

# COUNTY OF POWHATAN, VIRGINIA



FISCAL YEAR 2019  
OPERATING BUDGET

JULY 1, 2018 – JUNE 30, 2019



[www.powhatanva.gov](http://www.powhatanva.gov)

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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

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## Board of Supervisors

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

## School Board

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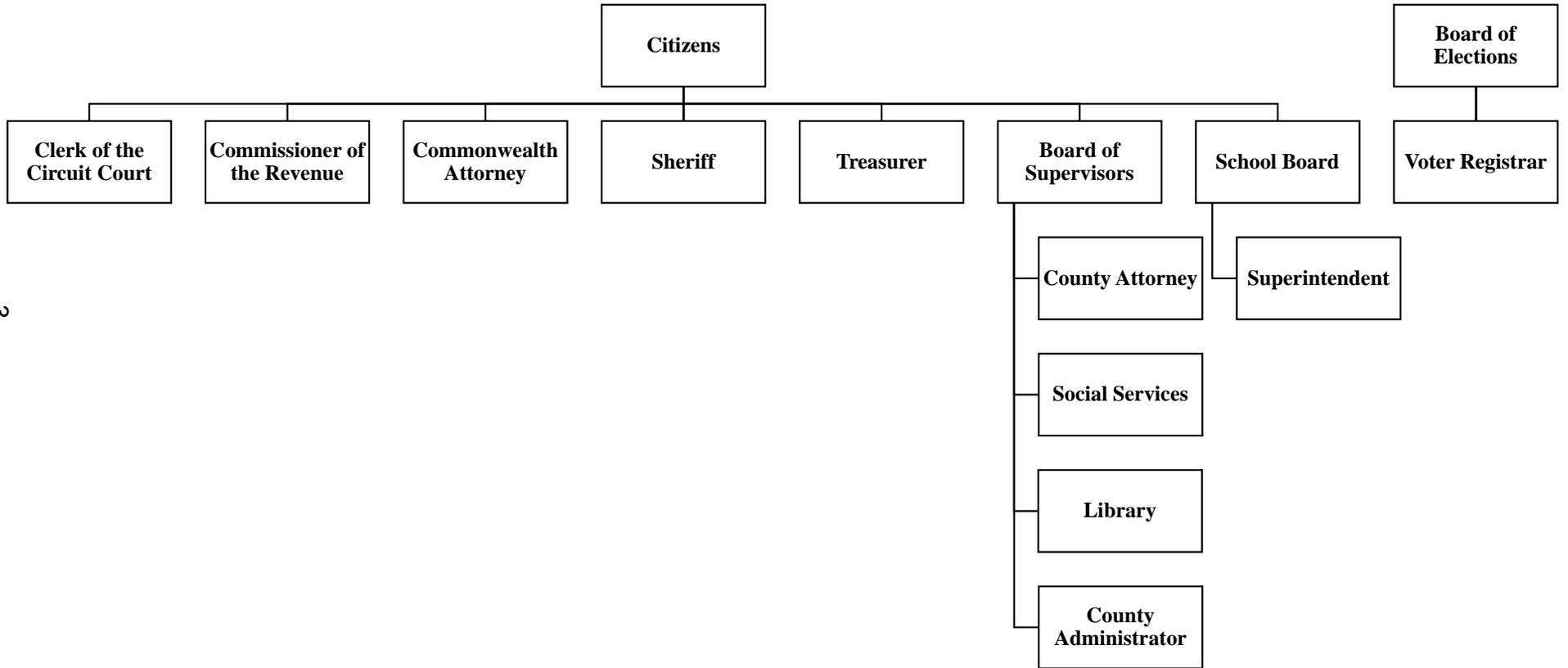
Joe Walters, Chair, District 4  
Valarie C. Ayers, Vice Chair, District 3  
Rick Cole, District 1  
James Kunka, District 2  
Kim D. Hymel, District 5

## Other Officials

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Clerk of the Circuit Court ..... Teresa Hash Dobbins  
Commissioner of Revenue..... James B. Timberlake, II  
Commonwealth’s Attorney..... Richard Cox  
Sheriff .....Bradford W. Nunnally  
Treasurer ..... Faye G. Barton  
Superintendent of Schools ..... Dr. Eric L. Jones  
County Attorney ..... Thomas E. Lacheney  
Director of Social Services ..... Sharon Rochelle  
Director of the Library ..... Whitney Berriman  
County Administrator ..... Theodore L. Voorhees

**Powhatan County Organizational Chart**



**POWHATAN COUNTY RESOLUTION R-2018-18**

**ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019 (FY 2019)  
AND APPROPRIATING THE FUNDS**

**WHEREAS**, the Powhatan County Board of Supervisors has held five budget workshops to discuss, study and consider the proposed FY 2019 Operating Budgets of the County Administrator and the School Board; and

**WHEREAS**, a synopsis of the proposed FY 2019 Operating Budget and the proposed tax rates was published in the Powhatan Today on April 18, 2018; and

**WHEREAS**, a public hearing was held on Monday, April 30, 2018 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 30, 2018 were heard.

**NOW, THEREFORE, BE IT RESOLVED** that Powhatan County Board of Supervisors does hereby adopt the FY 2019 Operating Budget and appropriate the funds for expenditure from the accounts and for the purposes as indicated:

**Estimated Revenues**

<hr/>	
General Fund	
Property Taxes	\$ 40,412,048
Other Taxes	5,811,300
Other Local Sources	1,177,450
State	6,241,200
Federal	51,242
Total General Fund	<hr/>
	53,693,240

**POWHATAN COUNTY RESOLUTION R-2018-18**

**Estimated Revenues (Continued)**

Social Services Fund	
State	415,098
Federal	722,731
Transfer from General Fund	578,085
Total Social Services Fund	<u>1,715,914</u>
CSA Fund	
State	931,181
Transfer from General Fund	896,665
Total CSA Fund	<u>1,827,846</u>
Grants Fund - Law Library	
Other Local	3,200
Total Grants Fund - Law Library	<u>3,200</u>
Fire and Rescue Fund	
Other Local	602,000
State	124,762
Total Fire and Rescue Fund	<u>726,762</u>
Utilities Fund	
Other Local	309,704
Transfer from General Fund	2,233,792
Transfer from Utilities Capital Projects	216,000
Total Utilities Fund	<u>2,759,496</u>
Utilities Capital Projects Fund	
Other Local	216,000
Total Utilities Capital Projects Fund	<u>216,000</u>
Capital Projects Fund	
Transfer from General Fund	192,900
Total Capital Projects Fund	<u>192,900</u>
School Operating Fund	
Other Local	428,000
State	22,226,568
Federal	1,296,975
Transfer from General Fund	23,045,076
Total School Operating Fund	<u>46,996,619</u>
School Food Service Fund	
Other Local	623,717
State	14,519
Federal	509,885
Transfer from School Operating	250,000
Total School Food Service Fund	<u>1,398,121</u>
<b>Total - Estimated Revenues and Transfers</b>	<b><u><u>\$ 109,530,098</u></u></b>

**POWHATAN COUNTY RESOLUTION R-2018-18**

Less Interfund Transfers from Other Funds	
Social Services Fund	578,085
CSA Fund	896,665
Utilities Fund	2,233,792
Utilities Capital Projects Fund	216,000
Capital Projects Fund	192,900
School Operating Fund	23,045,076
School Food Service	250,000
Total Transfers from Other Funds	<u>27,412,518</u>
<b>Total Estimated Revenues without Transfers</b>	<b><u>\$ 82,117,580</u></b>
<b>Expenditures</b>	
<hr/>	
General Fund	
Expenditures	\$ 26,530,722
Transfers to Other Funds	27,162,518
Total General Fund Expenditures & Transfers	<u>53,693,240</u>
Total Social Services Fund Expenditures	1,715,914
Total CSA Fund Expenditures	1,827,846
Total Law Library Fund Expenditures	3,200
Total Fire and Rescue Fund Expenditures	726,762
Total Utilities Fund Expenditures	2,759,496
Total Utilities Capital Projects Fund Expenditures	216,000
Total Capital Projects Fund Expenditures	192,900
School Operating Fund	
Expenditures	46,746,619
Transfer to School Food Service Fund	250,000
Total School Fund Expenditures & Transfers	<u>46,996,619</u>
Total School Food Service Fund Expenditures	1,398,121
<b>Total - Expenditures and Transfers</b>	<b><u>\$ 109,530,098</u></b>
Less Inter-fund Transfers to Other Funds	
General Fund	27,162,518
School Operating Fund	250,000
Total Transfers to Other Funds	<u>27,412,518</u>
<b>Total Expenditures without Transfers</b>	<b><u>\$ 82,117,580</u></b>

## POWHATAN COUNTY RESOLUTION R-2018-18

**BE IT FURTHER RESOLVED**, that

1. Requests for new ‘permanent’ (regular) full-time FTEs are authorized with the approval of the Board of Supervisors through the annual budget process, or budget amendment, and shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan. The “existing” and “proposed” authorized personnel levels, expressed in terms of Full Time Equivalent (FTE) positions, shall be a part of the proposed budget document to ensure that the Board is informed of the total County workforce staffing levels; and
2. Board of Supervisors’ approval is required for any budget and appropriation over and above the adopted FY 2019 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, 2018 shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2018.
7. Due to delays by the General Assembly to timely adopt a budget for the Commonwealth, this budget is subject to revision.

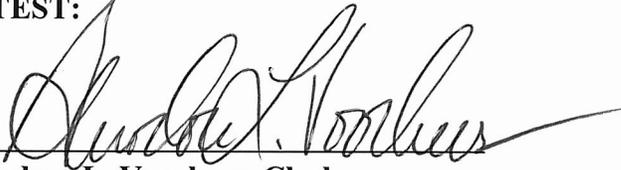
POWHATAN COUNTY RESOLUTION R-2018-18

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 14, 2018.



\_\_\_\_\_  
Carson L. Tucker, 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   Nay  

William E. Melton      Nay      Carson L. Tucker   Aye

**RESOLUTION  
FIXING THE FISCAL YEAR 2019 REAL ESTATE TAX RATE**

**WHEREAS**, a synopsis of the proposed Fiscal Year (FY) 2019 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 18, 2018; and

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

**WHEREAS**, a public hearing was held on Monday, April 30, 2018, 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 30, 2018 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 2019 Real Estate Tax Year begins on July 1, 2018 and ends on June 30, 2019 and applies to the real estate tax bills due on November 5, 2018 and June 5, 2019.

**NOW, THEREFORE, BE IT RESOLVED** that Powhatan County Board of Supervisors does hereby fix the FY 2019 real estate tax rate at \$0.88 per \$100 of assessed value.

**ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 14, 2018.**



\_\_\_\_\_  
**Carson L. Tucker, 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   Nay  

William E. Melton      Nay      Carson L. Tucker   Aye

**RESOLUTION  
FIXING CALENDAR YEAR 2018 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 2018 tax rates the same as were set for Calendar Year 2017, 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 2018:

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 APRIL 9, 2018.**

  
 \_\_\_\_\_  
**Carson L. Tucker, 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
- Angela Y. Cabell      Aye
- William E. Melton      Aye
- Carson L. Tucker      Aye

# **BUDGET OVERVIEW**



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## **READERS GUIDE TO THE BUDGET**

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The budget is the annual plan for the County's revenues and expenditures. The budget presented is for the period July 1, 2018 to June 30, 2019, Fiscal Year 2019, (FY 2019). The budget for FY 2019 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**

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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 December. 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/March.

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

The Board of Supervisors holds workshops throughout March. 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 2019 Budget Calendar**

December 18, 2017	Monday	6:00 PM	BOS Budget Guidelines
March 5, 2018	Monday	6:00 PM	Proposed Budget Presentation
March 5, 2018	Monday	6:00 PM	Budget Workshop
March 12, 2018	Monday	6:00 PM	Budget Workshop
March 19, 2018	Monday	6:00 PM	Budget Workshop with School Board
April 9, 2018	Monday	6:00 PM	Budget Workshop, Adopt PP Tax Rates and Decide what Budget to Advertise
April 16, 2018	Monday	6:00 PM	Budget Workshop
April 30, 2018	Monday	6:00 PM	Public Hearing on Budget
May 7, 2018	Monday	6:00 PM	Adopt Budget and Tax Rate

## **BASIS OF BUDGETING AND LEVEL OF CONTROL**

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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**

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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

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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**

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### **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 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.

**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.

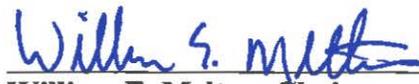
**AMENDMENT OF BUDGET**

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:



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**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.

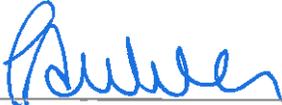
**POLICY SUPERSEDES OTHER POLICIES**

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.

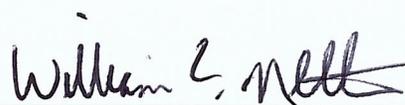
**Financial Disclosure**

- 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**



[www.powhatanva.gov](http://www.powhatanva.gov)

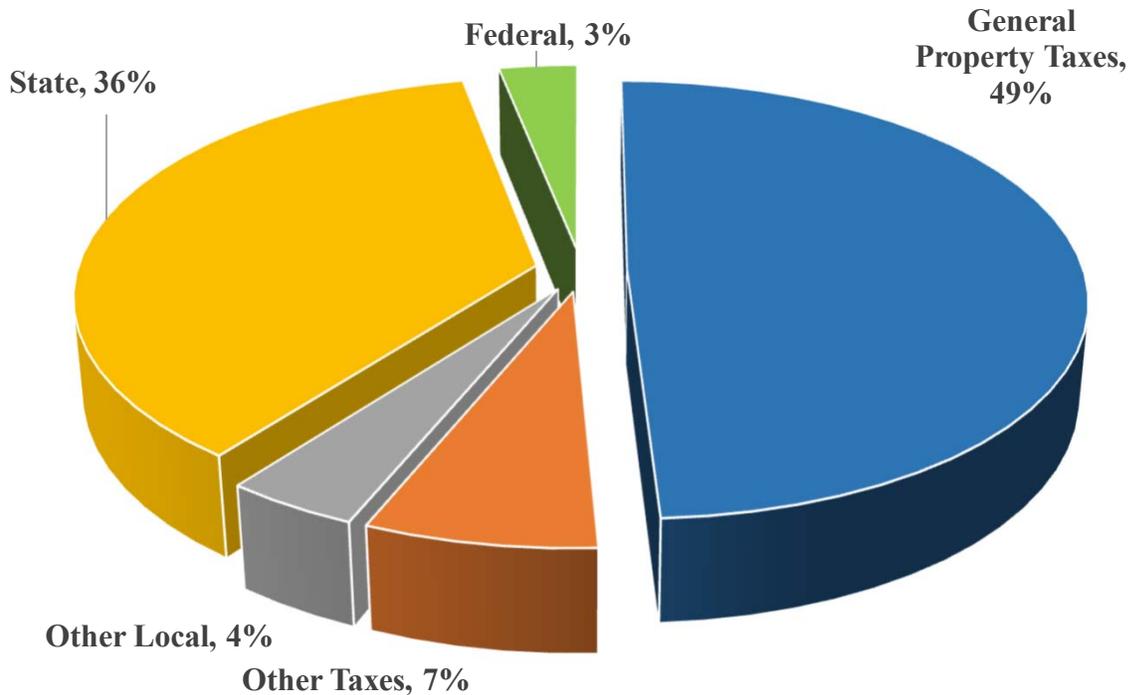
**Powhatan County  
FY 2019 Operating Budget  
Summary by Fund**

	<b>FY 2018 Adopted</b>	<b>FY 2019 Adopted</b>	<b>Increase (Decrease)</b>
General Fund	\$ 52,376,653	\$ 53,693,240	\$ 1,316,587
Social Services Fund	1,757,970	1,715,914	(42,056)
CSA Fund	1,756,488	1,827,846	71,358
Grants Fund - Law Library	4,000	3,200	(800)
Fire and Rescue Fund	692,000	726,762	34,762
Utilities Fund	2,807,370	2,759,496	(47,874)
Utilities Capital Projects Fund	-	216,000	216,000
Capital Projects Fund	310,725	192,900	(117,825)
School Operating Fund	46,385,434	46,996,619	611,185
School Food Service Fund	1,300,753	1,398,121	97,368
<b>Total All Funds</b>	<b>107,391,393</b>	<b>109,530,098</b>	<b>2,138,705</b>
Less Inter-fund Transfers			
Social Services Fund	562,636	578,085	15,449
CSA Fund	861,291	896,665	35,374
Utilities Fund	2,312,675	2,233,792	(78,883)
Utilities Capital Projects Fund	-	216,000	216,000
Capital Projects Fund	310,725	192,900	(117,825)
School Operating Fund	22,581,143	23,045,076	463,933
School Operating to Food Service	250,000	250,000	-
Total Transfers	26,878,470	27,412,518	534,048
<b>Total - net of Inter-fund Transfers</b>	<b>\$ 80,512,923</b>	<b>\$ 82,117,580</b>	<b>\$ 1,604,657</b>

**Powhatan County**  
**FY 2019 Operating Budget**  
**Total Revenues Net of Inter-fund Transfers**  
**Shown by Source**

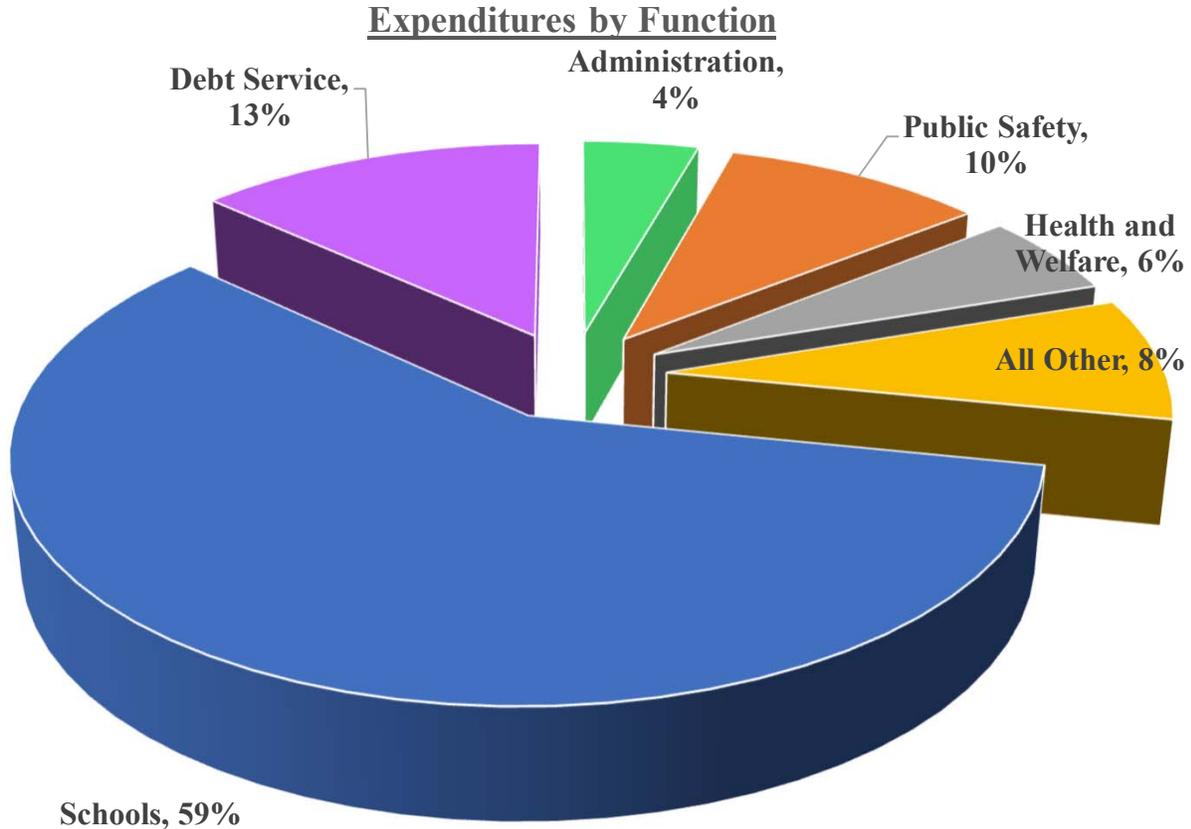
<b>Revenues by Source</b>	<b>Adopted FY 2018</b>	<b>Adopted FY 2019</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
General Property Taxes	\$ 39,580,680	\$ 40,412,048	\$ 831,368	2.1%
Other Taxes	5,360,300	5,811,300	451,000	8.4%
Other Local	3,220,544	3,360,071	139,527	4.3%
State	29,882,077	29,953,328	71,251	0.2%
Federal	2,469,322	2,580,833	111,511	4.5%
<b>Total Revenues, net</b>	<b>\$ 80,512,923</b>	<b>\$ 82,117,580</b>	<b>\$ 1,604,657</b>	<b>2.0%</b>

**Revenues by Source**



**Powhatan County**  
**FY 2019 Operating Budget**  
**Total Expenditures Net of Inter-fund Transfers**  
**Shown by Function**

<b>Expenditures by Function</b>	<b>Adopted FY 2018</b>	<b>Adopted FY 2019</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Administration	\$ 3,271,616	\$ 3,596,394	\$ 324,778	9.9%
Judicial Administration	977,332	1,028,893	51,561	5.3%
Public Safety	7,628,190	8,179,503	551,313	7.2%
Public Works	2,136,600	2,256,396	119,796	5.6%
Health and Welfare	4,493,730	4,532,542	38,812	0.9%
Parks, Recreation & Cultural	666,920	632,361	(34,559)	-5.2%
Community Development	1,609,155	1,600,385	(8,770)	-0.5%
Utilities	1,326,506	1,288,406	(38,100)	-2.9%
Schools	47,436,187	48,144,740	708,553	1.5%
Schools Debt Service	6,785,856	6,675,758	(110,098)	-1.6%
County Debt Service	2,699,967	2,711,112	11,145	0.4%
Utilities Debt Service	1,480,864	1,471,090	(9,774)	-0.7%
<b>Total Expenditures, net</b>	<b>\$ 80,512,923</b>	<b>\$ 82,117,580</b>	<b>\$ 1,604,657</b>	<b>2.0%</b>



**Powhatan County  
FY 2019 Operating Budget  
Revenue Summary**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
<b>GENERAL FUND 100</b>					
Real Estate Property Taxes	\$ 28,943,855	\$ 30,781,615	\$ 30,676,180	\$ 30,676,180	\$ 31,505,670
Personal Property Taxes	7,270,776	7,860,447	8,364,500	8,364,500	8,381,378
Penalties & Interest	634,157	535,289	540,000	540,000	525,000
<b>GENERAL PROPERTY TAXES</b>	<b>\$ 36,848,788</b>	<b>\$ 39,177,351</b>	<b>\$ 39,580,680</b>	<b>\$ 39,580,680</b>	<b>\$ 40,412,048</b>
Local Sales Tax	\$ 2,672,190	\$ 3,039,164	\$ 2,911,500	\$ 2,911,500	\$ 3,400,000
All Other	2,347,458	2,464,969	2,473,300	2,473,300	2,411,300
<b>OTHER LOCAL TAXES</b>	<b>\$ 5,019,648</b>	<b>\$ 5,504,133</b>	<b>\$ 5,384,800</b>	<b>\$ 5,384,800</b>	<b>\$ 5,811,300</b>
Planning & Zoning Fees	\$ 80,687	\$ 91,111	\$ 72,200	\$ 72,200	\$ 80,350
Building Permits	511,416	509,750	471,100	471,100	517,700
All Other	2,119	14,487	14,000	14,000	14,000
<b>PERMITS, FEES, &amp; LICENSES</b>	<b>\$ 594,222</b>	<b>\$ 615,348</b>	<b>\$ 557,300</b>	<b>\$ 557,300</b>	<b>\$ 612,050</b>
<b>FINES &amp; FORFEITURES</b>	<b>\$ 109,704</b>	<b>\$ 170,939</b>	<b>\$ 133,000</b>	<b>\$ 133,000</b>	<b>\$ 143,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>	<b>\$ 239,592</b>	<b>\$ 177,800</b>	<b>\$ 166,600</b>	<b>\$ 166,600</b>	<b>\$ 168,200</b>
<b>CHARGES FOR SERVICES</b>	<b>\$ 178,871</b>	<b>\$ 182,863</b>	<b>\$ 184,000</b>	<b>\$ 184,000</b>	<b>\$ 182,200</b>
<b>OTHER</b>	<b>\$ 321,423</b>	<b>\$ 200,568</b>	<b>\$ 90,000</b>	<b>\$ 107,469</b>	<b>\$ 72,000</b>
PPTRA	\$ 3,022,472	\$ 3,022,472	\$ 3,022,470	\$ 3,022,470	\$ 3,022,470
All Other	1,153,644	1,094,609	1,040,200	1,040,200	1,019,700
<b>STATE NON-CATEGORICAL</b>	<b>\$ 4,176,116</b>	<b>\$ 4,117,081</b>	<b>\$ 4,062,670</b>	<b>\$ 4,062,670</b>	<b>\$ 4,042,170</b>
<b>STATE SHARED EXPENSES</b>	<b>\$ 1,941,181</b>	<b>\$ 1,923,711</b>	<b>\$ 1,952,386</b>	<b>\$ 1,952,386</b>	<b>\$ 1,942,703</b>
<b>STATE CATEGORICAL AID</b>	<b>\$ 213,567</b>	<b>\$ 187,322</b>	<b>\$ 213,975</b>	<b>\$ 189,329</b>	<b>\$ 256,327</b>
<b>FEDERAL</b>	<b>\$ 305,151</b>	<b>\$ 406,010</b>	<b>\$ 51,242</b>	<b>\$ 348,471</b>	<b>\$ 51,242</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>\$ -</b>	<b>\$ 12,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USE OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,191,246</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND 100</b>	<b>\$ 49,948,263</b>	<b>\$ 52,675,773</b>	<b>\$ 52,376,653</b>	<b>\$ 54,857,951</b>	<b>\$ 53,693,240</b>
<b>SOCIAL SERVICES FUND 102</b>	<b>\$ 1,689,961</b>	<b>\$ 1,617,308</b>	<b>\$ 1,757,970</b>	<b>\$ 1,757,970</b>	<b>\$ 1,715,914</b>
<b>CSA FUND 104</b>	<b>1,908,893</b>	<b>1,593,415</b>	<b>1,756,488</b>	<b>1,756,488</b>	<b>1,827,846</b>
<b>GRANTS FUND - LAW LIBRARY</b>	<b>4,000</b>	<b>3,296</b>	<b>4,000</b>	<b>4,000</b>	<b>3,200</b>
<b>FIRE RESCUE FUND 120</b>	<b>624,739</b>	<b>694,475</b>	<b>692,000</b>	<b>803,538</b>	<b>726,762</b>
<b>SRP FUND 209</b>	<b>-</b>	<b>14,912</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS FUND 301</b>	<b>4,493,265</b>	<b>58,756,523</b>	<b>310,725</b>	<b>47,237,893</b>	<b>192,900</b>
<b>UTILITIES FUND 501</b>	<b>3,084,558</b>	<b>2,837,841</b>	<b>2,807,370</b>	<b>2,807,370</b>	<b>2,759,496</b>
<b>UTILITIES CAPITAL PROJECTS FUND 502</b>	<b>446,372</b>	<b>268,684</b>	<b>-</b>	<b>981,872</b>	<b>216,000</b>

