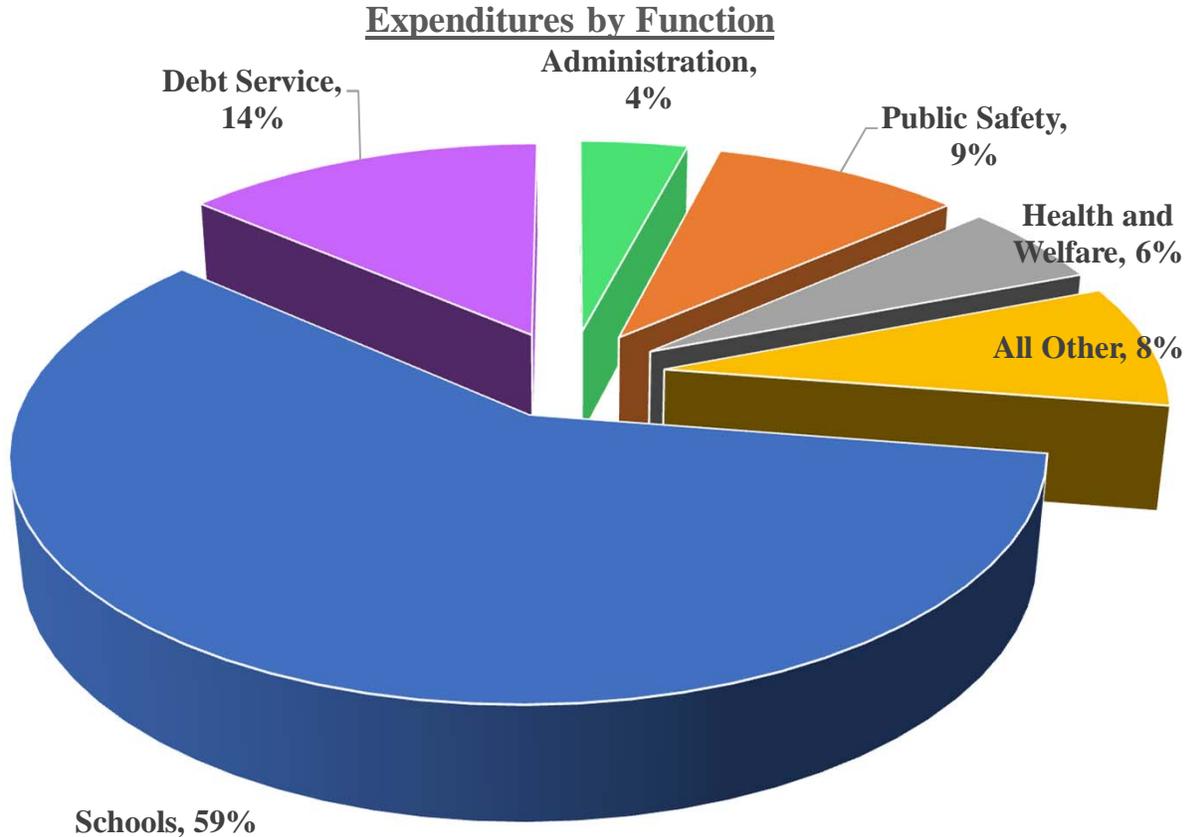
Revenues by Source	Adopted FY 2017	Adopted FY 2018	Increase (Decrease)	% Change
General Property Taxes	\$ 37,900,060	\$ 39,580,680	\$ 1,680,620	4.4%
Other Taxes	5,639,970	5,360,300	(279,670)	-5.0%
Other Local	3,216,001	3,220,544	4,543	0.1%
State	29,663,685	29,882,077	218,392	0.7%
Federal	2,399,331	2,469,322	69,991	2.9%
Total Revenues, net	\$ 78,819,047	\$ 80,512,923	\$ 1,693,876	2.1%

Revenues by Source



Powhatan County
FY 2018 Operating Budget
Total Expenditures Net of Inter-fund Transfers
Shown by Function

Expenditures by Function	Adopted FY 2017	Adopted FY 2018	Increase (Decrease)	% Change
Administration	\$ 3,006,575	\$ 3,271,616	\$ 265,041	8.8%
Judicial Administration	917,523	977,332	59,809	6.5%
Public Safety	7,177,025	7,628,190	451,165	6.3%
Public Works	2,097,591	2,136,600	39,009	1.9%
Health and Welfare	4,482,995	4,493,730	10,735	0.2%
Parks, Recreation & Cultural	653,940	666,920	12,980	2.0%
Community Development	1,717,099	1,609,155	(107,944)	-6.3%
Utilities	1,181,521	1,326,506	144,985	12.3%
Schools	46,597,831	47,436,187	838,356	1.8%
Schools Debt Service	6,973,998	6,785,856	(188,142)	-2.7%
County Debt Service	2,473,581	2,699,967	226,386	9.2%
Utilities Debt Service	1,539,368	1,480,864	(58,504)	-3.8%
Total Expenditures, net	\$ 78,819,047	\$ 80,512,923	\$ 1,693,876	2.1%



**Powhatan County
FY 2018 Operating Budget
Revenue Summary**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
GENERAL FUND 100					
Real Estate Property Taxes	\$ 27,994,084	\$ 28,943,855	\$ 30,085,000	\$ 30,085,000	\$ 30,676,180
Personal Property Taxes	6,771,624	7,270,776	7,275,060	7,275,060	8,364,500
Penalties & Interest	561,162	634,157	540,000	540,000	540,000
GENERAL PROPERTY TAXES	\$ 35,326,870	\$ 36,848,788	\$ 37,900,060	\$ 37,900,060	\$ 39,580,680
Local Sales Tax	\$ 2,428,681	\$ 2,672,190	\$ 3,175,000	\$ 3,175,000	\$ 2,911,500
All Other	2,274,222	2,347,458	2,464,970	2,464,970	2,473,300
OTHER LOCAL TAXES	\$ 4,702,903	\$ 5,019,648	\$ 5,639,970	\$ 5,639,970	\$ 5,384,800
Planning & Zoning Fees	\$ 72,091	\$ 80,687	\$ 53,570	\$ 53,570	\$ 72,200
Building Permits	480,166	511,416	465,100	465,100	471,100
All Other	14,024	2,119	14,000	14,000	14,000
PERMITS, FEES, & LICENSES	\$ 566,281	\$ 594,222	\$ 532,670	\$ 532,670	\$ 557,300
FINES & FORFEITURES	\$ 109,904	\$ 109,704	\$ 110,700	\$ 110,700	\$ 133,000
USE OF MONEY & PROPERTY	\$ 244,201	\$ 239,592	\$ 163,800	\$ 163,800	\$ 166,600
CHARGES FOR SERVICES	\$ 163,190	\$ 178,871	\$ 177,300	\$ 177,300	\$ 184,000
OTHER	\$ 197,971	\$ 321,423	\$ 84,000	\$ 84,000	\$ 90,000
PPTRA	\$ 3,022,472	\$ 3,022,472	\$ 3,022,470	\$ 3,022,470	\$ 3,022,470
All Other	1,065,373	1,153,644	1,062,500	1,062,500	1,040,200
STATE NON-CATEGORICAL	\$ 4,087,845	\$ 4,176,116	\$ 4,084,970	\$ 4,084,970	\$ 4,062,670
STATE SHARED EXPENSES	\$ 1,808,488	\$ 1,941,181	\$ 1,958,600	\$ 1,958,600	\$ 1,952,386
STATE CATEGORICAL AID	\$ 213,318	\$ 213,567	\$ 211,992	\$ 221,675	\$ 213,975
FEDERAL	\$ 65,447	\$ 305,151	\$ 51,242	\$ 347,797	\$ 51,242
TRANSFERS FROM OTHER FUNDS	\$ 36,298	\$ -	\$ -	\$ -	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,293,266	\$ -
TOTAL GENERAL FUND 100	\$ 47,522,716	\$ 49,948,263	\$ 50,915,304	\$ 52,514,808	\$ 52,376,653
SOCIAL SERVICES FUND 102	\$ 1,540,922	\$ 1,689,961	\$ 1,715,564	\$ 1,715,564	\$ 1,757,970
CSA FUND 104	1,804,627	1,908,893	1,808,200	1,808,200	1,756,488
GRANTS FUND - LAW LIBRARY	2,875	4,000	4,000	4,000	4,000
FIRE RESCUE FUND 120	625,297	624,739	733,000	1,059,485	692,000
SRP FUND 209	265,000	-	-	-	-
CAPITAL PROJECTS FUND 301	2,224,356	4,493,265	280,000	60,231,913	310,725
UTILITIES FUND 501	2,940,998	3,084,558	2,720,889	2,757,948	2,807,370
UTILITIES CAPITAL PROJECTS FUND 502	553,480	446,372	-	1,130,325	-

**Powhatan County
FY 2018 Operating Budget
Revenue Summary**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
SCHOOL OPERATING FUND 205	\$ 42,839,339	\$ 43,830,146	\$ 45,451,995	\$ 45,451,995	\$ 46,385,434
SCHOOL FOOD FUND 207	1,156,357	1,261,615	1,295,836	1,295,836	1,300,753
TOTAL OTHER FUNDS	\$ 53,953,251	\$ 57,373,437	\$ 54,009,484	\$ 115,455,266	\$ 55,014,740
TOTAL REVENUE	\$ 101,475,967	\$ 107,321,700	\$ 104,924,788	\$ 167,970,074	\$ 107,391,393
LESS TRANSFERS FROM OTHER FUNDS	(26,566,825)	(29,613,897)	(26,105,741)	(27,630,281)	(26,878,470)
TOTAL REVENUE LESS TRANSFERS	<u>\$ 74,909,142</u>	<u>\$ 77,707,803</u>	<u>\$ 78,819,047</u>	<u>\$ 140,339,793</u>	<u>\$ 80,512,923</u>

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017		FY 2018 Adopted
					YTD Thru 12/31/16		
GENERAL FUND 100							
Delinquent RE Taxes (Budget)	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ 900,000
RE Taxes - 2000	-	651	-	-	-	-	-
RE Taxes - 2001	-	650	-	-	-	-	-
RE Taxes - 2002	-	752	-	-	-	-	-
RE Taxes - 2003	-	752	-	-	-	-	-
RE Taxes - 2004	-	776	-	-	-	-	-
RE Taxes - 2005	-	543	-	-	225	-	-
RE Taxes - 2006	51	-	-	-	437	-	-
RE Taxes - 2007	1,768	-	-	-	-	-	-
RE Taxes - 2008	2,702	5,487	-	-	2,609	-	-
RE Taxes - 2009	11,001	22,656	-	-	3,996	-	-
RE Taxes - 2010	40,207	46,967	-	-	4,213	-	-
RE Taxes - 2011	53,510	64,003	-	-	6,404	-	-
RE Taxes - 2012	163,002	104,404	-	-	6,860	-	-
RE Taxes - 2013	269,851	209,011	-	-	25,865	-	-
RE Taxes - 2014	371,708	134,889	-	-	18,995	-	-
RE Taxes - 2015	25,789,153	581,819	-	-	53,640	-	-
RE Taxes - 2016	-	26,451,524	-	-	334,153	-	-
RE Taxes - 2017	-	-	28,295,000	28,295,000	14,166,205	-	-
RE Taxes - 2018	-	-	-	-	-	-	28,411,180
Total Delinquent RE Taxes	\$ 913,800	\$ 1,173,360	\$ 450,000	\$ 450,000	\$ 457,397	\$ -	\$ 900,000
Total Current Real Estate Taxes	\$ 25,789,153	\$ 26,451,524	\$ 28,295,000	\$ 28,295,000	\$ 14,166,205	\$ -	\$ 28,411,180
Roll Back Taxes	\$ 17,601	\$ 45,545	\$ 25,000	\$ 25,000	\$ 11,075	\$ -	\$ 25,000
Tax Relief for the Elderly	427,280	392,897	435,000	435,000	-	-	440,000
Total Other RE Taxes	\$ 444,881	\$ 438,442	\$ 460,000	\$ 460,000	\$ 11,075	\$ -	\$ 465,000
PSC Taxes - 2014	\$ 846,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PSC Taxes - 2015	-	880,529	-	-	2,524	-	-
PSC Taxes - 2016	-	-	880,000	880,000	902,917	-	900,000
Total PSC	\$ 846,250	\$ 880,529	\$ 880,000	\$ 880,000	\$ 905,441	\$ -	\$ 900,000
TOTAL REAL ESTATE TAXES	\$ 27,994,084	\$ 28,943,855	\$ 30,085,000	\$ 30,085,000	\$ 15,540,118	\$ -	\$ 30,676,180
PP Taxes - 2009	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PP Taxes - 2010	1,744	504	-	-	-	-	-
PP Taxes - 2011	4,367	3,625	-	-	307	-	-
PP Taxes - 2012	9,688	5,714	-	-	705	-	-
PP Taxes - 2013	117,015	17,959	-	-	1,017	-	-
PP Taxes - 2014	3,108,011	99,943	-	-	3,107	-	-
PP Taxes - 2015	2,310,512	3,362,823	-	-	43,167	-	-
PP Taxes - 2016	-	2,581,604	2,990,000	2,990,000	3,155,294	-	-
PP Taxes - 2017	-	-	3,205,000	3,205,000	-	-	3,455,000
PP Taxes - 2018	-	-	-	-	-	-	3,777,000
MH Taxes - 2010	36	-	-	-	-	-	-
MH Taxes - 2011	144	181	-	-	-	-	-
MH Taxes - 2012	295	230	-	-	-	-	-
MH Taxes - 2013	295	331	-	-	-	-	-
MH Taxes - 2014	3,690	824	-	-	-	-	-
MH Taxes - 2015	2,811	4,111	-	-	(16)	-	-
MH Taxes - 2016	-	3,065	3,760	3,760	2,650	-	-

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017		FY 2018 Adopted
					YTD Thru 12/31/16		
MH Taxes - 2017	\$ -	\$ -	\$ 3,760	\$ 3,760	\$ -	\$ -	\$ 3,500
MH Taxes - 2018	-	-	-	-	-	-	3,400
Rescue Squad PP2012 Taxes	20	240	-	-	-	-	-
Rescue Squad PP2013 Taxes	197	260	-	-	-	-	-
Rescue Squad PP2014 Taxes	4,880	462	-	-	-	-	-
Motor Carrier Tax - 2011	14	-	-	-	-	-	-
Motor Carrier Tax - 2012	43	162	-	-	-	-	-
Motor Carrier Tax - 2013	78	-	-	-	-	-	-
Motor Carrier Tax - 2014	18,950	741	-	-	-	-	-
Motor Carrier Tax - 2015	17,502	18,522	-	-	-	-	-
Motor Carrier Tax - 2016	-	17,712	17,690	17,690	25,022	-	-
Motor Carrier Tax - 2017	-	-	17,690	17,690	-	-	18,300
Motor Carrier Tax - 2018	-	-	-	-	-	-	18,300
M & T Taxes - 2013	51	78	-	-	-	-	-
M & T Taxes - 2014	186,067	217	-	-	-	-	-
M & T Taxes - 2015	174,163	171,345	-	-	-	-	-
M & T Taxes - 2016	-	168,644	157,840	157,840	157,876	-	-
M & T Taxes - 2017	-	-	157,840	157,840	-	-	152,500
M & T Taxes - 2018	-	-	-	-	-	-	152,500
Business PP Taxes - 2009	25	-	-	-	-	-	-
Business PP Taxes - 2010	622	-	-	-	-	-	-
Business PP Taxes - 2011	(2,903)	134	-	-	-	-	-
Business PP Taxes - 2012	(2,611)	140	-	-	40	-	-
Business PP Taxes - 2013	72,345	(241)	-	-	79	-	-
Business PP Taxes - 2014	297,836	1,854	-	-	76	-	-
Business PP Taxes - 2015	445,533	320,915	-	-	299	-	-
Business PP Taxes - 2016	-	488,677	360,780	360,780	316,231	-	-
Business PP Taxes - 2017	-	-	360,700	360,700	-	-	392,000
Business PP Taxes - 2018	-	-	-	-	-	-	392,000
TOTAL PERSONAL PROP TAXES	\$ 6,771,624	\$ 7,270,776	\$ 7,275,060	\$ 7,275,060	\$ 3,705,854	\$ -	\$ 8,364,500
Penalties	\$ 299,330	\$ 326,928	\$ 290,000	\$ 290,000	\$ 108,556	\$ -	\$ 290,000
Interest	261,832	307,229	250,000	250,000	128,218	-	250,000
TOTAL PENALTIES & INTEREST	\$ 561,162	\$ 634,157	\$ 540,000	\$ 540,000	\$ 236,774	\$ -	\$ 540,000
TOTAL PROPERTY TAXES	\$ 35,326,870	\$ 36,848,788	\$ 37,900,060	\$ 37,900,060	\$ 19,482,746	\$ -	\$ 39,580,680
Local Sales and Use Taxes	\$ 2,428,681	\$ 2,672,190	\$ 3,175,000	\$ 3,175,000	\$ 976,565	\$ -	\$ 2,911,500
Consumer's Utility Taxes	569,820	578,098	583,000	583,000	231,873	-	594,100
Consumption Tax	91,480	85,795	98,800	98,800	35,587	-	91,900
Business License Taxes	100,761	104,569	102,000	102,000	13,420	-	102,000
Franchise License Taxes	157,749	172,475	178,000	178,000	4,546	-	173,000
Motor Vehicle License 2009	178	-	-	-	-	-	-
Motor Vehicle License 2010	530	25	-	-	-	-	-
Motor Vehicle License 2011	1,094	325	-	-	262	-	-
Motor Vehicle License 2013	35,799	6,343	-	-	821	-	-
Motor Vehicle License 2014	180,136	27,994	-	-	2,311	-	-
Motor Vehicle License 2015	813,139	177,595	-	-	12,209	-	-
Motor Vehicle License 2016	-	830,205	-	-	103,507	-	-
Motor Vehicle License 2017	-	-	1,041,670	1,041,670	-	-	1,042,000
Local Tax on Deeds	312,114	353,630	450,000	450,000	188,630	-	450,000

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017		FY 2018 Adopted
					YTD Thru 12/31/16		
Lodging Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,800
Tax on Wills	5,451	4,141	5,500	5,500	2,309		5,500
Short Term Rental	5,971	6,263	6,000	6,000	3,480		6,000
TOTAL OTHER LOCAL TAXES	\$ 4,702,903	\$ 5,019,648	\$ 5,639,970	\$ 5,639,970	\$ 1,575,520		\$ 5,384,800
Dog Tag Sales 2014	\$ 3,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Tag Sales 2015	10,457	2,119	-	-	-	-	-
Dog Tag Sales 2016	-	9,804	-	-	4,455	-	-
Dog Tag Sales 2017	-	-	14,000	14,000	2,066	-	-
Dog Tag Sales 2018	-	-	-	-	-	-	14,000
Land Use Application Fees	720	810	800	800	670		800
Transfer Fees	902	1,018	1,000	1,000	464		1,000
Zoning Permits	9,200	29,295	8,000	8,000	23,594		28,000
Building Permits	361,949	375,792	360,000	360,000	156,384		365,000
Inspection Fees	40	680	400	400	640		600
Electrical Permits	32,298	30,664	28,800	28,800	17,836		30,000
Plumbing Permits	27,297	27,194	24,300	24,300	13,759		27,000
Mechanical Permits	38,784	34,536	35,100	35,100	22,039		35,000
Building Permit-Administration	3,237	12,330	2,500	2,500	10,229		13,000
Burn Permits	605	200	500	500	100		500
Septic Tank Permits	15,956	30,020	13,500	13,500	11,620		-
Temporary Business/Planning	200	100	200	200	100		200
Tent Rentals for Events	-	-	120	120	-		-
Erosion/Sediment Control	26,903	29,054	24,000	24,000	19,732		29,000
Events Permit	640	370	450	450	300		450
Conditional Use Permits	8,150	9,500	6,000	6,000	3,000		6,000
Rezoning Permits	8,032	5,375	2,000	2,000	2,400		4,000
Subdivision - Preliminary	2,350	725	-	-	-		-
Subdivision - Final Plats	3,625	2,100	2,000	2,000	1,125		1,500
Private Road Inspections	100	1,200	-	-	500		-
Project Approval	7,164	390	6,000	6,000	75		500
Non-Subvision Plat	4,105	750	3,000	3,000	450		750
TOTAL PERMITS, FEES, LICENSES	\$ 566,281	\$ 604,026	\$ 532,670	\$ 532,670	\$ 291,538		\$ 557,300
Local Fines	\$ 1,431	\$ 97,288	\$ 100,000	\$ 100,000	\$ 65,808		\$ 120,000
Court Fines-Forfeitures - DC	95,991	-	-	-	-		-
Interest on Court Fines/Forf	4,646	3,418	3,000	3,000	1,412		3,000
E Summons Fee	342	2,072	200	200	3,312		3,000
Library Fines -Lost Books,	7,494	6,926	7,500	7,500	3,555		7,000
TOTAL FINES & FORFEITURES	\$ 109,904	\$ 109,704	\$ 110,700	\$ 110,700	\$ 74,087		\$ 133,000
Interest - CVB (Regular)	\$ 10	\$ 11	\$ -	\$ -	\$ 5		\$ -
Interest CVB - MMA	1	1	-	-	-		-
Interest on New Horizon \$500	10,527	10,556	10,000	10,000	4,737		10,000
Investment Interest	19	54	100	100	50		100
Interest - Bank of Powhatan	19,034	17,987	15,000	15,000	6,609		15,000
Interest Earned Bank Deposits	2	2	-	-	1		-
Interest on New Horizon CD	-	-	-	-	1,136		-
Bank of Essex CD - Interest	12,451	10,749	10,000	10,000	-		10,000
Interest Investments / Deposits	\$ 42,044	\$ 39,360	\$ 25,100	\$ 25,100	\$ 12,538		\$ 25,100

