

COUNTY OF POWHATAN, VIRGINIA



FISCAL YEAR 2020 OPERATING BUDGET

July 1, 2019 – June 30, 2020



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EXECUTIVE SUMMARY

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July 29, 2019

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

Dear Members of the Board of Supervisors:

I am very pleased to submit to you the County of Powhatan Fiscal Year 2020 Operating Budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020 (Budget).

This year the budget was approved in incremental fashion following significant debate over the size and scope of the Fire and Rescue function in our community. Accordingly, the Board adopted and appropriated the School Division's FY2020 Budget in the amount of \$49,619,718 on May 9, 2019, in order to meet the State mandated May 15th deadline. On June 13th, the Board adopted and appropriated the remainder of the Operating Budget and the Capital Budget of \$64,403,227, which net of transfers is \$36,371,346. After additional deliberations about the timing and modelling of debt capacity, on July 29th the Board deferred the FY2020 Five Year Capital Improvement Plan and requested that we move to a 10-year CIP.

The real estate tax rate is maintained at eighty-eight (88) cents which supports the operations of the County and Powhatan County Public Schools (PCPS) including the debt service on all outstanding debt as of June 30, 2019.

The Budget includes nine funds, seven County funds and two PCPS funds. The total budget for all the funds is \$114,022,945. The Budget net of inter-fund transfers is \$85,956,064, which includes transfers between funds and a Capital Budget of \$921,000. This is an increase of 4.7 percent from the FY 2019 Adopted Operating Budget.

Board's Strategic Priorities

In planning for this Budget, the Powhatan County Board of Supervisors directed the County Administrator to prepare a FY 2020 budget that reflected current economic conditions, while honoring the Board's vision. Specifically, the FY 2020 budget must continue to promote economic development as a top priority; fund "quality of life" services that protect the health and safety of our residents while improving access to recreation, lifelong learning and cultural amenities; seek housing choice in support of our business, workforce and families' expectations; promote broadband deployment to the entire county; continue our investments in a quality public education; and sustain a safety net for those in need. This should be accomplished while respecting the unique sense of place that we call home.

The Budget is responsive to this direction in the following ways:

Economic Development

- The award-winning economic development program restarted in FY2019 has been highly productive and is receiving strong support from local businesses and State partners. The program is focused primarily on Business Retention and Expansion (BRE) and also supports membership in Richmond Region Tourism. This program is sustained.

Quality of Life Services

- Consideration was given to enhanced public safety, library, recreation and solid waste services and facilities taking current limitations and population trends into account. To this end:
 - The Advance Life Support service level enhancement pilot begun in FY2019 is funded for continuation through a partnership with Powhatan Volunteer Rescue Squad, Inc. and supported by a contract with Emergency Services Solutions, Inc.
 - After considering steps to continue the “daytime staffing” at Huguenot Volunteer Fire Department (Company 2) and Fine Creek Volunteer Fire Department (Company 4); a more comprehensive plan to fund one full-time position – 24/7/365 – at both stations, to begin mid fiscal year.
 - The increase in operational funding necessary to sustain the new Land Mobile Radio system and Next Generation 9-1-1 systems that will come online in FY2021/FY2022 is not addressed in this budget; however, planning continues and a “phased” multi-year contract is being developed for Board consideration later in the year.
 - While significant enhancements to library services were not funded at adoption, subsequent funding from the Commonwealth may allow for an increase of a .25FTE library aide to assist with weekend staffing.
 - With the completion of the first phase of the Recreation Master Plan, adoption of the Capital Budget funds follow-up work to develop responses to the highest priority recommendations.
 - Site selection work is proceeding on the location of a new “eastern” convenience center.

Broadband

- Though not directly tied to the Budget, we have continued to seek grants, partnerships and private sector options to improve Broadband options for residents and businesses, particularly in areas currently unserved by any service other than satellite or DSL. To this end, a USDA ReConnect Grant was submitted in May seeking over \$7M to establish a hybrid fiber/fixed wireless service zone in western Powhatan County.

Housing Choice

- Due to a lack of Board alignment on policy in the area of housing choice, no significant progress has been made on addressing the cost of housing throughout the community. This matter will require the Board to further define community goals before consideration of appropriate policy options.

Significant personnel highlights:

The Commonwealth of Virginia funded 5% salary increases for all School Division Standards of Quality positions state-wide. This drives a local match requirement which has been met by Powhatan County’s

funding 3% increases for FY20 coupled with FY19 salary increases of 2%. General government employees of the County must meet or exceed performance expectations to earn the salary increase.

No benefit changes were made, with the County absorbing the relatively small cost of health insurance premiums.

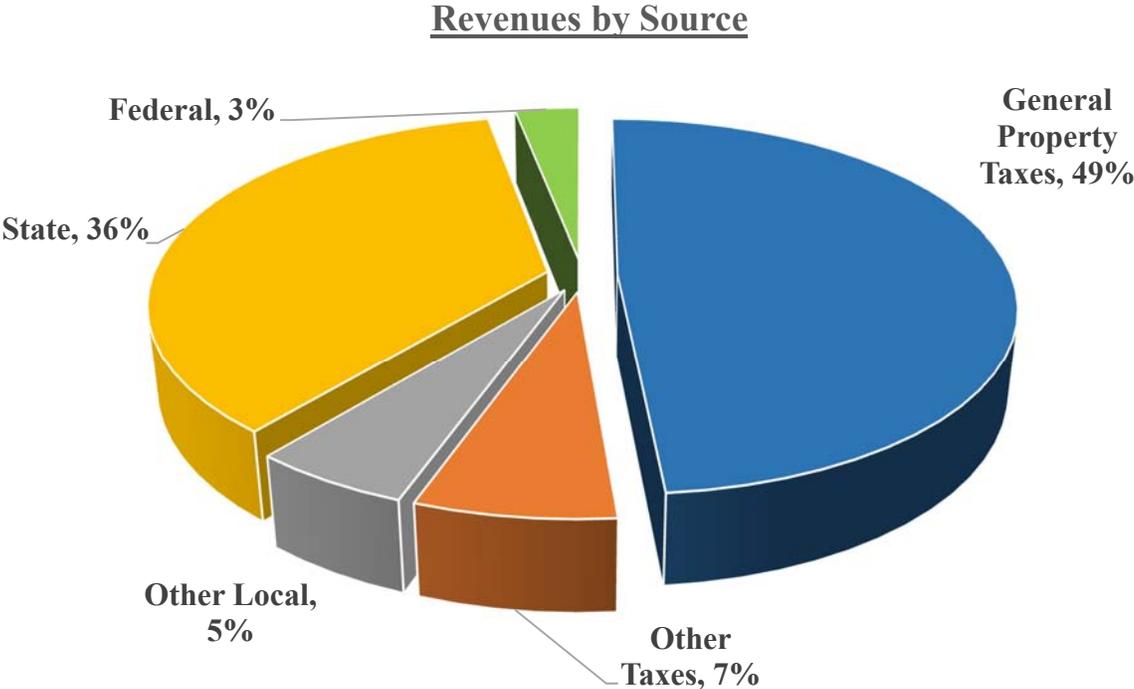
The addition of *regular* full-time FTEs requires approval of the Board of Supervisors through the adoption of the annual budget or amendments thereto; and the following positions are authorized to be added:

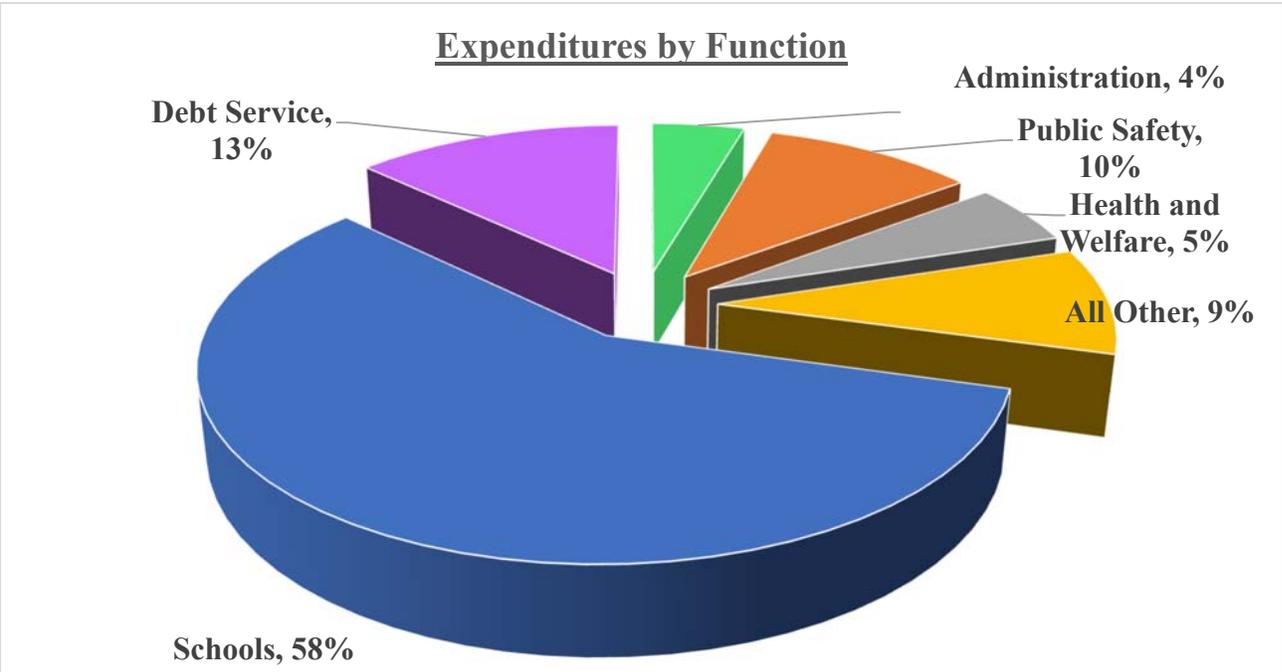
- One full-time Building Inspector
- One full-time Assistant Director of Elections/Registrar (funded ½ year)
- Six full-time Firefighter/EMTs (funded ½ year)

Revenue highlights of this Budget:

- Maintains the real estate tax rate at \$0.88 per \$100 of assessed valuation.
- Maintains fund balance at 15%
- Maintains a balanced budget – operating expenditures equal operating revenues
- Maintains debt service to operating budget ratio between 15% and 12%

The following illustrations depict total revenues net of inter-fund transfer by source and total expenditures net of inter-fund transfers by function.





Finally, FY2020 marks the first budget document in which we are including Performance Measures across all General Government functions. This is a major undertaking for County staff and is an early, but significant milestone in our Performance Management journey as an organization.

The Budget represents the culmination of a great deal of effort on the part of the Board of Supervisors, the School Board, County and PCPS staff. In particular, I would like to thank Tracey Holyfield for her work coordinating the Performance Management section, and Charla Schubert, Director of Finance for her tireless commitment to accuracy. I appreciate the time and effort of all involved and their commitment to the future of Powhatan County.

Sincerely,

Theodore L. Voorhees, ICMA-CM, MPA
 County Administrator



The Powhatan County Board of Supervisors directs the County Administrator to prepare a FY 2020 budget that reflects current economic conditions, while honoring the Board’s vision. Specifically, the FY 2020 budget must continue to promote economic development as a top priority; fund “quality of life” services that protect the health and safety of our residents while improving access to recreation, lifelong learning and cultural amenities; seek housing choice in support of our business, workforce and families’ expectations; promote broadband deployment to the entire county; continue our investments in a quality public education; and sustain a safety net for those in need. This should be accomplished while respecting the unique sense of place that we call home.

Despite the recent volatility in the stock markets, the national and Commonwealth economic forecast calls for positive revenue growth to local governments. Much of the market volatility can be attributed to trade policy and the inability of federal officials to function in more predictable ways, including the shutdown. Fortunately, other business fundamentals such as the employment rate and a continued favorable interest rate environment are continuing to sustain economic expansion across much of the nation and Virginia. Having said this, the Commonwealth is particularly sensitive to federal sector disruptions given the high number of resident federal employees. A prolonged federal shut-down could result in various local revenue reductions if not resolved in a reasonable time.

A major potential impact on local government budgets in FY20 will be the Commonwealth’s decisions related to conformity with federal tax policy. The recent changes to federal tax policy will result in significant windfall revenues unless Virginia’s tax code is amended. Given that the current session of the General Assembly is a “short” session, there is little time for major tax changes and compromise among the various factions. The Governor has proposed using a majority of the windfall on his priorities, including Broadband, teacher pay, Medicaid and mental health. House budget leadership has signaled a preference for a major tax cut. Localities will need to pay close attention; however, it is generally felt that no new or last minute cuts requiring local governments to fill the gap will be in play this year.

Should the local, state or national economic forecast change significantly prior to budget submission, the County Administrator will update the Board and the community in a timely manner on potential financial impacts that should be considered in FY 2020 budget discussions.

In developing his Proposed FY 2020 Budget, the County Administrator is directed to take the following information into account:



REVENUES and TAX RATES

1. Present a balanced budget that assumes no increase in tax rates. Proposed expenditure or service enhancements that are fully offset by fee revenue or by reallocations within departments or programs are permitted.
2. The “natural growth” in real estate tax revenue due to new construction and revaluation should be used to accomplish the Board’s goals set out above rather than a revenue neutral approach.
3. Should it become necessary to propose new revenues or to propose reductions in existing services to fund the Board’s top priorities, the County Administrator should present the budget in such a manner that the Board will be able to make comparative decisions between existing programs and between revenue options.
4. Present a concept plan to the Board whereby enhanced fire and rescue services may be achieved through the use of a fire district tax strategy. This concept plan should not be a part of the base budget, but should be an option for Board consideration and deliberation.

BOARD STRATEGIC PRIORITIES

5. The economic development program restarted in FY2019 has been highly productive and is receiving strong support from local businesses and State partners. Efforts to sustain these programs are consistent with Board priorities.
6. Consider options to enhance public safety, library, recreation and solid waste services and facilities taking current limitations and population trends into account.
 - a. Propose steps to “make permanent” the Advance Life Support service level enhancement pilot begun in FY2019.
 - b. Propose steps to continue the “daytime staffing” at Huguenot Volunteer Fire Department (Company 2) and Fine Creek Volunteer Fire Department (Company 4) which was shifted to Company 4 and then restarted in FY2019.
 - c. Begin to address the increase in operational funding necessary to sustain the new Land Mobile Radio system and Next Generation 9-1-1 systems that will come online in FY2021/FY2022.
 - d. Consider enhancements to library services.
 - e. Support the first phase of the Recreation Master Plan by funding follow-up work to develop responses to the highest priority recommendations.
 - f. Funding having been secured with the latest financing, proceed with detailed project planning and public engagement on the location of a new “eastern” convenience center.
7. Continue to seek grants, partnerships and private sector options to improve Broadband options for residents and businesses, particularly in areas currently unserved by any service other than satellite or DSL.
8. Continue to research and define the location, condition, and cost of housing throughout the community to better understand availability and accessibility to residents and the workforce. Identify any gaps in availability and affordability to the Board for further consideration of appropriate policy options.



EMPLOYEE PAY and BENEFITS

9. Unlike last year, employee health insurance experience has been much improved. Accordingly, we are not likely to be facing more than routine inflationary pressure on plan premiums. However, as a result of last year's focus on this issue it has been recognized that Powhatan County's share of employee health insurance premiums is now significantly less competitive than our adjoining neighbors. Consider this factor when proposing any adjustments to healthcare benefits, and to the extent possible, the Administrator will work collaboratively with the Superintendent of Schools to address this issue.
10. Following a FY18 with no general salary increases, general employee compensation increases were budgeted and implemented in FY19. The Administrator shall continue to compare the compensation actions of neighboring jurisdictions for FY19, as well as anticipated actions for FY20, and prepare a budget that takes this into account and recognizes that attracting and sustaining a quality workforce is a key to delivering on public expectations.
11. In furtherance of the employee compensation goal above, the Administrator has established a committee of the Leadership Team to consider implementing a process for a "pay for performance" compensation system.
12. As recommended by the County Administrator, the existing compensation plan was adjusted for inflation and the market at mid-fiscal year. Only half of the necessary funding was available for this adjustment. Accordingly, the remaining half will be built into budget planning for implementation mid-fiscal year of FY20. Additionally, several career development pay structures for public safety personnel were implemented and will be continued in FY20.

SCHOOL FUNDING

13. Apply the County/School revenue allocation reflected in the FY 2018 budget (52% County/48% Schools). The PCPS final percentage of locally generated revenue will be adjusted through budget deliberations. Given the current tax rate and current projected new construction growth, a minimum of \$301,674 of projected new revenue will be available to PCPS above the FY 2019 County transfer. This number will continue to be refined.
14. The Administrator should work closely with the Superintendent to seek updated information on the impact of the Commonwealth's budget amendments. Significant new revenues are under consideration as a result of last year's federal tax law changes. Debates on how to conform Virginia's tax code to the new federal approach are underway. At stake are hundreds of millions of dollars that have been proposed for a variety of issues, including an increase in teacher pay and an expansion of personnel covered by SOQ funding that were previously capped or ineligible. Such proposals are also competing with tax cuts.
15. Consider School Resource Officer staffing that aligns with evolving community concerns about school safety.

GENERAL BUDGET GUIDANCE

16. Continue to implement program budgeting and performance management systems that were initiated in FY19.
17. Provide for an enhanced public engagement process that potentially includes a public budget information workshop.
18. Ensure that the budget provides for long-term financial sustainability through the use of forecasting, debt scheduling, capital planning, aligning ongoing expenditures with ongoing revenues, maintaining appropriate reserves, adopting relevant financial policies and implementing other best practices.
19. Present the Capital Improvement Program (CIP), including recommendations for FY20 appropriations, as a coherent plan at the same time that the FY20 operating budget is presented to the Board. The CIP will also be shared with the Planning Commission for review of any new public facilities and a determination as to conformity with the Comprehensive Plan. It is the Board's intent to adopt the CIP and make related appropriations at the same time that the FY20 operating budget is adopted.
20. In considering how to ensure that public safety fleet vehicles are available and regularly replaced, consideration of a municipal lease program is warranted subject to Board approval.
21. Recognizing the end-of-life cycle stage of the County's financial management software system which runs on legacy hardware, a process for evaluating and recommending a new financial management system/Enterprise Resource Planning (ERP) system was initiated in FY19. Keep the Board informed of the results of the selection process and provide for appropriate transition services and staffing as necessary.
22. Plan for level funding of social safety net services with the exception of an expansion of Medicaid including State coverage of the additional staffing resource approved for Powhatan.
23. Preserve the County's AA+ bond rating through continued financial stewardship and adherence to financial policies.
24. Fully fund all debt, lease and other contractual commitments including those "subject to appropriation" in the base budget.
25. Explore further collaborations with Powhatan County Public Schools, adjoining jurisdictions as well as regional collaborations and partnerships that might lead to cost savings and efficiencies.



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.

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COUNTY OF POWHATAN, VIRGINIA

Board of Supervisors

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

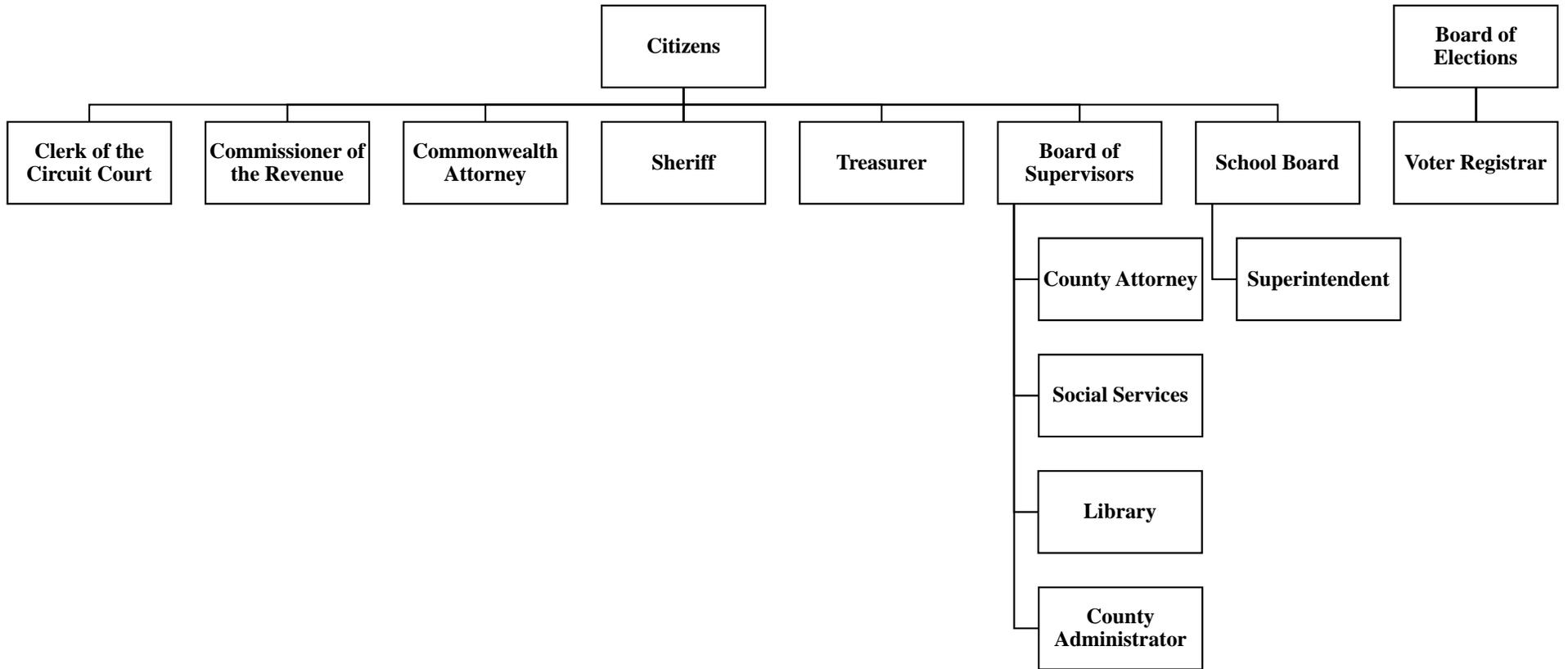
School Board

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

Other Officials

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

Powhatan County Organizational Chart



POWHATAN COUNTY RESOLUTION R-2019-26

**ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR THE FISCAL YEAR
BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020 (FY 2020)
AND APPROPRIATING THE FUNDS**

WHEREAS, the Powhatan County Board of Supervisors has held five budget workshops to discuss, study and consider the proposed FY 2020 Operating and Capital Budgets of the County Administrator; and

WHEREAS, a synopsis of the proposed FY 2020 Operating Budget and the proposed tax rates was published in the Powhatan Today on April 17, 2019; and

WHEREAS, a public hearing was held on Wednesday, April 24, 2019 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 Wednesday April 24, 2019 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2020 Operating and Capital Budgets, and appropriates the funds for expenditure from the accounts and for the purposes as indicated:

Estimated Revenues	
General Fund	
Property Taxes	\$ 41,801,050
Other Taxes	5,900,500
Other Local Sources	1,247,470
State	6,307,062
Federal	96,938
Fund Balance - Capital Maintenance Reserve	921,000
Fund Balance	92,000
Total General Fund	<u>56,366,020</u>

POWHATAN COUNTY RESOLUTION R-2019-26

Estimated Revenues (Continued)

Social Services Fund	
State	410,696
Federal	745,974
Transfer from General Fund	607,204
Total Social Services Fund	<u>1,763,874</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	3,500
Total Grants Fund - Law Library	<u>3,500</u>
Fire and Rescue Fund	
Other Local	558,199
State	129,076
Total Fire and Rescue Fund	<u>687,275</u>
Utilities Fund	
Other Local	407,450
Transfer from General Fund	2,094,262
Transfer from Utilities Capital Projects	166,000
Total Utilities Fund	<u>2,667,712</u>
Utilities Capital Projects Fund	
Other Local	166,000
Transfer from General Fund	22,000
Total Utilities Capital Projects Fund	<u>188,000</u>
Capital Projects Fund	
Transfer from General Fund	899,000
Total Capital Projects Fund	<u>899,000</u>
Total - Estimated Revenues and Transfers	<u><u>\$ 64,403,227</u></u>
Less Interfund Transfers from Other Funds	
Social Services Fund	607,204
CSA Fund	896,665
Utilities Fund	2,094,262
Utilities Capital Projects Fund	188,000
Capital Projects Fund	899,000
School Operating Fund	23,346,750
School Food Service	-
Total Transfers from Other Funds	<u>28,031,881</u>
Total Estimated Revenues without Transfers	<u><u>\$ 36,371,346</u></u>

POWHATAN COUNTY RESOLUTION R-2019-26

Expenditures

General Fund	
Expenditures	\$ 28,500,139
Transfers to Other Funds	27,865,881
Total General Fund Expenditures & Transfers	<u>56,366,020</u>
Total Social Services Fund Expenditures	1,763,874
Total CSA Fund Expenditures	1,827,846
Total Law Library Fund Expenditures	3,500
Total Fire and Rescue Fund Expenditures	687,275
Total Utilities Fund Expenditures	2,667,712
Total Utilities Capital Projects Fund Expenditures	188,000
Total Capital Projects Fund Expenditures	899,000
Total - Expenditures and Transfers	<u>\$ 64,403,227</u>
Less Inter-fund Transfers to Other Funds	
General Fund	28,031,881
Total Transfers to Other Funds	<u>28,031,881</u>
Total Expenditures without Transfers	<u>\$ 36,371,346</u>

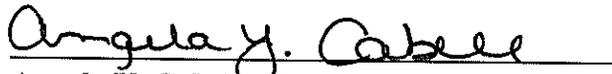
BE IT FURTHER RESOLVED, that

1. Authorized positions shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan as approved by the Board of Supervisors with a Resolution.
2. The County Administrator is authorized to make changes to grades, titles and classifications as necessary to carry out the Board's direction, and to adjust the number of seasonal, part-time and temporary full-time employees within the adopted appropriation provided for in the annual budget.
3. The addition of *regular* full-time FTEs requires approval of the Board of Supervisors through the adoption of the annual budget or amendments thereto; and the following positions are authorized to be added:
 - a. One full-time Building Inspector
 - b. One full-time Assistant Director of Elections/Registrar (funded ½ year)
 - c. Six full-time Firefighter/EMTs (funded ½ year)
4. For any new positions funded by this appropriation for less than a full fiscal year, the County Administrator is directed to include language in the draft Budget Development Guidelines for the subsequent fiscal year that the positions be sustainably funded with recurring revenues.
5. Board of Supervisors' approval is required for any budget and appropriation over and above the adopted FY 2020 Operating and Capital Budgets.

POWHATAN COUNTY RESOLUTION R-2019-26

6. 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.
7. Board of Supervisors' approval is required to transfer the budget and appropriation from the General Fund Contingency account.
8. 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.
9. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Projects Fund, which are not expended by June 30, 2019, shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2019.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 13, 2019.



Angela Y. Cabell, 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 William E. Melton Aye
Carson L. Tucker Aye Angela Y. Cabell Aye

POWHATAN COUNTY RESOLUTION R-2019-25 Option C

ADOPTING THE SCHOOL DIVISION OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020 (FY 2020) AND APPROPRIATING THE FUNDS

WHEREAS, the Powhatan County Board of Supervisors has held five budget workshops to discuss, study and consider the proposed FY 2020 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2020 Operating Budget and the proposed tax rates was published in the Powhatan Today on April 17, 2019; and

WHEREAS, a public hearing was held on Wednesday, April 24, 2019 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 Wednesday April 24, 2019 were heard; and

WHEREA, the Board of Supervisors wished to adopt the School Board portion of the Operating budget only; and

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2020 School Division Operating Budget and appropriate the funds for expenditure from the accounts and for the purposes as indicated:

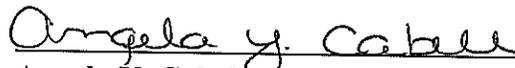
<u>Estimated Revenues</u>	
School Operating Fund	
Other Local	449,500
State	23,107,551
Federal	1,302,796
Transfer from General Fund	23,346,750
Total School Operating Fund	<u>48,206,597</u>
School Food Service Fund	
Other Local	849,740
State	21,571
Federal	506,810
Transfer from School Operating	35,000
Total School Food Service Fund	<u>1,413,121</u>
Total - Estimated Revenues and Transfers	<u>\$ 49,619,718</u>

POWHATAN COUNTY RESOLUTION R-2019-25 Option C

Expenditures

School Operating Fund	
Expenditures	48,171,597
Transfer to School Food Service Fund	35,000
Total School Fund Expenditures & Transfers	<u>48,206,597</u>
Total School Food Service Fund Expenditures	1,413,121
Total - Expenditures and Transfers	<u><u>\$ 49,619,718</u></u>

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 9, 2019.


Angela Y. Cabell, 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

William E. Melton Aye Carson L. Tucker Aye Angie Y. Cabell Aye

Option A

**RESOLUTION
FIXING THE FISCAL YEAR 2020 REAL ESTATE TAX RATE**

WHEREAS, a synopsis of the proposed Fiscal Year (FY) 2020 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 17, 2019; 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 Wednesday, April 24, 2019, 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 Wednesday April 24, 2019 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 2020 Real Estate Tax Year begins on July 1, 2019 and ends on June 30, 2020 and applies to the real estate tax bills due on November 5, 2019 and June 5, 2020.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2020 real estate tax rate at \$0.88 per \$100 of assessed value.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 9, 2019.


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

**RESOLUTION
FIXING CALENDAR YEAR 2019 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

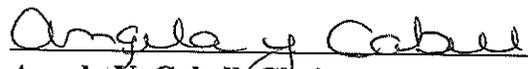
WHEREAS, pursuant to the Code of Virginia, Section 58.1-3007, notice and a public hearing are required before any local tax levy shall be increased in any county; and

WHEREAS, the Powhatan County Board of Supervisors desires to set the Calendar Year 2019 tax rates the same as were set for Calendar Year 2018, 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 2019:

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

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MARCH 25, 2019.


Angela Y. Cabell, 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

The budget is the annual plan for the County's revenues and expenditures. The budget presented is for the period July 1, 2019 to June 30, 2020, Fiscal Year 2020, (FY 2020). The budget for FY 2020 is adopted by fund by the Board of Supervisors. Below is a description of the various sections in this document.

EXECUTIVE SUMMARY

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

BUDGET OVERVIEW

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

BUDGET SUMMARY

This section provides the following schedules:

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

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

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

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

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

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

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

DEPARTMENT BUDGETS

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



BUDGET PROCESS

The development of the Powhatan County's budget begins each year in November and continues through the final budget adoption in May/June (see Budget Calendar). 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 County's Finance Department staff, the County Administrator and the Board of Supervisors, review each activity funded.

By March 1, the County Administrator submits a proposed operating budget for the fiscal year commencing July 1 to the Board of Supervisors. This operating budget includes proposed expenditures and the revenue sources needed to finance them. The Board of Supervisors constituent meetings are conducted in March to inform residents about the proposed budget. A public hearing is held in April to gather taxpayer input to guide spending decisions.

Prior to June 30, The Board of Supervisors makes its final revisions to the proposed budget and adopts the budget by resolution. Funds are generally appropriated by fund through the Board of Supervisor's adoption of an appropriations resolution. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, unless amended by the County Administrator or Board of Supervisors.

Prior to May 15, The Board of Supervisors reviews and appropriates the funds for the School Board's proposed budget. Funds are generally appropriated by fund through the Board of Supervisor's adoption of an appropriations resolution. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, unless amended by the Superintendent of Board of Supervisors.

Appropriations for the general fund, school fund, enterprise funds, and special revenue funds lapse at fiscal year-end. Appropriations for capital projects funds and grant funds are continued until the completion of the applicable project or grant, even when the project or grant extends beyond the end of the fiscal year.

The Board of Supervisors, with some exceptions where the County Administrator as described by the appropriations resolution portion of this document may make approval, must approve amendments that alter the total appropriation of any fund. During the year, the Board of Supervisors may approve amendments to original appropriations, primarily as a result of various federal and state grant awards. Any appropriation during the year that would increase the



County's currently adopted total budget by more than one percent can be approved only after holding a public hearing on the proposed amendment.

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BUDGET CALENDAR

FY 2020 BUDGET CALENDAR

OPERATING BUDGET AND TAX RATE			
January 28, 2019	Monday	6:00 PM	Adopt Budget Guidelines
February 25, 2019	Monday	6:00 PM	CA's Proposed Budget to BOS
March 4, 2019	Monday	6:00 PM	Budget Workshop
March 11, 2019	Monday	6:00 PM	Budget Workshop
March 18, 2019	Monday	6:00 PM	Joint Meeting - School Board Presentation
March 25, 2019	Monday	6:00 PM	Regular Meeting - Adopt PP Tax rates and reviewed revised calendar
April 11, 2019	Thursday	6:00 PM	Budget Workshop - CIP and Decide what budget to advertise
April 24, 2019	Wednesday	6:00 PM	Regular Meeting - Public Hearing Budget and CIP
May 9, 2019	Thursday	6:00 PM	BOS Adopt School Board Budget, RE Tax Rate, Fee Schedule
June 13, 2019	Thursday	6:00 PM	BOS Adopt County Budget
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)			
February 25, 2019	Monday	6:00 PM	CA's Proposed CIP to BOS and PC
April 11, 2019	Thursday	6:00 PM	BOS Workshop on CIP
April 24, 2019	Wednesday	6:00 PM	Regular Meeting - Public Hearing
June 13, 2019	Thursday	6:00 PM	BOS Adopt CIP



BASIS OF ACCOUNTING, STRUCTURE OF COUNTY FUNDS, BASIS OF BUDGETING & LEVEL OF CONTROL

FUND ACCOUNTING

The accounts of the County and its primary component unit, the Powhatan County Public Schools (PCPS), are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. For government-wide reporting, the activities of the County are reported as governmental activities or business-type activities with component unit information discretely presented in separate rows/columns or blended with County funds, as appropriate.