**Powhatan County  
FY 2019 Operating Budget  
Revenue Summary**

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	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Adopted</b>	<b>FY 2018 Amended</b>	<b>FY 2019 Adopted</b>
<b>SCHOOL OPERATING FUND 205</b>	<b>43,830,146</b>	<b>44,323,896</b>	<b>46,385,434</b>	<b>46,385,434</b>	<b>46,996,619</b>
<b>SCHOOL FOOD FUND 207</b>	<b>1,261,615</b>	<b>1,350,550</b>	<b>1,300,753</b>	<b>1,300,753</b>	<b>1,398,121</b>
<b>TOTAL OTHER FUNDS</b>	<b>\$ 57,373,437</b>	<b>\$ 111,460,900</b>	<b>\$ 55,014,740</b>	<b>\$ 103,035,318</b>	<b>\$ 55,836,858</b>
<b>TOTAL REVENUE</b>	<b>\$ 107,321,700</b>	<b>\$ 164,136,673</b>	<b>\$ 107,391,393</b>	<b>\$ 157,893,269</b>	<b>\$ 109,530,098</b>
<b>LESS TRANSFERS FROM OTHER FUNDS</b>	<b>(29,613,897)</b>	<b>(28,059,230)</b>	<b>(26,878,470)</b>	<b>(29,078,731)</b>	<b>(27,412,518)</b>
<b>TOTAL REVENUE LESS TRANSFERS</b>	<b>\$ 77,707,803</b>	<b>\$ 136,077,443</b>	<b>\$ 80,512,923</b>	<b>\$ 128,814,538</b>	<b>\$ 82,117,580</b>

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018	FY 2019 Adopted
					YTD Thru 12/31/17	
<b>GENERAL FUND 100</b>						
Delinquent RE Taxes (Budget)	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -	\$ 800,000
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	-	1,157	-	-	-	-
RE Taxes - 2007	-	630	-	-	-	-
RE Taxes - 2008	5,487	4,609	-	-	1,306	-
RE Taxes - 2009	22,656	7,490	-	-	5,194	-
RE Taxes - 2010	46,967	12,368	-	-	6,370	-
RE Taxes - 2011	64,003	18,485	-	-	7,527	-
RE Taxes - 2012	104,404	23,566	-	-	6,824	-
RE Taxes - 2013	209,011	48,060	-	-	8,008	-
RE Taxes - 2014	134,889	62,373	-	-	7,071	-
RE Taxes - 2015	581,819	132,292	-	-	44,129	-
RE Taxes - 2016	26,451,524	490,118	-	-	45,928	-
RE Taxes - 2017	-	28,577,150	-	-	257,479	-
RE Taxes - 2018	-	-	28,411,180	28,411,180	14,262,559	-
RE Taxes - 2019	-	-	-	-	-	29,340,670
<b>Total Delinquent RE Taxes</b>	<b>\$ 1,173,360</b>	<b>\$ 818,358</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 389,836</b>	<b>\$ 800,000</b>
<b>Total Current Real Estate Taxes</b>	<b>\$ 26,451,524</b>	<b>\$ 28,577,150</b>	<b>\$ 28,411,180</b>	<b>\$ 28,411,180</b>	<b>\$ 14,262,559</b>	<b>\$ 29,340,670</b>
Roll Back Taxes	\$ 45,545	\$ 68,547	\$ 25,000	\$ 25,000	\$ 23,027	\$ 25,000
Tax Relief for the Elderly	392,897	409,690	440,000	440,000	-	440,000
<b>Total Other RE Taxes</b>	<b>\$ 438,442</b>	<b>\$ 478,237</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>	<b>\$ 23,027</b>	<b>\$ 465,000</b>
PSC Taxes - 2015	\$ 880,529	\$ 4,953	\$ -	\$ -	\$ -	\$ -
PSC Taxes - 2016	-	902,917	-	-	-	-
PSC Taxes - 2017	-	-	900,000	900,000	880,394	-
PSC Taxes - 2018	-	-	-	-	-	900,000
Total PSC	\$ 880,529	\$ 907,870	\$ 900,000	\$ 900,000	\$ 880,394	\$ 900,000
<b>TOTAL REAL ESTATE TAXES</b>	<b>\$ 28,943,855</b>	<b>\$ 30,781,615</b>	<b>\$ 30,676,180</b>	<b>\$ 30,676,180</b>	<b>\$ 15,555,816</b>	<b>\$ 31,505,670</b>
PP Taxes - 2010	\$ 504	\$ -	\$ -	\$ -	\$ -	\$ -
PP Taxes - 2011	3,625	307	-	-	-	-
PP Taxes - 2012	5,714	3,231	-	-	84	-
PP Taxes - 2013	17,959	4,285	-	-	679	-
PP Taxes - 2014	99,943	9,679	-	-	739	-
PP Taxes - 2015	3,362,823	88,009	-	-	3,251	-
PP Taxes - 2016	2,581,604	3,711,301	-	-	52,378	-
PP Taxes - 2017	-	2,784,655	3,455,000	3,455,000	3,270,403	-
PP Taxes - 2018	-	-	3,777,000	3,777,000	-	3,500,000
PP Taxes - 2019	-	-	-	-	-	3,713,900
MH Taxes - 2011	181	-	-	-	-	-
MH Taxes - 2012	230	-	-	-	-	-
MH Taxes - 2013	331	-	-	-	-	-
MH Taxes - 2014	824	21	-	-	-	-
MH Taxes - 2015	4,111	174	-	-	-	-
MH Taxes - 2016	3,065	3,659	-	-	13	-

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018	FY 2019 Adopted
					YTD Thru 12/31/17	
MH Taxes - 2017	\$ -	\$ 3,525	\$ 3,500	\$ 3,500	\$ 2,735	\$ -
MH Taxes - 2018	-	-	3,400	3,400	-	3,839
MH Taxes - 2019	-	-	-	-	-	3,839
Rescue Squad PP2012 Taxes	240	-	-	-	-	-
Rescue Squad PP2013 Taxes	260	-	-	-	-	-
Rescue Squad PP2014 Taxes	462	46	-	-	-	-
Motor Carrier Tax - 2012	162	-	-	-	-	-
Motor Carrier Tax - 2014	741	-	-	-	-	-
Motor Carrier Tax - 2015	18,522	-	-	-	4	-
Motor Carrier Tax - 2016	17,712	25,869	-	-	4	-
Motor Carrier Tax - 2017	-	22,263	18,300	18,300	25,223	-
Motor Carrier Tax - 2018	-	-	18,300	18,300	-	21,000
Motor Carrier Tax - 2019	-	-	-	-	-	21,000
M & T Taxes - 2013	78	-	-	-	-	-
M & T Taxes - 2014	217	-	-	-	-	-
M & T Taxes - 2015	171,345	-	-	-	-	-
M & T Taxes - 2016	168,644	157,911	-	-	-	-
M & T Taxes - 2017	-	193,062	152,500	152,500	186,133	-
M & T Taxes - 2018	-	-	152,500	152,500	-	179,300
M & T Taxes - 2019	-	-	-	-	-	179,300
Business PP Taxes - 2011	134	-	-	-	-	-
Business PP Taxes - 2012	140	400	-	-	-	-
Business PP Taxes - 2013	(241)	150	-	-	-	-
Business PP Taxes - 2014	1,854	561	-	-	-	-
Business PP Taxes - 2015	320,915	433	-	-	(604)	-
Business PP Taxes - 2016	488,677	348,794	-	-	(17,680)	-
Business PP Taxes - 2017	-	502,112	392,000	392,000	345,827	-
Business PP Taxes - 2018	-	-	392,000	392,000	-	379,600
Business PP Taxes - 2019	-	-	-	-	-	379,600
<b>TOTAL PERSONAL PROP TAXES</b>	<b>\$ 7,270,776</b>	<b>\$ 7,860,447</b>	<b>\$ 8,364,500</b>	<b>\$ 8,364,500</b>	<b>\$ 3,869,189</b>	<b>\$ 8,381,378</b>
Penalties	\$ 326,928	\$ 275,564	\$ 290,000	\$ 290,000	\$ 111,449	\$ 275,000
Interest	307,229	259,725	250,000	250,000	98,567	250,000
<b>TOTAL PENALTIES &amp; INTEREST</b>	<b>\$ 634,157</b>	<b>\$ 535,289</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 210,016</b>	<b>\$ 525,000</b>
<b>TOTAL PROPERTY TAXES</b>	<b>\$ 36,848,788</b>	<b>\$ 39,177,351</b>	<b>\$ 39,580,680</b>	<b>\$ 39,580,680</b>	<b>\$ 19,635,021</b>	<b>\$ 40,412,048</b>
Local Sales and Use Taxes	\$ 2,672,190	\$ 3,039,164	\$ 2,911,500	\$ 2,911,500	\$ 1,074,268	\$ 3,400,000
Consumer's Utility Taxes	578,098	577,405	594,100	594,100	247,562	608,000
Consumption Tax	85,795	88,790	91,900	91,900	34,364	86,000
Business License Taxes	104,569	108,644	102,000	102,000	10,640	102,000
Franchise License Taxes	172,475	219,177	173,000	173,000	-	173,000
Motor Vehicle License 2010	25	-	-	-	-	-
Motor Vehicle License 2011	325	262	-	-	-	-
Motor Vehicle License 2013	6,343	1,221	-	-	537	-
Motor Vehicle License 2014	27,994	3,264	-	-	707	-
Motor Vehicle License 2015	177,595	19,595	-	-	2,210	-
Motor Vehicle License 2016	830,205	176,331	-	-	13,843	-
Motor Vehicle License 2017	-	853,524	-	-	97,552	-
Motor Vehicle License 2018	-	-	1,042,000	1,042,000	-	-
Motor Vehicle License 2019	-	-	-	-	-	1,042,000
Local Tax on Deeds	353,630	405,370	450,000	450,000	172,184	380,000

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018		FY 2019 Adopted
					YTD Thru 12/31/17		
Tax on Wills	\$ 4,141	\$ 5,247	\$ 5,500	\$ 5,500	\$ 3,040	\$ 5,500	
Transient Occupancy Tax	-	-	8,800	8,800	-	8,800	
Short Term Rental	6,263	6,139	6,000	6,000	3,674	6,000	
<b>TOTAL OTHER LOCAL TAXES</b>	<b>\$ 5,019,648</b>	<b>\$ 5,504,133</b>	<b>\$ 5,384,800</b>	<b>\$ 5,384,800</b>	<b>\$ 1,660,581</b>	<b>\$ 5,811,300</b>	
Dog Tag Sales 2015	\$ 2,119	\$ -	\$ -	\$ -	\$ -	\$ -	
Dog Tag Sales 2016	9,804	4,438	-	-	(34)	-	
Dog Tag Sales 2017	-	10,049	-	-	4,385	-	
Dog Tag Sales 2018	-	-	14,000	14,000	2,387	-	
Dog Tag Sales 2019	-	-	-	-	-	14,000	
Land Use Application Fees	810	670	800	800	950	800	
Transfer Fees	1,018	1,107	1,000	1,000	459	1,000	
Zoning Permits	29,295	37,598	28,000	28,000	23,182	31,000	
Building Permits	375,792	352,908	365,000	365,000	305,876	402,000	
Inspection Fees	680	1,560	600	600	320	700	
Electrical Permits	30,664	36,484	30,000	30,000	18,349	33,000	
Plumbing Permits	27,194	29,133	27,000	27,000	15,442	29,000	
Mechanical Permits	34,536	42,635	35,000	35,000	21,242	38,000	
Building Permit-Administration	12,330	16,315	13,000	13,000	6,478	14,500	
Burn Permits	200	1,000	500	500	400	500	
Septic Tank Permits	30,020	29,715	-	-	4,370	-	
Temporary Business/Planning	100	300	200	200	-	100	
Erosion/Sediment Control	29,054	36,638	29,000	29,000	21,438	32,000	
Events Permit	370	490	450	450	595	700	
Conditional UsePermits	9,500	6,000	6,000	6,000	2,000	6,000	
Rezoning Permits	5,375	2,400	4,000	4,000	-	4,000	
Subdivision - Preliminary	725	-	-	-	-	-	
Subdivision - Final Plats	2,100	3,975	1,500	1,500	5,050	2,000	
Private Road Inspections	1,200	500	-	-	1,400	1,500	
Project Approval	390	633	500	500	-	500	
Non-Subvision Plat	750	800	750	750	-	750	
<b>TOTAL PERMITS, FEES, LICENSES</b>	<b>\$ 604,026</b>	<b>\$ 615,348</b>	<b>\$ 557,300</b>	<b>\$ 557,300</b>	<b>\$ 434,289</b>	<b>\$ 612,050</b>	
Local Fines	\$ 97,288	\$ 155,591	\$ 120,000	\$ 120,000	\$ 63,075	\$ 130,000	
Interest on Court Fines/Forf	3,418	3,104	3,000	3,000	1,375	3,000	
E Summons Fee	2,072	4,389	3,000	3,000	1,136	3,000	
Library Fines -Lost Books,	6,926	7,855	7,000	7,000	3,490	7,000	
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 109,704</b>	<b>\$ 170,939</b>	<b>\$ 133,000</b>	<b>\$ 133,000</b>	<b>\$ 69,076</b>	<b>\$ 143,000</b>	
Interest - CVB (Regular)	\$ 11	\$ 10	\$ -	\$ -	\$ 3	\$ -	
Interest CVB - MMA	1	1	-	-	-	-	
Interest on New Horizon \$500	10,556	8,837	10,000	10,000	15,244	10,000	
Investment Interest	54	126	100	100	85	100	
Interest - Bank of Powhatan	17,987	19,006	15,000	15,000	5,332	15,000	
Interest Earned Bank Deposits	2	2	-	-	1	-	
Interest on New Horizon CD	-	3,369	-	-	1,766	-	
Bank of Essex CD - Interest	10,749	5,977	10,000	10,000	432	6,000	
Interest Investments / Deposits	\$ 39,360	\$ 37,328	\$ 35,100	\$ 35,100	\$ 22,863	\$ 31,100	
Rent - CSB	\$ 135,000	\$ 66,152	\$ 66,150	\$ 66,150	\$ 33,076	\$ 66,150	
Rent - Use of Comm Buildings	850	710	-	-	360	-	
Rent - Health Dept	12,373	12,373	12,400	12,400	6,186	12,400	
Rent - SPRINT (TOWER)	29,201	29,201	29,200	29,200	14,600	29,200	

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018	
					YTD Thru 12/31/17	FY 2019 Adopted
Library Sales & Services	\$ 6,836	\$ 7,866	\$ 7,200	\$ 7,200	\$ 3,582	\$ 7,200
Rent - NEXTEL Tower	15,972	16,452	16,550	16,550	8,422	16,550
Rent - Verizon Tower	-	7,718	-	-	2,810	5,600
<b>TOTAL USE MONEY &amp; PROPERTY</b>	<b>\$ 239,592</b>	<b>\$ 177,800</b>	<b>\$ 166,600</b>	<b>\$ 166,600</b>	<b>\$ 91,899</b>	<b>\$ 168,200</b>
Sheriff's Fees	\$ 1,445	\$ 866	\$ 1,000	\$ 1,000	\$ 291	\$ 850
Court Appointed Atty Fees	2,861	2,466	2,000	2,000	1,680	2,000
Courthouse Maintenance Fees	9,570	9,557	9,000	9,000	3,659	8,000
Clerk Other Local Costs	19,998	17,437	18,000	18,000	8,218	18,000
Sheriff's Fees - Local ONLY	86	72	-	-	53	-
DUI Response Reimburse	700	-	700	700	-	-
Courthouse Security Fund	43,182	41,214	43,000	43,000	15,847	36,000
Jail Admission Fee	2,091	2,603	2,000	2,000	944	2,000
Blood Test/ DNA Fee	271	292	300	300	104	250
Parking Tickets	320	160	100	100	-	-
Susp. License Reimburse	350	-	500	500	-	-
E Summons	18,861	15,927	15,000	15,000	6,754	15,000
Courthouse Construction Fee	12,560	13,837	12,000	12,000	5,352	12,000
Commonwealth's Atty Fees	1,990	3,324	1,500	1,500	1,391	1,500
Animal Protection	2,500	3,077	1,200	1,200	1,172	2,500
False Alarm Fines	1,500	3,200	1,000	1,000	500	1,000
Animal Adoption-Spayed/Neuter	600	895	600	600	480	600
Waste Collections/Disposal	47,508	55,006	55,000	55,000	29,768	60,000
Recreation Fees - Parks & Rec	5,403	6,340	8,000	8,000	2,845	9,000
Parks & Recreation - Facility Use	1,019	-	2,000	2,000	2,894	2,000
Travel ball fees	2,890	4,300	9,000	9,000	3,785	10,000
Non-resident fees	1,420	670	1,000	1,000	580	1,000
Sale of Maps, Plats, Surveys	1,729	1,345	1,000	1,000	-	500
Sale of Ordinances	15	-	100	100	-	-
Sale - Other	2	275	-	-	75	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 178,871</b>	<b>\$ 182,863</b>	<b>\$ 184,000</b>	<b>\$ 184,000</b>	<b>\$ 86,392</b>	<b>\$ 182,200</b>
Sheriff - Reimbursables	\$ 14,385	\$ 12,818	\$ -	\$ 7,650	\$ 7,750	\$ -
E/R - Social Services	6,059	3,873	-	-	334	-
E/R - Schools	40,000	40,000	40,000	40,000	-	40,000
E/R - Other	4,331	1,570	-	-	1,030	-
E/R - Telephone	-	1,207	-	-	-	-
E/R - Health Dept	4,233	4,214	4,500	4,500	1,566	4,000
Administrative Fee-Treasurer	22,968	21,895	20,000	20,000	9,839	20,000
Gifts and Donations	-	5,960	-	-	-	-
Sale of Salvage and Surplus	1,550	-	-	-	6,680	-
Sale of Equipment	1,382	1,641	-	-	281	-
Donations - Library	666	1,892	-	-	457	-
Credit Card Fees	15,906	22,945	16,000	16,000	14,159	-
D.A.R.E.(Drug Awareness)	250	100	-	-	-	-
Solicitor's Permit	220	100	-	-	20	-
Junior Emergency Tech	4,263	-	-	-	500	-
Training Class Fees	2,859	2,940	-	-	3,144	-
Returned Check Fees	1,225	721	-	-	738	-
Clerk Miscellaneous Fees	10,646	9,615	8,000	8,000	4,027	8,000
Restitution Payments	4,200	429	-	-	-	-
Settlement payment	90,000	-	-	-	-	-

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018	
					YTD Thru 12/31/17	FY 2019 Adopted
Court order lien	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution for Animals	765	-	-	-	-	-
FOIA Request Fees	-	629	-	-	-	-
Miscellaneous Private Grants	25,000	-	-	-	-	-
Miscellaneous	1,559	1,733	1,500	1,500	(71)	-
<b>TOTAL OTHER</b>	<b>\$ 253,117</b>	<b>\$ 134,282</b>	<b>\$ 90,000</b>	<b>\$ 97,650</b>	<b>\$ 50,454</b>	<b>\$ 72,000</b>
Recordation Taxes-State Fax	\$ 121,338	\$ 129,299	\$ 120,000	\$ 120,000	\$ 34,575	\$ 120,000
Mobile Home Titling Taxes	10,113	6,276	7,000	7,000	2,119	6,000
Tax on Deeds (Grantor's Tax)	93,048	111,993	92,000	92,000	47,619	92,000
Railroad Rolling Stock Taxes	9,714	1,417	9,700	9,700	9,664	9,700
Sale of Timber	57,050	-	-	-	-	-
Auto Rental Tax	29,132	32,856	20,000	20,000	10,829	25,000
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,470	3,022,470	2,417,977	3,022,470
Communications Tax	833,249	812,768	791,500	791,500	266,652	767,000
<b>TOTAL NON-CAT STATE</b>	<b>\$ 4,176,116</b>	<b>\$ 4,117,081</b>	<b>\$ 4,062,670</b>	<b>\$ 4,062,670</b>	<b>\$ 2,789,435</b>	<b>\$ 4,042,170</b>
Commonwealth's Attorney	\$ 242,170	\$ 243,136	\$ 259,510	\$ 259,510	\$ 106,705	\$ 245,533
Sheriff	1,178,600	1,164,563	1,184,238	1,184,238	476,113	1,194,980
Commissioner of the Revenue	108,882	108,844	113,633	113,633	48,263	109,885
Treasurer	111,311	111,233	113,633	113,633	46,151	113,170
Registrar/Electoral Boards	57,825	41,896	41,000	41,000	-	41,000
Clerk of the Circuit Court	240,778	250,437	240,372	240,372	104,211	238,135
Clerk - Excess Fees (SNIP)	1,615	3,602	-	-	-	-
<b>TOTAL SHARED STATE</b>	<b>\$ 1,941,181</b>	<b>\$ 1,923,711</b>	<b>\$ 1,952,386</b>	<b>\$ 1,952,386</b>	<b>\$ 781,443</b>	<b>\$ 1,942,703</b>
Miscellaneous State Revenue	\$ 2,332	\$ 6,415	\$ 1,500	\$ 1,500	\$ 3,809	\$ 1,500
Animal Funds (spay/neuter)	96	-	-	-	252	-
Library State Aid - Quarterly	99,021	102,975	102,975	102,975	53,762	118,527
Arts grant	-	750	-	-	-	-
Animal Friendly License Plates	700	1,100	-	-	-	-
Victim/Witness Assistance	50,351	13,255	49,000	24,354	9,790	49,000
VJCCA Grant (State)	8,468	8,468	8,500	8,500	4,234	8,500
E911 Wireless	52,599	54,359	52,000	52,000	18,259	78,800
<b>TOTAL CATEGORICAL STATE</b>	<b>\$ 213,567</b>	<b>\$ 187,322</b>	<b>\$ 213,975</b>	<b>\$ 189,329</b>	<b>\$ 90,106</b>	<b>\$ 256,327</b>
Victim Witness	\$ 3,519	\$ 39,765	\$ -	\$ 34,329	\$ 3,263	\$ -
TANF Funds (PCCAA)	28,811	62,392	15,000	63,750	50,335	15,000
CSBG Funds (PCCAA) Federal	272,821	303,853	36,242	250,392	179,091	36,242
<b>TOTAL FEDERAL</b>	<b>\$ 305,151</b>	<b>\$ 406,010</b>	<b>\$ 51,242</b>	<b>\$ 348,471</b>	<b>\$ 232,689</b>	<b>\$ 51,242</b>
Insurance Recoveries	\$ 68,306	\$ 66,286	\$ -	\$ 9,819	\$ 9,819	\$ -
<b>TOTAL OTHER</b>	<b>\$ 68,306</b>	<b>\$ 66,286</b>	<b>\$ -</b>	<b>\$ 9,819</b>	<b>\$ 9,819</b>	<b>\$ -</b>
Transfer From Grants Fund	\$ -	\$ 12,647	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ 12,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Use of Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,191,246</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND 100</b>	<b>\$ 49,958,067</b>	<b>\$ 52,675,773</b>	<b>\$ 52,376,653</b>	<b>\$ 54,857,951</b>	<b>\$ 25,931,204</b>	<b>\$ 53,693,240</b>

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018	
					YTD Thru 12/31/17	FY 2019 Adopted
<b>SOCIAL SERVICES FUND 102</b>						
Public Assist. and Welfare	\$ 379,386	\$ 321,240	\$ 447,260	\$ 447,260	\$ 189,373	\$ 415,098
<b>TOTAL STATE</b>	<b>\$ 379,386</b>	<b>\$ 321,240</b>	<b>\$ 447,260</b>	<b>\$ 447,260</b>	<b>\$ 189,373</b>	<b>\$ 415,098</b>
Virginia Public Assistance-Fed	\$ 834,036	\$ 824,430	\$ 748,074	\$ 748,074	\$ 371,401	\$ 722,731
<b>TOTAL FEDERAL</b>	<b>\$ 834,036</b>	<b>\$ 824,430</b>	<b>\$ 748,074</b>	<b>\$ 748,074</b>	<b>\$ 371,401</b>	<b>\$ 722,731</b>
Transfer From General Fund	\$ 476,539	\$ 471,638	\$ 562,636	\$ 562,636	\$ -	\$ 578,085
<b>TOTAL TRANSFERS IN</b>	<b>\$ 476,539</b>	<b>\$ 471,638</b>	<b>\$ 562,636</b>	<b>\$ 562,636</b>	<b>\$ -</b>	<b>\$ 578,085</b>
<b>Total SOCIAL SERVICES FUND 102</b>	<b>\$ 1,689,961</b>	<b>\$ 1,617,308</b>	<b>\$ 1,757,970</b>	<b>\$ 1,757,970</b>	<b>\$ 560,774</b>	<b>\$ 1,715,914</b>
<b>PEG FUND 103</b>						
Comcast PEG Fees	\$ 29,888	\$ 23,486	\$ -	\$ -	\$ 12,494	\$ -
<b>TOTAL OTHER LOCAL TAXES</b>	<b>\$ 29,888</b>	<b>\$ 23,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,494</b>	<b>\$ -</b>
<b>TOTAL PEG FUND 103</b>	<b>\$ 29,888</b>	<b>\$ 23,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,494</b>	<b>\$ -</b>
<b>COMPREHENSIVE SERVICES ACT (CSA) FUND 104</b>						
State CSA Revenue	\$ 765,284	\$ 795,111	\$ 895,197	\$ 895,197	\$ 170,587	\$ 931,181
State Foster Care- DCSE/CSA	11,756	1,035	-	-	-	-
<b>TOTAL STATE</b>	<b>\$ 777,040</b>	<b>\$ 796,146</b>	<b>\$ 895,197</b>	<b>\$ 895,197</b>	<b>\$ 170,587</b>	<b>\$ 931,181</b>
Federal CSA Revenue	\$ 78,507	\$ 40,883	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FEDERAL</b>	<b>\$ 78,507</b>	<b>\$ 40,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer from General Fund	\$ 1,053,346	\$ 756,386	\$ 861,291	\$ 861,291	\$ -	\$ 896,665
<b>TOTAL TRANSFERS IN</b>	<b>\$ 1,053,346</b>	<b>\$ 756,386</b>	<b>\$ 861,291</b>	<b>\$ 861,291</b>	<b>\$ -</b>	<b>\$ 896,665</b>
<b>TOTAL REVENUE CSA FUND 104</b>	<b>\$ 1,908,893</b>	<b>\$ 1,593,415</b>	<b>\$ 1,756,488</b>	<b>\$ 1,756,488</b>	<b>\$ 170,587</b>	<b>\$ 1,827,846</b>
<b>FIRE RESCUE FUND 120</b>						
Fees for Rescue Transport Services	\$ 503,888	\$ 571,641	\$ 572,000	\$ 572,000	\$ 186,770	\$ 602,000
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 503,888</b>	<b>\$ 571,641</b>	<b>\$ 572,000</b>	<b>\$ 572,000</b>	<b>\$ 186,770</b>	<b>\$ 602,000</b>
Dept of Fire Programs Grant	\$ 88,889	\$ 91,013	\$ 91,000	\$ 93,762	\$ 93,762	\$ 93,762
Four for Life Grant	31,962	31,821	29,000	29,000	-	31,000
<b>TOTAL STATE</b>	<b>\$ 120,851</b>	<b>\$ 122,834</b>	<b>\$ 120,000</b>	<b>\$ 122,762</b>	<b>\$ 93,762</b>	<b>\$ 124,762</b>
<b>Use of Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,776</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FIRE RESCUE FUND 120</b>	<b>\$ 624,739</b>	<b>\$ 694,475</b>	<b>\$ 692,000</b>	<b>\$ 803,538</b>	<b>\$ 280,532</b>	<b>\$ 726,762</b>
<b>UTILITIES FUND 501</b>						
Miscellaneous Revenue	\$ 1,766	\$ 4,191	\$ 5,000	\$ 5,000	\$ 1,212	\$ 5,000
Application/Reconnection Fee	450	625	500	500	275	500
Biological Test Fees	80	-	-	-	-	-
Water Revenue	-	-	134,480	134,480	71,915	141,204
Sewer Revenue	-	-	201,715	201,715	73,432	150,000
Bi-Monthly Revenue	301,558	309,587	-	-	9,640	-