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017	
					YTD Thru 12/31/16	FY 2018 Adopted
Rent - CSB	\$ 135,000	\$ 135,000	\$ 67,500	\$ 67,500	\$ 33,076	\$ 66,150
Rent - Use of Comm Buildings	400	850	-	-	250	-
Rent - Health Dept	12,373	12,373	12,400	12,400	6,186	12,400
Rent - SPRINT (TOWER)	29,201	29,201	28,200	28,200	12,167	29,200
Library Sales & Services	7,161	6,836	7,200	7,200	3,883	7,200
Rent - NEXTEL Tower	18,022	15,972	13,400	13,400	9,231	16,550
Rent - Verizon Tower	-	-	-	-	5,864	-
TOTAL USE MONEY & PROPERTY	\$ 244,201	\$ 239,592	\$ 163,800	\$ 163,800	\$ 83,195	\$ 166,600
Fees of Clerk of Circuit Court	\$ (381)	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff's Fees	1,358	1,445	1,000	1,000	91	1,000
Court Appointed Atty Fees	3,059	2,861	3,000	3,000	914	2,000
Courthouse Maintenance Fees	8,707	9,570	9,000	9,000	4,465	9,000
Clerk Other Local Costs	14,728	19,998	18,000	18,000	6,869	18,000
Sheriff's Fees - Local ONLY	90	86	-	-	40	-
DUI Response Reimburse	3,150	700	3,000	3,000	-	700
Courthouse Security Fund	39,460	43,182	40,000	40,000	19,979	43,000
Jail Admission Fee	1,782	2,091	2,000	2,000	969	2,000
Blood Test/ DNA Fee	220	271	300	300	137	300
Parking Tickets	100	320	100	100	160	100
Susp. License Reimburse	1,050	350	850	850	-	500
E Summons	15,635	18,861	12,000	12,000	6,636	15,000
Courthouse Construction Fee	-	12,560	10,000	10,000	6,603	12,000
Commonwealth's Atty Fees	1,580	1,990	1,500	1,500	716	1,500
Animal Protection	4,087	2,500	1,200	1,200	1,604	1,200
False Alarm Fines	900	1,500	200	200	1,400	1,000
Animal Adoption-Spayed/Neuter	580	600	600	600	675	600
Waste Collections/Disposal	54,673	47,508	55,000	55,000	25,221	55,000
Recreation Fees - Parks & Rec	7,849	5,403	10,450	10,450	3,300	8,000
Parks & Recreation - Facility Use	1,889	1,019	2,000	2,000	-	2,000
Travel ball fees	-	2,890	5,000	5,000	3,960	9,000
Non-resident fees	-	1,420	1,000	1,000	-	1,000
Sale of Maps, Plats, Surveys	1,304	1,729	1,000	1,000	641	1,000
Sale of Ordinances	1,370	15	100	100	-	100
Agriculture Exemption	-	-	-	-	225	-
Sale - Other	-	2	-	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 163,190	\$ 178,871	\$ 177,300	\$ 177,300	\$ 84,605	\$ 184,000
Sheriff - Reimbursables	\$ 13,665	\$ 14,385	\$ -	\$ -	\$ 10,186	\$ -
E/R - Social Services	8,242	6,059	-	-	5,004	-
E/R - Schools	40,437	40,000	40,000	40,000	-	40,000
E/R - Other	-	4,331	-	-	762	-
E/R - Telephone	249	-	-	-	1,206	-
E/R - Health Dept	4,767	4,233	4,500	4,500	1,838	4,500
Primary Fees	-	-	-	-	22	-
Administrative Fee-Treasurer	25,419	22,968	15,000	15,000	12,904	20,000
Sale of Salvage and Surplus	4,115	1,550	-	-	-	-
Sale of Real Estate	10,080	-	-	-	-	-
Sale of Equipment	-	1,382	-	-	1,495	-
Miscellaneous Health Depart	12,582	-	-	-	-	-
Donations - Library	600	666	-	-	574	-

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017	
					YTD Thru 12/31/16	FY 2018 Adopted
Official Payments Miscellane	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Fees	14,807	15,906	14,000	14,000	10,070	16,000
D.A.R.E.(Drug Awareness)	250	250	-	-	-	-
Solicitor's Permit	60	220	-	-	20	-
Junior Emergency Tech	-	4,263	-	-	2,271	-
Training Class Fees	-	2,859	-	-	2,610	-
Returned Check Fees	351	1,225	-	-	441	-
Clerk Miscellaneous Fees	11,433	10,646	8,000	8,000	4,406	8,000
Restitution Payments	4,200	4,200	-	-	429	-
Settlement payment	-	90,000	-	-	-	-
Court order lien	-	650	-	-	-	-
Restitution forAnimals	15,986	765	-	-	-	-
FOIA Request Fees	219	-	-	-	40	-
Miscellaneous Private Grants	-	25,000	-	-	-	-
Miscellaneous	2,591	1,559	2,500	2,500	378	1,500
TOTAL OTHER	\$ 170,064	\$ 253,117	\$ 84,000	\$ 84,000	\$ 54,656	\$ 90,000
Recordation Taxes-State Fax	\$ 90,231	\$ 121,338	\$ 100,000	\$ 100,000	\$ 31,584	\$ 120,000
Mobile Home Titling Taxes	675	10,113	10,000	10,000	2,267	7,000
Tax on Deeds (Grantor's Tax)	84,308	93,048	92,000	92,000	51,698	92,000
Railroad Rolling Stock Taxes	11,391	9,714	11,000	11,000	678	9,700
Sale of Timber	-	57,050	-	-	-	-
Auto Rental Tax	20,099	29,132	19,500	19,500	10,492	20,000
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,470	3,022,470	2,417,977	3,022,470
Communications Tax	858,669	833,249	830,000	830,000	273,040	791,500
TOTAL NON-CAT STATE	\$ 4,087,845	\$ 4,176,116	\$ 4,084,970	\$ 4,084,970	\$ 2,787,736	\$ 4,062,670
Commonwealth's Attorney	\$ 180,791	\$ 242,170	\$ 234,600	\$ 234,600	\$ 100,306	\$ 259,510
Sheriff	1,124,719	1,178,600	1,213,800	1,213,800	467,999	1,184,238
Commissioner of the Revenue	106,944	108,882	111,180	111,180	44,829	113,633
Treasurer	109,214	111,311	115,260	115,260	45,292	113,633
Registrar/Electoral Boards	41,033	57,825	41,000	41,000	-	41,000
Clerk of the Circuit Court	245,787	240,778	242,760	242,760	101,862	240,372
Clerk - Excess Fees (SNIP)	-	1,615	-	-	-	-
TOTAL SHARED STATE	\$ 1,808,488	\$ 1,941,181	\$ 1,958,600	\$ 1,958,600	\$ 760,288	\$ 1,952,386
Miscellaneous State Revenue	\$ 1,501	\$ 2,332	\$ 1,500	\$ 1,500	\$ 6,415	\$ 1,500
Animal Funds (spay/neuter)	90	96	-	-	-	-
Arts Grant	-	-	-	-	750	-
Library State Aid - Quarterly	99,879	99,021	102,992	102,992	51,487	102,975
Animal Friendly License Plates	857	700	-	-	-	-
DMV Grant	-	-	-	-	7,320	-
Victim/Witness Assistance	50,976	50,351	49,000	58,683	12,515	49,000
VJCCA Grant (State)	8,468	8,468	8,500	8,500	-	8,500
E911 Wireless	51,547	52,599	50,000	50,000	17,650	52,000
TOTAL CATEGORICAL STATE	\$ 213,318	\$ 213,567	\$ 211,992	\$ 221,675	\$ 96,137	\$ 213,975
Victim Witness	\$ -	\$ 3,519	\$ -	\$ -	\$ -	\$ -
TANF Funds (PCCAA)	12,271	28,811	15,000	63,750	4,858	15,000
CSBG Funds (PCCAA) Federal	53,176	272,821	36,242	284,047	255,437	36,242
TOTAL FEDERAL	\$ 65,447	\$ 305,151	\$ 51,242	\$ 347,797	\$ 260,295	\$ 51,242

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017		FY 2018 Adopted
					YTD Thru 12/31/16		
Insurance Recoveries	\$ 27,907	\$ 68,306	\$ -	\$ -	\$ 44,088		\$ -
TOTAL OTHER	\$ 27,907	\$ 68,306	\$ -	\$ -	\$ 44,088		\$ -
Transfer From Grants Fund	\$ 7,049	\$ -	\$ -	\$ -	\$ -		\$ -
Transfer from Gen Capital Proj Fund	29,249	-	-	-	-		-
TOTAL TRANSFERS IN	\$ 36,298	\$ -	\$ -	\$ -	\$ -		\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 1,293,266	\$ -		\$ -
TOTAL GENERAL FUND 100	\$ 47,522,716	\$ 49,958,067	\$ 50,915,304	\$ 52,514,808	\$ 25,594,891		\$ 52,376,653
SOCIAL SERVICES FUND 102							
Public Assist. and Welfare	\$ 350,042	\$ 379,386	\$ 445,940	\$ 445,940	\$ 183,010		\$ 447,260
TOTAL STATE	\$ 350,042	\$ 379,386	\$ 445,940	\$ 445,940	\$ 183,010		\$ 447,260
Virginia Public Assistance-Fed	\$ 746,373	\$ 834,036	\$ 663,311	\$ 663,311	\$ 336,800		\$ 748,074
TOTAL FEDERAL	\$ 746,373	\$ 834,036	\$ 663,311	\$ 663,311	\$ 336,800		\$ 748,074
Transfer From General Fund	\$ 444,507	\$ 476,539	\$ 606,313	\$ 606,313	\$ -		\$ 562,636
TOTAL TRANSFERS IN	\$ 444,507	\$ 476,539	\$ 606,313	\$ 606,313	\$ -		\$ 562,636
Total SOCIAL SERVICES FUND 102	\$ 1,540,922	\$ 1,689,961	\$ 1,715,564	\$ 1,715,564	\$ 519,810		\$ 1,757,970
PEG FUND 103							
Comcast PEG Fees	\$ -	\$ 29,888	\$ -	\$ -	\$ 11,475		\$ -
TOTAL OTHER LOCAL TAXES	\$ -	\$ 29,888	\$ -	\$ -	\$ 11,475		\$ -
TOTAL PEG FUND 103	\$ -	\$ 29,888	\$ -	\$ -	\$ 11,475		\$ -
COMPREHENSIVE SERVICES ACT (CSA) FUND 104							
State CSA Revenue	\$ 956,956	\$ 765,284	\$ 984,996	\$ 984,996	\$ 196,090		\$ 895,197
State Foster Care- DCSE/CSA	1,731	11,756	-	-	1,035		-
TOTAL STATE	\$ 958,687	\$ 777,040	\$ 984,996	\$ 984,996	\$ 197,125		\$ 895,197
Federal CSA Revenue	\$ 24,996	\$ 78,507	\$ -	\$ -	\$ -		\$ -
TOTAL FEDERAL	\$ 24,996	\$ 78,507	\$ -	\$ -	\$ -		\$ -
Transfer from General Fund	\$ 820,944	\$ 1,053,346	\$ 823,204	\$ 823,204	\$ -		\$ 861,291
TOTAL TRANSFERS IN	\$ 820,944	\$ 1,053,346	\$ 823,204	\$ 823,204	\$ -		\$ 861,291
TOTAL REVENUE CSA FUND 104	\$ 1,804,627	\$ 1,908,893	\$ 1,808,200	\$ 1,808,200	\$ 197,125		\$ 1,756,488

Powhatan County
FY 2018 Operating Budget
Revenue Detail

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017		FY 2018 Adopted
					YTD Thru 12/31/16		
FIRE RESCUE FUND 120							
Fees for Rescue Transport Services	\$ 507,663	\$ 503,888	\$ 629,000	\$ 629,000	\$ 211,692		\$ 572,000
TOTAL LOCAL REVENUES	\$ 507,663	\$ 503,888	\$ 629,000	\$ 629,000	\$ 211,692		\$ 572,000
Dept of Fire Programs Grant	\$ 88,853	\$ 88,889	\$ 80,000	\$ 80,000	\$ 81,912		\$ 91,000
Four for Life Grant	28,781	31,962	24,000	24,000	-		29,000
TOTAL STATE	\$ 117,634	\$ 120,851	\$ 104,000	\$ 104,000	\$ 81,912		\$ 120,000
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 326,485	\$ -		\$ -
TOTAL FIRE RESCUE FUND 120	\$ 625,297	\$ 624,739	\$ 733,000	\$ 1,059,485	\$ 293,604		\$ 692,000
UTILITIES FUND 501							
Miscellaneous Revenue	\$ 161	\$ 1,766	\$ 5,000	\$ 5,000	\$ 1,624		\$ 5,000
Application/Reconnection Fee	600	450	500	500	375		500
Biological Test Fees	-	80	-	-	-		-
Bi-Monthly Revenue	224,165	301,558	322,295	322,295	104,292		336,195
Sewer Connection	182,753	145,512	100,000	100,000	72,900		100,000
Infrastructure Recovery Fees	5,395	2,915	-	-	265		-
Construction Meter Rental	6,209	8,496	13,000	13,000	11,555		13,000
Water Connection	84,930	24,600	40,000	40,000	4,100		40,000
Irrigation Connection	22,550	-	-	-	-		-
Ammortized Int.on Bond Prem	95,933	104,150	-	-	-		-
Capital Contributions	-	300,000	-	-	-		-
Insurance Recoveries	-	-	-	-	17,655		-
TOTAL OTHER	\$ 622,696	\$ 889,527	\$ 480,795	\$ 480,795	\$ 212,766		\$ 494,695
Transfer From General Fund	\$ 2,318,302	\$ 2,195,031	\$ 2,240,094	\$ 2,240,094	\$ -		\$ 2,312,675
TOTAL TRANSFERS IN	\$ 2,318,302	\$ 2,195,031	\$ 2,240,094	\$ 2,240,094	\$ -		\$ 2,312,675
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 37,059	\$ -		\$ -
TOTAL UTILITIES FUND	\$ 2,940,998	\$ 3,084,558	\$ 2,720,889	\$ 2,757,948	\$ 212,766		\$ 2,807,370

**Powhatan County
FY 2018 Operating Budget
Revenue Detail**

Account Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
SCHOOL OPERATING FUND 205						
LOCAL REVENUES	\$ 196,078	\$ 251,482	\$ 272,900	\$ 272,900	\$ 169,503	\$ 344,000
STATE	\$ 21,044,271	\$ 21,134,258	\$ 21,858,187	\$ 21,858,187	\$ 9,559,231	\$ 22,152,586
FEDERAL	\$ 1,236,290	\$ 1,403,451	\$ 1,314,778	\$ 1,314,778	\$ 524,095	\$ 1,307,705
TRANSFERS IN	\$ 20,362,700	\$ 21,070,955	\$ 22,006,130	\$ 22,006,130		\$ 22,581,143
TOTAL SCHOOL OPERATING FUND	\$ 42,839,339	\$ 43,860,146	\$ 45,451,995	\$ 45,451,995	\$ 10,252,829	\$ 46,385,434
SCHOOL FOOD FUND 207						
LOCAL REVENUES	\$ 589,764	\$ 630,661	\$ 700,836	\$ 700,836	\$ 269,819	\$ 674,949
STATE	\$ 14,968	\$ 14,299	\$ 15,000	\$ 15,000	\$ 11,485	\$ 13,503
FEDERAL	\$ 411,625	\$ 414,096	\$ 370,000	\$ 370,000	\$ 71,433	\$ 362,301
TRANSFERS IN	\$ 140,000	\$ 202,559	\$ 150,000	\$ 150,000	\$ -	\$ 250,000
USE OF FUND BALANCE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -
TOTAL SCHOOL FOOD FUND 207	\$ 1,156,357	\$ 1,261,615	\$ 1,295,836	\$ 1,295,836	\$ 352,737	\$ 1,300,753

Powhatan County
FY 2018 Operating Budget
Expenditure Summary

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2018 Adopted
Administration					
Board of Supervisors	\$ 103,251	\$ 90,385	\$ 94,968	\$ 92,968	\$ 88,720
County Attorney	100,680	193,335	193,323	192,493	193,522
County Administrator	298,188	278,835	273,636	271,436	315,335
Human Resources	143,324	126,779	116,338	141,338	116,272
Finance	362,333	384,280	406,657	404,757	409,227
Information Technology	293,950	366,715	378,844	451,432	455,359
Commissioner Revenue	467,377	466,000	490,143	488,233	514,650
Reassessment	97,960	143,184	140,000	158,000	138,000
Tax Relief for the Elderly	427,280	392,897	435,000	435,000	440,000
Treasurer	522,673	538,628	560,668	558,978	559,581
Electoral Board/Registrar	154,774	163,859	147,147	158,347	157,103
Risk Management	-	136,368	105,437	168,683	157,985
Subtotal	\$ 2,971,790	\$ 3,281,265	\$ 3,342,161	\$ 3,521,665	\$ 3,545,754
Judicial					
Circuit Court	\$ 14,951	\$ 12,471	\$ 17,000	\$ 16,600	\$ 16,600
General District Court	9,952	12,364	13,050	12,450	14,450
Clerk of the Circuit Court	377,991	377,208	370,519	367,919	379,210
Commonwealth's Attorney	397,674	403,446	416,185	415,185	466,587
Juvenile Court Services	12,935	14,326	21,784	20,834	20,684
Detention	801,500	675,680	777,250	777,250	714,120
Subtotal	\$ 1,615,003	\$ 1,495,496	\$ 1,615,788	\$ 1,610,238	\$ 1,611,651
Public Safety					
Sheriff's Office	\$ 3,456,874	\$ 3,611,275	\$ 3,513,011	\$ 3,508,211	\$ 3,487,862
E911 Dispatch	587,685	832,084	885,202	910,002	1,105,944
Victim Witness Grant	69,133	74,769	74,985	84,668	75,801
Animal Control	297,978	295,077	303,229	298,239	294,891
Medical Examiner	515	1,392	3,000	3,000	2,000
Fire & Rescue	551,106	803,151	920,278	1,249,768	1,411,359
Rescue Squad	141,066	-	-	-	-
Emergency Management	177,107	56,966	42,055	50,995	37,839
Subtotal	\$ 5,281,464	\$ 5,674,714	\$ 5,741,760	\$ 6,104,883	\$ 6,415,696
Public Works					
Administration	\$ 308,176	\$ 313,709	\$ 331,516	\$ 331,516	\$ 332,432
Facilities	657,070	657,663	716,629	716,629	704,830
Grounds/Parks	267,497	281,083	309,407	309,407	317,362
Athletic Fields	116,301	103,704	102,591	102,591	155,060
Company 1 Fire Station	25,693	31,406	46,590	47,440	42,960
Huguenot Public Safety Building	53,665	63,496	68,440	67,590	72,600
Convenience Center	477,688	471,321	522,418	522,418	511,356
Subtotal	\$ 1,906,090	\$ 1,922,382	\$ 2,097,591	\$ 2,097,591	\$ 2,136,600

Powhatan County
FY 2018 Operating Budget
Expenditure Summary

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	Adopted
Health and Welfare					
Health Department	\$ 186,079	\$ 197,000	\$ 200,869	\$ 200,869	\$ 210,910
Free Clinic Nurse	493	310	-	-	-
CSB	255,152	260,883	266,960	266,960	271,960
Social Services Board	2,853	2,799	5,160	5,160	5,160
PCAA	65,447	302,827	51,242	347,797	51,242
Subtotal	\$ 510,024	\$ 763,819	\$ 524,231	\$ 820,786	\$ 539,272
Community Development					
Economic Development	\$ 259,868	\$ 254,354	\$ 263,921	\$ 300,921	\$ 193,763
Planning and Zoning	370,387	361,268	505,554	499,376	470,068
Building Inspections	302,169	270,898	354,109	333,909	347,015
Code Enforcement	-	-	15,000	15,000	15,000
GIS	104,321	113,567	114,847	122,277	86,232
RRPDC Board Fees	775	-	-	-	-
Recreation	69,312	74,307	98,477	98,577	98,851
Subtotal	\$ 1,106,832	\$ 1,074,395	\$ 1,351,908	\$ 1,370,060	\$ 1,210,929
Cultural / Other					
Library	\$ 376,184	\$ 407,309	\$ 474,733	\$ 473,733	\$ 486,204
Extension Service	53,622	74,690	80,730	79,640	81,865
Memberships/Joint Services	144,250	149,410	152,168	153,516	154,852
Contributions	-	31,500	31,500	31,500	31,500
Debt Service	7,478,125	6,589,392	9,447,579	9,133,579	9,485,823
Contingency Fund	-	-	99,414	93,856	165,862
Subtotal	\$ 8,052,181	\$ 7,252,301	\$ 10,286,124	\$ 9,965,824	\$ 10,406,106
Total without transfers	\$ 21,443,384	\$ 21,464,372	\$ 24,959,563	\$ 25,491,047	\$ 25,866,008
Transfers	25,837,047	28,301,367	25,955,741	27,023,761	26,510,645
Total General Fund	\$ 47,280,431	\$ 49,765,739	\$ 50,915,304	\$ 52,514,808	\$ 52,376,653
Other Funds					
Social Services	\$ 1,540,922	\$ 1,689,961	\$ 1,715,564	\$ 1,715,564	\$ 1,757,970
CSA	1,804,627	1,908,893	1,808,200	1,808,200	1,756,488
Grants Fund - Law Library	4,000	4,438	4,000	4,000	4,000
Fire Rescue	455,780	759,264	733,000	1,059,485	692,000
SRP	265,000	275,450	-	-	-
Capital Projects	1,526,574	4,004,534	280,000	60,231,913	310,725
Utilities Capital Projects	16,582	63,916	-	1,130,325	-
Utilities	2,823,292	3,235,724	2,720,889	2,757,948	2,807,370
School Operating	43,639,402	44,223,072	45,451,995	45,451,995	46,385,434
School Food Service	1,355,553	1,299,182	1,295,836	1,295,836	1,300,753
Total Other Funds	\$ 53,431,732	\$ 57,464,434	\$ 54,009,484	\$ 115,455,266	\$ 55,014,740
Total Expenditures	\$ 100,712,163	\$ 107,230,173	\$ 104,924,788	\$ 167,970,074	\$ 107,391,393
Less Transfers to Other Funds	(26,566,825)	(28,753,981)	(26,105,741)	(27,630,281)	(26,878,470)
Total Expenditures Less Transfers	\$ 74,145,338	\$ 78,476,192	\$ 78,819,047	\$ 140,339,793	\$ 80,512,923

**RESOLUTION
ADOPTING THE FISCAL YEAR 2018 STAFFING PLAN**

WHEREAS, the Powhatan County Board of Supervisors has held six budget workshops to discuss, study and consider the proposed FY 2018 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2018 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 5, 2017; and

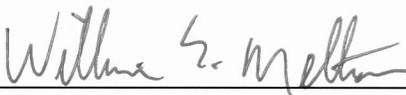
WHEREAS, a public hearing was held on Monday, April 17, 2017 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday April 17, 2017 were heard; and

WHEREAS, on April 24, 2017 the Powhatan County Board of Supervisors approved Resolution R-2017-28 adopting the FY 2018 Operating Budget and Section 1 of Resolution R-2017-28 states "Only the positions authorized in the FY 2018 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 2018 Staffing Plan is hereby adopted as per the attached *FY 2018 Adopted Staffing Plan*.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON April 24, 2017.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