BASIS OF ACCOUNTING

Powhatan County uses either the accrual or the modified accrual basis of accounting, as appropriate, for each funding type or activity, in accordance with the U.S. Generally Accepted Accounting Principles (GAAP) applicable to governmental units.

The modified accrual basis of accounting focuses on the flow of current financial resources. Revenues are recorded when measurable and available. According to County policy, revenues due on or before the last day of the fiscal year end, and that are received within 60 days after the fiscal year end, are considered available. Expenditures are generally recognized when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt, which is recorded as an expenditure when paid.

In applying the accrual concept to revenues, the legal and contractual requirements of the individual programs are used as guidance. Certain revenues must be expended for a specific purpose and others are virtually unrestricted as to the purpose of the expenditure.

Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when liabilities are incurred without regard to receipts or disbursements of cash. Unbilled accounts receivable are accrued when earned in the enterprise fund.



BASIS OF ACCOUNTING, STRUCTURE OF COUNTY FUNDS, BASIS OF BUDGETING & LEVEL OF CONTROL

GOVERNMENTAL FUND TYPES

Governmental funds are those funds through which most governmental functions of the County and School Board are financed. All expendable resources and the related liabilities are accounted for through governmental funds. Such information is useful in assessing the County's financing requirements. The County maintains the following governmental funds.

General Fund

The general fund is the general operating fund used to account for the entire general government's financial resources, except those accounted for in another fund. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditure. The general fund includes most traditional government programs such as Sheriff's office, Fire, Library, and Parks.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted or committed to expenditures for specified purposes. These funds include grants, fire and rescue, cash proffers, state asset forfeiture and federal asset forfeiture.

Grants Fund: This fund reflects revenues and expenditures related to various grants received by the County.

Fire and Rescue Fund: This fund reflects the revenues and expenditures related to fire and emergency services. The fund maintains the four for life and fire programs funds, which is primarily for the purchase of fire and emergency services equipment and supplies. The revenue recovery for ambulance transport is also maintained in this fund. These funds support the contracted ambulance and third party billing.

Cash Proffers Fund: This fund reflects the revenues and expenditures related to the collection of cash proffers.

State and Federal Asset Forfeiture Funds: This fund reflects the revenues and expenditures related to the collection and seizure of property by the Powhatan Sheriff's Office.



BASIS OF ACCOUNTING, STRUCTURE OF COUNTY FUNDS, BASIS OF BUDGETING & LEVEL OF CONTROL

GOVERNMENTAL FUND TYPES (Continued)

Capital Projects Fund

Capital projects funds are used to account for the financial resources that are restricted, committed, or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets. It does not include those items financed by proprietary funds or oversight of school capital projects.

PROPRIETARY FUND TYPES

Proprietary funds are used to account for the County's on-going activities, which are similar to those often found in the private sector. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees.

Enterprise Funds

Enterprise funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing services to the public, on a continuing basis, be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County does not budget depreciation expense in enterprise funds although it is recorded and reported in the annual financial report. Enterprise funds include Utilities.

Utilities: The County's utility function is accounted for in the water and sewer fund. The fund accounts for the operation, maintenance, and construction of the County's water and sewer system. Charges for service represent a major source of operating revenue. Expenses primarily consist of salaries and wages, contractual services, interest and depreciation.



BASIS OF ACCOUNTING, STRUCTURE OF COUNTY FUNDS, BASIS OF BUDGETING & LEVEL OF CONTROL

OTHER FUNDS

The County's Comprehensive Annual Financial Report (CAFR) reports on a few funds that are not included in the County's budget. Examples of these funds are the Special Welfare Fund and the Bond Escrow Fund. These are fiduciary funds for which Powhatan County is the fiscal agent responsible for all aspects of financial reporting, where the County holds monies on another's behalf.

FIXED ASSETS, CAPITALIZATION AND DEPRECIATION

The County's threshold for capitalization of tangible property is \$5,000 or more per unit with an expected useful life greater than one year. Fixed assets other than buildings (including roads, bridges, curbs, lighting systems, etc.) are not capitalized if the County is not responsible for the maintenance of these assets.

Depreciation is provided over estimated useful lives of assets using the straight-line method. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and the gains or losses are reflected on the income statement currently. Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations and accumulated depreciation is reported in proprietary fund balance sheets.

BASIS OF BUDGETING

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



BASIS OF ACCOUNTING, STRUCTURE OF COUNTY FUNDS, BASIS OF BUDGETING & LEVEL OF CONTROL

BASIS OF ACCOUNTING (Continued)

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.

LEVEL OF CONTROL

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.



FINANCIAL POLICIES & PRACTICES

The County's financial policies establish the framework for financial planning and management. They provide guidelines against which budgetary performance can be measured and proposals for future funding can be evaluated. The policies further ensure that the County continues to be a model for excellence in government by providing direction in the areas of revenues, operating expenditures, CIP expenditures, and debt management.

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. The provisions of the Code of Virginia shall control the preparation, consideration, adoption, and execution of the County budget. *Status: The FY 2020 budget is balanced.*

REVENUE POLICIES

Fees and Charges – All fees established by the County for licenses, permits, fees, services, applications and other miscellaneous charges shall be set to recover at least a portion of the County's expense in providing the associated service. All fees shall be reviewed annually. *Status: Fees for services are reviewed annually.*

Restricted Revenue – Restricted revenue shall only be used for the intended purpose. *Status: Restricted revenues have only been used for the explicit purposes for which they were received.*

Revenue Collection – The County shall strive to achieve an overall property tax collection rate of 100 percent. *Status: The property tax collection rate for FY17 was 98.36 percent of the total levy, slightly down from 99.13 percent in FY16.*

Use of One-time Revenue/One-time Expenditure Savings – The use of one-time revenues and one-time expenditure savings will be used for non-recurring expenditures and can be appropriated for use in the current fiscal year or subsequent fiscal years.



FINANCIAL POLICIES & PRACTICES

OPERATING BUDGET POLICIES

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). *Status: The actual percentage for June 30, 2018 was 19.6 percent.*

Budget Performance Monitoring – The Finance Department maintains contact with departments throughout the year to ensure the budget is implemented as planned. Expenditure and revenue projections are developed and reviewed with department directors and executive leadership. The County Administrator, through the Finance Department, exercises appropriate fiscal management to ensure that the County adheres to the adopted budget. *Status: Revenue and expenditures are reviewed throughout the year. Adjustments to the budget, as detailed in the appropriations resolution, are brought before the Board of Supervisors.*

School Board Preliminary Funding Formula – Each year, the County Administrator provides the School Board with a preliminary estimate of local funding for the upcoming year. This preliminary estimate is based on 47.5 percent of any increase in local taxes. The School Board uses this preliminary estimate to formulate its budget. *Status: The FY19 budget allocates \$23,346,750 in pure local funding to the school budget.*

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.

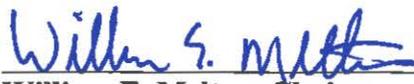
AMENDMENT OF BUDGET

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:



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

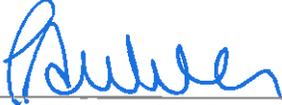
It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

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.

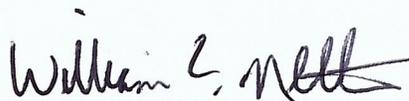
Financial Disclosure

- 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

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BUDGET SUMMARY

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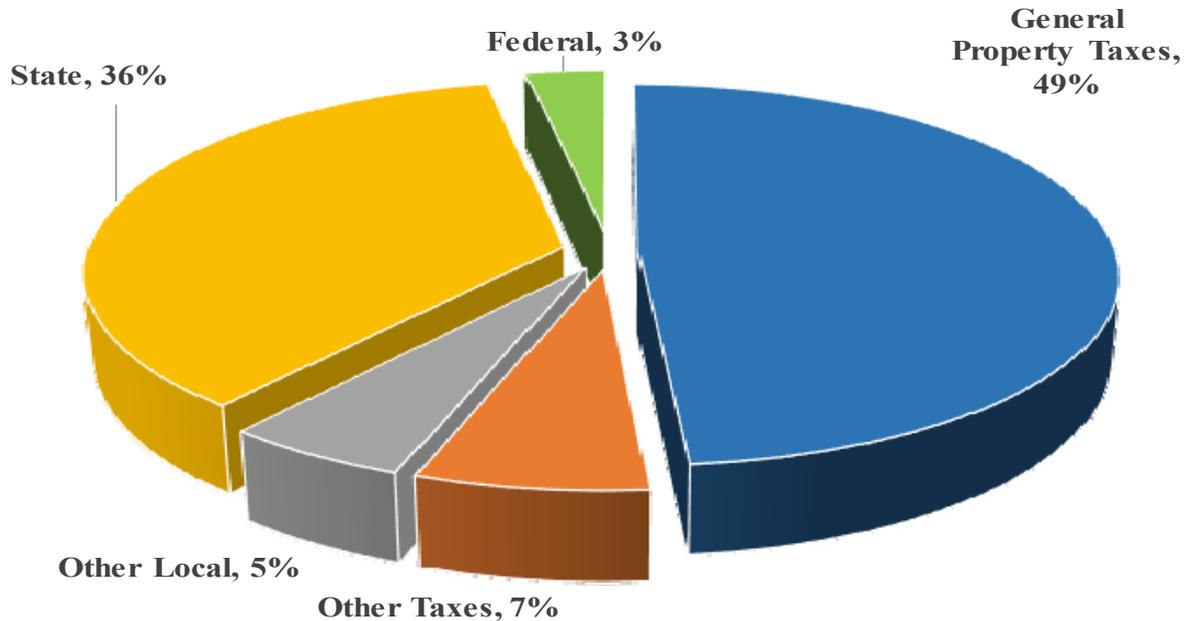
**Powhatan County
FY 2020 Operating Budget
Summary by Fund**

	FY 2019 Adopted	FY 2020 Adopted	Increase (Decrease)
General Fund	\$ 53,693,240	\$ 56,366,020	\$ 2,672,780
Social Services Fund	1,715,914	1,763,874	47,960
CSA Fund	1,827,846	1,827,846	-
Grants Fund - Law Library	3,200	3,500	300
Fire and Rescue Fund	726,762	687,275	(39,487)
Utilities Fund	2,759,496	2,667,712	(91,784)
Utilities Capital Projects Fund	216,000	188,000	(28,000)
Capital Projects Fund	192,900	899,000	706,100
School Operating Fund	46,996,619	48,206,597	1,209,978
School Food Service Fund	1,398,121	1,413,121	15,000
Total All Funds	109,530,098	114,022,945	4,492,847
Less Inter-fund Transfers			
Social Services Fund	578,085	607,204	29,119
CSA Fund	896,665	896,665	-
Utilities Fund	2,233,792	2,094,262	(139,530)
Utilities Capital Projects Fund	216,000	188,000	(28,000)
Capital Projects Fund	192,900	899,000	706,100
School Operating Fund	23,045,076	23,346,750	301,674
School Operating to Food Service	250,000	35,000	(215,000)
Total Transfers	27,412,518	28,066,881	654,363
Total - net of Inter-fund Transfers	\$ 82,117,580	\$ 85,956,064	\$ 3,838,484

**Powhatan County
FY 2020 Operating Budget
Total Revenues Net of Inter-fund Transfers
Shown by Source**

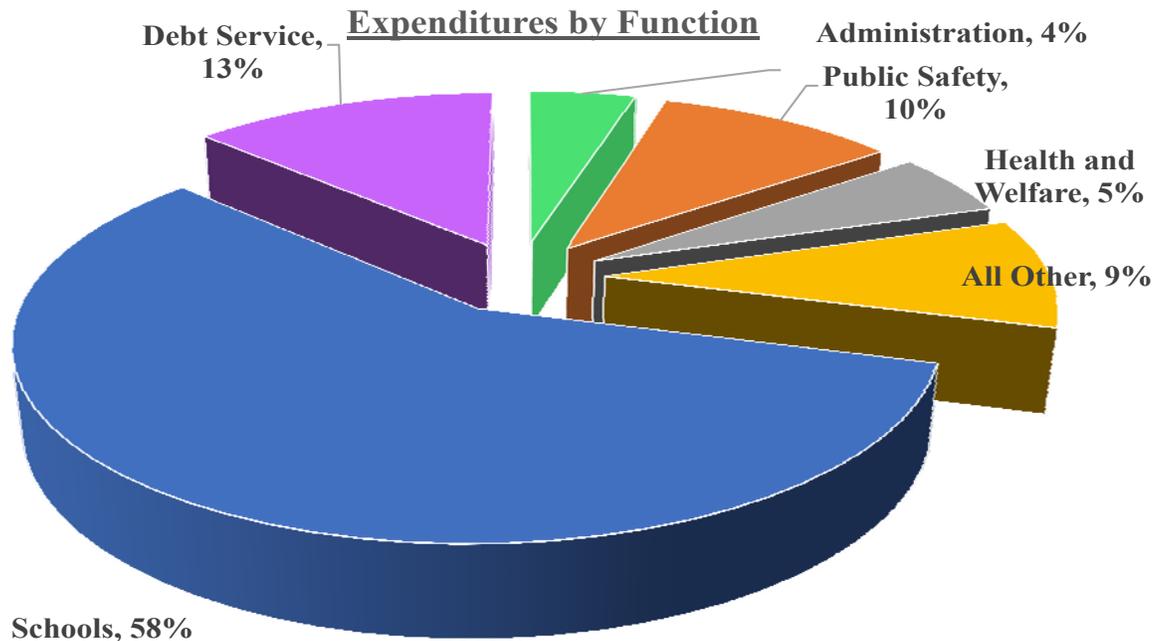
Revenues by Source	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)	% Change
General Property Taxes	\$ 40,412,048	\$ 41,801,050	\$ 1,389,002	3.4%
Other Taxes	5,811,300	5,900,500	89,200	1.5%
Other Local	3,360,071	4,694,859	1,334,788	39.7%
State	29,953,328	30,907,137	953,809	3.2%
Federal	2,580,833	2,652,518	71,685	2.8%
Total Revenues, net	\$ 82,117,580	\$ 85,956,064	\$ 3,838,484	4.7%

Revenues by Source



**Powhatan County
FY 2020 Operating Budget
Total Expenditures Net of Inter-fund Transfers
Shown by Function**

Expenditures by Function	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)	% Change
Administration	\$ 3,596,394	\$ 3,858,158	\$ 261,764	7.3%
Judicial Administration	1,028,893	1,099,721	70,828	6.9%
Public Safety	8,179,503	8,841,532	662,029	8.1%
Public Works	2,256,396	2,484,354	227,958	10.1%
Health and Welfare	4,532,542	4,555,502	22,960	0.5%
Parks, Recreation & Cultural	632,361	692,607	60,246	9.5%
Community Development	1,600,385	2,424,989	824,604	51.5%
Utilities	1,288,406	1,223,061	(65,345)	-5.1%
Schools	48,144,740	49,619,718	1,474,978	3.1%
Schools Debt Service	6,675,758	6,625,136	(50,622)	-0.8%
County Debt Service	2,711,112	3,086,635	375,523	13.9%
Utilities Debt Service	1,471,090	1,444,651	(26,439)	-1.8%
Total Expenditures, net	\$ 82,117,580	\$ 85,956,064	\$ 3,838,484	4.7%





Powhatan County FY 2020 Operating Budget Revenue Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
GENERAL FUND 100					
Real Estate Property Taxes	\$ 30,781,615	\$ 30,663,911	\$ 31,505,670	\$ 31,505,670	\$ 32,025,300
Personal Property Taxes	7,860,447	8,449,872	8,381,378	8,381,378	9,250,750
Penalties & Interest	535,289	534,382	525,000	525,000	525,000
GENERAL PROPERTY TAXES	\$ 39,177,351	\$ 39,648,165	\$ 40,412,048	\$ 40,412,048	\$ 41,801,050
Local Sales Tax	\$ 3,039,164	\$ 3,210,247	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
All Other	2,464,969	2,510,395	2,411,300	2,411,300	2,500,500
OTHER LOCAL TAXES	\$ 5,504,133	\$ 5,720,642	\$ 5,811,300	\$ 5,811,300	\$ 5,900,500
Planning & Zoning Fees	\$ 91,111	\$ 102,687	\$ 80,350	\$ 80,350	\$ 100,900
Building Permits	509,750	680,201	517,700	517,700	558,200
All Other	14,487	18,501	14,000	14,000	14,000
PERMITS, FEES, & LICENSES	\$ 615,348	\$ 801,389	\$ 612,050	\$ 612,050	\$ 673,100
FINES & FORFEITURES	\$ 170,939	\$ 151,680	\$ 143,000	\$ 143,000	\$ 148,000
USE OF MONEY & PROPERTY	\$ 177,800	\$ 186,196	\$ 168,200	\$ 168,200	\$ 173,520
CHARGES FOR SERVICES	\$ 182,863	\$ 195,468	\$ 182,200	\$ 198,240	\$ 180,850
OTHER	\$ 200,568	\$ 221,602	\$ 72,000	\$ 151,695	\$ 72,000
PPTRA	\$ 3,022,472	\$ 3,022,472	\$ 3,022,470	\$ 3,022,470	\$ 3,022,470
All Other	1,094,609	1,068,453	1,019,700	1,019,700	1,004,500
STATE NON-CATEGORICAL	\$ 4,117,081	\$ 4,090,925	\$ 4,042,170	\$ 4,042,170	\$ 4,026,970
STATE SHARED EXPENSES	\$ 1,923,711	\$ 1,980,153	\$ 1,942,703	\$ 1,942,703	\$ 2,054,552
STATE CATEGORICAL AID	\$ 187,322	\$ 192,030	\$ 256,327	\$ 222,559	\$ 225,540
FEDERAL	\$ 406,010	\$ 313,370	\$ 51,242	\$ 330,465	\$ 96,938
TRANSFERS FROM OTHER FUNDS	\$ 12,647	\$ 20,543	\$ -	\$ -	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,076,587	\$ 1,013,000
TOTAL GENERAL FUND 100	\$ 52,675,773	\$ 53,522,163	\$ 53,693,240	\$ 56,111,017	\$ 56,366,020



**Powhatan County
FY 2020 Operating Budget
Revenue Summary (Continued)**

SOCIAL SERVICES FUND 102	\$ 1,617,308	\$ 1,668,975	\$ 1,715,914	\$ 1,802,315	\$ 1,763,874
CSA FUND 104	1,593,415	1,757,703	1,827,846	1,827,846	1,827,846
GRANTS FUND - LAW LIBRARY	3,296	3,714	3,200	3,200	3,500
FIRE RESCUE FUND 120	694,475	703,254	726,762	802,117	687,275
SRP FUND 209	14,912	-	-	-	-
CAPITAL PROJECTS FUND 301	58,756,523	3,640,072	192,900	29,087,421	899,000
UTILITIES FUND 501	2,837,841	3,384,439	2,759,496	2,762,038	2,667,712
UTILITIES CAPITAL PROJECTS FUND 502 [▼]	268,684	110,000	216,000	833,475	188,000
SCHOOL OPERATING FUND 205	44,323,896	45,944,010	46,996,619	47,222,171	48,206,597
SCHOOL FOOD FUND 207	1,350,550	1,378,283	1,398,121	1,398,121	1,413,121
TOTAL OTHER FUNDS	\$ 111,460,900	\$ 58,590,450	\$ 55,836,858	\$ 85,738,704	\$ 57,656,925
TOTAL REVENUE	\$ 164,136,673	\$ 112,112,613	\$ 109,530,098	\$ 141,849,721	\$ 114,022,945
LESS TRANSFERS FROM OTHER FUNDS	(28,059,230)	(29,076,958)	(27,412,518)	(28,992,072)	(28,066,881)
TOTAL REVENUE LESS TRANSFERS	\$ 136,077,443	\$ 83,035,655	\$ 82,117,580	\$ 112,857,649	\$ 85,956,064

**Powhatan County
FY 2020 Operating Budget
Expenditure Summary**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2020 Adopted
Administration					
Board of Supervisors	\$ 93,301	\$ 92,590	\$ 88,670	\$ 88,670	\$ 87,594
County Attorney	189,479	195,747	129,500	122,300	121,800
County Administrator	325,730	335,977	335,439	337,061	364,553
Human Resources	131,907	159,795	198,576	252,403	233,188
Finance	394,780	384,919	439,663	441,186	427,356
Information Technology	470,879	388,565	470,103	574,353	585,824
Commissioner Revenue	496,761	497,902	543,228	545,655	553,859
Reassessment	218,534	53,197	225,000	225,000	223,000
Tax Relief for the Elderly	409,690	387,854	440,000	440,000	410,000
Treasurer	553,635	557,521	560,166	562,255	592,656
Electoral Board/Registrar	194,560	176,414	190,708	190,852	251,300
Risk Management	156,167	157,082	166,500	166,500	166,500
Subtotal	\$ 3,635,424	\$ 3,387,563	\$ 3,787,553	\$ 3,946,235	\$ 4,017,630
Judicial					
Circuit Court	\$ 9,977	\$ 12,509	\$ 16,600	\$ 16,600	\$ 16,600
General District Court	13,542	19,019	15,050	15,050	17,000
Clerk of the Circuit Court	362,511	398,274	405,155	423,370	451,266
Commonwealth's Attorney	411,158	452,887	489,737	489,737	501,761
Juvenile Court Services	12,686	14,161	21,087	21,211	21,949
Detention	582,599	695,901	714,120	714,120	714,120
Subtotal	\$ 1,392,473	\$ 1,592,750	\$ 1,661,749	\$ 1,680,088	\$ 1,722,696
Public Safety					
Sheriff's Office	\$ 3,633,411	\$ 3,620,610	\$ 3,715,154	\$ 3,766,176	\$ 3,893,354
E911 Dispatch	888,689	1,128,981	1,194,695	1,216,589	1,254,086
Victim Witness Grant	76,464	78,775	78,064	89,992	87,645
Animal Control	299,014	310,259	319,774	319,774	347,725
Medical Examiner	676	1,505	2,000	2,000	2,000
Fire & Rescue	1,178,216	1,482,977	1,467,599	1,635,710	1,896,829
Emergency Management	60,008	50,930	39,399	48,172	46,143
Subtotal	\$ 6,136,478	\$ 6,674,037	\$ 6,816,685	\$ 7,078,413	\$ 7,527,782
Public Works					
Administration	\$ 326,774	\$ 334,531	\$ 414,875	\$ 414,875	\$ 433,077
Facilities	697,905	688,784	735,141	736,909	787,338
Grounds/Parks	269,058	289,323	327,476	344,570	351,067
Athletic Fields	108,710	156,598	155,060	155,060	171,000
Company 1 Fire Station	35,741	50,356	42,960	42,960	41,630
Huguenot Public Safety Building	63,629	68,252	72,600	72,600	73,700
Convenience Center	480,897	513,124	508,284	528,808	626,542
Subtotal	\$ 1,982,714	\$ 2,100,968	\$ 2,256,396	\$ 2,295,782	\$ 2,484,354

Powhatan County
FY 2020 Operating Budget
Expenditure Summary (Continued)

Health and Welfare					
Health Department	\$ 199,301	\$ 210,974	\$ 215,520	\$ 215,520	\$ 215,520
Free Clinic Nurse	41	3	-	-	-
CSB	266,045	271,260	276,860	276,860	281,860
Social Services Board	2,907	2,637	5,160	5,160	5,160
PCAA	365,050	271,952	51,242	284,769	51,242
Subtotal	\$ 833,344	\$ 756,826	\$ 548,782	\$ 782,309	\$ 553,782
Community Development					
Economic Development	\$ 206,595	\$ 89,193	\$ 268,680	\$ 271,680	\$ 277,641
Planning and Zoning	497,186	467,200	504,294	504,493	522,591
Building Inspections	245,779	259,239	287,821	356,771	371,801
Code Enforcement	-	-	15,000	15,000	15,000
GIS	110,842	57,805	136,152	142,423	150,126
Recreation	82,217	94,923	99,479	99,479	120,127
Subtotal	\$ 1,142,619	\$ 968,360	\$ 1,311,426	\$ 1,389,846	\$ 1,457,286
Cultural / Other					
Library	\$ 453,718	\$ 477,881	\$ 448,448	\$ 458,105	\$ 486,125
Extension Service	77,525	79,733	84,434	84,434	86,355
Memberships/Joint Services	151,428	154,829	162,538	162,538	168,830
Contributions	31,500	31,500	33,000	33,000	33,000
Debt Service	8,528,103	9,011,097	9,386,870	9,206,870	9,711,771
Contingency Fund	-	-	248,841	242,325	250,528
Subtotal	\$ 9,242,274	\$ 9,755,040	\$ 10,364,131	\$ 10,187,272	\$ 10,736,609
Total without transfers	\$ 24,365,325	\$ 25,235,545	\$ 26,746,722	\$ 27,359,945	\$ 28,500,139
Transfers	26,984,983	28,806,416	26,946,518	28,751,072	27,865,881
Total General Fund	\$ 51,350,308	\$ 54,041,961	\$ 53,693,240	\$ 56,111,017	\$ 56,366,020

**Powhatan County
FY 2020 Operating Budget
Expenditure Summary (Continued)**

Other Funds					
Social Services	\$ 1,617,308	\$ 1,668,976	\$ 1,715,914	\$ 1,802,315	\$ 1,763,874
CSA	1,593,415	1,757,703	1,827,846	1,827,846	1,827,846
Grants Fund - Law Library	4,149	4,421	3,200	1,887	3,500
Fire Rescue	788,110	521,112	726,762	802,117	687,275
SRP	177,369	-	-	-	-
Capital Projects	18,398,989	29,739,817	192,900	29,087,421	899,000
Utilities Capital Projects	338,035	485,296	216,000	833,475	188,000
Utilities	3,443,416	3,213,741	2,759,496	2,762,038	2,667,712
School Operating	44,323,896	45,944,010	46,996,619	47,222,171	48,206,597
School Food Service	1,314,402	1,343,726	1,398,121	1,398,121	1,413,121
Total Other Funds	\$ 71,999,089	\$ 84,678,802	\$ 55,836,858	\$ 85,737,391	\$ 57,656,925
Total Expenditures	\$123,349,397	\$138,720,762	\$ 109,530,098	\$ 141,848,408	\$ 114,022,945
Less Transfers to Other Funds	(27,447,667)	(29,076,959)	(27,412,518)	(28,992,072)	(28,066,881)
Total Expenditures Less Transfers	\$ 95,901,730	\$109,643,803	\$ 82,117,580	\$ 112,856,336	\$ 85,956,064

UNDERSTANDING THE FY2020 DEPARTMENTAL SUMMARIES

Each departmental summary will include the below six sections.

DESCRIPTION:

The description is a brief summary of each department.

SUMMARY OF PROGRAMS:

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

DEPARTMENT FINANCIAL SUMMARY:

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

TARGETS:

Each summary will include a targets section. In the targets section you will find targets and objectives that will be specific, goal oriented and measurable. We plan to tie some of the targets with some performance measures to track the outcomes overtime.

KEY PERFORMANCE MEASURES:

These measures will show how effectively each department is achieving its targets, or meeting its objectives. This is our first year tracking performance measures, we've decided to present the same fiscal years again in FY 20 for a more complete presentation.

HIGHLIGHTS:

The highlights section will include completed targets and information related to departmental accomplishments, e.g., certifications and department awards.



DEPARTMENTAL SUMMARIES

DESCRIPTION:

The following pages provide performance measures for certain County departments. Each departmental summary details that area's total FY2020 budget, changes from the previous year, staffing levels, program descriptions, key performance areas and highlights. The departments are presented in alphabetical order.



BUILDING DEPARTMENT

DESCRIPTION:

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

PROGRAMS:

- **Building Inspection Department** - This program performs mechanical, electrical, plumbing, gas, and other needed inspections to ensure all permitted construction meets the minimum code requirements. This process is used to verify that the construction matches the approved plans which will help protect the health, safety, and welfare of every individual in Powhatan County that utilize the space of any structure.
- **Plan Review** - This program utilizes staff to review construction documents as applications are received to be sure they meet minimum requirements of the Uniform Statewide Building Code. This includes elements such as making sure each structure has proper means of egress, review of all structural elements to be sure they are adequate for all loads applied to them, verify the load paths and ensure they have a path to an adequate footing, and be sure they meet all requirements to withstand wind, snow, seismic, rain and gravity forces that occur in our area.
- **Administration** – This program includes the acceptance of permits, fees, complaints, handling all forms of communication, and overseeing other office tasks. This process also includes the coordination of staff, budgeting, maintaining a vehicle fleet, and maintaining a safe work environment for all staff within the department.

BUILDING DEPARTMENT

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$242,562	\$259,361	\$339,341	\$79,980
Operating	\$16,677	\$28,460	\$32,460	\$4,000
Capital	-	-	-	-
Total	\$259,239	\$287,821	\$371,801	\$83,980
Revenue	\$680,201	\$517,700	\$558,200	\$40,500
#Employees/FTEs	5 / 5.0	5 / 5.0	6 / 5.10	-

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Building Inspections	n/a	1.5	1.5	-
Plan Review	n/a	1.5	1.5	-
Administration	n/a	2	2.10	.10
Total:	-	5	5.10	.10

Note:

TARGETS:

- Develop employee retention programs to include multiple levels for achievement Building Inspector Levels
- Lower permit issuance time to 10 business days or less
- Ensure that staff is certified according to DHCD standards
- Develop a web based application and payment process by the next fiscal year



BUILDING DEPARTMENT

Key Performance Measures:	FY 2017	FY 2018	FY 2019*
# of total permits submitted	887	922	TBD
# of days taken for issuance	-	-	TBD
# of plans approved <10 days	-	-	TBD
# of inspections performed	-	-	TBD
# of C.O. issued for Residential	-	-	TBD
# of C.O. issued for Commercial	-	-	TBD
# of plans reviewed	599	581	TBD

FY 2019 HIGHLIGHTS:

- Powhatan Middle School project was completed and issued a C.O.
- Powhatan Transportation Facility was completed and issued a Temp C.O.
- New Horizon Bank was completed and issued a C.O.
- Powhatan Courthouse Expansion project is under construction
- The Elevated Water Tower is under construction and almost finished
- David Dunivan completed all certification for Certified Building Official
- David Dunivan completed all certification for Combination Commercial Inspector
- Jenny Hammond completed Core at DHCD
- Steve Shaw completed Core at DHCD
- Mark Casteel completed Core at DHCD
- Steve Shaw completed Mechanical Training at DHCD

CIRCUIT COURT CLERK

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$373,316	\$379,610	\$420,283	\$40,673
Operating	\$21,455	\$21,745	\$30,183	\$8,438
Capital	-	\$800	\$800	-
Total	\$398,274	\$405,155	\$451,266	\$49,111
Revenue	\$252,784	\$238,135	\$247,758	\$9,623
#Employees/FTEs	6 / 5.3	6 / 5.3	6 / 5.3	-

CIRCUIT COURT CLERK

Summary of Full time Equivalents:

	FY 2018	FY 2019	FY 2020	YoY Change
Career Development	2.5	2.5	2.5	-
Technology	1.5	1.5	1.5	-
Administration	1	1	1	-
Total:	5.0	5.0	5.0	-

Note:

TARGETS:

- Continue to develop a knowledgeable and thoroughly trained staff that can assist customers and assist in the implementation of new technology
- Appropriation of funds for a 10% master deputy pay increase (in case funding is no longer available from the Comp Board) and for ongoing training to retain certification
- Appropriation of funding for equipment and software to further technology advancements in the office to benefit all customers
- Continue to utilize grant monies for the preservation, restoration and digitization of historical and vital records

Calendar Year Measures

Key Performance Measures:	CY 2017	CY 2018	CY 2019
# of passports issued	643	792	TBD
# of annual trainings offered	8	8	TBD
# of deeds processed	5007	4794	TBD
# of civil cases processed	340	338	TBD
# of criminal cases processed	340	451	TBD
# of concealed handgun permits processed	858	897	TBD
# of search warrants processed	40	61	TBD
# of wills/estates processed	102	105	TBD
# of restitution checks issued	137	169	TBD

CIRCUIT COURT CLERK

FY 2019 HIGHLIGHTS:

- Teresa Hash Dobbins, Clerk, was the first Clerk in the Commonwealth to become a Certified Court Manager through the National Center for State Courts.
- Clerk Dobbins has completed the Virginia Circuit Court Clerk's Career Development Program and is a certified Master Circuit Court Clerk.
- Rene M. Holy, Chief Deputy Clerk, has successfully completed the Virginia Circuit Court Clerk's Career Development Program and is a Master Deputy Circuit Court Clerk.
- Clerk Dobbins is the only Clerk in the Commonwealth certified as an instructor for all six of the National Center for State Courts Court Manager and Virginia Circuit Clerk's Association Career Development Program courses.
- Through the assistance of a third-party vendor, Clerk Dobbins was able to obtain free preservation and restoration of four Deed Books (Books 1, 2, 4 & 5) with the Jamestown Historical Society. The average cost for restoration and preservation of a deed book is \$3,200.00.
- Clerk Dobbins began applying for grants in 2015 and since then has received \$62,059.82, in grant awards. These awards range from restoration, preservation and digitization of land records, plats, will books to security systems for the Clerk's office.
- The entire staff of the Clerk's office are members of the Virginia Circuit Court Clerk's Association.
- Clerk Dobbins and Chief Deputy Clerk Holy are both members of NACM (National Association of Court Managers).

COMMISSIONER OF THE REVENUE

DESCRIPTION:

The mission of the Commissioner of the Revenue Department is to provide efficient and effective taxpayer services through diligent and careful maintenance of taxpayer records in Real Estate, Business Taxation, Personal Property, Income Tax and Relief programs thereby ensuring the highest quality of fair and equitable tax services to the citizens of Powhatan County.