**Powhatan County**  
**FY 2019 Operating Budget**  
**Revenue Detail**

Account Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018	FY 2019 Adopted
					YTD Thru 12/31/17	
Sewer Connection	\$ 145,512	\$ 105,300	\$ 100,000	\$ 100,000	\$ 105,300	\$ -
Infrastructure Recovery Fees	2,915	795	-	-	2,790	-
Construction Meter Rental	8,496	16,616	13,000	13,000	3,543	13,000
Water Connection	24,600	32,971	40,000	40,000	20,500	-
Irrigation Connection	-	-	-	-	24,600	-
Interest	-	1	-	-	67	-
Ammortized Int.on Bond Prem	104,150	103,453	-	-	-	-
Capital Contributions	300,000	-	-	-	-	-
Insurance Recoveries	\$ -	\$ 24,208	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER</b>	<b>\$ 889,527</b>	<b>\$ 597,747</b>	<b>\$ 494,695</b>	<b>\$ 494,695</b>	<b>\$ 313,274</b>	<b>\$ 309,704</b>
Transfer From General Fund	\$ 2,195,031	\$ 2,240,094	\$ 2,312,675	\$ 2,312,675	\$ -	\$ 2,233,792
Transfer from UT Capital Projects	-	-	-	-	-	216,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 2,195,031</b>	<b>\$ 2,240,094</b>	<b>\$ 2,312,675</b>	<b>\$ 2,312,675</b>	<b>\$ -</b>	<b>\$ 2,449,792</b>
<b>USE OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL UTILITIES FUND</b>	<b>\$ 3,084,558</b>	<b>\$ 2,837,841</b>	<b>\$ 2,807,370</b>	<b>\$ 2,807,370</b>	<b>\$ 313,274</b>	<b>\$ 2,759,496</b>
<b>UTILITIES CAPITAL PROJECTS</b>						
Developer Contribution	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	-	-	-	871,872	-	-
Sewer Connection	-	-	-	-	-	175,000
Water Connection	-	-	-	-	-	41,000
Transfer from General Fund	375,000	205,000	-	110,000	110,000	-
Transfer from Capital Projects	29,852	-	-	-	-	-
Transfer from Water and Sewer	41,520	38,684	-	-	-	-
<b>TOTAL UTILITIES CAP PROJ FUND</b>	<b>446,372</b>	<b>268,684</b>	<b>-</b>	<b>981,872</b>	<b>110,000</b>	<b>216,000</b>
<b>SCHOOL OPERATING FUND 205</b>						
<b>LOCAL REVENUES</b>	<b>\$ 251,482</b>	<b>\$ 298,943</b>	<b>\$ 344,000</b>	<b>\$ 344,000</b>	<b>\$ 118,473</b>	<b>\$ 428,000</b>
<b>STATE</b>	<b>\$ 21,134,258</b>	<b>\$ 21,247,135</b>	<b>\$ 22,152,586</b>	<b>\$ 22,152,586</b>	<b>\$ 9,574,083</b>	<b>\$ 22,226,568</b>
<b>FEDERAL</b>	<b>\$ 1,403,451</b>	<b>\$ 1,226,116</b>	<b>\$ 1,307,705</b>	<b>\$ 1,307,705</b>	<b>\$ 483,219</b>	<b>\$ 1,296,975</b>
<b>TRANSFERS IN</b>	<b>\$ 21,070,955</b>	<b>\$ 21,551,702</b>	<b>\$ 22,581,143</b>	<b>\$ 22,581,143</b>	<b>\$ -</b>	<b>\$ 23,045,076</b>
<b>TOTAL SCHOOL OPERATING FUND</b>	<b>\$ 43,860,146</b>	<b>\$ 44,323,896</b>	<b>\$ 46,385,434</b>	<b>\$ 46,385,434</b>	<b>\$ 10,175,775</b>	<b>\$ 46,996,619</b>
<b>SCHOOL FOOD FUND 207</b>						
<b>LOCAL REVENUES</b>	<b>\$ 630,661</b>	<b>\$ 652,902</b>	<b>\$ 674,949</b>	<b>\$ 674,949</b>	<b>\$ 231,221</b>	<b>\$ 623,717</b>
<b>STATE</b>	<b>\$ 14,299</b>	<b>\$ 14,064</b>	<b>\$ 13,503</b>	<b>\$ 13,503</b>	<b>\$ -</b>	<b>\$ 14,519</b>
<b>FEDERAL</b>	<b>\$ 414,096</b>	<b>\$ 433,584</b>	<b>\$ 362,301</b>	<b>\$ 362,301</b>	<b>\$ 134,946</b>	<b>\$ 509,885</b>
<b>TRANSFERS IN</b>	<b>\$ 202,559</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b>USE OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>TOTAL SCHOOL FOOD FUND 207</b>	<b>\$ 1,261,615</b>	<b>\$ 1,350,550</b>	<b>\$ 1,300,753</b>	<b>\$ 1,300,753</b>	<b>\$ 366,167</b>	<b>\$ 1,398,121</b>

**Powhatan County**  
**FY 2019 Operating Budget**  
**Expenditure Summary**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
<b>Administration</b>					
Board of Supervisors	\$ 90,385	\$ 93,301	\$ 88,720	\$ 88,720	\$ 88,670
County Attorney	193,335	189,479	193,522	193,522	129,500
County Administrator	278,835	325,730	315,335	333,335	335,439
Human Resources	126,779	142,839	116,272	171,957	198,576
Finance	384,280	394,780	409,227	409,227	439,663
Information Technology	366,715	470,879	455,359	455,359	470,103
Commissioner Revenue	466,000	496,761	514,650	514,650	543,228
Reassessment	143,184	218,534	138,000	138,000	225,000
Tax Relief for the Elderly	392,897	409,690	440,000	440,000	440,000
Treasurer	538,628	553,635	559,581	559,581	560,166
Electoral Board/Registrar	163,859	194,560	157,103	162,103	190,708
Risk Management	136,368	156,167	157,985	157,985	166,500
<b>Subtotal</b>	<b>\$ 3,281,264</b>	<b>\$ 3,646,356</b>	<b>\$ 3,545,754</b>	<b>\$ 3,624,439</b>	<b>\$ 3,787,553</b>
<b>Judicial</b>					
Circuit Court	\$ 12,471	\$ 9,977	\$ 16,600	\$ 16,600	\$ 16,600
General District Court	12,364	13,542	14,450	14,450	15,050
Clerk of the Circuit Court	377,208	362,511	379,210	382,810	405,155
Commonwealth's Attorney	403,446	411,158	466,587	466,587	489,737
Juvenile Court Services	14,326	12,686	20,684	20,684	21,087
Detention	675,680	582,599	714,120	714,120	714,120
<b>Subtotal</b>	<b>\$ 1,495,496</b>	<b>\$ 1,392,473</b>	<b>\$ 1,611,651</b>	<b>\$ 1,615,251</b>	<b>\$ 1,661,749</b>
<b>Public Safety</b>					
Sheriff's Office	\$ 3,611,275	\$ 3,633,411	\$ 3,487,862	\$ 3,499,201	\$ 3,715,154
E911 Dispatch	832,084	888,689	1,105,944	1,126,944	1,194,695
Victim Witness Grant	74,769	76,464	75,801	85,484	78,064
Animal Control	295,077	299,014	294,891	294,891	319,774
Medical Examiner	1,392	676	2,000	2,000	2,000
Fire & Rescue	803,151	1,178,216	1,411,359	1,451,989	1,467,599
Emergency Management	56,966	60,008	37,839	72,839	39,399
<b>Subtotal</b>	<b>\$ 5,674,714</b>	<b>\$ 6,136,478</b>	<b>\$ 6,415,696</b>	<b>\$ 6,533,348</b>	<b>\$ 6,816,685</b>
<b>Public Works</b>					
Administration	\$ 313,709	\$ 326,774	\$ 332,432	\$ 332,432	\$ 414,875
Facilities	657,663	697,905	704,830	704,830	735,141
Grounds/Parks	281,083	269,058	317,362	317,362	327,476
Athletic Fields	103,704	108,710	155,060	155,060	155,060
Company 1 Fire Station	31,406	35,741	42,960	42,960	42,960
Huguenot Public Safety Building	63,496	63,629	72,600	72,600	72,600
Convenience Center	471,321	480,897	511,356	521,356	508,284
<b>Subtotal</b>	<b>\$ 1,922,382</b>	<b>\$ 1,982,714</b>	<b>\$ 2,136,600</b>	<b>\$ 2,146,600</b>	<b>\$ 2,256,396</b>

**Powhatan County**  
**FY 2019 Operating Budget**  
**Expenditure Summary**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
<b>Health and Welfare</b>					
Health Department	\$ 197,000	\$ 199,301	\$ 210,910	\$ 210,910	\$ 215,520
Free Clinic Nurse	310	41	-	-	-
CSB	260,883	266,045	271,960	271,960	276,860
Social Services Board	2,799	2,907	5,160	5,160	5,160
PCAA	302,827	365,050	51,242	314,142	51,242
<b>Subtotal</b>	<b>\$ 763,819</b>	<b>\$ 833,344</b>	<b>\$ 539,272</b>	<b>\$ 802,172</b>	<b>\$ 548,782</b>
<b>Community Development</b>					
Economic Development	\$ 254,354	\$ 206,595	\$ 193,763	\$ 193,763	\$ 268,680
Planning and Zoning	361,268	497,186	470,068	470,068	504,294
Building Inspections	270,898	245,779	347,015	347,015	287,821
Code Enforcement	-	-	15,000	15,000	15,000
GIS	113,567	110,842	86,232	86,232	136,152
Recreation	74,307	82,217	98,851	98,851	99,479
<b>Subtotal</b>	<b>\$ 1,074,395</b>	<b>\$ 1,142,619</b>	<b>\$ 1,210,929</b>	<b>\$ 1,210,929</b>	<b>\$ 1,311,426</b>
<b>Cultural / Other</b>					
Library	\$ 407,309	\$ 453,718	\$ 486,204	\$ 486,204	\$ 448,448
Extension Service	74,690	77,525	81,865	81,865	84,434
Memberships/Joint Services	149,410	151,428	154,852	154,852	162,538
Contributions	31,500	31,500	31,500	31,500	33,000
Debt Service	6,589,392	8,528,103	9,485,823	9,294,023	9,386,870
Contingency Fund	-	-	165,862	165,862	248,841
<b>Subtotal</b>	<b>\$ 7,252,301</b>	<b>\$ 9,242,274</b>	<b>\$ 10,406,106</b>	<b>\$ 10,214,306</b>	<b>\$ 10,364,131</b>
<b>Total without transfers</b>	<b>\$ 21,464,372</b>	<b>\$ 24,376,257</b>	<b>\$ 25,866,008</b>	<b>\$ 26,147,045</b>	<b>\$ 26,746,722</b>
<b>Transfers</b>	<b>28,301,367</b>	<b>26,984,983</b>	<b>26,510,645</b>	<b>28,710,906</b>	<b>26,946,518</b>
<b>Total General Fund</b>	<b>\$ 49,765,738</b>	<b>\$ 51,361,240</b>	<b>\$ 52,376,653</b>	<b>\$ 54,857,951</b>	<b>\$ 53,693,240</b>
<b>Other Funds</b>					
<b>Social Services</b>	<b>\$ 1,689,961</b>	<b>\$ 1,617,308</b>	<b>\$ 1,757,970</b>	<b>\$ 1,757,970</b>	<b>\$ 1,715,914</b>
CSA	1,908,893	1,593,415	1,756,488	1,756,488	1,827,846
Grants Fund - Law Library	4,438	4,149	4,000	3,395	3,200
Fire Rescue	759,264	788,110	692,000	803,538	726,762
SRP	275,450	177,369	-	-	-
Capital Projects	4,004,534	18,398,989	310,725	47,237,893	192,900
Utilities Capital Projects	63,916	338,035	-	981,872	216,000
Utilities	3,235,724	3,443,416	2,807,370	2,807,370	2,759,496
<b>Total Other Funds</b>	<b>\$ 11,942,180</b>	<b>\$ 26,360,791</b>	<b>\$ 7,328,553</b>	<b>\$ 55,348,526</b>	<b>\$ 7,442,118</b>
<b>Total Expenditures</b>	<b>\$ 61,707,919</b>	<b>\$ 77,722,031</b>	<b>\$ 59,705,206</b>	<b>\$ 110,206,477</b>	<b>\$ 61,135,358</b>

**Powhatan County  
FY 2019 Operating Budget  
Expenditure Summary**

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	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2019 Adopted
School Operating	44,223,072	44,323,896	46,385,434	46,385,434	46,996,619
School Food Service	1,299,182	1,314,402	1,300,753	1,300,753	1,398,121
<b>Total Other Funds</b>	<b>\$ 57,464,434</b>	<b>\$ 71,999,089</b>	<b>\$ 55,014,740</b>	<b>\$ 103,034,713</b>	<b>\$ 55,836,858</b>
<b>Total Expenditures</b>	<b>\$ 107,230,173</b>	<b>\$ 123,360,329</b>	<b>\$ 107,391,393</b>	<b>\$ 157,892,664</b>	<b>\$ 109,530,098</b>
Less Transfers to Other Funds	(28,753,981)	(27,447,667)	(26,878,470)	(29,078,731)	(27,412,518)
<b>Total Expenditures Less Transfers</b>	<b>\$ 78,476,192</b>	<b>\$ 95,912,662</b>	<b>\$ 80,512,923</b>	<b>\$ 128,813,933</b>	<b>\$ 82,117,580</b>

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

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

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

**WHEREAS**, the provisions of Appendix A have been amended to increase bi-monthly water rates, increase 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 18 and April 25, 2018, and a public hearing was conducted on April 30, 2018, as required by law; and

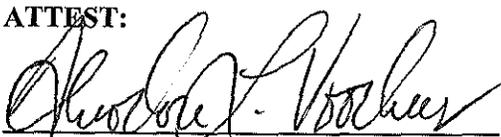
**WHEREAS**, on April 30, 2018, the Powhatan County Board of Supervisors held a public hearing on this matter and all of those who spoke on this matter were heard.

**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, 2018.

**APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON APRIL 30, 2018 AND EFFECTIVE ON JULY 1, 2018.**

  
 \_\_\_\_\_  
 Carson L. Tucker, 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-2018-09**  
**POWHATAN COUNTY**  
**FEE SCHEDULE**  
**Adopted April 30, 2018**  
**Effective July 1, 2018**

Chapter	Code Section	Department	Description	Current Fee
Administration	2-1	<b>Treasurer</b>	Bad Check Fee	\$35.00
Administration		<b>Commissioner of the Revenue</b>	Complete Map Set (11"x17" Maps; 170 Page Sets)	\$100.00
Administration		<b>Commissioner of the Revenue</b>	Complete Map Set (24"x36" Maps; 170 Page Sets)	\$9.00 Per Page or \$1,530.00
Administration		<b>Commissioner of the Revenue</b>	Digital Complete Map Set 11"x17"; 170 Pages/Set PDF Files	\$50.00
Administration		<b>Commissioner of the Revenue</b>	Index Listing: Without Addresses	\$150.00
Administration		<b>Commissioner of the Revenue</b>	Index Listing: With Addresses	\$250.00
Administration		<b>Commissioner of the Revenue</b>	Sales Sheets	\$0.25 Per Sheet
Administration		<b>GIS</b>	Map Maintenance	\$35.00 Plus \$10.00 Per Parcel/Acre
Administration		<b>GIS</b>	Large Format Print	\$20.00
Animal	10-117 (c)	<b>Animal Control</b>	Dog License - Adoption Fee	\$25.00
Animal		<b>Animal Control</b>	Owner Surrender	\$20.00
Animal	10-117(g)	<b>Animal Control</b>	Dog License - Confinement (Next business day after pick up)	\$10.00 per day
Animal		<b>Animal Control</b>	Dog License - Pickup Fee 1st – 3rd Pickup (each pickup)	\$30.00 per dog
Animal		<b>Animal Control</b>	Dog License - Pickup Fee 4 or More Pickups (each pickup)	\$50.00 per dog
Animal	10-140	<b>Animal Control</b>	Dangerous Dog Registration Certificate	\$150.00
Animal	10-140	<b>Animal Control</b>	Dangerous Dog Renewal	\$85.00 per year
Animal		<b>Animal Control</b>	Registered Dangerous Dog Transfer	\$85.00 per year
Animal	10-147 & 140-148	<b>Animal Control</b>	Hybrid Canines Annual Permit	\$50.00/ <5 hybrid permits to any one

**ATTACHMENT TO ORDINANCE O-2018-09**  
**POWHATAN COUNTY**  
**FEE SCHEDULE**  
**Adopted April 30, 2018**  
**Effective July 1, 2018**

				person or residence
Animal	10-152	<b>Animal Control</b>	Hybrid Canines Temporary Permit (under 6 months)	\$20.00
Animal	10-151	<b>Animal Control</b>	Hybrid Canines Duplicate Permit	\$10.00
Business	18-56	<b>Commissioner of Revenue</b>	Business License Penalty	\$10.00
Business	18-106(a)	<b>Commissioner of Revenue</b>	Business License - Personal Services	\$50.00
Business	18-107(a)	<b>Commissioner of Revenue</b>	Business License - Professional Services	\$50.00
Business	18-108(a)	<b>Commissioner of Revenue</b>	Business License - Contractors	\$50.00
Business	18-109(b)	<b>Commissioner of Revenue</b>	Business License - Lodging & Dining	\$50.00
Business	18-110(b)	<b>Commissioner of Revenue</b>	Business License - Retail Merchants	\$50.00
Business	18-111(b)	<b>Commissioner of Revenue</b>	Business License - Wholesale	\$50.00
Business	18-112(a)	<b>Commissioner of Revenue</b>	Business License - Limitation on Direct Seller	\$50.00
Business	18-132	<b>Commissioner of Revenue</b>	Business License - Short Term Rental of Gross	\$50.00
Business	18-136	<b>Commissioner of Revenue</b>	Penalty and Interest: or \$10.00, Whichever is Greater	\$0.00
Business	18-158	<b>Commissioner of Revenue</b>	Public Service Corporations (See Tax Rate Schedule)	
Treasurer	10-73	<b>Treasurer</b>	Dog License - Up to 4 Dogs in Areas Zoned Residential	\$10.00/Dog or \$7.00 if Spayed or Neutered
Treasurer	10-73	<b>Treasurer</b>	Dog License - Individual Licenses for Dogs in Areas Zoned Agricultural	\$10.00/Dog or \$7.00 if Spayed or Neutered
Treasurer	10-73	<b>Treasurer</b>	Kennel License in Areas Zoned Residential under 2 acres in size with an Approved CUP	\$50.00
Treasurer	10-73	<b>Treasurer</b>	Dog License - Kennel License	\$50.00
Treasurer	10-77	<b>Treasurer</b>	Dog License - Duplicate Dog License	\$1.00
Treasurer	70	<b>Treasurer</b>	Administrative Fee	\$30.00

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Treasurer	70-333	<b>Treasurer</b>	Penalty on Delinquent Taxes	10%
Treasurer	70-333	<b>Treasurer</b>	Interest on Delinquent Taxes	10% annum
Treasurer		<b>Treasurer</b>	DMV Stop Fee	\$25.00
Treasurer	70-463	<b>Treasurer</b>	Annual License Fee on Each Motor Vehicle	\$35.00
Treasurer	70-463	<b>Treasurer</b>	Annual License Fee on Farm Vehicles	\$17.00
Treasurer	70-463	<b>Treasurer</b>	Annual License Fee on Active National Guard Tag	\$17.50
Treasurer	70-461	<b>Treasurer</b>	Annual License Fee on Antique Vehicles	\$0.00
Treasurer	70-463	<b>Treasurer</b>	Annual License Fee on Each Motorcycle	\$28.75
Courts	30-32	<b>Clerk of Circuit Court</b>	Law Library Assessment	\$4.00
Courts	30-62	<b>Clerk of Circuit Court</b>	Courthouse Maintenance Assessment	\$2.00
Courts	30-62	<b>Clerk of Circuit Court</b>	Courthouse Construction Fee	\$3.00
Courts	30-70	<b>Clerk of Circuit Court</b>	Courthouse Security Assessment	\$10.00
Courts	30-76	<b>Clerk of Circuit Court</b>	Jail Process Fee	\$25.00
Courts		<b>Clerk of Circuit Court</b>	Electronic Summons System Fee	\$5.00
Emergency Services	38-4	<b>Fire and Rescue</b>	Basic Life Support Transport	\$460.00
Emergency Services	38-4	<b>Fire and Rescue</b>	Advanced Life Support Transport Level 1	\$550.00
Emergency Services	38-4	<b>Fire and Rescue</b>	Advanced Life Support Transport Level 2	\$800.00
Emergency Services	38-4	<b>Fire and Rescue</b>	Advanced Life Support – NON-Transport	\$100.00

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

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Facility Usage		<b>Library</b>	Meeting Room - Per Three Days	\$100.00
Facility Usage		<b>Library</b>	Meeting Room - Per Day - Non Profit	\$0.00
Facility Usage		<b>Parks and Recreation</b>	Independent Youth & Adult Tournaments or Camps (Baseball, Softball, Soccer, Etc. Cost per Day, Per Field for 3+ hours)	\$75.00
Facility Usage		<b>Parks and Recreation</b>	Affiliated League Youth & Adult Tournaments or Camps (Benefit, Youth, & Adult Cost per Day, Per Field for 3+ Hours)	\$40.00
Facility Usage		<b>Parks and Recreation</b>	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		<b>Parks and Recreation</b>	Tournaments & Camps Grooming per Occurrence after Initial Field Prep (Fees Apply to Independent & Affiliated Tournament Groups)	\$40.00
Facility Usage		<b>Parks and Recreation</b>	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		<b>County Administration</b>	8 1/2 x 11 Copies Per Page	\$0.25
Sale of Materials		<b>County Administration</b>	11 x 14 Copies Per Page	\$1.00
Sale of Materials		<b>County Administration</b>	11 x 17 Copies Per Page	\$3.00
Sale of Materials		<b>County Administration</b>	Audio CD's (70 Minutes)	\$5.00
Sale of Materials		<b>County Administration</b>	CD's	\$2.00
Sale of Materials		<b>County Administration</b>	County Code	\$100.00
Sale of Materials		<b>County Administration</b>	Powhatan County Flags	30.00

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Convenience Center Fees		<b>Convenience Center</b>	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Pickup or Equivalent Size Load	\$30.00
Convenience Center Fees		<b>Convenience Center</b>	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Regular Pickup or Equivalent Size Load	\$40.00
Convenience Center Fees		<b>Convenience Center</b>	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		<b>Convenience Center</b>	Tires Passenger and Wide Commercial - Per Tire	\$2.00
Convenience Center Fees		<b>Convenience Center</b>	Large Truck Tires Over 19"	\$13.00
Convenience Center Fees		<b>Convenience Center</b>	Large Truck Tires Over 19" on Rims	\$19.00
Convenience Center Fees		<b>Convenience Center</b>	Tractor and Off Road Tires	\$26.00
Convenience Center Fees		<b>Convenience Center</b>	Tire on Rim Surcharge	\$7.00
Convenience Center Fees		<b>Convenience Center</b>	White Goods with CFC's (1) e.g., Air Conditioners, Refrigerators, Freezers, Ice Machines	\$20.00
Convenience Center Fees		<b>Convenience Center</b>	White Goods Without CFC's (2) e.g., Dishwashers, Hot Water Heaters, Stoves, Washers	\$15.00
Development Review Fees		<b>Planning and Zoning</b>	Administrative Review of Non-Subdivision Plats	\$50.00
Development Review Fees		<b>Planning and Zoning</b>	Agricultural/Forestall District (Establishment)	\$300.00
Development Review Fees		<b>Planning and Zoning</b>	Subdivision Exception	\$300.00
Development Review Fees		<b>Planning and Zoning</b>	Conditional Use Permits	\$1,500.00
Development Review Fees		<b>Planning and Zoning</b>	Erosion and Sediment Control Permit - Agreement in Lieu of an E&S Plan for a Dwelling	\$150.00

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Development Review Fees		<b>Planning and Zoning</b>	Re-inspection Fee	\$50.00
Development Review Fees		<b>Planning and Zoning</b>	Erosion and Sediment Control Permit	\$750.00 Plus \$150.00 Per Acre
Development Review Fees		<b>Planning and Zoning</b>	Resubmittal of Erosion and Sediment Control Plans – Third and Subsequent Resubmittals	\$150.00
Development Review Fees		<b>Planning and Zoning</b>	Maps	\$5.00
Development Review Fees		<b>Planning and Zoning</b>	Private Road Administration	\$100.00
Development Review Fees		<b>Planning and Zoning</b>	Rezoning - Agricultural	\$600.00 Per Application
Development Review Fees		<b>Planning and Zoning</b>	Rezoning - (Other than Agricultural)	\$1,500.00 Plus \$50.00 Per Acre
Development Review Fees		<b>Planning and Zoning</b>	Temporary Event Permit	\$50.00
Development Review Fees		<b>Planning and Zoning</b>	Amend Proffered Conditions	\$1,200.00
Developmental Review Fees		<b>Planning and Zoning</b>	Deferral Request by Applicant After Public Hearing	Cost of Advertisement
Developmental Review Fees		<b>Planning and Zoning</b>	Permanent Sign Permits	\$100.00
Developmental Review Fees		<b>Planning and Zoning</b>	Temporary Sign Permits	\$20.00
Developmental Review Fees		<b>Planning and Zoning</b>	Site Plan Review – First and Second Submittals	\$500.00 Plus \$25.00 Per Acre
Developmental Review Fees		<b>Planning and Zoning</b>	Site Plan Review - Third and Subsequent Re-Submittals	\$250.00 per submittal
Developmental Review Fees		<b>Planning and Zoning</b>	Low Impact (Minor) Site Plan Review	\$250.00
Development Review Fees	30-3	<b>Planning and Zoning</b>	Preliminary and Final Subdivision Plat – 1 <sup>st</sup> submittal	\$500.00 Plus \$25.00 Per Lot
Development Review Fees	<u>30-3</u>	<b>Planning and Zoning</b>	Preliminary and Final Subdivision Plat – 3 <sup>rd</sup> and subsequent submittals	\$250.00