Attachment to Resolution R-2017-32

Powhatan County

FY 2018 Adopted Staffing Plan/Authorized Positions

REVISED 04/24/2017

Title	R-2016-29		R-2017-04		R-2017-32	
	FY 2017		FY 2017		FY 2018	
	#	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
Deputy County Administrator	1	1.00	-	-	-	-
Economic Development Director	-	-	1	1.00	1	1.00
Senior Executive Associate/Deputy Clerk	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
	5	5.00	5	5.00	5	5.00
Director of Finance	1	1.00	1	1.00	1	1.00
Accountant	1	1.00	1	1.00	1	1.00
Accounting Analyst	1	1.00	1	1.00	1	1.00
HR and Accounting Analyst	1	1.00	1	1.00	1	1.00
	4	4.00	4	4.00	4	4.00
Director of Information Technology	1	1.00	1	1.00	1	1.00
IT Systems Administrator	1	1.00	1	1.00	1	1.00
Communications and IT Specialist	1	1.00	1	1.00	1	1.00
GIS Coordinator	1	1.00	-	-	-	-
GIS Technician	1	0.50	-	-	-	-
IT / GIS Technician	-	-	1	0.50	1	0.50
Media Technician	5	0.25	5	0.25	5	0.25
	10	4.75	9	3.75	9	3.75
Director of Public Works	1	1.00	1	1.00	1	1.00
Administrative Associate- Public Works	1	1.00	1	1.00	1	1.00
Facilities and Grounds Manager	1	1.00	1	1.00	1	1.00
Administrative Assistant - Public Works	1	1.00	1	1.00	1	1.00
Facilities Supervisor	1	1.00	1	1.00	1	1.00
Grounds Supervisor	1	1.00	1	1.00	1	1.00
Maintenance Worker III	2	2.00	2	2.00	2	2.00
Maintenance Worker II	4	4.00	4	4.00	4	4.00
Maintenance Worker I - PT	2	1.00	2	1.00	2	1.00
Maintenance Worker I - Seasonal PT	4	1.00	4	1.00	4	1.00
Utilities Manager	1	1.00	1	1.00	1	1.00
Utilities Operations Superintendent	1	1.00	1	1.00	1	1.00

Attachment to Resolution R-2017-32

Powhatan County

FY 2018 Adopted Staffing Plan/Authorized Positions

REVISED 04/24/2017

Title	R-2016-29		R-2017-04		R-2017-32	
	FY 2017		FY 2017		FY 2018	
	Adopted		Amended		Adopted	
	#	FTE	#	FTE	#	FTE
Utilities Operator I, II, III	3	3.00	3	3.00	3	3.00
Utilities Maintenance Technician	1	1.00	1	1.00	1	1.00
Convenience Center Supervisor	1	1.00	1	1.00	1	1.00
Convenience Center Lead Operator	1	1.00	1	1.00	1	1.00
Convenience Center Operator	2	2.00	2	2.00	2	2.00
Convenience Center Operator - PT	2	1.00	2	1.00	2	1.00
	<u>30</u>	<u>25.00</u>	<u>30</u>	<u>25.00</u>	<u>30</u>	<u>25.00</u>
Director of Community Development	1	1.00	1	1.00	1	1.00
Community Development Technician	2	2.00	1	1.00	1	1.00
Planning and Zoning Manager	1	1.00	-	-	-	-
Principal Planner	-	-	1	1.00	1	1.00
Planner II	-	-	1	1.00	1	1.00
Planner I / Code Enforcement Inspector	-	-	1	1.00	1	1.00
Zoning Administrator	1	1.00	-	-	-	-
Environmental Coordinator	1	1.00	1	1.00	1	1.00
Erosion and Sediment Inspector	1	1.00	-	-	-	-
GIS Coordinator	-	-	1	0.50	1	0.50
Building Official	1	1.00	1	1.00	1	1.00
Building Plan Reviewer	1	1.00	1	1.00	1	1.00
Building Inspector	2	2.00	2	2.00	2	2.00
	<u>11</u>	<u>11.00</u>	<u>11</u>	<u>10.50</u>	<u>11</u>	<u>10.50</u>
Recreation Coordinator	1	1.00	1	1.00	1	1.00
Recreation Technician - Seasonal PT	2	0.50	2	0.50	2	0.50
	<u>3</u>	<u>1.50</u>	<u>3</u>	<u>1.50</u>	<u>3</u>	<u>1.50</u>
Fire & Rescue Chief	1	1.00	1	1.00	1	1.00
Fire & Rescue Retention Coordinator	-	-	1	0.50	1	0.50
Administrative Associate- Fire & Rescue	1	1.00	1	1.00	1	1.00
Assistant Fire & Rescue Chief	2	1.00	2	1.00	2	1.00
Firefighter/EMT	-	-	6	6.00	6	6.00
Firefighter/EMT	-	-	8	4.00	11	4.00
EMS Coordinator	1	0.50	1	0.50	1	0.50
Fire Marshall	1	0.50	1	0.50	1	0.50
Emergency Management Coordinator	1	0.50	1	0.50	1	0.50
Director of Public Safety Communications	1	1.00	1	1.00	1	1.00
	<u>8</u>	<u>5.50</u>	<u>23</u>	<u>16.00</u>	<u>26</u>	<u>16.00</u>
	<u>72</u>	<u>57.75</u>	<u>86</u>	<u>66.75</u>	<u>89</u>	<u>66.75</u>

Attachment to Resolution R-2017-32

Powhatan County

FY 2018 Adopted Staffing Plan/Authorized Positions

REVISED 04/24/2017

Title	R-2016-29		R-2017-04		R-2017-32	
	FY 2017		FY 2017		FY 2018	
	#	FTE	#	FTE	#	FTE
Library Director	1	1.00	1	1.00	1	1.00
Librarian	1	1.00	1	1.00	1	1.00
Library Administrative Coordinator	1	1.00	1	1.00	1	1.00
Library Systems Technician	1	1.00	1	1.00	1	1.00
Library Youth Services Coordinator	1	0.50	1	0.50	1	0.50
Senior Library Clerk	2	1.00	2	1.00	1	1.00
Library Clerk - PT	1	0.50	1	0.50	1	0.50
Library Aide	5	0.50	5	0.50	5	0.50
	13	6.50	13	6.50	12	6.50
Director of Elections	1	1.00	1	1.00	1	1.00
Deputy Voter Registrar	1	0.35	1	0.35	1	0.35
	2	1.35	2	1.35	2	1.35
Director of Social Services	1	1.00	1	1.00	1	1.00
Administrative Services Manager	1	1.00	1	1.00	1	1.00
Benefits Programs Manager	1	1.00	1	1.00	1	1.00
Senior Benefit Program Specialist	1	1.00	1	1.00	1	1.00
Benefit Programs Specialist	4	4.00	4	4.00	4	4.00
Family Services Manager	1	1.00	1	1.00	1	1.00
Family Services Specialist	7	7.00	7	7.00	7	7.00
Social Services Systems Technician	1	1.00	1	1.00	1	1.00
Administrative Assistant - Social Services	3	2.70	3	2.70	4	3.20
Children's Services Act Program Coordinator	1	1.00	1	1.00	1	1.00
Community Juvenile Officer	1	0.50	1	0.50	1	0.50
	22	21.20	22	21.20	23	21.70
Commissioner of the Revenue	1	1.00	1	1.00	1	1.00
Chief Deputy Revenue Commissioner	1	1.00	1	1.00	1	1.00
Deputy Revenue Clerk III	2	2.00	2	2.00	2	2.00
Deputy Revenue Clerk II	3	3.00	3	3.00	3	3.00
Deputy Revenue Clerk I	1	0.50	1	0.50	1	0.50
	8	7.50	8	7.50	8	7.50

Attachment to Resolution R-2017-32

Powhatan County

FY 2018 Adopted Staffing Plan/Authorized Positions

REVISED 04/24/2017

Title	R-2016-29		R-2017-04		R-2017-32	
	FY 2017		FY 2017		FY 2018	
	#	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 Treasurer Clerk III	3	3.00	4	4.00	4	4.00
Deputy Treasurer Clerk II	2	2.00	1	1.00	1	1.00
Deputy Treasurer Clerk I	1	0.70	1	0.70	1	0.70
	8	7.70	8	7.70	8	7.70
Clerk of the Circuit Court	1	1.00	1	1.00	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00	1	1.00	1	1.00
Deputy Clerk II - Circuit Court	3	3.00	3	3.00	3	3.00
Deputy Clerk II - Circuit Court	1	0.30	1	0.30	1	0.30
	6	5.30	6	5.30	6	5.30
Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Deputy Commonwealth's Attorney	1	1.00	1	1.00	1	1.00
Assistant Commonwealth's Attorney	1	0.50	1	0.50	1	1.00
Administrative Associate - CW Attorney	1	1.00	1	1.00	1	1.00
	4	3.50	4	3.50	4	4.00
Sheriff	1	1.00	1	1.00	1	1.00
Chief Deputy	1	1.00	1	1.00	1	1.00
Captain	1	1.00	1	1.00	1	1.00
Lieutenant	1	1.00	1	1.00	1	1.00
First Sergeant	1	1.00	1	1.00	1	1.00
Detective	4	4.00	4	4.00	4	4.00
Sergeant	7	7.00	7	7.00	7	7.00
Deputy Sheriff	22	22.00	22	22.00	22	22.00
Deputy Sheriff - Courthouse Security	10	2.00	10	1.75	10	1.75
Sheriff Systems Technician	1	1.00	1	1.00	1	1.00
Crime Analyst	1	1.00	1	1.00	1	1.00
Administrative Associate - Sheriff	1	1.00	1	1.00	1	1.00
Civil Clerk II	1	1.00	1	1.00	1	1.00
	52	44.00	52	43.75	52	43.75
Victim Witness Program Coordinator	1	1.00	1	1.00	1	1.00
	1	1.00	1	1.00	1	1.00

Attachment to Resolution R-2017-32

Powhatan County

FY 2018 Adopted Staffing Plan/Authorized Positions

REVISED 04/24/2017

Title	R-2016-29		R-2017-04		R-2017-32	
	FY 2017		FY 2017		FY 2018	
	Adopted		Amended		Adopted	
	#	FTE	#	FTE	#	FTE
Sergeant - Animal Control	1	1.00	1	1.00	1	1.00
Deputy - Animal Control	3	3.00	3	3.00	3	3.00
Animal Control Technician I	-	-	1	0.25	1	0.25
Animal Control Technician II	1	1.00	1	1.00	1	1.00
	5	5.00	6	5.25	6	5.25
Dispatch Manager	-	-	-	-	-	-
Communications Manager	1	1.00	1	1.00	1	1.00
Dispatch Supervisor	-	-	-	-	-	-
Communications Supervisor	-	-	-	-	-	-
Dispatcher	-	-	-	-	-	-
Communications Shift Supervisor	-	-	-	-	2	2.00
Communications Specialist	11	11.00	11	11.00	9	9.00
Dispatcher	-	-	-	-	-	-
Communications Specialist	4	2.00	4	2.00	8	2.30
Dispatcher	-	-	-	-	-	-
Communications Specialist	1	0.30	1	0.30	-	-
	17	14.30	17	14.30	20	14.30
Subtotal Sheriff	75	64.30	76	64.30	79	64.30
Total	210	175.10	225	184.10	231	185.10
Change from FY 2017 Adopted			15	9.00	21	1.00
Change from FY 2017 Amended					6	1.00

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

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

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

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

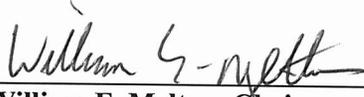
WHEREAS, the proper advertisement was placed in a newspaper of record on April 5, May 10 and May 17, 2017, and a public hearing was conducted on May 22, 2017, as required by law; and

WHEREAS, on May 22, 2017, 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, 2017.

APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 22, 2017 AND EFFECTIVE ON JULY 1, 2017.



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:


Theodore L. Voorhees, Clerk
Powhatan County Board of Supervisors

Recorded Vote:
 David T. Williams Aye
 Larry J. Nordvig Aye
 Angie Y. Cabell Aye
 William E. Melton Aye
 Carson L. Tucker Aye

ATTACHMENT TO ORDINANCE O-2017-11
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 22, 2017
Effective July 1, 2017

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	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
Animal	10-117 (c)	Animal Control	Dog License - Adoption Fee	\$25.00
Animal		Animal Control	Owner Surrender	\$20.00

ATTACHMENT TO ORDINANCE O-2017-11
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 22, 2017
Effective July 1, 2017

Animal	10-117(g)	Animal Control	Dog License - Confinement (Next business day after pick up)	\$8.00 per day
Animal		Animal Control	Dog License - Pickup Fee 1st – 3rd Pickup (each pickup)	\$20.00 per dog
Animal		Animal Control	Dog License - Pickup Fee 4 or More Pickups (each pickup)	\$40.00 per dog
Animal	10-140	Animal Control	Dangerous Dog Registration Certificate	\$150.00
Animal	10-140	Animal Control	Dangerous Dog Renewal	\$85.00 per year
Animal		Animal Control	Registered Dangerous Dog Transfer	\$85.00 per year
Animal	10-147 & 140-148	Animal Control	Hybrid Canines Annual Permit	\$50.00/ <5 hybrid permits to any one person or residence
Animal	10-152	Animal Control	Hybrid Canines Temporary Permit (under 6 months)	\$20.00
Animal	10-151	Animal Control	Hybrid Canines Duplicate Permit	\$10.00
Business	18-56	Commissioner of Revenue	Business License Penalty	\$10.00
Business	18-106(a)	Commissioner of Revenue	Business License - Personal Services	\$50.00
Business	18-107(a)	Commissioner of Revenue	Business License - Professional Services	\$50.00
Business	18-108(a)	Commissioner of Revenue	Business License - Contractors	\$50.00
Business	18-109(b)	Commissioner of Revenue	Business License - Lodging & Dining	\$50.00
Business	18-110(b)	Commissioner of Revenue	Business License - Retail Merchants	\$50.00
Business	18-111(b)	Commissioner of Revenue	Business License - Wholesale	\$50.00
Business	18-112(a)	Commissioner of Revenue	Business License - Limitation on Direct Seller	\$50.00
Business	18-132	Commissioner of Revenue	Business License - Short Term Rental of Gross	\$50.00
Business	18-136	Commissioner of Revenue	Penalty and Interest: or \$10.00, Whichever is Greater	\$0.00
Business	18-158	Commissioner of Revenue	Public Service Corporations (See Tax Rate Schedule)	

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Treasurer	74	Treasurer	Administrative Fee	\$30.00
Treasurer	74-41	Treasurer	Penalty on Delinquent Taxes and License Fee	10%
Treasurer	74-41	Treasurer	Annual License Tax on Each Motor Vehicle	\$35.00
Treasurer	74-41	Treasurer	Annual License Tax on Farm Vehicles	\$17.00
Treasurer	74-41	Treasurer	Annual License Tax on Active National Guard Tag	\$17.50
Treasurer	74-39	Treasurer	Annual License Tax on Antique Vehicles	\$0.00
Treasurer	74-41	Treasurer	Annual License Tax on Each Motorcycle	\$28.75
Courts	30-32	Clerk of Circuit Court	Law Library Assessment	\$4.00
Courts	30-62	Clerk of Circuit Court	Courthouse Maintenance Assessment	\$2.00
Courts	30-62	Clerk of Circuit Court	Courthouse Construction Fee	\$3.00
Courts	30-70	Clerk of Circuit Court	Courthouse Security Assessment	\$10.00
Courts	30-76	Clerk of Circuit Court	Jail Process Fee	\$25.00
Courts		Clerk of Circuit Court	Electronic Summons System Fee	\$5.00
Emergency Services	38-4	Fire and Rescue	Basic Life Support Transport	\$460.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 1	\$550.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 2	\$800.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support – NON-Transport	\$100.00

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

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

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Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Pickup or Equivalent Size Load	\$30.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Regular Pickup or Equivalent Size Load	\$40.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Larger Than Pickup, Not to Exceed 10 cu Yards	\$70.00
Convenience Center Fees		Convenience Center	Tires Passenger and Wide Commercial - Per Tire	\$2.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19"	\$13.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19" on Rims	\$19.00
Convenience Center Fees		Convenience Center	Tractor and Off Road Tires	\$26.00
Convenience Center Fees		Convenience Center	Tire on Rim Surcharge	\$7.00
Convenience Center Fees		Convenience Center	White Goods with CFC's (1) e.g., Air Conditioners, Refrigerators, Freezers, Ice Machines	\$20.00
Convenience Center Fees		Convenience Center	White Goods Without CFC's (2) e.g., Dishwashers, Hot Water Heaters, Stoves, Washers	\$15.00
Development Review Fees		Planning and Zoning	Administrative Review of Non-Subdivision Plats	\$50.00
Development Review Fees		Planning and Zoning	Agricultural/Forefall District (Establishment)	\$300.00
Development Review Fees		Planning and Zoning	Appeals (Subdivision Ordinance and Zoning Ordinance)	\$250.00
Development Review Fees		Planning and Zoning	Comprehensive Plan - Full Report (Postage Extra)	40.00

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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	\$150.00 (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 - (Other than Agricultural)	\$1,500.00 Plus \$50.00 Per Acre
Development Review Fees		Planning and Zoning	Amusements and Entertainment Temporary Event Parking	\$50.00 Profit/ \$0.00 Non Profit
Development Review Fees		Planning and Zoning	Amend Proffered Conditions	\$1,200.00
Developmental Review Fees		Planning and Zoning	Deferral Request by Applicant After Public Hearing	\$500.00
Developmental Review Fees		Planning and Zoning	Review and Update Site Plan Elements	\$100.00
Developmental Review Fees		Planning and Zoning	Permanent Sign Permits	\$50.00 Base Fee Plus \$1.00 Per Square Foot Over 50 Square Feet, Max. Fee of \$150.00
Developmental Review Fees		Planning and Zoning	Temporary Sign Permits	\$20.00
Developmental Review Fees		Planning and Zoning	Attention-Getting Device Display Permits	\$20.00
Developmental Review Fees		Planning and Zoning	Site Plan Review - Original Submittal & One Re-submittal	\$500.00 Plus \$25.00 Per Acre

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Developmental Review Fees		Planning and Zoning	Site Plan Review - Second and Subsequent Re-Submittals	\$250.00 per submittal
Developmental Review Fees		Planning and Zoning	Re-Inspection Fee, Site Plan Final Inspection	\$40.00
Developmental Review Fees		Planning and Zoning	Low Impact Site Plan Review	\$250.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Preliminary Subdivision Plat	\$500.00 Plus \$25.00 Per Lot
Zoning Ordinance Fees	<u>30-3</u>	Planning and Zoning	Final Subdivision Plat	\$500.00 Plus \$25.00 Per Lot
Zoning Ordinance Fees	30-3	Planning and Zoning	Subdivision Ordinance (Postage Extra)	\$15.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Vacation of Plat	\$150.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Variance (Zoning or Subdivision Ordinance)	\$300.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Zoning Approval Letter	\$50.00 Standard, \$50.00 Plus \$25.00 Per Hour for Customized
Zoning Ordinance Fees	30-3	Planning and Zoning	Zoning Ordinance (Postage Extra)	60.00
Zoning Ordinance Fees	30-3	Planning and Zoning	Zoning Permit (Charged on All New Dwellings)	\$100.00
Zoning Ordinance Fees	30	Planning and Zoning	Temporary Business Review	\$100.00
Zoning Ordinance Fees		Planning and Zoning	Zoning Compliance	25.00
Building Inspections		Building Inspections	Large Document Copies Per Page	\$5.00
Building Inspections		Building Inspections	Commercial/Multi-Family - Building Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)
Building Inspections		Building Inspections	Commercial/Multi-Family - Swimming Pool Permit	\$7.00 Per \$1,000.00 of Value of Work Performed (\$40.00 Minimum)

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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
Building Inspections		Building Inspections	Commercial/Multi-Family - Fire Alarm 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 - 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)
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)

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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
Building Inspections		Building Inspections	Finish existing unfinished spaces - Economy under 1,500 sq. ft.	Valued at \$25.00 Per Square Foot

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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 and well verification	\$100.00
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	46-46.1	Fire Prevention Code	Permit Fee – A permit fee shall be required for the sale of fireworks including those defined by the VSFPC as “permissible fireworks”.	\$100.00
Fire Prevention	46-46.2	Fire Prevention Code	Permit Fee - Explosives Permit: For the manufacturer, storage, handling, sale or use of any quantity of explosive, explosive material, fireworks, or pyrotechnic special effects within the scope of the VSFPC, with the exception of those fireworks defined as "permissible fireworks"	\$100.00
Fire Prevention	46-46.3	Fire Prevention Code	Permit Fee - Burn Permit: For the kindling or maintaining of an open fire on any property, public or private, for disposal of debris waste, construction waste or demolition waste	\$100.00
Fire Prevention	46-47	Fire Prevention Code	Permit Fee - Operation Permit: For inspection of premises or records pertaining to (i) maintenance of required fire protections systems such as, but not limited to, fire suppression systems, fire alarm/detection systems and smoke control systems or (ii) issuance or renewal of state required licenses for educational, adult or child day care facilities, residential care facilities, nursing care facilities and hospitals.	\$100.00
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	Equal to calculated actual cost

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			costs incurred from non-county agencies and costs resulting from workers compensation and injury claims.	
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Single Family Residential Customers	\$45/\$65 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 5/8 inch and 3/4 inch meter size	\$150/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 inch meter size	\$250/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 1/2 inch meter size	\$350/\$275 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 2 inch meter size	\$350/\$350 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - larger than 2 inch meter size	Determined by the director based on the anticipated monthly water consumption
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%

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Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental Community, and individually Metered Multi-Family Dwellings	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$3,490/\$6,890 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$6,150/\$12,150 (water/ wastewater)
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)

ATTACHMENT TO ORDINANCE O-2017-11
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 22, 2017
Effective July 1, 2017

Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$471,500/\$931,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$635,500/ \$1,252,050 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size Larger than 12"	Determined by the Director based on the number of ERUs per unit
Utilities Fees	80-72	Utilities Department	Water Fee – Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.41
Utilities Fees	80-72	Utilities Department	Wastewater Fee Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.55
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)

ATTACHMENT TO ORDINANCE O-2017-11
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 22, 2017
Effective July 1, 2017

Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$32.45 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$54.08 / \$68.13 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$94.64 / \$119.24 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$173.04 / \$218.03 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$346.08 / \$436.07 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$540.75 / \$681.35 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 6" (50 ERU's/ Unit): For All Other Customer Classes	\$1,081.50 / \$1,362.69 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$1,730.40 / \$2,180.30 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$2,487.45 / \$3,134.19 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$3,352.65 / \$4,224.34 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Portable Water Meter Deposit	\$1380.00

ATTACHMENT TO ORDINANCE O-2017-11
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 22, 2017
Effective July 1, 2017