PROGRAMS:

- **The Real Estate** program is responsible for assigning value to real estate properties on a two year cycle to establish Fair Market Value based on historic sales in the County. Tax Relief for the Elderly and Disabled program gives real estate tax relief for persons over 65, and within the income criteria as of January 1st each year. This program also includes 100% benefit for disable Veterans.
- **The Personal Property** program is responsible for taxation, exemption or relief of all personal property registered in Powhatan County as of January 1st of each year as well as prorating of personal property that comes in or leaves after for the addition and subtraction of vehicles and their assigned taxes due to entering or leaving the County after January 1st of each year.
- **The Business Taxation** program issues and enforces business license, Business personal Property, Machinery and Tools tax, Bank Franchise Tax, Mineral Tax, Public Service Corporation tax.
- **The Miscellaneous Taxes, Fees and Administration** program offers assistance with income tax filing, estimated tax vouchers, sales tax registration and verification, and personal property tax relief.

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$468,322	\$508,978	\$519,609	\$10,631
Operating	\$29,580	\$34,250	\$34,250	-
Capital	-	-	-	-
Total	\$497,902	\$543,228	\$553,859	\$10,631
Revenue	\$118,119	\$109,885	\$122,196	\$12,311
#Employees/FTEs	8 / 7.5	8 / 7.5	8 / 7.5	-

COMMISSIONER OF THE REVENUE

Summary of Full Time Equivalentents :	FY 2018	FY 2019	FY 2020	YoY Change
Real Estate	2	2	2	-
Personal Property	4	4	4	-
Business Taxation	1	1	1	-
Misc. & Administration	.5	.5	.5	-
Total:	7.5	7.5	7.5	-

TARGETS:

- Maintain Annual Real Estate assessments ratio at 90% or greater each assessment
- Continue to meet State tax mandated deadlines for RE, PP, BOE
- Continue to offer opportunities for employees to gain Certifications

Key Performance Measures:	FY 2017	FY 2018	FY 2019
% of appeals to the assessment	n/a	1.01%	n/a
% of appeals changed by BOE	n/a	-9.10%	n/a
% of income above the Jan 1 st PP book vs Abatements	35%	48%	TBD
# of tax relief applications received	593	549	TBD
% of applications processed by the deadline	92%	90%	TBD
# of income taxes filed	1399	1301	TBD
Total value of County real estate (January 1)	\$3,280,466,700	\$3,320,301,450	\$3,438,294,650
Total fiscal year real estate supplements	\$26,608,300	\$39,850,460	TBD

FY 2019 HIGHLIGHTS:

- Gained our 4th Weldon Cooper Center for Public Service and Schooling of Professional Studies certificate. Andrea Ross earned her Master Deputy Certification in November. She joins Latoya Turner and Latasha Bouldin as Master Deputies.
- Implemented Transient Occupancy Tax generating just over \$21k within 6 months.
- Celebrated a 40th Service Year Award with Chief Deputy Cheryl Jessie.
- Completed the 2018 Reassessment on time with .01% appeals.

COMMONWEALTH'S ATTORNEY

DESCRIPTION:

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

PROGRAMS

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

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$439,397	\$473,467	\$485,311	\$11,844
Operating	\$13,490	\$16,270	\$16,450	\$180
Capital	-	-	-	-
Total	\$452,887	\$489,737	\$501,761	\$12,024
Revenue	\$259,445	\$245,533	\$267,495	\$21,962
#Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	-

COMMONWEALTH'S ATTORNEY

Summary of Full Time Equivalents:	CY 2018	CY 2019	CY 2020	YoY Change
Prosecution Services	2.5	2.5	2.5	-
Multijurisdictional Services	.5	.5	.5	-
Administration	1	1	1	-
Total:	4.0	4.0	4.0	-

TARGETS:

- Instruct at Police Academy each fiscal year
- Provide educational and training opportunities for prosecutors
- Maintain % of convictions
- Contribute to legislative package by providing input on criminal statute changes

Key Performance Measures:	CY 2017	CY 2018	CY 2019
Circuit Court Caseload	340	451	TBD
General District Court Caseload	4643	4165	TBD
Juvenile and Domestic Relations Court Caseload	408	320	TBD
Show Cause hearings GD	124	129	TBD
Show Cause hearings JDR	164	169	TBD
# of Juvenile court misdemeanors	220	142	TBD
# of juvenile court felonies	79	60	TBD

COMMONWEALTH'S ATTORNEY

FY 2019 HIGHLIGHTS:

- Served as Special Prosecutors in Henrico, Petersburg, Prince Edward and Caroline County.
- Successfully Prosecuted serious violent felony offenses in the Powhatan Circuit Court.
- Added technology in the office saving time and eliminating duplication of services. (VCIN terminal and Spillman Reporting system)
- Added full-time Juvenile and Domestic Prosecutor to better serve victims of domestic assault and insure vertical prosecution. Also spearheaded the organization of a Sexual Assault Response Team which meets regularly to address the response to sexual assaults.

COUNTY ADMINISTRATOR’S OFFICE

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$305,346	\$307,089	\$336,703	\$29,614
Operating	\$30,631	\$28,350	\$27,850	(\$500)
Capital	-	-	-	-
Total	\$335,977	\$335,439	\$364,553	\$29,114
Revenue	-	-	-	-
#Employees/FTEs	2 / 2.0	2 / 2.0	3 / 2.5	1 / .50

Note:

COUNTY ADMINISTRATOR’S OFFICE

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Board Support	1.25	1.25	2.25	1.0
Executive Leadership	.75	.75	.75	-
Partnerships & Advocacy	.50	.50	.50	-
Total:	2.5	2.5	3.5	1.0

Note: For FY20 County Administrator is assigned .25 to Board Support, .5 to Executive Leadership and .25 to Partnerships & Advocacy. Assistant County Administrator is assigned .25 to Partnerships & Advocacy, .5 to Economic Development and .25 to Community Development. Deputy Clerk is assigned 1.0 to Board Support.

TARGETS:

- FQ2 - Implement Performance Management System and OpenGov Reporting Tool
- FQ4 - Complete (3) County-wide trainings and Implement Organizational Values
- FQ2 - Complete ERP selection process in conjunction with PCPS
- FQ3 - Propose FY 2021 Budget in accordance with Board Guidelines
- FQ2 - Develop annual Legislative Program
- FQ3 - Conduct Strategic Planning with Newly Elected Board

Key Performance Measures:	FY 2017	FY 2018	FY 2019
% of County residents rating Powhatan’s “quality of life” as good or excellent	-	91%	TBD
% of residents rating Powhatan as good or excellent in welcoming citizen involvement	-	49%	TBD
% of County residents rating Powhatan County services as good or excellent	-	79%	TBD
Ratio of budget spent to appropriated	-	-	TBD
Average employee job satisfaction rating	-	-	TBD
% of annual budget used to service debt obligation	-	14%	14%

FY 2019 HIGHLIGHTS:

- New Economic Development Office launched
- HB22 Concerning County utilities and Trooper Walter memorial was passed
- Performance Management function launched
- \$9.4M financing approved for new capital projects

DEBT ANALYSIS

DESCRIPTION:

Bonded Debt Authorization and Issuance Policies

The Constitution of Virginia and the Virginia Public Finance Act provide Virginia counties the authority to issue general obligation debt secured solely by the pledge of its full faith and credit, as well as debt secured by fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. The County is also authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue; however, with certain exceptions, debt, which either directly or indirectly is secured by the general obligation of a county, must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. The County, as of June 30, 2019, had a total general long-term outstanding obligations of \$118.6 million. Those obligations consisted of \$22.2 million in general obligation bonds (all for schools); \$78.2 million in sub-fund revenue bonds and \$17.8 million in public facility lease revenue bonds and capital leases. The County's commitment to established debt and financial management policies has enabled the County to achieve the AA+ bond rating.

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$-	\$-	\$-	-
Operating	\$9,011,097	\$9,386,870	\$9,711,771	\$324,901
Capital	-	-	-	-
Total	\$9,011,097	\$9,386,870	\$9,711,771	\$324,901
Revenue	-	-	-	-
#Employees / FTEs	0 / 0	0 / 0	0 / 0	-

FY 2020 Debt Service by Debt Type:

Debt Type	Amount
General Obligation Bonds	\$2,855,092
Bond Trustee fees	9,800
Revenue Bonds	6,350,153
Capital Leases	496,726
Total	\$9,711,771

DEBT ANALYSIS

FY 2019 HIGHLIGHTS:

- Issued \$9,563,000 in lease revenue bonds to finance a new East Convenience Center, a new Enterprise Resource Planning software, repurpose of the Pocahontas Middle School and an energy performance contract for all elementary schools.
- The County is pursuing a refunding of the series 2010 School general obligation bonds. The refunding will yield a savings of \$2,022,120 over the remaining life of the loan with a 2.45% interest rate.
- The County will continue to evaluate and take advantage of the refunding opportunities given in the current market conditions; refunding savings will result in a reduction to future debt service payments.

ECONOMIC DEVELOPMENT

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$79,628	\$211,160	\$217,121	\$5,961
Operating	\$9,565	\$57,520	\$60,520	\$3,000
Capital	-	-	-	-
Total	\$89,193	\$268,680	\$277,641	\$8,961
Revenue	-	-	-	-
#Employees/ FTEs	2 / 2.0	2 / 2.0	2 / 2.0	-

ECONOMIC DEVELOPMENT

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Business Retention & Expansion	-	1.05	1.05	-
Tourism	-	0.15	0.15	-
Business Attraction	-	0.225	0.225	-
Workforce Development	-	0.075	0.075	-
Total:	-	1.5*	1.5*	-

Note: *Assistant County Administrator is assigned .25 to Partnerships & Advocacy and .25 to Community Development. See County Admin page.

TARGETS:

- Meet with 50% of existing brick & mortar businesses by end of FY20
- Increase tourism revenue by 10% by end of FY20
- Increase new capital investment by 10% by end of FY20

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of businesses visited	-	30	100
# of issues resolved or expansions realized	-	n/a	25
# of events promoted	-	3	10
\$ generated from tourism events	-	-	-
# of projects being worked on per employee	-	0	50
\$ of new capital investment	-	-	\$4.5M

FY 2019 HIGHLIGHTS:

- In FY19 work was done to resurrect the County's ED department.
- Began implementing BRE program
- Re-established and made new connections with State/regional ED partners
- Created new ED website & IG account, updated tourism site and FB page
- Increased State & local site inventory to include 26 sites, up from 3 in FY19

EXTENSION SERVICE

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Operating	\$79,733	\$84,434	\$86,355	\$1,921
Capital	-	-	-	-
Total	\$79,733	\$84,434	\$86,355	\$1,921
Revenue	-	-	-	-
#Employees / FTEs	0 / 0	0 / 0	0 / 0	-

EXTENSION SERVICE

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
4-H Youth Development & Admin*	2	1	1	-
Agriculture/Natural Resources	1	1	1	-
Family Consumer Science	0.5	0.5	0.5	-
Total:	3.5	2.5	2.5	-

Note: *Admin position is State funded

TARGETS:

- Develop a plan to reach more underserved audiences to increase diversity in the 4-H camping program.
- Further establish a relationship with STEM coaches at Powhatan Public Schools.
- Develop marketing program for ANR services provided through Extension.
- Survey area producers as to the need for additional livestock discussion groups.
- Establish a plan with DSS to collaborate using garden as incentive for participants.

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# teens who completed teen leadership program	33	25	TBD
# of 3 rd graders participating in Farm/AG Day	316	268	TBD
# youth to increase life skills (responsibility, decision making, other)by attending 4-H Camp	174	169	TBD
# of plant disease/insect/weed samples & soil tests processed	-	-	TBD
# of acres managed by ongoing discussion group participants	-	-	TBD
lbs. of vegetables produced/used in programs	-	-	TBD
# attending healthy lifestyle programs	-	-	TBD
# of service hours completed by volunteers	12,355	13,943	TBD

EXTENSION SERVICE

FY 2019 HIGHLIGHTS:

- Allison Walters was selected as Employee of the Month in October for Virginia Tech's College of Agriculture and Life Sciences
- Powhatan Extension scored an "Excellence" during the 2018 internal VCE fiscal audit.
- Rachel Henley was awarded honorable mention for a conservation photo in the 2018 Virginia Soil & Water Conservation District Photo Contest. It was published in the 2018 calendar.
- The inaugural Women in Agriculture Gathering (conference) took place just outside of Powhatan showcasing Powhatan farmers as speakers with approximately 100 participants from across the state. Rachel Henley was one of the four event organizers who are currently finalizing plans for the 2019 event.
- Cathy Howland received two 2018 Communicator Awards through the Virginia Association of Extension 4-H Agents for a published photo and team periodical publication (4-H camp newsletter).

FINANCE

DESCRIPTION:

The mission of the Finance Department is to provide timely, meaningful, and accurate financial information to allow County Administration to maximize those resources in service to the community.

PROGRAMS:

- **The Financial Reporting** program is responsible for reporting on the County's financial condition, including preparation of the County's Comprehensive Annual Financial Report (CAFR) and periodic revenue and expenditure reports for the Board of Supervisors.
- **The Accounting Operations** program processes and records financial transactions, including payroll, and accounts payable. The program also provides debt management.
- **The Budget Development** program supports departments and agencies throughout the year to implement the adopted budget and to ensure prudent use of County resources. The Powhatan County Board of Supervisors directs the County Administrator to prepare a budget that reflects current economic conditions, while honoring the County's vision.

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$311,379	\$350,803	\$340,496	(\$10,307)
Operating	\$73,540	\$88,860	\$86,860	(\$2,000)
Capital	-	-	-	-
Total	\$384,919	\$439,663	\$427,356	(\$12,307)
Revenue	-	-	-	-
#Employees / FTEs	4 / 4.0	4 / 4.0	4 / 4.0	-

Summary of

Full Time Equivalents:

	FY 2018	FY 2019	FY 2020	YoY Change
Financial Reporting	1.0	1.0	1.0	-
Accounting Operations	3.0	2.0	2.0	-
Budget Development	-	1.0	1.0	-
Total:	4.0	4.0	4.0	-

FINANCE

TARGETS:

- To decrease the financial compliance findings reported in FY 2018
- To strengthen the County's operations and financial compliance by offering >2 training opportunities each fiscal year to current staff
- To receive the GFOA CAFR award for FY 2019
- To improve and shorten the year-end closing process

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of booked financial statement Audit adjustments from the Independent Audit	2	3	TBD
# of mandated audit engagements completed	2	2	TBD
# of accounts payable checks written	13,218	13,622	TBD
# of budget transfers processed	43	29	TBD
Maintain Unassigned Fund Balance above 15% Policy Minimum	17.9%	19.6%	TBD
Maintain debt service expenditures to overall expenditures below policy maximum of 15%	13.11%	13.20%	TBD
County Bond Rating	AA+	AA+	AA+
Was the audit opinion in the prior year Unmodified?	Yes	Yes	Yes
Did the CAFR achieve the GFOA award in the prior year?	Yes	Yes	Yes

FY 2019 HIGHLIGHTS:

- Received the Certificate of Achievement for Excellence in Financial Reporting FY 2018 Comprehensive Annual Financial Report (CAFR)
- Collaborated with the County Administration and IT departments to implement a new ERP system.
- Worked in collaboration with the County Administrator to implement the Performance-Based Budget Process

FIRE & RESCUE

DESCRIPTION:

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

PROGRAMS:

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

FIRE & RESCUE

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$939,741	\$936,833	\$1,218,479	\$281,646
Operating	\$584,069	\$560,165	\$714,493	\$154,328
Capital	\$10,097	\$10,000	\$10,000	-
Total	\$1,533,907	\$1,506,998	\$1,942,972	\$435,974
Revenue	-	-	-	-
#Employees/FTEs	28 / 14.5	28 / 14.5	40 / 21.60	12 / 7.10

Note: Does not include contracted EMS or Grant funds.

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Emergency Response	12	12	19	7
Volunteer Recruitment	0.5	0.5	0.5	-
Community Risk Reduction	0.5	0.5	0.5	-
Staff Training	0.5	0.5	0.5	-
Emergency Preparedness	1	1	1.1	.10
Total:	14.5	14.5	21.60	7.10

Note: Does not include contracted EMS.

TARGETS:

- Powhatan County Fire & Rescue Department will arrive on scene to 90% of all Advanced Life Support (ALS) emergencies (EMD Priority 1 and ALPHA) and priority Basic Life Support (BLS) (EMD Priority 2) emergency medical service incidents within 14 minutes and 30 seconds of being dispatched, with an EMS transport unit.
- Powhatan County Fire and Rescue Department will arrive on scene and begin fire suppression operations, at 80% of all fire service incidents, located within rural zones, within 14 minutes of being dispatched, and with a minimum crew of 6 personnel.
- Increase the number of active volunteers from current state to station requirements as detailed below in order to fill minimum requirement to provide 24-hour response to structure fires and/or EMS incidents by December 31, 2022.

FIRE & RESCUE

TARGETS:

- Increase the number of cleared EMS providers and IDLH firefighters, by increase training opportunities held within Powhatan County for Basic Life Support, Advanced Life Support, and fire suppression certification.
- To enhance emergency preparedness, response, and recovery within Powhatan County by providing emergency preparedness training, citizen CPR training, “Stop the Bleed” training, fire extinguisher training, and installation of smoke detectors and increase the number of citizens instructed by 10% each year.

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Arrive on scene to 90% of all ALS (Priority 1) and BLS (Priority 2) Emergences within 14 minutes and 30 seconds of being dispatched with an EMS transport unit	18.85 min	19.18 min	TBD
Arrive on scene and begin fire suppression operations, at 80% of all fire service incidents, located within rural zones, within 14 minutes of being dispatched, and with a minimum crew of 6 personnel.	40%	37%	TBD
Volunteer members	283	246	TBD
# of volunteers considered active	-	48	TBD
IDLH qualified volunteers	-	71	TBD
# of community participants attending training	68	71	TBD
Hours of Training offered	623	682	TBD
Fire Prevention inspections completed	75	100	TBD

HIGHLIGHTS:

- New Computer Aided Dispatch and Records Management System
- Firefighter I/II taught at Powhatan High School
- National Award for best practices in Volunteer Recruitment and Retention
- Rescue Squad Assistance Grant (RSAG) for Chest Compression Systems, Cardiac Monitors, and Narcan.
- Replaced all SCBA through FEMA Assistance to Firefighters Grant

HUMAN RESOURCES

DESCRIPTION:

The mission of the Powhatan County Human Resources Department is to foster an exceptional government organization by providing quality information and services to employees, partners and the community.

PROGRAMS:

- **Compensation & Benefits** offers competitive compensation and benefits to assist with attracting and retaining highly skilled individuals.
- **Organizational Development** provides training opportunities that enhance work-related skills and abilities, allowing employees to provide more efficient and effective services.
- **Recruitment & Retention** attracts, selects, efficiently hires and retains a highly skilled workforce dedicated to delivering high quality services to the community in support of the County's mission.

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$108,236	\$159,761	\$160,224	\$463
Operating	\$51,559	\$38,815	\$72,964	\$34,149
Capital	-	-	-	-
Total	\$159,795	\$198,576	\$233,188	\$34,612
Revenue	-	-	-	-
#Employees / FTEs	1 / 1	2 / 2.0	2 / 2.0	-

Note:

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Compensation & Benefits	1	1	1	-
Organizational Development	-	.25	.25	-
Recruitment & Retention	0.5	.75	.75	-
Total:	1.5	2.0	2.0	-

HUMAN RESOURCES

TARGETS:

- To obtain and maintain a Retention Rate of 90% or better by addressing survey issues
- To offer 2+ organizational-wide training opportunities to County employees annually
- To implement a NeoGov HR system for a better application experience, on-boarding, performance management and training
- To work to address the top 3 issues identified by the employee engagement survey

Key Performance Measures:	FY 2017	FY 2018	FY 2019
% of positions marketplace competitive (at or Above mid-point)	-	26% ¹	TBD
% of employees who reported training improved their job performance	n/a	n/a	TBD
# of trainings offered by the County	-	0	TBD
Average # of applications received per Job advertisement	-	10.5	TBD
Retention Rate ²	-	88.2%	TBD
Average time to fill a position	n/a	n/a	TBD

FY 2019 HIGHLIGHTS:

- Benefits: Successful change in Local Choice plan offerings and Voluntary Benefits vendors
- Developed Employee Engagement Survey for deployment
- Implemented Classification and Compensation Plan Maintenance
- Promoted employee appreciation and recognition through Employee of the Year Award and Years of Service Awards

¹ 8% for those a grade 15 or below

² Retention rate based on 2018 calendar year.

INFORMATION TECHNOLOGY

DESCRIPTION:

The Department of Information Technology supports the County government in accomplishing its mission and goals by providing infrastructure, leadership, governance and technical resources to improve government efficiency, effectiveness, and to promote innovation. IT is the authorized agency for planning, design and implementation of technology and communications systems for the County enterprise.

PROGRAMS:

- **Systems Administration & Application Support**, plans, designs, builds, tests, delivers and manage technology solutions to support County Operations. Provide access to an IT Help Desk for County Staff. Work with department teams to find solutions for County objectives.
- **Network Operations** upgrades and supports existing County network infrastructure. Increase network capacity and improve reliability.
- **Geographic Information System (GIS)**, Manage the County's geographic data and related technologies. Provide spatial data, maps, graphics and analysis to County staff. Improve public access to local government data.

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$249,139	\$302,903	\$308,124	\$5,221
Operating	\$139,426	\$167,200	\$277,700	\$110,500
Capital	-	-	-	-
Total	\$388,565	\$470,103	\$585,824	\$115,721
Revenue	-	-	-	-
#Employees / FTEs	8 / 3.25	8 / 3.25	8 / 3.25	-

Summary of Full Time Equivalent:

	FY 2018	FY 2019	FY 2020	YoY Change
Admin & Application Support	1.5	1.5	1.5	-
Network Operations	1.25	1.25	1.25	-
GIS	.5	.5	.5	-
Total:	3.25	3.25	3.25	-

INFORMATION TECHNOLOGY

TARGETS:

- Ticket – Reduce average 1st response time to 6 hours.
- Ticket – Reduce average ticket open time to 120 hours.
- SVL – Achieve 99.9% uptime across core infrastructure. Less than 44 minutes of downtime per month.
- SVL – Achieve 99% uptime across wireless infrastructure. Less than 438 minutes of downtime per month.
- GIS – Achieve 100% accuracy for parcel edit made in the GIS system.

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Ticket – Help Desk Requests (Count)	466	588	823
Ticket – Close Time (Avg)	n/a	191h	175h
Ticket – First Response Time (Avg)	n/a	35h	34.6h
SVL – Network Core Infrastructure	n/a	99.66%	99.84%
SVL – Network Wireless	n/a	99.11%	99.63%
GIS – Parcel Edits (Count)	222	206	88
GIS – Parcel Audit Accuracy	n/a	n/a	n/a

FY 2019 HIGHLIGHTS:

- Improved wireless internet coverage at County facilities to accommodate an increasingly mobile workforce and expanded the County’s “Guest” coverage to other buildings. Previously only available at the County Admin building.
- Established an IT Steering Committee to ensure IT projects are aligned with the County’s overall strategic objectives.
- Kicked off the County’s multi-year ERP Selection & Implementation project.
- Newly added (FY19) GIS Coordinator working to ensure NG911 compliance and improve GIS services for department and citizen users.

LIBRARY

DESCRIPTION:

The mission of the Powhatan County Library is to provide access to information, resources, and programs to library patrons in order to inform, educate, and entertain. The Library serves as a primary resource for lifelong learning within the Powhatan community. Lifelong learning plays a key role in enhancing quality of life. It is an important component of a high-caliber community and vital economy. Powhatan County Public Library provides access to resources and opportunities to support and enrich the lives of our citizens.

PROGRAMS:

- **Collection Development** provides a broad, responsive and relevant collection in a variety of formats that is available in a timely manner. Continue to provide access to substantive e-content (databases) on a variety of topics to support lifelong learning.
- **Early Literacy** continues to offer literacy-based story time sessions and other programs that support early literacy.
- **Community Engagement** includes Outreach which promotes the use of library materials and online resources; supply Powhatan citizens with information related to services provided by community agencies and organizations; and partner with community groups to enhance the Library's missions and vision. Workforce Development which seeks opportunities and form partnerships with organizations that will provide training and support for Powhatan residents who want to improve their work skills, find employment, or make a career change. Volunteers who collaborate with the PCPS to provide volunteer opportunities for Powhatan citizens of all ages, with an increased focus on targeting library volunteer service opportunities for Powhatan students who require service hours for graduation.

LIBRARY

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$336,290	\$284,224	\$321,401	\$37,177
Operating	\$141,591	\$164,224	\$164,724	\$500
Capital	-	-	-	-
Total	\$477,881	\$448,448	\$486,125	\$37,677
Revenue	\$123,050	\$132,727	\$134,633	\$1,906
#Employees / FTEs	15 / 6.5	15 / 6.5	15 / 6.5	-

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Collection Development	3.5	3.5	3.5	-
Early Literacy	1.5	1.5	1.5	-
Community Engagement*	1.5	1.5	1.5	-
Total:	6.5	6.5	6.5	-

Note: *Includes Outreach, Workforce Development and Volunteers

Targets:

- Increase physical materials circulation during FY 20 by 2%
- Increase e-resources circulation during FY 20 by 4%
- Increase database usage by 8% during FY 20
- Increase Storytime attendance 8% during FY 20
- Offer at least 1 community outreach program per month
- Provide computer assistance and access to Powhatan DSS information to Powhatan citizens outside of DSS business hours (i.e., after 5PM M-F & on Saturday.)
- Increase community outreach attendance by 10% during FY20
- Offer a minimum of 2 technology-related or career development programs/workshops per FY.
- Increase technology-related or career development workshop attendance by 2%
- Increase number of volunteer hours worked by 8%

LIBRARY

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of physical items circulated	143,437	101,167	TBD
% of materials circulation +/- over prior FY	+38%	-29%	TBD
% increase/decrease of e-resources accessed	-3%	+6%	TBD
% increase/decrease of database sessions/usage	-79%	-5%	TBD
# of programs targeted to promote Early literacy skills	130	101	TBD
# of attendees at early literacy programs	2,299	1,823	TBD
# of outreach event offered in FY	9	19	TBD
# of attendees at outreach events	391	801	TBD
# of volunteers	1	21	TBD
# of volunteer hours worked	2	349	TBD

HIGHLIGHTS:

- PCPL's summer reading initiative (in conjunction with PCPS) promotes literacy and encourages reading in a variety of formats. In FY'18, there were 603 participants of all ages: 350 children; 58 teens; and 195 adults. In addition, the Library offered 48 summer reading programs with 1,787 attendees.
- In response to Powhatan students who need to meet the required service hours for graduation, the Library dedicated a staff member who coordinates student volunteers to ensure they are able to gain the most from their library volunteer experience. Within one year, we were able to increase the volunteer pool from 1 student in FY '17 to 21 students who worked 349 hours during FY'18.

PARKS & RECREATION

DESCRIPTION:

The mission of The Parks and Recreation Department is to enhance the quality of life by providing safe, well maintained parks and public places; preserving natural and historic resources; encouraging health and wellness of the citizens and strengthening community bonds.

PROGRAMS:

- **Tournament Support** schedules tournaments and provide a positive economic impact to Powhatan County through utilization of athletic fields by bringing various organizations, teams, and individuals to this area and includes Concessions which offers quality concessions at reasonable prices and generate revenue for the County to offset operating costs
- **Athletic League Support** provides quality of life services through coordinating and supporting team and individual participation in athletic programs and utilization of County and School facilities

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$87,753	\$89,679	\$108,397	\$18,718
Operating	\$7,170	\$9,800	\$11,730	\$1,930
Capital	-	-	-	-
Total	\$94,923	\$99,479	\$120,127	\$20,648
Revenue	\$14,719	\$22,000	\$20,000	(\$2,000)
#Employees / FTEs	3 / 1.5	2 / 1.5	3 / 2.0	-

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Tournaments Support	0.5	0.5	1	.50
Athletic League Support	1	1	1	-
Total	1.5	1.5	2.0	.50

Note:

PARKS & RECREATION

TARGETS:

- To increase the number of completed tournaments
- To increase the size of scheduled tournaments
- To minimize cost of hosting tournaments
- To maximize field use through high quality maintenance and coordination athletic organizations
- To increase revenue generated from Concession sales each year

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of scheduled tournaments	18	24	26
% of tournaments completed	16	18	16
Concessions revenue generated	\$2,894.37	\$3,762.76	\$3,265.22
Hours of field utilization/total Available hours	n/a	68%	66%
Average Annual maintenance hours Per field area	n/a	n/a	n/a
Quality of parks % excellent or good	67%	78%	88%

FY 2019 HIGHLIGHTS:

- Added USSSA Baseball from Chesterfield
- Developed priority use policy for Schools and local Organizations
- Developed and implemented MOU with Schools for use of Pocahontas Middle School Gymnasium and Fields
- Developed and implemented Concession Agreement with local groups for the New Middle School Concession building.
- Replaced fencing, backstop and laser graded Jenny Field
- Hosted PYAA Softball Dixie Districts
- Ace's diamond laser grading, infield adjustments, scoreboard replacement.
- FY20 will complete \$1.258 Million upgrades to lighting at Turner Field Complex and Village Complex

PLANNING & ZONING

DESCRIPTION:

The mission of the Planning & Zoning Department is to work collaboratively with residents, property owners, developers, and other stakeholders to help create a safe and healthy community, based on guidance provided in the comprehensive plan and local development ordinances.

PROGRAMS:

- **Current Planning** includes the review and processing of subdivision plats/applications, site plan applications, sign permits, and other types of applications that may be approved administratively.
- **Environmental Planning** ensures that new development complies with local regulations regarding erosion and sediment control and water quality issues.
- **Code Enforcement** helps ensure that Powhatan County's regulations are enforced consistently and equitably. A variety of code issues are reported by members of the public, including zoning and subdivision ordinance violations, inoperable vehicles, and other nuisance-related complaints.
- **Long-Range Planning & Administration** submits recommendations routinely to the Planning Commission and the Board of Supervisors on a wide array of issues. Strategic and long-term planning begins with the preparation and implementation of the comprehensive plan; associated comprehensive plan or zoning text amendments; and other the development of other policies. Staff members also work with regional and state agencies to address transportation issues and other matters of regional and/or statewide significance. The Administration programs duties include the intake and processing of zoning applications, supporting Building Inspections in the intake of building permits, transmitting public notices, and managing meetings of the Planning Commission.

PLANNING & ZONING

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$429,134	\$467,604	\$477,301	\$9,697
Operating	\$38,066	\$36,690	\$45,290	\$8,600
Capital	-	-	-	-
Total	\$467,200	\$504,294	\$522,591	\$18,297
Revenue	\$100,844	\$79,050	\$99,500	\$20,450
#Employees / FTEs	5 / 5.0	6 / 6.0	6 / 6.0	-

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Current Planning	2	2	2	-
Environmental Planning	1	1	1	-
Code Enforcement	1	1	1	-
Long-Range Planning & Administration	1	2	2	-
Total:	5.0	6.0	6.0	-

TARGETS:

- Continue to review processes to maximize efficiency and accuracy. For site plan applications and subdivision plat applications deemed complete, provide comments to applicants within 45 days of the first submittal for 90% of applications.
- Continue to maintain professional certifications, with at least 50% of staff members certified by the Virginia Association of Zoning Officials (VAZO) and/or the American Institute of Certified Planners.
- Review planning-related webpages monthly and make any updates necessary. Post at least one (1) informational post about a planning-related issue on social media each month.
- Hold at least two (2) open houses or other public events each year, where members of the public can learn about different planning-related issues.
- Attend at least six (6) meetings a year hosted by the Richmond Regional Planning District Commission (RRPDC) and/or the Richmond Regional Transportation Planning Organization (RRTPO).

PLANNING & ZONING

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Average # of Days to Review a Complete Site Plan Application (First Submittal)	-	-	TBD
Average # of Days to Review a Complete Erosion/Sediment Control Plan Application (First Submittal)	-	-	TBD
# of Code Compliance Complaints Investigated	-	59	TBD
# of Ordinance Amendments Prepared	-	8	TBD
# of Public Meetings Attended in Support of Planning Processes (Ex.: Planning Commission Meetings, Board of Supervisors Meetings, Neighborhood Meetings, and County-Sponsored Open Houses)	-	-	TBD

FY 2019 HIGHLIGHTS:

- Received the Outstanding Organization Award from the Virginia Association of Zoning Officials (VAZO).
- Continued to pursue professional development opportunities, with four of six staff members recognized as a Certified Zoning Official (CZO) or Certified Zoning Administrator (CZA) by VAZO.
- Worked with the Planning Commission and Board of Supervisors to advance several ordinance amendments intended to realize recommendations set forth in the Comprehensive Plan

PUBLIC SAFETY COMMUNICATIONS

DESCRIPTION:

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

PROGRAMS:

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

PUBLIC SAFETY COMMUNICATIONS

Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$953,215	\$982,755	\$1,029,826	\$47,071
Operating	\$175,766	\$211,940	\$224,260	\$12,320
Capital	-	-	-	-
Total	\$1,128,981	\$1,194,695	\$1,254,086	\$59,391
Revenue	\$57,562	\$78,800	\$80,000	\$1,200
#Employees / FTEs	23 / 17.25	23 / 17.30	23 / 17.30	-

Note:

Summary of Full Time Equivalent:	FY 2018	FY 2019	FY 2020	YoY Change
911 Communications Ops	16	16	16	-
Technology & Administration	1.25	1.30	1.30	-
Total:	17.25	17.30	17.30	-

TARGETS:

- FY20 reduce attrition rate by 5%
- FY20 Text to 911
- FY20 ASAP to PSAP-911
- Reduce total processing (enter & dispatch) time
- Enhance standards - Career Development requirements for COI, COII, and CO III
- Smooth transition from current PSO 911 Center to new PSC- 911 Center
- Implement training manuals for PSO and PFR job specific call types
- Continue to focus and evaluate performance measures
- Continue to recruit PSC applicants that have Public Safety background
- Maintain VCIN Compliance, Audit is slated for 2019

PUBLIC SAFETY COMMUNICAITONS

Key Performance Measures:	FY 2017	FY 2018	FY 2019
90 th Percentile of Priority Calls total processing times based off NFPA 1221-15, 7.4.1	345	332	TBD
% of priority I calls entered in 60 seconds	-	-	TBD
% of priority I calls dispatched in 30 seconds	-	-	TBD
*Average for all PSC COs meeting Quality Assurance goal of 90% Percentile - APCO (ANS 1.107.1-2015)standard of 80% average	92	95	96
*Attrition rate	20%	22%	25%

Note: * YTD

FY 2019 HIGHLIGHTS:

- PSC staff for National, State and local Awards received – **PSC Awarded Communications Officer of the year at a FY18 BOS meeting, Two PSC Communications Officers used our Emergency Medical Dispatch Protocol to direct the caller in performing CPR on their loved ones. These Communications Officers received our life savings award for their professional and compassionate actions.**
- APCO/NENA -ANS 107.1-2015, requires 2% of an agency (PSAP) calls to be evaluated annually and obtain a QA score of 80% (industry average goal). PSC goal is 85%. **Currently PSC all Communications Officers are meeting or surpassing the 80% Quality Assurance scores.**
- 911 call answering standard, under NFPA- National Fire Protection Academy- Operations 1221-15, 7.4.1, which states in part: Ninety-five of alarms received shall be answered within 15 seconds **FY19- PSC answered 911 calls 95% of the time under 10 seconds.**
- Received VITA State grants for Text to 911 and Emergency Medical Dispatch totaling \$56,000.00.
- Implemented a new Computer Aided Dispatch System for PSC, PSO and PFR. The new CAD system has the ability to track first responders' locations, automatically map 911 ANI/ALI data onto the CAD Map, which improves incident location validation and dispatching of appropriate first responders.