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Development Review Fees	30-3	<b>Planning and Zoning</b>	Zoning Variance or Appeal	\$750.00
Development Review Fees	30-3	<b>Planning and Zoning</b>	Zoning Verification Letter	\$50.00
Development Review Fees	30-3	<b>Planning and Zoning</b>	Zoning Permit – Residential New Dwellings	\$100.00
Development Review Fees		<b>Planning and Zoning</b>	Zoning Permit – Residential other	\$50.00
Zoning Ordinance Fees	30	<b>Planning and Zoning</b>	Temporary Business Review	\$75.00
Building Inspections		<b>Building Inspections</b>	Commercial/Multi-Family - Permits (building, pool, elevator, tent)	\$50.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		<b>Building Inspections</b>	Commercial/Multi-Family – Trade Permits (plumbing, electrical, mechanical, range hood, fire suppression, alarm, gas, tank)	\$50.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		<b>Building Inspections</b>	Demolition Permit	\$100.00
Building inspections		<b>Building Inspections</b>	One and Two Family Dwellings Permits (building, pool, elevator, tent)	\$50.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		<b>Building Inspections</b>	One and Two Family Dwellings – Trade Permits (plumbing, electrical, mechanical, range hood, fire suppression, alarm, gas, tank)	\$50.00 plus \$0.04 Per Sq. Ft. of Finished Living Area
Building Inspections		<b>Building Inspections</b>	One and Two Family Dwellings – Trade Permits for Alterations, Repairs and Demolitions (plumbing, electrical, mechanical, range hood, fire suppression, alarm, gas, tank)	\$50.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		<b>Building Inspections</b>	Solar Energy Farms	\$.05 per square foot of solar panel
Building Inspections		<b>Building Inspections</b>	State Fee Levy Imposed on All Building Permit Fees	2%
Building Inspections		<b>Building Inspections</b>	Re-inspection fee	\$50.00

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Building Inspections		<b>Building Inspections</b>	Annual operating permit for elevator, escalators, dumbwaiters and man lifts	\$40.00
Building Inspections		<b>Building Inspections</b>	Small Mechanical Ride or Inflatable Amusement Devices	\$35.00
Building Inspections		<b>Building Inspections</b>	Circular ride or flat ride less than 20' above the ground	\$55.00
Building Inspections		<b>Building Inspections</b>	Spectacular ride that cannot be inspected as a circular or flat ride	\$75.00
Building Inspections		<b>Building Inspections</b>	Coasters which exceed 30' in height	\$200.00
Building Inspections		<b>Building Inspections</b>	Amendments, extensions, transfers, ,modification requests, re-review plans	\$50.00
Building Inspections		<b>Building Inspections</b>	Permit Job Card replacement or Mechanic Lien Agent Amendment & Transfers	\$25.00
Building Inspections		<b>Building Inspections</b>	Review of Model Energy Code Compliance Alternative Worksheets	\$100.00
Building Inspections		<b>Building Inspections</b>	Building permits (working without a required permit)	\$50.00 or 25% of the applicable permit fee, if greater
Building Inspections		<b>Building Inspections</b>	Property maintenance abatement	Cost of advertisement
Building Inspections		<b>Building Inspections</b>	Temporary Certificate of Occupancy	\$100.00
Building Inspections		<b>Building Inspections</b>	Certificate of No Change in Use	\$100.00
Building Inspections		<b>Building Inspections</b>	Certificate of Occupancy - Change of Use	\$100.00 plus \$25.00 per 1,000 square foot of building area
Fire Prevention	46-46.1	<b>Fire Prevention Code</b>	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	<b>Fire Prevention Code</b>	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	<b>Fire Prevention Code</b>	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	<b>Fire Prevention Code</b>	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	<b>Fire Prevention Code</b>	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	<b>Fire Prevention Code</b>	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	<b>Utilities Department</b>	Service Deposit - Single Family Residential Customers	\$45/\$65 (water/wastewater)
Utilities Service Deposits	80-56	<b>Utilities Department</b>	Service Deposit - Non-Residential Customers - 5/8 inch and 3/4 inch meter size	\$150/\$250 (water/wastewater)
Utilities Service Deposits	80-56	<b>Utilities Department</b>	Service Deposit - Non-Residential Customers - 1 inch meter size	\$250/\$250 (water/wastewater)
Utilities Service Deposits	80-56	<b>Utilities Department</b>	Service Deposit - Non-Residential Customers - 1 1/2 inch meter size	\$350/\$275 (water/wastewater)
Utilities Service Deposits	80-56	<b>Utilities Department</b>	Service Deposit - Non-Residential Customers - 2 inch meter size	\$350/\$350 (water/wastewater)
Utilities Service Deposits	80-56	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Meter Fee Charge - Meter Size - 5/8"	\$200.00
Utilities Connection Fees	80-66	<b>Utilities Department</b>	Meter Fee Charge - Meter Size - 3/4"	\$200.00
Utilities Connection Fees	80-66	<b>Utilities Department</b>	Meter Fee Charge - Meter Size - 1"	\$515.00
Utilities Connection Fees	80-66	<b>Utilities Department</b>	Meter Fee Charge - Meter Size - 1-1/2"	\$1,230.00
Utilities Connection Fees	80-66	<b>Utilities Department</b>	Meter Fee Charge - Meter Size - 2"	\$1,480.00
Utilities Connection Fees	80-66	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Facility Charge - Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$328,000/\$648,000 (water/ wastewater)

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Utilities Connection Fees	80-66	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Facility Charge - Meter Size Larger than 12"	Determined by the Director based on the number of ERUs per unit
Utilities Fees	80-72	<b>Utilities Department</b>	Water Fee – Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.73
Utilities Fees	80-72	<b>Utilities Department</b>	Wastewater Fee Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.61
Utilities Fees	80-72	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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)

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Utilities Fees	80-72	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Portable Water Meter Deposit	\$1380.00

**ATTACHMENT TO ORDINANCE O-2018-09**  
**POWHATAN COUNTY**  
**FEE SCHEDULE**  
**Adopted April 30, 2018**  
**Effective July 1, 2018**

Utilities Fees	80-72	<b>Utilities Department</b>	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test
Utilities Fees	80-72	<b>Utilities Department</b>	Meter Testing Charges	The Customer Will be Charged the Actual Cost of the Test
Utilities Fees	80-72	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Excessive Strength Waste Surcharge	See Section 80-73
Utilities Fees	80-72	<b>Utilities Department</b>	Fee to Set Water Meter	\$65.00 Per Trip
Utilities Fees	80-72	<b>Utilities Department</b>	Service Application Fee, to Establish an Account	\$25.00
Utilities Fees	80-73	<b>Utilities Department</b>	Surcharges for Excessive Strength Waste CBOD <sub>5</sub>	Gallons used x 0.000008345 x [(CBOD <sub>5</sub> mg/l-250) x \$8.62] x 0.30
Utilities Fees	80-73	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Penalty and Interest Charges	\$30.00 if total Utility bill is less than or equal to \$500; \$60.00 if total utility bill is over \$500.00
Utilities Fees	80-77	<b>Utilities Department</b>	Termination of Service for Nonpayment	\$30.00

**ATTACHMENT TO ORDINANCE O-2018-09  
POWHATAN COUNTY  
FEE SCHEDULE  
Adopted April 30, 2018  
Effective July 1, 2018**

Utilities Fees	80-79	<b>Utilities Department</b>	Administrative Fee - Establish or revise account	\$25.00
Utilities Fees	80-79	<b>Utilities Department</b>	Reinstallation of meters 2-inches or smaller	\$50.00
Utilities Fees	80-79	<b>Utilities Department</b>	Reinstallation of meters larger than 2-inches	Actual cost for labor, materials and equipment, plus 25%
Utilities Fess	80-122	<b>Utilities Department</b>	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	<b>Utilities Department</b>	Plan Review Fees Public water system extension	[RESERVED FOR FUTURE USE]
Utilities Fees	80-108	<b>Utilities Department</b>	Plan Review Fees Public wasterwater system extension	[RESERVED FOR FUTURE USE]

Statement of Net Position  
June 30, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	EDA
<b>ASSETS</b>					
Cash and cash equivalents (Note 3)	\$ 15,374,140	\$ 1,349,275	\$ 16,723,415	\$ 3,504,955	\$ 121,712
Cash in custody of others (Note 3)	-	34,348	34,348	-	-
Receivables, net (Note 5):					
Taxes	6,488,761	-	6,488,761	-	-
Accounts	188,060	112,138	300,198	-	-
Due from other governmental units (Note 6)	1,222,322	-	1,222,322	1,181,209	-
Inventories	-	-	-	8,323	-
Prepaid expenses	1,969	-	1,969	-	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents (in custody of others) (Note 3)	26,415,730	-	26,415,730	-	-
Investments (Note 3)	20,197,579	-	20,197,579	-	-
Capital assets (Note 8)					
Nondepreciable	17,565,025	970,548	18,535,573	822,031	-
Depreciable, net	54,773,269	18,628,387	73,401,656	12,364,576	-
Total assets	\$ 142,226,855	\$ 21,094,696	\$ 163,321,551	\$ 17,881,094	\$ 121,712
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension contributions made subsequent to the measurement date (Notes 11 & 12)	\$ 833,452	\$ 30,650	\$ 864,102	\$ 3,834,539	\$ -
Difference between expected and actual experience and difference between projected and actual earnings on pension plan investments - pension (Notes 11 & 12)	443,123	16,296	459,419	2,626,526	-
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	88,000	-
Deferred amount on bond refundings	427,214	2,000,234	2,427,448	-	-
	\$ 1,703,789	\$ 2,047,180	\$ 3,750,969	\$ 6,549,065	\$ -
<b>LIABILITIES</b>					
Accounts payable	\$ 3,595,731	\$ 193,007	\$ 3,788,738	\$ 175,458	\$ -
Accrued liabilities	5,905	-	5,905	4,668,566	-
Retainage payable	667,975	-	667,975	-	-
Accrued interest payable	1,261,194	183,997	1,445,191	-	-
Long-term liabilities:					
Net pension liability (Notes 11 & 12)	2,800,007	102,970	2,902,977	42,437,000	-
Due within one year (Note 10)	5,618,008	807,080	6,425,088	123,185	-
Due in more than one year (Note 10)	107,187,858	18,121,169	125,309,027	11,875,864	-
Total liabilities	\$ 121,136,678	\$ 19,408,223	\$ 140,544,901	\$ 59,280,073	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Difference between expected and actual experience - pension (Notes 11 & 12)	\$ 381,289	\$ 14,022	\$ 395,311	\$ 1,431,577	\$ -
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	608,000	-
Unearned property taxes (Note 9)	4,094,027	-	4,094,027	-	-
	\$ 4,475,316	\$ 14,022	\$ 4,489,338	\$ 2,039,577	\$ -
<b>NET POSITION</b>					
Net investment in capital assets	\$ 4,734,695	\$ 2,745,687	\$ 7,480,382	\$ 13,186,607	\$ -
Restricted for:					
SRP	158,598	-	158,598	-	-
Unrestricted (deficit)	13,425,357	973,944	14,399,301	(50,076,098)	121,712
Total net position	\$ 18,318,650	\$ 3,719,631	\$ 22,038,281	\$ (36,889,491)	\$ 121,712

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

Statement of Activities  
For the Year Ended June 30, 2017

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets					
	Program Revenues		Primary Government		Component Units	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>PRIMARY GOVERNMENT:</b>						
Governmental activities:						
General government administration	\$ 3,387,951	\$ -	\$ -	\$(3,119,563)	\$ -	\$(3,119,563)
Judicial administration	875,808	228,999	268,388	(60,311)	-	(60,311)
Public safety	8,623,661	1,239,297	586,498	(5,975,866)	-	(5,975,866)
Public works	2,444,844	55,006	1,408,498	(2,389,838)	-	(2,389,838)
Health and welfare	4,250,646	-	2,348,944	(1,901,702)	-	(1,901,702)
Education	25,587,129	-	-	(25,587,129)	-	(25,587,129)
Parks, recreation, and cultural	1,430,798	19,165	103,725	(1,307,908)	-	(1,307,908)
Community development	975,494	192,732	7,692	(775,070)	-	(775,070)
Interest on long-term debt	4,479,930	-	-	(4,479,930)	-	(4,479,930)
Total governmental activities	\$ 52,056,261	\$ 1,735,199	\$ 4,723,745	\$(45,597,317)	\$ -	\$(45,597,317)
Business-type activities:						
Water and sewer	\$ 2,584,881	\$ 465,893	\$ -	\$ -	\$(2,093,988)	\$(2,093,988)
Total business-type activities	\$ 2,584,881	\$ 465,893	\$ -	\$ -	\$(2,093,988)	\$(2,093,988)
Total primary government	\$ 54,641,142	\$ 2,201,092	\$ 4,723,745	\$(45,597,317)	\$ -	\$(47,691,305)
<b>COMPONENT UNITS:</b>						
School Board	\$ 45,930,296	\$ 701,589	\$ 22,920,899	\$ -	\$ -	\$(22,307,808)
Economic Development Authority	43,170	-	98,000	-	-	-
Total component units	\$ 45,973,466	\$ 701,589	\$ 23,018,899	\$ -	\$ -	\$(22,307,808)
General revenues:						
General property taxes	\$ 39,416,185	\$ -	\$ -	\$ 39,416,185	\$ -	\$ -
Local sales and use tax	3,039,163	-	-	3,039,163	-	-
Consumer utility tax	577,405	-	-	577,405	-	-
Other local taxes	1,911,051	-	-	1,911,051	-	-
Unrestricted revenues from use of money and property	282,759	-	2	282,761	2	21,796
Miscellaneous	346,297	-	-	346,297	28,399	228,460
Grants and contributions not restricted to specific programs	4,117,081	-	-	4,117,081	-	-
Payment from Powhatan County	-	-	-	-	-	20,616,887
Transfers (Note 7)	(2,445,094)	-	2,445,094	-	-	-
Total general revenues and transfers	\$ 47,284,847	\$ 2,473,495	\$ 2,473,495	\$ 49,718,342	\$ 20,667,143	\$ 76
Change in net position	\$ 1,647,530	\$ 379,507	\$ 379,507	\$ 2,027,037	\$ (1,440,665)	\$ 54,906
Net position - beginning - as restated (Note 21)	16,671,120	3,340,124	3,340,124	20,011,244	(35,448,826)	66,806
Net position - ending	\$ 18,318,650	\$ 3,719,631	\$ 3,719,631	\$ 22,038,281	\$ (36,889,491)	\$ 121,712

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

**DEPARTMENT  
BUDGETS**



[www.powhatanva.gov](http://www.powhatanva.gov)

Powhatan County  
Expenditure Detail  
Board of Supervisors

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Comp: Board of Supervisors	\$ 63,100	\$ 63,300	\$ 63,000	\$ 63,000	\$ 31,500	\$ 63,000
Comp: RRPDC	920	360	1,440	1,440	80	1,440
FICA	4,827	4,849	4,820	4,820	2,410	4,820
RRPDC FICA	70	21	110	110	6	110
<b>Total Personnel</b>	<b>\$ 68,918</b>	<b>\$ 68,530</b>	<b>\$ 69,370</b>	<b>\$ 69,370</b>	<b>\$ 33,996</b>	<b>\$ 69,370</b>
County Code	\$ 8,297	\$ 4,791	\$ 5,000	\$ 5,000	\$ 4,669	\$ 5,000
Maintenance & Service Contracts	-	42	-	-	-	-
Advertising	7,692	7,848	7,500	7,500	1,784	7,500
Postage	34	1	50	50	-	-
Travel-Mileage	37	-	200	200	-	200
Travel - Convention and Education	3,290	2,201	4,000	4,000	3,708	4,000
BOS Retreat	-	8,802	-	-	-	-
Dues/Association Memberships	-	40	-	-	-	-
Meeting Expense	2,067	1,043	2,500	2,500	969	2,500
Other Operating Supplies	50	3	100	100	25	100
<b>Total Operating</b>	<b>\$ 21,468</b>	<b>\$ 24,771</b>	<b>\$ 19,350</b>	<b>\$ 19,350</b>	<b>\$ 11,155</b>	<b>\$ 19,300</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 90,385</b>	<b>\$ 93,301</b>	<b>\$ 88,720</b>	<b>\$ 88,720</b>	<b>\$ 45,151</b>	<b>\$ 88,670</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
County Attorney

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 50,493	\$ 51,512	\$ 51,512	\$ 51,512	\$ 25,756	\$ -
FICA	3,798	3,834	3,941	3,941	1,895	-
Retirement	6,550	5,826	5,826	5,826	2,913	-
Medical Insurance	5,184	5,300	6,648	6,648	3,565	-
Group Life Insurance	601	675	675	675	337	-
<b>Total Personnel</b>	<b>\$ 66,626</b>	<b>\$ 67,147</b>	<b>\$ 68,602</b>	<b>\$ 68,602</b>	<b>\$ 34,466</b>	<b>\$ -</b>
County Code	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	\$ 2	\$ 26	\$ 500	\$ 500	\$ 9	\$ 250
Outside Counsel	3,825	-	-	-	-	-
Contracted County Attorney	120,000	120,000	120,000	120,000	50,000	127,200
Postage	251	82	150	150	24	150
Travel-Mileage	-	-	70	70	-	-
Conferences & Training	405	150	600	600	526	-
Dues/Association Memberships	385	385	600	600	480	400
Office Supplies	591	400	1,000	1,000	69	500
Books & Subscriptions	1,250	1,289	2,000	2,000	244	1,000
<b>Total Operating</b>	<b>\$ 126,709</b>	<b>\$ 122,332</b>	<b>\$ 124,920</b>	<b>\$ 124,920</b>	<b>\$ 51,352</b>	<b>\$ 129,500</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 193,335</b>	<b>\$ 189,479</b>	<b>\$ 193,522</b>	<b>\$ 193,522</b>	<b>\$ 85,818</b>	<b>\$ 129,500</b>
# of Employees / FTEs	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0	1 / 1.0	0

Powhatan County  
Expenditure Detail  
County Administrator

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 209,260	\$ 242,600	\$ 231,791	\$ 231,791	\$ 123,761	\$ 236,283
Salaries and Wages: Overtime & Comp	806	-	-	-	-	-
FICA	12,807	15,176	17,732	17,732	8,492	18,076
Retirement	26,928	20,632	26,504	26,504	2,309	26,276
Retirement - Hybrid	-	3,464	-	-	10,391	-
Retirement - Hybrid Disability	-	181	-	-	542	1,349
Medical Insurance	6,547	9,989	18,216	18,216	9,708	22,104
Group Life Insurance	2,471	2,791	2,942	2,942	1,471	3,001
<b>Total Personnel</b>	<b>\$ 258,818</b>	<b>\$ 294,833</b>	<b>\$ 297,185</b>	<b>\$ 297,185</b>	<b>\$ 156,674</b>	<b>\$ 307,089</b>
Professional Services	\$ 5,500	\$ 7,018	\$ -	\$ 18,000	\$ 350	\$ 9,000
Maintenance/Service Contracts	5,739	6,354	6,000	6,000	1,580	5,050
Advertising	-	312	-	-	556	-
Postage	102	801	50	50	167	1,000
Telephone System	1,855	-	-	-	-	-
Cell Phone	599	957	600	600	517	1,200
Travel-Mileage	(1)	222	100	100	132	200
Business Meetings	-	653	-	-	228	-
Conference & Training	1,605	4,083	7,000	7,000	3,837	8,500
Dues/Association Memberships	3,001	4,100	3,000	3,000	4,103	2,000
Office Supplies	1,349	5,998	1,200	1,200	3,011	1,200
Books and Subscriptions	268	399	200	200	229	200
<b>Total Operating</b>	<b>\$ 20,017</b>	<b>\$ 30,897</b>	<b>\$ 18,150</b>	<b>\$ 36,150</b>	<b>\$ 14,710</b>	<b>\$ 28,350</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 278,835</b>	<b>\$ 325,730</b>	<b>\$ 315,335</b>	<b>\$ 333,335</b>	<b>\$ 171,384</b>	<b>\$ 335,439</b>
<b># of Employees / FTEs</b>	<b>2 / 2.0</b>	<b>2 / 2.0</b>				

Powhatan County  
Expenditure Detail  
Human Resources

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 77,089	\$ 78,631	\$ 78,631	\$ 78,631	\$ 39,315	\$ 114,977
FICA	5,746	5,941	6,015	6,015	2,948	8,796
Retirement	9,998	8,893	8,893	8,893	4,447	13,482
Medical Insurance	5,643	7,192	6,648	6,648	3,360	21,000
COBRA Admin Fees	842	-	750	750	-	750
HSA and FSA Admin Fees	-	-	-	-	-	2,500
PCORI fees	446	424	-	-	558	600
Group Life Insurance	917	1,030	1,030	1,030	515	1,506
Unemployment Claims	17,708	10,508	7,710	7,710	8,694	7,710
<b>Total Personnel</b>	<b>\$ 118,390</b>	<b>\$ 112,619</b>	<b>\$ 109,677</b>	<b>\$ 109,677</b>	<b>\$ 59,837</b>	<b>\$ 171,321</b>
Professional Services	\$ 962	\$ 550	\$ -	\$ 36,000	\$ 9,206	\$ 20,000
Postage	81	-	110	110	43	110
Cell Phones	-	300	-	-	180	360
Advertising	-	-	250	250	506	250
Maintenance & Service Contracts	-	201	-	-	145	300
Drug Testing	1,155	560	735	735	673	735
Office Supplies	246	155	250	250	65	250
Travel-Mileage	420	38	460	460	141	460
Travel and Education	3,950	3,162	3,250	3,250	492	3,250
Recruitment	-	18,541	-	-	-	-
Interview Expense	151	40	420	420	100	420
Dues/Association Membership	1,203	1,098	640	640	360	640
Criminal Background Checks	220	260	480	480	60	480
Tuition Reimbursement	-	5,315	-	19,685	594	-
<b>Total Operating</b>	<b>\$ 8,389</b>	<b>\$ 30,220</b>	<b>\$ 6,595</b>	<b>\$ 62,280</b>	<b>\$ 12,565</b>	<b>\$ 27,255</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 126,779</b>	<b>\$ 142,839</b>	<b>\$ 116,272</b>	<b>\$ 171,957</b>	<b>\$ 72,402</b>	<b>\$ 198,576</b>
<b># of Employees / FTEs</b>	<b>1 / 1.0</b>	<b>2 / 2.0</b>				

Powhatan County  
Expenditure Detail  
Finance

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages - Regular	\$ 238,165	\$ 248,320	\$ 248,455	\$ 248,455	\$ 119,794	\$ 259,797
COMP: Part-time help	1,200	1,248	-	-	-	-
Salaries and Wages - Overtime/ Comp	-	64	-	-	-	-
FICA	17,101	17,966	19,007	19,007	8,401	19,874
Retirement	11,655	11,209	28,100	28,100	5,604	29,799
Retirement - Hybrid	18,991	16,892	-	-	7,944	-
Retirement - Hybrid Disability	864	884	896	896	414	1,522
Medical Insurance	20,137	22,449	24,864	24,864	13,837	36,408
Group Life Insurance	2,812	3,255	3,255	3,255	1,569	3,403
<b>Total Personnel</b>	<b>\$ 310,924</b>	<b>\$ 322,287</b>	<b>\$ 324,577</b>	<b>\$ 324,577</b>	<b>\$ 157,563</b>	<b>\$ 350,803</b>
External Audit	\$ 49,800	\$ 48,300	\$ 50,000	\$ 50,000	\$ 49,800	\$ 51,400
Cost Allocation Plan	1,800	1,800	1,900	1,900	-	1,900
Professional Services	5,728	8,810	8,000	8,000	2,550	11,000
Maintenance Service Contracts	5,262	2,767	6,000	6,000	1,052	4,500
Advertising	474	982	1,000	1,000	-	1,000
Water	(24)	-	-	-	60	-
Postage	3,201	3,615	3,250	3,250	779	3,500
Cell Phones	-	300	-	-	180	360
Travel-Mileage	87	34	1,000	1,000	185	1,000
Conferences & Training	3,025	2,315	6,000	6,000	948	6,000
Dues/Association Membership	1,850	1,675	2,000	2,000	620	2,000
Office Supplies	2,152	1,895	5,000	5,000	1,003	5,000
Computer Equipment -non cap	-	-	-	-	-	1,200
Books and Subscriptions	-	-	500	500	-	-
<b>Total Operating</b>	<b>\$ 73,355</b>	<b>\$ 72,493</b>	<b>\$ 84,650</b>	<b>\$ 84,650</b>	<b>\$ 57,177</b>	<b>\$ 88,860</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 384,280</b>	<b>\$ 394,780</b>	<b>\$ 409,227</b>	<b>\$ 409,227</b>	<b>\$ 214,740</b>	<b>\$ 439,663</b>
<b># of Employees / FTEs</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>

Expenditure Detail  
Information Technology

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 192,175	\$ 217,726	\$ 214,964	\$ 214,964	\$ 103,976	\$ 213,951
Comp Time Payout	159	324	-	-	-	-
Media Technicians	182	7,097	13,555	13,555	2,807	14,170
FICA	14,215	16,830	17,482	17,482	7,936	17,451
Retirement	23,714	24,204	24,312	24,312	11,212	24,540
Medical Insurance	12,093	15,519	26,340	26,340	7,458	29,988
Group Life Insurance	2,176	2,804	2,816	2,816	1,299	2,803
<b>Total Personnel</b>	<b>\$ 244,714</b>	<b>\$ 284,504</b>	<b>\$ 299,469</b>	<b>\$ 299,469</b>	<b>\$ 134,688</b>	<b>\$ 302,903</b>
Professional Services	\$ -	\$ 40,102	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	34,885	46,858	40,950	40,950	24,927	50,850
AS400 Contracts	-	22,473	23,300	23,300	10,395	23,500
Network service contracts - switches	5,766	365	5,780	5,780	-	5,830
Network service contracts - VOIP	6,817	-	6,820	6,820	-	6,880
Postage	-	56	-	-	-	-
Telephone System	10,620	11,094	4,630	4,630	4,406	4,670
Countywide Telephone - VOIP	-	-	15,510	15,510	-	15,660
Long Distance	484	591	-	-	216	-
Cell Phones	707	170	800	800	(753)	810
Internet	5,599	15,801	17,000	17,000	8,371	17,200
Countywide remote network connections	5,931	3,115	3,600	3,600	1,032	3,640
Travel-Mileage	-	164	-	-	215	-
Conferences & Training	3,181	274	5,000	5,000	678	5,500
Office Supplies	458	741	800	800	281	800
Computer Equipment -non cap	15,608	9,819	13,350	13,350	2,262	13,480
Computer software	11,210	6,594	3,000	3,000	3,378	3,030
Gas/Grease/Oil	164	55	200	200	-	200
Auto Parts / Auto Repair	283	538	150	150	-	150
Other Operating Expenses	210	5,687	-	-	1,333	-
Website Cost	20,079	21,878	15,000	15,000	-	15,000
<b>Total Operating</b>	<b>\$ 122,001</b>	<b>\$ 186,375</b>	<b>\$ 155,890</b>	<b>\$ 155,890</b>	<b>\$ 56,741</b>	<b>\$ 167,200</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 366,715</b>	<b>\$ 470,879</b>	<b>\$ 455,359</b>	<b>\$ 455,359</b>	<b>\$ 191,429</b>	<b>\$ 470,103</b>
<b># of Employees / FTEs</b>	<b>8 / 3.25</b>	<b>8 / 3.25</b>				