Utilities Fees	80-72	Utilities Department	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Testing Charges	The Customer Will be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Connection Fee Following Temporary Meter Disconnection	Bi-Monthly Base Fee Plus Capacity Costs Charge for Each Billing Period of Disconnection, Plus Service Reconnection Fee
Utilities Fees	80-72	Utilities Department	Excessive Strength Waste Surcharge	See Section 80-73
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	Gallons used x 0.000008345 x [(CBOD ₅ mg/l-250) x \$8.62] x 0.30
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TSS	Gallons used x 0.000008345 x [(TSS mg/l-250) x \$8.62] x 0.35
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TKN	Gallons used x 0.000008345 x [(TKN mg/l – 25 mg/l) x \$8.62] x 0.25
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste Oil and Grease	Gallons used x 0.000008345 x [Oil and Grease mg/l – 100 mg/l) x \$8.62 x 0.10]
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-2017-11
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 22, 2017
Effective July 1, 2017**

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 Fess	80-122	Utilities Department	Fines for failure to submit monitoring manhole test results by the required deadline	\$100 plus \$10/day for each day past the deadline
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, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	School Board
ASSETS				
Cash and cash equivalents (Note 3)	\$ 17,175,424	\$ 1,352,591	\$ 18,528,015	\$ 3,891,945
Receivables, net (Note 4):				
Taxes	6,256,649	-	6,256,649	-
Accounts	232,420	73,590	306,010	-
Due from other governmental units (Note 6)	1,278,997	-	1,278,997	1,174,740
Inventories	-	-	-	8,912
Prepaid expenses	3,532	69	3,601	-
Restricted assets:				
Investments (Note 3)	276,195	-	276,195	-
Net pension asset (Note 11)	-	-	-	126,953
Capital assets (Note 8)				
Nondepreciable	3,647,585	903,706	4,551,291	818,851
Depreciable, net	57,385,071	18,864,486	76,249,557	13,172,398
Total assets	<u>\$ 86,255,873</u>	<u>\$ 21,194,442</u>	<u>\$ 107,450,315</u>	<u>\$ 19,193,799</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension contributions made subsequent to the measurement date (Notes 11 & 12)	\$ 910,255	\$ 32,452	\$ 942,707	\$ 3,415,364
Difference between expected and actual experience - pension (Notes 11 & 12)	25,028	892	25,920	-
Change in proportion - teacher cost sharing pool (Note 11)	-	-	-	113,000
Deferred amount on bond refundings	423,421	2,033,126	2,456,547	-
	<u>\$ 1,358,704</u>	<u>\$ 2,066,470</u>	<u>\$ 3,425,174</u>	<u>\$ 3,528,364</u>
LIABILITIES				
Accounts payable	\$ 928,835	\$ 101,333	\$ 1,030,168	\$ 872,742
Accrued liabilities	-	-	-	4,388,540
Retainage payable	4,353	-	4,353	-
Accrued interest payable	926,223	210,363	1,136,586	-
Long-term liabilities:				
Net pension liability (Notes 11 & 12)	2,701,296	96,305	2,797,601	38,762,000
Due within one year (Note 10)	4,818,370	816,025	5,634,395	111,313
Due in more than one year (Note 10)	57,200,513	18,684,375	75,884,888	10,821,525
Total liabilities	<u>\$ 66,579,590</u>	<u>\$ 19,908,401</u>	<u>\$ 86,487,991</u>	<u>\$ 54,956,120</u>
DEFERRED INFLOWS OF RESOURCES				
Net difference between projected and actual investment earnings on pension plan investments (Notes 11 & 12)	\$ 347,452	\$ 12,387	\$ 359,839	\$ 2,579,587
Difference between expected and actual experience - pension (Notes 11 & 12)	-	-	-	580,282
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	55,000
Unearned property taxes (Note 9)	4,016,415	-	4,016,415	-
	<u>\$ 4,363,867</u>	<u>\$ 12,387</u>	<u>\$ 4,376,254</u>	<u>\$ 3,214,869</u>
NET POSITION				
Net investment in capital assets	\$ 1,397,144	\$ 2,364,754	\$ 3,761,898	\$ 13,991,249
Restricted for:				
SRP	321,055	-	321,055	-
Unrestricted (deficit)	14,952,921	975,370	15,928,291	(49,440,075)
Total net position	<u>\$ 16,671,120</u>	<u>\$ 3,340,124</u>	<u>\$ 20,011,244</u>	<u>\$ (35,448,826)</u>

The notes to the financial statements are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit School Board
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
PRIMARY GOVERNMENT:								
Governmental activities:								
General government administration	\$ 3,328,472	\$ -	\$ 280,350	\$ -	\$ (3,048,122)	\$ -	\$ (3,048,122)	\$ -
Judicial administration	1,003,570	171,772	567,437	-	(264,361)	-	(264,361)	-
Public safety	7,886,373	1,111,495	1,432,674	32,161	(5,310,043)	-	(5,310,043)	-
Public works	2,063,389	47,508	-	-	(2,015,881)	-	(2,015,881)	-
Health and welfare	4,645,176	-	2,370,601	-	(2,274,575)	-	(2,274,575)	-
Education	24,668,341	-	-	-	(24,668,341)	-	(24,668,341)	-
Parks, recreation, and cultural	896,021	17,658	99,021	-	(779,342)	-	(779,342)	-
Community development	888,803	461,414	11,072	-	(416,317)	-	(416,317)	-
Interest on long-term debt	2,279,924	-	-	-	(2,279,924)	-	(2,279,924)	-
Total governmental activities	\$ 47,660,069	\$ 1,809,847	\$ 4,761,155	\$ 32,161	\$ (41,056,906)	\$ -	\$ (41,056,906)	\$ -
Business-type activities:								
Water and sewer	\$ 2,381,909	\$ 480,166	\$ -	\$ 300,000	\$ -	\$ (1,601,743)	\$ (1,601,743)	\$ -
Total business-type activities	\$ 2,381,909	\$ 480,166	\$ -	\$ 300,000	\$ -	\$ (1,601,743)	\$ (1,601,743)	\$ -
Total primary government	\$ 50,041,978	\$ 2,290,013	\$ 4,761,155	\$ 332,161	\$ (41,056,906)	\$ (1,601,743)	\$ (42,658,649)	\$ -
COMPONENT UNIT:								
School Board	\$ 46,129,258	\$ 676,717	\$ 23,560,103	\$ -	\$ -	\$ -	\$ -	\$ (21,892,438)
General revenues:								
General property taxes				\$ 36,470,425	\$ -	\$ 36,470,425	\$ -	\$ -
Local sales and use tax				2,672,190	-	2,672,190	-	-
Consumer utility tax				578,098	-	578,098	-	-
Other local taxes				1,799,248	-	1,799,248	-	-
Unrestricted revenues from use of money and property				241,763	-	241,763	-	24,910
Miscellaneous				359,404	5,210	364,614	-	180,517
Grants and contributions not restricted to specific programs				4,176,115	-	4,176,115	-	-
Payment from Powhatan County				-	-	-	-	23,480,632
Transfers (Note 7)				(2,599,883)	2,599,883	-	-	-
Total general revenues				\$ 43,697,360	\$ 2,605,093	\$ 46,302,453	\$ -	\$ 23,686,059
Change in net position				\$ 2,640,454	\$ 1,003,350	\$ 3,643,804	\$ -	\$ 1,793,621
Net position - beginning as restated (Note 19)				14,030,666	2,336,774	16,367,440	-	(37,242,447)
Net position - ending				\$ 16,671,120	\$ 3,340,124	\$ 20,011,244	\$ -	\$ (35,448,826)

The notes to the financial statements are an integral part of this statement.

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**DEPARTMENT
BUDGETS**



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Powhatan County
Expenditure Detail
Board of Supervisors

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Comp: Board of Supervisors	\$ 63,043	\$ 63,100	\$ 63,000	\$ 63,000	\$ 31,800	\$ 63,000
Comp: RRPDC	-	920	1,440	1,440	200	1,440
FICA	4,823	4,827	4,820	4,820	2,439	4,820
RRPDC FICA	-	70	110	110	9	110
Medical Insurance	2,667	-	4,248	4,248	-	-
Total Personnel	\$ 70,533	\$ 68,918	\$ 73,618	\$ 73,618	\$ 34,448	\$ 69,370
County Code	\$ 3,717	\$ 8,297	\$ 5,000	\$ 5,000	\$ 1,462	\$ 5,000
Professional Services	2,500	-	-	-	-	-
Printing and Binding	745	-	-	-	-	-
Advertising	4,817	7,692	8,000	8,000	1,546	7,500
Postage	159	34	50	50	-	50
Telephone System	369	-	2,000	-	-	-
Surety Bond	1,240	-	-	-	-	-
Public Officials Liability Insurance	5,144	-	-	-	-	-
Travel-Mileage	174	37	200	200	-	200
Travel - Convention and Education	1,163	3,290	2,600	2,600	1,501	4,000
BOS Retreat	9,007	-	-	-	8,802	-
Dues/Association Memberships	1,000	-	-	-	40	-
Meeting Expense	2,683	2,067	2,500	2,500	976	2,500
Other Operating Supplies	-	50	1,000	1,000	-	100
Total Operating	\$ 32,718	\$ 21,468	\$ 21,350	\$ 19,350	\$ 14,327	\$ 19,350
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 103,251	\$ 90,385	\$ 94,968	\$ 92,968	\$ 48,775	\$ 88,720
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
County Attorney

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 50,260	\$ 50,493	\$ 51,512	\$ 51,512	\$ 25,756	\$ 51,512
FICA	3,786	3,798	3,941	3,941	1,917	3,941
Retirement	6,453	6,550	5,826	5,826	2,913	5,826
Medical Insurance	5,151	5,184	5,619	5,619	2,592	6,648
Group Life Insurance	598	601	675	675	337	675
Workers' Compensation	39	-	-	-	-	-
Total Personnel	\$ 66,287	\$ 66,626	\$ 67,573	\$ 67,573	\$ 33,515	\$ 68,602
County Code	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	255	2	500	500	-	500
Outside Counsel	-	3,825	-	-	-	-
Contracted County Attorney	110,528	120,000	120,000	120,000	50,000	120,000
Settlements	(80,000)	-	-	-	-	-
Water	94	-	-	-	-	-
Postage	109	251	150	150	28	150
Telephone System	369	-	830	-	-	-
Travel-Mileage	-	-	70	70	-	70
Conferences & Training	517	405	600	600	150	600
Dues/Association Memberships	385	385	600	600	350	600
Office Supplies	809	591	1,000	1,000	182	1,000
Books & Subscriptions	1,274	1,250	2,000	2,000	660	2,000
Total Operating	\$ 34,393	\$ 126,709	\$ 125,750	\$ 124,920	\$ 51,370	\$ 124,920
Total Capital	\$ -	\$ -				
Total Department	\$ 100,680	\$ 193,335	\$ 193,323	\$ 192,493	\$ 84,885	\$ 193,522
# of Employees / FTEs	1 / 1.0	1 / 1.0				

Powhatan County
Expenditure Detail
County Administrator

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 221,806	\$ 209,260	\$ 207,103	\$ 207,103	\$ 105,371	\$ 231,791
Salaries and Wages: Overtime & Comp	2,459	806	-	-	-	-
COMP: Part-time help	640	-	-	-	-	-
FICA	14,376	12,807	15,843	15,843	4,891	17,732
Retirement	27,538	26,928	23,423	23,423	11,918	26,504
Medical Insurance	8,032	6,547	6,204	6,204	3,630	18,216
COBRA Administration	58	-	-	-	-	-
Group Life Insurance	2,552	2,471	2,713	2,713	1,380	2,942
Workers' Compensation	174	-	-	-	-	-
Total Personnel	\$ 277,635	\$ 258,818	\$ 255,286	\$ 255,286	\$ 127,190	\$ 297,185
Professional Services	\$ -	\$ 5,500	\$ -	\$ -	\$ 7,018	\$ -
Maintenance/Service Contracts	5,325	5,739	3,500	3,500	4,914	6,000
Advertising	649	-	-	-	312	-
Postage	192	102	50	50	40	50
Telephone System	1,698	1,855	2,200	-	765	-
Cell Phone	590	599	600	600	249	600
Inland Marine Insurance	788	-	-	-	-	-
Travel-Mileage	654	(1)	100	100	6	100
Conference & Training	5,287	1,605	7,000	7,000	1,921	7,000
Dues/Association Memberships	2,901	3,001	3,500	3,500	2,575	3,000
Office Supplies	1,579	1,349	1,200	1,200	4,633	1,200
Computer Equipment-non cap	535	-	-	-	-	-
Books and Subscriptions	355	268	200	200	279	200
Total Operating	\$ 20,553	\$ 20,017	\$ 18,350	\$ 16,150	\$ 23,206	\$ 18,150
Total Capital	\$ -	\$ -				
Total Department	\$ 298,188	\$ 278,835	\$ 273,636	\$ 271,436	\$ 150,396	\$ 315,335
# of Employees / FTEs	2 / 2.0	2 / 2.0				

Powhatan County
Expenditure Detail
Human Resources

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 69,732	\$ 77,089	\$ 71,483	\$ 71,483	\$ 39,316	\$ 78,631
FICA	5,197	5,746	5,468	5,468	2,970	6,015
Retirement	8,955	9,998	8,085	8,085	4,447	8,893
Medical Insurance	5,449	5,643	6,204	6,204	3,102	6,648
COBRA Admin Fees	686	842	750	750	-	750
PCORI fees	-	446	-	-	424	-
Group Life Insurance	830	917	936	936	515	1,030
Unemployment Claims	5,595	17,708	16,512	16,512	378	7,710
Worker's Compensation	55	-	-	-	-	-
Total Personnel	\$ 96,499	\$ 118,390	\$ 109,438	\$ 109,438	\$ 51,152	\$ 109,677
Professional Services	\$ 40,750	\$ 962	\$ -	\$ -	\$ 550	\$ -
Postage	279	81	110	110	-	110
Advertising	250	-	-	-	-	250
Drug Testing	595	1,155	1,260	1,260	245	735
Office Supplies	638	246	500	500	113	250
Books and Subscriptions	41	-	200	200	-	-
Travel-Mileage	569	420	460	460	-	460
Travel and Education	1,995	3,950	3,250	3,250	1,345	3,250
Interview Expense	1,133	151	-	-	-	420
Dues/Association Membership	395	1,203	640	640	540	640
Criminal Background Checks	180	220	480	480	100	480
Tuition Reimbursement	-	-	-	25,000	-	-
Total Operating	\$ 46,825	\$ 8,389	\$ 6,900	\$ 31,900	\$ 2,893	\$ 6,595
Total Capital	\$ -	\$ -				
Total Department	\$ 143,324	\$ 126,779	\$ 116,338	\$ 141,338	\$ 54,045	\$ 116,272
# of Employees / FTEs	1 / 1.0	1 / 1.0				

Powhatan County
Expenditure Detail
Finance

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 211,491	\$ 238,165	\$ 243,762	\$ 243,762	\$ 124,282	\$ 248,455
COMP: Part-time help	-	1,200	-	-	1,248	-
FICA	14,851	17,101	18,648	18,648	9,041	19,007
Retirement	13,607	11,655	27,570	27,570	5,604	28,100
Retirement - Hybrid	13,072	18,991	-	-	8,446	-
Retirement - Hybrid Disability	600	864	896	896	443	896
Medical Insurance	17,149	20,137	22,788	22,788	11,394	24,864
Group Life Insurance	2,473	2,812	3,193	3,193	1,627	3,255
Workers' Compensation	196	-	-	-	-	-
Total Personnel	\$ 273,439	\$ 310,924	\$ 316,857	\$ 316,857	\$ 162,149	\$ 324,577
External Audit	\$ 60,937	\$ 49,800	\$ 54,000	\$ 54,000	\$ 48,300	\$ 50,000
Cost Allocation Plan	1,800	1,800	1,900	1,900	-	1,900
Professional Services	6,641	5,728	8,000	8,000	8,200	8,000
Maintenance Service Contracts	5,690	5,262	6,000	6,000	541	6,000
Advertising	966	474	1,000	1,000	-	1,000
Water	94	(24)	-	-	-	-
Postage	2,936	3,201	3,000	3,000	1,272	3,250
Telephone System	1,107	-	1,900	-	-	-
Inland Marine Insurance	315	-	-	-	-	-
Travel-Mileage	800	87	1,000	1,000	(41)	1,000
Conferences & Training	2,726	3,025	6,000	6,000	1,379	6,000
Dues/Association Membership	1,203	1,850	1,500	1,500	600	2,000
Office Supplies	3,153	2,152	5,000	5,000	1,250	5,000
Books and Subscriptions	526	-	500	500	-	500
Total Operating	\$ 88,894	\$ 73,355	\$ 89,800	\$ 87,900	\$ 61,501	\$ 84,650
Total Capital	\$ -	\$ -				
Total Department	\$ 362,333	\$ 384,280	\$ 406,657	\$ 404,757	\$ 223,650	\$ 409,227
# of Employees / FTEs	4 / 4.0	4 / 4.0				

Expenditure Detail
Information Technology

	FY 2017					
	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 105,128	\$ 192,175	\$ 213,701	\$ 213,701	\$ 108,198	\$ 214,964
Comp Time Payout	-	159	-	-	-	-
Media Technicians	-	182	-	-	3,536	13,555
FICA	7,327	14,215	16,348	16,348	8,307	17,482
Retirement	11,827	23,714	24,170	24,170	12,087	24,312
Medical Insurance	12,006	12,093	15,496	15,496	7,248	26,340
Workers' Compensation	96	-	-	-	-	-
Group Life Insurance	1,095	2,176	2,799	2,799	1,400	2,816
Total Personnel	\$ 137,479	\$ 244,714	\$ 272,514	\$ 272,514	\$ 140,776	\$ 299,469
Professional Services	\$ -	\$ -	\$ -	\$ 36,103	\$ 3,382	\$ -
Maintenance/Service Contracts	61,317	34,885	42,150	30,072	34,552	40,950
AS400 Contracts	-	-	10,250	22,328	-	23,300
Network service contracts - switches	-	5,766	5,780	5,780	-	5,780
Network service contracts - VOIP	-	6,817	6,820	6,820	-	6,820
Postage	7	-	-	-	-	-
Telephone System	1,442	10,620	-	37,710	4,144	4,630
Countywide Telephone - VOIP	-	-	2,430	2,430	-	15,510
Long Distance	987	484	-	-	344	-
Cell Phones	373	707	600	600	317	800
Internet	440	5,599	400	400	6,916	17,000
Countywide remote network connections	-	5,931	400	400	1,438	3,600
Inland Marine Services	654	-	-	-	-	-
Auto Insurance	525	-	-	-	-	-
Conferences & Training	1,350	3,181	5,000	5,000	274	5,000
Office Supplies	695	458	800	800	432	800
Computer Equipment - non cap	11,060	15,608	13,350	12,125	7,919	13,350
Computer software	-	11,210	3,000	3,000	753	3,000
Gas/Grease/Oil	62	164	200	200	30	200
Auto Parts / Auto Repair	46	283	150	150	-	150
Other Operating Expenses	-	210	-	-	1,877	-
Website Cost	15,821	20,079	15,000	15,000	-	15,000
Total Operating	\$ 94,779	\$ 122,001	\$ 106,330	\$ 178,918	\$ 62,431	\$ 155,890
Capital Outlay - AS400	\$ 47,942	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software All Departments	4,350	-	-	-	-	-
AS400 Lease - Principal	8,321	-	-	-	-	-
AS400 Lease - Interest	1,079	-	-	-	-	-
Total Capital	\$ 61,692	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 293,950	\$ 366,715	\$ 378,844	\$ 451,432	\$ 203,207	\$ 455,359
# of Employees / FTEs	3 / 3.0	3 / 3.0	8 / 3.25	8 / 3.25	8 / 3.25	8 / 3.25

Powhatan County
Expenditure Detail
Commissioner of the Revenue

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 323,311	\$ 320,158	\$ 334,182	\$ 334,182	\$ 170,602	\$ 344,914
Compensation- Part-time Help	13,058	13,770	14,501	14,501	5,496	14,508
FICA	24,063	23,951	26,674	26,674	12,401	27,496
Retirement	38,022	36,984	36,860	36,860	17,053	38,044
Retirement - Hybrid	1,293	3,932	-	-	1,765	-
Retirement - Hybrid Disability	60	182	192	192	81	192
Medical Insurance	31,718	35,919	37,196	37,196	22,302	50,728
Workers' Compensation	275	-	-	-	-	-
Group Life Insurance	3,693	3,810	4,378	4,378	2,235	4,518
Total Personnel	\$ 435,493	\$ 438,705	\$ 453,983	\$ 453,983	\$ 231,935	\$ 480,400
Maintenance/Service Contracts	\$ 8,578	\$ 9,106	\$ 9,250	\$ 9,250	\$ 4,347	\$ 9,250
Printing and Binding	838	-	1,500	1,500	567	1,500
Water	203	-	-	-	-	-
Postage	2,907	2,612	3,000	3,000	1,504	3,000
Telephone System	1,567	514	2,510	600	214	600
Long Distance	4	-	-	-	-	-
Travel-Mileage	1,449	1,311	1,000	1,000	535	1,000
Conferences & Training	4,166	4,310	3,500	3,500	2,051	4,000
Dues/Association Memberships	865	1,695	1,200	1,200	280	1,200
Office Supplies	4,522	4,835	8,000	8,000	5,450	7,500
Subscriptions	-	-	200	200	-	200
Other Operating Supplies	6,785	2,913	6,000	6,000	-	6,000
Total Operating	\$ 31,884	\$ 27,295	\$ 36,160	\$ 34,250	\$ 14,948	\$ 34,250
Total Capital	\$ -	\$ -				
Total Department	\$ 467,377	\$ 466,000	\$ 490,143	\$ 488,233	\$ 246,883	\$ 514,650
# of Employees / FTEs	8 / 7.7	8 / 7.50	8 / 7.50	8 / 7.50	8 / 7.50	8 / 7.50
Revenues:						
Compensation Board	\$ 106,944	\$ 108,882	\$ 111,180	\$ 111,180	\$ 44,829	\$ 113,633
Total Revenues	\$ 106,944	\$ 108,882	\$ 111,180	\$ 111,180	\$ 44,829	\$ 113,633
Amount Funded by Local Taxes	360,433	357,118	378,963	377,053	202,054	401,017
% Funded by Local Taxes	77.12%	76.63%	77.32%	77.23%	81.84%	77.92%