PUBLIC WORKS

DESCRIPTION:

The mission of the Public Works Department is to provide professional services to manage the natural and built environment and foster community health, safety and sustainability.

PROGRAMS:

- **Administration** advances the mission of the Public Works department by providing excellent, timely and cost effective support services through effective communication and efficient use of resources.
- **Facility Development & Operations** manages and maintains County buildings in a manner that ensures safe, clean buildings and protects the health and welfare of workers and the public.
- **Grounds and Athletic Field Maintenance** oversees the care, maintenance and improvements of grounds and athletic fields to provide access to quality of life services and safe recreational activities.
- **Solid Waste** manages the County's current and long term solid waste disposal needs in an environmentally responsible and cost effective manner by promoting recycling, reduction and re-use opportunities.

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$999,006	\$1,165,098	\$1,220,826	\$55,728
Operating	\$1,101,962	\$1,091,298	\$1,263,528	\$172,230
Capital	-	-	-	-
Total	\$2,100,968	\$2,256,396	\$2,484,354	\$227,958
Revenue	\$65,587	\$60,000	\$65,000	\$5,000
#Employees / FTE	25 / 19	28 / 21	28 / 21	-

PUBLIC WORKS

Summary of Full Time Equivalents:

	FY 2018	FY 2019	FY 2020	YoY Change
Administration	4	4	4	-
Facility Development & Operations	4	6	6	-
Grounds & Athletic Maintenance	6	6	6	-
Solid Waste	5	5	5	-
Total:	19	21	21	

Note:

TARGETS:

- To maintain employee morale through fiscal responsibility and employee development.
- To maintain or reduce the cost per square foot per year to operate and maintain County buildings.
- To minimize the cost per square foot per year to maintain County grounds and fields while maintaining high quality and safe recreational facilities.
- Increase recycling rates/per capita/year and increase service level (serve more customers/ year)
- 100% Compliance with regulating agencies

Key Performance Measures:

	FY 2017	FY 2018	FY 2019
# of new hires for existing positions	1	1	1
Yearly cost/sf to maintain facilities	\$5.45	\$4.42	\$4.18
# of work orders completed	973	3813	2604
% of work order requests That were Completed ≤7 days	61.75%	88%	81%
Cost per sq. foot to clean County bldgs.	\$1.35	\$1.35	\$1.52
% total collected debris as recycle	13.6%	13.9%	14.1%

PUBLIC WORKS

FY 2019 HIGHLIGHTS:

- Substantially complete on Courthouse Expansion project which will provide safe transport and movement of prisoners and a new state of the art 911 Center.
- Completed upgrades to the Junior High School fields, including lighting, fencing, scoreboard, dugouts and infield.
- Installed Safety Fence at Fighting Creek Soccer Fields
- Installed new backstop, fencing, dugouts and infield for Turner Complex.
- New roof installation of Administration Building and Courthouse Building
- New HVAC units on Courthouse and Human Services Buildings
- Upgrades to Library circulation desk
- Improved Security of County buildings through access control and security cameras.

OFFICE OF ELECTIONS & VOTER REGISTRATION

DESCRIPTION:

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

PROGRAMS:

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

Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$129,314	\$146,158	\$190,100	\$43,942
Operating	\$45,720	\$44,550	\$61,200	\$16,650
Capital	\$1,380	-	-	-
Total	\$176,414	\$190,708	\$251,300	\$60,592
Revenue	\$42,321	\$41,000	\$42,000	\$1,000
#Employees / FTEs	2 / 1.35	2 / 1.35	3 / 2.35	1 / 1

Note:

OFFICE OF ELECTIONS & VOTER REGISTRATION

Summary of Full Time Equivalents: FY 2018 FY 2019 FY 2020 YoY Change

Elections Operations	0.46	0.46	0.69	0.23
Voter Registration Services	0.45	0.45	1	0.55
Administration	0.44	0.44	0.66	0.22
Total:	1.35	1.35	2.35	1

Note:

TARGETS:

- To reduce the number of provisional ballots issued on Election Day by FY20
- To increase the amount of election officials recruited and trained by FY20
- To increase the percentage of active registered voter turnout by means of additional advertisements throughout Powhatan County by FY20.

Key Performance Measures: FY 2017 FY 2018 FY 2019

# of provisional ballots issued on Election Day	-	-	<10
# of provisional ballots issued due to clerical errors	-	-	0
# of elections	-	-	2
# of election officials recruited and trained	-	-	65
# of incoming/active voter registration updates	-	-	8,000
# of absentee voters	-	-	600
# voter education outreach and advertising	-	-	5
% of machines passing Logic & Accuracy testing	-	-	29
% of active registered voter turnout	-	-	50%

OFFICE OF ELECTIONS & VOTER REGISTRATION

FY 2019 HIGHLIGHTS:

- Powhatan County had the highest turnout (85.93%) of active registered voters statewide in 2016 Presidential Election. The Powhatan County Office of Elections was presented with the Summa Suffragari Award from the Virginia Electoral Board Association in March 2017 for this accomplishment.
- Powhatan's Director of Elections is an active member of the Voter Registrar's Association of Virginia (VRAV); and frequently presents on Best Practices at association meetings.
- Powhatan County has not been labeled nor sanctioned with ANY election-related infractions during the current Director of Election's tenure.
- Powhatan County's Office of Elections' staff proudly maintains a cohesive and symbiotic professional relationship with local government administration, both of the county's political party leadership, local news media, and Electoral Board governance.

RISK MANAGEMENT

DESCRIPTION:

Risk Management supports the County by working to manage operational risks in order to reduce accidental losses and provide for unplanned losses. The FY 2020 Risk Management budget includes worker's compensation, inland marine insurance, auto insurance, surety bond, public officials liability insurance, boiler and machinery insurance and general liability insurance.

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$-	\$-	\$-	-
Operating	\$157,082	\$166,500	\$166,500	-
Capital	-	-	-	-
Total	\$157,082	\$166,500	\$427,356	-
Revenue	-	-	-	-
#Employees / FTEs	0 / 0	0 / 0	0 / 0	-

TARGETS:

- To provide risk management services to the County in a fair, efficient, and cost-effective manner
- Manage the cost of claims through claims administration that conforms to industry standards

FY 2019 HIGHLIGHTS:

- Insurance premiums only increased by 1.5% over FY2018
- Worker's compensation claims were down from previous years which reduce the premium in the future

SHERIFF'S OFFICE

DESCRIPTION:

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

PROGRAMS:

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

SHERIFF'S OFFICE

Departmental Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$3,388,350	\$3,560,008	\$3,762,159	
Operating	\$541,703	\$474,920	\$478,920	
Capital	\$816	-	-	-
Total	\$3,930,869	\$4,034,928	\$4,241,079	
Revenue	\$1,434,334	\$1,422,180	\$1,485,071	
#Employees / FTEs	59 / 49.25	61 / 50.25	61 / 50.75	-

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Patrol Division	24	24	24	-
Court Services	5.75	5.75	5.75	-
Animal Control	4.5	4.5	5	.5
Investigations	5	5	5	-
School Resource Officers	3	3	3	-
Administration	7	7	7	-
Training	-	1	1	-
Total:	49.25	50.25	50.75	.5

TARGETS:

- Increase the awareness of the TRIAD program
- Increase training opportunities for the public
- Increase involvement in community
- Increase traffic safety through enforcement
- Decrease drug activity through public awareness and enforcement

SHERIFF'S OFFICE

Key Performance Measures:	CY 2016	CY 2017	CY 2018
Traffic Citations	2,076	2,712	2,183
Criminal arrests	835	961	654
Calls for service	17,610	24,568	23,762
Calls dispatched for traffic	842	888	906
Criminal warrants served	1,035	1,022	1,084
Civil warrants and traffic notices	13,062	8,146	12,529
Inmate Transports	n/a	n/a	687
Animals in Shelter boarded, returned to owner, and surrendered	368	399	674
Animals Rescued and adopted	222	222	211
Schools number of incidents addressed	389	413	429

FY 2019 HIGHLIGHTS:

- The Powhatan Sheriff's Office offers programs such as Project Lifesaver, which provides support and tracking devices to families with at-risk individuals who are prone to the life-threatening behavior of wandering. This program is cost effective in that it prevents law enforcement involved searches and necessity to bring in outside search and rescue services.
- The Powhatan Sheriff's Office is a major component of the TRIAD program, a cooperative between law enforcement, government and citizens. One officer along with the Sheriff is responsible for the organization of events, speakers, equipment, etc., and can recruit others as needed to assist, and offers training for the elderly to avoid becoming victims of crime. The Sheriff's Office also provides equipment to those in need such as wheelchair ramps, air conditioners, canes, flashlights, fans, dehumidifiers, etc. The Triad program is very effective in that it has received grants, awards, and multiple generous donations from citizens.

SHERIFF'S OFFICE

FY 2019 HIGHLIGHTS:

- The Sheriff and/or staff have been appointed to the following boards: Piedmont Community Criminal Justice Board, Virginia Sheriff's Association Regional Director, Virginia Sheriff's Association Legislative Committee, Community Policy Management Team, Community Action Agency, the Crater Criminal Justice Academy Board of Directors, Internet Crimes against Children Task Force, Amelia and Powhatan Gang and Drug Task Force, Hands Across Powhatan, and the Extension Leadership Council.
- The Powhatan County Sheriff's Office also partners with many organizations in the county such as Powhatan Crime Solvers, Habitat for Humanity, the Coalition of Churches, and the Powhatan Ministers Association.
- Very high citizen ratings were received in a Powhatan County's National Citizen Survey issued by the Board of Supervisors in 2018. The Sheriff's Office has received many donations within the past two years in appreciation of the quality of the services provided.

SOCIAL SERVICES

DESCRIPTION:

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

PROGRAMS:

- **Benefit Programs** provide medical, financial and food assistance to the Adult, Families and Children's Divisions of Powhatan County
- **Family Services** includes Children's Services, Domestic Violence, View/Daycare and Family Services
- **Administrative Services** includes office support, information systems and financial operations management

Department Financial Summary:

Special Revenue Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$1,239,012	\$1,269,534	\$1,403,261	\$133,727
Operating	\$429,964	\$446,380	\$360,613	(\$85,767)
Capital	-	-	-	-
Total	\$1,668,976	\$1,715,914	\$1,763,874	\$47,960
Revenue	\$1,148,353	\$1,137,829	\$1,156,670	\$18,841
#Employees / FTEs	22 / 21.20	22 / 21.20	23 / 22.20	1 / 1

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Benefit Programs	8	8	8	-
Family Services	10	10	10	-
Administration	3.2	3.2	4.2	1.0
Total:	21.20	21.20	22.20	1.0

Note: FY 2020 is based on an estimate of additional benefits and family services cases and staff needed to meet the potential growth.

SOCIAL SERVICES

TARGETS:

- To have a SNAP Error rate of $\leq 6.3\%$,
- To process SNAP applications with timeliness of $>97\%$
- To process TANF applications timeliness of $\geq 97\%$
- To increase the number of Medicaid applications by 20%
- To have CPS ongoing contacts made $\geq 90\%$
- To meet the VDSS standard of one face-to-face contact with children in out-of-home placements
- To increase the number of Senior receiving Meals on Wheels by 50%
- To educate citizens about food healthy food preparation and food choices in conjunction with the Cooperative Extension by hosting at least 2 Countywide events each fiscal year
- To form a collaborative with Shalom Farms to educate Powhatan citizens in developing home gardens by offering at least 1 event during the Spring of each fiscal year
- To ensure that Powhatan citizens eligible for Medicaid through the Medicaid Expansion have access to the application process by offering extended access
- To form a collaboration with Senior Connections and the Greater Richmond Transit Company to replicate their transportation program in Powhatan County which provides transportation to Senior and Developmentally and/or Physically Challenged Citizens

Key Performance Measures:	FY 2017	FY 2018	FY 2019
% of SNAP Error Rate	-	3%	TBD
# of eligible SNAP cases processed timely	-	97%	TBD
% TANF applications processed timely	-	97%	TBD
% of CPS ongoing Contacts in compliance with VDSS Standards	-	100%	TBD
# of Mthly Foster Care Visits with children living in an out-of-home placement.	-	100%	TBD
# of Senior residents receiving Meals on Wheels	-	4	TBD
# of Senior residents participating in the Friendship Café	-	16	TBD

SOCIAL SERVICES

FY 2019 HIGHLIGHTS:

- PCDSS has provided training to the staff at the Powhatan Free Clinic to assist their patients in applying for Medicaid through the Medicaid Expansion.
- PCDSS has provided cross training to the Powhatan Library staff which allows them to assist their patrons in the process of applying for services through VDSS.
- PCDSS has sent correspondence to all eligible Medicaid Expansion recipients who did not apply for Medicaid but were deemed eligible through VDSS.
- PCDSS Benefits United processed 40% of all 2018 Medicaid applications during the months of November and December,
- PCDSS purchased Baby Boxes which will be given to parents of infants to assist them in safe sleeping procedures. This preventive measure will assist in the decrease or elimination of co-sleeping deaths in Powhatan County.
- PCDSS garnered support through a local church group to replace all their expired car and booster seats used to transport children.
- Community Action has completed their audit process with no errors and no corrective action plan.
- Community Action facilitated a county-wide needs assessment which will be used in a comprehensive county-wide service plan.
- Children Services has completed their three-year audit process with no errors or corrective action plan.
- Children Services has exceeded the statewide target (50%) for the provision of Community-Based services by 9% (59%) and exceeded the statewide average by 7%.
- Powhatan County Senior Connections representative is now co-located in the PCDSS building on a part-time basis.

TREASURER

DESCRIPTION:

The mission of the Treasurer’s Office is to deliver excellent customer service while collecting and billing personal property, real estate and estimated state income tax, the administration and sale of dog license, record keeping and investing the County’s funds to obtain the best yields with limited risk. The Treasurer is a “Constitutional Officer who follows the, “Code of Ethics” adopted by the Treasurer’s Association of Virginia.

PROGRAMS:

- **Tax Billing and Collecting** includes real estate, personal property and estimated state income taxes
- **Other Revenue Collection** includes processing all revenue from the County, Schools, Library, Social Services, Sheriff’s Office it also includes delinquent collections, liens, and processing dog licenses
- **Administration and Investments** includes record keeping for all state, federal and local revenue and expenses and investment of County funds

Department Financial Summary:

General Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$484,350	\$502,166	\$535,356	\$33,190
Operating	\$73,171	\$58,000	\$57,300	\$700
Capital	-	-	-	-
Total	\$557,521	\$560,166	\$592,656	\$33,890
Revenue	\$168,928	\$133,170	\$137,881	\$4,711
#Employees / FTEs	8 / 7.7	8 / 7.7	8 / 7.7	-

Note:

Summary of Full Time Equivalents:	FY 2018	FY 2019	FY 2020	YoY Change
Tax Billing & Collecting	4.7	4.7	4.7	-
Other Revenue Collection	2	2	2	-
Administration & Investments	1	1	1	-
Total:	7.7	7.7	7.7	-

TREASURER

TARGETS:

- Continue to Obtain Office Accreditation
- Complete (2) Annual Audits with passing scores
- Continue certification process to complete certification for (2) Officers
- Add additional Payment Options to e-Treasurer Services to include other departmental fees by the end FY 20
- Meet or exceed average yield on investments compared to Benchmark

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Office Collection Rate after due and adjusted >98% RE	98.34	98.42	TBD
Office Collection Rate after due and adjusted >96% PP	96.41	-	TBD
# of current employees actively enrolled in Deputy Treasurer Program Weldon Cooper Center	5	5	5
No findings reported from APA Audit	Yes	Yes	Yes
% of Bank Statements reconciled within 30 days	-	-	TBD
Received Annual accreditation from Treasurers' Association of Virginia	Yes	Yes	Yes
Average yield on investments compared to Benchmark	-	-	1.1%

FY 2019 HIGHLIGHTS:

- Recertified for Career Development: Rebecca Nunnally
- Continuing Education: Faye Barton, Deanna Mootz, Mandy Kellaway, and Wanda Nevius
- Received Award of Office Accreditation, Treasurer's Association of Virginia, July 2018
- Added Credit Card acceptance for additional departments to include Utilities, Commissioner of the Revenue, and Building Inspections & Planning
- Tied for 1st place 2018 Christmas Office Decorating Contest – Theme: Polar Express

UTILITIES

DESCRIPTION:

The mission of the Utilities Department is to manage our resources to meet current and evolving regulatory requirements and provide water and wastewater services that meet our customer expectations now and in the future.

PROGRAMS:

- **Wastewater Utility** protects public health and the environment for our citizens through responsible wastewater collection and treatment.
- **Water Utility** provides safe, high quality drinking water and fire protection at reasonable costs.

Departmental Financial Summary:

Enterprise Fund	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$404,327	\$393,356	\$356,929	(\$36,427)
Operating	\$681,263	\$895,050	\$866,132	(\$28,918)
Capital	\$482,171	-	-	-
Debt Service	\$1,645,979	\$1,471,090	\$1,444,651	(\$26,439)
Total	\$3,213,741	\$2,759,496	\$2,667,712	(\$91,784)
Revenue	\$737,967	\$525,704	\$573,450	\$47,746
#Employees / FTEs	6 / 6.0	6 / 6.0	6 / 6.0	-

Summary of Full Time Equivalent:

	FY 2018	FY 2019	FY 2020	YoY Change
Wastewater Utility/Water	6	6	6	-

UTILITIES

TARGETS:

- 100% Compliance with regulating agencies
- Reduction of transfer from General Fund to subsidize operations

Key Performance Measures:	FY 2017	FY 2018	FY 2019
% compliance with Utility Regulating Agencies	67%	54%	58%
% of operations subsidize by General Fund	83%	82%	80.5%

FY 2019 HIGHLIGHTS:

- Completed Construction of a new 500,000 gallon elevated water tower for fire protection of public schools.
- Completed installation of a magnesium hydroxide system to reduce metals non-compliance at Dutoy Wastewater Treatment Plant.
- Removed from Consent Orders on both Fighting Creek WWTP and Dutoy WWTP.
- Implementation and improvement of Strong Waste Program. Increased participation rates and compliance rates.
- Upgrades of Programming Logic Controls at both FCWWTP and DCWWTP and upgrades to SCADA information and recording.



APPENDIX

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Powhatan County
FY 2020 Staffing Plan/Authorized Positions

Title	FY2020	
	#	FTE
County Administrator	1	1.00
Assistant County Administrator	1	1.00
Economic Development Program Mgr	1	1.00
Senior Executive Associate/Deputy Clerk	1	1.00
Executive Associate	1	0.50
	<u>5</u>	<u>4.50</u>
HR Manager	1	1.00
HR Analyst	1	1.00
	<u>2.00</u>	<u>2.00</u>
Director of Finance	1	1.00
Budget Accountant	1	1.00
Accountant	1	1.00
Accounting Analyst	1	1.00
	<u>4</u>	<u>4.00</u>
Director of Information Technology	1	1.00
Network Manager	1	1.00
Communications and IT Specialist	1	1.00
GIS Coordinator	1	1.00
IT / GIS Technician	1	0.50
Media Technician	5	0.25
	<u>10</u>	<u>4.75</u>
Director of Public Works	1	1.00
Billing Technician- Public Works	1	1.00
Facilities and Grounds Manager	1	1.00
Administrative Associate - Public Works	1	1.00
Facilities Supervisor	1	1.00
Grounds Supervisor	1	1.00
Maintenance Worker III	3	3.00
Maintenance Worker II	3	3.00
Maintenance Worker I - PT	2	1.00
Maintenance Worker I - Seasonal PT	4	1.00
Maintenance Worker-Custodial	1	1.00
Maintenance Worker-Custodial PT	2	1.00
Utilities Manager	1	1.00

Powhatan County
FY 2020 Staffing Plan/Authorized Positions

Title	FY2020	
	#	FTE
Utilities Operations Superintendent	1	1.00
Utilities Operator I, II, III	3	3.00
Utilities Maintenance Technician	1	1.00
Convenience Center Supervisor	1	1.00
Convenience Center Lead Operator	1	1.00
Convenience Center Operator	2	2.00
Convenience Center Operator - PT	3	1.00
	34	27.00
Director of Community Development	1	1.00
Community Development Technician	3	2.50
Principal Planner	1	1.00
Planner II	1	1.00
Planner I / Code Enforcement Inspector	1	1.00
Environmental Coordinator	1	1.00
Building Official	1	1.00
Building Plan Reviewer	1	1.00
Building Inspector	2	2.00
	12	11.50
Recreation Coordinator	1	1.00
Recreation Technician - Seasonal PT	2	1.00
	3	2.00
Director of Public Safety Communications	1	1.00
Communications Manager	1	1.00
Communications Shift Supervisor	3	3.00
Communications Specialist	8	8.00
Communications Specialist	8	2.30
	21	15.30
Fire & Rescue Chief	1	1.00
Fire & Rescue Retention Coordinator	1	0.50
Administrative Associate- Fire & Rescue	1	1.00
Assistant Fire & Rescue Chief	2	1.00
Lieutenant	2	2.00
Firefighter/EMT	10	10.00
Firefighter/EMT	21	5.00

Powhatan County
FY 2020 Staffing Plan/Authorized Positions

Title	FY2020	
	#	FTE
EMS Coordinator	1	0.50
Fire Marshal	1	0.50
Emergency Management Coordinator	1	0.60
	<u>41</u>	<u>22.10</u>
	<u>132</u>	<u>93.15</u>
Library Director	1	1.00
Librarian	1	1.00
Library Administrative Coordinator	1	1.00
Library Systems Technician	1	1.00
Library Youth Services Coordinator	1	0.50
Senior Library Clerk	2	1.00
Library Clerk - PT	1	0.50
Library Aide	10	0.70
	<u>18</u>	<u>6.70</u>
Director of Elections	1	1.00
Assistance Director of Elections	1	1.00
Deputy Voter Registrar	1	0.35
	<u>3</u>	<u>2.35</u>
Director of Social Services	1	1.00
Administrative Services Manager	1	1.00
Benefits Programs Manager	1	1.00
Senior Benefit Program Specialist	1	1.00
Benefit Programs Specialist	6	6.00
Family Services Manager	1	1.00
Senior Family Services Specialist	1	1.00
Family Services Specialist	5	5.00
Social Services Systems Technician	1	1.00
Administrative Assistant - Social Services	3	2.73
Human Services Specialist	1	1.00
Children's Services Act Program Coordinator	1	1.00
Community Juvenile Officer	1	0.50
	<u>24</u>	<u>23.23</u>

Powhatan County
FY 2020 Staffing Plan/Authorized Positions

Title	FY2020	
	#	FTE
Commissioner of the Revenue	1	1.00
Chief Deputy Revenue Commissioner	1	1.00
Deputy Revenue Clerk III	2	2.00
Deputy Revenue Clerk II	3	3.00
Deputy Revenue Clerk I	1	0.50
	<u>8</u>	<u>7.50</u>
Treasurer	1	1.00
Chief Deputy Treasurer	1	1.00
Deputy Treasurer Clerk III	4	4.00
Deputy Treasurer Clerk II	1	1.00
Deputy Treasurer Clerk I	1	0.70
	<u>8</u>	<u>7.70</u>
Clerk of the Circuit Court	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00
Deputy Clerk II - Circuit Court	3	3.00
Deputy Clerk II - Circuit Court	1	0.30
	<u>6</u>	<u>5.30</u>
Commonwealth's Attorney	1	1.00
Deputy Commonwealth's Attorney	1	1.00
Assistant Commonwealth's Attorney	1	1.00
Administrative Associate - CW Attorney	1	1.00
	<u>4</u>	<u>4.00</u>
Sheriff	1	1.00
Chief Deputy	1	1.00
Captain	1	1.00
Lieutenant Investigations	1	1.00
Lieutenant Patrol Division	1	1.00
Detective Sergeant	1	1.00
Detective	3	3.00
Sergeant	8	8.00
Corporal Deputy Sheriff	5	5.00
Deputy Sheriff	17	17.00
Deputy Sheriff - Courthouse Security	13	2.90
Information Systems Technician	1	1.00

Powhatan County
FY 2020 Staffing Plan/Authorized Positions

Title	FY2020	
	#	FTE
Crime Analyst	1	1.00
Administrative Associate - Sheriff	1	1.00
Civil Clerk II	1	1.00
	<u>56</u>	<u>45.90</u>
Victim Witness Program Coordinator	1	1.00
	<u>1</u>	<u>1.00</u>
Sergeant - Animal Control	1	1.00
Corporal Deputy Sheriff	1	1.00
Deputy - Animal Control	1	1.00
Animal Control Technician I	2	1.00
Animal Control Technician II	1	1.00
	<u>6</u>	<u>5.00</u>
Subtotal Sheriff	<u>63</u>	<u>51.90</u>
Total	<u>266</u>	<u>201.83</u>

AN ORDINANCE AMENDING THE POWHATAN COUNTY CODE OF ORDINANCES, APPENDIX A FEE SCHEDULE, TO INCREASE EMERGENCY TRANSPORT FEES, PLANNING AND ZONING FEES, BUILDING INSPECTION 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 emergency transport fees, building inspection fees and planning and zoning fees, and to update certain other fees; and

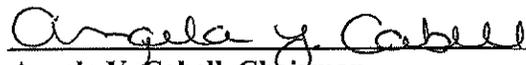
WHEREAS, the proper advertisement was placed in a newspaper of record on April 24 and May 1, 2019, and a public hearing was conducted on May 9, 2019, as required by law; and

WHEREAS, on May 9, 2019, 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, 2019.

APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 9, 2019 AND EFFECTIVE ON JULY 1, 2019.



 Angela Y. Cabell, Chairman
 Powhatan County Board of Supervisors

ATTEST:



 Theodore L. Voorhees, Clerk
 Powhatan County Board of Supervisors

Recorded Vote:

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

ATTACHMENT TO ORDINANCE O-2019-22
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 9, 2019
Effective July 1, 2019

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

ATTACHMENT TO ORDINANCE O-2019-22
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 9, 2019
Effective July 1, 2019

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

**ATTACHMENT TO ORDINANCE O-2019-22
POWHATAN COUNTY
FEE SCHEDULE
Adopted May 9, 2019
Effective July 1, 2019**

Treasurer	70-333	Treasurer	Penalty on Delinquent Taxes	10%
Treasurer	70-333	Treasurer	Interest on Delinquent Taxes	10% annum
Treasurer		Treasurer	DMV Stop Fee	\$25.00
Treasurer	70-463	Treasurer	Annual License Fee on Each Motor Vehicle	\$35.00
Treasurer	70-463	Treasurer	Annual License Fee on Farm Vehicles	\$17.00
Treasurer	70-463	Treasurer	Annual License Fee on Active National Guard Tag	\$17.50
Treasurer	70-461	Treasurer	Annual License Fee on Antique Vehicles	\$0.00
Treasurer	70-463	Treasurer	Annual License Fee on Each Motorcycle	\$28.75
Courts	30-32	Clerk of Circuit Court	Law Library Assessment	\$4.00
Courts	30-62	Clerk of Circuit Court	Courthouse Maintenance Assessment	\$2.00
Courts	30-62	Clerk of Circuit Court	Courthouse Construction Fee	\$3.00
Courts	30-70	Clerk of Circuit Court	Courthouse Security Assessment	\$10.00
Courts	30-76	Clerk of Circuit Court	Jail Process Fee	\$25.00
Courts		Clerk of Circuit Court	Electronic Summons System Fee	\$5.00
Emergency Services	38-4	Fire and Rescue	Basic Life Support Transport	\$540.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 1	\$640.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 2	\$920.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support – NON-Transport	\$350.00

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Emergency Services	38-4	Fire and Rescue	Ground Transport Mileage	\$11.00 per mile
Emergency Services	38-67(a)	Sheriff	False Alarms - 1 st within 180 days	Free
Emergency Services	38-67(a)	Sheriff	False Alarms - 2 nd within 180 days	Free
Emergency Services	38-67(a)	Sheriff	False Alarms - 3 rd within 180 days	\$100.00
Emergency Services	38-67(a)	Sheriff	False Alarms - 4 th within 180 days	\$100.00
Emergency Services	38-67(a)	Sheriff	False Alarms - 5 th within 180 days	\$100.00
Emergency Services	38-67(a)	Sheriff	False Alarms – 6 th or more within 180 days	\$500.00
Environment	42-68(b)	Planning and Zoning	Erosion & Sediment Control	See Development Fees
Facility Usage		Facilities	Village Building - Auditorium - Per Day	\$250.00
Facility Usage		Facilities	Village Building - Auditorium - Per Two Days	\$350.00
Facility Usage		Facilities	Village Building - Auditorium - Per Three Days	\$450.00
Facility Usage		Facilities	Village Building - Auditorium - Per Day - Non Profit	\$50.00
Facility Usage		Facilities	Village Building - Conference Room - Per Day	\$50.00
Facility Usage		Facilities	Village Building - Conference Room - Per Two Days	\$75.00
Facility Usage		Facilities	Village Building - Conference Room - Per Three Days	\$100.00
Facility Usage		Facilities	Village Building - Conference Room - Non Profit	\$25.00
Facility Usage		Library	Meeting Room - Per Day	\$50.00
Facility Usage		Library	Meeting Room - Per Two Days	\$75.00

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

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Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Pickup or Equivalent Size Load	\$30.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Regular Pickup or Equivalent Size Load	\$40.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Larger Than Pickup, Not to Exceed 10 cu Yards	\$70.00
Convenience Center Fees		Convenience Center	Tires Passenger and Wide Commercial - Per Tire	\$2.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19"	\$13.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19" on Rims	\$19.00
Convenience Center Fees		Convenience Center	Tractor and Off Road Tires	\$26.00
Convenience Center Fees		Convenience Center	Tire on Rim Surcharge	\$7.00
Convenience Center Fees		Convenience Center	White Goods with CFC's (1) e.g., Air Conditioners, Refrigerators, Freezers, Ice Machines	\$20.00
Convenience Center Fees		Convenience Center	White Goods Without CFC's (2) e.g., Dishwashers, Hot Water Heaters, Stoves, Washers	\$15.00
Development Review Fees		Planning and Zoning	Administrative Review of Non-Subdivision Plats	\$50.00
Development Review Fees		Planning and Zoning	Agricultural/Forestral District (Establishment)	\$300.00
Development Review Fees		Planning and Zoning	Subdivision Exception	\$300.00
Development Review Fees		Planning and Zoning	Conditional Use Permits (for Conditional Principal Uses)	\$1,500.00
Development Review Fees		Planning and Zoning	Conditional Use Permits (for Conditional Accessory Uses)	\$600.00

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Development Review Fees		Planning and Zoning	Amend Conditions Associated with Approved Conditional Use Permit	\$600.00
Development Review Fees		Planning and Zoning	Land Disturbance Permit - Agreement in Lieu of an E&S Plan for a Dwelling	\$150.00
Development Review Fees		Planning and Zoning	Re-inspection Fee	\$50.00
Development Review Fees		Planning and Zoning	Erosion and Sediment Control Plan	\$750.00 Plus \$150.00 Per Acre
Development Review Fees		Planning and Zoning	Resubmittal of Erosion and Sediment Control Plans – Third and Subsequent Resubmittals	\$150.00
Development Review Fees		Planning and Zoning	Maps	\$5.00
Development Review Fees		Planning and Zoning	Private Road (Administrative Review Only)	\$100.00
Development Review Fees		Planning and Zoning	Private Road (Review by the Board of Supervisors Required)	\$500.00
Development Review Fees		Planning and Zoning	Rezoning to Agricultural – 20 (A-20) or Agricultural-10 (A-10)	\$600.00 Per Application
Development Review Fees		Planning and Zoning	Rezoning to Historic Overlay (H)	\$400.00 per Application
Development Review Fees		Planning and Zoning	Rezoning to Zoning Districts Other than A-20 or A-10, or H	\$1,500.00 Plus \$35.00 per Acre (-10% if the request involves rezoning 2 or more acres from a Transition Base District to a Village Growth Area District)
Development Review Fees		Planning and Zoning	Rezoning – Properties Previously Zoned R-C (Prior to Adoption of Ordinance O-2018-38 on April 24, 2019)	\$0.00 (if complete application submitted prior to January 1, 2025)
Development Review Fees		Planning and Zoning	Temporary Event Permit	\$50.00