Powhatan County  
Expenditure Detail  
Commissioner of the Revenue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages - Regular	\$ 320,158	\$ 341,078	\$ 344,914	\$ 344,914	\$ 166,571	\$ 363,036
Compensation- Part-time Help	13,770	13,887	14,508	14,508	7,519	14,799
FICA	23,951	25,008	27,496	27,496	12,034	28,904
Retirement	36,984	34,105	38,044	38,044	17,257	40,696
Retirement - Hybrid	3,932	3,530	-	-	828	-
Retirement - Hybrid Disability	182	176	192	192	44	235
Medical Insurance	35,919	47,846	50,728	50,728	23,588	56,552
Group Life Insurance	3,810	4,470	4,518	4,518	2,148	4,756
<b>Total Personnel</b>	<b>\$ 438,705</b>	<b>\$ 470,100</b>	<b>\$ 480,400</b>	<b>\$ 480,400</b>	<b>\$ 229,989</b>	<b>\$ 508,978</b>
Maintenance/Service Contracts	\$ 9,106	\$ 6,228	\$ 9,250	\$ 9,250	\$ 5,873	\$ 9,250
Printing and Binding	-	567	1,500	1,500	1,288	1,500
Postage	2,612	2,956	3,000	3,000	2,005	3,000
Telephone System	514	523	600	600	228	600
Travel-Mileage	1,311	1,438	1,000	1,000	354	2,000
Conferences & Training	4,310	2,851	4,000	4,000	1,855	3,500
Dues/Association Memberships	1,695	575	1,200	1,200	895	1,200
Office Supplies	4,835	7,269	7,500	7,500	2,510	7,500
Subscriptions	-	-	200	200	-	200
Other Operating Supplies	2,913	4,254	6,000	6,000	150	5,500
<b>Total Operating</b>	<b>\$ 27,295</b>	<b>\$ 26,661</b>	<b>\$ 34,250</b>	<b>\$ 34,250</b>	<b>\$ 15,158</b>	<b>\$ 34,250</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 466,000</b>	<b>\$ 496,761</b>	<b>\$ 514,650</b>	<b>\$ 514,650</b>	<b>\$ 245,147</b>	<b>\$ 543,228</b>
<b># of Employees / FTEs</b>	<b>8 / 7.50</b>	<b>8 / 7.50</b>	<b>8 / 7.50</b>	<b>8 / 7.50</b>	<b>8 / 7.50</b>	<b>8 / 7.50</b>
<b>Revenues:</b>						
Compensation Board	\$ 108,882	\$ 108,884	\$ 113,633	\$ 113,633	\$ 48,263	\$ 109,885
<b>Total Revenues</b>	<b>\$ 108,882</b>	<b>\$ 108,884</b>	<b>\$ 113,633</b>	<b>\$ 113,633</b>	<b>\$ 48,263</b>	<b>\$ 109,885</b>
<b>Amount Funded by Local Taxes</b>	<b>357,118</b>	<b>387,877</b>	<b>401,017</b>	<b>401,017</b>	<b>196,884</b>	<b>433,343</b>
<b>% Funded by Local Taxes</b>	<b>76.63%</b>	<b>78.08%</b>	<b>77.92%</b>	<b>77.92%</b>	<b>80.31%</b>	<b>79.77%</b>

Powhatan County  
Expenditure Detail  
Reassessment

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Compensation: Board of Equalization	\$ 2,638	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -
COMP:Part-time Help	10,897	-	-	-	3,690	-
FICA	929	-	-	-	270	-
Medical Insurance	-	-	-	-	548	-
<b>Total Personnel</b>	<b>\$ 14,464</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 4,508</b>	<b>\$ -</b>
Re-Assessment Services	\$ 127,113	\$ 214,974	\$ 130,000	\$ 130,000	\$ 31,523	\$ 220,000
Professional Services	\$ -	-	-	-	2,238	-
Printing & Binding	245	1,122	-	-	235	-
Advertising	1,024	1,609	1,000	1,000	-	2,000
Postage	120	47	-	-	7,754	-
Other Operating Supplies	219	782	4,000	4,000	28	3,000
<b>Total Operating</b>	<b>\$ 128,721</b>	<b>\$ 218,534</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 41,778</b>	<b>\$ 225,000</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 143,184</b>	<b>\$ 218,534</b>	<b>\$ 138,000</b>	<b>\$ 138,000</b>	<b>\$ 46,286</b>	<b>\$ 225,000</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Tax Relief for the Elderly

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	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Relief for the Elderly	\$ 392,897	\$ 409,690	\$ 440,000	\$ 440,000	\$ -	\$ 440,000
<b>Total Operating</b>	<b>\$ 392,897</b>	<b>\$ 409,690</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ 440,000</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 392,897</b>	<b>\$ 409,690</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ 440,000</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Electoral Board/Registrar

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
COMP: Electoral Board	\$ 8,258	\$ 8,258	\$ 8,425	\$ 8,425	\$ 2,753	\$ 8,425
COMP: Election Officials	19,600	22,850	20,200	20,200	9,775	20,200
Salaries and Wages - Regular	52,311	53,357	53,357	53,357	27,929	68,357
COMP: Part-time help	15,741	20,226	14,247	14,247	10,069	19,720
FICA	5,052	5,429	5,172	5,172	2,594	6,738
Retirement	6,685	5,885	5,885	5,885	3,080	7,663
Medical Insurance	7,083	8,091	11,568	11,568	6,540	14,160
Group Life Insurance	623	699	699	699	366	895
<b>Total Personnel</b>	<b>\$ 115,353</b>	<b>\$ 124,795</b>	<b>\$ 119,553</b>	<b>\$ 119,553</b>	<b>\$ 63,106</b>	<b>\$ 146,158</b>
Programming Voting Machines	\$ 7,418	\$ 7,226	\$ 9,000	\$ 9,000	\$ 3,503	\$ 9,000
Labor - Voting Machines	-	-	500	500	272	500
Maintenance/Service Contracts	9,484	5,819	6,000	6,000	8,817	10,500
Printing & Binding	13,961	13,747	10,000	10,000	5,178	10,000
Advertising	602	1,015	1,000	1,000	865	1,000
Postage	10,562	3,506	3,000	3,000	3,022	5,500
Rent - Election Precincts	1,000	1,000	1,000	1,000	500	1,000
Travel-Mileage	1,377	878	2,200	2,200	423	2,200
Conferences & Training	111	1,671	1,500	1,500	631	1,500
Dues/Association Memberships	330	350	350	350	180	350
Office Supplies	3,662	6,833	3,000	8,000	3,081	3,000
Computer Equipment Non-capitalized	-	-	-	-	1,380	-
<b>Total Operating</b>	<b>\$ 48,506</b>	<b>\$ 42,045</b>	<b>\$ 37,550</b>	<b>\$ 42,550</b>	<b>\$ 27,852</b>	<b>\$ 44,550</b>
Capital Outlay	\$ -	\$ 27,720	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 27,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 163,859</b>	<b>\$ 194,560</b>	<b>\$ 157,103</b>	<b>\$ 162,103</b>	<b>\$ 90,958</b>	<b>\$ 190,708</b>
<b># of Employees / FTEs</b>	<b>2/1.35</b>	<b>2/1.35</b>	<b>2/1.35</b>	<b>2/1.35</b>	<b>2/1.35</b>	<b>2/1.35</b>
<b>Revenues:</b>						
State Reimbursement	\$ 57,825	\$ 41,896	\$ 41,000	\$ 41,000	\$ -	\$ 41,000
<b>Total Revenues</b>	<b>\$ 57,825</b>	<b>\$ 41,896</b>	<b>\$ 41,000</b>	<b>\$ 41,000</b>	<b>\$ -</b>	<b>\$ 41,000</b>
<b>Amount Funded by Local Taxes</b>	<b>106,034</b>	<b>152,664</b>	<b>116,103</b>	<b>121,103</b>	<b>90,958</b>	<b>149,708</b>
<b>% Funded by Local Taxes</b>	<b>64.71%</b>	<b>78.47%</b>	<b>73.90%</b>	<b>74.71%</b>	<b>100.00%</b>	<b>78.50%</b>

Powhatan County  
Expenditure Detail  
Treasurer

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 350,587	\$ 362,594	\$ 362,594	\$ 362,594	\$ 181,298	\$ 369,846
COMP: Part-time help	12,836	14,968	20,311	20,311	7,052	20,719
FICA	27,387	28,551	29,292	29,292	14,059	29,847
Retirement	40,796	36,465	39,994	39,994	18,232	41,460
Retirement - Hybrid	4,007	3,530	-	-	1,765	-
Retirement - Hybrid Disability	185	189	192	192	94	235
Medical Insurance	27,204	29,728	30,048	30,048	14,934	35,214
Group Life Insurance	4,172	4,750	4,750	4,750	2,375	4,845
<b>Total Personnel</b>	<b>\$ 467,173</b>	<b>\$ 480,775</b>	<b>\$ 487,181</b>	<b>\$ 487,181</b>	<b>\$ 239,809</b>	<b>\$ 502,166</b>
Maintenance/Service Contracts	\$ 7,988	\$ 6,854	\$ 7,000	\$ 7,000	\$ (217)	\$ 7,000
BAI Credit Card Fees	15,049	17,632	16,000	16,000	8,933	-
Printing and Binding	7,325	9,788	7,000	7,000	5,035	9,500
Advertising	176	176	650	650	176	400
Postage	31,721	33,171	31,450	31,450	13,291	33,500
Telephone System	514	523	600	600	162	600
Travel-Mileage	357	1,219	400	400	431	400
Conferences & Training	2,493	2,209	2,400	2,400	1,161	2,200
Dues/Association Memberships	855	475	900	900	1,281	800
Office Supplies	4,954	796	5,700	5,700	2,054	3,500
Gas/Grease/Oil	23	17	300	300	55	100
<b>Total Operating</b>	<b>\$ 71,455</b>	<b>\$ 72,860</b>	<b>\$ 72,400</b>	<b>\$ 72,400</b>	<b>\$ 32,362</b>	<b>\$ 58,000</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 538,628</b>	<b>\$ 553,635</b>	<b>\$ 559,581</b>	<b>\$ 559,581</b>	<b>\$ 272,171</b>	<b>\$ 560,166</b>
<b># of Employees / FTEs</b>	<b>8 / 7.7</b>	<b>8 / 7.7</b>				
<b>Revenues:</b>						
Administrative Fee-Treasurer	\$ 22,968	\$ 21,895	\$ 20,000	\$ 20,000	\$ 9,839	\$ 20,000
Credit Card Fees	15,906	22,945	16,000	16,000	14,159	-
Compensation Board	111,311	111,233	113,633	113,633	46,151	113,170
<b>Total Revenues</b>	<b>\$ 150,185</b>	<b>\$ 156,073</b>	<b>\$ 149,633</b>	<b>\$ 149,633</b>	<b>\$ 70,149</b>	<b>\$ 133,170</b>
<b>Amount Funded by Local Taxes</b>	<b>388,443</b>	<b>397,562</b>	<b>409,948</b>	<b>409,948</b>	<b>202,022</b>	<b>426,996</b>
<b>% Funded by Local Taxes</b>	<b>72.12%</b>	<b>71.81%</b>	<b>73.26%</b>	<b>73.26%</b>	<b>74.23%</b>	<b>76.23%</b>

Powhatan County  
Expenditure Detail  
Risk Management

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation	\$ 77,051	\$ 97,067	\$ 97,100	\$ 97,100	\$ 100,295	\$ 106,300
Boiler and Machinery Insurance	2,528	2,389	2,460	2,460	2,389	2,535
Inland Marine Insurance	3,416	3,635	3,745	3,745	3,635	3,855
Auto Insurance	14,710	14,338	14,770	14,770	12,504	13,255
Surety Bond	1,240	1,075	1,110	1,110	1,075	1,140
Public Officials Liability Insurance	5,979	6,219	6,410	6,410	6,219	6,590
General Liability Insurance	31,444	31,444	32,390	32,390	30,965	32,825
<b>Total Operating</b>	<b>\$ 136,368</b>	<b>\$ 156,167</b>	<b>\$ 157,985</b>	<b>\$ 157,985</b>	<b>\$ 157,082</b>	<b>\$ 166,500</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 136,368</b>	<b>\$ 156,167</b>	<b>\$ 157,985</b>	<b>\$ 157,985</b>	<b>\$ 157,082</b>	<b>\$ 166,500</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Circuit Court

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMP: Jurors & Witnesses	\$ 2,152	\$ 4,252	\$ 4,500	\$ 4,500	\$ 2,400	\$ 4,500
COMP: Jury Commissioners	270	240	200	200	60	200
Postage	-	105	200	200	-	200
Telephone System	535	544	600	600	403	600
Court Administrator (shared)	9,514	4,567	11,070	11,070	-	11,070
Office Supplies	-	187	30	30	-	30
Misc Expenses (Jurors)	-	82	-	-	-	-
<b>Total Operating</b>	<b>\$ 12,471</b>	<b>\$ 9,977</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>	<b>\$ 2,863</b>	<b>\$ 16,600</b>
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 12,471</b>	<b>\$ 9,977</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>	<b>\$ 2,863</b>	<b>\$ 16,600</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
General District Court

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -
Local Court Appointed Attorney	7,210	9,197	8,000	8,000	4,861	8,000
Maintenance/Service Contracts	5	-	-	-	-	-
Postage	222	536	800	800	153	800
Telephone System	442	620	800	800	269	800
Dues/Association Memberships	120	115	100	100	100	100
Miscellaneous Expense-Magistrates	346	-	150	150	-	150
Office Supplies	2,236	488	1,500	1,500	202	2,100
<b>Total Operating</b>	<b>\$ 10,698</b>	<b>\$ 10,956</b>	<b>\$ 11,350</b>	<b>\$ 11,350</b>	<b>\$ 5,585</b>	<b>\$ 11,950</b>
Copier Lease Agreement	\$ 1,666	\$ 2,586	\$ 3,100	\$ 3,100	\$ 1,340	\$ 3,100
<b>Total Capital</b>	<b>\$ 1,666</b>	<b>\$ 2,586</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>	<b>\$ 1,340</b>	<b>\$ 3,100</b>
<b>Total Department</b>	<b>\$ 12,364</b>	<b>\$ 13,542</b>	<b>\$ 14,450</b>	<b>\$ 14,450</b>	<b>\$ 6,925</b>	<b>\$ 15,050</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Clerk of the Circuit Court

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 251,814	\$ 245,931	\$ 255,145	\$ 255,145	\$ 130,151	\$ 264,273
COMP: Part-Time Help	16,837	14,101	12,545	12,545	6,070	12,792
FICA	19,497	18,476	20,478	20,478	9,546	21,195
Retirement	24,007	20,893	28,142	28,142	8,341	29,625
Retirement - Hybrid	8,113	6,109	-	-	5,638	-
Retirement - Hybrid Disability	375	325	381	381	300	827
Medical Insurance	26,713	33,266	36,432	36,432	22,368	47,436
Group Life Insurance	2,991	3,207	3,342	3,342	1,658	3,462
<b>Total Personnel</b>	<b>\$ 350,347</b>	<b>\$ 342,308</b>	<b>\$ 356,465</b>	<b>\$ 356,465</b>	<b>\$ 184,072</b>	<b>\$ 379,610</b>
Clerk's Audit of Public Accounts	\$ 6,434	\$ -	\$ 3,600	\$ 7,200	\$ 5,000	\$ 3,600
Maintenance/Service Contracts	600	1,102	600	600	615	600
Printing & Binding	238	-	200	200	-	200
Advertising	-	140	-	-	-	-
Postage	4,004	1,851	3,400	3,400	401	3,400
Travel and education	180	1,524	500	500	899	2,500
Office Supplies	3,087	3,060	3,500	3,500	1,749	3,500
Other Operating Supplies	403	416	445	445	753	445
Land Record Systems	8,271	8,550	7,500	7,500	3,750	7,500
<b>Total Operating</b>	<b>\$ 23,217</b>	<b>\$ 16,643</b>	<b>\$ 19,745</b>	<b>\$ 23,345</b>	<b>\$ 13,167</b>	<b>\$ 21,745</b>
Copier Lease - Xerox	\$ 3,644	\$ 3,560	\$ 3,000	\$ 3,000	\$ 1,460	\$ 3,000
Capital Outlay	-	-	-	-	-	800
<b>Total Capital</b>	<b>\$ 3,644</b>	<b>\$ 3,560</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 1,460</b>	<b>\$ 3,800</b>
<b>Total Department</b>	<b>\$ 377,208</b>	<b>\$ 362,511</b>	<b>\$ 379,210</b>	<b>\$ 382,810</b>	<b>\$ 198,699</b>	<b>\$ 405,155</b>
<b># of Employees / FTEs</b>	<b>6 / 5.3</b>	<b>6 / 5.3</b>				
<b>Revenues:</b>						
Compensation Board	\$ 240,778	\$ 250,437	\$ 240,372	\$ 240,372	\$ 104,211	\$ 238,135
Clerk Excess Fees	1,615	3,602	-	-	-	-
<b>Total Revenues</b>	<b>\$ 242,393</b>	<b>\$ 254,039</b>	<b>\$ 240,372</b>	<b>\$ 240,372</b>	<b>\$ 104,211</b>	<b>\$ 238,135</b>
<b>Amount Funded by Local Taxes</b>	<b>134,815</b>	<b>108,472</b>	<b>138,838</b>	<b>142,438</b>	<b>94,488</b>	<b>167,020</b>
<b>% Funded by Local Taxes</b>	<b>35.74%</b>	<b>29.92%</b>	<b>36.61%</b>	<b>37.21%</b>	<b>47.55%</b>	<b>41.22%</b>

Powhatan County  
Expenditure Detail  
Commonwealth's Attorney

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages - Regular	\$ 267,711	\$ 273,065	\$ 339,065	\$ 339,065	\$ 159,746	\$ 361,120
Wages - part time	26,667	40,800	-	-	6,800	-
FICA	20,955	22,219	25,938	25,938	12,072	27,626
Retirement	34,214	30,119	37,399	37,399	17,564	40,482
Retirement - Hybrid Disability	-	-	396	396	-	-
Medical Insurance	24,969	29,296	43,812	43,812	16,230	39,508
Group Life Insurance	3,186	3,577	4,442	4,442	2,086	4,731
<b>Total Personnel</b>	<b>\$ 377,701</b>	<b>\$ 399,076</b>	<b>\$ 451,052</b>	<b>\$ 451,052</b>	<b>\$ 214,498</b>	<b>\$ 473,467</b>
Professional Services	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Prosecutor	13,438	-	-	-	-	-
Maintenance/Service Contracts	1,722	3,020	2,925	2,925	878	3,810
Electricity	1,782	1,713	2,700	2,700	885	2,700
Water	297	339	260	260	108	260
Postage	154	17	500	500	70	500
Telephone System	578	593	600	600	232	600
Cell phones	-	300	300	300	180	300
Travel - Mileage	971	332	-	-	-	-
Conferences & Training	2,583	1,699	5,400	5,400	1,325	5,000
Dues/Association Memberships	1,685	1,690	1,650	1,650	590	1,650
Office Supplies	1,215	1,656	500	500	670	750
Books & Subscriptions	1,027	723	700	700	178	700
<b>Total Operating</b>	<b>\$ 25,746</b>	<b>\$ 12,082</b>	<b>\$ 15,535</b>	<b>\$ 15,535</b>	<b>\$ 5,116</b>	<b>\$ 16,270</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 403,446</b>	<b>\$ 411,158</b>	<b>\$ 466,587</b>	<b>\$ 466,587</b>	<b>\$ 219,614</b>	<b>\$ 489,737</b>
<b># of Employees / FTEs</b>	<b>4 / 3.5</b>	<b>4 / 3.5</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>
<b>Revenues:</b>						
Compensation Board	\$ 242,170	\$ 243,136	\$ 259,510	\$ 259,510	\$ 106,705	\$ 245,533
<b>Total Revenues</b>	<b>\$ 242,170</b>	<b>\$ 243,136</b>	<b>\$ 259,510</b>	<b>\$ 259,510</b>	<b>\$ 106,705</b>	<b>\$ 245,533</b>
<b>Amount Funded by Local Taxes</b>	<b>161,276</b>	<b>168,022</b>	<b>207,077</b>	<b>207,077</b>	<b>112,909</b>	<b>244,204</b>
<b>% Funded by Local Taxes</b>	<b>39.97%</b>	<b>40.87%</b>	<b>44.38%</b>	<b>44.38%</b>	<b>51.41%</b>	<b>49.86%</b>

Powhatan County  
Expenditure Detail  
Juvenile Court Services

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Part - time help	\$ 12,954	\$ 11,562	\$ 18,471	\$ 18,471	\$ 6,225	\$ 18,845
FICA	991	884	1,413	1,413	476	1,442
<b>Total Personnel</b>	<b>\$ 13,945</b>	<b>\$ 12,446</b>	<b>\$ 19,884</b>	<b>\$ 19,884</b>	<b>\$ 6,701</b>	<b>\$ 20,287</b>
Cell Phone	\$ 330	\$ 198	\$ 200	\$ 200	\$ 82	\$ 200
Travel-Mileage	52	-	100	100	-	100
Office Supplies	-	42	500	500	-	500
<b>Total Operating</b>	<b>\$ 382</b>	<b>\$ 240</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ 82</b>	<b>\$ 800</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 14,326</b>	<b>\$ 12,686</b>	<b>\$ 20,684</b>	<b>\$ 20,684</b>	<b>\$ 6,783</b>	<b>\$ 21,087</b>
<b># of Employees / FTEs</b>	<b>1 / 0.5</b>	<b>1 / 0.5</b>				
<b>Revenues:</b>						
VJCCA Grant (State)	\$ 8,468	\$ 8,468	\$ 8,500	\$ 8,500	\$ 4,234	\$ 8,500
<b>Total Revenues</b>	<b>\$ 8,468</b>	<b>\$ 8,468</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	<b>\$ 4,234</b>	<b>\$ 8,500</b>
<b>Amount Funded by Local Taxes</b>	<b>5,858</b>	<b>4,218</b>	<b>12,184</b>	<b>12,184</b>	<b>2,549</b>	<b>12,587</b>
<b>% Funded by Local Taxes</b>	<b>40.89%</b>	<b>33.25%</b>	<b>58.91%</b>	<b>58.91%</b>	<b>37.58%</b>	<b>59.69%</b>

Powhatan County  
Expenditure Detail  
Detention

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detention of Juveniles	\$ 211,944	\$ 215,992	\$ 236,120	\$ 236,120	\$ 98,979	\$ 236,120
Detention of Adults	372,640	336,525	375,000	375,000	81,666	375,000
Detention of Adults - Health Care	89,609	29,827	100,000	100,000	144,166	100,000
Detention of Adults - Other Expenses	1,487	255	3,000	3,000	-	3,000
<b>Total Operating</b>	<b>\$ 675,680</b>	<b>\$ 582,599</b>	<b>\$ 714,120</b>	<b>\$ 714,120</b>	<b>\$ 324,811</b>	<b>\$ 714,120</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 675,680</b>	<b>\$ 582,599</b>	<b>\$ 714,120</b>	<b>\$ 714,120</b>	<b>\$ 324,811</b>	<b>\$ 714,120</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Sheriff's Office

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 2,053,448	\$ 2,119,498	\$ 2,080,128	\$ 2,080,128	\$ 1,064,510	\$ 2,180,613
On Call pay	4,792	-	-	-	-	-
Salaries and Wages - Overtime	72,739	103,289	40,000	85,000	28,942	110,000
Accrued Leave Payout	65,632	13,457	-	-	595	-
Security for School Events	13,365	13,943	40,000	40,000	9,414	40,000
Security for Private Events	15,329	10,935	-	7,650	7,950	-
Comp time payout	7,070	12,974	95,000	50,000	-	50,000
Holiday leave payout	44,457	-	-	-	-	-
Part-Time Help - Court House Security	91,087	108,693	79,086	79,086	52,610	84,241
FICA	177,648	175,488	165,180	165,180	86,014	173,261
Retirement	260,406	233,496	230,336	230,336	116,933	244,447
Retirement - Hybrid	336	-	-	-	-	-
Retirement - Hybrid Disability	15	-	-	-	-	-
Medical Insurance	235,923	277,815	300,776	300,776	148,448	348,496
Group Life Insurance	24,279	27,731	27,356	27,356	13,887	28,566
Line of Duty Act	10,597	18,369	18,920	18,920	20,176	34,550
<b>Total Personnel</b>	<b>\$ 3,077,123</b>	<b>\$ 3,115,688</b>	<b>\$ 3,076,782</b>	<b>\$ 3,084,432</b>	<b>\$ 1,549,479</b>	<b>\$ 3,294,174</b>
Professional Health Services	\$ 9,096	\$ 7,068	\$ 4,200	\$ 4,200	\$ 2,166	\$ 4,200
K9 Supplies/Care	606	849	2,000	2,000	-	2,000
Professional Services	295	-	-	-	-	-
Repairs and Maintenance	10,972	9,117	9,000	9,000	1,013	9,000
Maintenance/Service Contracts	27,463	37,375	23,000	23,000	4,841	23,000
Electricity	23,607	24,042	19,000	19,000	9,770	19,000
Water	2,509	2,672	1,900	1,900	1,118	1,900
Sewer	1,339	1,688	-	-	604	-
Postage	1,553	1,312	1,400	1,400	559	1,400
Telephone System - Sheriff	9,439	2,995	3,500	3,500	1,249	3,620
Long Distance	658	915	700	700	317	700
Cell Phones	42,522	42,402	42,800	42,800	13,818	43,400
Auto Insurance	23,115	23,366	24,100	24,100	25,547	27,080
Conferences & Training	8,008	12,534	9,000	9,000	5,142	9,000
Prisoner Extradition	724	1,070	1,500	1,500	977	1,500
Dues/Association Memberships	4,812	3,883	4,500	4,500	2,702	4,500
DARE	3,078	-	4,000	4,000	-	4,000
Office Supplies	11,935	6,982	11,000	11,000	2,927	11,000
Computer Equipment - non-capitalized	520	935	2,400	2,400	310	3,600
Gas/Grease/Oil	107,353	131,434	95,000	95,000	23,644	95,000
Auto Parts/Repairs	158,015	150,985	92,080	95,769	54,177	92,080
Uniforms	53,883	24,578	25,000	25,000	8,643	30,000
Other Operating Supplies	16,670	15,231	15,000	15,000	5,610	15,000
Ammunition	-	14,541	20,000	20,000	13,193	20,000
Dog Food & Supplies K9	1,482	1,749	-	-	435	-
<b>Total Operating</b>	<b>\$ 519,652</b>	<b>\$ 517,723</b>	<b>\$ 411,080</b>	<b>\$ 414,769</b>	<b>\$ 178,762</b>	<b>\$ 420,980</b>