Powhatan County
Expenditure Detail
Reassessment

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Compensation: Board of Equalization	\$ -	\$ 2,638	\$ -	\$ -	\$ -	\$ 3,000
COMP:Part-time Help	-	10,897	5,000	5,000	-	-
FICA	-	929	-	-	-	-
Total Personnel	\$ -	\$ 14,464	\$ 5,000	\$ 5,000	\$ -	\$ 3,000
Re-Assessment Services	\$ 97,256	\$ 127,113	\$ 130,000	\$ 148,000	\$ 56,842	\$ 130,000
Printing & Binding	-	245	-	-	674	-
Advertising	203	1,024	1,000	1,000	731	1,000
Postage	2	120	-	-	33	-
Other Operating Supplies	499	219	4,000	4,000	573	4,000
Total Operating	\$ 97,960	\$ 128,721	\$ 135,000	\$ 153,000	\$ 58,853	\$ 135,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 97,960	\$ 143,184	\$ 140,000	\$ 158,000	\$ 58,853	\$ 138,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Tax Relief for the Elderly

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Relief for the Elderly	\$ 427,280	\$ 392,897	\$ 435,000	\$ 435,000	\$ -	\$ 440,000
Total Operating	\$ 427,280	\$ 392,897	\$ 435,000	\$ 435,000	\$ -	\$ 440,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 427,280	\$ 392,897	\$ 435,000	\$ 435,000	\$ -	\$ 440,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Electoral Board/Registrar

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
COMP: Electoral Board	\$ 8,258	\$ 8,258	\$ 8,425	\$ 8,425	\$ 2,752	\$ 8,425
COMP: Election Officials	23,175	19,600	20,200	20,200	13,675	20,200
Salaries and Wages - Regular	52,051	52,311	53,357	53,357	26,679	53,357
COMP: Part-time help	15,451	15,741	13,883	13,883	12,554	14,247
FICA	5,025	5,052	5,144	5,144	2,921	5,172
Retirement	6,618	6,685	5,885	5,885	2,943	5,885
Medical Insurance	6,889	7,083	6,204	6,204	3,822	11,568
Workers' Compensation	57	-	-	-	-	-
Group Life Insurance	619	623	699	699	349	699
Total Personnel	\$ 118,143	\$ 115,353	\$ 113,797	\$ 113,797	\$ 65,695	\$ 119,553
Programming Voting Machines	\$ 7,353	\$ 7,418	\$ 9,000	\$ 9,000	\$ 3,569	\$ 9,000
Labor - Voting Machines	-	-	500	500	-	500
Maintenance/Service Contracts	2,225	9,484	3,000	3,000	3,766	6,000
Printing & Binding	4,032	13,961	10,000	10,000	5,738	10,000
Advertising	1,507	602	1,000	1,000	676	1,000
Postage	1,545	10,562	2,000	2,000	2,113	3,000
Telephone System	184	-	800	-	-	-
Long Distance	89	-	-	-	-	-
Rent - Election Precincts	1,600	1,000	1,000	1,000	500	1,000
Travel-Mileage	1,913	1,377	2,200	2,200	446	2,200
Conferences & Training	1,887	111	1,500	1,500	541	1,500
Dues/Association Memberships	295	330	350	350	180	350
Office Supplies	2,221	3,662	2,000	2,000	2,445	3,000
Computer Equipment Non-capitalized	11,780	-	-	-	-	-
Total Operating	\$ 36,631	\$ 48,506	\$ 33,350	\$ 32,550	\$ 19,974	\$ 37,550
Capital Outlay	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Total Department	\$ 154,774	\$ 163,859	\$ 147,147	\$ 158,347	\$ 85,669	\$ 157,103
# of Employees / FTEs	3/1.55	3/1.55	2/1.35	2/1.35	2/1.35	2/1.35
Revenues:						
State Reimbursement	\$ 41,033	\$ 57,825	\$ 41,000	\$ 41,000	\$ -	\$ 41,000
Total Revenues	\$ 41,033	\$ 57,825	\$ 41,000	\$ 41,000	\$ -	\$ 41,000
Amount Funded by Local Taxes	113,741	106,034	106,147	117,347	85,669	116,103
% Funded by Local Taxes	73.49%	64.71%	72.14%	74.11%	100.00%	73.90%

Powhatan County
Expenditure Detail
Treasurer

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 341,003	\$ 350,587	\$ 362,569	\$ 362,569	\$ 181,297	\$ 362,594
COMP: Part-time help	13,630	12,836	20,302	20,302	6,487	20,311
FICA	26,284	27,387	29,290	29,290	14,144	29,292
Retirement	41,835	40,796	39,991	39,991	18,232	39,994
Retirement - Hybrid	586	4,007	-	-	1,765	-
Retirement - Hybrid Disability	27	185	192	192	95	192
Medical Insurance	28,189	27,204	29,484	29,484	12,858	30,048
Workers' Compensation	299	-	-	-	-	-
Group Life Insurance	3,986	4,172	4,750	4,750	2,375	4,750
Total Personnel	\$ 455,839	\$ 467,173	\$ 486,578	\$ 486,578	\$ 237,253	\$ 487,181
Maintenance/Service Contracts	\$ 7,306	\$ 7,988	\$ 12,000	\$ 12,000	\$ 733	\$ 7,000
BAI Credit Card Fees	13,389	15,049	7,500	7,500	11,580	16,000
Printing and Binding	9,009	7,325	12,000	12,000	4,430	7,000
Advertising	351	176	650	650	175	650
Postage	28,066	31,721	30,000	30,000	14,431	31,450
Telephone System	1,659	514	2,290	600	214	600
Long Distance	36	-	-	-	-	-
Travel-Mileage	596	357	750	750	537	400
Conferences & Training	1,351	2,493	2,000	2,000	740	2,400
Dues/Association Memberships	75	855	900	900	475	900
Office Supplies	4,957	4,954	5,700	5,700	151	5,700
Gas/Grease/Oil	39	23	300	300	8	300
Total Operating	\$ 66,834	\$ 71,455	\$ 74,090	\$ 72,400	\$ 33,474	\$ 72,400
Total Capital	\$ -	\$ -				
Total Department	\$ 522,673	\$ 538,628	\$ 560,668	\$ 558,978	\$ 270,727	\$ 559,581
# of Employees / FTEs	8 / 7.7	8 / 7.7				
Revenues:						
Administrative Fee-Treasurer	\$ 25,419	\$ 22,968	\$ 15,000	\$ 15,000	\$ 12,904	\$ 20,000
Credit Card Fees	14,807	15,906	14,000	14,000	10,070	16,000
Compensation Board	109,214	111,311	115,260	115,260	45,292	113,633
Total Revenues	\$ 149,440	\$ 150,185	\$ 144,260	\$ 144,260	\$ 68,266	\$ 149,633
Amount Funded by Local Taxes	373,233	388,443	416,408	414,718	202,461	409,948
% Funded by Local Taxes	71.41%	72.12%	74.27%	74.19%	74.78%	73.26%

Powhatan County
Expenditure Detail
Risk Management

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation	\$ -	\$ 77,051	\$ 49,156	\$ 99,156	\$ 74,137	\$ 97,100
Boiler and Machinery Insurance	-	2,528	2,490	2,490	2,389	2,460
Fire Insurance	-	-	920	920	-	-
Inland Marine Insurance	-	3,416	1,790	1,790	3,635	3,745
Auto Insurance	-	14,710	11,591	24,837	14,338	14,770
Surety Bond	-	1,240	1,200	1,200	1,075	1,110
Public Officials Liability Insurance	-	5,979	5,000	5,000	6,219	6,410
General Liability Insurance	-	31,444	33,290	33,290	31,444	32,390
Total Operating	\$ -	\$ 136,368	\$ 105,437	\$ 168,683	\$ 133,237	\$ 157,985
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 136,368	\$ 105,437	\$ 168,683	\$ 133,237	\$ 157,985
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Circuit Court

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMP: Jurors & Witnesses	\$ 2,047	\$ 2,152	\$ 4,500	\$ 4,500	\$ 1,470	\$ 4,500
COMP: Jury Commissioners	240	270	200	200	150	200
Postage	108	-	200	200	-	200
Telephone System	542	535	1,000	600	270	600
Court Administrator (shared)	11,066	9,514	11,070	11,070	-	11,070
Office Supplies	328	-	30	30	157	30
Computer Equipment non-capitalized	550	-	-	-	-	-
Total Operating	\$ 14,881	\$ 12,471	\$ 17,000	\$ 16,600	\$ 2,129	\$ 16,600
Capital Outlay	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 14,951	\$ 12,471	\$ 17,000	\$ 16,600	\$ 2,129	\$ 16,600
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
General District Court

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ 118	\$ -	\$ -	\$ -	\$ -
Local Court Appointed Attorney	3,465	7,210	6,000	6,000	3,810	8,000
Maintenance/Service Contracts	-	5	-	-	-	-
Postage	1,030	222	800	800	300	800
Telephone System	822	442	1,400	800	233	800
Dues/Association Memberships	60	120	100	100	75	100
Miscellaneous Expense-Magistrates	485	346	150	150	-	150
Office Supplies	1,619	2,236	1,500	1,500	98	1,500
Total Operating	\$ 7,481	\$ 10,698	\$ 9,950	\$ 9,350	\$ 4,516	\$ 11,350
Copier Lease Agreement	\$ 2,471	\$ 1,666	\$ 3,100	\$ 3,100	\$ 995	\$ 3,100
Total Capital	\$ 2,471	\$ 1,666	\$ 3,100	\$ 3,100	\$ 995	\$ 3,100
Total Department	\$ 9,952	\$ 12,364	\$ 13,050	\$ 12,450	\$ 5,511	\$ 14,450
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Clerk of the Circuit Court

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 234,779	\$ 251,814	\$ 251,332	\$ 251,332	\$ 118,645	\$ 255,145
COMP: Part-Time Help	18,377	16,837	12,299	12,299	7,386	12,545
FICA	18,376	19,497	20,168	20,168	9,020	20,478
Retirement	23,348	24,007	27,722	27,722	10,360	28,142
Retirement - Hybrid	6,227	8,113	-	-	2,604	-
Retirement - Hybrid Disability	290	375	381	381	140	381
Medical Insurance	24,479	26,713	29,980	29,980	14,700	36,432
Group Life Insurance	2,778	2,991	3,292	3,292	1,540	3,342
Workers' Compensation	198	-	-	-	-	-
Total Personnel	\$ 328,852	\$ 350,347	\$ 345,174	\$ 345,174	\$ 164,395	\$ 356,465
Clerk's Audit of Public Accounts	\$ -	\$ 6,434	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Maintenance/Service Contracts	1,065	600	600	600	952	600
Printing & Binding	667	238	200	200	-	200
Advertising	150	-	-	-	140	-
Postage	4,350	4,004	4,400	3,400	1,704	3,400
Telephone System	1,230	-	1,600	-	-	-
Travel and education	445	180	500	500	1,524	500
Office Supplies	3,536	3,087	3,500	3,500	2,230	3,500
Other Operating Supplies	281	403	445	445	-	445
Record Books	18,725	8,271	7,500	7,500	4,800	7,500
Total Operating	\$ 30,501	\$ 23,217	\$ 22,345	\$ 19,745	\$ 11,350	\$ 19,745
Copier Lease - Xerox	\$ 3,205	\$ 3,644	\$ 3,000	\$ 3,000	\$ 1,460	\$ 3,000
Capital Outlay	15,433	-	-	-	-	-
Total Capital	\$ 18,638	\$ 3,644	\$ 3,000	\$ 3,000	\$ 1,460	\$ 3,000
Total Department	\$ 377,991	\$ 377,208	\$ 370,519	\$ 367,919	\$ 177,205	\$ 379,210
# of Employees / FTEs	6 / 4.3	6 / 5.3	6 / 5.3	6 / 5.3	6 / 5.3	6 / 5.3
Revenues:						
Compensation Board	\$ 245,787	\$ 240,778	\$ 242,760	\$ 242,760	\$ 101,862	\$ 240,372
Clerk Excess Fees	-	1,615	-	-	-	-
Total Revenues	\$ 245,787	\$ 242,393	\$ 242,760	\$ 242,760	\$ 101,862	\$ 240,372
Amount Funded by Local Taxes	132,204	134,815	127,759	125,159	75,343	138,838
% Funded by Local Taxes	34.98%	35.74%	34.48%	34.02%	42.52%	36.61%

Powhatan County
Expenditure Detail
Commonwealth's Attorney

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 269,841	\$ 267,711	\$ 273,065	\$ 273,065	\$ 136,532	\$ 339,065
Wages - part time	-	26,667	40,800	40,800	20,400	-
FICA	19,685	20,955	24,011	24,011	10,883	25,938
Retirement	30,424	34,214	30,119	30,119	15,059	37,399
Retirement - Hybrid Disability	-	-	-	-	-	396
Medical Insurance	22,053	24,969	29,028	29,028	14,514	43,812
Workers' Compensation	204	-	-	-	-	-
Group Life Insurance	2,857	3,186	3,577	3,577	1,789	4,442
Total Personnel	\$ 345,064	\$ 377,701	\$ 400,600	\$ 400,600	\$ 199,177	\$ 451,052
Professional Services	\$ -	\$ 295	\$ -	\$ -	\$ -	\$ -
Contract Prosecutor	40,315	13,438	-	-	-	-
Maintenance/Service Contracts	1,318	1,722	1,975	1,975	878	2,925
Electricity	2,742	1,782	2,700	2,700	676	2,700
Water	311	297	260	260	155	260
Postage	414	154	500	500	-	500
Telephone System	1,109	578	1,600	600	326	600
Cell phones	-	-	300	300	300	300
Travel - Mileage	291	971	-	-	238	-
Conferences & Training	3,185	2,583	5,400	5,400	1,579	5,400
Dues/Association Memberships	1,590	1,685	1,650	1,650	640	1,650
Miscellaneous	11	-	-	-	-	-
Office Supplies	665	1,215	500	500	308	500
Books & Subscriptions	659	1,027	700	700	561	700
Total Operating	\$ 52,610	\$ 25,746	\$ 15,585	\$ 14,585	\$ 5,661	\$ 15,535
Total Capital	\$ -	\$ -				
Total Department	\$ 397,674	\$ 403,446	\$ 416,185	\$ 415,185	\$ 204,838	\$ 466,587
# of Employees / FTEs	3 / 3.0	4 / 3.5	4 / 3.5	4 / 3.5	4 / 3.5	4 / 4.0
Revenues:						
Compensation Board	\$ 180,791	\$ 242,170	\$ 234,600	\$ 234,600	\$ 100,306	\$ 259,510
Total Revenues	\$ 180,791	\$ 242,170	\$ 234,600	\$ 234,600	\$ 100,306	\$ 259,510
Amount Funded by Local Taxes	216,883	161,276	181,585	180,585	104,532	207,077
% Funded by Local Taxes	54.54%	39.97%	43.63%	43.50%	51.03%	44.38%

Powhatan County
Expenditure Detail
Juvenile Court Services

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017	FY 2018 Adopted
					YTD Thru 12/31/16	
Part - time help	\$ 10,861	\$ 12,954	\$ 18,471	\$ 18,471	\$ 5,985	\$ 18,471
FICA	831	991	1,413	1,413	458	1,413
Workers' Compensation	6	-	-	-	-	-
Total Personnel	\$ 11,698	\$ 13,945	\$ 19,884	\$ 19,884	\$ 6,443	\$ 19,884
Telephone System	\$ 246	\$ -	\$ 800	\$ -	\$ 83	\$ -
Cell Phone	359	330	400	250	-	200
Travel-Mileage	83	52	200	200	-	100
Office Supplies	549	-	500	500	-	500
Total Operating	\$ 1,237	\$ 382	\$ 1,900	\$ 950	\$ 83	\$ 800
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 12,935	\$ 14,326	\$ 21,784	\$ 20,834	\$ 6,526	\$ 20,684
# of Employees / FTEs	1 / 0.5	1 / 0.5	1 / 0.5	1 / 0.5	1 / 0.5	1 / 0.5
Revenues:						
VJCCA Grant (State)	\$ 8,468	\$ 8,468	\$ 8,500	\$ 8,500	\$ -	\$ 8,500
Total Revenues	\$ 8,468	\$ 8,468	\$ 8,500	\$ 8,500	\$ -	\$ 8,500
Amount Funded by Local Taxes	4,467	5,858	13,284	12,334	6,526	12,184
% Funded by Local Taxes	34.53%	40.89%	60.98%	59.20%	100.00%	58.91%

Powhatan County
Expenditure Detail
Detention

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detention of Juveniles	\$ 206,638	\$ 211,944	\$ 229,250	\$ 229,250	\$ 90,539	\$ 236,120
Detention of Adults	435,936	372,640	425,000	425,000	146,093	375,000
Detention of Adults - Health Care	155,477	89,609	120,000	120,000	16,166	100,000
Detention of Adults - Other Expenses	3,449	1,487	3,000	3,000	-	3,000
Total Operating	\$ 801,500	\$ 675,680	\$ 777,250	\$ 777,250	\$ 252,798	\$ 714,120
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 801,500	\$ 675,680	\$ 777,250	\$ 777,250	\$ 252,798	\$ 714,120
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 2,045,399	\$ 2,053,448	\$ 2,128,594	\$ 2,128,594	\$ 1,060,441	\$ 2,080,128
On Call pay	-	4,792	-	-	-	-
Salaries and Wages - Overtime	38,312	72,739	40,000	40,000	72,917	40,000
Accrued Leave Payout	70,776	65,632	-	-	11,049	-
Security for School Events	13,918	13,365	40,000	40,000	9,158	40,000
Security for Private Events	15,195	15,329	-	-	7,725	-
Comp time payout	70,410	7,070	50,000	50,000	-	95,000
Holiday leave payout	-	44,457	45,000	45,000	-	-
Part-Time Help - Court House Security	66,905	91,087	74,228	74,228	53,109	79,086
FICA	172,197	177,648	168,516	168,516	89,425	165,180
Retirement	257,994	260,406	233,559	233,559	117,340	230,336
Retirement - Hybrid	-	336	-	-	-	-
Retirement - Hybrid Disability	-	15	-	-	-	-
Medical Insurance	215,469	235,923	270,615	270,615	134,173	300,776
Group Life Insurance	24,238	24,279	27,739	27,739	13,936	27,356
Line of Duty Act	9,461	10,597	7,500	7,500	18,369	18,920
Workers' Compensation	30,665	-	-	-	-	-
Total Personnel	\$ 3,030,939	\$ 3,077,123	\$ 3,085,751	\$ 3,085,751	\$ 1,587,642	\$ 3,076,782
Professional Health Services	\$ 5,292	\$ 9,096	\$ 5,000	\$ 5,000	\$ 1,785	\$ 4,200
K9 Supplies/Care	114	606	2,000	2,000	594	2,000
Professional Services	360	295	-	-	-	-
Repairs and Maintenance	5,226	10,972	6,000	6,000	6,086	9,000
Maintenance/Service Contracts	24,941	27,463	34,000	34,000	18,910	23,000
Advertising	200	-	400	400	-	-
Electricity	24,032	23,607	19,000	19,000	10,901	19,000
Water	3,101	2,509	1,900	1,900	1,170	1,900
Sewer	2,158	1,339	-	-	552	-
Postage	1,686	1,553	1,400	1,400	568	1,400
Telephone System - Sheriff	23,214	9,439	51,080	46,280	1,321	3,500
Long Distance	933	658	-	-	326	700
Cell Phones	41,024	42,522	-	-	17,913	42,800
Inland marine Insurance	175	-	-	-	-	-
Auto Insurance	22,590	23,115	26,200	26,200	23,366	24,100
Conferences & Training	10,663	8,008	9,000	9,000	6,511	9,000
Prisoner Extradition	(233)	724	2,500	2,500	645	1,500
Dues/Association Memberships	5,064	4,812	4,500	4,500	2,703	4,500
DARE	3,862	3,078	5,000	5,000	-	4,000
Office Supplies	11,259	11,935	11,000	11,000	2,254	11,000
Computer Equipment - non-capitalized	6,091	520	1,200	1,200	935	2,400
Gas/Grease/Oil	102,248	107,353	95,000	95,000	55,067	95,000
Auto Parts/Repairs	83,877	158,015	92,080	92,080	76,599	92,080
Uniforms	38,239	53,883	25,000	25,000	13,586	25,000
Other Operating Supplies	7,689	16,670	15,000	15,000	8,197	15,000
Ammunition	-	-	20,000	20,000	-	20,000
Dog Food & Supplies K9	2,130	1,482	-	-	1,013	-
Total Operating	\$ 425,935	\$ 519,652	\$ 427,260	\$ 422,460	\$ 251,002	\$ 411,080

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Capital Outlay	\$ -	\$ 14,499	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 14,499	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 3,456,874	\$ 3,611,275	\$ 3,513,011	\$ 3,508,211	\$ 1,838,644	\$ 3,487,862
# of Employees / FTEs	46 / 43.5	52 / 44.0	52 / 44.0	52 / 43.75	52 / 43.75	52 / 43.75
Revenues:						
Local Fines	\$ 97,422	\$ 97,288	\$ 100,000	\$ 100,000	\$ 65,808	\$ 120,000
Sheriff's Fees	1,448	1,445	1,000	1,000	131	1,000
DUI Response Reimburse	3,150	700	3,000	3,000	-	700
Courthouse Security Fund	39,460	43,182	40,000	40,000	19,979	43,000
Jail Admission Fee	1,782	2,091	2,000	2,000	969	2,000
Blood Test/ DNA Fee	220	271	300	300	137	300
Parking Tickets	100	320	100	100	160	100
Susp. License Reimburse	1,050	350	850	850	-	500
False Alarm Fines	900	1,500	200	200	1,400	1,000
E/R - Schools	40,437	40,000	40,000	40,000	-	40,000
Sheriff - Reimbursables	13,665	14,385	-	-	10,186	-
Compensation Board	1,124,719	1,178,600	1,213,800	1,213,800	467,999	1,184,238
Total Revenues	\$ 1,324,353	\$ 1,380,132	\$ 1,401,250	\$ 1,401,250	\$ 566,769	\$ 1,392,838
Amount Funded by Local Taxes	2,132,521	2,231,143	2,111,761	2,106,961	1,271,875	2,095,024
% Funded by Local Taxes	61.69%	61.78%	60.11%	60.06%	69.17%	60.07%