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Development Review Fees		Planning and Zoning	Amend Proffered Conditions	\$1,200.00
Developmental Review Fees		Planning and Zoning	Deferral Request by Applicant After Public Hearing Advertised	\$225.00
Developmental Review Fees		Planning and Zoning	Permanent Sign Permits	\$100.00
Developmental Review Fees		Planning and Zoning	Temporary Sign Permits	\$0.00
Developmental Review Fees		Planning and Zoning	Site Plan Review – First and Second Submittals	\$500.00 Plus \$25.00 Per Acre
Developmental Review Fees		Planning and Zoning	Site Plan Review - Third and Subsequent Re-Submittals	\$250.00 per submittal
Developmental Review Fees		Planning and Zoning	Low Impact (Minor) Site Plan Review	\$250.00
Development Review Fees	30-3	Planning and Zoning	Preliminary and Final Subdivision Plat – 1 st submittal	\$500.00 Plus \$25.00 Per Lot
Development Review Fees	<u>30-3</u>	Planning and Zoning	Preliminary and Final Subdivision Plat – 3 rd and subsequent submittals	\$250.00
Development Review Fees	30-3	Planning and Zoning	Zoning Variance or Appeal	\$750.00
Development Review Fees	30-3	Planning and Zoning	Zoning Verification Letter	\$50.00
Development Review Fees	30-3	Planning and Zoning	Zoning Permit – (Residential New Dwellings)	\$100.00
Development Review Fees		Planning and Zoning	Zoning Permit – Residential (Improvements Other than New Dwellings)	\$50.00
Zoning Ordinance Fees	30	Planning and Zoning	Temporary Business Review	\$75.00
Building Inspections		Building Inspections	Commercial/Multi-Family - Permits (building, pool, elevator, tent)	\$50.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family – Trade Permits (plumbing, electrical, mechanical, range hood, fire suppression, alarm, tanks)	\$50.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed

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Building Inspections		Building Inspections	Demolition Permit	\$100.00
Building Inspections		Building Inspections	Farm Structure Exemption Fee	\$100.00
Building inspections		Building Inspections	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		Building Inspections	One and Two Family Dwellings – Trade Permits (plumbing, electrical, mechanical, range hood, fire suppression, alarm, , tanks)	\$50.00 plus \$0.04 Per Sq. Ft. of Finished Living Area
Building Inspections		Building Inspections	One and Two Family Dwellings – Building and Trade Permits for Additions, Alterations, Repairs and Demolitions (building, plumbing, electrical, mechanical, range hood, fire suppression, alarm, , tanks)	\$100.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		Building Inspections	Gas Permits (Inside and Outside to be separate permits, outside can include a tank)	\$80.00
Building Inspections		Building Inspections	Solar Energy Farms – Building Permits	\$.05 per square foot of solar panel
Building Inspections		Building Inspections	Additional sets of plans to be marked and/or stamped in addition to the two sets required for permitting	\$50.00
Building Inspections		Building Inspections	State Fee Levy Imposed on All Building and Trade Permit Fees	2%
Building Inspections		Building Inspections	Re-inspection fee after 2 nd fail, or not ready on the first inspection	\$50.00
Building Inspections		Building Inspections	Administrative fee for services (estimates can be given prior to services upon request)	\$20.00 minimum-TBD based on time
Building Inspections		Building Inspections	Refund request for residential building and other related permits	County retains \$50.00 or 25% of original fee, whichever is greater

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Building Inspections		Building Inspections	Refund request for commercial building and other related permits	County retains \$50.00 or 25% of original fee, whichever is greater
Building Inspections		Building Inspections	Annual operating permit for elevator, escalators, dumbwaiters and man lifts	\$50.00
Building Inspections		Building Inspections	Small Mechanical Ride or Inflatable Amusement Devices	\$35.00
Building Inspections		Building Inspections	Circular ride or flat ride less than 20' above the ground	\$55.00
Building Inspections		Building Inspections	Spectacular ride that cannot be inspected as a circular or flat ride	\$75.00
Building Inspections		Building Inspections	Coasters which exceed 30' in height	\$200.00
Building Inspections		Building Inspections	Amendments, extensions, transfers, ,modification requests, re-review plans, or re-stamp plans	\$50.00
Building Inspections		Building Inspections	Permit Job Card Replacement or Mechanic Lien Agent Amendment & Transfers	\$25.00
Building Inspections		Building Inspections	Review of Model Energy Code Compliance Alternative Worksheets (ICF or SIP, wall systems, spray foam calculations, etc.)	\$100.00
Building Inspections		Building Inspections	Stop Work Order (Fee due prior to any more inspections)	\$100.00
Building Inspections		Building Inspections	Building permits (working without a required permit)	\$100.00 or 25% of the applicable permit fee, if greater
Building Inspections		Building Inspections	Property maintenance abatement	Cost of advertisement
Building Inspections		Building Inspections	Temporary Certificate of Occupancy	\$100.00
Building Inspections		Building Inspections	Certificate of Occupancy – Change of Occupant for Life Safety and Fire Safety Inspections	\$100.00
Building Inspections		Building Inspections	Certificate of Occupancy - Change of Use	\$100.00 plus \$25.00 per 1,000 square foot of building area

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Fire Prevention	46-46.1	Fire Prevention Code	Permit Fee - Fireworks Permit: For the display of fireworks other than those defined by the VSFPC as "permissible fireworks"	\$100.00
Fire Prevention	46-46.1	Fire Prevention Code	Permit Fee – A permit fee shall be required for the sale of fireworks including those defined by the VSFPC as "permissible fireworks".	\$100.00
Fire Prevention	46-46.2	Fire Prevention Code	Permit Fee - Explosives Permit: For the manufacturer, storage, handling, sale or use of any quantity of explosive, explosive material, fireworks, or pyrotechnic special effects within the scope of the VSFPC, with the exception of those fireworks defined as "permissible fireworks"	\$100.00
Fire Prevention	46-46.3	Fire Prevention Code	Permit Fee - Burn Permit: For the kindling or maintaining of an open fire on any property, public or private, for disposal of debris waste, construction waste or demolition waste	\$100.00
Fire Prevention	46-47	Fire Prevention Code	Permit Fee - Operation Permit: For inspection of premises or records pertaining to (i) maintenance of required fire protections systems such as, but not limited to, fire suppression systems, fire alarm/detection systems and smoke control systems or (ii) issuance or renewal of state required licenses for educational, adult or child day care facilities, residential care facilities, nursing care facilities and hospitals.	\$100.00
Fire Prevention	46-68	Fire Prevention Code	Fire Department Response Fee: Costs for any emergency response required to control or extinguish an open burn shall be charged to the responsible party when the Fire Official determines that inadequate measures were taken to maintain control of open burning activities. The	Equal to calculated actual cost

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			costs shall be determined based on the actual cost to the County for all personnel, supplies, and equipment deployed as well as incidental costs incurred from non-county agencies and costs resulting from workers compensation and injury claims.	
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Single Family Residential Customers	\$45/\$65 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 5/8 inch and 3/4 inch meter size	\$150/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 inch meter size	\$250/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 1/2 inch meter size	\$350/\$275 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 2 inch meter size	\$350/\$350 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - larger than 2 inch meter size	Determined by the director based on the anticipated monthly water consumption
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 5/8"	\$200.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 3/4"	\$200.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 1"	\$515.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 1-1/2"	\$1,230.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 2"	\$1,480.00

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Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - Larger than 2"	Charge Will Be Based On The Cost of The Materials Plus 15%
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental Community, and individually Metered Multi-Family Dwellings	\$4,100/\$8,100 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$4,100/\$8,100 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$3,490/\$6,890 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$4,100/\$8,100 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$6,150/\$12,150 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$10,250/\$20,250 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$20,500/\$40,500 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$32,800/\$64,800 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$65,600/\$129,600 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$102,500/\$202,500 (water/wastewater)

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Utilities Connection Fees	80-66	Utilities Department	Facility Charge – Meter Size – 6" (50 ERU's/Unit): For All Other Customer Classes	\$205,000/\$405,000 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$328,000/\$648,000 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$471,500/\$931,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$635,500/ \$1,252,050 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size Larger than 12"	Determined by the Director based on the number of ERUs per unit
Utilities Fees	80-72	Utilities Department	Water Fee – Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.73
Utilities Fees	80-72	Utilities Department	Wastewater Fee Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.61
Utilities Fees	80-72	Utilities Department	Water Fee/ Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental Community, and individually Metered Multi-Family Dwellings	\$21.63 / \$27.26 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$21.63 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$18.39 / \$23.16 (water/ wastewater)

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Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$21.63 / \$27.26 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$32.45 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$54.08 / \$68.13 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$94.64 / \$119.24 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$173.04 / \$218.03 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$346.08 / \$436.07 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$540.75 / \$681.35 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 6" (50 ERU's/ Unit): For All Other Customer Classes	\$1,081.50 / \$1,362.69 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$1,730.40 / \$2,180.30 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$2,487.45 / \$3,134.19 (water/ wastewater)

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Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$3,352.65 / \$4,224.34 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Portable Water Meter Deposit	\$1380.00
Utilities Fees	80-72	Utilities Department	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Testing Charges	The Customer Will be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Connection Fee Following Temporary Meter Disconnection	Bi-Monthly Base Fee Plus Capacity Costs Charge for Each Billing Period of Disconnection, Plus Service Reconnection Fee
Utilities Fees	80-72	Utilities Department	Excessive Strength Waste Surcharge	See Section 80-73
Utilities Fees	80-72	Utilities Department	Fee to Set Water Meter	\$65.00 Per Trip
Utilities Fees	80-72	Utilities Department	Service Application Fee, to Establish an Account	\$25.00
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste CBOD ₅	Gallons used x 0.000008345 x [(CBOD ₅ mg/l-250) x \$8.62] x 0.30
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TSS	Gallons used x 0.000008345 x [(TSS mg/l-250) x \$8.62] x 0.35
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TKN	Gallons used x 0.000008345 x [(TKN mg/l – 25 mg/l) x \$8.62] x 0.25
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste Oil and Grease	Gallons used x 0.000008345 x [Oil and Grease mg/l – 100 mg/l) x \$8.62 x 0.10]

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Utilities Fees	80-76	Utilities Department	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	Utilities Department	Termination of Service for Nonpayment	\$30.00
Utilities Fees	80-79	Utilities Department	Administrative Fee - Establish or revise account	\$25.00
Utilities Fees	80-79	Utilities Department	Reinstallation of meters 2-inches or smaller	\$50.00
Utilities Fees	80-79	Utilities Department	Reinstallation of meters larger than 2-inches	Actual cost for labor, materials and equipment, plus 25%
Utilities Fess	80-122	Utilities Department	Fines for failure to submit monitoring manhole test results by the required deadline	\$100 plus \$10/day for each day past the deadline
Utilities Fees	80-100	Utilities Department	Plan Review Fees Public water system extension	[RESERVED FOR FUTURE USE]
Utilities Fees	80-108	Utilities Department	Plan Review Fees Public wasterwater system extension	[RESERVED FOR FUTURE USE]

Statement of Net Position
June 30, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	EDA
ASSETS					
Cash and cash equivalents (Note 3)	\$ 13,946,688	\$ 1,362,672	\$ 15,309,360	\$ 4,255,769	\$ 78,331
Receivables, net (Note 5):					
Taxes	6,686,390	-	6,686,390	-	-
Accounts	188,643	79,854	268,497	-	-
Due from other governmental units (Note 6)	1,452,579	-	1,452,579	860,794	-
Inventories	-	-	-	7,455	-
Prepaid expenses	81,688	-	81,688	-	-
Restricted assets:					
Temporarily restricted:					
Investments (Note 3)	21,376,013	-	21,376,013	-	-
Capital assets (Note 8)					
Nondepreciable	40,160,045	1,439,946	41,599,991	822,031	100,000
Depreciable, net	55,947,453	18,464,115	74,411,568	14,352,860	-
Total assets	\$ 139,839,499	\$ 21,346,587	\$ 161,186,086	\$ 20,298,909	\$ 178,331
DEFERRED OUTFLOWS OF RESOURCES					
Pension contributions made subsequent to the measurement date (Notes 11 & 12)	\$ 852,067	\$ 30,019	\$ 882,086	\$ 3,930,737	\$ -
Difference between expected and actual experience and difference between projected and actual earnings on pension plan investments - pension (Notes 11 & 12)	900,114	31,712	931,826	570,120	-
Deferred outflows - OPEB (Note 13)	70,751	3,027	73,778	715,848	-
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	231,000	-
Deferred amount on bond refundings	427,220	1,817,726	2,244,946	-	-
	\$ 2,250,152	\$ 1,882,484	\$ 4,132,636	\$ 5,447,705	\$ -
LIABILITIES					
Accounts payable	\$ 2,553,096	\$ 137,647	\$ 2,690,743	\$ 440,300	\$ -
Accrued liabilities	5,829	-	5,829	4,798,697	-
Retainage payable	1,729,724	-	1,729,724	-	-
Accrued interest payable	1,183,238	199,642	1,382,880	-	-
Long-term liabilities:					
Net pension liability (Notes 11 & 12)	2,824,537	99,511	2,924,048	37,146,092	-
Net other postemployment benefits liability (Note 13 & 14)	3,007,114	102,481	3,109,595	18,419,000	-
Due within one year (Note 10)	5,638,774	872,491	6,511,265	166,173	-
Due in more than one year (Note 10)	100,484,437	17,175,763	117,660,200	2,241,436	-
Total liabilities	\$ 117,426,749	\$ 18,587,535	\$ 136,014,284	\$ 63,211,698	\$ -
DEFERRED INFLOWS OF RESOURCES					
Net difference between projected and actual investment earnings on pension plan investments (Notes 11 & 12)	\$ 282,625	\$ 9,947	\$ 292,572	\$ 1,479,589	\$ -
Difference between expected and actual experience - pension (Notes 11 & 12)	464,787	16,385	481,172	2,772,456	-
Difference between expected and actual experience - OPEB (Notes 13 & 14)	71,593	2,726	74,319	290,000	-
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	464,000	-
Deferred property taxes (Note 9)	4,297,901	-	4,297,901	-	-
	\$ 5,116,906	\$ 29,058	\$ 5,145,964	\$ 5,006,045	\$ -
NET POSITION					
Net investment in capital assets	\$ 8,923,387	\$ 3,707,241	\$ 12,630,628	\$ 15,174,891	\$ 100,000
Restricted for:					
SRP	81,367	-	81,367	-	-
Unrestricted (deficit)	10,541,242	905,237	11,446,479	(57,646,020)	78,331
Total net position	\$ 19,545,996	\$ 4,612,478	\$ 24,158,474	\$ (42,471,129)	\$ 178,331

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

Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	School Board	EDA
					Governmental Activities	Business-type Activities			
PRIMARY GOVERNMENT:									
Governmental activities:									
General government administration	\$ 3,138,027	\$ -	\$ 279,699	\$ -	\$ (2,858,328)	\$ -	\$ (2,858,328)	\$ -	\$ -
Judicial administration	1,106,339	223,978	586,843	-	(295,518)	-	(295,518)	-	-
Public safety	9,340,671	1,417,962	1,627,173	636,597	(5,658,939)	-	(5,658,939)	-	-
Public works	2,437,663	65,587	-	-	(2,372,076)	-	(2,372,076)	-	-
Health and welfare	4,630,373	-	2,352,979	-	(2,277,394)	-	(2,277,394)	-	-
Education	26,750,913	-	-	-	(26,750,913)	-	(26,750,913)	-	-
Parks, recreation, and cultural	724,464	21,787	107,524	-	(595,153)	-	(595,153)	-	-
Community development	839,715	165,573	7,545	-	(666,597)	-	(666,597)	-	-
Interest on long-term debt	3,457,468	-	-	-	(3,457,468)	-	(3,457,468)	-	-
Total governmental activities	\$ 52,425,633	\$ 1,894,887	\$ 4,961,763	\$ 636,597	\$ (44,932,386)	\$ -	\$ (44,932,386)	\$ -	\$ -
Business-type activities:									
Water and sewer	\$ 2,409,265	\$ 595,446	\$ -	\$ 333,797	\$ -	\$ (1,480,022)	\$ (1,480,022)	\$ -	\$ -
Total business-type activities	\$ 2,409,265	\$ 595,446	\$ -	\$ 333,797	\$ -	\$ (1,480,022)	\$ (1,480,022)	\$ -	\$ -
Total primary government	\$ 54,834,898	\$ 2,490,333	\$ 4,961,763	\$ 970,394	\$ (44,932,386)	\$ (1,480,022)	\$ (46,412,408)	\$ -	\$ -
COMPONENT UNITS:									
School Board	\$ 47,230,113	\$ 679,690	\$ 23,827,307	\$ -	\$ -	\$ -	\$ -	\$ (22,723,116)	\$ -
Economic Development Authority	43,500	-	-	100,000	-	-	-	-	56,500
Total component units	\$ 47,273,613	\$ 679,690	\$ 23,827,307	\$ 100,000	\$ -	\$ -	\$ -	\$ (22,723,116)	\$ 56,500
General revenues:									
General property taxes					\$ 39,678,897	\$ -	\$ 39,678,897	\$ -	\$ -
Local sales and use tax					3,210,248	-	3,210,248	-	-
Consumer utility tax					600,559	-	600,559	-	-
Motor vehicle licenses					1,092,376	-	1,092,376	-	-
Other local taxes					842,887	-	842,887	-	-
Unrestricted revenues from use of money and property					482,100	66	482,166	26,551	119
Miscellaneous					323,649	2,397	326,046	164,195	-
Grants and contributions not restricted to specific programs					4,090,925	-	4,090,925	-	-
Payment from Powhatan County					-	-	-	24,679,284	-
Transfers (Note 7)					(2,422,675)	2,422,675	-	-	-
Total general revenues and transfers					\$ 47,898,966	\$ 2,425,138	\$ 50,324,104	\$ 24,870,030	\$ 119
Change in net position					\$ 2,966,580	\$ 945,116	\$ 3,911,696	\$ 2,146,914	\$ 56,619
Net position - beginning - as restated (Note 21)					16,579,416	3,667,362	20,246,778	(44,618,043)	121,712
Net position - ending					\$ 19,545,996	\$ 4,612,478	\$ 24,158,474	\$ (42,471,129)	\$ 178,331

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

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Proposed
GENERAL FUND 100						
Delinquent RE Taxes (Budget)	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ 800,000
RE Taxes - 1998	-	608	-	-	-	-
RE Taxes - 1999	-	607	-	-	-	-
RE Taxes - 2000	-	669	-	-	-	-
RE Taxes - 2001	-	669	-	-	-	-
RE Taxes - 2002	-	910	-	-	-	-
RE Taxes - 2003	-	910	-	-	-	-
RE Taxes - 2004	-	939	-	-	-	-
RE Taxes - 2005	225	930	-	-	-	-
RE Taxes - 2006	1,157	2,016	-	-	-	-
RE Taxes - 2007	630	3,051	-	-	-	-
RE Taxes - 2008	4,609	6,167	-	-	-	-
RE Taxes - 2009	7,490	9,402	-	-	901	-
RE Taxes - 2010	12,368	14,351	-	-	2,260	-
RE Taxes - 2011	18,485	15,659	-	-	-	-
RE Taxes - 2012	23,566	18,296	-	-	406	-
RE Taxes - 2013	48,060	20,715	-	-	3,140	-
RE Taxes - 2014	62,373	13,980	-	-	1,250	-
RE Taxes - 2015	132,292	86,726	-	-	7,252	-
RE Taxes - 2016	490,118	158,325	-	-	13,662	-
RE Taxes - 2017	28,577,150	471,164	-	-	47,371	-
RE Taxes - 2018	-	28,511,906	-	-	326,421	-
RE Taxes - 2019	-	-	29,340,670	29,340,670	14,587,959	-
RE Taxes - 2020	-	-	-	-	-	29,840,300
Surplus Real Estate Funds	16,985	-	-	-	-	-
Total Delinquent RE Taxes	\$ 818,358	\$ 826,094	\$ 800,000	\$ 800,000	\$ 402,663	\$ 800,000
Total Current Real Estate Taxes	\$ 28,577,150	\$ 28,511,906	\$ 29,340,670	\$ 29,340,670	\$ 14,587,959	\$ 29,840,300
Roll Back Taxes	\$ 68,547	\$ 57,663	\$ 25,000	\$ 25,000	\$ 12,993	\$ 25,000
Tax Relief for the Elderly	409,690	387,854	440,000	440,000	-	410,000
Total Other RE Taxes	\$ 478,237	\$ 445,517	\$ 465,000	\$ 465,000	\$ 12,993	\$ 435,000
PSC Taxes - 2015	\$ 4,953	\$ -	\$ -	\$ -	\$ -	\$ -
PSC Taxes - 2016	902,917	-	-	-	-	-
PSC Taxes - 2017	-	880,394	-	-	-	-
PSC Taxes - 2018	-	-	900,000	900,000	954,143	-
PSC Taxes - 2019	-	-	-	-	-	950,000
Total PSC	\$ 907,870	\$ 880,394	\$ 900,000	\$ 900,000	\$ 954,143	\$ 950,000
TOTAL REAL ESTATE TAXES	\$ 30,781,615	\$ 30,663,911	\$ 31,505,670	\$ 31,505,670	\$ 15,957,758	\$ 32,025,300
PP Taxes - 2011	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -
PP Taxes - 2012	3,231	134	-	-	57	-
PP Taxes - 2013	4,285	2,046	-	-	280	-
PP Taxes - 2014	9,679	2,414	-	-	614	-
PP Taxes - 2015	88,009	12,206	-	-	3,117	-
PP Taxes - 2016	3,711,301	122,032	-	-	12,942	-

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019	FY 2020
					YTD Thru 12/31/18	Proposed
PP Taxes - 2017	\$ 2,784,655	\$ 3,955,581	\$ -	\$ -	\$ 78,144	\$ -
PP Taxes - 2018	-	3,032,877	3,500,000	3,500,000	3,621,297	-
PP Taxes - 2019	-	-	3,713,900	3,713,900	-	3,795,570
PP Taxes - 2020	-	-	-	-	-	4,034,380
MH Taxes - 2014	21	-	-	-	-	-
MH Taxes - 2015	174	-	-	-	-	-
MH Taxes - 2016	3,659	203	-	-	-	-
MH Taxes - 2017	3,525	3,624	-	-	-	-
MH Taxes - 2018	-	2,920	3,839	3,839	2,981	-
MH Taxes - 2019	-	-	3,839	3,839	-	3,500
MH Taxes - 2020	-	-	-	-	-	3,500
Rescue Squad PP2014 Taxes	46	-	-	-	-	-
Motor Carrier Tax - 2015	-	94	-	-	-	-
Motor Carrier Tax - 2016	25,869	9	-	-	-	-
Motor Carrier Tax - 2017	22,263	25,772	-	-	-	-
Motor Carrier Tax - 2018	-	23,606	21,000	21,000	28,274	-
Motor Carrier Tax - 2019	-	-	21,000	21,000	-	27,900
Motor Carrier Tax - 2020	-	-	-	-	-	27,900
M & T Taxes - 2016	157,911	-	-	-	-	-
M & T Taxes - 2017	193,062	186,296	-	-	-	-
M & T Taxes - 2018	-	188,923	179,300	179,300	158,962	-
M & T Taxes - 2019	-	-	179,300	179,300	-	189,000
M & T Taxes - 2020	-	-	-	-	-	189,000
Business PP Taxes - 2012	400	19	-	-	19	-
Business PP Taxes - 2013	150	91	-	-	6	-
Business PP Taxes - 2014	561	81	-	-	103	-
Business PP Taxes - 2015	433	(420)	-	-	103	-
Business PP Taxes - 2016	348,794	(16,116)	-	-	117	-
Business PP Taxes - 2017	502,112	363,898	-	-	2,493	-
Business PP Taxes - 2018	-	543,582	379,600	379,600	392,414	-
Business PP Taxes - 2019	-	-	379,600	379,600	-	490,000
Business PP Taxes - 2020	-	-	-	-	-	490,000
TOTAL PERSONAL PROP TAXES	\$ 7,860,447	\$ 8,449,872	\$ 8,381,378	\$ 8,381,378	\$ 4,301,923	\$ 9,250,750
Penalties	\$ 275,564	\$ 299,733	\$ 275,000	\$ 275,000	\$ 125,177	\$ 275,000
Interest	259,725	234,649	250,000	250,000	112,715	250,000
TOTAL PENALTIES & INTEREST	\$ 535,289	\$ 534,382	\$ 525,000	\$ 525,000	\$ 237,892	\$ 525,000
TOTAL PROPERTY TAXES	\$ 39,177,351	\$ 39,648,165	\$ 40,412,048	\$ 40,412,048	\$ 20,497,573	\$ 41,801,050
Local Sales and Use Taxes	\$ 3,039,164	\$ 3,210,247	\$ 3,400,000	\$ 3,400,000	\$ 1,075,421	\$ 3,400,000
Consumer's Utility Taxes	577,405	600,560	608,000	608,000	252,824	625,000
Consumption Tax	88,790	94,583	86,000	86,000	36,327	104,000
Business License Taxes	108,644	108,026	102,000	102,000	9,596	105,000
Franchise License Taxes	219,177	211,975	173,000	173,000	24,279	185,000
Motor Vehicle License 2011	262	-	-	-	-	-
Motor Vehicle License 2013	1,221	1,093	-	-	246	-
Motor Vehicle License 2014	3,264	1,344	-	-	494	-

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019	FY 2020
					YTD Thru 12/31/18	Proposed
Motor Vehicle License 2015	\$ 19,595	\$ 4,535	\$ -	\$ -	\$ 562	\$ -
Motor Vehicle License 2016	176,331	27,291	-	-	2,804	-
Motor Vehicle License 2017	853,524	182,524	-	-	15,304	-
Motor Vehicle License 2018	-	875,589	-	-	106,356	-
Motor Vehicle License 2019	-	-	1,042,000	1,042,000	-	-
Motor Vehicle License 2020	-	-	-	-	-	1,055,000
Local Tax on Deeds	405,370	390,335	380,000	380,000	189,011	400,000
Tax on Wills	5,247	6,548	5,500	5,500	1,194	5,500
Transient Occupancy Tax	-	-	8,800	8,800	16,834	15,000
Short Term Rental	6,139	5,992	6,000	6,000	3,622	6,000
TOTAL OTHER LOCAL TAXES	\$ 5,504,133	\$ 5,720,642	\$ 5,811,300	\$ 5,811,300	\$ 1,734,874	\$ 5,900,500
Dog Tag Sales 2016	\$ 4,438	\$ (34)	\$ -	\$ -	\$ -	\$ -
Dog Tag Sales 2017	10,049	4,385	-	-	-	-
Dog Tag Sales 2018	-	14,150	-	-	2,134	-
Dog Tag Sales 2019	-	-	14,000	14,000	2,043	-
Dog Tag Sales 2020	-	-	-	-	-	14,000
Land Use Application Fees	670	950	800	800	450	900
Transfer Fees	1,107	1,088	1,000	1,000	495	1,000
Zoning Permits	37,598	40,288	31,000	31,000	21,364	29,500
Building Permits	352,908	527,801	402,000	402,000	221,219	402,000
Inspection Fees	1,560	1,080	700	700	1,910	800
Electrical Permits	36,484	42,497	33,000	33,000	28,193	53,000
Plumbing Permits	29,133	37,468	29,000	29,000	18,065	30,000
Mechanical Permits	42,635	47,268	38,000	38,000	27,030	50,000
Gas permits	-	-	-	-	-	16,000
Other permits	-	-	-	-	-	4,400
Building Permit-Administration	16,315	18,417	14,500	14,500	13,834	1,000
Burn Permits	1,000	1,300	500	500	400	1,000
Septic Tank Permits	29,715	4,370	-	-	-	-
Temporary Business/Planning	300	100	100	100	-	200
Erosion/Sediment Control	36,638	42,956	32,000	32,000	26,675	42,000
Events Permit	490	805	700	700	333	500
Conditional UsePermits	6,000	6,250	6,000	6,000	6,500	10,500
Rezoning Permits	2,400	1,200	4,000	4,000	-	10,500
Subdivision - Preliminary	-	-	-	-	-	600
Subdivision - Final Plats	3,975	7,250	2,000	2,000	3,725	2,500
Private Roads	500	1,500	1,500	1,500	600	200
Project Approval	633	300	500	500	-	-
Non-Subvision Plat	800	-	750	750	-	2,500
TOTAL PERMITS, FEES, LICENSES	\$ 615,348	\$ 801,389	\$ 612,050	\$ 612,050	\$ 374,970	\$ 673,100
Local Fines	\$ 155,591	\$ 128,746	\$ 130,000	\$ 130,000	\$ 58,786	\$ 135,000
Interest on Court Fines/Forf	3,104	14,630	3,000	3,000	1,010	2,500
E Summons Fee	4,389	1,236	3,000	3,000	1,880	3,500
Library Fines -Lost Books,	7,855	7,068	7,000	7,000	3,183	7,000
TOTAL FINES & FORFEITURES	\$ 170,939	\$ 151,680	\$ 143,000	\$ 143,000	\$ 64,859	\$ 148,000

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019	FY 2020
					YTD Thru 12/31/18	Proposed
Interest - CVB (Regular)	\$ 10	\$ 10	\$ -	\$ -	\$ 6	\$ -
Interest CVB - MMA	1	1	-	-	1	-
Interest on New Horizon \$500	8,837	30,329	10,000	10,000	7,867	10,000
Investment Interest	126	251	100	100	195	100
Interest - Bank of Powhatan	19,006	14,289	15,000	15,000	12,441	15,000
Interest Earned Bank Deposits	2	2	-	-	1	-
Interest on New Horizon CD	3,369	3,007	-	-	2,208	-
Bank of Essex CD - Interest	5,977	431	6,000	6,000	-	6,000
Interest Investments / Deposits	\$ 37,328	\$ 48,320	\$ 31,100	\$ 31,100	\$ 22,719	\$ 31,100
Rent - CSB	\$ 66,152	\$ 66,152	\$ 66,150	\$ 66,150	\$ 33,076	\$ 66,150
Rent - Use of Comm Buildings	710	720	-	-	150	-
Rent - Health Dept	12,373	12,373	12,400	12,400	6,187	12,370
Rent - SPRINT (TOWER)	29,201	29,201	29,200	29,200	14,600	29,200
Library Sales & Services	7,866	7,232	7,200	7,200	3,264	7,200
Rent - NEXTEL Tower	16,452	15,525	16,550	16,550	7,211	16,000
Rent - Verizon Tower	7,718	5,673	5,600	5,600	2,893	5,800
Rent - AcelaNet - SCS	\$ -	\$ 1,000	\$ -	\$ -	\$ 2,700	\$ 5,700
TOTAL USE MONEY & PROPERTY	\$ 177,800	\$ 186,196	\$ 168,200	\$ 168,200	\$ 92,800	\$ 173,520
Sheriff's Fees	\$ 866	\$ 1,254	\$ 850	\$ 850	\$ 102	\$ 850
Court Appointed Atty Fees	2,466	4,333	2,000	2,000	2,006	2,000
Courthouse Maintenance Fees	9,557	8,268	8,000	8,000	3,465	8,000
Clerk Other Local Costs	17,437	22,135	18,000	18,000	7,909	18,000
Sheriff's Fees - Local ONLY	72	148	-	-	75	-
Courthouse Security Fund	41,214	33,826	36,000	36,000	13,633	32,000
Jail Admission Fee	2,603	2,464	2,000	2,000	856	2,000
Blood Test/ DNAFee	292	262	250	250	118	250
Parking Tickets	160	20	-	-	20	-
E Summons	15,927	15,504	15,000	15,000	3,127	15,000
Courthouse Construction Fee	13,837	11,928	12,000	12,000	5,020	12,000
Passport Revenue	-	6,663	-	16,040	16,040	-
Commonwealth's Atty Fees	3,324	3,948	1,500	1,500	573	1,500
Animal Protection	3,077	2,009	2,500	2,500	816	2,000
False Alarm Fines	3,200	1,300	1,000	1,000	600	1,000
Animal Adoption-Spayed/Neuter	895	863	600	600	380	750
Waste Collections/Disposal	55,006	65,587	60,000	60,000	41,929	65,000
Recreation Fees - Parks & Rec	6,340	5,485	9,000	9,000	4,515	9,000
Parks & Recreation - Facility Use	-	2,894	2,000	2,000	2,586	4,000
Travel ball fees	4,300	5,760	10,000	10,000	2,620	6,000
Non-resident fees	670	580	1,000	1,000	610	1,000
Sale of Maps, Plats, Surveys	1,345	50	500	500	215	500
Agriculture Exemption	-	145	-	-	150	-
Sale - Other	275	42	-	-	-	-
TOTAL CHARGES FOR SERVICES	\$ 182,863	\$ 195,468	\$ 182,200	\$ 198,240	\$ 107,365	\$ 180,850