Powhatan County  
Expenditure Detail  
Sheriff's Office

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Capital Outlay	\$ 14,499	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ 14,499</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 3,611,275</b>	<b>\$ 3,633,411</b>	<b>\$ 3,487,862</b>	<b>\$ 3,499,201</b>	<b>\$ 1,728,241</b>	<b>\$ 3,715,154</b>
<b># of Employees / FTEs</b>	<b>52 / 44.0</b>	<b>52 / 43.75</b>	<b>52 / 43.75</b>	<b>53 / 44.75</b>	<b>53 / 44.75</b>	<b>53 / 44.70</b>
<b>Revenues:</b>						
Local Fines	\$ 97,288	\$ 155,591	\$ 120,000	\$ 120,000	\$ 63,075	\$ 130,000
Sheriff's Fees	1,445	938	1,000	1,000	344	850
DUI Response Reimburse	700	-	700	700	-	-
Courthouse Security Fund	43,182	41,214	43,000	43,000	15,847	36,000
Jail Admission Fee	2,091	2,603	2,000	2,000	944	2,000
Blood Test/ DNA Fee	271	292	300	300	104	250
Parking Tickets	320	160	100	100	-	-
Susp. License Reimburse	350	-	500	500	-	-
False Alarm Fines	1,500	3,200	1,000	1,000	500	1,000
E/R - Schools	40,000	40,000	40,000	40,000	-	40,000
Sheriff - Reimbursables	14,385	12,817	-	7,650	7,750	-
Compensation Board	1,178,600	1,164,563	1,184,238	1,184,238	476,113	1,194,980
<b>Total Revenues</b>	<b>\$ 1,380,132</b>	<b>\$ 1,421,378</b>	<b>\$ 1,392,838</b>	<b>\$ 1,400,488</b>	<b>\$ 564,677</b>	<b>\$ 1,405,080</b>
<b>Amount Funded by Local Taxes</b>	<b>2,231,143</b>	<b>2,212,033</b>	<b>2,095,024</b>	<b>2,098,713</b>	<b>1,163,564</b>	<b>2,310,074</b>
<b>% Funded by Local Taxes</b>	<b>61.78%</b>	<b>60.88%</b>	<b>60.07%</b>	<b>59.98%</b>	<b>67.33%</b>	<b>62.18%</b>

Powhatan County  
Expenditure Detail  
Communications Center E-911 Dispatch

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages: Dispatchers	\$ 469,287	\$ 461,095	\$ 569,533	\$ 569,533	\$ 287,300	\$ 594,525
Overtime-Dispatchers	486	9,341	40,000	40,000	14,965	40,000
Holiday Leave Payout	9,915	-	-	-	-	-
Part Time Help Dispatchers	62,507	68,419	78,977	78,977	44,186	101,916
FICA	39,008	38,988	49,611	49,611	24,990	53,278
Retirement	45,491	34,346	63,089	63,089	18,769	68,192
Retirement - Hybrid	12,740	15,857	-	-	12,932	-
Retirement - Hybrid Disability	588	850	1,423	1,423	685	1,744
Medical Insurance	61,433	77,815	114,960	114,960	52,524	115,312
Group Life Insurance	5,394	5,962	7,461	7,461	3,744	7,788
<b>Total Personnel</b>	<b>\$ 706,850</b>	<b>\$ 712,673</b>	<b>\$ 925,054</b>	<b>\$ 925,054</b>	<b>\$ 460,095</b>	<b>\$ 982,755</b>
Professional Services	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance	19,767	20,616	22,500	22,500	2,326	22,500
Maintenance & Service Contracts	49,916	83,960	73,780	94,780	50,193	94,780
Electricity	8,824	8,947	9,000	9,000	3,771	9,000
Fuel - Towers	685	804	1,300	1,300	97	1,300
Telephone Services	-	4,639	4,800	4,800	1,765	4,800
Cell Phones	-	-	-	-	826	960
Wireline 911	25,486	28,457	40,640	40,640	11,868	40,640
Long Distance	-	-	-	-	60	-
Rent - Towers	20,365	21,383	20,370	20,370	22,452	22,860
Uniforms/PPE	-	-	1,300	1,300	499	2,950
Training	-	3,367	4,500	4,500	3,478	6,500
Travel/Mileage	-	340	-	-	168	1,200
Dues/Professional Associations	-	331	300	300	400	300
Office Supplies	-	2,062	2,400	2,400	1,387	4,150
<b>Total Operating</b>	<b>\$ 125,234</b>	<b>\$ 174,906</b>	<b>\$ 180,890</b>	<b>\$ 201,890</b>	<b>\$ 99,290</b>	<b>\$ 211,940</b>
Capital Outlay	\$ -	\$ 1,110	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 1,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 832,084</b>	<b>\$ 888,689</b>	<b>\$ 1,105,944</b>	<b>\$ 1,126,944</b>	<b>\$ 559,385</b>	<b>\$ 1,194,695</b>
<b># of Employees / FTEs</b>	<b>17 / 14.30</b>	<b>16 / 14.0</b>	<b>20 / 14.30</b>	<b>20 / 14.30</b>	<b>20 / 14.30</b>	<b>25 / 17.75</b>
<b>Revenues:</b>						
E911 Wireless	\$ 52,599	\$ 54,359	\$ 52,000	\$ 52,000	\$ 18,259	\$ 78,800
<b>Total Revenues</b>	<b>\$ 52,599</b>	<b>\$ 54,359</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 18,259</b>	<b>\$ 78,800</b>
<b>Amount Funded by Local Taxes</b>	<b>779,485</b>	<b>834,330</b>	<b>1,053,944</b>	<b>1,074,944</b>	<b>541,126</b>	<b>1,115,895</b>
<b>% Funded by Local Taxes</b>	<b>93.68%</b>	<b>93.88%</b>	<b>95.30%</b>	<b>95.39%</b>	<b>96.74%</b>	<b>93.40%</b>

Powhatan County  
Expenditure Detail  
Victim Witness Grant

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 51,715	\$ 52,719	\$ 52,749	\$ 52,749	\$ 26,375	\$ 53,804
FICA	3,543	3,599	4,035	4,035	1,794	4,116
Retirement	6,609	5,818	5,818	5,818	2,909	6,031
Medical Insurance	7,247	8,360	9,108	9,108	4,590	10,008
Group Life Insurance	615	691	691	691	345	705
<b>Total Personnel</b>	<b>\$ 69,730</b>	<b>\$ 71,187</b>	<b>\$ 72,401</b>	<b>\$ 72,401</b>	<b>\$ 36,013</b>	<b>\$ 74,664</b>
Postage	\$ 448	\$ 442	\$ 200	\$ 200	\$ 80	\$ 200
Telephone System	10	518	-	-	228	-
Travel - Mileage	1,197	720	700	1,652	280	700
Travel - Convention & Education	-	196	-	-	1,500	-
Dues & Memberships	-	150	-	-	100	-
Office Supplies	3,384	3,251	2,500	11,231	48	2,500
<b>Total Operating</b>	<b>\$ 5,039</b>	<b>\$ 5,277</b>	<b>\$ 3,400</b>	<b>\$ 13,083</b>	<b>\$ 2,236</b>	<b>\$ 3,400</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 74,769</b>	<b>\$ 76,464</b>	<b>\$ 75,801</b>	<b>\$ 85,484</b>	<b>\$ 38,249</b>	<b>\$ 78,064</b>
<b># of Employees / FTEs</b>	<b>1 / 1.0</b>	<b>1 / 1.0</b>				
<b>Revenues:</b>						
Victim/Witness Assistance	\$ 53,870	\$ 53,020	\$ 49,000	\$ 49,000	\$ 13,053	\$ 49,000
<b>Total Revenues</b>	<b>\$ 53,870</b>	<b>\$ 53,020</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 13,053</b>	<b>\$ 49,000</b>
<b>Amount Funded by Local Taxes</b>	<b>20,899</b>	<b>23,444</b>	<b>26,801</b>	<b>36,484</b>	<b>25,196</b>	<b>29,064</b>
<b>% Funded by Local Taxes</b>	<b>27.95%</b>	<b>30.66%</b>	<b>35.36%</b>	<b>42.68%</b>	<b>65.87%</b>	<b>37.23%</b>

Powhatan County  
Expenditure Detail  
Animal Control

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 164,384	\$ 164,322	\$ 168,994	\$ 162,494	\$ 81,235	\$ 167,633
On Call Pay	4,636	-	-	-	-	-
Salaries and Wages - Overtime	5,464	3,835	1,000	1,000	2,109	1,000
Wages Part Time	-	9,544	-	6,500	5,688	16,380
Other Pay	742	(992)	3,000	3,000	-	3,000
Holiday Leave Payout	3,299	-	-	-	-	-
FICA	12,067	12,203	12,928	12,928	6,147	14,077
Retirement	21,019	17,783	17,923	17,923	8,961	18,792
Medical Insurance	25,665	29,777	33,244	33,244	16,230	42,756
Group Life Insurance	1,957	2,112	2,129	2,129	1,064	2,196
Line of Duty Act	986	-	728	728	-	-
<b>Total Personnel</b>	<b>\$ 240,219</b>	<b>\$ 238,584</b>	<b>\$ 239,946</b>	<b>\$ 239,946</b>	<b>\$ 121,434</b>	<b>\$ 265,834</b>
Professional Health Services	\$ 11,720	\$ 10,910	\$ 8,000	\$ 8,000	\$ 4,362	\$ 8,000
Trash Removal	376	290	-	-	65	-
Maintenance of Animal Shelter	3,089	8,306	3,000	3,000	141	3,000
Landscaping-Animal Control	1,824	3,875	-	-	1,523	-
Maintenance / Service Contracts	1,722	296	2,300	2,300	-	2,300
Electricity	5,714	5,727	5,900	5,900	2,727	5,900
Fuel	2,358	3,452	4,000	4,000	1,140	4,000
Sewer	1,726	1,719	1,500	1,500	644	1,500
Telephone System	324	7	10	10	-	10
Internet	-	-	-	-	496	-
Auto Insurance	1,576	2,655	2,735	2,735	1,633	1,730
Conferences & Training	1,350	1,734	1,200	1,200	-	1,200
Initial shots/visit costs	176	708	500	500	158	500
Spay/Neuter Services	465	90	800	800	134	800
Dues/Association Memberships	90	-	300	300	-	300
Dog Tags	107	25	1,000	1,000	-	1,000
Gas/Grease/Oil	6,804	7,789	200	200	1,179	200
Auto Parts & Repairs	8,098	4,180	10,000	10,000	4,234	10,000
Uniforms	860	1,059	7,000	7,000	230	7,000
Other Operating Supplies	2,368	3,344	500	500	2,089	500
Dog Food/Supplies	3,968	4,189	6,000	6,000	1,691	6,000
Dangerous Dog Registry	140	75	-	-	-	-
<b>Total Operating</b>	<b>\$ 54,858</b>	<b>\$ 60,430</b>	<b>\$ 54,945</b>	<b>\$ 54,945</b>	<b>\$ 22,446</b>	<b>\$ 53,940</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 295,077</b>	<b>\$ 299,014</b>	<b>\$ 294,891</b>	<b>\$ 294,891</b>	<b>\$ 143,880</b>	<b>\$ 319,774</b>
<b># of Employees / FTEs</b>	<b>5 / 5.0</b>	<b>6 / 5.25</b>	<b>6 / 5.25</b>	<b>5 / 4.25</b>	<b>5 / 4.25</b>	<b>6 / 4.50</b>

Powhatan County  
Expenditure Detail  
Animal Control

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	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Thru 12/31/17</b>	<b>Adopted</b>
<b>Revenues:</b>						
Dog Tag Sales	\$ 11,923	\$ 14,487	\$ 14,000	\$ 14,000	\$ 6,738	\$ 14,000
Animal Protection	2,500	3,077	1,200	1,200	1,172	2,500
Animal Adoption-Spayed/Neuter	600	896	600	600	480	600
<b>Total Revenues</b>	<b>\$ 15,023</b>	<b>\$ 18,460</b>	<b>\$ 15,800</b>	<b>\$ 15,800</b>	<b>\$ 8,390</b>	<b>\$ 17,100</b>
<b>Amount Funded by Local Taxes</b>	<b>280,054</b>	<b>280,554</b>	<b>279,091</b>	<b>279,091</b>	<b>135,490</b>	<b>302,674</b>
<b>% Funded by Local Taxes</b>	<b>94.91%</b>	<b>93.83%</b>	<b>94.64%</b>	<b>94.64%</b>	<b>94.17%</b>	<b>94.65%</b>

Powhatan County  
Expenditure Detail  
Medical Examiner

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	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Health Services	\$ 1,392	\$ 676	\$ 2,000	\$ 2,000	\$ 733	\$ 2,000
<b>Total Operating</b>	<b>\$ 1,392</b>	<b>\$ 676</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 733</b>	<b>\$ 2,000</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 1,392</b>	<b>\$ 676</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 733</b>	<b>\$ 2,000</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Fire & Rescue

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 148,149	\$ 323,908	\$ 383,981	\$ 383,981	\$ 192,041	\$ 403,364
Salaries and Wages - Overtime	-	1,671	23,200	23,200	2,826	23,200
COMP: Part-Time Help	81,888	180,797	277,663	277,663	143,259	285,506
Comp Time Leave Payout	-	-	13,900	13,900	-	13,900
FICA	17,083	37,725	50,616	50,616	25,451	52,699
Retirement	19,270	27,065	43,428	43,428	21,767	46,266
Retirement - Hybrid	-	7,887	-	-	-	-
Retirement - Hybrid Disability	-	411	1,390	1,390	-	1,785
Medical Insurance	8,247	33,150	47,536	47,536	24,058	55,180
Group Life Insurance	1,768	4,048	5,030	5,030	2,521	5,284
Line of Duty Act	17,306	16,570	17,000	17,000	19,902	21,100
<b>Total Personnel</b>	<b>\$ 293,711</b>	<b>\$ 633,232</b>	<b>\$ 863,744</b>	<b>\$ 863,744</b>	<b>\$ 431,825</b>	<b>\$ 908,284</b>
Health/Vaccinations/Inoculations	\$ 156	\$ 5,354	\$ 32,000	\$ 32,000	\$ 396	\$ 32,000
Waste Disposal	3,002	1,283	2,300	2,300	-	2,300
Equipment Repair	9,644	20,479	17,500	17,500	6,496	17,500
Maintenance/Service Contracts	29,901	40,052	33,440	33,440	9,472	35,640
Advertising	790	1,443	-	-	-	-
Apparatus Fuel	18,699	52,405	50,000	50,000	12,569	50,000
Water	72	399	-	-	77	-
Sewer	1,153	1,142	1,400	1,400	470	1,400
Postage	74	108	100	100	135	100
Telephone System	4,156	2,989	3,500	3,500	1,329	3,500
Cell Phones	7,119	7,859	10,000	10,000	2,280	10,000
Internet	7,526	6,690	7,500	7,500	6,228	7,500
Auto Insurance Premium	70,123	56,348	57,000	57,000	64,480	65,000
Insurance	35,722	36,319	36,000	36,000	35,722	36,000
Rent - Fire Companies	50,900	51,316	51,325	51,325	12,829	51,325
Travel - Convention & Education	8,552	5,189	6,700	6,700	3,950	6,700
Community Education	-	1,270	-	-	501	-
Dues/Association Memberships	751	679	700	700	250	700
Training/Seminars for Volunteers	16,384	23,066	20,000	20,000	7,446	40,000
Miscellaneous	25	-	-	-	-	-
Office Supplies	3,535	4,875	2,500	4,000	2,131	4,000
Computer Equipment - non-capitalized	531	-	-	-	-	-
Gas/Grease/Oil	28,291	3,333	30,000	30,000	173	10,000
Auto Parts/Repairs	98,393	114,335	100,000	106,130	58,081	100,000
Breathing Apparatus	10,725	15,049	10,000	10,000	945	10,000
Protective Gear	50,101	73,650	30,000	50,000	18,543	30,000
Books and Subscriptions	5,596	452	2,200	2,200	-	2,200
Medical Supplies	30,815	-	-	-	-	-
Dry Hydrants	1,358	401	1,000	1,000	1,037	1,000
Matching Funds for Volunteer's Grants	1,500	6,565	-	13,000	5,102	-
Uniforms - Volunteers	-	-	26,450	26,450	-	26,450
Junior Emergency Technician	5,349	6,000	6,000	6,000	-	6,000
<b>Total Operating</b>	<b>\$ 500,942</b>	<b>\$ 539,050</b>	<b>\$ 537,615</b>	<b>\$ 578,245</b>	<b>\$ 250,642</b>	<b>\$ 549,315</b>

Powhatan County  
Expenditure Detail  
Fire & Rescue

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	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Capital Outlay	\$ 8,499	\$ 5,934	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
<b>Total Capital</b>	<b>\$ 8,499</b>	<b>\$ 5,934</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Total Department</b>	<b>\$ 803,151</b>	<b>\$ 1,178,216</b>	<b>\$ 1,411,359</b>	<b>\$ 1,451,989</b>	<b>\$ 682,467</b>	<b>\$ 1,467,599</b>
<b># of Employees / FTEs</b>	<b>6 / 4.0</b>	<b>24 / 15.0</b>	<b>24 / 15.0</b>	<b>27 / 14.0</b>	<b>27 / 14.0</b>	<b>27 / 14.0</b>

Powhatan County  
Expenditure Detail  
Emergency Management

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Wages - Part-Time	\$ 1,766	\$ -	\$ -	\$ -	\$ -	-
Part-Time Wages	43,103	35,592	26,000	26,000	14,000	26,520
FICA	3,432	2,723	1,989	1,989	1,071	2,029
Line of Duty Act	493	-	-	-	-	-
<b>Total Personnel</b>	<b>\$ 48,794</b>	<b>\$ 38,315</b>	<b>\$ 27,989</b>	<b>\$ 27,989</b>	<b>\$ 15,071</b>	<b>\$ 28,549</b>
Professional Services	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Maintenance/Service Contracts	-	2,180	-	-	-	-
Printing & Binding	128	261	1,550	1,550	-	1,550
Telephone System	-	578	-	-	199	-
Cell Phones	68	653	900	900	249	900
Internet	360	403	500	500	200	500
Travel - Mileage	13	-	-	-	-	-
Rent - Shelters	-	2,298	-	-	-	-
Travel/Mileage/Parking/Tolls	-	(117)	-	-	-	-
Conferences & Training	1,585	578	700	700	10	700
Dues/Association Memberships	-	150	200	200	166	200
Office Supplies	-	38	500	500	345	500
EOC Operations	-	-	-	-	-	1,000
Gas/Grease/Oil	490	620	1,600	1,600	131	1,600
Auto Parts/Repairs	1,565	164	1,200	1,200	517	1,200
Dues and Memberships	75	-	-	-	-	-
Other Operating Supplies	719	3,240	1,000	1,000	228	1,000
Mobile Command Post	871	1,488	1,700	1,700	85	1,700
EOC Relocation	-	9,159	-	-	-	-
<b>Total Operating</b>	<b>\$ 8,172</b>	<b>\$ 21,693</b>	<b>\$ 9,850</b>	<b>\$ 44,850</b>	<b>\$ 2,130</b>	<b>\$ 10,850</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 56,966</b>	<b>\$ 60,008</b>	<b>\$ 37,839</b>	<b>\$ 72,839</b>	<b>\$ 17,201</b>	<b>\$ 39,399</b>
<b># of Employees / FTEs</b>	<b>1 / .70</b>	<b>1 / .50</b>	<b>1 / .50</b>	<b>1 / .50</b>	<b>1 / .50</b>	<b>1 / .50</b>

Powhatan County  
Expenditure Detail  
Public Works Administration

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 237,068	\$ 251,889	\$ 251,889	\$ 251,889	\$ 125,945	\$ 290,927
Overtime	(1,939)	111	-	-	-	-
FICA	17,116	18,719	19,270	19,270	9,316	22,256
Retirement	29,722	28,489	28,489	28,489	14,244	33,369
Medical Insurance	19,508	21,842	23,404	23,404	11,310	28,324
Group Life Insurance	2,727	3,300	3,300	3,300	1,650	3,811
<b>Total Personnel</b>	<b>\$ 304,202</b>	<b>\$ 324,350</b>	<b>\$ 326,352</b>	<b>\$ 326,352</b>	<b>\$ 162,465</b>	<b>\$ 378,687</b>
Professional Services	\$ 177	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	-	500	300	300	-	-
Postage	61	192	100	100	-	100
Travel-Mileage	387	-	400	400	-	400
Travel - Convention and Education	7,367	352	2,000	2,000	422	3,580
Miscellaneous	7	99	-	-	-	-
Office Supplies	1,127	1,013	1,100	1,100	450	1,000
Gas/Grease/Oil	-	40	1,480	1,480	-	1,000
Rent - Office Space	-	-	-	-	-	30,108
Auto Parts & Repairs	381	228	700	700	-	-
<b>Total Operating</b>	<b>\$ 9,507</b>	<b>\$ 2,424</b>	<b>\$ 6,080</b>	<b>\$ 6,080</b>	<b>\$ 872</b>	<b>\$ 36,188</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 313,709</b>	<b>\$ 326,774</b>	<b>\$ 332,432</b>	<b>\$ 332,432</b>	<b>\$ 163,337</b>	<b>\$ 414,875</b>
<b># of Employees / FTEs</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>				

Powhatan County  
Expenditure Detail  
Facilities

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 143,220	\$ 152,268	\$ 151,768	\$ 151,768	\$ 76,037	\$ 192,684
Salaries and Wages - Part time	-	-	-	-	-	23,878
Overtime	6,645	5,968	7,500	7,500	4,818	7,500
On-Call - Regular	5,368	7,231	8,500	8,500	3,272	8,500
Comp Time Payout	1,536	-	-	-	-	-
PT-Facility Set-up	2,331	-	-	-	-	-
Facility Set Up - I.T.	4,052	-	-	-	-	-
FICA	11,075	11,713	11,610	11,610	5,965	16,567
FICA-Facility Set-up	178	-	-	-	-	-
FICA - Facility Set Up - I.T.	310	-	-	-	-	-
Retirement	11,165	8,106	17,165	17,165	4,053	22,101
Retirement - Hybrid	7,133	9,059	-	-	4,530	-
Retirement - Hybrid Disability	324	474	481	481	236	861
Medical Insurance	27,716	32,310	33,972	33,972	17,130	51,456
Group Life Insurance	1,679	1,988	1,988	1,988	994	2,524
<b>Total Personnel</b>	<b>\$ 222,731</b>	<b>\$ 229,117</b>	<b>\$ 232,984</b>	<b>\$ 232,984</b>	<b>\$ 117,035</b>	<b>\$ 326,071</b>
Cleaning Service	\$ 76,660	\$ 79,262	\$ 90,500	\$ 90,500	\$ 34,859	\$ 25,000
Trash Removal	2,307	2,313	2,720	2,720	783	2,720
Grounds Maintenance	34	-	-	-	-	-
HVAC Service and Repairs	53,344	90,866	75,000	75,000	13,474	75,000
Repairs and Maintenance	69,314	59,807	60,000	60,000	29,437	60,000
Maintenance/Service Contracts	63,870	65,021	70,000	70,000	37,672	80,000
Meetings - Set Up	1,524	118	3,000	3,000	76	500
Advertising	940	95	-	-	-	-
Electricity	90,096	97,579	90,000	90,000	39,182	90,000
Fuel	18,850	10,916	20,000	20,000	3,697	15,000
Water	10,153	9,482	10,000	10,000	3,623	10,000
Sewer	5,153	8,104	6,000	6,000	2,151	8,000
Postage	21	13	-	-	5	-
Telephone System	2,141	2,152	2,000	2,000	944	2,000
Cell Phones	5,908	5,592	5,720	5,720	2,319	7,100
Travel-Mileage	(1,743)	-	-	-	-	-
Conferences & Training	-	1,195	2,000	2,000	1,536	2,000
Dues/Association Memberships	-	-	500	500	-	500
Office Supplies	408	69	-	-	29	-
Tools and Equipment	12,969	6,155	10,500	10,500	2,837	6,500
Memorial Benches	-	5,219	-	-	-	-
Cleaning Supplies	10,517	12,195	12,000	12,000	2,775	12,000

Powhatan County  
Expenditure Detail  
Facilities

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Gas/Grease/Oil	\$ 4,577	\$ 5,552	\$ 4,000	\$ 4,000	\$ 1,094	\$ 4,000
Auto Parts & Repairs	2,647	2,329	1,656	1,656	189	2,500
Uniforms	3,867	4,281	5,000	5,000	1,421	5,000
Personal Protective Equipment	1,373	473	1,250	1,250	808	1,250
<b>Total Operating</b>	<b>\$ 434,933</b>	<b>\$ 468,788</b>	<b>\$ 471,846</b>	<b>\$ 471,846</b>	<b>\$ 178,911</b>	<b>\$ 409,070</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 657,663</b>	<b>\$ 697,905</b>	<b>\$ 704,830</b>	<b>\$ 704,830</b>	<b>\$ 295,946</b>	<b>\$ 735,141</b>
<b># of Employees / FTEs</b>	<b>9 / 4.25</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>7 / 6.0</b>

Powhatan County  
Expenditure Detail  
Company 1 Fire Station

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 89	\$ 142	\$ 100	\$ 100	\$ 65	\$ 150
Cleaning Services	2,538	1,329	2,580	2,580	-	-
Maintenance of Grounds	-	432	1,100	1,100	-	930
Repairs & Maintenance	9,416	13,286	9,500	9,500	19,987	12,000
Maintenance/Service Contracts	3,208	3,649	7,700	7,700	1,981	7,700
Electricity	9,497	9,465	12,000	12,000	4,298	12,000
Fuel	1,395	1,778	2,000	2,000	696	2,000
Water	677	891	800	800	360	1,000
Sewer	743	1,744	2,580	2,580	533	2,580
Telephone System	1,023	680	1,100	1,100	316	1,100
Internet	1,026	604	1,100	1,100	-	1,100
Office Supplies	-	126	-	-	-	-
Cleaning Supplies	1,795	1,615	2,400	2,400	780	2,400
<b>Total Operating</b>	<b>\$ 31,406</b>	<b>\$ 35,741</b>	<b>\$ 42,960</b>	<b>\$ 42,960</b>	<b>\$ 29,016</b>	<b>\$ 42,960</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 31,406</b>	<b>\$ 35,741</b>	<b>\$ 42,960</b>	<b>\$ 42,960</b>	<b>\$ 29,016</b>	<b>\$ 42,960</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Huguenot Public Safety Building

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cleaning Service	\$ 2,897	\$ 2,954	\$ 3,000	\$ 3,000	\$ 1,231	\$ 3,000
Trash Removal	192	194	200	200	65	200
Maintenance of Grounds	-	109	2,400	2,400	-	2,400
Maintenance/Service Contracts	9,548	12,157	11,000	11,000	7,438	11,000
Repairs & Maintenance	16,372	14,048	16,000	16,000	2,428	16,000
Snow removal	-	-	5,000	5,000	-	5,000
Electricity	23,208	23,717	23,000	23,000	9,572	23,000
Fuel	813	2,494	3,000	3,000	587	3,000
Water	1,926	1,961	1,900	1,900	546	1,900
Sewer	1,698	3,469	3,600	3,600	814	3,600
Telephone System	1,756	1,169	1,100	1,100	534	1,100
Internet	624	208	-	-	-	-
Network Service Connection	3,561	-	-	-	-	-
Cleaning Supplies	901	1,149	2,400	2,400	313	2,400
<b>Total Operating</b>	<b>\$ 63,496</b>	<b>\$ 63,629</b>	<b>\$ 72,600</b>	<b>\$ 72,600</b>	<b>\$ 23,528</b>	<b>\$ 72,600</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 63,496</b>	<b>\$ 63,629</b>	<b>\$ 72,600</b>	<b>\$ 72,600</b>	<b>\$ 23,528</b>	<b>\$ 72,600</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Grounds/Parks