Powhatan County
Expenditure Detail
Communications Center E-911 Dispatch

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages: Dispatchers	\$ 387,645	\$ 469,287	\$ 463,592	\$ 463,592	\$ 229,053	\$ 569,533
Overtime-Dispatchers	503	486	-	-	721	40,000
Holiday Leave Payout	-	9,915	-	-	-	-
Part Time Help Dispatchers	66,116	62,507	86,353	86,353	28,017	78,977
FICA	32,803	39,008	42,071	42,071	18,498	49,611
Retirement	46,145	45,491	51,134	51,134	17,834	63,089
Retirement - Hybrid	2,664	12,740	-	-	6,805	-
Retirement - Hybrid Disability	124	588	769	769	366	1,423
Medical Insurance	47,100	61,433	78,620	78,620	37,276	114,960
Group Life Insurance	4,585	5,394	6,073	6,073	2,926	7,461
Total Personnel	\$ 587,685	\$ 706,850	\$ 728,612	\$ 728,612	\$ 341,496	\$ 925,054
Professional Services	\$ -	\$ 190	\$ 100	\$ -	\$ 2,395	\$ -
Repairs and Maintenance	-	19,767	22,500	22,500	5,877	22,500
Maintenance & Service Contracts	-	49,916	62,680	82,780	70,548	73,780
Electricity	-	8,824	9,000	9,000	3,940	9,000
Fuel - Towers	-	685	1,300	1,300	485	1,300
Telephone Services	-	-	-	4,800	2,076	4,800
Wireline 911	-	25,486	40,640	40,640	16,281	40,640
Rent - Towers	-	20,365	20,370	20,370	21,383	20,370
Uniforms/PPE	-	-	-	-	-	1,300
Training	-	-	-	-	1,825	4,500
Dues/Professional Associations	-	-	-	-	331	300
Office Supplies	-	-	-	-	953	2,400
Total Operating	\$ -	\$ 125,234	\$ 156,590	\$ 181,390	\$ 126,394	\$ 180,890
Total Capital	\$ -	\$ -				
Total Department	\$ 587,685	\$ 832,084	\$ 885,202	\$ 910,002	\$ 467,890	\$ 1,105,944
# of Employees / FTEs	15 / 12.3	17 / 14.30	17 / 14.30	17 / 14.30	17 / 14.30	20 / 14.30
Revenues:						
E911 Wireless	\$ 51,547	\$ 52,599	\$ 50,000	\$ 50,000	\$ 17,650	\$ 52,000
Total Revenues	\$ 51,547	\$ 52,599	\$ 50,000	\$ 50,000	\$ 17,650	\$ 52,000
Amount Funded by Local Taxes	536,138	779,485	835,202	860,002	450,240	1,053,944
% Funded by Local Taxes	91.23%	93.68%	94.35%	94.51%	96.23%	95.30%

Powhatan County
Expenditure Detail
Victim Witness Grant

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 49,074	\$ 51,715	\$ 52,749	\$ 52,749	\$ 26,375	\$ 52,749
FICA	3,352	3,543	4,035	4,035	1,800	4,035
Retirement	6,216	6,609	5,818	5,818	2,909	5,818
Medical Insurance	6,976	7,247	8,292	8,292	4,146	9,108
Workers' Compensation	38	-	-	-	-	-
Group Life Insurance	584	615	691	691	345	691
Total Personnel	\$ 66,240	\$ 69,730	\$ 71,585	\$ 71,585	\$ 35,575	\$ 72,401
Postage	\$ 392	\$ 448	\$ 200	\$ 200	\$ 80	\$ 200
Telephone System	317	10	-	-	170	-
Travel - Mileage	1,703	1,197	700	1,652	231	700
Office Supplies	481	3,384	2,500	11,231	951	2,500
Total Operating	\$ 2,893	\$ 5,039	\$ 3,400	\$ 13,083	\$ 1,432	\$ 3,400
Total Capital	\$ -	\$ -				
Total Department	\$ 69,133	\$ 74,769	\$ 74,985	\$ 84,668	\$ 37,007	\$ 75,801
# of Employees / FTEs	1 / 1.0	1 / 1.0				
Revenues:						
Victim/Witness Assistance	\$ 50,976	\$ 53,870	\$ 49,000	\$ 58,683	\$ 12,515	\$ 49,000
Total Revenues	\$ 50,976	\$ 53,870	\$ 49,000	\$ 58,683	\$ 12,515	\$ 49,000
Amount Funded by Local Taxes	18,157	20,899	25,985	25,985	24,492	26,801
% Funded by Local Taxes	26.26%	27.95%	34.65%	30.69%	66.18%	35.36%

Powhatan County
Expenditure Detail
Animal Control

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Salaries and Wages - Regular	\$ 156,012	\$ 164,384	\$ 173,389	\$ 173,389	\$ 83,063	\$ 168,994
On Call Pay	-	4,636	-	-	-	-
Salaries and Wages - Overtime	5,020	5,464	1,000	1,000	2,138	1,000
Other Pay	1,000	742	3,000	3,000	(992)	3,000
Holiday Leave Payout	-	3,299	-	-	-	-
Comp Time Payout	9,244	-	-	-	-	-
FICA	11,312	12,067	13,264	13,264	6,034	12,928
Retirement	19,752	21,019	19,125	19,125	8,822	17,923
Medical Insurance	23,984	25,665	27,952	27,952	13,995	33,244
Workers' Compensation	2,020	-	-	-	-	-
Group Life Insurance	1,856	1,957	2,271	2,271	1,048	2,129
Line of Duty Act	996	986	728	728	-	728
Total Personnel	\$ 231,196	\$ 240,219	\$ 240,729	\$ 240,729	\$ 117,027	\$ 239,946
Professional Health Services	\$ 17,668	\$ 11,720	\$ 8,000	\$ 8,000	\$ 5,182	\$ 8,000
Trash Removal	208	376	-	-	128	-
Maintenance of Animal Shelter	1,236	3,089	3,000	3,000	1,700	3,000
Landscaping-Animal Control	1,595	1,824	-	-	1,780	-
Maintenance / Service Contracts	2,184	1,722	2,300	2,300	1	2,300
Electricity	7,331	5,714	5,900	5,900	2,096	5,900
Fuel	3,738	2,358	5,600	5,600	487	4,000
Sewer	1,652	1,726	1,500	1,500	994	1,500
Postage	23	-	-	-	-	-
Telephone System	817	324	1,500	10	7	10
Internet	4,272	-	3,500	-	-	-
Auto Insurance	1,576	1,576	1,700	1,700	2,655	2,735
Conferences & Training	2,444	1,350	1,200	1,200	964	1,200
Initial shots/visit costs	100	176	500	500	-	500
Spay/Neuter Services	-	465	800	800	-	800
Dues/Association Memberships	90	90	300	300	-	300
Dog Tags	1,255	107	2,000	2,000	-	1,000
Gas/Grease/Oil	7,502	6,804	200	200	3,320	200
Auto Parts & Repairs	4,738	8,098	10,000	10,000	1,702	10,000
Uniforms	327	860	7,000	7,000	54	7,000
Other Operating Supplies	951	2,368	500	500	995	500
Dog Food/Supplies	7,000	3,968	7,000	7,000	1,070	6,000
Dangerous Dog Registry	75	140	-	-	-	-
Total Operating	\$ 66,782	\$ 54,858	\$ 62,500	\$ 57,510	\$ 23,160	\$ 54,945
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 297,978	\$ 295,077	\$ 303,229	\$ 298,239	\$ 140,187	\$ 294,891
# of Employees / FTEs	4 / 4.0	5 / 5.0	5 / 5.0	6 / 5.25	6 / 5.25	6 / 5.25

Powhatan County
Expenditure Detail
Animal Control

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Revenues:						
Dog Tag Sales	\$ 14,024	\$ 11,923	\$ 14,000	\$ 14,000	\$ 6,521	\$ 14,000
Animal Protection	4,087	2,500	1,200	1,200	1,604	1,200
Animal Adoption-Spayed/Neuter	580	600	600	600	675	600
Total Revenues	\$ 18,691	\$ 15,023	\$ 15,800	\$ 15,800	\$ 8,800	\$ 15,800
Amount Funded by Local Taxes	279,287	280,054	287,429	282,439	131,387	279,091
% Funded by Local Taxes	93.73%	94.91%	94.79%	94.70%	93.72%	94.64%

Powhatan County
Expenditure Detail
Medical Examiner

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Health Services	\$ 515	\$ 1,392	\$ 3,000	\$ 3,000	\$ 99	\$ 2,000
Total Operating	\$ 515	\$ 1,392	\$ 3,000	\$ 3,000	\$ 99	\$ 2,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 515	\$ 1,392	\$ 3,000	\$ 3,000	\$ 99	\$ 2,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 109,203	\$ 148,149	\$ 232,110	\$ 454,374	\$ 103,992	\$ 383,981
Salaries and Wages - Overtime	64	-	-	-	-	23,200
COMP: Part-Time Help	50,061	81,888	120,554	212,290	56,727	277,663
Comp Time Leave Payout	-	-	-	-	-	13,900
FICA	11,822	17,083	26,998	26,998	11,786	50,616
Retirement	8,913	19,270	26,280	26,280	8,616	43,428
Retirement - Hybrid	4,273	-	-	-	2,601	-
Retirement - Hybrid Disability	197	-	480	480	136	1,390
Medical Insurance	8,495	8,247	19,660	19,660	7,428	47,536
Workers' Compensation	2,048	-	-	-	-	-
Group Life Insurance	1,220	1,768	3,044	3,044	1,299	5,030
Line of Duty Act	15,654	17,306	13,910	13,910	16,570	17,000
Total Personnel	\$ 211,950	\$ 293,711	\$ 443,036	\$ 757,036	\$ 209,155	\$ 863,744
Health/Vaccinations/Inoculations	\$ 77	\$ 156	\$ 2,500	\$ 2,500	\$ -	\$ 32,000
Waste Disposal	2,873	3,002	2,300	2,300	513	2,300
Equipment Repair	15,484	9,644	17,500	17,500	12,835	17,500
Maintenance/Service Contracts	4,040	29,901	33,440	33,440	11,791	33,440
Advertising	575	790	-	-	-	-
Apparatus Fuel	22,756	18,699	60,000	60,000	18,510	50,000
Water	100	72	-	-	-	-
Sewer	-	1,153	850	850	766	1,400
Postage	369	74	250	250	75	100
Telephone System	11,961	4,156	17,500	3,500	1,223	3,500
Long Distance	-	-	600	600	-	-
Cell Phones	3,298	7,119	4,800	10,000	3,394	10,000
Internet	1,185	7,526	8,420	7,500	2,860	7,500
Auto Insurance Premium	44,951	70,123	37,835	37,835	56,082	57,000
Insurance	29,768	35,722	35,722	35,722	35,742	36,000
Rent - Fire Companies	28,186	50,900	51,325	51,325	12,829	51,325
Travel - Convention & Education	11,587	8,552	6,700	6,700	1,011	6,700
Community Education	735	-	2,600	2,600	603	-
Dues/Association Memberships	643	751	700	700	679	700
Training/Seminars for Volunteers	598	16,384	20,000	20,000	13,427	20,000
Miscellaneous	36	25	-	-	-	-
Office Supplies	2,096	3,535	2,500	2,500	3,650	2,500
Computer Equipment - non-capitalized	1,909	531	-	-	-	-
Gas/Grease/Oil	4,698	28,291	12,500	12,500	3,183	30,000
Auto Parts/Repairs	96,938	98,393	100,000	100,000	54,357	100,000
Breathing Apparatus	15,978	10,725	10,000	10,000	8,981	10,000
Protective Gear	31,804	50,101	30,000	30,000	11,724	30,000
Books and Subscriptions	4,995	5,596	2,200	2,200	152	2,200
Medical Supplies	-	30,815	-	-	-	-
Dry Hydrants	235	1,358	1,000	1,000	56	1,000
Matching Funds for Volunteer's Grants	-	1,500	-	20,000	6,165	-
Uniforms - Volunteers	-	-	-	-	-	26,450
Junior Emergency Technician	-	5,349	6,000	6,000	3,408	6,000
Total Operating	\$ 337,875	\$ 500,942	\$ 467,242	\$ 477,522	\$ 265,516	\$ 537,615

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Capital Outlay	\$ 1,281	\$ 8,499	\$ 10,000	\$ 15,210	\$ 5,004	\$ 10,000
Total Capital	\$ 1,281	\$ 8,499	\$ 10,000	\$ 15,210	\$ 5,004	\$ 10,000
Total Department	\$ 551,106	\$ 803,151	\$ 920,278	\$ 1,249,768	\$ 479,675	\$ 1,411,359
# of Employees / FTEs	4 / 2.5	6 / 4.0	7 / 5.0	22 / 15.50	7 / 5.0	24 / 14.50

Powhatan County
Expenditure Detail
Emergency Management

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Wages - Part-Time	\$ 1,498	\$ 1,766	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	48,504	43,103	21,008	21,008	20,377	26,000
FICA	3,827	3,432	1,607	1,607	1,559	1,989
Workers' Compensation	38	-	-	-	-	-
Line of Duty Act	498	493	-	-	-	-
Total Personnel	\$ 54,365	\$ 48,794	\$ 22,615	\$ 22,615	\$ 21,936	\$ 27,989
Professional Services- Citizen Alerting S	\$ 118	\$ -	\$ 6,900	\$ 6,900	\$ -	\$ -
Repairs and Maintenance	8,024	-	-	-	-	-
Maintenance/Service Contracts	48,306	-	-	-	-	-
Printing & Binding	1,559	128	1,550	1,550	-	1,550
Electricity - Communications Hut	8,653	-	-	-	-	-
Fuel-Towers	395	-	-	-	-	-
Postage	30	-	30	30	-	-
Telephone System	782	-	1,860	-	127	-
Wireline 911	28,268	-	-	-	-	-
Cell Phones	694	68	600	900	483	900
Internet	524	360	-	500	123	500
Inland Marine Insurance	1,221	-	-	-	-	-
Auto Insurance	525	-	-	-	-	-
Rent-Towers	19,395	-	-	-	-	-
Travel - Mileage	-	13	-	-	-	-
Rent - Shelters	-	-	2,000	2,000	575	-
Travel/Mileage/Parking/Tolls	35	-	-	-	-	-
Conferences & Training	24	1,585	500	500	442	700
Dues/Association Memberships	229	-	500	500	75	200
Office Supplies	37	-	500	500	-	500
Gas/Grease/Oil	1,633	490	1,600	1,600	453	1,600
Auto Parts/Repairs	668	1,565	1,200	1,200	164	1,200
Dues and Memberships	-	75	-	-	-	-
Other Operating Supplies	245	719	1,000	1,000	2,871	1,000
Mobile Command Post	1,377	871	1,200	1,200	255	1,700
EOC Operations	-	-	-	10,000	9,056	-
Total Operating	\$ 122,742	\$ 8,172	\$ 19,440	\$ 28,380	\$ 14,624	\$ 9,850
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 177,107	\$ 56,966	\$ 42,055	\$ 50,995	\$ 36,560	\$ 37,839
# of Employees / FTEs	2/0.5	1 / .70	1 / .50	1 / .50	1 / .50	1 / .50

Powhatan County
Expenditure Detail
Public Works Administration

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 209,525	\$ 237,068	\$ 251,889	\$ 251,889	\$ 125,945	\$ 251,889
Overtime	1,225	(1,939)	-	-	79	-
FICA	15,197	17,116	19,270	19,270	9,314	19,270
Retirement	25,515	29,722	28,489	28,489	14,244	28,489
Medical Insurance	16,671	19,508	21,700	21,700	10,350	23,404
Group Life Insurance	2,367	2,727	3,300	3,300	1,650	3,300
Total Personnel	\$ 270,500	\$ 304,202	\$ 324,648	\$ 324,648	\$ 161,582	\$ 326,352
Professional Services	\$ -	\$ 177	\$ -	\$ -	\$ -	\$ -
Advertising	290	-	1,000	1,000	-	300
Postage	-	61	300	300	2	100
Auto Insurance	3,677	-	-	-	-	-
General Liability	32,632	-	-	-	-	-
Travel-Mileage	-	387	300	300	-	400
Travel - Convention and Education	284	7,367	2,000	2,000	52	2,000
Miscellaneous	97	7	200	200	42	-
Office Supplies	696	1,127	900	900	413	1,100
Gas/Grease/Oil	-	-	1,480	1,480	-	1,480
Auto Parts & Repairs	-	381	688	688	-	700
Total Operating	\$ 37,676	\$ 9,507	\$ 6,868	\$ 6,868	\$ 509	\$ 6,080
Total Capital	\$ -	\$ -				
Total Department	\$ 308,176	\$ 313,709	\$ 331,516	\$ 331,516	\$ 162,091	\$ 332,432
# of Employees / FTEs	4 / 4.0	4 / 4.0				

Powhatan County
Expenditure Detail
Facilities

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 148,542	\$ 143,220	\$ 151,746	\$ 151,746	\$ 76,384	\$ 151,768
Overtime	10,362	6,645	7,500	7,500	3,178	7,500
On-Call - Regular	-	5,368	8,500	8,500	3,158	8,500
Comp Time Payout	-	1,536	-	-	-	-
PT-Facility Set-up	2,688	2,331	7,844	7,844	-	-
Facility Set Up - I.T.	6,836	4,052	5,840	5,840	-	-
FICA	11,305	11,075	11,608	11,608	5,854	11,610
FICA-Facility Set-up	210	178	600	600	-	-
FICA - Facility Set Up - I.T.	527	310	447	447	-	-
Retirement	13,070	11,165	17,162	17,162	4,053	17,165
Retirement - Hybrid	6,006	7,133	-	-	4,530	-
Retirement - Hybrid Disability	276	324	480	480	238	481
Medical Insurance	26,322	27,716	31,068	31,068	15,534	33,972
Workers' Compensation	5,040	-	-	-	-	-
Group Life Insurance	1,768	1,679	1,988	1,988	994	1,988
Total Personnel	\$ 232,952	\$ 222,731	\$ 244,783	\$ 244,783	\$ 113,923	\$ 232,984
Cleaning Service	\$ 80,935	\$ 76,660	\$ 90,500	\$ 90,500	\$ 33,201	\$ 90,500
Trash Removal	1,834	2,307	2,720	2,720	769	2,720
Grounds Maintenance	653	34	-	-	-	-
HVAC Service and Repairs	67,159	53,344	75,000	75,000	38,593	75,000
Repairs and Maintenance	40,340	69,314	60,000	60,000	24,381	60,000
Planned Maintenance	110	-	-	-	-	-
Maintenance/Service Contracts	61,361	63,870	70,000	70,000	46,429	70,000
Meetings - Set Up	340	1,524	3,000	3,000	68	3,000
Advertising	265	940	-	-	-	-
Electricity	90,106	90,096	90,000	90,000	39,509	90,000
Fuel	21,552	18,850	25,000	25,000	2,812	20,000
Water	15,042	10,153	7,500	7,500	3,839	10,000
Sewer	6,013	5,153	4,650	4,650	1,817	6,000
Postage	22	21	-	-	2	-
Telephone System	1,351	2,141	1,500	1,500	889	2,000
Cell Phones	4,799	5,908	4,000	4,000	2,326	5,720
Internet	191	-	-	-	-	-
Inland Marine Insurance	263	-	-	-	-	-
Travel-Mileage	107	(1,743)	-	-	-	-
Conferences & Training	-	-	1,500	1,500	-	2,000
Dues/Association Memberships	-	-	-	-	-	500
Miscellaneous	5	-	-	-	-	-
Office Supplies	195	408	-	-	-	-
Tools and Equipment	6,471	12,969	10,500	10,500	302	10,500
Cleaning Supplies	9,035	10,517	14,539	14,539	4,371	12,000

Powhatan County
Expenditure Detail
Facilities

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Gas/Grease/Oil	\$ 5,881	\$ 4,577	\$ 4,000	\$ 4,000	\$ 1,956	\$ 4,000
Auto Parts & Repairs	3,168	2,647	1,462	1,462	1,853	1,656
Uniforms	6,920	3,867	4,725	4,725	2,229	5,000
Personal Protective Equipment	-	1,373	1,250	1,250	288	1,250
Total Operating	\$ 424,118	\$ 434,933	\$ 471,846	\$ 471,846	\$ 205,634	\$ 471,846
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 657,070	\$ 657,663	\$ 716,629	\$ 716,629	\$ 319,557	\$ 704,830
# of Employees / FTEs	9 / 4.25	9 / 4.25	9 / 4.25	4 / 4.0	4 / 4.0	4 / 4.0

Powhatan County
Expenditure Detail
Company 1 Fire Station

	FY 2015		FY 2016		FY 2017		FY 2017		FY 2018	
	Actual	Actual	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted	Adopted	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 57	\$ 89	\$ 600	\$ 600	\$ 600	\$ 600	\$ 30	\$ 100	\$ 100	\$ 100
Cleaning Services	-	2,538	2,580	2,580	2,580	2,580	738	2,580	2,580	2,580
Maintenance of Grounds	-	-	1,100	1,100	1,100	1,100	-	1,100	1,100	1,100
Repairs & Maintenance	-	9,416	7,000	7,000	7,000	7,000	3,202	9,500	9,500	9,500
Maintenance/Service Contracts	9,224	3,208	12,000	12,000	12,000	12,000	2,377	7,700	7,700	7,700
Electricity	9,218	9,497	15,000	15,000	15,000	15,000	2,954	12,000	12,000	12,000
Fuel	2,420	1,395	4,000	4,000	4,000	4,000	59	2,000	2,000	2,000
Water	777	677	800	800	800	800	317	800	800	800
Sewer	750	743	680	680	680	680	136	2,580	2,580	2,580
Telephone System	84	1,023	430	1,280	430	1,280	277	1,100	1,100	1,100
Internet	920	1,026	-	-	-	-	433	1,100	1,100	1,100
Auto repairs and parts	10	-	-	-	-	-	-	-	-	-
Cleaning Supplies	2,233	1,795	2,400	2,400	2,400	2,400	739	2,400	2,400	2,400
Total Operating	\$ 25,693	\$ 31,406	\$ 46,590	\$ 47,440	\$ 46,590	\$ 47,440	\$ 11,262	\$ 42,960	\$ 42,960	\$ 42,960
Total Capital	\$ -	\$ -	\$ -	\$ -						
Total Department	\$ 25,693	\$ 31,406	\$ 46,590	\$ 47,440	\$ 46,590	\$ 47,440	\$ 11,262	\$ 42,960	\$ 42,960	\$ 42,960
# of Employees / FTEs	0	0	0	0						

Powhatan County
Expenditure Detail
Huguenot Public Safety Building

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cleaning Service	\$ -	\$ 2,897	\$ 3,000	\$ 3,000	\$ 1,231	\$ 3,000
Trash Removal	96	192	600	600	64	200
Maintenance of Grounds	-	-	2,400	2,400	109	2,400
Maintenance/Service Contracts	19,425	9,548	15,000	15,000	8,199	11,000
Repairs & Maintenance	-	16,372	7,840	7,840	8,032	16,000
Snow removal	-	-	5,000	5,000	-	5,000
Electricity	21,117	23,208	21,500	21,500	10,538	23,000
Fuel	4,488	813	4,500	4,500	356	3,000
Water	1,344	1,926	1,350	1,350	710	1,900
Sewer	1,645	1,698	2,400	2,400	818	3,600
Telephone System	2,145	1,756	2,450	1,300	662	1,100
Internet	-	624	-	300	208	-
Network Service Connection	-	3,561	-	-	-	-
Cleaning Supplies	3,405	901	2,400	2,400	531	2,400
Total Operating	\$ 53,665	\$ 63,496	\$ 68,440	\$ 67,590	\$ 31,458	\$ 72,600
Total Capital	\$ -	\$ -				
Total Department	\$ 53,665	\$ 63,496	\$ 68,440	\$ 67,590	\$ 31,458	\$ 72,600
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Grounds/Parks