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019	FY 2020
					YTD Thru 12/31/18	Proposed
Sheriff - Reimbursables	\$ 12,818	\$ 10,040	\$ -	\$ 7,470	\$ 9,846	\$ -
E/R - Social Services	3,873	581	-	-	1,244	-
E/R - Schools	40,000	40,000	40,000	40,000	-	40,000
E/R - Other	1,570	1,630	-	-	1,039	-
E/R - Telephone	1,207	-	-	-	-	-
E/R - Health Dept	4,214	4,564	4,000	4,000	1,972	4,000
Administrative Fee-Treasurer	21,895	22,614	20,000	20,000	12,035	20,000
Gifts and Donations	5,960	15	-	-	-	-
Sale of Salvage and Surplus	-	6,680	-	-	-	-
Sale of Equipment	1,641	2,004	-	-	365	-
Donations - Library	1,892	1,226	-	-	1,183	-
Official Payments Miscellane	-	460	-	-	(422)	-
Credit Card Fees	22,945	32,762	-	-	17,834	-
D.A.R.E.(Drug Awareness)	100	100	-	-	-	-
Solicitor's Permit	100	60	-	-	-	-
Training Class Fees	2,940	3,754	-	-	1,552	-
Returned Check Fees	721	1,648	-	-	280	-
Clerk Miscellaneous Fees	9,615	9,319	8,000	8,000	3,276	8,000
Restitution Payments	429	3,258	-	-	-	-
Restitution for Animals	-	-	-	-	5,165	-
FOIA Request Fees	629	-	-	-	-	-
Miscellaneous	1,733	7,743	-	-	1,640	-
TOTAL OTHER	\$ 134,282	\$ 148,458	\$ 72,000	\$ 79,470	\$ 57,009	\$ 72,000
Recordation Taxes-State Fax	\$ 129,299	\$ 127,442	\$ 120,000	\$ 120,000	\$ 39,776	\$ 125,000
Mobile Home Titling Taxes	6,276	4,864	6,000	6,000	2,700	4,800
Tax on Deeds (Grantor's Tax)	111,993	106,929	92,000	92,000	56,979	100,000
Railroad Rolling Stock Taxes	1,417	10,685	9,700	9,700	9,537	9,700
Auto Rental Tax	32,856	31,174	25,000	25,000	9,717	30,000
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,470	3,022,470	2,417,977	3,022,470
Communications Tax	812,768	787,359	767,000	767,000	249,193	735,000
TOTAL NON-CAT STATE	\$ 4,117,081	\$ 4,090,925	\$ 4,042,170	\$ 4,042,170	\$ 2,785,879	\$ 4,026,970
Commonwealth's Attorney	\$ 243,136	\$ 259,445	\$ 245,533	\$ 245,533	\$ 107,867	\$ 267,495
Sheriff	1,164,563	1,193,932	1,194,980	1,194,980	481,301	1,257,221
Commissioner of the Revenue	108,844	118,119	109,885	109,885	49,252	122,196
Treasurer	111,233	113,552	113,170	113,170	46,419	117,881
Registrar/Electoral Boards	41,896	42,321	41,000	41,000	-	42,000
Clerk of the Circuit Court	250,437	252,784	238,135	238,135	104,574	247,758
Clerk - Excess Fees (SNIP)	3,602	-	-	-	-	-
TOTAL SHARED STATE	\$ 1,923,711	\$ 1,980,153	\$ 1,942,703	\$ 1,942,703	\$ 789,413	\$ 2,054,552
Miscellaneous State Revenue	\$ 6,415	\$ 5,707	\$ 1,500	\$ 1,500	\$ 4,171	\$ 1,500
Animal Funds (spay/neuter)	-	252	-	-	188	-
Library State Aid - Quarterly	102,975	107,524	118,527	118,527	60,217	120,433
Arts grant	750	-	-	-	-	-
Animal Friendly License Plates	1,100	718	-	-	-	-
Victim/Witness Assistance	13,255	13,823	49,000	15,232	3,340	15,232

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019	FY 2020
					YTD Thru 12/31/18	Proposed
VJCCA Grant (State)	\$ 8,468	\$ 6,444	\$ 8,500	\$ 8,500	\$ 4,141	\$ 8,375
E911 Wireless	54,359	57,562	78,800	78,800	27,411	80,000
TOTAL CATEGORICAL STATE	\$ 187,322	\$ 192,030	\$ 256,327	\$ 222,559	\$ 99,468	\$ 225,540
Victim Witness	\$ 39,765	\$ 41,467	\$ -	\$ 45,696	\$ 10,026	\$ 45,696
TANF Funds (PCCAA)	62,392	63,350	15,000	93,750	48,367	15,000
CSBG Funds (PCCAA) Federal	303,853	208,553	36,242	191,019	81,075	36,242
TOTAL FEDERAL	\$ 406,010	\$ 313,370	\$ 51,242	\$ 330,465	\$ 139,468	\$ 96,938
Insurance Recoveries	\$ 66,286	\$ 73,144	\$ -	\$ 72,225	\$ 92,030	\$ -
TOTAL OTHER	\$ 66,286	\$ 73,144	\$ -	\$ 72,225	\$ 92,030	\$ -
Transfer From Grants Fund	\$ 12,647	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fire and Rescue Fund	-	20,543	-	-	-	-
TOTAL TRANSFERS IN	\$ 12,647	\$ 20,543	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 2,076,587	\$ -	\$ 1,013,000
TOTAL GENERAL FUND 100	\$ 52,675,773	\$ 53,522,163	\$ 53,693,240	\$ 56,111,017	\$ 26,835,708	\$ 56,366,020
SOCIAL SERVICES FUND 102						
Public Assist. and Welfare	\$ 321,240	\$ 321,916	\$ 415,098	\$ 452,359	\$ 186,282	\$ 410,696
TOTAL STATE	\$ 321,240	\$ 321,916	\$ 415,098	\$ 452,359	\$ 186,282	\$ 410,696
Virginia Public Assistance-Fed	\$ 824,430	\$ 826,437	\$ 722,731	\$ 759,991	\$ 372,367	\$ 745,974
TOTAL FEDERAL	\$ 824,430	\$ 826,437	\$ 722,731	\$ 759,991	\$ 372,367	\$ 745,974
Transfer From General Fund	\$ 471,638	\$ 520,622	\$ 578,085	\$ 589,965	\$ -	\$ 607,204
TOTAL TRANSFERS IN	\$ 471,638	\$ 520,622	\$ 578,085	\$ 589,965	\$ -	\$ 607,204
Total SOCIAL SERVICES FUND 102	\$ 1,617,308	\$ 1,668,975	\$ 1,715,914	\$ 1,802,315	\$ 558,649	\$ 1,763,874
PEG FUND 103						
Comcast PEG Fees	\$ 23,486	\$ 25,428	\$ -	\$ -	\$ 14,828	\$ -
TOTAL OTHER LOCAL TAXES	\$ 23,486	\$ 25,428	\$ -	\$ -	\$ 14,828	\$ -
TOTAL PEG FUND 103	\$ 23,486	\$ 25,428	\$ -	\$ -	\$ 14,828	\$ -

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Proposed
COMPREHENSIVE SERVICES ACT (CSA) FUND 104						
State CSA Revenue	\$ 795,111	\$ 904,462	\$ 931,181	\$ 931,181	\$ 114,186	\$ 931,181
State Foster Care- DCSE/CSA	1,035	-	-	-	-	-
TOTAL STATE	\$ 796,146	\$ 904,462	\$ 931,181	\$ 931,181	\$ 114,186	\$ 931,181
Federal CSA Revenue	\$ 40,883	\$ 28,260	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL	\$ 40,883	\$ 28,260	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ 756,386	\$ 824,981	\$ 896,665	\$ 896,665	\$ -	\$ 896,665
TOTAL TRANSFERS IN	\$ 756,386	\$ 824,981	\$ 896,665	\$ 896,665	\$ -	\$ 896,665
TOTAL REVENUE CSA FUND 104	\$ 1,593,415	\$ 1,757,703	\$ 1,827,846	\$ 1,827,846	\$ 114,186	\$ 1,827,846
FIRE RESCUE FUND 120						
Fees for Rescue Transport Services	\$ 571,641	\$ 577,299	\$ 602,000	\$ 602,000	\$ 213,358	\$ 558,199
Interest earned	-	-	-	-	66	-
TOTAL LOCAL REVENUES	\$ 571,641	\$ 577,299	\$ 602,000	\$ 602,000	\$ 213,424	\$ 558,199
Dept of Fire Programs Grant	\$ 91,013	\$ 93,762	\$ 93,762	\$ 97,076	\$ 97,076	\$ 97,076
Four for Life Grant	31,821	32,193	31,000	31,000	-	32,000
TOTAL STATE	\$ 122,834	\$ 125,955	\$ 124,762	\$ 128,076	\$ 97,076	\$ 129,076
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 72,041	\$ -	\$ -
TOTAL FIRE RESCUE FUND 120	\$ 694,475	\$ 703,254	\$ 726,762	\$ 802,117	\$ 310,500	\$ 687,275
UTILITIES FUND 501						
Miscellaneous Revenue	\$ 4,191	\$ 2,398	\$ 5,000	\$ 5,000	\$ 3,486	\$ 3,400
Application/Reconnection Fee	625	475	500	500	325	500
Water Revenue	-	143,743	141,204	141,204	52,027	156,080
Sewer Revenue	-	234,721	150,000	150,000	79,156	228,470
Penalty- Interest Revenue	-	2,430	-	-	1,920	4,000
Bi-Monthly Revenue	309,587	9,640	-	-	-	-
Sewer Connection	105,300	133,650	-	-	-	-
Infrastructure Recovery Fees	795	3,570	-	-	1,160	-
Construction Meter Rental	16,616	7,766	13,000	13,000	9,908	15,000
Water Connection	32,971	30,750	-	-	-	-
Irrigation Connection	-	28,700	-	-	-	-
Interest	1	66	-	-	-	-
Ammortized Int.on Bond Prem	103,453	140,058	-	-	-	-
Capital Contributions	-	333,797	-	-	-	-
Insurance Recoveries	24,208	-	-	-	-	-
TOTAL OTHER	\$ 597,747	\$ 1,071,764	\$ 309,704	\$ 309,704	\$ 147,982	\$ 407,450

Powhatan County
FY 2020 Operating Budget
Revenue Detail

Account Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019	FY 2020
					YTD Thru 12/31/18	Proposed
Transfer From General Fund	\$ 2,240,094	\$ 2,312,675	\$ 2,233,792	\$ 2,236,334	\$ -	\$ 2,094,262
Transfer from UT Capital Projects	-	-	216,000	216,000	-	166,000
TOTAL TRANSFERS IN	\$ 2,240,094	\$ 2,312,675	\$ 2,449,792	\$ 2,452,334	\$ -	\$ 2,260,262
USE OF FUND BALANCE	\$ -	\$ -				
TOTAL UTILITIES FUND	\$ 2,837,841	\$ 3,384,439	\$ 2,759,496	\$ 2,762,038	\$ 147,982	\$ 2,667,712
UTILITIES CAPITAL PROJECTS						
Developer Contribution	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	-	-	-	512,475	-	-
Sewer Connection	-	-	175,000	175,000	61,215	125,000
Water Connection	-	-	41,000	41,000	20,500	41,000
Transfer from General Fund	205,000	110,000	-	105,000	105,000	22,000
Transfer from Water and Sewer	38,684	-	-	-	-	-
TOTAL UTILITIES CAP PROJ FUND	268,684	110,000	216,000	833,475	186,715	188,000
SCHOOL OPERATING FUND 205						
LOCAL REVENUES	\$ 298,943	\$ 235,056	\$ 428,000	\$ 428,000	\$ 169,055	\$ 449,500
STATE	\$ 21,247,135	\$ 22,049,350	\$ 22,226,568	\$ 22,452,120	\$ 9,706,719	\$ 23,107,551
FEDERAL	\$ 1,226,116	\$ 1,285,054	\$ 1,296,975	\$ 1,296,975	\$ 572,302	\$ 1,302,796
TRANSFERS IN	\$ 21,551,702	\$ 22,374,550	\$ 23,045,076	\$ 23,045,076	\$ -	\$ 23,346,750
TOTAL SCHOOL OPERATING FUND	\$ 44,323,896	\$ 45,944,010	\$ 46,996,619	\$ 47,222,171	\$ 10,448,076	\$ 48,206,597
SCHOOL FOOD FUND 207						
LOCAL REVENUES	\$ 652,902	\$ 635,380	\$ 623,717	\$ 848,717	\$ 267,078	\$ 849,740
STATE	\$ 14,064	\$ 14,769	\$ 14,519	\$ 14,519	\$ -	\$ 21,571
FEDERAL	\$ 433,584	\$ 478,134	\$ 509,885	\$ 509,885	\$ 123,993	\$ 506,810
TRANSFERS IN	\$ 250,000	\$ 250,000	\$ 250,000	\$ 25,000	\$ -	\$ 35,000
USE OF FUND BALANCE	\$ -	\$ -				
TOTAL SCHOOL FOOD FUND 207	\$ 1,350,550	\$ 1,378,283	\$ 1,398,121	\$ 1,398,121	\$ 391,071	\$ 1,413,121

Powhatan County
Expenditure Detail
Board of Supervisors

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Comp: Board of Supervisors	\$ 63,300	\$ 63,100	\$ 63,000	\$ 63,000	\$ 31,500	\$ 63,000
Comp: RRPDC	360	240	1,440	1,440	200	440
FICA	4,849	4,827	4,820	4,820	2,410	4,820
RRPDC FICA	21	18	110	110	15	34
Total Personnel	\$ 68,530	\$ 68,185	\$ 69,370	\$ 69,370	\$ 34,125	\$ 68,294
County Code	\$ 4,791	\$ 11,332	\$ 5,000	\$ 5,000	\$ 7,485	\$ 5,000
Maintenance & Service Contracts	42	-	-	-	-	-
Advertising	7,848	7,634	7,500	7,500	2,358	7,500
Postage	1	-	-	-	-	-
Travel-Mileage	-	-	200	200	-	200
Travel - Convention and Education	2,201	3,782	4,000	4,000	-	4,000
BOS Retreat	8,802	405	-	-	-	-
Dues/Association Memberships	40	-	-	-	-	-
Meeting Expense	1,043	1,201	2,500	2,500	1,551	2,500
Other Operating Supplies	3	51	100	100	-	100
Total Operating	\$ 24,771	\$ 24,405	\$ 19,300	\$ 19,300	\$ 11,394	\$ 19,300
Total Capital	\$ -	\$ -				
Total Department	\$ 93,301	\$ 92,590	\$ 88,670	\$ 88,670	\$ 45,519	\$ 87,594
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
County Attorney

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 51,512	\$ 55,273	\$ -	\$ -	\$ -	\$ -
FICA	3,834	3,973	-	-	-	-
Retirement	5,826	6,016	-	-	-	-
Medical Insurance	5,300	7,330	-	-	-	-
Group Life Insurance	675	697	-	-	-	-
Total Personnel	\$ 67,147	\$ 73,289	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	\$ 26	\$ 400	\$ 250	\$ 250	\$ -	\$ 250
Outside Counsel	-	-	-	-	208	-
Contracted County Attorney	120,000	120,000	127,200	120,000	50,000	120,000
Printing and Binding	-	-	-	-	418	-
Postage	82	51	150	150	-	150
Conferences & Training	150	376	-	-	-	-
Dues/Association Memberships	385	515	400	400	425	400
Office Supplies	400	265	500	500	49	500
Books & Subscriptions	1,289	701	1,000	1,000	545	500
LPGA Annual Conference	-	150	-	-	-	-
Total Operating	\$ 122,332	\$ 122,458	\$ 129,500	\$ 122,300	\$ 51,645	\$ 121,800
Total Capital	\$ -	\$ -				
Total Department	\$ 189,479	\$ 195,747	\$ 129,500	\$ 122,300	\$ 51,645	\$ 121,800
# of Employees / FTEs	1 / 1.0	1 / 1.0	0	0	0	0

Powhatan County
Expenditure Detail
County Administrator

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Salaries and Wages - Regular	\$ 242,600	\$ 239,656	\$ 236,283	\$ 237,630	\$ 118,142	\$ 245,929
COMP: Part-time help	-	-	-	-		16,068
FICA	15,176	16,840	18,076	18,179	5,360	20,043
Retirement	20,632	4,619	26,276	26,430	2,389	27,382
Retirement - Hybrid	3,464	20,782	-	-	10,749	-
Retirement - Hybrid Disability	181	1,084	1,349	1,349	553	1,390
Medical Insurance	9,989	19,423	22,104	22,104	11,634	22,764
Group Life Insurance	2,791	2,942	3,001	3,019	1,501	3,127
Total Personnel	\$ 294,833	\$ 305,346	\$ 307,089	\$ 308,711	\$ 150,327	\$ 336,703
Professional Services	\$ 7,018	\$ 8,119	\$ 9,000	\$ 9,000	\$ 175	\$ 8,500
Maintenance/Service Contracts	6,354	4,278	5,050	5,050	1,868	5,050
Advertising	312	556	-	-	-	-
Postage	801	1,291	1,000	1,000	18	1,000
Cell Phone	957	1,116	1,200	1,200	599	1,200
Travel-Mileage	222	1,329	200	200	1,985	200
Business Meetings	653	1,785	-	-	742	-
Conference & Training	4,083	6,028	8,500	8,500	2,632	8,500
Dues/Association Memberships	4,100	2,118	2,000	2,000	2,672	2,000
Office Supplies	5,998	3,760	1,200	1,200	326	1,200
Books and Subscriptions	399	251	200	200	281	200
Total Operating	\$ 30,897	\$ 30,631	\$ 28,350	\$ 28,350	\$ 11,297	\$ 27,850
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 325,730	\$ 335,977	\$ 335,439	\$ 337,061	\$ 161,624	\$ 364,553
# of Employees / FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	3 / 2.5

Powhatan County
Expenditure Detail
Human Resources

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 78,631	\$ 87,153	\$ 114,977	\$ 116,528	\$ 40,834	\$ 121,621
FICA	5,941	6,594	8,796	8,915	3,099	9,304
Retirement	8,893	8,040	13,482	13,660	4,210	13,950
Medical Insurance	7,192	5,518	21,000	21,000	4,176	13,756
Group Life Insurance	1,030	931	1,506	1,526	481	1,593
Total Personnel	\$ 101,687	\$ 108,236	\$ 159,761	\$ 161,629	\$ 52,800	\$ 160,224
COBRA Admin Fees	\$ -	\$ -	\$ 750	\$ 750	\$ -	\$ 750
HSA and FSA Admin Fees	-	-	2,500	2,500	1,217	2,500
PCORI fees	424	558	600	600	615	600
Unemployment Claims	10,508	14,068	7,710	7,710	3,330	7,710
Professional Services	550	36,491	20,000	20,000	24	20,000
Postage	-	43	110	110	-	110
Cell Phones	300	300	360	360	-	-
Advertising	-	531	250	250	-	250
Maintenance & Service Contracts	201	300	300	41,674	39,529	25,674
Drug Testing	560	1,950	735	735	1,129	1,295
Office Supplies	155	201	250	250	168	250
Travel-Mileage	38	299	460	460	86	460
Travel and Education	3,162	532	3,250	3,250	-	3,250
Recruitment	18,541	-	-	-	-	-
Interview Expense	40	407	420	420	-	420
Dues/Association Membership	1,098	845	640	640	619	640
Criminal Background Checks	260	560	480	480	825	1,055
Tuition Reimbursement	5,315	9,100	-	10,585	3,173	8,000
Total Operating	\$ 30,220	\$ 51,559	\$ 38,815	\$ 90,774	\$ 50,714	\$ 72,964
Total Capital	\$ -	\$ -				
Total Department	\$ 131,907	\$ 159,795	\$ 198,576	\$ 252,403	\$ 103,514	\$ 233,188
# of Employees / FTEs	1 / 1.0	1 / 1.0	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0

Powhatan County
Expenditure Detail
Finance

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 248,320	\$ 237,603	\$ 259,797	\$ 261,054	\$ 117,232	\$ 260,873
COMP: Part-time help	1,248	-	-	-	-	-
Salaries and Wages - Overtime/ Comp	64	-	-	-	-	-
FICA	17,966	16,747	19,874	19,970	8,456	19,957
Retirement	11,209	10,372	29,799	29,943	2,777	29,922
Retirement - Hybrid	16,892	16,336	-	-	10,652	-
Retirement - Hybrid Disability	884	852	1,522	1,531	548	1,519
Medical Insurance	22,449	26,376	36,408	36,408	11,916	24,808
Group Life Insurance	3,255	3,093	3,403	3,420	1,534	3,417
Total Personnel	\$ 322,287	\$ 311,379	\$ 350,803	\$ 352,326	\$ 153,115	\$ 340,496
External Audit	\$ 48,300	\$ 49,800	\$ 51,400	\$ 51,400	\$ 51,400	\$ 53,000
Cost Allocation Plan	1,800	1,800	1,900	1,900	-	1,900
Professional Services	8,810	8,819	11,000	11,000	4,559	10,000
Maintenance Service Contracts	2,767	2,854	4,500	4,500	800	3,500
Advertising	982	1,658	1,000	1,000	685	1,000
Water	-	150	-	-	75	-
Postage	3,615	1,871	3,500	3,500	978	3,500
Cell Phones	300	360	360	360	180	360
Travel-Mileage	34	214	1,000	1,000	53	1,000
Conferences & Training	2,315	374	6,000	6,000	120	6,000
Dues/Association Membership	1,675	1,935	2,000	2,000	437	2,000
Office Supplies	1,895	1,733	5,000	5,000	1,684	4,600
Computer Equipment -non cap	-	-	1,200	1,200	-	-
VGFOA Conference	-	1,543	-	-	225	-
VA Statewide Payroll Conference	-	429	-	-	-	-
Total Operating	\$ 72,493	\$ 73,540	\$ 88,860	\$ 88,860	\$ 61,195	\$ 86,860
Total Capital	\$ -	\$ -				
Total Department	\$ 394,780	\$ 384,919	\$ 439,663	\$ 441,186	\$ 214,311	\$ 427,356
# of Employees / FTEs	4 / 4.0	4 / 4.0				

Powhatan County
Expenditure Detail
Information Technology

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 217,726	\$ 187,250	\$ 213,951	\$ 214,984	\$ 102,228	\$ 215,146
Comp Time Payout	324	(324)	-	-	-	-
Media Technicians	7,097	7,347	14,170	14,170	3,137	13,358
FICA	16,830	14,253	17,451	17,530	7,481	17,481
Retirement	24,204	20,387	24,540	24,658	8,673	24,677
Retirement - Hybrid	-	-	-	-	1,921	-
Retirement - Hybrid Disability	-	-	-	7	99	-
Medical Insurance	15,519	17,865	29,988	29,988	14,860	34,644
Group Life Insurance	2,804	2,361	2,803	2,816	1,210	2,818
Total Personnel	\$ 284,504	\$ 249,139	\$ 302,903	\$ 304,153	\$ 139,609	\$ 308,124
Professional Services	\$ 40,102	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Maintenance/Service Contracts	46,858	56,709	50,850	153,850	121,692	147,850
AS400 Contracts	22,473	21,310	23,500	23,500	11,700	23,500
Network service contracts - switches	365	-	5,830	5,830	3,956	5,830
Network service contracts - VOIP	-	-	6,880	6,880	-	6,880
Postage	56	3	-	-	1	-
Telephone System	11,094	10,423	4,670	4,670	4,355	4,670
Countywide Telephone - VOIP	-	-	15,660	15,660	-	15,660
Long Distance	591	730	-	-	261	-
Cell Phones	170	(693)	810	810	181	810
Internet	15,801	19,160	17,200	17,200	8,847	17,200
Countywide remote network connections	3,115	2,530	3,640	3,640	-	3,640
Network service connection	-	-	-	-	1,640	-
Travel-Mileage	164	355	-	-	-	-
Conferences & Training	274	1,122	5,500	5,500	100	5,500
Office Supplies	741	1,096	800	800	1,286	800
Computer Equipment -non cap	9,819	4,994	13,480	13,480	3,157	13,480
Computer software	6,594	6,480	3,030	3,030	2,935	3,030
Gas/Grease/Oil	55	225	200	200	1,068	200
Auto Parts / Auto Repair	538	501	150	150	194	150
Other Operating Expenses	5,687	4,889	-	-	1,156	7,500
Hosting Fees	-	-	-	-	218	-
Website Cost	21,878	9,592	15,000	15,000	-	13,000
Total Operating	\$ 186,375	\$ 139,426	\$ 167,200	\$ 270,200	\$ 162,748	\$ 277,700
Total Capital	\$ -	\$ -				
Total Department	\$ 470,879	\$ 388,565	\$ 470,103	\$ 574,353	\$ 302,357	\$ 585,824
# of Employees / FTEs	8 / 3.25	8 / 3.25				

Powhatan County
Expenditure Detail
Commissioner of the Revenue

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 341,078	\$ 338,107	\$ 363,036	\$ 365,040	\$ 178,591	\$ 369,387
Compensation- Part-time Help	13,887	15,567	14,799	14,799	6,958	16,193
FICA	25,008	24,597	28,904	29,057	13,024	29,497
Retirement	34,105	34,514	40,696	40,926	18,190	41,408
Retirement - Hybrid	3,530	2,483	-	-	1,829	-
Retirement - Hybrid Disability	176	133	235	249	96	257
Medical Insurance	47,846	48,527	56,552	56,552	27,972	58,028
Group Life Insurance	4,470	4,394	4,756	4,782	2,340	4,839
Total Personnel	\$ 470,100	\$ 468,322	\$ 508,978	\$ 511,405	\$ 249,000	\$ 519,609
Maintenance/Service Contracts	\$ 6,228	\$ 9,003	\$ 9,250	\$ 9,250	\$ 10,021	\$ 9,250
Printing and Binding	567	1,288	1,500	1,500	595	1,500
Postage	2,956	3,512	3,000	3,000	7	3,000
Telephone System	523	564	600	600	240	600
Travel-Mileage	1,438	1,994	2,000	2,000	1,711	2,000
Conferences & Training	2,851	3,401	3,500	3,500	1,664	3,500
Dues/Association Memberships	575	1,960	1,200	1,200	810	1,200
Office Supplies	7,269	2,915	7,500	7,500	2,654	7,500
Subscriptions	-	-	200	200	-	200
Other Operating Supplies	4,254	4,943	5,500	5,500	1,151	5,500
Total Operating	\$ 26,661	\$ 29,580	\$ 34,250	\$ 34,250	\$ 18,853	\$ 34,250
Total Capital	\$ -	\$ -				
Total Department	\$ 496,761	\$ 497,902	\$ 543,228	\$ 545,655	\$ 267,853	\$ 553,859
# of Employees / FTEs	8 / 7.50	8 / 7.50				
Revenues:						
Compensation Board	\$ 108,844	\$ 118,119	\$ 109,885	\$ 109,885	\$ 49,252	\$ 122,196
Total Revenues	\$ 108,844	\$ 118,119	\$ 109,885	\$ 109,885	\$ 49,252	\$ 122,196
Amount Funded by Local Taxes	387,917	379,783	433,343	435,770	218,601	431,663
% Funded by Local Taxes	78.09%	76.28%	79.77%	79.86%	81.61%	77.94%

Powhatan County
Expenditure Detail
Reassessment

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Compensation: Board of Equalization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMP:Part-time Help	-	6,347	-	-	-	-
FICA	-	473	-	-	-	-
Medical Insurance	-	548	-	-	-	-
Total Personnel	\$ -	\$ 7,368	\$ -	\$ -	\$ -	\$ -
Re-Assessment Services	\$ 214,974	\$ 34,642	\$ 220,000	\$ 220,000	\$ -	\$ 220,000
Professional Services	-	2,238	-	-	-	-
Printing & Binding	1,122	351	-	-	78	-
Advertising	1,609	439	2,000	2,000	-	2,000
Postage	47	7,837	-	-	-	-
Other Operating Supplies	782	322	3,000	3,000	57	1,000
Total Operating	\$ 218,534	\$ 45,829	\$ 225,000	\$ 225,000	\$ 136	\$ 223,000
Total Capital	\$ -	\$ -	\$ -	\$ -		\$ -
Total Department	\$ 218,534	\$ 53,197	\$ 225,000	\$ 225,000	\$ 136	\$ 223,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Tax Relief for the Elderly

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Relief for the Elderly	\$ 409,690	\$ 387,854	\$ 440,000	\$ 440,000	\$ -	\$ 410,000
Total Operating	\$ 409,690	\$ 387,854	\$ 440,000	\$ 440,000		\$ 410,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 409,690	\$ 387,854	\$ 440,000	\$ 440,000	\$ -	\$ 410,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Electoral Board/Registrar

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
COMP: Electoral Board	\$ 8,258	\$ 7,226	\$ 8,425	\$ 8,425	\$ 2,864	\$ 8,425
COMP: Election Officials	22,850	19,550	20,200	20,200	11,275	27,510
Salaries and Wages - Regular	53,357	58,357	68,357	68,357	34,179	91,718
COMP: Part-time help	20,226	18,616	19,720	19,854	11,702	20,590
FICA	5,429	5,259	6,738	6,748	3,181	8,592
Retirement	5,885	6,437	7,663	7,663	3,832	10,520
Hybrid Disability	-	-	-	-	-	153
Medical Insurance	8,091	13,104	14,160	14,160	7,116	21,390
Group Life Insurance	699	765	895	895	448	1,202
Total Personnel	\$ 124,795	\$ 129,314	\$ 146,158	\$ 146,302	\$ 74,595	\$ 190,100
Programming Voting Machines	\$ 7,226	\$ 7,477	\$ 9,000	\$ 9,000	\$ 4,093	\$ 18,045
Labor - Voting Machines	-	485	500	500	203	500
Maintenance/Service Contracts	5,819	11,816	10,500	10,500	8,444	10,500
Printing & Binding	13,747	11,570	10,000	10,000	5,604	15,360
Advertising	1,015	1,203	1,000	1,000	358	1,500
Postage	3,506	4,191	5,500	5,500	1,710	6,245
Rent - Election Precincts	1,000	1,000	1,000	1,000	500	1,500
Travel-Mileage	878	868	2,200	2,200	233	2,200
Conferences & Training	1,671	1,594	1,500	1,500	766	1,500
Dues/Association Memberships	350	350	350	350	180	350
Office Supplies	6,833	5,166	3,000	3,000	1,172	3,500
Total Operating	\$ 42,045	\$ 45,720	\$ 44,550	\$ 44,550	\$ 23,264	\$ 61,200
Capital Outlay	\$ 27,720	\$ 1,380	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 27,720	\$ 1,380	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 194,560	\$ 176,414	\$ 190,708	\$ 190,852	\$ 97,859	\$ 251,300
# of Employees / FTEs	2/1.35	2/1.35	2/1.35	2/1.35	2/1.35	3/2.35
Revenues:						
State Reimbursement	\$ 41,896	\$ 42,321	\$ 41,000	\$ 41,000	\$ -	\$ 42,000
Total Revenues	\$ 41,896	\$ 42,321	\$ 41,000	\$ 41,000	\$ -	\$ 42,000
Amount Funded by Local Taxes	152,664	134,093	149,708	149,852	97,859	209,300
% Funded by Local Taxes	78.47%	76.01%	78.50%	78.52%	100.00%	83.29%

Powhatan County
Expenditure Detail
Treasurer

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 362,594	\$ 362,594	\$ 369,846	\$ 371,570	\$ 184,438	\$ 395,621
COMP: Part-time help	14,968	15,560	20,719	20,719	7,542	22,684
FICA	28,551	28,456	29,847	29,979	14,301	32,000
Retirement	36,465	36,465	41,460	41,658	18,846	44,349
Retirement - Hybrid	3,530	3,530	-	-	1,829	-
Retirement - Hybrid Disability	189	189	235	247	96	257
Medical Insurance	29,728	32,806	35,214	35,214	16,287	35,262
Group Life Insurance	4,750	4,750	4,845	4,868	2,416	5,183
Total Personnel	\$ 480,775	\$ 484,350	\$ 502,166	\$ 504,255	\$ 245,755	\$ 535,356
Maintenance/Service Contracts	\$ 6,854	\$ 5,540	\$ 7,000	\$ 6,850	\$ 1,325	\$ 7,000
BAI Credit Card Fees	17,632	23,199	-	-	15,519	-
Printing and Binding	9,788	10,696	9,500	9,500	3,380	11,000
Advertising	176	351	400	400	176	400
Postage	33,171	27,184	33,500	33,500	21,336	31,650
Telephone System	523	201	600	600	28	600
Travel-Mileage	1,219	632	400	400	96	400
Conferences & Training	2,209	1,641	2,200	2,200	938	2,200
Dues/Association Memberships	475	1,281	800	950	950	950
Office Supplies	796	2,361	3,500	3,500	1,148	3,000
Gas/Grease/Oil	17	85	100	100	68	100
Total Operating	\$ 72,860	\$ 73,171	\$ 58,000	\$ 58,000	\$ 44,963	\$ 57,300
Total Capital	\$ -	\$ -				
Total Department	\$ 553,635	\$ 557,521	\$ 560,166	\$ 562,255	\$ 290,718	\$ 592,656
# of Employees / FTEs	8 / 7.7	8 / 7.7				
Revenues:						
Administrative Fee-Treasurer	\$ 21,895	\$ 22,614	\$ 20,000	\$ 20,000	\$ 12,035	\$ 20,000
Credit Card Fees	22,945	32,762	-	-	17,834	-
Compensation Board	111,233	113,552	113,170	113,170	46,419	117,881
Total Revenues	\$ 156,073	\$ 168,928	\$ 133,170	\$ 133,170	\$ 76,288	\$ 137,881
Amount Funded by Local Taxes	397,562	388,593	426,996	429,085	214,430	454,775
% Funded by Local Taxes	71.81%	69.70%	76.23%	76.32%	73.76%	76.74%

Powhatan County
Expenditure Detail
Risk Management

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation	\$ 97,067	\$ 100,295	\$ 106,300	\$ 106,300	\$ 100,179	\$ 106,300
Boiler and Machinery Insurance	2,389	2,389	2,535	2,535	-	2,535
Inland Marine Insurance	3,635	3,635	3,855	3,855	3,635	3,855
Auto Insurance	14,338	12,504	13,255	13,255	12,380	13,255
Surety Bond	1,075	1,075	1,140	1,140	1,075	1,140
Public Officials Liability Insurance	6,219	6,219	6,590	6,590	6,281	6,590
General Liability Insurance	31,444	30,965	32,825	32,825	36,035	32,825
Total Operating	\$ 156,167	\$ 157,082	\$ 166,500	\$ 166,500	\$ 159,585	\$ 166,500
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 156,167	\$ 157,082	\$ 166,500	\$ 166,500	\$ 159,585	\$ 166,500
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Circuit Court