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 124,923	\$ 129,642	\$ 129,642	\$ 129,642	\$ 64,921	\$ 138,236
Overtime	5,780	1,382	3,000	3,000	376	3,000
COMP: Part-time help	35,103	41,665	49,248	49,248	21,267	49,676
COMP: Part-time help - Overtime	801	949	1,000	1,000	-	1,000
FICA	12,417	12,959	13,685	13,685	6,414	14,375
Retirement	9,625	8,561	14,663	14,663	4,280	15,856
Retirement - Hybrid	6,579	6,102	-	-	3,051	-
Retirement - Hybrid Disability	299	319	324	324	159	388
Medical Insurance	19,533	20,842	29,052	29,052	11,310	31,884
Group Life Insurance	1,487	1,698	1,698	1,698	849	1,811
<b>Total Personnel</b>	<b>\$ 216,547</b>	<b>\$ 224,119</b>	<b>\$ 242,312</b>	<b>\$ 242,312</b>	<b>\$ 112,627</b>	<b>\$ 256,226</b>
Grounds Maintenance	\$ 12,024	\$ 9,449	\$ 15,000	\$ 15,000	\$ 9,269	\$ 15,000
DOC Labor Services	1,677	246	4,000	4,000	-	4,000
Equipment Repairs and Maintenance	8,639	5,953	10,000	10,000	1,233	10,000
Snow Removal	11,053	3,316	12,000	12,000	-	12,000
Conferences & Training	-	-	2,500	2,500	-	2,500
Tools and Equipment	16,018	10,169	15,000	15,000	-	10,000
Uniforms	3,265	3,640	4,500	4,500	1,524	4,500
Safety PPE	1,115	312	1,250	1,250	149	1,250
Gas/Grease/Oil	6,323	9,836	6,300	6,300	3,188	7,500
Auto Parts & Repairs	4,424	2,018	4,500	4,500	2,710	4,500
<b>Total Operating</b>	<b>\$ 64,536</b>	<b>\$ 44,939</b>	<b>\$ 75,050</b>	<b>\$ 75,050</b>	<b>\$ 18,073</b>	<b>\$ 71,250</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 281,083</b>	<b>\$ 269,058</b>	<b>\$ 317,362</b>	<b>\$ 317,362</b>	<b>\$ 130,700</b>	<b>\$ 327,476</b>
<b># of Employees / FTEs</b>	<b>8 / 5.65</b>	<b>10 / 6.0</b>	<b>10 / 6.0</b>	<b>10 / 6.0</b>	<b>10 / 6.0</b>	<b>10 / 6.0</b>

Powhatan County  
Expenditure Detail  
Athletic Fields

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 3,460	\$ 3,480	\$ 3,460	\$ 3,460	\$ 1,174	\$ 3,460
Repairs and Maintenance	11,024	10,928	11,000	11,000	3,536	11,000
Field Maintenance	-	-	50,000	50,000	7,600	50,000
Portable bathrooms	11,576	14,026	11,000	11,000	7,802	11,000
Maintenance/Service Contracts	18,290	19,991	18,000	18,000	6,324	18,000
Electricity	48,876	49,094	49,000	49,000	19,379	49,000
Water	10,476	10,394	12,000	12,000	3,859	12,000
Cleaning Supplies	-	797	600	600	-	600
<b>Total Operating</b>	<b>\$ 103,704</b>	<b>\$ 108,710</b>	<b>\$ 155,060</b>	<b>\$ 155,060</b>	<b>\$ 49,674</b>	<b>\$ 155,060</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 103,704</b>	<b>\$ 108,710</b>	<b>\$ 155,060</b>	<b>\$ 155,060</b>	<b>\$ 49,674</b>	<b>\$ 155,060</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Convenience Center

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries & Wages - Regular	\$ 120,372	\$ 122,269	\$ 122,269	\$ 122,269	\$ 62,741	\$ 124,714
Overtime	6,528	2,539	7,000	7,000	1,875	7,000
COMP: Part-Time Help	19,493	19,790	23,327	23,327	9,408	22,621
Overtime Part -Time	155	-	-	-	53	-
FICA	10,800	10,710	11,138	11,138	5,393	11,271
Retirement	12,562	11,173	13,829	13,829	5,587	14,305
Retirement - Hybrid	2,985	2,655	-	-	1,382	-
Retirement - Hybrid Disability	136	139	141	141	72	169
Medical Insurance	20,355	23,021	24,880	24,880	12,231	22,400
Group Life Insurance	1,426	1,602	1,602	1,602	807	1,634
<b>Total Personnel</b>	<b>\$ 194,813</b>	<b>\$ 193,898</b>	<b>\$ 204,186</b>	<b>\$ 204,186</b>	<b>\$ 99,549</b>	<b>\$ 204,114</b>
Professional services	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Waste Disposal	202,691	210,044	220,000	220,000	109,445	217,000
Recycling Pulls	51,410	44,220	58,000	58,000	20,190	58,000
Recycling-Scrap Tires	2,766	1,942	3,000	3,000	997	3,000
Temporary Help	-	3,146	-	-	580	-
Repairs and Maintenance	4,075	13,433	7,000	7,000	1,592	7,000
Maintenance & Service Contracts	-	98	-	-	73	-
Advertising	-	230	-	-	-	-
Electricity	3,187	2,993	4,000	4,000	1,169	4,000
Water	450	473	450	450	319	450
Telephone System	987	836	1,000	1,000	378	1,000
Internet	887	899	1,000	1,000	584	1,000
Training and Education	760	625	1,400	1,400	500	1,400
Transfer Station Supplies	493	68	500	500	23	500
Gas/Grease/Oil	647	672	700	700	164	700
Auto Parts/Repairs	-	-	1,900	1,900	-	1,900
Uniforms	5,949	6,150	6,300	6,300	2,900	6,300
Protective Professional Equipment	793	676	1,420	1,420	-	1,420
Other Operating Supplies	-	449	-	-	-	-
Office Supplies	318	45	500	500	-	500
<b>Total Operating</b>	<b>\$ 275,411</b>	<b>\$ 286,999</b>	<b>\$ 307,170</b>	<b>\$ 317,170</b>	<b>\$ 138,914</b>	<b>\$ 304,170</b>
Capital Lease - Backhoe	\$ 1,091	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease - Interest	6	-	-	-	-	-
<b>Total Capital</b>	<b>\$ 1,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 471,321</b>	<b>\$ 480,897</b>	<b>\$ 511,356</b>	<b>\$ 521,356</b>	<b>\$ 238,463</b>	<b>\$ 508,284</b>
<b># of Employees / FTEs</b>	<b>6 / 5.0</b>	<b>6 / 5.0</b>	<b>6 / 5.0</b>	<b>7 / 5.0</b>	<b>7 / 5.0</b>	<b>7 / 5.0</b>

Powhatan County  
Expenditure Detail  
Convenience Center

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	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Thru 12/31/17</b>	<b>Adopted</b>
<b>Revenues:</b>						
Waste Collections/Disposal	\$ 47,508	\$ 55,006	\$ 55,000	\$ 55,000	\$ 29,769	\$ 60,000
<b>Total Revenues</b>	<b>\$ 47,508</b>	<b>\$ 55,006</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 29,769</b>	<b>\$ 60,000</b>
<b>Amount Funded by Local Taxes</b>	<b>423,813</b>	<b>425,891</b>	<b>456,356</b>	<b>466,356</b>	<b>208,694</b>	<b>448,284</b>
<b>% Funded by Local Taxes</b>	<b>89.92%</b>	<b>88.56%</b>	<b>89.24%</b>	<b>89.45%</b>	<b>87.52%</b>	<b>88.20%</b>

Powhatan County  
Expenditure Detail  
Health Department

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	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Health Department Contribution	\$ 197,000	\$ 199,301	\$ 210,910	\$ 210,910	\$ 99,651	\$ 215,520
<b>Total Operating</b>	<b>\$ 197,000</b>	<b>\$ 199,301</b>	<b>\$ 210,910</b>	<b>\$ 210,910</b>	<b>\$ 99,651</b>	<b>\$ 215,520</b>
<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Department</b>	<b>\$ 197,000</b>	<b>\$ 199,301</b>	<b>\$ 210,910</b>	<b>\$ 210,910</b>	<b>\$ 99,651</b>	<b>\$ 215,520</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Free Clinic Nurse

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	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Service Contract/Copying Cost	\$ 310	\$ 41	\$ -	\$ -	\$ -	\$ -
<b>Total Operating</b>	\$ 310	\$ 41	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Department</b>	\$ 310	\$ 41	\$ -	\$ -	\$ -	\$ -
<b># of Employees / FTEs</b>	0	0	0	0	0	0

Powhatan County  
Expenditure Detail  
Goochland Powhatan CSB

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
COMP: Community Services Board	\$ 2,000	\$ 2,150	\$ 3,000	\$ 3,000	\$ 450	\$ 3,000
FICA: Community Services Board	153	165	230	230	34	230
<b>Total Personnel</b>	<b>\$ 2,153</b>	<b>\$ 2,315</b>	<b>\$ 3,230</b>	<b>\$ 3,230</b>	<b>\$ 484</b>	<b>\$ 3,230</b>
County Contribution	\$ 258,730	\$ 263,730	\$ 268,730	\$ 268,730	\$ 134,365	\$ 273,630
<b>Total Operating</b>	<b>\$ 258,730</b>	<b>\$ 263,730</b>	<b>\$ 268,730</b>	<b>\$ 268,730</b>	<b>\$ 134,365</b>	<b>\$ 273,630</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 260,883</b>	<b>\$ 266,045</b>	<b>\$ 271,960</b>	<b>\$ 271,960</b>	<b>\$ 134,849</b>	<b>\$ 276,860</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Social Services Board

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	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
COMP: Social Services Board	\$ 2,600	\$ 2,700	\$ 4,800	\$ 4,800	\$ 900	\$ 4,800
FICA: Social Services Board	199	207	360	360	69	360
<b>Total Personnel</b>	<b>\$ 2,799</b>	<b>\$ 2,907</b>	<b>\$ 5,160</b>	<b>\$ 5,160</b>	<b>\$ 969</b>	<b>\$ 5,160</b>
<b>Total Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 2,799</b>	<b>\$ 2,907</b>	<b>\$ 5,160</b>	<b>\$ 5,160</b>	<b>\$ 969</b>	<b>\$ 5,160</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Powhatan Community Action Agency

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	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
PCCAA Services - TANF	\$ 29,611	\$ 62,392	\$ 15,000	\$ 63,750	\$ 51,278	\$ 15,000
PCCAA Services - CSBG	273,216	302,658	36,242	250,392	185,983	36,242
<b>Total Operating</b>	<b>\$ 302,827</b>	<b>\$ 365,050</b>	<b>\$ 51,242</b>	<b>\$ 314,142</b>	<b>\$ 237,261</b>	<b>\$ 51,242</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 302,827</b>	<b>\$ 365,050</b>	<b>\$ 51,242</b>	<b>\$ 314,142</b>	<b>\$ 237,261</b>	<b>\$ 51,242</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues:</b>						
TANF Funds (PCCAA)	\$ 28,811	\$ 62,392	\$ 15,000	\$ 63,750	\$ 50,335	\$ 15,000
CSBG Funds (PCCAA)	272,821	303,853	36,242	250,392	179,091	36,242
<b>Total Revenues</b>	<b>\$ 301,632</b>	<b>\$ 366,245</b>	<b>\$ 51,242</b>	<b>\$ 314,142</b>	<b>\$ 229,426</b>	<b>\$ 51,242</b>
<b>Amount Funded by Local Tax</b>	<b>1,195</b>	<b>(1,195)</b>	<b>-</b>	<b>-</b>	<b>7,835</b>	<b>-</b>
<b>% Funded by Local Taxes</b>	<b>0.39%</b>	<b>-0.33%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>3.30%</b>	<b>0.00%</b>

Powhatan County  
Expenditure Detail  
Economic Development

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 158,513	\$ 69,443	\$ 97,044	\$ 97,044	\$ 3,328	\$ 163,623
FICA	11,678	4,693	7,424	7,424	204	12,517
Retirement	19,171	3,548	10,976	10,976	-	18,768
Retirement - Hybrid	1,177	4,190	-	-	349	-
Retirement - Hybrid Disability	54	219	222	222	18	389
Medical Insurance	11,689	11,502	23,136	23,136	1,030	13,720
Group Life Insurance	1,867	896	1,271	1,271	41	2,143
<b>Total Personnel</b>	<b>\$ 204,148</b>	<b>\$ 94,491</b>	<b>\$ 140,073</b>	<b>\$ 140,073</b>	<b>\$ 4,970</b>	<b>\$ 211,160</b>
Professional Services	\$ 27,700	\$ 800	\$ -	\$ -	\$ -	\$ -
Prof. Services-Marketing	-	750	30,000	30,000	-	30,000
Economic Development Study	11,250	-	-	-	-	-
Maintenance & Service Contracts	393	294	400	400	45	400
Advertising	695	8,795	12,000	12,000	656	12,000
Postage	916	96	-	-	1	100
Telephone System	-	-	-	-	-	100
Cell Phones	-	-	-	-	-	720
EDA Contribution	-	98,000	-	-	-	-
EDA-Auto Insurance Premium	150	150	155	155	150	165
EDA - Surety Bond (Crime Exposure)	690	675	715	715	675	750
EDA Public Officials Liability Ins	550	550	570	570	550	605
EDA- General Liability Insurance	536	549	550	550	563	580
Travel - Mileage	340	231	500	500	159	2,000
Conferences & Training	3,918	150	4,000	4,000	399	4,600
Dues/Association Memberships	2,924	420	3,000	3,000	15	3,000
Website Fees & Monthly Services	-	-	-	-	-	700
Office Supplies	144	644	1,600	1,600	6	1,600
Books and Subscriptions	-	-	200	200	-	200
<b>Total Operating</b>	<b>\$ 50,206</b>	<b>\$ 112,104</b>	<b>\$ 53,690</b>	<b>\$ 53,690</b>	<b>\$ 3,219</b>	<b>\$ 57,520</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 254,354</b>	<b>\$ 206,595</b>	<b>\$ 193,763</b>	<b>\$ 193,763</b>	<b>\$ 8,189</b>	<b>\$ 268,680</b>
<b># of Employees / FTEs</b>	<b>2 / 2.0</b>	<b>2 / 2.0</b>				

Powhatan County  
Expenditure Detail  
Planning and Zoning

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
COMP: Board of Zoning Appeals	\$ -	\$ -	\$ 1,260	\$ 1,260	\$ -	\$ 1,260
Salaries and Wages - Regular	262,276	358,111	322,765	322,765	177,876	339,310
Overtime	-	948	-	-	14	-
COMP: Planning Commission	9,300	9,300	9,300	9,300	4,650	9,300
FICA	20,681	27,015	24,692	24,692	13,178	25,957
Retirement	34,017	37,934	36,505	36,505	16,590	38,919
Retirement - Hybrid Disability	-	-	586	586	175	961
Medical Insurance	18,929	37,419	39,892	39,892	20,138	47,452
Group Life Insurance	3,121	4,394	4,228	4,228	2,310	4,445
<b>Total Personnel</b>	<b>\$ 348,324</b>	<b>\$ 475,121</b>	<b>\$ 439,228</b>	<b>\$ 439,228</b>	<b>\$ 238,284</b>	<b>\$ 467,604</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Maintenance/Service Contracts	773	1,730	1,000	1,000	1,001	1,000
Printing & Binding	-	-	500	500	-	1,000
Advertising	2,689	5,727	4,000	4,000	2,281	4,000
Postage	1,770	1,586	2,000	2,000	495	2,000
Telephone System	-	36	-	-	-	100
Cell Phones	669	1,309	1,500	1,500	510	2,950
Travel - Mileage	637	745	800	800	363	800
Conferences & Training	283	2,312	6,000	6,000	1,911	6,000
Dues/Association Memberships	613	2,159	2,400	2,400	809	2,400
Office Supplies	1,300	2,663	2,500	2,500	823	2,500
Computer Equipment (Non-capitalized)	-	-	-	-	-	800
Gas/Grease/Oil	2,313	2,178	3,500	3,500	216	3,500
Auto Parts/Repair	543	513	2,000	2,000	224	2,000
Uniforms/PPE	231	188	440	440	96	440
Books and Subscriptions	-	-	200	200	-	200
Street Signs	1,125	919	4,000	4,000	775	4,000
<b>Total Operating</b>	<b>\$ 12,944</b>	<b>\$ 22,065</b>	<b>\$ 30,840</b>	<b>\$ 30,840</b>	<b>\$ 9,504</b>	<b>\$ 36,690</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 361,268</b>	<b>\$ 497,186</b>	<b>\$ 470,068</b>	<b>\$ 470,068</b>	<b>\$ 247,788</b>	<b>\$ 504,294</b>
<b># of Employees / FTEs</b>	<b>6 / 6.0</b>	<b>5 / 5.0</b>	<b>5 / 5.0</b>	<b>6 / 6.0</b>	<b>6 / 6.0</b>	<b>6 / 6.0</b>
<b>Revenues:</b>						
Zoning Permits	\$ 29,295	\$ 29,295	\$ 28,000	\$ 28,000	\$ 23,182	\$ 31,000
Temporary Business/Planning	100	300	200	200	-	100
Erosion/Sediment Control	29,054	36,638	29,000	29,000	21,438	32,000
Events Permit	370	490	450	450	595	700
Conditional Use Permits	9,500	6,000	6,000	6,000	2,000	6,000

Powhatan County  
Expenditure Detail  
Planning and Zoning

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	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Revenues: (Continued)</b>						
Rezoning Permits	\$ 5,375	\$ 2,400	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Subdivision - Preliminary	725	-	-	-	-	-
Subdivision - Final Plats	2,100	3,975	1,500	1,500	5,050	2,000
Private Road Inspections	1,200	500	-	-	1,400	1,500
Project Approval	390	633	500	500	-	500
Non-Subvision Plat	750	800	750	750	-	750
Sale of Maps, Plats, Surveys	1,729	1,345	1,000	1,000	-	500
Sale of Ordinances	15	-	100	100	-	-
Agriculture Exemption	-	-	-	-	75	-
<b>Total Revenues</b>	<b>\$ 80,603</b>	<b>\$ 82,376</b>	<b>\$ 71,500</b>	<b>\$ 71,500</b>	<b>\$ 53,740</b>	<b>\$ 79,050</b>
<b>Amount Funded by Local Taxes</b>	<b>280,665</b>	<b>414,810</b>	<b>398,568</b>	<b>398,568</b>	<b>194,048</b>	<b>425,244</b>
<b>% Funded by Local Taxes</b>	<b>77.69%</b>	<b>83.43%</b>	<b>84.79%</b>	<b>84.79%</b>	<b>78.31%</b>	<b>84.32%</b>

Powhatan County  
Expenditure Detail  
Building Inspections

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages - Regular	\$ 194,617	\$ 179,104	\$ 240,276	\$ 240,276	\$ 79,009	\$ 200,849
Overtime	263	45	-	-	-	-
FICA	14,928	13,727	18,381	18,381	6,268	15,365
Retirement	21,118	12,377	27,175	27,175	4,123	23,037
Retirement - Hybrid	3,578	7,666	-	-	4,335	-
Retirement - Hybrid Disability	163	401	533	533	226	911
Medical Insurance	15,350	15,033	32,512	32,512	7,197	16,568
Group Life Insurance	2,266	2,322	3,148	3,148	980	2,631
<b>Total Personnel</b>	<b>\$ 252,283</b>	<b>\$ 230,675</b>	<b>\$ 322,025</b>	<b>\$ 322,025</b>	<b>\$ 106,426</b>	<b>\$ 259,361</b>
Engineering-Third Party Plan Review	\$ -	\$ 800	\$ 500	\$ 500	\$ -	\$ 500
Maintenance/Service Contracts	5,810	1,393	6,000	6,000	736	6,000
Advertising	440	-	450	450	150	450
Postage	532	352	500	500	87	500
Telephone System	514	523	500	500	162	700
Cell Phones	1,791	1,767	1,800	1,800	763	5,790
Travel-Mileage	97	401	100	100	67	100
Conferences & Training	2,195	806	3,020	3,020	987	3,020
Dues/Association Memberships	125	80	200	200	45	200
Office Supplies	1,726	1,562	2,500	2,500	410	2,500
Computer equipment-non-capitalized	-	-	-	-	-	800
Gas/Grease/Oil	2,728	3,592	4,700	4,700	491	4,700
Auto Parts & Repairs	1,532	2,576	2,520	2,520	256	1,500
Uniforms/PPE	839	314	1,200	1,200	173	1,200
Books and Subscriptions	286	938	1,000	1,000	503	500
<b>Total Operating</b>	<b>\$ 18,615</b>	<b>\$ 15,104</b>	<b>\$ 24,990</b>	<b>\$ 24,990</b>	<b>\$ 4,879</b>	<b>\$ 28,460</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 270,898</b>	<b>\$ 245,779</b>	<b>\$ 347,015</b>	<b>\$ 347,015</b>	<b>\$ 111,305</b>	<b>\$ 287,821</b>
<b># of Employees / FTEs</b>	<b>5 / 5.0</b>	<b>4 / 4.0</b>	<b>5 / 5.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>	<b>4 / 4.0</b>

Powhatan County  
Expenditure Detail  
Building Inspections

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Adopted</b>	<b>FY 2018 Amended</b>	<b>FY 2018 YTD Thru 12/31/17</b>	<b>FY 2019 Adopted</b>
<b>Revenues:</b>						
Building Permits	\$ 375,792	\$ 352,908	\$ 365,000	\$ 365,000	\$ 305,876	\$ 402,000
Inspection Fees	680	1,560	600	600	320	700
Electrical Permits	30,664	36,484	30,000	30,000	18,349	33,000
Plumbing Permits	27,194	29,133	27,000	27,000	15,442	29,000
Mechanical Permits	34,536	42,635	35,000	35,000	21,243	38,000
Building Permit-Administration	12,330	16,315	13,000	13,000	6,478	14,500
Burn Permits	200	1,000	500	500	400	500
Septic Tank Permits	30,020	29,715	-	-	-	-
<b>Total Revenues</b>	<b>\$ 511,416</b>	<b>\$ 509,750</b>	<b>\$ 471,100</b>	<b>\$ 471,100</b>	<b>\$ 368,108</b>	<b>\$ 517,700</b>
<b>Amount Funded by Local Taxes</b>	<b>(240,518)</b>	<b>(263,971)</b>	<b>(124,085)</b>	<b>(124,085)</b>	<b>(256,803)</b>	<b>(229,879)</b>
<b>% Funded by Local Taxes</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

Powhatan County  
Expenditure Detail  
Code Enforcement

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	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Thru 12/31/17</b>	<b>Adopted</b>
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition costs	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Clean up costs	-	-	5,000	5,000	-	5,000
<b>Total Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
GIS

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 61,591	\$ 51,361	\$ -	\$ -	\$ -	\$ 57,000
COMP: Part-time help	18,624	22,159	52,700	52,700	9,537	21,715
FICA	6,100	5,597	4,032	4,032	722	6,022
Retirement	7,988	5,329	-	-	-	6,948
Medical Insurance	5,643	4,653	-	-	-	13,740
Group Life Insurance	733	617	-	-	-	747
<b>Total Personnel</b>	<b>\$ 100,679</b>	<b>\$ 89,716</b>	<b>\$ 56,732</b>	<b>\$ 56,732</b>	<b>\$ 10,259</b>	<b>\$ 106,172</b>
Maintenance/Service Contracts	\$ -	\$ 18,935	\$ 15,000	\$ 15,000	\$ 18,480	\$ 15,000
GIS Services	-	-	12,000	12,000	-	12,000
Cell Phone	-	-	-	-	-	480
Travel-Mileage	134	37	-	-	-	-
Conferences & Training	-	142	500	500	-	500
Office Supplies	358	31	-	-	-	-
Computer Equipment - non cap	596	-	-	-	-	-
Other Operating Expenses (plotter)	-	1,981	2,000	2,000	-	2,000
<b>Total Operating</b>	<b>\$ 1,087</b>	<b>\$ 21,126</b>	<b>\$ 29,500</b>	<b>\$ 29,500</b>	<b>\$ 18,709</b>	<b>\$ 29,980</b>
Internet and Website Costs	\$ 11,801	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ 11,801</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 113,567</b>	<b>\$ 110,842</b>	<b>\$ 86,232</b>	<b>\$ 86,232</b>	<b>\$ 28,968</b>	<b>\$ 136,152</b>
<b># of Employees / FTEs</b>	<b>2 / 1.5</b>	<b>2 / 1.0</b>	<b>2 / 1.0</b>	<b>2 / 1.0</b>	<b>2 / 1.0</b>	<b>2 / 1.5</b>

Powhatan County  
Expenditure Detail  
Recreation

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages - Regular	\$ 52,220	\$ 53,264	\$ 53,264	\$ 53,264	\$ 26,632	\$ 54,329
COMP: Part-Time Help	-	4,127	11,939	11,939	7,040	12,059
FICA	3,160	3,534	4,988	4,988	2,137	5,079
Retirement	6,773	6,024	6,024	6,024	3,012	6,232
Medical Insurance	8,861	10,468	11,568	11,568	5,820	11,268
Group Life Insurance	621	698	698	698	349	712
<b>Total Personnel</b>	<b>\$ 71,635</b>	<b>\$ 78,115</b>	<b>\$ 88,481</b>	<b>\$ 88,481</b>	<b>\$ 44,990</b>	<b>\$ 89,679</b>
Advertising	\$ -	\$ 70	\$ 1,000	\$ 1,000	\$ -	\$ 500
General Maintenance	-	98	-	-	73	-
Postage	-	-	50	50	-	50
Telephone System	442	448	500	500	199	500
Cell Phones	827	422	660	660	176	660
Mileage	-	-	50	50	-	50
Travel-Convention & Education	153	148	400	400	-	150
Concession Permits	-	240	120	120	-	200
Special Events	-	1,263	5,000	5,000	1,482	5,000
Programs	-	-	600	600	-	600
Office Supplies	-	233	350	350	-	350
Uniforms	90	92	100	100	-	200
Dues/Association Memberships	1,160	1,088	1,160	1,160	-	1,160
Other Operating Supplies	-	-	380	380	-	380
<b>Total Operating</b>	<b>\$ 2,672</b>	<b>\$ 4,102</b>	<b>\$ 10,370</b>	<b>\$ 10,370</b>	<b>\$ 1,930</b>	<b>\$ 9,800</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 74,307</b>	<b>\$ 82,217</b>	<b>\$ 98,851</b>	<b>\$ 98,851</b>	<b>\$ 46,920</b>	<b>\$ 99,479</b>
<b># of Employees / FTEs</b>	<b>1 / 1.0</b>	<b>3 / 1.50</b>	<b>3 / 1.50</b>	<b>3 / 1.50</b>	<b>3 / 1.50</b>	<b>3 / 1.50</b>
<b>Revenues:</b>						
Recreation Fees - Parks & Rec	\$ 5,403	\$ 6,340	\$ 8,000	\$ 8,000	\$ 2,845	\$ 9,000
Facility Use	1,019	-	2,000	2,000	2,894	2,000
Travel ball fees	2,890	4,300	9,000	9,000	3,785	10,000
Non-resident fees	1,420	670	1,000	1,000	580	1,000
<b>Total Revenues</b>	<b>\$ 10,732</b>	<b>\$ 11,310</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 10,104</b>	<b>\$ 22,000</b>
<b>Amount Funded by Local Taxes</b>	<b>63,575</b>	<b>70,907</b>	<b>78,851</b>	<b>78,851</b>	<b>36,816</b>	<b>77,479</b>
<b>% Funded by Local Taxes</b>	<b>85.56%</b>	<b>86.24%</b>	<b>79.77%</b>	<b>79.77%</b>	<b>78.47%</b>	<b>77.88%</b>