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 124,969	\$ 124,923	\$ 129,623	\$ 129,623	\$ 64,821	\$ 129,642
Overtime	4,480	5,780	3,000	3,000	266	3,000
COMP: Part-time help	30,190	35,103	48,454	48,454	23,384	49,248
COMP: Part-time help - Overtime	798	801	1,000	1,000	949	1,000
FICA	11,651	12,417	13,623	13,623	6,640	13,685
Retirement	12,309	9,625	14,660	14,660	4,280	14,663
Retirement - Hybrid	2,446	6,579	-	-	3,051	-
Retirement - Hybrid Disability	150	299	324	324	160	324
Medical Insurance	25,154	19,533	21,700	21,700	10,350	29,052
Group Life Insurance	1,369	1,487	1,698	1,698	849	1,698
Workers' Compensation	2,506	-	-	-	-	-
Total Personnel	\$ 216,022	\$ 216,547	\$ 234,082	\$ 234,082	\$ 114,750	\$ 242,312
Grounds Maintenance	\$ 20,218	\$ 12,024	\$ 23,250	\$ 23,250	\$ 3,544	\$ 15,000
DOC Labor Services	-	1,677	-	-	246	4,000
Equipment Repairs and Maintenance	9,531	8,639	10,000	10,000	2,859	10,000
Snow Removal	7,124	11,053	10,000	10,000	63	12,000
Electricity	535	-	1,550	1,550	-	-
Conferences & Training	-	-	-	-	-	2,500
Tools and Equipment	5,019	16,018	15,000	15,000	7,532	15,000
Uniforms	-	3,265	4,500	4,500	1,586	4,500
Safety PPE	-	1,115	1,250	1,250	189	1,250
Gas/Grease/Oil	3,045	6,323	4,625	4,625	4,186	6,300
Auto Parts & Repairs	6,003	4,424	5,150	5,150	1,150	4,500
Total Operating	\$ 51,475	\$ 64,536	\$ 75,325	\$ 75,325	\$ 21,355	\$ 75,050
Total Capital	\$ -	\$ -				
Total Department	\$ 267,497	\$ 281,083	\$ 309,407	\$ 309,407	\$ 136,105	\$ 317,362
# of Employees / FTEs	6 / 5.0	8 / 5.65	10 / 6.0	10 / 6.0	10 / 6.0	10 / 6.0

Powhatan County
Expenditure Detail
Athletic Fields

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 2,960	\$ 3,460	\$ 4,280	\$ 4,280	\$ 1,153	\$ 3,460
Repairs and Maintenance	23,069	11,024	10,000	10,000	5,288	11,000
Field Maintenance	-	-	-	-	-	50,000
Portable bathrooms	10,243	11,576	11,000	11,000	6,563	11,000
Maintenance/Service Contracts	15,959	18,290	18,000	18,000	7,905	18,000
Electricity	51,661	48,876	45,800	45,800	19,628	49,000
Water	11,670	10,476	12,000	12,000	5,927	12,000
Cleaning Supplies	605	-	1,511	1,511	-	600
Website fees	134	-	-	-	-	-
Total Operating	\$ 116,301	\$ 103,704	\$ 102,591	\$ 102,591	\$ 46,464	\$ 155,060
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 116,301	\$ 103,704	\$ 102,591	\$ 102,591	\$ 46,464	\$ 155,060
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Convenience Center

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Salaries & Wages - Regular	\$ 119,814	\$ 120,372	\$ 122,269	\$ 122,269	\$ 61,135	\$ 122,269
Overtime	5,787	6,528	-	-	1,820	7,000
COMP: Part-Time Help	21,129	19,493	23,327	23,327	8,430	23,327
Overtime Part -Time	280	155	-	-	-	-
FICA	10,771	10,800	11,138	11,138	5,227	11,138
Retirement	12,327	12,562	13,829	13,829	5,587	13,829
Retirement - Hybrid	2,917	2,985	-	-	1,328	-
Retirement - Hybrid Disability	134	136	141	141	70	141
Medical Insurance	18,864	20,355	22,852	22,852	10,926	24,880
Workers' Compensation	6,586	-	-	-	-	-
Group Life Insurance	1,413	1,426	1,602	1,602	801	1,602
Total Personnel	\$ 200,022	\$ 194,813	\$ 195,158	\$ 195,158	\$ 95,324	\$ 204,186
Waste Disposal	\$ 188,527	\$ 202,691	\$ 230,000	\$ 230,000	\$ 101,853	\$ 220,000
Recycling Pulls	57,747	51,410	65,000	65,000	14,298	58,000
Recycling-Scrap Tires	2,850	2,766	3,800	3,800	963	3,000
Recycling Metals	500	-	2,200	2,200	-	-
Repairs and Maintenance	1,612	4,075	7,000	7,000	1,621	7,000
Advertising	-	-	200	200	-	-
Electricity	3,903	3,187	4,000	4,000	1,100	4,000
Water	523	450	450	450	263	450
Telephone System	992	987	900	900	337	1,000
Internet	911	887	1,000	1,000	449	1,000
Training and Education	625	760	1,400	1,400	625	1,400
Transfer Station Supplies	54	493	500	500	52	500
Gas/Grease/Oil	570	647	700	700	293	700
Auto Parts/Repairs	-	-	1,894	1,894	-	1,900
Uniforms	5,690	5,949	6,300	6,300	2,935	6,300
Protective Professional Equipment	-	793	1,416	1,416	-	1,420
Office Supplies	-	318	500	500	45	500
Total Operating	\$ 264,504	\$ 275,411	\$ 327,260	\$ 327,260	\$ 126,295	\$ 307,170
Capital Lease - Backhoe	\$ 12,673	\$ 1,091	\$ -	\$ -	\$ -	\$ -
Capital Lease - Interest	489	6	-	-	-	-
Total Capital	\$ 13,162	\$ 1,097	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 477,688	\$ 471,321	\$ 522,418	\$ 522,418	\$ 221,619	\$ 511,356
# of Employees / FTEs	6 / 5.0	6 / 5.0	6 / 5.0	6 / 5.0	6 / 5.0	6 / 5.0

Powhatan County
Expenditure Detail
Convenience Center

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Revenues:						
Waste Collections/Disposal	\$ 54,674	\$ 47,508	\$ 55,000	\$ 55,000	\$ 25,221	\$ 55,000
Total Revenues	\$ 54,674	\$ 47,508	\$ 55,000	\$ 55,000	\$ 25,221	\$ 55,000
Amount Funded by Local Taxes	423,014	423,813	467,418	467,418	196,398	456,356
% Funded by Local Taxes	88.55%	89.92%	89.47%	89.47%	88.62%	89.24%

Powhatan County
Expenditure Detail
Health Department

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Health Department Contribution	\$ 186,079	\$ 197,000	\$ 200,869	\$ 200,869	\$ 149,284	\$ 210,910
Total Operating	\$ 186,079	\$ 197,000	\$ 200,869	\$ 200,869	\$ 149,284	\$ 210,910
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 186,079	\$ 197,000	\$ 200,869	\$ 200,869	\$ 149,284	\$ 210,910
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Free Clinic Nurse

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Service Contract/Copying Cost	\$ 493	\$ 310	\$ -	\$ -	\$ 11	\$ -
Total Operating	\$ 493	\$ 310	\$ -	\$ -	\$ 11	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 493	\$ 310	\$ -	\$ -	\$ 11	\$ -
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Goochland Powhatan CSB

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
COMP: Community Services Board	\$ 2,250	\$ 2,000	\$ 3,000	\$ 3,000	\$ 400	\$ 3,000
FICA: Community Services Board	172	153	230	230	31	230
Total Personnel	\$ 2,422	\$ 2,153	\$ 3,230	\$ 3,230	\$ 431	\$ 3,230
County Contribution	\$ 252,730	\$ 258,730	\$ 263,730	\$ 263,730	\$ 131,865	\$ 268,730
Total Operating	\$ 252,730	\$ 258,730	\$ 263,730	\$ 263,730	\$ 131,865	\$ 268,730
Total Capital	\$ -	\$ -				
Total Department	\$ 255,152	\$ 260,883	\$ 266,960	\$ 266,960	\$ 132,296	\$ 271,960
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services Board

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
COMP: Social Services Board	\$ 2,650	\$ 2,600	\$ 4,800	\$ 4,800	\$ 550	\$ 4,800
FICA: Social Services Board	203	199	360	360	42	360
Total Personnel	\$ 2,853	\$ 2,799	\$ 5,160	\$ 5,160	\$ 592	\$ 5,160
Total Operating	\$ -	\$ -				
Total Capital	\$ -	\$ -				
Total Department	\$ 2,853	\$ 2,799	\$ 5,160	\$ 5,160	\$ 592	\$ 5,160
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Powhatan Community Action Agency

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
PCCAA Services - TANF	\$ 12,271	\$ 29,611	\$ 15,000	\$ 63,750	\$ 6,568	\$ 15,000
PCCAA Services - CSBG	53,176	273,216	36,242	284,047	262,091	36,242
Total Operating	\$ 65,447	\$ 302,827	\$ 51,242	\$ 347,797	\$ 268,659	\$ 51,242
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 65,447	\$ 302,827	\$ 51,242	\$ 347,797	\$ 268,659	\$ 51,242
# of Employees / FTEs	0	0	0	0	0	0
Revenues:						
TANF Funds (PCCAA)	\$ 12,271	\$ 28,811	\$ 15,000	\$ 63,750	\$ 4,858	\$ 15,000
CSBG Funds (PCCAA)	53,176	272,821	36,242	284,047	255,437	36,242
Total Revenues	\$ 65,447	\$ 301,632	\$ 51,242	\$ 347,797	\$ 260,295	\$ 51,242
Amount Funded by Local Tax:	-	1,195	-	-	8,364	-
% Funded by Local Taxes	0.00%	0.39%	0.00%	0.00%	3.11%	0.00%

Powhatan County
Expenditure Detail
Economic Development

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 159,644	\$ 158,513	\$ 162,490	\$ 162,490	\$ 47,155	\$ 97,044
FICA	11,881	11,678	12,430	12,430	3,289	7,424
Retirement	20,434	19,171	18,378	18,378	3,548	10,976
Retirement - Hybrid	-	1,177	-	-	2,095	-
Retirement - Hybrid Disability	-	54	222	222	110	222
Medical Insurance	10,898	11,689	16,572	16,572	6,218	23,136
Group Life Insurance	1,893	1,867	2,129	2,129	653	1,271
Total Personnel	\$ 204,750	\$ 204,148	\$ 212,221	\$ 212,221	\$ 63,068	\$ 140,073
Professional Services	\$ -	\$ 27,700	\$ -	\$ -	\$ -	\$ -
Prof. Services-Marketing	-	-	30,000	50,000	750	30,000
Economic Development Study	33,750	11,250	-	-	-	-
Maintenance & Service Contracts	587	393	-	-	12	400
Printing & Binding	113	-	-	-	-	-
Advertising	6,015	695	12,000	29,000	8,795	12,000
Postage	-	916	-	-	-	-
EDA-Auto Insurance Premium	150	150	-	-	150	155
EDA - Surety Bond (Crime Exposure)	690	690	-	-	675	715
EDA Public Officials Liability Ins	550	550	-	-	550	570
EDA- General Liability Insurance	132	536	-	-	549	550
Travel - Mileage	247	340	500	500	231	500
Conferences & Training	5,245	639	2,500	2,500	-	4,000
Dues/Association Memberships	2,606	2,924	3,400	3,400	420	3,000
Website Fees & Monthly Services	1,630	-	-	-	-	-
Training/Seminars	1,106	3,279	1,500	1,500	-	-
Office Supplies	2,237	144	1,600	1,600	613	1,600
Farm Friendly Friends	60	-	-	-	-	-
Books and Subscriptions	-	-	200	200	-	200
Total Operating	\$ 55,118	\$ 50,206	\$ 51,700	\$ 88,700	\$ 12,745	\$ 53,690
Total Capital	\$ -	\$ -				
Total Department	\$ 259,868	\$ 254,354	\$ 263,921	\$ 300,921	\$ 75,813	\$ 193,763
# of Employees / FTEs	2 / 2.0	2 / 2.0				

Powhatan County
Expenditure Detail
Building Inspections

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 218,254	\$ 194,617	\$ 247,604	\$ 228,504	\$ 103,967	\$ 240,276
Overtime	-	263	-	-	45	-
FICA	16,691	14,928	18,942	18,942	7,914	18,381
Retirement	27,899	21,118	28,004	28,004	7,652	27,175
Retirement - Hybrid	-	3,578	-	-	3,911	-
Retirement - Hybrid Disability	-	163	245	245	205	533
Medical Insurance	15,809	15,350	29,980	29,980	8,789	32,512
Group Life Insurance	2,585	2,266	3,244	3,244	1,339	3,148
Workers' Compensation	3,434	-	-	-	-	-
Total Personnel	\$ 284,672	\$ 252,283	\$ 328,019	\$ 308,919	\$ 133,822	\$ 322,025
Engineering-Third Party Plan Review	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Maintenance/Service Contracts	5,246	5,810	7,100	7,100	896	6,000
Advertising	-	440	200	200	-	450
Postage	170	532	500	500	133	500
Telephone System	1,321	514	1,500	600	214	500
Long Distance	13	-	-	-	-	-
Cell Phones	1,345	1,791	2,000	1,800	685	1,800
Auto Insurance	1,576	-	-	-	-	-
Travel-Mileage	150	97	300	300	153	100
Conferences & Training	1,291	2,195	2,870	2,870	506	3,020
Dues/Association Memberships	210	125	200	200	-	200
Miscellaneous	49	-	-	-	-	-
Office Supplies	1,031	1,726	2,500	2,500	655	2,500
Gas/Grease/Oil	2,773	2,728	4,700	4,700	1,749	4,700
Auto Parts & Repairs	1,259	1,532	2,520	2,520	705	2,520
Uniforms/PPE	88	839	1,200	1,200	52	1,200
Books and Subscriptions	975	286	-	-	439	1,000
Total Operating	\$ 17,497	\$ 18,615	\$ 26,090	\$ 24,990	\$ 6,187	\$ 24,990
Total Capital	\$ -	\$ -				
Total Department	\$ 302,169	\$ 270,898	\$ 354,109	\$ 333,909	\$ 140,009	\$ 347,015
# of Employees / FTEs	5 / 5.0	5 / 5.0				

Powhatan County
Expenditure Detail
Building Inspections

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Revenues:						
Building Permits	\$ 361,949	\$ 375,792	\$ 360,000	\$ 360,000	\$ 156,384	\$ 365,000
Inspection Fees	40	680	400	400	640	600
Electrical Permits	32,298	30,664	28,800	28,800	17,836	30,000
Plumbing Permits	27,297	27,194	24,300	24,300	13,759	27,000
Mechanical Permits	38,784	34,536	35,100	35,100	22,039	35,000
Building Permit-Administration	3,237	12,330	2,500	2,500	10,229	13,000
Burn Permits	605	200	500	500	100	500
Septic Tank Permits	15,956	30,020	13,500	13,500	11,620	-
Total Revenues	\$ 480,166	\$ 511,416	\$ 465,100	\$ 465,100	\$ 232,607	\$ 471,100
Amount Funded by Local Taxes	(177,997)	(240,518)	(110,991)	(131,191)	(92,598)	(124,085)
% Funded by Local Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
COMP: Board of Zoning Appeals	\$ -	\$ -	\$ 1,260	\$ 1,260	\$ -	\$ 1,260
Salaries and Wages - Regular	251,607	262,276	352,856	346,753	167,428	322,765
Overtime	1,672	-	-	-	-	-
COMP: Planning Commission	9,050	9,300	9,300	9,300	4,650	9,300
FICA	19,393	20,681	26,993	26,993	12,690	24,692
Retirement	31,426	34,017	39,908	39,908	18,653	36,505
Retirement - Hybrid Disability	-	-	510	510	-	586
Medical Insurance	17,261	18,929	30,980	30,980	15,702	39,892
Workers' Compensation	2,687	-	-	-	-	-
Group Life Insurance	2,913	3,121	4,622	4,622	2,161	4,228
Total Personnel	\$ 336,009	\$ 348,324	\$ 466,429	\$ 460,326	\$ 221,284	\$ 439,228
Professional Services	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -
Maintenance/Service Contracts	1,560	773	4,500	4,500	458	1,000
Printing & Binding	5,459	-	500	500	-	500
Advertising	3,084	2,689	9,000	9,000	3,608	4,000
Postage	1,388	1,770	2,000	2,000	641	2,000
Telephone System	738	-	2,300	-	36	-
Cell Phones	360	669	1,485	2,110	527	1,500
Auto Insurance	1,576	-	-	-	-	-
Travel - Mileage	740	637	800	800	394	800
Conferences & Training	1,875	283	2,000	2,000	1,124	6,000
Dues/Association Memberships	100	613	2,400	2,400	689	2,400
Office Supplies	1,433	1,300	2,500	4,100	2,310	2,500
Gas/Grease/Oil	2,678	2,313	3,500	3,500	1,145	3,500
Auto Parts/Repair	1,058	543	2,000	2,000	136	2,000
Uniforms/PPE	-	231	440	440	188	440
Books and Subscriptions	31	-	200	200	-	200
Street Signs	1,842	1,125	2,000	2,000	564	4,000
Ordinance Rewrite	10,456	-	-	-	-	-
Total Operating	\$ 34,378	\$ 12,944	\$ 39,125	\$ 39,050	\$ 11,820	\$ 30,840
Total Capital	\$ -	\$ -				
Total Department	\$ 370,387	\$ 361,268	\$ 505,554	\$ 499,376	\$ 233,104	\$ 470,068
# of Employees / FTEs	6 / 6.0	6 / 6.0	6 / 6.0	5 / 5.0	5 / 5.0	5 / 5.0
Revenues:						
Zoning Permits	\$ 9,200	\$ 29,295	\$ 8,000	\$ 8,000	\$ 23,594	\$ 28,000
Temporary Business/Planning	200	100	200	200	100	200
Erosion/Sediment Control	26,903	29,054	24,000	24,000	19,732	29,000
Events Permit	640	370	450	450	300	450
Conditional Use Permits	8,150	9,500	6,000	6,000	3,000	6,000

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Revenues: (Continued)						
Rezoning Permits	\$ 8,032	\$ 5,375	\$ 2,000	\$ 2,000	\$ 2,400	\$ 4,000
Subdivision - Preliminary	2,350	725	-	-	-	-
Subdivision - Final Plats	3,625	2,100	2,000	2,000	1,125	1,500
Private Road Inspections	100	1,200	-	-	500	-
Project Approval	7,164	390	6,000	6,000	75	500
Non-Subvision Plat	4,105	750	3,000	3,000	450	750
Sale of Maps, Plats, Surveys	1,304	1,729	1,000	1,000	641	1,000
Sale of Ordinances	1,370	15	100	100	-	100
Agriculture Exemption	-	-	-	-	225	-
Total Revenues	\$ 73,143	\$ 80,603	\$ 52,750	\$ 52,750	\$ 52,142	\$ 71,500
Amount Funded by Local Taxes	297,244	280,665	452,804	446,626	180,962	398,568
% Funded by Local Taxes	80.25%	77.69%	89.57%	89.44%	77.63%	84.79%

Powhatan County
Expenditure Detail
Code Enforcement

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition costs	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Clean up costs	-	-	5,000	5,000	-	5,000
Total Operating	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
GIS

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 61,285	\$ 61,591	\$ 62,823	\$ 62,823	\$ 31,412	\$ -
COMP: Part-time help	14,265	18,624	21,288	21,288	9,820	52,700
FICA	5,744	6,100	6,434	6,434	3,136	4,032
Retirement	7,870	7,988	7,105	7,105	3,553	-
Medical Insurance	5,449	5,643	6,204	6,204	3,102	-
Workers' Compensation	64	-	-	-	-	-
Group Life Insurance	729	733	823	823	411	-
Total Personnel	\$ 95,406	\$ 100,679	\$ 104,677	\$ 104,677	\$ 51,434	\$ 56,732
Maintenance/Service Contracts	\$ 7,580	\$ -	\$ 7,600	\$ 15,100	\$ 15,000	\$ 15,000
GIS Services	-	-	-	-	-	12,000
Telephone System	-	-	70	-	-	-
Travel-Mileage	-	134	-	-	-	-
Conferences & Training	150	-	500	500	-	500
Office Supplies	-	358	-	-	-	-
Computer Equipment - non cap	-	596	-	-	-	-
Other Operating Expenses (plotter)	1,185	-	2,000	2,000	1,106	2,000
Total Operating	\$ 8,915	\$ 1,087	\$ 10,170	\$ 17,600	\$ 16,106	\$ 29,500
Internet and Website Costs	\$ -	\$ 11,801	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 11,801	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 104,321	\$ 113,567	\$ 114,847	\$ 122,277	\$ 67,540	\$ 86,232
# of Employees / FTEs	2/1.5	2 / 1.5	2 / 1.5	2 / 1.0	2 / 1.0	2 / 1.0

Powhatan County
Expenditure Detail
Recreation

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Salaries and Wages - Regular	\$ 43,718	\$ 52,220	\$ 53,264	\$ 53,264	\$ 26,632	\$ 53,264
COMP: Part-Time Help	1,546	-	12,242	12,242	3,292	11,939
FICA	2,890	3,160	5,011	5,011	1,861	4,988
Retirement	5,598	6,773	6,024	6,024	3,012	6,024
Medical Insurance	7,090	8,861	10,368	10,368	5,184	11,568
Workers' Compensation	62	-	-	-	-	-
Group Life Insurance	518	621	698	698	349	698
Total Personnel	\$ 61,422	\$ 71,635	\$ 87,607	\$ 87,607	\$ 40,330	\$ 88,481
Advertising	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Postage	26	-	50	50	-	50
Telephone System	1,397	442	1,000	500	185	500
Cell Phones	494	827	660	1,260	176	660
Internet	341	-	-	-	-	-
Mileage	-	-	50	50	-	50
Travel-Convention & Education	123	153	400	400	-	400
Concession Permits	120	-	120	120	120	120
Special Events	-	-	5,000	5,000	-	5,000
Programs	-	-	600	600	-	600
Tournaments	150	-	-	-	-	-
Office Supplies	1,224	-	350	350	68	350
Uniforms	141	90	100	100	-	100
Dues/Association Memberships	200	1,160	1,160	1,160	-	1,160
Other Operating Supplies	-	-	380	380	-	380
Website Fees and Service	1,845	-	-	-	-	-
Computer Equipment non-capitalize	1,829	-	-	-	-	-
Total Operating	\$ 7,890	\$ 2,672	\$ 10,870	\$ 10,970	\$ 549	\$ 10,370
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 69,312	\$ 74,307	\$ 98,477	\$ 98,577	\$ 40,879	\$ 98,851
# of Employees / FTEs	1 / 1.0	1 / 1.0	3 / 1.50	3 / 1.50	3 / 1.50	3 / 1.50
Revenues:						
Recreation Fees - Parks & Rec	\$ 7,849	\$ 5,403	\$ 10,450	\$ 10,450	\$ 3,300	\$ 8,000
Facility Use	1,889	1,019	2,000	2,000	-	2,000
Travel ball fees	-	2,890	5,000	5,000	3,960	9,000
Non-resident fees	-	1,420	1,000	1,000	-	1,000
Total Revenues	\$ 9,738	\$ 10,732	\$ 18,450	\$ 18,450	\$ 7,260	\$ 20,000
Amount Funded by Local Taxes	59,574	63,575	80,027	80,127	33,619	78,851
% Funded by Local Taxes	85.95%	85.56%	81.26%	81.28%	82.24%	79.77%