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMP: Jurors & Witnesses	\$ 4,252	\$ 4,950	\$ 4,500	\$ 4,500	\$ 1,380	\$ 4,500
COMP: Jury Commissioners	240	180	200	200	150	200
Postage	105	88	200	200	-	200
Telephone System	544	1,077	600	600	539	600
Court Administrator (shared)	4,567	6,184	11,070	11,070	4,506	11,070
Office Supplies	187	30	30	30	10	30
Misc Expenses (Jurors)	82	-	-	-	-	-
Total Operating	\$ 9,977	\$ 12,509	\$ 16,600	\$ 16,600	\$ 6,584	\$ 16,600
Total Department	\$ 9,977	\$ 12,509	\$ 16,600	\$ 16,600	\$ 6,584	\$ 16,600
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
General District Court

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Total Personnel	\$ -	\$ -				
Local Court Appointed Attorney	\$ 9,197	\$ 13,143	\$ 8,000	\$ 8,000	\$ 2,920	\$ 10,000
Postage	536	453	800	800	297	800
Telephone System	620	664	800	800	285	800
Dues/Association Memberships	115	140	100	100	75	150
Miscellaneous Expense-Magistrates	-	-	150	150	-	150
Office Supplies	488	1,663	2,100	2,100	160	2,100
Total Operating	\$ 10,956	\$ 16,063	\$ 11,950	\$ 11,950	\$ 3,737	\$ 14,000
Copier Lease Agreement	\$ 2,586	\$ 2,956	\$ 3,100	\$ 3,100	\$ 1,130	\$ 3,000
Total Capital	\$ 2,586	\$ 2,956	\$ 3,100	\$ 3,100	\$ 1,130	\$ 3,000
Total Department	\$ 13,542	\$ 19,019	\$ 15,050	\$ 15,050	\$ 4,867	\$ 17,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Clerk of the Circuit Court

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 245,931	\$ 257,525	\$ 264,273	\$ 266,068	\$ 133,862	\$ 298,034
COMP: Part-Time Help	14,101	13,054	12,792	12,792	5,925	13,179
COMP: Part-Time Help Passport	-	6,763	-	14,900	12,777	-
FICA	18,476	19,653	21,195	22,472	11,165	21,470
Retirement	20,893	16,261	29,625	29,831	8,378	33,410
Retirement - Hybrid	6,109	11,683	-	-	6,435	-
Retirement - Hybrid Disability	325	624	827	840	339	1,230
Medical Insurance	33,266	44,437	47,436	47,436	25,434	49,056
Group Life Insurance	3,207	3,316	3,462	3,486	1,731	3,904
Total Personnel	\$ 342,308	\$ 373,316	\$ 379,610	\$ 397,825	\$ 206,044	\$ 420,283
Clerk's Audit of Public Accounts	\$ -	\$ 5,000	\$ 3,600	\$ 3,600	\$ 3,750	\$ 4,000
Maintenance/Service Contracts	1,102	1,108	600	600	-	600
Printing & Binding	-	-	200	200	275	200
Advertising	140	-	-	-	-	-
Postage	1,851	2,117	3,400	3,400	766	3,400
Travel and education	1,524	899	2,500	2,500	50	2,500
Office Supplies	3,060	4,131	3,500	3,500	1,704	3,500
Other Operating Supplies	416	700	445	445	465	445
Land Record Systems	8,550	7,500	7,500	7,500	3,800	11,938
Total Operating	\$ 16,643	\$ 21,455	\$ 21,745	\$ 21,745	\$ 10,811	\$ 26,583
Copier Lease - Xerox	\$ 3,560	\$ 3,503	\$ 3,000	\$ 3,000	\$ 1,460	\$ 3,600
Capital Outlay	-	-	800	800	-	800
Total Capital	\$ 3,560	\$ 3,503	\$ 3,800	\$ 3,800	\$ 1,460	\$ 4,400
Total Department	\$ 362,511	\$ 398,274	\$ 405,155	\$ 423,370	\$ 218,315	\$ 451,266
# of Employees / FTEs	6 / 5.3	6 / 5.3				
Revenues:						
Compensation Board	\$ 250,437	\$ 252,784	\$ 238,135	\$ 238,135	\$ 104,574	\$ 247,758
Clerk Excess Fees	3,602	-	-	-	-	-
Total Revenues	\$ 254,039	\$ 252,784	\$ 238,135	\$ 238,135	\$ 104,574	\$ 247,758
Amount Funded by Local Taxes	108,472	145,490	167,020	185,235	113,741	203,508
% Funded by Local Taxes	29.92%	36.53%	41.22%	43.75%	52.10%	45.10%

Powhatan County
Expenditure Detail
Commonwealth's Attorney

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 273,065	\$ 333,445	\$ 361,120	\$ 361,120	\$ 180,560	\$ 371,955
Wages - part time	40,800	6,800	-	-	-	-
FICA	22,219	24,806	27,626	27,626	13,260	28,455
Retirement	30,119	36,723	40,482	40,482	20,241	41,696
Medical Insurance	29,296	33,261	39,508	39,508	20,666	38,332
Group Life Insurance	3,577	4,362	4,731	4,731	2,365	4,873
Total Personnel	\$ 399,076	\$ 439,397	\$ 473,467	\$ 473,467	\$ 237,092	\$ 485,311
Repairs and Maintenance	\$ -	\$ 843	\$ -	\$ -	\$ -	\$ -
Maintenance/Service Contracts	3,020	2,106	3,810	3,810	878	3,990
Electricity	1,713	2,247	2,700	2,700	909	2,700
Water	339	340	260	260	110	260
Postage	17	169	500	500	11	500
Telephone System	593	528	600	600	245	600
Cell phones	300	360	300	300	180	300
Travel - Mileage	332	965	-	-	162	-
Conferences & Training	1,699	1,643	5,000	5,000	1,420	5,000
Dues/Association Memberships	1,690	590	1,650	1,650	1,850	1,650
Office Supplies	1,656	1,831	750	750	615	750
Books & Subscriptions	723	1,868	700	700	990	700
Total Operating	\$ 12,082	\$ 13,490	\$ 16,270	\$ 16,270	\$ 7,370	\$ 16,450
Total Capital	\$ -	\$ -				
Total Department	\$ 411,158	\$ 452,887	\$ 489,737	\$ 489,737	\$ 244,463	\$ 501,761
# of Employees / FTEs	4 / 3.5	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0	4 / 4.0
Revenues:						
Compensation Board	\$ 243,136	\$ 259,445	\$ 245,533	\$ 245,533	\$ 107,867	\$ 267,495
Total Revenues	\$ 243,136	\$ 259,445	\$ 245,533	\$ 245,533	\$ 107,867	\$ 267,495
Amount Funded by Local Taxes	168,022	193,442	244,204	244,204	136,596	234,266
% Funded by Local Taxes	40.87%	42.71%	49.86%	49.86%	55.88%	46.69%

Powhatan County
Expenditure Detail
Juvenile Court Services

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Part - time help	\$ 11,562	\$ 12,564	\$ 18,845	\$ 18,960	\$ 6,695	\$ 19,646
FICA	884	961	1,442	1,451	512	1,503
Total Personnel	\$ 12,446	\$ 13,525	\$ 20,287	\$ 20,411	\$ 7,207	\$ 21,149
Cell Phone	\$ 198	\$ 180	\$ 200	\$ 200	\$ 96	\$ 200
Travel-Mileage	-	-	100	100	-	100
Office Supplies	42	456	500	500	-	500
Total Operating	\$ 240	\$ 636	\$ 800	\$ 800	\$ 96	\$ 800
Total Capital	\$ -	\$ -				
Total Department	\$ 12,686	\$ 14,161	\$ 21,087	\$ 21,211	\$ 7,303	\$ 21,949
# of Employees / FTEs	1 / 0.5	1 / 0.5				
Revenues:						
VJCCA Grant (State)	\$ 8,468	\$ 6,444	\$ 8,500	\$ 8,500	\$ 4,141	\$ 8,375
Total Revenues	\$ 8,468	\$ 6,444	\$ 8,500	\$ 8,500	\$ 4,141	\$ 8,375
Amount Funded by Local Taxes	4,218	7,717	12,587	12,711	3,162	13,574
% Funded by Local Taxes	33.25%	54.49%	59.69%	59.93%	43.30%	61.84%

Powhatan County
Expenditure Detail
Detention

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detention of Juveniles	\$ 215,992	\$ 236,118	\$ 236,120	\$ 236,120	\$ 102,440	\$ 236,120
Detention of Adults	336,525	287,964	375,000	375,000	174,204	375,000
Detention of Adults - Health Care	29,827	171,819	100,000	100,000	43,692	100,000
Detention of Adults - Other Expenses	255	-	3,000	3,000	-	3,000
Total Operating	\$ 582,599	\$ 695,901	\$ 714,120	\$ 714,120	\$ 320,336	\$ 714,120
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 582,599	\$ 695,901	\$ 714,120	\$ 714,120	\$ 320,336	\$ 714,120
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 2,119,498	\$ 2,126,037	\$ 2,180,613	\$ 2,192,183	\$ 1,096,017	\$ 2,304,992
On Call pay	-	330	-	-	-	-
Salaries and Wages - Overtime	103,289	54,638	110,000	110,000	40,653	112,000
Accrued Leave Payout	13,457	13,174	-	-	9,053	-
Security for School Events	13,943	18,668	40,000	40,000	10,318	40,000
Security for Private Events	10,935	12,436	-	7,470	10,179	-
Comp time payout	12,974	23,566	50,000	50,000	-	50,000
Part-Time Help - Court House Security	108,693	117,338	84,241	89,519	48,854	97,621
FICA	175,488	174,621	173,261	174,550	90,210	183,800
Retirement	233,496	232,992	244,447	245,857	122,388	258,390
Medical Insurance	277,815	305,207	348,496	348,496	169,379	356,826
Group Life Insurance	27,731	27,671	28,566	28,718	14,301	30,195
Line of Duty Act	18,369	32,595	34,550	34,550	33,504	34,550
Total Personnel	\$ 3,115,688	\$ 3,139,273	\$ 3,294,174	\$ 3,321,343	\$ 1,644,857	\$ 3,468,374
Professional Health Services	\$ 7,068	\$ 4,110	\$ 4,200	\$ 4,200	\$ 2,570	\$ 4,200
K9 Supplies/Care	849	1,296	2,000	2,000	740	2,000
Repairs and Maintenance	9,117	5,628	9,000	9,000	1,843	9,000
Maintenance/Service Contracts	37,375	15,207	23,000	23,000	4,041	23,000
Electricity	24,042	22,515	19,000	19,000	10,652	19,000
Water	2,672	2,598	1,900	1,900	1,115	1,900
Sewer	1,688	1,551	-	-	520	-
Postage	1,312	1,313	1,400	1,400	510	1,400
Telephone System - Sheriff	2,995	3,196	3,620	3,620	1,207	3,620
Long Distance	915	317	700	700	-	700
Cell Phones	42,402	43,877	43,400	43,400	24,473	43,400
Auto Insurance	23,366	25,547	27,080	27,080	25,751	27,080
Conferences & Training	12,534	11,627	9,000	9,000	1,494	9,000
Prisoner Extradition	1,070	1,668	1,500	1,500	-	1,500
Dues/Association Memberships	3,883	3,836	4,500	4,500	554	8,500
DARE	-	2,901	4,000	4,000	-	4,000
Office Supplies	6,982	5,761	11,000	11,000	2,439	11,000
Computer Equipment - non-capitalized	935	310	3,600	3,600	-	3,600
Gas/Grease/Oil	131,434	119,000	95,000	95,000	28,879	95,000
Auto Parts/Repairs	150,985	138,464	92,080	115,933	49,637	92,080
Uniforms	24,578	23,584	30,000	30,000	19,147	30,000
Other Operating Supplies	15,231	16,128	15,000	15,000	7,757	15,000
Ammunition	14,541	28,824	20,000	20,000	9,058	20,000
Dog Food & Supplies K9	1,749	1,263	-	-	1,307	-
Total Operating	\$ 517,723	\$ 480,521	\$ 420,980	\$ 444,833	\$ 193,693	\$ 424,980
Capital Outlay	\$ -	\$ 816	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ 816	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 3,633,411	\$ 3,620,610	\$ 3,715,154	\$ 3,766,176	\$ 1,838,551	\$ 3,893,354
# of Employees / FTEs	52 / 43.75	53 / 44.75	55 / 45.75	55 / 45.75	55 / 45.75	55 / 45.75

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Revenues:						
Local Fines	\$ 155,591	\$ 128,746	\$ 130,000	\$ 130,000	\$ 58,786	\$ 135,000
Sheriff's Fees	938	1,402	850	850	102	850
Courthouse Security Fund	41,214	33,826	36,000	36,000	13,633	32,000
Jail Admission Fee	2,603	2,464	2,000	2,000	856	2,000
Blood Test/ DNA Fee	292	262	250	250	118	250
Parking Tickets	160	20	-	-	20	-
False Alarm Fines	3,200	1,300	1,000	1,000	600	1,000
E/R - Schools	40,000	40,000	40,000	40,000	-	40,000
Sheriff - Reimbursables	12,818	10,040	-	-	9,846	-
Compensation Board	1,164,563	1,193,932	1,194,980	1,194,980	481,301	1,257,221
Total Revenues	\$ 1,421,379	\$ 1,411,992	\$ 1,405,080	\$ 1,405,080	\$ 565,262	\$ 1,468,321
Amount Funded by Local Taxes	2,212,032	2,208,618	2,310,074	2,361,096	1,273,289	2,425,033
% Funded by Local Taxes	60.88%	61.00%	62.18%	62.69%	69.26%	62.29%

Powhatan County
Expenditure Detail
Communications Center E-911 Dispatch

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Salaries and Wages: Dispatchers	\$ 461,095	\$ 577,804	\$ 594,525	\$ 610,994	\$ 287,524	\$ 637,662
Overtime-Dispatchers	9,341	51,154	40,000	40,000	36,055	40,000
Part Time Help Dispatchers	68,419	99,126	101,916	103,720	38,100	88,369
Overtime-PT Dispatchers	-	778	-	-	-	-
FICA	38,988	52,857	53,278	54,676	26,071	55,541
Retirement	34,346	37,093	68,192	70,081	17,194	73,140
Retirement - Hybrid	15,857	25,598	-	-	15,101	-
Retirement - Hybrid Disability	850	1,355	1,744	1,862	788	1,913
Medical Insurance	77,815	100,042	115,312	115,312	62,017	124,848
Group Life Insurance	5,962	7,408	7,788	8,004	3,759	8,353
Total Personnel	\$ 712,673	\$ 953,215	\$ 982,755	\$ 1,004,649	\$ 486,609	\$ 1,029,826
Repairs and Maintenance	\$ 20,616	\$ 12,708	\$ 22,500	\$ 22,500	\$ 10,207	\$ 22,500
Maintenance & Service Contracts	83,960	90,223	94,780	94,780	73,934	97,175
Electricity	8,947	9,151	9,000	9,000	4,087	9,200
Fuel - Towers	804	392	1,300	1,300	635	1,300
Telephone Services	4,639	4,361	4,800	4,800	4,258	4,800
Cell Phones	-	2,385	960	960	2,262	5,100
Wireline 911	28,457	24,385	40,640	40,640	9,866	40,640
Long Distance	-	931	-	-	203	-
Rent - Towers	21,383	22,452	22,860	22,860	23,575	23,645
Uniforms/PPE	-	1,520	2,950	2,950	882	5,125
Training	3,367	-	6,500	6,500	-	6,750
Travel/Mileage	340	169	1,200	1,200	641	1,200
Conferences & Training	-	4,658	-	-	4,921	-
Dues/Professional Associations	331	400	300	300	-	875
Gas/greases/oil	-	-	-	-	-	800
Postage-stamps	-	-	-	-	-	500
Office Supplies	2,062	2,031	4,150	4,150	45	4,650
Total Operating	\$ 174,906	\$ 175,766	\$ 211,940	\$ 211,940	\$ 135,516	\$ 224,260
Capital Outlay	\$ 1,110	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 1,110	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 888,689	\$ 1,128,981	\$ 1,194,695	\$ 1,216,589	\$ 622,125	\$ 1,254,086
# of Employees / FTEs	16 / 14.0	23 / 17.25	23 / 17.30	23 / 17.30	23 / 17.30	23 / 17.30
Revenues:						
E911 Wireless	\$ 54,359	\$ 57,562	\$ 78,800	\$ 78,800	\$ 27,411	\$ 80,000
Total Revenues	\$ 54,359	\$ 57,562	\$ 78,800	\$ 78,800	\$ 27,411	\$ 80,000
Amount Funded by Local Taxes	834,330	1,071,419	1,115,895	1,137,789	594,714	1,174,086
% Funded by Local Taxes	93.88%	94.90%	93.40%	93.52%	95.59%	93.62%

Powhatan County
Expenditure Detail
Victim Witness Grant

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 52,719	\$ 52,749	\$ 53,804	\$ 53,804	\$ 26,902	\$ 55,418
FICA	3,599	3,585	4,116	4,116	1,781	4,239
Retirement	5,818	5,818	6,031	6,031	3,016	6,212
Medical Insurance	8,360	9,183	10,008	10,008	4,968	10,032
Group Life Insurance	691	691	705	705	352	726
Total Personnel	\$ 71,187	\$ 72,026	\$ 74,664	\$ 74,664	\$ 37,019	\$ 76,627
Postage	\$ 442	\$ 248	\$ 200	\$ 200	\$ 68	\$ 336
Telephone System	518	564	-	-	240	1,049
Travel - Mileage	720	869	700	700	288	4,693
Travel - Convention & Education	196	2,669	-	3,520	1,017	1,010
Dues & Memberships	150	250	-	-	200	300
Office Supplies	3,251	2,149	2,500	4,743	67	3,630
Total Operating	\$ 5,277	\$ 6,749	\$ 3,400	\$ 9,163	\$ 1,880	\$ 11,018
Total Capital	\$ -	\$ -	\$ -	\$ 6,165	\$ -	\$ -
Total Department	\$ 76,464	\$ 78,775	\$ 78,064	\$ 89,992	\$ 38,899	\$ 87,645
# of Employees / FTEs	1 / 1.0	1 / 1.0				
Revenues:						
Victim/Witness Assistance	\$ 53,020	\$ 55,290	\$ 49,000	\$ 60,928	\$ 13,366	\$ 60,928
Total Revenues	\$ 53,020	\$ 55,290	\$ 49,000	\$ 60,928	\$ 13,366	\$ 60,928
Amount Funded by Local Taxes	23,444	23,485	29,064	29,064	25,533	26,717
% Funded by Local Taxes	30.66%	29.81%	37.23%	32.30%	65.64%	30.48%

Powhatan County
Expenditure Detail
Animal Control

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 164,322	\$ 162,998	\$ 167,633	\$ 167,633	\$ 83,455	\$ 178,669
Salaries and Wages - Overtime	3,835	5,493	1,000	1,000	3,478	1,000
Wages Part Time	9,544	12,149	16,380	16,380	11,349	27,394
Other Pay	(992)	926	3,000	3,000	390	3,000
FICA	12,203	12,752	14,077	14,077	6,586	15,764
Retirement	17,783	17,940	18,792	18,792	9,396	20,029
Medical Insurance	29,777	34,688	42,756	42,756	23,104	45,588
Group Life Insurance	2,112	2,131	2,196	2,196	1,098	2,341
Total Personnel	\$ 238,584	\$ 249,077	\$ 265,834	\$ 265,834	\$ 138,856	\$ 293,785
Professional Health Services	\$ 10,910	\$ 17,314	\$ 8,000	\$ 8,000	\$ 6,203	\$ 8,000
Trash Removal	290	198	-	-	83	-
Maintenance of Animal Shelter	8,306	535	3,000	3,000	834	3,000
Landscaping-Animal Control	3,875	3,934	-	-	1,613	-
Maintenance / Service Contracts	296	295	2,300	2,300	-	2,300
Electricity	5,727	6,500	5,900	5,900	1,860	5,900
Fuel	3,452	3,757	4,000	4,000	657	4,000
Sewer	1,719	1,877	1,500	1,500	799	1,500
Telephone System	7	-	10	10	-	10
Internet	-	496	-	-	-	-
Auto Insurance	2,655	1,632	1,730	1,730	1,486	1,730
Conferences & Training	1,734	566	1,200	1,200	72	1,200
Initial shots/visit costs	708	340	500	500	716	500
Spay/Neuter Services	90	600	800	800	-	800
Dues/Association Memberships	-	167	300	300	-	300
Dog Tags	25	25	1,000	1,000	-	1,000
Gas/Grease/Oil	7,789	5,900	200	200	1,732	200
Auto Parts & Repairs	4,180	7,131	10,000	10,000	628	10,000
Uniforms	1,059	1,910	7,000	7,000	308	7,000
Other Operating Supplies	3,344	3,076	500	500	250	500
Dog Food/Supplies	4,189	4,804	6,000	6,000	1,599	6,000
Dangerous Dog Registry	75	50	-	-	25	-
Total Operating	\$ 60,430	\$ 61,182	\$ 53,940	\$ 53,940	\$ 18,865	\$ 53,940
Total Capital	\$ -	\$ -				
Total Department	\$ 299,014	\$ 310,259	\$ 319,774	\$ 319,774	\$ 157,721	\$ 347,725
# of Employees / FTEs	6 / 5.25	5 / 4.25	6 / 4.50	6 / 4.50	6 / 4.50	6 / 5.0

Powhatan County
Expenditure Detail
Animal Control

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Revenues:						
Dog Tag Sales	\$ 14,487	\$ 18,500	\$ 14,000	\$ 14,000	\$ 4,177	\$ 14,000
Animal Protection	3,077	2,009	2,500	2,500	816	2,000
Animal Friendly Plates	1,100	718	-	-	188	-
Animal Adoption	895	863	600	600	380	750
Animal Funds-Spayed/Neuter	-	252	-	-	-	-
Total Revenues	\$ 19,559	\$ 22,342	\$ 17,100	\$ 17,100	\$ 5,561	\$ 16,750
Amount Funded by Local Taxes	279,455	287,917	302,674	302,674	152,160	330,975
% Funded by Local Taxes	93.46%	92.80%	94.65%	94.65%	96.47%	95.18%

Powhatan County
Expenditure Detail
Medical Examiner

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Health Services	\$ 676	\$ 1,505	\$ 2,000	\$ 2,000	\$ 40	\$ 2,000
Total Operating	\$ 676	\$ 1,505	\$ 2,000	\$ 2,000	\$ 40	\$ 2,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 676	\$ 1,505	\$ 2,000	\$ 2,000	\$ 40	\$ 2,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 323,908	\$ 386,615	\$ 403,364	\$ 412,371	\$ 192,633	\$ 568,349
Salaries and Wages - Overtime	1,671	19,663	23,200	23,200	14,348	23,200
COMP: Part-Time Help	180,797	331,114	285,506	342,558	170,925	304,601
Comp Time Leave Payout		-	13,900	13,900	-	13,900
FICA	37,725	55,676	52,699	53,774	28,469	70,144
Retirement	27,065	43,621	46,266	47,299	22,029	65,190
Retirement - Hybrid	7,887	-	-	-	-	-
Retirement - Hybrid Disability	411	-	1,785	1,850	-	3,321
Medical Insurance	33,150	47,907	55,180	55,180	28,227	104,836
Group Life Insurance	4,048	5,052	5,284	5,402	2,516	7,445
Line of Duty Act	16,570	19,902	21,100	21,100	21,231	22,200
Total Personnel	\$ 633,232	\$ 909,550	\$ 908,284	\$ 976,634	\$ 480,377	\$ 1,183,186
Health/Vaccinations/Inoculations	\$ 5,354	\$ 5,278	\$ 32,000	\$ 32,000	\$ 9,506	\$ 22,000
Professional services	-	3,010	-	44,030	6,840	180,000
Waste Disposal	1,283	170	2,300	2,300	-	2,300
Equipment Repair	20,479	14,191	17,500	17,500	10,820	17,500
Maintenance/Service Contracts	40,052	35,768	35,640	35,640	16,363	36,168
Advertising	1,443	-	-	-	-	-
Apparatus Fuel	52,405	64,895	50,000	50,000	20,355	50,000
Water	399	93	-	-	-	-
Sewer	1,142	1,159	1,400	1,400	529	1,400
Postage	108	162	100	100	232	100
Telephone System	2,989	3,310	3,500	3,500	1,616	3,500
Cell Phones	7,859	9,387	10,000	10,000	7,166	10,000
Internet	6,690	9,085	7,500	7,500	1,192	7,500
Auto Insurance Premium	56,348	64,830	65,000	65,000	59,962	65,000
Insurance	36,319	35,722	36,000	36,000	35,722	36,000
Rent - Fire Companies	51,316	51,315	51,325	51,325	12,829	51,325
Travel - Convention & Education	5,189	6,375	6,700	6,700	4,289	5,500
Community Education	1,270	501	-	-	902	-
Dues/Association Memberships	679	644	700	700	-	700
Training/Seminars for Volunteers	23,066	26,521	40,000	40,000	15,224	25,000
Miscellaneous	-	122	-	-	369	-
Office Supplies	4,875	3,119	4,000	4,000	1,642	4,000
Computer Equipment - non-capitalized	-	56	-	-	-	-
Gas/Grease/Oil	3,333	953	10,000	10,000	-	10,000
Auto Parts/Repairs	114,335	167,724	100,000	134,731	94,955	100,000
Breathing Apparatus	15,049	3,453	10,000	10,000	5,664	10,000
Protective Gear	73,650	39,541	30,000	40,500	16,888	30,000
Books and Subscriptions	452	2,710	2,200	2,200	-	2,200
Dry Hydrants	401	1,051	1,000	1,000	124	1,000
Matching Funds for Volunteer's Grants	6,565	6,814	-	8,000	1,167	-
Uniforms - Volunteers	-	1,560	26,450	26,450	16,425	26,450
Junior Emergency Technician	6,000	3,811	6,000	6,000	-	6,000
Total Operating	\$ 539,050	\$ 563,330	\$ 549,315	\$ 646,576	\$ 340,781	\$ 703,643

Powhatan County
Expenditure Detail
Fire & Rescue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Capital Outlay	\$ 5,934	\$ 10,097	\$ 10,000	\$ 12,500	\$ -	\$ 10,000
Total Capital	\$ 5,934	\$ 10,097	\$ 10,000	\$ 12,500	\$ -	\$ 10,000
Total Department	\$ 1,178,216	\$ 1,482,977	\$ 1,467,599	\$ 1,635,710	\$ 821,158	\$ 1,896,829
# of Employees / FTEs	24 / 15.0	27 / 14.0	27 / 14.0	27 / 15.0	27 / 15.0	39 / 21.0

Powhatan County
Expenditure Detail
Emergency Management

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Part-Time Wages	\$ 35,592	\$ 28,045	\$ 26,520	\$ 26,520	\$ 15,995	\$ 32,785
FICA	2,723	2,146	2,029	2,029	1,224	2,508
Total Personnel	\$ 38,315	\$ 30,191	\$ 28,549	\$ 28,549	\$ 17,218	\$ 35,293
Professional Services	\$ -	\$ 7,584	\$ -	\$ 8,773	\$ 8,773	\$ -
Maintenance/Service Contracts	2,180	-	-	-	-	-
Printing & Binding	261	2,989	1,550	1,550	-	1,550
Telephone System	578	494	-	-	211	-
Cell Phones	653	2,664	900	900	1,260	900
Internet	403	480	500	500	200	500
Rent - Shelters	2,298	-	-	-	-	-
Travel/Mileage/Parking/Tolls	(117)	-	-	-	-	-
Conferences & Training	578	619	700	700	478	700
Dues/Association Memberships	150	166	200	200	124	200
Office Supplies	38	512	500	500	418	500
EOC Operations	-	-	1,000	1,000	893	1,000
Gas/Grease/Oil	620	794	1,600	1,600	286	1,600
Auto Parts/Repairs	164	1,027	1,200	1,200	15	1,200
Other Operating Supplies	3,240	1,044	1,000	1,000	575	1,000
Mobile Command Post	1,488	1,216	1,700	1,700	690	1,700
EOC Relocation	9,159	1,150	-	-	-	-
Total Operating	\$ 21,693	\$ 20,739	\$ 10,850	\$ 19,623	\$ 13,923	\$ 10,850
Total Capital	\$ -	\$ -				
Total Department	\$ 60,008	\$ 50,930	\$ 39,399	\$ 48,172	\$ 31,141	\$ 46,143
# of Employees / FTEs	1 / .50	1 / .60				

Powhatan County
Expenditure Detail
Public Works Administration

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 251,889	\$ 255,812	\$ 290,927	\$ 290,927	\$ 143,954	\$ 299,564
Overtime	111	41	-	-	1,350	-
FICA	18,719	18,897	22,256	22,256	10,694	22,917
Retirement	28,489	28,932	33,369	33,369	16,512	34,360
Medical Insurance	21,842	23,634	28,324	28,324	13,770	34,704
Group Life Insurance	3,300	3,351	3,811	3,811	1,886	3,924
Total Personnel	\$ 324,350	\$ 330,667	\$ 378,687	\$ 378,687	\$ 188,165	\$ 395,469
Advertising	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	192	78	100	100	-	100
Travel-Mileage	-	224	400	400	-	400
Travel - Convention and Education	352	925	3,580	3,580	288	3,500
Miscellaneous	99	-	-	-	-	-
Office Supplies	1,013	2,637	1,000	1,000	420	1,000
Gas/Grease/Oil	40	-	1,000	1,000	-	1,000
Rent - Office Space	-	-	30,108	30,108	5,268	31,608
Auto Parts & Repairs	228	-	-	-	-	-
Total Operating	\$ 2,424	\$ 3,864	\$ 36,188	\$ 36,188	\$ 5,976	\$ 37,608
Total Capital	\$ -	\$ -				
Total Department	\$ 326,774	\$ 334,531	\$ 414,875	\$ 414,875	\$ 194,141	\$ 433,077
# of Employees / FTEs	4 / 4.0	4 / 4.0				

Powhatan County
Expenditure Detail
Facilities

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 152,268	\$ 153,965	\$ 192,684	\$ 194,143	\$ 82,813	\$ 202,310
Salaries and Wages - Part time	-	-	23,878	23,878	-	25,126
Overtime	5,968	10,080	7,500	7,500	3,977	7,500
On-Call - Regular	7,231	7,319	8,500	8,500	3,289	8,500
FICA	11,713	12,161	16,567	16,679	6,388	17,399
Retirement	8,106	8,106	22,101	22,268	4,931	23,205
Retirement - Hybrid	9,059	9,293	-	-	5,284	-
Retirement - Hybrid Disability	474	485	861	872	272	914
Medical Insurance	32,310	35,204	51,456	51,456	20,724	39,664
Group Life Insurance	1,988	2,015	2,524	2,543	1,167	2,650
Total Personnel	\$ 229,117	\$ 238,628	\$ 326,071	\$ 327,839	\$ 128,843	\$ 327,268
Cleaning Service	\$ 79,262	\$ 76,304	\$ 25,000	\$ 25,000	\$ 32,385	\$ 29,555
Trash Removal	2,313	2,172	2,720	2,720	832	3,000
HVAC Service and Repairs	90,866	69,032	75,000	75,000	15,692	75,000
Repairs and Maintenance	59,807	52,295	60,000	60,000	25,781	67,500
Maintenance/Service Contracts	65,021	70,147	80,000	80,000	36,762	95,000
Meetings - Set Up	118	156	500	500	108	200
Advertising	95	50	-	-	-	-
Electricity	97,579	102,751	90,000	90,000	42,733	108,000
Fuel	10,916	17,145	15,000	15,000	4,260	15,000
Water	9,482	8,772	10,000	10,000	3,594	10,000
Sewer	8,104	6,969	8,000	8,000	2,755	8,000
Postage	13	8	-	-	8	-
Telephone System	2,152	2,335	2,000	2,000	998	2,000
Cell Phones	5,592	5,220	7,100	7,100	3,602	8,065
Travel-Mileage	-	-	-	-	27	-
Conferences & Training	1,195	3,181	2,000	2,000	-	2,000
Dues/Association Memberships	-	315	500	500	-	500
Miscellaneous	-	-	-	-	20	-
Office Supplies	69	221	-	-	49	-
Tools and Equipment	6,155	10,341	6,500	6,500	484	6,500
Memorial Benches	5,219	(1,180)	-	-	(127)	-
Cleaning Supplies	12,195	12,001	12,000	12,000	5,016	15,500
Gas/Grease/Oil	5,552	6,012	4,000	4,000	2,548	5,500
Auto Parts & Repairs	2,329	894	2,500	2,500	1,974	2,500
Uniforms	4,281	3,340	5,000	5,000	2,044	5,000
Personal Protective Equipment	473	1,675	1,250	1,250	796	1,250
Total Operating	\$ 468,788	\$ 450,156	\$ 409,070	\$ 409,070	\$ 182,342	\$ 460,070
Total Capital	\$ -	\$ -				
Total Department	\$ 697,905	\$ 688,784	\$ 735,141	\$ 736,909	\$ 311,185	\$ 787,338
# of Employees / FTEs	4 / 4.0	4 / 4.0	7 / 6.0	7 / 6.0	7 / 6.0	7 / 6.0

Powhatan County
Expenditure Detail
Company 1 Fire Station

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 142	\$ 198	\$ 150	\$ 150	\$ 83	\$ 150
Cleaning Services	1,329	-	-	-	-	-
Maintenance of Grounds	432	20	930	930	-	-
Repairs & Maintenance	13,286	24,721	12,000	12,000	8,949	12,000
Maintenance/Service Contracts	3,649	4,517	7,700	7,700	2,149	7,700
Electricity	9,465	10,597	12,000	12,000	5,936	12,000
Fuel	1,778	4,291	2,000	2,000	643	2,000
Water	891	895	1,000	1,000	246	1,000
Sewer	1,744	2,069	2,580	2,580	649	2,580
Telephone System	680	802	1,100	1,100	347	1,100
Internet	604	-	1,100	1,100	-	1,100
Office Supplies	126	20	-	-	-	-
Cleaning Supplies	1,615	2,226	2,400	2,400	468	2,000
Total Operating	\$ 35,741	\$ 50,356	\$ 42,960	\$ 42,960	\$ 19,470	\$ 41,630
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 35,741	\$ 50,356	\$ 42,960	\$ 42,960	\$ 19,470	\$ 41,630
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Huguenot Public Safety Building