Powhatan County  
Expenditure Detail  
Library

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 134,177	\$ 181,944	\$ 216,707	\$ 216,707	\$ 110,348	\$ 176,829
COMP: Part-Time Help	74,520	65,207	38,524	38,524	23,454	53,541
FICA	15,693	18,472	19,525	19,525	9,978	18,537
Retirement	17,403	15,941	24,510	24,510	8,043	21,946
Retirement - Hybrid Disability	-	230	-	-	4,284	-
Retirement - Hybrid	-	4,405	455	455	224	556
Medical Insurance	17,103	21,675	34,972	34,972	11,310	10,308
Group Life Insurance	1,597	2,357	2,839	2,839	1,428	2,507
<b>Total Personnel</b>	<b>\$ 260,492</b>	<b>\$ 310,231</b>	<b>\$ 337,532</b>	<b>\$ 337,532</b>	<b>\$ 169,069</b>	<b>\$ 284,224</b>
Professional Services	\$ 11,975	\$ 12,550	\$ 12,000	\$ 12,000	\$ 5,048	\$ 14,000
Trash Removal	384	388	400	400	130	300
Repairs & Maintenance	1,245	683	-	-	-	-
Maintenance/Service Contracts	13,961	13,754	17,222	17,222	5,352	15,222
Advertising	175	115	-	-	10	100
Electricity	33,971	33,784	36,000	36,000	9,291	36,000
Fuel	65	21	400	400	-	200
Water	701	789	600	600	266	600
Sewer	717	934	600	600	303	600
Postage	619	565	600	600	284	800
Telephone System	7,102	2,682	5,600	5,600	682	4,000
Cell Phones	1,092	845	1,100	1,100	532	1,500
Internet	4,160	2,726	3,000	3,000	1,100	2,640
Travel - Mileage	750	463	650	650	254	1,000
Conferences & Training	693	514	700	700	80	1,000
Dues/Association Membership	787	795	800	800	260	800
Miscellaneous	291	806	-	-	-	-
Office Supplies	3,157	5,202	4,000	4,000	856	4,000
Computer Equipment (Non-capitalized)	2,107	1,372	10,500	10,500	2,732	11,310
Computer Equipment (Capitalized)	7,900	3,290	-	-	9,557	-
Books and Subscriptions	48,230	52,569	50,000	50,000	24,599	65,552
Library Supplies	4,298	4,716	4,000	4,000	1,171	4,000
Furniture	1,853	1,080	500	500	105	500
Summer Reading Program	584	2,844	-	-	50	100
<b>Total Operating</b>	<b>\$ 146,817</b>	<b>\$ 143,487</b>	<b>\$ 148,672</b>	<b>\$ 148,672</b>	<b>\$ 62,662</b>	<b>\$ 164,224</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 407,309</b>	<b>\$ 453,718</b>	<b>\$ 486,204</b>	<b>\$ 486,204</b>	<b>\$ 231,731</b>	<b>\$ 448,448</b>
<b># of Employees / FTEs</b>	<b>13 / 6.0</b>	<b>13 / 6.5</b>	<b>12 / 6.5</b>	<b>15 / 6.5</b>	<b>15 / 6.5</b>	<b>16 / 6.5</b>

Powhatan County  
Expenditure Detail  
Library

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Adopted</b>	<b>FY 2018 Amended</b>	<b>FY 2018 YTD Thru 12/31/17</b>	<b>FY 2019 Adopted</b>
<b>Revenues:</b>						
Library Fines -Lost Books,	\$ 6,926	\$ 4,855	\$ 7,000	\$ 7,000	\$ 3,490	\$ 7,000
Library Sales & Services	6,836	4,866	7,200	7,200	3,582	7,200
Donations - Library	666	1,892	-	-	457	-
Library State Aid - Quarterly	99,021	102,975	102,975	102,975	53,762	118,527
<b>Total Revenues</b>	<b>\$ 113,449</b>	<b>\$ 114,588</b>	<b>\$ 117,175</b>	<b>\$ 117,175</b>	<b>\$ 61,291</b>	<b>\$ 132,727</b>
<b>Amount Funded by Local Taxes</b>	<b>293,860</b>	<b>339,130</b>	<b>369,029</b>	<b>369,029</b>	<b>170,440</b>	<b>315,721</b>
<b>% Funded by Local Taxes</b>	<b>72.15%</b>	<b>74.74%</b>	<b>75.90%</b>	<b>75.90%</b>	<b>73.55%</b>	<b>70.40%</b>

Powhatan County  
Expenditure Detail  
Extension Service

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 69,361	\$ 71,873	\$ 75,959	\$ 75,959	\$ 18,573	\$ 78,528
Postage	26	43	100	100	3	100
Dues/Association Memberships	355	325	350	350	240	350
Office Supplies	1,879	1,589	1,856	1,856	425	1,856
Gas/Oil/Grease	461	702	750	750	120	750
Auto Parts and Repairs	45	596	400	400	331	700
Books and Subscriptions	(29)	-	-	-	-	-
Other Operating Supplies	1,966	2,044	1,850	1,850	214	1,850
Criminal History/Background Checks	627	353	600	600	85	300
<b>Total Operating</b>	<b>\$ 74,690</b>	<b>\$ 77,525</b>	<b>\$ 81,865</b>	<b>\$ 81,865</b>	<b>\$ 19,991</b>	<b>\$ 84,434</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 74,690</b>	<b>\$ 77,525</b>	<b>\$ 81,865</b>	<b>\$ 81,865</b>	<b>\$ 19,991</b>	<b>\$ 84,434</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Memberships/Joint Services

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Thru 12/31/17</b>	<b>Adopted</b>
Medflight	\$ 3,800	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
Forestry	8,643	8,643	8,643	8,643	8,643	8,643
J. Sergeant Reynolds	34,961	36,073	36,363	36,363	36,363	37,484
Livestock Claims	-	-	500	500	-	500
RRPDC-Dues	16,675	16,522	17,393	17,393	17,393	16,943
Crater Criminal Justice Training	21,846	22,376	25,800	25,800	25,800	30,129
CVWMA	13,656	13,779	13,653	13,653	13,652	13,774
Powhatan Leadership Institute	500	-	-	-	-	500
CRC	-	3,348	-	-	-	1,358
MSWCD Conservation Operations	40,000	42,000	42,000	42,000	21,000	42,000
VACo	6,028	5,973	6,100	6,100	6,026	6,147
Virginia Institute of Government	1,000	1,000	1,000	1,000	(1,000)	1,000
Chamber of Commerce	-	-	-	-	-	700
NACO	-	-	-	-	-	460
Capital Region Workforce Partnership	2,300	814	2,500	2,500	1,392	2,000
<b>Total Operating</b>	<b>\$ 149,410</b>	<b>\$ 151,428</b>	<b>\$ 154,852</b>	<b>\$ 154,852</b>	<b>\$ 130,169</b>	<b>\$ 162,538</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 149,410</b>	<b>\$ 151,428</b>	<b>\$ 154,852</b>	<b>\$ 154,852</b>	<b>\$ 130,169</b>	<b>\$ 162,538</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Contributions

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YTD Thru 12/31/17</b>	<b>Adopted</b>
Contribution: Senior Connections	\$ 10,000	\$ 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	8,000
Contribution: YMCA Services	10,000	10,000	10,000	10,000	10,000	10,000
Senior Navigator	2,500	2,500	2,500	2,500	2,500	2,500
Contribution: Free Clinic of Powhatan	2,000	2,000	2,000	2,000	2,000	2,500
<b>Total Operating</b>	<b>\$ 31,500</b>	<b>\$ 33,000</b>				
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 31,500</b>	<b>\$ 33,000</b>				
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Debt Service

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Bond Trustee Fees	\$ 11,096	\$ 8,300	\$ 9,800	\$ 9,800	\$ 3,050	\$ 9,800
Bond Issuance Costs	-	5,000	-	-	-	-
General Govt Principal	1,180,722	1,191,240	1,405,045	1,405,045	1,405,022	1,485,216
General Govt Interest	539,937	966,118	1,057,293	1,057,293	546,082	988,268
2013 Bus Lease - Principal	94,612	97,007	99,462	99,462	99,462	-
2013 Bus Lease - Interest	7,368	4,973	2,517	2,517	2,518	-
2015 Bus Lease - Principal	-	141,099	144,345	144,345	144,345	147,665
2015 Bus Lease - Interest	-	13,437	10,191	10,191	10,191	6,871
2017 Bus Lease - Principal	-	-	66,332	139,055	-	-
2017 Bus Lease - Interest	-	-	264,523	-	-	-
2018 Bus lease - Principal	-	-	-	-	-	182,000
2019 Bus Lease - Principal (downpayment)	-	-	-	-	-	180,000
2016 Fire Truck Lease - Principal (Tankers 2&4)	-	-	64,414	64,414	32,045	65,721
Fire Truck Lease - Interest	-	6,262	13,160	13,160	6,720	11,852
2018 Fire Truck Lease - Principal (Engines 3&5)	-	32,502	140,000	140,000	-	140,000
AS400 Lease - Principal	9,306	9,553	9,819	9,819	4,865	10,085
AS400 Lease - Interest	947	702	436	436	262	170
Schools - Principal	2,899,235	3,285,276	3,226,416	3,226,416	2,321,416	3,321,087
Schools - Interest	1,846,169	2,766,634	2,972,070	2,972,070	1,518,690	2,838,135
<b>Total Operating</b>	<b>\$ 6,589,392</b>	<b>\$ 8,528,103</b>	<b>\$ 9,485,823</b>	<b>\$ 9,294,023</b>	<b>\$ 6,094,668</b>	<b>\$ 9,386,870</b>
<b>Total Department</b>	<b>\$ 6,589,392</b>	<b>\$ 8,528,103</b>	<b>\$ 9,485,823</b>	<b>\$ 9,294,023</b>	<b>\$ 6,094,668</b>	<b>\$ 9,386,870</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Contingency Fund

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	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salary adjustments and payouts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,748
Contingency	-	-	165,862	165,862	-	96,093
<b>Total Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,862</b>	<b>\$ 165,862</b>	<b>\$ -</b>	<b>\$ 248,841</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,862</b>	<b>\$ 165,862</b>	<b>\$ -</b>	<b>\$ 248,841</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Transfers

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VPA Fund	\$ 476,540	\$ 471,638	\$ 562,636	\$ 562,636	\$ -	\$ 578,085
Transfer to CSA Fund	1,053,346	756,386	861,291	861,291	-	896,665
Transfer to School Fund	21,070,955	21,551,702	22,581,143	22,581,143	-	23,045,076
Transfer to SRP Fund	260,000	-	-	-	-	-
Transfer to Capital Projects	2,870,495	1,760,163	192,900	2,283,161	2,283,161	192,900
Transfer to Utilities Fund	2,195,031	2,240,094	2,312,675	2,312,675	-	2,233,792
Transfer to Utilities Capital	375,000	205,000	-	110,000	110,000	-
<b>Total Operating</b>	<b>\$ 28,301,367</b>	<b>\$ 26,984,983</b>	<b>\$ 26,510,645</b>	<b>\$ 28,710,906</b>	<b>\$ 2,393,161</b>	<b>\$ 26,946,518</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 28,301,367</b>	<b>\$ 26,984,983</b>	<b>\$ 26,510,645</b>	<b>\$ 28,710,906</b>	<b>\$ 2,393,161</b>	<b>\$ 26,946,518</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Social Services

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
Salaries and Wages - Regular	\$ 821,397	\$ 877,102	\$ 863,621	\$ 863,621	\$ 445,683	\$ 886,616
Overtime Pay	515	-	-	-	-	-
On Call Pay	14,777	10,473	9,720	9,720	2,588	9,720
Comp Time Payout	4,830	-	-	-	-	-
COMP: Part-time help	(400)	41	33,097	33,097	(769)	33,490
FICA	58,459	61,785	68,599	68,599	31,387	70,388
Retirement	94,425	83,564	95,257	95,257	41,782	99,390
Retirement - Hybrid	7,500	11,694	-	-	5,486	-
Retirement - Hybrid Disability	346	627	458	458	293	1,280
Medical Insurance	120,021	144,606	155,636	155,636	76,960	157,035
Group Term Life	9,492	11,314	11,313	11,313	5,614	11,615
<b>Total Personnel</b>	<b>\$ 1,131,362</b>	<b>\$ 1,201,206</b>	<b>\$ 1,237,701</b>	<b>\$ 1,237,701</b>	<b>\$ 609,024</b>	<b>\$ 1,269,534</b>
Operations	\$ 558,599	\$ 416,102	\$ 43,333	\$ 43,333	\$ 160,682	\$ 47,304
Assistance Programs	-	-	416,500	416,500	-	344,395
Purchase of Services	-	-	60,436	60,436	-	54,681
<b>Total Operating</b>	<b>\$ 558,599</b>	<b>\$ 416,102</b>	<b>\$ 520,269</b>	<b>\$ 520,269</b>	<b>\$ 160,682</b>	<b>\$ 446,380</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 1,689,961</b>	<b>\$ 1,617,308</b>	<b>\$ 1,757,970</b>	<b>\$ 1,757,970</b>	<b>\$ 769,706</b>	<b>\$ 1,715,914</b>
<b># of Employees / FTEs</b>	<b>21 / 20.70</b>	<b>21 / 20.70</b>	<b>22 / 21.20</b>	<b>22 / 21.20</b>	<b>22 / 21.20</b>	<b>22 / 21.20</b>
<b>Revenues:</b>						
State revenue	\$ 379,386	\$ 321,240	\$ 447,260	\$ 447,260	\$ 189,373	\$ 415,098
Federal revenue	834,036	824,430	748,074	748,074	371,401	722,731
<b>Total Revenues</b>	<b>\$ 1,213,422</b>	<b>\$ 1,145,670</b>	<b>\$ 1,195,334</b>	<b>\$ 1,195,334</b>	<b>\$ 560,774</b>	<b>\$ 1,137,829</b>
<b>Amount Funded by Local Taxes</b>	<b>476,539</b>	<b>471,638</b>	<b>562,636</b>	<b>562,636</b>	<b>208,932</b>	<b>578,085</b>
<b>% Funded by Local Taxes</b>	<b>28.20%</b>	<b>29.16%</b>	<b>32.00%</b>	<b>32.00%</b>	<b>27.14%</b>	<b>33.69%</b>

Powhatan County  
Expenditure Detail  
CSA

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs	\$ 995	\$ 1,615	\$ 1,200	\$ 1,200	\$ 125	\$ 2,000
Services	1,907,898	1,591,800	1,755,288	1,755,288	458,808	1,825,846
<b>Total Operating</b>	<b>\$ 1,908,893</b>	<b>\$ 1,593,415</b>	<b>\$ 1,756,488</b>	<b>\$ 1,756,488</b>	<b>\$ 458,933</b>	<b>\$ 1,827,846</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Department</b>	<b>\$ 1,908,893</b>	<b>\$ 1,593,415</b>	<b>\$ 1,756,488</b>	<b>\$ 1,756,488</b>	<b>\$ 458,933</b>	<b>\$ 1,827,846</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues:</b>						
State revenue	\$ 777,040	\$ 796,146	\$ 895,197	\$ 895,197	\$ 170,587	\$ 931,181
Federal revenue	78,507	40,883	-	-	-	-
<b>Total Revenues</b>	<b>\$ 855,547</b>	<b>\$ 837,029</b>	<b>\$ 895,197</b>	<b>\$ 895,197</b>	<b>\$ 170,587</b>	<b>\$ 931,181</b>
<b>Amount Funded by Local Tax</b>	<b>1,053,346</b>	<b>756,386</b>	<b>861,291</b>	<b>861,291</b>	<b>288,346</b>	<b>896,665</b>
<b>% Funded by Local Taxes</b>	<b>55.18%</b>	<b>47.47%</b>	<b>49.03%</b>	<b>49.03%</b>	<b>62.83%</b>	<b>49.06%</b>

Powhatan County  
Expenditure Detail  
Fire Rescue

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services-Daytime Coverage	\$ 389,238	\$ 469,816	\$ 424,175	\$ 424,175	\$ 124,477	\$ 572,000
EMS Transport Third Party Billing	23,671	28,751	30,000	30,000	8,485	30,000
Four for Life Grant	20,136	22,797	29,000	38,024	16,992	31,000
Fire Programs Funds	97,395	92,746	91,000	193,514	42,957	93,762
<b>Total Operating</b>	<b>\$ 530,674</b>	<b>\$ 614,110</b>	<b>\$ 574,175</b>	<b>\$ 685,713</b>	<b>\$ 192,911</b>	<b>\$ 726,762</b>
Capital Outlay	\$ 3,590	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ 3,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer to Capital Projects Fund	\$ 225,000	\$ 174,000	\$ 117,825	\$ 117,825	\$ -	\$ -
<b>Total Transfers</b>	<b>\$ 225,000</b>	<b>\$ 174,000</b>	<b>\$ 117,825</b>	<b>\$ 117,825</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Department</b>	<b>\$ 759,264</b>	<b>\$ 788,110</b>	<b>\$ 692,000</b>	<b>\$ 803,538</b>	<b>\$ 192,911</b>	<b>\$ 726,762</b>
<b># of Employees / FTEs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Powhatan County  
Expenditure Detail  
Utilities

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2018	FY 2019
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/17	Adopted
Salaries and Wages - Regular	\$ 252,032	\$ 277,606	\$ 277,871	\$ 277,871	\$ 138,935	\$ 277,871
Overtime	19,614	23,872	5,000	5,000	8,198	25,000
FICA	19,179	21,171	21,257	21,257	10,365	21,257
Retirement	23,917	23,883	31,427	31,427	11,942	31,427
Retirement - Hybrid	5,782	7,544	-	-	3,717	-
Retirement - Hybrid Disability	263	395	400	400	194	400
Medical Insurance	37,252	48,019	52,203	52,203	26,127	52,188
Workers' Compensation	-	-	5,200	5,200	-	-
Group Life Insurance	2,994	3,640	3,640	3,640	1,814	3,640
Salary Contingency	-	-	-	-	-	(18,427)
<b>Total Personnel</b>	<b>\$ 361,033</b>	<b>\$ 406,130</b>	<b>\$ 396,998</b>	<b>\$ 396,998</b>	<b>\$ 201,292</b>	<b>\$ 393,356</b>
<b>Water and Sewer Administration:</b>						
Professional Service	\$ -	\$ 1,065	\$ -	\$ -	\$ 10,728	\$ -
Repairs and Maintenance	96,501	62,319	-	-	1,260	-
Maintenance and Service Contracts	41,221	32,465	-	-	4,235	-
Advertising	285	-	1,000	1,000	-	1,000
Electricity	65,091	65,026	-	-	496	-
Water	503	738	400	400	151	400
Postage	784	442	800	800	754	1,800
Telephone System	444	488	500	500	216	500
Cell Phones	1,384	1,922	1,600	1,600	801	1,600
Internet	1,150	11	-	-	-	-
Network Service Connection	4,366	4,605	6,500	6,500	1,790	6,500
Auto Insurance	-	1,593	1,650	1,650	2,718	1,650
Rent - Office space	29,535	29,862	30,108	30,108	15,058	-
Mileage Reimbursement	30	350	400	400	-	400
Conferences & Training	2,264	6,494	5,500	5,500	2,234	5,500
Dues/Association Membership	2,329	399	2,300	2,300	972	2,300
Office Supplies	771	313	1,500	1,500	156	1,000
Computer Equipment Non-Capitalized	-	5,600	2,000	2,000	1,600	5,000
Gas/ Grease Oil/ Vehicle Repairs	7,026	6,210	8,750	8,750	1,873	7,500
Facility - Water and Sewer Needs	10,801	7,850	-	-	-	-
Uniforms	3,744	5,205	4,000	4,000	2,167	5,300
Other Operating Supplies	6,563	3,977	-	-	18	-
Lab Supplies	7,120	4,066	-	-	-	-
Personel Protective Equipment	1,223	1,614	1,000	1,000	220	1,600
<b>Total Water and Sewer Administration</b>	<b>\$ 283,135</b>	<b>\$ 242,614</b>	<b>\$ 68,008</b>	<b>\$ 68,008</b>	<b>\$ 47,643</b>	<b>\$ 42,050</b>
<b>Water Expenditures:</b>						
Professional Services - water	\$ 76,375	\$ 46,644	\$ 49,000	\$ 49,000	\$ 10,929	\$ 30,000
Repairs and Maintenance	-	-	15,000	15,000	565	15,000
Maintenance and Service Contracts	-	-	8,000	8,000	308	8,000
Electricity	-	-	7,000	7,000	2,092	7,000
Chesterfield Water Capital Costs	32,530	44,535	281,000	281,000	-	134,900
Chesterfield Water Operating Costs	195,679	257,341	205,500	205,500	98,815	290,000
Facility - Water and Sewer Needs	-	-	6,000	6,000	-	6,000
Other Operating Supplies	-	-	3,250	3,250	1,154	3,250
Lab Supplies	-	-	3,500	3,500	534	3,500
<b>Total Water Expenditures</b>	<b>\$ 304,584</b>	<b>\$ 348,520</b>	<b>\$ 578,250</b>	<b>\$ 578,250</b>	<b>\$ 114,397</b>	<b>\$ 497,650</b>

Powhatan County  
Expenditure Detail  
Utilities

	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2018 Amended	FY 2018 YTD Thru 12/31/17	FY 2019 Adopted
<b>Sewer Expenditures:</b>						
Professional Services - sewer	\$ -	\$ 27,647	\$ 28,000	\$ 28,000	\$ 19,241	\$ 50,000
Sludge Removal	-	70,637	25,000	25,000	-	50,000
Trash Removal	376	425	1,000	1,000	-	1,000
Repairs and Maintenance	-	50	80,000	80,000	29,750	80,000
Maintenance and Service Contracts	-	-	33,000	33,000	8,404	33,000
Electricity	-	-	63,000	63,000	20,685	63,000
Fuel (htg)	9,454	13,315	20,000	20,000	5,192	20,000
Water - Sewer Facilities	-	-	600	600	88	600
Facility - Water and Sewer Needs	-	-	6,000	6,000	-	6,000
Fees-VPDES&VPA	4,911	4,963	4,900	4,900	4,898	5,000
Other Operating Supplies	-	-	3,250	3,250	-	3,250
Lab Supplies	-	-	3,500	3,500	1,455	3,500
Chemicals	12,410	16,831	15,000	15,000	9,828	40,000
<b>Total Sewer Expenditures</b>	<b>\$ 27,151</b>	<b>\$ 133,868</b>	<b>\$ 283,250</b>	<b>\$ 283,250</b>	<b>\$ 99,541</b>	<b>\$ 355,350</b>
<b>Total Operating</b>	<b>\$ 614,870</b>	<b>\$ 725,002</b>	<b>\$ 929,508</b>	<b>\$ 929,508</b>	<b>\$ 261,581</b>	<b>\$ 895,050</b>
Depreciation Expense	\$ 475,495	\$ 475,495	\$ -	\$ -	\$ -	\$ -
Huguenot Trail Utility Design	425	-	-	-	-	-
Capital Outlay - Utilities	75	-	-	-	-	-
<b>Total Capital</b>	<b>\$ 475,995</b>	<b>\$ 475,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Cost of Issuance	\$ -	\$ 77,194	\$ -	\$ -	\$ -	\$ -
1999 VRA Lease Rev Bond - Interest	6,082	-	-	-	-	-
2006 VRA East Rt 60 Sewer - Interest	25,049	3,311	-	-	-	-
2010 VRA Go Refund Int - Spl .0618	8,073	7,169	5,550	5,550	3,345	3,338
2010 VRA Flatrock W & S Interest	178,281	175,409	170,996	170,996	10,004	12,378
2011 VRA Rev Refunding - Principal	275,000	280,000	295,000	295,000	295,000	315,000
2014C VPPF VRA Refunding - Principal	-	-	85,000	85,000	85,000	90,000
2014C VRA Refunding - Principal	150,000	150,000	160,000	160,000	160,000	165,000
2017A VRA Refunding - Principal	-	-	-	-	15,000	10,000
2006 VRA East Rt 60 Sewer Principal	150,000	155,000	-	-	-	-
2010 VRA Go Refund Prin - Spl .0618	37,678	26,560	43,855	43,855	43,878	46,660
2010 VRA Flatrock W & S Principal	95,000	100,000	100,000	100,000	100,000	105,000
2011 VRA Rev Refunding - Interest	380,667	371,581	358,672	358,672	182,903	345,666
2014C VPPF VRA Refunding - Interest	273,703	243,725	241,547	241,547	121,863	237,063
2014C VRA Refunding - Interest	-	26,613	20,244	20,244	12,172	11,916
2017A VRA Refunding - Interest	-	-	-	-	56,561	129,069
Deferred Refunding Amortization	162,773	181,543	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 1,742,306</b>	<b>\$ 1,798,105</b>	<b>\$ 1,480,864</b>	<b>\$ 1,480,864</b>	<b>\$ 1,085,726</b>	<b>\$ 1,471,090</b>
Transfer to Utilities Capital Projects	\$ 41,520	\$ 38,684	\$ -	\$ -	\$ -	\$ -
<b>Total Department</b>	<b>\$ 3,235,724</b>	<b>\$ 3,443,416</b>	<b>\$ 2,807,370</b>	<b>\$ 2,807,370</b>	<b>\$ 1,548,599</b>	<b>\$ 2,759,496</b>
<b># of Employees / FTEs</b>	<b>6 / 6.0</b>	<b>6 / 6.0</b>				
<b>Revenues:</b>						
Fees for service	\$ 889,527	\$ 597,747	\$ 494,695	\$ 494,695	\$ 313,274	\$ 309,704
<b>Total Revenues</b>	<b>\$ 889,527</b>	<b>\$ 597,747</b>	<b>\$ 494,695</b>	<b>\$ 494,695</b>	<b>\$ 313,274</b>	<b>\$ 309,704</b>
<b>Amount Funded by Local Taxes</b>	<b>2,346,197</b>	<b>2,845,669</b>	<b>2,312,675</b>	<b>2,312,675</b>	<b>1,235,325</b>	<b>2,449,792</b>
<b>% Funded by Local Taxes</b>	<b>72.51%</b>	<b>82.64%</b>	<b>82.38%</b>	<b>82.38%</b>	<b>79.77%</b>	<b>88.78%</b>

# COUNTY OF POWHATAN

3834 Old Buckingham Road

Powhatan, Virginia 23139

(804) 598-5612

[www.powhatanva.gov](http://www.powhatanva.gov)