Powhatan County
Expenditure Detail
RRPDC Board Fees

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
COMP: RRPDC	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -
FICA: RRPDC	55	-	-	-	-	-
Total Personnel	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 775	\$ -	\$ -	\$ -	\$ -	\$ -
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Library

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 123,040	\$ 134,177	\$ 183,826	\$ 183,826	\$ 87,734	\$ 216,707
Overtime	60	-	-	-	-	-
COMP: Part-Time Help	65,107	74,520	68,008	68,008	32,809	38,524
FICA	13,902	15,693	19,265	19,265	8,974	19,525
Retirement	15,800	17,403	20,791	20,791	9,690	24,510
Retirement - Hybrid Disability	-	-	257	257	90	455
Medical Insurance	17,363	17,103	31,068	31,068	10,350	34,972
Workers' Compensation	122	-	-	-	-	-
Group Life Insurance	1,464	1,597	1,846	1,846	1,122	2,839
Total Personnel	\$ 236,858	\$ 260,492	\$ 325,061	\$ 325,061	\$ 150,769	\$ 337,532
Professional Services	\$ 10,735	\$ 11,975	\$ 10,000	\$ 10,000	\$ 9,100	\$ 12,000
Trash Removal	310	384	500	500	128	400
Repairs & Maintenance	286	1,245	750	750	241	-
Maintenance/Service Contracts	15,895	13,961	13,000	13,000	5,774	17,222
Advertising	5	175	250	250	66	-
Electricity	35,118	33,971	38,000	38,000	9,622	36,000
Fuel	200	65	400	400	-	400
Water	858	701	600	600	326	600
Sewer	634	717	600	600	285	600
Postage	698	619	650	650	273	600
Telephone System	7,602	7,102	6,600	5,600	1,814	5,600
Cell Phones	884	1,092	1,200	1,200	352	1,100
Internet	3,241	4,160	4,000	4,000	1,187	3,000
Network service connections	-	-	5,400	5,400	-	-
Travel - Mileage	336	750	650	650	(139)	650
Conferences & Training	494	693	500	500	201	700
Dues/Association Membership	777	787	750	750	250	800
Miscellaneous	441	291	1,000	1,000	37	-
Office Supplies	3,233	3,157	4,000	4,000	1,598	4,000
Computer Equipment (Non-capitalized)	3,107	2,107	4,750	4,750	738	10,500
Computer Equipment (Capitalized)	2,178	7,900	2,272	2,272	3,290	-
Books and Subscriptions	47,595	48,230	48,100	48,100	23,914	50,000
Library Supplies	3,112	4,298	4,200	4,200	3,400	4,000
Furniture	800	1,853	1,000	1,000	1,080	500
Summer Reading Program	787	584	500	500	1,800	-
Total Operating	\$ 139,326	\$ 146,817	\$ 149,672	\$ 148,672	\$ 65,337	\$ 148,672
Total Capital	\$ -	\$ -				
Total Department	\$ 376,184	\$ 407,309	\$ 474,733	\$ 473,733	\$ 216,106	\$ 486,204
# of Employees / FTEs	13 / 6.0	13 / 6.0	13 / 6.5	13 / 6.5	13 / 6.5	12 / 6.5

Powhatan County
Expenditure Detail
Library

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Revenues:						
Library Fines -Lost Books,	\$ 7,494	\$ 6,926	\$ 7,500	\$ 7,500	\$ 3,555	\$ 7,000
Library Sales & Services	7,161	6,836	7,200	7,200	3,883	7,200
Donations - Library	600	666	-	-	-	-
Library State Aid - Quarterly	99,879	99,021	102,992	102,992	51,487	102,975
Total Revenues	\$ 115,134	\$ 113,449	\$ 117,692	\$ 117,692	\$ 58,925	\$ 117,175
Amount Funded by Local Taxes	261,050	293,860	357,041	356,041	157,181	369,029
% Funded by Local Taxes	69.39%	72.15%	75.21%	75.16%	72.73%	75.90%

Powhatan County
Expenditure Detail
Extension Service

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 46,805	\$ 69,361	\$ 73,734	\$ 73,734	\$ 17,702	\$ 75,959
Maintenance and Service Contracts	43	-	-	-	-	-
Postage	2,033	26	100	100	16	100
Telephone System	308	-	1,090	-	-	-
Travel - Mileage	5	-	-	-	-	-
Dues/Association Memberships	345	355	350	350	240	350
Office Supplies	1,298	1,879	1,856	1,856	306	1,856
Gas/Oil/Grease	396	461	750	750	321	750
Auto Parts and Repairs	460	45	400	400	37	400
Books and Subscriptions	40	(29)	-	-	-	-
Other Operating Supplies	1,149	1,966	1,850	1,850	481	1,850
Auto Insurance	525	-	-	-	-	-
Criminal History/Background Checks	215	627	600	600	20	600
Total Operating	\$ 53,622	\$ 74,690	\$ 80,730	\$ 79,640	\$ 19,123	\$ 81,865
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 53,622	\$ 74,690	\$ 80,730	\$ 79,640	\$ 19,123	\$ 81,865
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Memberships/Joint Services

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Medflight	\$ 3,100	\$ 3,800	\$ 3,800	\$ 3,800	\$ 900	\$ 900
Forestry	8,643	8,643	8,643	8,643	8,643	8,643
J. Sergeant Reynolds	34,471	34,961	36,073	36,073	36,073	36,363
Livestock Claims	-	-	500	500	-	500
RRPDC-Dues	16,527	16,675	17,204	17,204	16,522	17,393
Crater Criminal Justice Training	21,147	21,846	22,376	22,376	22,376	25,800
CVWMA	13,462	13,656	13,780	13,780	13,779	13,653
Virginia Leadership Institute	-	500	-	-	-	-
MSWCD Conservation Operations	40,000	40,000	42,000	42,000	21,000	42,000
VACo/VIG	5,975	7,028	6,978	6,978	6,973	7,100
Capital Region Workforce Partnership	925	2,300	814	2,162	2,162	2,500
Total Operating	\$ 144,250	\$ 149,410	\$ 152,168	\$ 153,516	\$ 128,428	\$ 154,852
Total Capital	\$ -	\$ -				
Total Department	\$ 144,250	\$ 149,410	\$ 152,168	\$ 153,516	\$ 128,428	\$ 154,852
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Contributions

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Contribution: Senior Connections	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Contribution: Meals on Wheels (Feedmore)	-	7,000	7,000	7,000	7,000	7,000
Contribution: YMCA Services	-	10,000	10,000	10,000	10,000	10,000
Senior Navigator	-	2,500	2,500	2,500	2,500	2,500
Contribution: Free Clinic of Powhatan	-	2,000	2,000	2,000	-	2,000
Total Operating	\$ -	\$ 31,500	\$ 31,500	\$ 31,500	\$ 29,500	\$ 31,500
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ 31,500	\$ 31,500	\$ 31,500	\$ 29,500	\$ 31,500
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Debt Service

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Bond Trustee Fees	\$ 23,243	\$ 11,096	\$ 8,496	\$ 8,496	\$ 6,160	\$ 9,800
Future Debt Service	-	-	2,480,829	2,166,829	-	-
Bond Issuance Costs	547,516	-	-	-	5,000	-
General Govt Principal	594,168	1,180,722	1,067,240	1,067,240	1,191,240	1,405,045
General Govt Interest	650,907	539,937	538,533	538,533	420,035	1,057,293
2013 Bus Lease - Principal	92,277	94,612	97,007	97,007	238,106	99,462
2013 Bus Lease - Interest	9,703	7,368	4,973	4,973	18,409	2,517
2015 Bus Lease - Principal	-	-	141,099	141,099	-	144,345
2015 Bus Lease - Interest	-	-	13,437	13,437	-	10,191
2017 Bus Lease - Principal	-	-	181,521	181,521	-	66,332
2018 Bus Lease - Principal	-	-	-	-	-	264,523
2016 Fire Truck Lease - Principal (Tankers 2&4)	-	-	80,000	80,000	-	64,414
2016 Fire Truck Lease - Interest	-	-	-	-	-	13,160
2018 Fire Truck Lease - Principal (Engines 3&5)	-	-	-	-	-	140,000
AS400 Lease - Principal	8,321	9,306	9,560	9,560	4,742	9,819
AS400 Lease - Interest	1,079	947	695	695	386	436
Schools - Principal	3,347,828	2,899,235	3,009,276	3,009,276	2,405,276	3,226,416
Schools - Interest	2,203,083	1,846,169	1,814,913	1,814,913	1,251,942	2,972,070
Total Operating	\$ 7,478,125	\$ 6,589,392	\$ 9,447,579	\$ 9,133,579	\$ 5,541,296	\$ 9,485,823
Total Department	\$ 7,478,125	\$ 6,589,392	\$ 9,447,579	\$ 9,133,579	\$ 5,541,296	\$ 9,485,823
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Contingency Fund

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Contingency	\$ -	\$ -	\$ 99,414	\$ 93,856	\$ -	\$ 165,862
Total Operating	\$ -	\$ -	\$ 99,414	\$ 93,856	\$ -	\$ 165,862
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 99,414	\$ 93,856	\$ -	\$ 165,862
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Transfers

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VPA Fund	\$ 444,507	\$ 476,540	\$ 606,313	\$ 606,313	\$ -	\$ 562,636
Transfer to CSA Fund	820,944	1,053,346	823,204	823,204	-	861,291
Transfer to Grants Fund	73,710	-	-	-	-	-
Transfer to School Fund	20,362,700	21,070,955	22,006,130	22,006,130	-	22,581,143
Transfer to SRP Fund	265,000	260,000	-	-	-	-
Transfer to Capital Projects	1,551,884	2,870,495	280,000	1,168,020	1,168,020	192,900
Transfer to Utilities Fund	2,318,302	2,195,031	2,240,094	2,240,094	-	2,312,675
Transfer to Utilities Capital	-	375,000	-	180,000	-	-
Total Operating	\$ 25,837,047	\$ 28,301,367	\$ 25,955,741	\$ 27,023,761	\$ 1,168,020	\$ 26,510,645
Total Capital	\$ -	\$ -				
Total Department	\$ 25,837,047	\$ 28,301,367	\$ 25,955,741	\$ 27,023,761	\$ 1,168,020	\$ 26,510,645
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Salaries and Wages - Regular	\$ 755,153	\$ 821,397	\$ 879,073	\$ 879,073	\$ 435,313	\$ 863,621
Overtime Pay	1	515	-	-	6,223	-
On Call Pay	9,608	14,777	9,720	9,720	-	9,720
Comp Time Payout	-	4,830	-	-	-	-
COMP: Part-time help	1,128	(400)	-	-	(728)	33,097
FICA	53,588	58,459	67,123	67,123	30,640	68,599
Retirement	91,496	94,425	94,651	94,651	41,782	95,257
Retirement - Hybrid	995	7,500	-	-	5,847	-
Retirement - Hybrid Disability	46	346	447	447	314	458
Medical Insurance	110,229	120,021	145,960	145,960	71,090	155,636
Group Term Life	8,689	9,492	11,241	11,241	5,657	11,313
Total Personnel	\$ 1,030,933	\$ 1,131,362	\$ 1,208,215	\$ 1,208,215	\$ 596,138	\$ 1,237,701
Operations	\$ 509,989	\$ 558,599	\$ 51,171	\$ 51,171	\$ 223,450	\$ 43,333
Assistance Programs	-	-	394,500	394,500	-	416,500
Purchase of Services	-	-	61,678	61,678	-	60,436
Total Operating	\$ 509,989	\$ 558,599	\$ 507,349	\$ 507,349	\$ 223,450	\$ 520,269
Total Capital	\$ -	\$ -				
Total Department	\$ 1,540,922	\$ 1,689,961	\$ 1,715,564	\$ 1,715,564	\$ 819,588	\$ 1,757,970
# of Employees / FTEs	21 / 20.40	21 / 20.70	22 / 21.20	22 / 21.20	22 / 21.20	22 / 21.20
Revenues:						
State revenue	\$ 350,042	\$ 379,386	\$ 445,940	\$ 445,940	\$ 183,010	\$ 447,260
Federal revenue	746,373	834,036	663,311	663,311	336,800	748,074
Total Revenues	\$ 1,096,415	\$ 1,213,422	\$ 1,109,251	\$ 1,109,251	\$ 519,810	\$ 1,195,334
Amount Funded by Local Taxes	444,507	476,539	606,313	606,313	299,778	562,636
% Funded by Local Taxes	28.85%	28.20%	35.34%	35.34%	36.58%	32.00%

Powhatan County
Expenditure Detail
CSA

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs	\$ 2,015	\$ 995	\$ 1,200	\$ 1,200	\$ 1,372	\$ 1,200
Services	1,802,612	1,907,898	1,807,000	1,807,000	508,919	1,755,288
Total Operating	\$ 1,804,627	\$ 1,908,893	\$ 1,808,200	\$ 1,808,200	\$ 510,291	\$ 1,756,488
Total Capital	\$ -	\$ -				
Total Department	\$ 1,804,627	\$ 1,908,893	\$ 1,808,200	\$ 1,808,200	\$ 510,291	\$ 1,756,488
# of Employees / FTEs	0	0	0	0	0	0
Revenues:						
State revenue	\$ 958,687	\$ 777,040	\$ 984,996	\$ 984,996	\$ 197,125	\$ 895,197
Federal revenue	24,996	78,507	-	-	-	-
Total Revenues	\$ 983,683	\$ 855,547	\$ 984,996	\$ 984,996	\$ 197,125	\$ 895,197
Amount Funded by Local Tax	820,944	1,053,346	823,204	823,204	313,166	861,291
% Funded by Local Taxes	45.49%	55.18%	45.53%	45.53%	61.37%	49.03%

Powhatan County
Expenditure Detail
Fire Rescue

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services-Daytime Coverage	\$ 331,050	\$ 389,238	\$ 542,000	\$ 542,000	\$ 228,940	\$ 424,175
EMS Transport Third Party Billing	25,292	23,671	30,000	30,000	11,808	30,000
Four for Life Grant	-	20,136	24,000	24,000	11,091	29,000
Fire Programs Funds	99,438	97,395	80,000	181,485	49,245	91,000
Total Operating	\$ 455,780	\$ 530,674	\$ 676,000	\$ 777,485	\$ 301,084	\$ 574,175
Capital Outlay	\$ -	\$ 3,590	\$ 57,000	\$ 57,000	\$ -	\$ -
Total Capital	\$ -	\$ 3,590	\$ 57,000	\$ 57,000	\$ -	\$ -
Transfer to Capital Projects Fund	\$ -	\$ 225,000	\$ -	\$ 225,000	\$ 225,000	\$ 117,825
Total Transfers	\$ -	\$ 225,000	\$ -	\$ 225,000	\$ 225,000	\$ 117,825
Total Department	\$ 455,780	\$ 759,264	\$ 733,000	\$ 1,059,485	\$ 526,084	\$ 692,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Utilities

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/16	Adopted
Salaries and Wages - Regular	\$ 225,813	\$ 252,032	\$ 272,947	\$ 272,947	\$ 138,671	\$ 277,871
Overtime	16,219	19,614	5,000	5,000	14,426	5,000
FICA	17,143	19,179	21,257	21,257	10,770	21,257
Retirement	17,704	23,917	31,427	31,427	11,942	31,427
Retirement - Hybrid	2,546	5,782	-	-	3,772	-
Retirement - Hybrid Disability	117	263	400	400	198	400
Medical Insurance	30,327	37,252	47,640	47,640	23,820	52,203
Workers' Compensation	6,643	-	5,200	5,200	-	5,200
Group Life Insurance	2,687	2,994	3,640	3,640	1,820	3,640
Total Personnel	\$ 319,199	\$ 361,033	\$ 387,511	\$ 387,511	\$ 205,419	\$ 396,998
Professional Services - water	\$ 91,087	\$ 76,375	\$ 47,500	\$ 47,500	\$ 22,693	\$ 49,000
Professional Services - sewer	-	-	19,500	19,500	2,986	28,000
Trash Removal	537	376	1,000	1,000	128	1,000
Sludge Removal	31,020	-	40,000	40,000	50,898	25,000
Repairs and Maintenance	81,303	96,501	85,000	85,000	33,876	95,000
Maintenance and Service Contracts	41,921	41,221	32,400	32,400	-	41,000
Advertising	205	285	1,000	1,000	-	1,000
Electricity	67,166	65,091	70,000	70,000	23,524	70,000
Chesterfield Water Capital Costs	42,955	32,530	145,000	145,000	-	281,000
Chesterfield Water Operating Costs	187,363	195,679	195,700	195,700	82,541	205,500
Fuel (htg)	18,538	9,454	30,000	30,000	3,351	20,000
Water	461	503	1,000	1,000	289	1,000
Postage	262	784	300	300	156	800
Telephone System	1,992	444	3,000	3,000	202	500
Cell Phones	442	1,384	1,600	1,600	801	1,600
Internet	8,320	1,150	8,000	8,000	11	-
Network Service Connection	-	4,366	-	-	2,319	6,500
Auto Insurance	2,627	-	2,100	2,100	1,593	1,650
Rent - Office space	28,807	29,535	28,160	28,160	14,804	30,108
Mileage Reimbursement	109	30	400	400	124	400
Conferences & Training	2,949	2,264	5,500	5,500	3,399	5,500
Dues/Association Membership	1,445	2,329	1,600	1,600	342	2,300
Office Supplies	1,361	771	3,000	3,000	89	1,500
Computer Equipment Non-Capitalized	1,253	-	10,500	10,500	5,600	2,000
Gas/ Grease Oil/ Vehicle Repairs	7,036	7,026	8,750	8,750	2,192	8,750
Facility - Water and Sewer Needs	119	10,801	12,000	12,000	1,010	12,000
Uniforms	-	3,744	4,000	4,000	2,335	4,000
Fees-VPDES&VPA	4,842	4,911	4,900	4,900	4,963	4,900
Other Operating Supplies	6,920	6,563	5,500	5,500	1,732	6,500
Lab Supplies	5,834	7,120	5,600	5,600	1,115	7,000
Chemicals	20,630	12,410	20,000	20,000	2,169	15,000
Personel Protective Equipment	-	1,223	1,000	1,000	70	1,000
Total Operating	\$ 657,504	\$ 614,870	\$ 794,010	\$ 794,010	\$ 280,811	\$ 929,508

Powhatan County
Expenditure Detail
Utilities

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Thru 12/31/16	FY 2018 Adopted
Depreciation Expense	\$ -	\$ 475,495	\$ -	\$ -	\$ -	\$ -
Huguenot Trail Utility Design	32,468	425	-	-	-	-
Capital Outlay - Utilities	-	75	-	-	-	-
Capital Outlay - New Pumps	23,863	-	-	-	-	-
Dutoy Creek WWTP Basin Upgrade	-	-	-	37,059	-	-
Total Capital	\$ 56,331	\$ 475,995	\$ -	\$ 37,059	\$ -	\$ -
Cost of Issuance	\$ 157,106	\$ -	\$ -	\$ -	\$ -	\$ -
1999 VRA Lease Rev Bond - Interest	(12,291)	6,082	-	-	-	-
2006 VRA East Rt 60 Sewer - Interest	93,669	25,049	3,311	3,311	3,311	-
2010 VRA Go Refund Int - Spl .0618	9,430	8,073	7,169	7,169	3,824	5,550
2010 VRA Flatrock W & S Interest	181,706	178,281	175,409	175,409	88,611	170,996
2011 VRA Rev Refunding - Principal	254,500	275,000	280,000	280,000	280,000	295,000
2011 VRA Utility Project - Principal	5,500	-	-	-	-	-
2014C VPPF VRA Refunding - Principal	-	-	-	-	-	85,000
2014C VRA Refunding - Principal	-	150,000	150,000	150,000	150,000	160,000
1999 VRA Lease Rev Bond - Principal	150,000	-	-	-	-	-
2006 VRA East Rt 60 Sewer Principal	140,000	150,000	155,000	155,000	155,000	-
2010 VRA Go Refund Prin - Spl .0618	14,832	37,678	26,560	26,560	26,560	43,855
2010 VRA Flatrock W & S Principal	40,000	95,000	100,000	100,000	100,000	100,000
2011 VRA Rev Refunding - Interest	393,731	380,667	371,581	371,581	188,678	358,672
2014C VPPF VRA Refunding - Interest	8,317	273,703	243,725	243,725	121,862	241,547
2014C VRA Refunding - Interest	185,578	-	26,613	26,613	-	20,244
Deferred Refunding Amortization	168,180	162,773	-	-	-	-
Total Debt Service	\$ 1,790,258	\$ 1,742,306	\$ 1,539,368	\$ 1,539,368	\$ 1,132,287	\$ 1,480,864
Transfer to Utilities Capital Projects Fund	\$ -	\$ 41,520	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 2,823,292	\$ 3,235,724	\$ 2,720,889	\$ 2,757,948	\$ 1,618,517	\$ 2,807,370
# of Employees / FTEs	5 / 5.0	6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0
Revenues:						
Fees for service	\$ 622,696	\$ 889,527	\$ 480,795	\$ 480,795	\$ 212,766	\$ 494,695
Total Revenues	\$ 622,696	\$ 889,527	\$ 480,795	\$ 480,795	\$ 212,766	\$ 494,695
Amount Funded by Local Taxes	2,200,596	2,346,197	2,240,094	2,277,153	1,405,751	2,312,675
% Funded by Local Taxes	77.94%	72.51%	82.33%	82.57%	86.85%	82.38%

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