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cleaning Service	\$ 2,954	\$ 2,708	\$ 3,000	\$ 3,000	\$ 1,231	\$ 3,000
Trash Removal	194	198	200	200	83	200
Maintenance of Grounds	109	2,000	2,400	2,400	-	2,000
Maintenance/Service Contracts	12,157	13,409	11,000	11,000	7,612	12,500
Repairs & Maintenance	14,048	14,557	16,000	16,000	4,482	16,000
Snow removal	-	-	5,000	5,000	-	5,000
Electricity	23,717	24,408	23,000	23,000	11,967	23,000
Fuel	2,494	3,975	3,000	3,000	605	3,000
Water	1,961	1,680	1,900	1,900	596	1,900
Sewer	3,469	2,995	3,600	3,600	1,012	3,600
Telephone System	1,169	1,201	1,100	1,100	501	1,100
Internet	208	-	-	-	-	-
Cleaning Supplies	1,149	1,121	2,400	2,400	80	2,400
Total Operating	\$ 63,629	\$ 68,252	\$ 72,600	\$ 72,600	\$ 28,168	\$ 73,700
Total Capital	\$ -	\$ -				
Total Department	\$ 63,629	\$ 68,252	\$ 72,600	\$ 72,600	\$ 28,168	\$ 73,700
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Grounds/Parks

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 129,642	\$ 130,110	\$ 138,236	\$ 141,086	\$ 75,580	\$ 150,729
Overtime	1,382	4,721	3,000	3,000	2,231	3,000
COMP: Part-time help	41,665	40,135	49,676	49,676	27,963	52,863
COMP: Part-time help - Overtime	949	190	1,000	1,000	(147)	1,000
FICA	12,959	13,067	14,375	14,593	7,894	15,575
Retirement	8,561	8,602	15,856	16,183	4,479	17,289
Retirement - Hybrid	6,102	6,102	-	-	4,233	-
Retirement - Hybrid Disability	319	318	388	409	218	502
Medical Insurance	20,842	24,103	31,884	31,884	16,670	34,884
Group Life Insurance	1,698	1,703	1,811	1,848	995	1,975
Total Personnel	\$ 224,119	\$ 229,051	\$ 256,226	\$ 259,679	\$ 140,117	\$ 277,817
Grounds Maintenance	\$ 9,449	\$ 15,527	\$ 15,000	\$ 28,641	\$ 3,017	\$ 15,000
DOC Labor Services	246	-	4,000	4,000	-	4,000
Equipment Repairs and Maintenance	5,953	4,754	10,000	10,000	1,836	10,000
Snow Removal	3,316	8,358	12,000	12,000	2,166	12,000
Conferences & Training	-	919	2,500	2,500	-	2,500
Tools and Equipment	10,169	11,208	10,000	10,000	366	10,000
Uniforms	3,640	3,559	4,500	4,500	1,969	4,500
Safety PPE	312	566	1,250	1,250	60	1,250
Gas/Grease/Oil	9,836	9,342	7,500	7,500	4,282	9,500
Auto Parts & Repairs	2,018	6,039	4,500	4,500	222	4,500
Total Operating	\$ 44,939	\$ 60,272	\$ 71,250	\$ 84,891	\$ 13,916	\$ 73,250
Total Capital	\$ -	\$ -				
Total Department	\$ 269,058	\$ 289,323	\$ 327,476	\$ 344,570	\$ 154,033	\$ 351,067
# of Employees / FTEs	10 / 6.0	10 / 6.0				

Powhatan County
Expenditure Detail
Athletic Fields

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trash Removal	\$ 3,480	\$ 2,817	\$ 3,460	\$ 3,460	\$ 1,553	\$ 4,000
Repairs and Maintenance	10,928	9,987	11,000	11,000	5,060	13,000
Field Maintenance	-	58,886	50,000	50,000	(500)	50,000
Portable bathrooms	14,026	14,699	11,000	11,000	7,920	14,000
Maintenance/Service Contracts	19,991	15,810	18,000	18,000	7,905	21,000
Electricity	49,094	42,293	49,000	49,000	19,485	56,000
Water	10,394	11,671	12,000	12,000	6,180	12,000
Cleaning Supplies	797	435	600	600	235	1,000
Total Operating	\$ 108,710	\$ 156,598	\$ 155,060	\$ 155,060	\$ 47,838	\$ 171,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 108,710	\$ 156,598	\$ 155,060	\$ 155,060	\$ 47,838	\$ 171,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Convenience Center

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries & Wages - Regular	\$ 122,269	\$ 129,058	\$ 124,714	\$ 129,273	\$ 64,194	\$ 135,426
Overtime	2,539	2,567	7,000	7,000	300	5,000
COMP: Part-Time Help	19,790	17,510	22,621	22,621	9,049	26,615
Overtime Part -Time	-	203	-	-	-	-
FICA	10,710	10,995	11,271	11,620	5,396	12,396
Retirement	11,173	11,173	14,305	14,828	5,779	15,533
Retirement - Hybrid	2,655	2,710	-	-	1,373	-
Retirement - Hybrid Disability	139	141	169	202	71	204
Medical Insurance	23,021	24,695	22,400	22,400	10,788	23,324
Group Life Insurance	1,602	1,608	1,634	1,694	817	1,774
Total Personnel	\$ 193,898	\$ 200,660	\$ 204,114	\$ 209,638	\$ 97,766	\$ 220,272
Waste Disposal	\$ 210,044	\$ 220,201	\$ 217,000	\$ 217,000	\$ 94,789	\$ 228,000
Recycling Pulls	44,220	66,728	58,000	73,000	48,118	150,000
Recycling-Scrap Tires	1,942	4,332	3,000	3,000	(1,312)	3,000
Temporary Help	3,146	580	-	-	-	-
Repairs and Maintenance	13,433	5,042	7,000	7,000	934	7,000
Maintenance & Service Contracts	98	157	-	-	84	-
Advertising	230	-	-	-	-	-
Electricity	2,993	3,809	4,000	4,000	1,152	4,000
Water	473	592	450	450	159	450
Telephone System	836	937	1,000	1,000	403	1,000
Internet	899	1,159	1,000	1,000	609	1,000
Training and Education	625	850	1,400	1,400	755	1,400
Transfer Station Supplies	68	139	500	500	36	500
Gas/Grease/Oil	672	796	700	700	169	700
Auto Parts/Repairs	-	-	1,900	1,900	-	1,000
Uniforms	6,150	6,373	6,300	6,300	3,361	6,300
Protective Professional Equipment	676	656	1,420	1,420	149	1,420
Other Operating Supplies	449	113	-	-	-	-
Office Supplies	45	-	500	500	-	500
Total Operating	\$ 286,999	\$ 312,464	\$ 304,170	\$ 319,170	\$ 149,405	\$ 406,270
Total Capital	\$ -	\$ -				
Total Department	\$ 480,897	\$ 513,124	\$ 508,284	\$ 528,808	\$ 247,171	\$ 626,542
# of Employees / FTEs	6 / 5.0	7 / 5.0	7 / 5.0	7 / 5.0	7 / 5.0	7 / 5.0

Powhatan County
Expenditure Detail
Convenience Center

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Revenues:						
Waste Collections/Disposal	\$ 55,006	\$ 65,587	\$ 60,000	\$ 60,000	\$ 41,929	\$ 65,000
Total Revenues	\$ 55,006	\$ 65,587	\$ 60,000	\$ 60,000	\$ 41,929	\$ 65,000
Amount Funded by Local Taxes	425,891	447,537	448,284	468,808	205,242	561,542
% Funded by Local Taxes	88.56%	87.22%	88.20%	88.65%	83.04%	89.63%

Powhatan County
Expenditure Detail
Health Department

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Health Department Contribution	\$ 199,301	\$ 210,974	\$ 215,520	\$ 215,520	\$ 160,331	\$ 215,520
Total Operating	\$ 199,301	\$ 210,974	\$ 215,520	\$ 215,520	\$ 160,331	\$ 215,520
Total Capital	\$ -	\$ -				
Total Department	\$ 199,301	\$ 210,974	\$ 215,520	\$ 215,520	\$ 160,331	\$ 215,520
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Free Clinic Nurse

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Service Contract/Copying Cost	\$ 41	\$ 3	\$ -	\$ -	\$ 13	\$ -
Total Operating	\$ 41	\$ 3	\$ -	\$ -	\$ 13	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 41	\$ 3	\$ -	\$ -	\$ 13	\$ -
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Goochland Powhatan CSB

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
COMP: Community Services Board	\$ 2,150	\$ 2,350	\$ 3,000	\$ 3,000	\$ 300	\$ 3,000
FICA: Community Services Board	165	180	230	230	23	230
Total Personnel	\$ 2,315	\$ 2,530	\$ 3,230	\$ 3,230	\$ 323	\$ 3,230
County Contribution	\$ 263,730	\$ 268,730	\$ 273,630	\$ 273,630	\$ 136,815	\$ 278,630
Total Operating	\$ 263,730	\$ 268,730	\$ 273,630	\$ 273,630	\$ 136,815	\$ 278,630
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 266,045	\$ 271,260	\$ 276,860	\$ 276,860	\$ 137,138	\$ 281,860
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services Board

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Proposed
COMP: Social Services Board	\$ 2,700	\$ 2,450	\$ 4,800	\$ 4,800	\$ 400	\$ 4,800
FICA: Social Services Board	207	187	360	360	31	360
Total Personnel	\$ 2,907	\$ 2,637	\$ 5,160	\$ 5,160	\$ 431	\$ 5,160
Total Operating	\$ -	\$ -				
Total Capital	\$ -	\$ -				
Total Department	\$ 2,907	\$ 2,637	\$ 5,160	\$ 5,160	\$ 431	\$ 5,160
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Powhatan Community Action Agency

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
PCCAA Services - TANF	\$ 62,392	\$ 63,456	\$ 15,000	\$ 93,750	\$ 50,248	\$ 15,000
PCCAA Services - CSBG	302,658	208,496	36,242	191,019	81,756	36,242
Total Operating	\$ 365,050	\$ 271,952	\$ 51,242	\$ 284,769	\$ 132,003	\$ 51,242
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 365,050	\$ 271,952	\$ 51,242	\$ 284,769	\$ 132,003	\$ 51,242
# of Employees / FTEs	0	0	0	0	0	0
Revenues:						
TANF Funds (PCCAA)	\$ 62,392	\$ 63,350	\$ 15,000	\$ 93,750	\$ 48,367	\$ 15,000
CSBG Funds (PCCAA)	303,853	208,553	36,242	191,019	81,075	36,242
Total Revenues	\$ 366,245	\$ 271,903	\$ 51,242	\$ 284,769	\$ 129,442	\$ 51,242
Amount Funded by Local Tax:	(1,195)	49	-	-	2,561	-
% Funded by Local Taxes	-0.33%	0.02%	0.00%	0.00%	1.94%	0.00%

Powhatan County
Expenditure Detail
Economic Development

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 69,443	\$ 61,335	\$ 163,623	\$ 163,623	\$ 81,368	\$ 168,532
FICA	4,693	4,404	12,517	12,517	5,900	12,893
Retirement	3,548	5,062	18,768	18,768	6,263	19,331
Retirement - Hybrid	4,190	1,848	-	-	3,070	-
Retirement - Hybrid Disability	219	96	389	389	158	401
Medical Insurance	11,502	6,083	13,720	13,720	6,396	13,756
Group Life Insurance	896	800	2,143	2,143	1,066	2,208
Total Personnel	\$ 94,491	\$ 79,628	\$ 211,160	\$ 211,160	\$ 104,221	\$ 217,121
Professional Services	\$ 800	\$ -	\$ -	\$ -	\$ 20,250	\$ -
Prof. Services-Marketing	750	-	30,000	30,000	-	33,000
Maintenance & Service Contracts	294	45	400	400	26	400
Advertising	8,795	2,371	12,000	12,000	2,291	12,000
Postage	96	266	100	100	-	100
Telephone System	-	-	100	100	-	100
Cell Phones	-	-	720	720	-	720
EDA Contribution	98,000	-	-	-	-	-
EDA-Auto Insurance Premium	150	150	165	165	150	165
EDA - Surety Bond (Crime Exposure)	675	675	750	750	675	750
EDA Public Officials Liability Ins	550	550	605	605	550	605
EDA- General Liability Insurance	549	563	580	580	577	580
EDA- Property Insurance	-	-	-	-	418	-
Travel - Mileage	231	847	2,000	2,000	796	2,000
Conferences & Training	150	1,962	4,600	4,600	2,718	4,600
Dues/Association Memberships	420	959	3,000	6,000	1,633	3,000
Website Fees & Monthly Services	-	-	700	700	-	700
Office Supplies	644	1,177	1,600	1,600	763	1,600
Books and Subscriptions	-	-	200	200	-	200
Total Operating	\$ 112,104	\$ 9,565	\$ 57,520	\$ 60,520	\$ 30,846	\$ 60,520
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 206,595	\$ 89,193	\$ 268,680	\$ 271,680	\$ 135,067	\$ 277,641
# of Employees / FTEs	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0	2 / 2.0

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
COMP: Board of Zoning Appeals	\$ -	\$ 90	\$ 1,260	\$ 1,260	\$ -	\$ 1,260
Salaries and Wages - Regular	358,111	316,834	339,310	339,474	165,795	346,519
Overtime	948	14	-	-	-	-
COMP: Planning Commission	9,300	9,300	9,300	9,300	4,650	9,300
FICA	27,015	23,640	25,957	25,970	12,476	26,509
Retirement	37,934	30,556	38,919	38,938	13,663	39,746
Retirement - Hybrid	-	5,087	-	-	5,048	-
Retirement - Hybrid Disability	-	265	961	962	260	968
Medical Insurance	37,419	39,219	47,452	47,452	18,816	48,460
Group Life Insurance	4,394	4,128	4,445	4,447	2,137	4,539
Total Personnel	\$ 475,121	\$ 429,134	\$ 467,604	\$ 467,803	\$ 222,845	\$ 477,301
Professional Services	\$ -	\$ 8,795	\$ 3,000	\$ 3,000	\$ 2,890	\$ 11,000
Maintenance/Service Contracts	1,730	6,659	1,000	1,000	8,205	1,000
Printing & Binding	-	-	1,000	1,000	-	1,000
Advertising	5,727	7,728	4,000	4,000	5,891	4,000
Postage	1,586	2,198	2,000	2,000	1,420	2,000
Telephone System	36	-	100	100	-	100
Cell Phones	1,309	1,290	2,950	2,950	820	2,950
Travel - Mileage	745	1,044	800	800	425	800
Conferences & Training	2,312	2,796	6,000	6,000	2,021	6,000
Dues/Association Memberships	2,159	2,052	2,400	2,400	100	2,400
Training/Seminar	-	20	-	-	-	-
Office Supplies	2,663	1,676	2,500	2,500	1,562	2,500
Computer Equipment (Non-capitalized)	-	-	800	800	738	800
Gas/Grease/Oil	2,178	888	3,500	3,500	502	3,500
Auto Parts/Repair	513	953	2,000	2,000	398	2,000
Uniforms/PPE	188	289	440	440	-	440
Books and Subscriptions	-	50	200	200	80	800
Other Operational Supplies	-	300	-	-	-	-
Street Signs	919	1,326	4,000	4,000	1,675	4,000
Total Operating	\$ 22,065	\$ 38,066	\$ 36,690	\$ 36,690	\$ 26,726	\$ 45,290
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 497,186	\$ 467,200	\$ 504,294	\$ 504,493	\$ 249,571	\$ 522,591
# of Employees / FTEs	5 / 5.0	5 / 5.0	6 / 6.0	6 / 6.0	6 / 6.0	6 / 6.0
Revenues:						
Zoning Permits	\$ 37,598	\$ 40,288	\$ 31,000	\$ 31,000	\$ 21,364	\$ 29,500
Temporary Business/Planning	300	100	100	100	-	200
Erosion/Sediment Control	36,638	42,956	32,000	32,000	26,675	42,000
Events Permit	490	805	700	700	333	500
Conditional Use Permits	6,000	6,250	6,000	6,000	6,500	10,500

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Revenues: (Continued)						
Rezoning Permits	\$ 2,400	\$ 1,200	\$ 4,000	\$ 4,000	\$ -	\$ 10,500
Subdivision - Preliminary	-	-	-	-	-	600
Subdivision - Final Plats	3,975	7,250	2,000	2,000	3,725	2,500
Private Road	500	1,500	1,500	1,500	600	200
Project Approval	633	300	500	500	-	-
Non-Subvision Plat	800	-	750	750	-	2,500
Sale of Maps, Plats, Surveys	1,345	50	500	500	215	500
Agriculture Exemption	-	145	-	-	-	-
Total Revenues	\$ 90,679	\$ 100,844	\$ 79,050	\$ 79,050	\$ 59,412	\$ 99,500
Amount Funded by Local Taxes	406,507	366,356	425,244	425,443	190,159	423,091
% Funded by Local Taxes	81.76%	78.42%	84.32%	84.33%	76.19%	80.96%

Powhatan County
Expenditure Detail
Building Inspections

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 179,104	\$ 181,796	\$ 200,849	\$ 246,730	\$ 120,438	\$ 236,324
Salaries and Wages - Part time	-	8,288	-	-	2,050	5,000
Overtime	45	-	-	-	-	-
FICA	13,727	14,524	15,365	18,739	9,130	18,461
Retirement	12,377	8,245	23,037	28,097	2,843	27,106
Retirement - Hybrid	7,666	11,793	-	-	8,589	-
Retirement - Hybrid Disability	401	615	911	1,228	442	1,702
Medical Insurance	15,033	14,980	16,568	30,308	12,082	47,652
Group Life Insurance	2,322	2,321	2,631	3,209	1,306	3,096
Total Personnel	\$ 230,675	\$ 242,562	\$ 259,361	\$ 328,311	\$ 156,881	\$ 339,341
Professional Services	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -
Engineering-Third Party Plan Review	800	-	500	500	2,150	3,000
Maintenance/Service Contracts	1,393	2,159	6,000	6,000	1,218	6,000
Advertising	-	743	450	450	50	450
Postage	352	189	500	500	4	500
Telephone System	523	201	700	700	28	700
Cell Phones	1,767	1,662	5,790	5,790	1,230	5,790
Travel-Mileage	401	774	100	100	113	500
Conferences & Training	806	2,688	3,020	3,020	167	3,020
Dues/Association Memberships	80	220	200	200	75	500
Miscellaneous	-	-	-	-	18	-
Office Supplies	1,562	1,454	2,500	2,500	1,302	2,500
Computer equipment-non-capitalized	-	-	800	800	898	800
Gas/Grease/Oil	3,592	3,249	4,700	4,700	1,075	4,700
Auto Parts & Repairs	2,576	2,026	1,500	1,500	328	1,500
Uniforms/PPE	314	760	1,200	1,200	-	1,500
Books and Subscriptions	938	503	500	500	769	1,000
Total Operating	\$ 15,104	\$ 16,677	\$ 28,460	\$ 28,460	\$ 9,425	\$ 32,460
Total Capital	\$ -	\$ -				
Total Department	\$ 245,779	\$ 259,239	\$ 287,821	\$ 356,771	\$ 166,305	\$ 371,801
# of Employees / FTEs	4 / 4.0	4 / 4.0	4 / 4.0	5 / 5.0	5 / 5.0	6 / 5.10

Powhatan County
Expenditure Detail
Building Inspections

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Revenues:						
Building Permits	\$ 352,908	\$ 527,801	\$ 402,000	\$ 402,000	\$ 221,219	\$ 402,000
Inspection Fees	1,560	1,080	700	700	1,910	800
Electrical Permits	36,484	42,497	33,000	33,000	28,193	53,000
Plumbing Permits	29,133	37,468	29,000	29,000	18,065	30,000
Mechanical Permits	42,635	47,268	38,000	38,000	27,030	50,000
Building Permit-Administration	16,315	18,417	14,500	14,500	13,834	1,000
Gas Permits	-	-	-	-	-	16,000
Other Permits	-	-	-	-	-	4,400
Burn Permits	1,000	1,300	500	500	400	1,000
Septic Tank Permits	29,715	4,370	-	-	-	-
Total Revenues	\$ 509,750	\$ 680,201	\$ 517,700	\$ 517,700	\$ 310,651	\$ 558,200
Amount Funded by Local Taxes	(263,971)	(420,962)	(229,879)	(160,929)	(144,346)	(186,399)
% Funded by Local Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Powhatan County
Expenditure Detail
Code Enforcement

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demolition costs	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Clean up costs	-	-	5,000	5,000	-	5,000
Total Operating	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
GIS

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 51,361	\$ -	\$ 57,000	\$ 58,049	\$ -	\$ 60,871
COMP: Part-time help	22,159	18,345	21,715	21,715	25,039	22,370
FICA	5,597	1,396	6,022	6,102	1,899	6,368
Retirement	5,329	-	6,948	7,068	-	6,982
Hybrid Disability	-	-	-	8	1,782	438
Medical Insurance	4,653	-	13,740	13,740	2,412	7,320
Group Life Insurance	617	-	747	761	194	797
Total Personnel	\$ 89,716	\$ 19,741	\$ 106,172	\$ 107,443	\$ 31,326	\$ 105,146
Maintenance/Service Contracts	\$ 18,935	\$ 35,418	\$ 15,000	\$ 20,000	\$ 299	\$ 30,000
Printing and Binding	-	1,925	-	-	-	-
GIS Services	-	-	12,000	12,000	-	12,000
Telephone System	-	268	-	-	22	-
Cell Phone	-	-	480	480	-	480
Travel-Mileage	37	35	-	-	-	-
Conferences & Training	142	275	500	500	-	500
Office Supplies	31	-	-	-	-	-
Other Operating Expenses (plotter)	1,981	143	2,000	2,000	909	2,000
Total Operating	\$ 21,126	\$ 38,064	\$ 29,980	\$ 34,980	\$ 1,230	\$ 44,980
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 110,842	\$ 57,805	\$ 136,152	\$ 142,423	\$ 32,555	\$ 150,126
# of Employees / FTEs	2 / 1.0	2 / 1.0	2 / 1.5	2 / 1.5	2 / 1.5	2 / 1.5

Powhatan County
Expenditure Detail
Recreation

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Proposed
Salaries and Wages - Regular	\$ 53,264	\$ 53,264	\$ 54,329	\$ 54,329	\$ 27,166	\$ 55,959
COMP: Part-Time Help	4,127	12,103	12,059	12,059	5,846	26,967
FICA	3,534	4,121	5,079	5,079	2,073	6,344
Retirement	6,024	6,024	6,232	6,232	3,116	6,418
Medical Insurance	10,468	11,543	11,268	11,268	5,670	11,976
Group Life Insurance	698	698	712	712	356	733
Total Personnel	\$ 78,115	\$ 87,753	\$ 89,679	\$ 89,679	\$ 44,226	\$ 108,397
Advertising	\$ 70	\$ 100	\$ 500	\$ 500	\$ -	\$ 500
General Maintenance	98	157	-	-	84	-
Postage	-	-	50	50	-	100
Telephone System	448	494	500	500	211	500
Cell Phones	422	387	660	660	211	1,260
Mileage	-	-	50	50	-	50
Travel-Convention & Education	148	140	150	150	-	800
Concession Permits	240	120	200	200	-	200
Special Events	1,263	4,268	5,000	5,000	616	5,000
Programs	-	-	600	600	-	1,000
Office Supplies	233	236	350	350	101	380
Uniforms	92	98	200	200	-	400
Dues/Association Memberships	1,088	1,170	1,160	1,160	-	1,160
Other Operating Supplies	-	-	380	380	-	380
Total Operating	\$ 4,102	\$ 7,170	\$ 9,800	\$ 9,800	\$ 1,223	\$ 11,730
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 82,217	\$ 94,923	\$ 99,479	\$ 99,479	\$ 45,449	\$ 120,127
# of Employees / FTEs	3 / 1.50	3 / 1.50	2 / 1.50	2 / 1.50	2 / 1.50	3 / 2.0
Revenues:						
Recreation Fees - Parks & Rec	\$ 6,340	\$ 5,485	\$ 9,000	\$ 9,000	\$ 4,515	\$ 9,000
Facility Use	-	2,894	2,000	2,000	2,586	4,000
Travel ball fees	4,300	5,760	10,000	10,000	2,620	6,000
Non-resident fees	670	580	1,000	1,000	610	1,000
Total Revenues	\$ 11,310	\$ 14,719	\$ 22,000	\$ 22,000	\$ 10,331	\$ 20,000
Amount Funded by Local Taxes	70,907	80,204	77,479	77,479	35,118	100,127
% Funded by Local Taxes	86.24%	84.49%	77.88%	77.88%	77.27%	83.35%

Powhatan County
Expenditure Detail
Library

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salaries and Wages - Regular	\$ 181,944	\$ 214,862	\$ 176,829	\$ 184,801	\$ 81,818	\$ 194,078
COMP: Part-Time Help	65,207	53,225	53,541	53,541	36,048	71,287
FICA	18,472	20,273	18,537	19,147	8,924	20,300
Retirement	15,941	14,836	21,946	22,860	1,965	22,261
Retirement - Hybrid Disability	230	459	-	-	424	-
Retirement - Hybrid	4,405	8,794	556	613	8,239	613
Medical Insurance	21,675	21,104	10,308	10,308	3,690	10,320
Group Life Insurance	2,357	2,737	2,507	2,611	1,165	2,542
Total Personnel	\$ 310,231	\$ 336,290	\$ 284,224	\$ 293,881	\$ 142,273	\$ 321,401
Professional Services	\$ 12,550	\$ 11,473	\$ 14,000	\$ 7,000	\$ 2,071	\$ 14,000
Trash Removal	388	395	300	300	166	350
Repairs & Maintenance	683	777	-	-	107	-
Maintenance/Service Contracts	13,754	14,337	15,222	15,222	5,534	15,532
Advertising	115	60	100	120	-	100
Electricity	33,784	32,316	36,000	36,000	11,389	36,000
Fuel	21	54	200	200	-	200
Water	789	764	600	600	286	660
Sewer	934	894	600	600	301	600
Postage	565	616	800	800	238	800
Telephone System	2,682	1,697	4,000	4,000	726	4,000
Cell Phones	845	1,045	1,500	1,500	391	1,500
Internet	2,726	2,639	2,640	2,640	1,110	2,640
Travel - Mileage	463	866	1,000	1,000	361	1,000
Conferences & Training	514	585	1,000	1,000	285	1,000
Dues/Association Membership	795	836	800	830	252	880
Miscellaneous	806	364	-	-	20	-
Office Supplies	5,202	3,000	4,000	3,250	1,895	4,000
Computer Equipment (Non-capitalized)	1,372	3,915	11,310	18,310	1,531	11,310
Computer Equipment (Capitalized)	3,290	9,557	-	-	-	-
Books and Subscriptions	52,569	52,567	65,552	49,852	18,649	65,552
Library Supplies	4,716	2,340	4,000	11,000	2,952	4,000
Furniture	1,080	444	500	9,900	-	500
Summer Reading Program	2,844	50	100	100	-	100
Total Operating	\$ 143,487	\$ 141,591	\$ 164,224	\$ 164,224	\$ 48,264	\$ 164,724
Total Capital	\$ -	\$ -				
Total Department	\$ 453,718	\$ 477,881	\$ 448,448	\$ 458,105	\$ 190,537	\$ 486,125
# of Employees / FTEs	13 / 6.5	15 / 6.5	15 / 6.5	15 / 6.5	15 / 6.5	15 / 6.5

Powhatan County
Expenditure Detail
Library

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Revenues:						
Library Fines -Lost Books,	\$ 7,855	\$ 7,068	\$ 7,000	\$ 7,000	\$ 3,183	\$ 7,000
Library Sales & Services	7,866	7,232	7,200	7,200	3,264	7,200
Donations - Library	1,892	1,226	-	-	1,183	-
Library State Aid - Quarterly	102,975	107,524	118,527	118,527	60,217	120,433
Total Revenues	\$ 120,588	\$ 123,050	\$ 132,727	\$ 132,727	\$ 67,847	\$ 134,633
Amount Funded by Local Taxes	333,130	354,831	315,721	325,378	122,690	351,492
% Funded by Local Taxes	73.42%	74.25%	70.40%	71.03%	64.39%	72.30%

Powhatan County
Expenditure Detail
Extension Service

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -		\$ -
Professional Services	\$ 71,873	\$ 74,480	\$ 78,528	\$ 78,528	\$ 18,747	\$ 80,449
Postage	43	118	100	100	26	100
Dues/Association Memberships	325	295	350	350	240	350
Office Supplies	1,589	1,769	1,856	1,856	507	1,856
Gas/Oil/Grease	702	575	750	750	166	750
Auto Parts and Repairs	596	482	700	700	-	700
Other Operating Supplies	2,044	1,586	1,850	1,850	594	1,850
Criminal History/Background Checks	353	428	300	300		300
Total Operating	\$ 77,525	\$ 79,733	\$ 84,434	\$ 84,434	\$ 20,280	\$ 86,355
Total Capital	\$ -	\$ -	\$ -	\$ -		\$ -
Total Department	\$ 77,525	\$ 79,733	\$ 84,434	\$ 84,434	\$ 20,280	\$ 86,355
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Memberships/Joint Services

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Medflight	\$ 900	\$ 900	\$ 900	\$ 900	\$ 1,200	\$ 1,000
Forestry	8,643	8,643	8,643	8,643	8,803	8,643
Capital Area Train	-	1,392	-	-	-	-
J. Sergeant Reynolds	36,073	36,363	37,484	37,484	37,484	38,876
Livestock Claims	-	-	500	500	-	-
RRPDC-Dues	16,522	17,393	16,943	16,943	16,942	16,867
Crater Criminal Justice Training	22,376	25,800	30,129	30,129	30,129	33,421
CVWMA	13,779	13,652	13,774	13,774	13,774	13,774
Powhatan Leadership Institute	-	500	500	500	-	500
CRC	3,348	-	1,358	1,358	1,348	1,341
MSWCD Conservation Operations	42,000	42,000	42,000	42,000	10,500	44,000
VACo	5,973	7,026	6,147	6,147	7,125	6,248
Virginia Institute of Government	1,000	-	1,000	1,000	-	1,000
Chamber of Commerce	-	700	700	700	-	700
NACO	-	460	460	460	-	460
Capital Region Workforce Partnership	814	-	2,000	2,000	-	2,000
Total Operating	\$ 151,428	\$ 154,829	\$ 162,538	\$ 162,538	\$ 127,305	\$ 168,830
Total Capital	\$ -	\$ -				
Total Department	\$ 151,428	\$ 154,829	\$ 162,538	\$ 162,538	\$ 127,305	\$ 168,830
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Contributions

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Contribution: Senior Connections	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Contribution: Meals on Wheels (Feedmore)	7,000	7,000	8,000	8,000	8,000	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	2,500	2,500	-	2,500
Total Operating	\$ 31,500	\$ 31,500	\$ 33,000	\$ 33,000	\$ 30,500	\$ 33,000
Total Capital	\$ -	\$ -				
Total Department	\$ 31,500	\$ 31,500	\$ 33,000	\$ 33,000	\$ 30,500	\$ 33,000
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Debt Service

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Proposed
Bond Trustee Fees	\$ 8,300	\$ 6,800	\$ 9,800	\$ 9,800	\$ 3,105	\$ 9,800
Bond Issuance Costs	5,000	-	-	-	5,000	-
General Govt Principal	1,191,240	1,405,022	1,485,216	1,485,216	1,485,216	1,691,687
General Govt Interest	966,118	1,057,022	988,268	988,268	511,037	1,213,616
2013 Bus Lease - Principal	97,007	99,462	-	-	-	-
2013 Bus Lease - Interest	4,973	2,517	-	-	-	-
2015 Bus Lease - Principal	141,099	144,345	147,665	147,665	-	151,061
2015 Bus Lease - Interest	13,437	10,191	6,871	6,871	-	3,475
2019 Bus lease - Principal	-	-	182,000	182,000	-	147,689
2019 Bus Lease - Interest	-	-	-	-	-	22,969
2020 Bus Lease - Principal (downpayment)	-	-	180,000	-	-	-
2016 Fire Truck Lease - Principal (Tankers 2&4)	-	64,614	65,721	65,721	66,121	67,055
Fire Truck Lease - Interest	6,262	12,917	11,852	11,852	19,196	10,518
2018 Fire Truck Lease - Principal (Engines 3&5)	32,502	-	140,000	140,000	-	68,536
2018 Fire Truck Lease - Interest	-	-	-	-	-	24,568
AS400 Lease - Principal	9,553	9,819	10,085	10,085	4,986	853
AS400 Lease - Interest	702	436	170	170	142	2
Schools - Principal	3,285,276	3,226,416	3,321,087	3,321,087	2,391,087	3,395,871
Schools - Interest	2,766,634	2,971,536	2,838,135	2,838,135	1,446,943	2,904,071
Total Operating	\$ 8,528,103	\$ 9,011,097	\$ 9,386,870	\$ 9,206,870	\$ 5,932,833	\$ 9,711,771
Total Department	\$ 8,528,103	\$ 9,011,097	\$ 9,386,870	\$ 9,206,870	\$ 5,932,833	\$ 9,711,771
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Salary Reserve/Contingency Fund

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Adopted	Amended	YTD Thru 12/31/18	Adopted
Salary Adjustments & Payouts	\$ -	0.00	152,748	183,062	-	147,001
Salary Reserve	-	-	-	-	-	19,068
Contingency	-	-	96,093	59,263	-	84,459
Total Operating	\$ -	\$ -	\$ 248,841	\$ 242,325	\$ -	\$ 250,528
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ -	\$ -	\$ 248,841	\$ 242,325	\$ -	\$ 250,528
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Transfers

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to VPA Fund	\$ 471,638	\$ 520,622	\$ 578,085	\$ 589,965	\$ -	\$ 607,204
Transfer to CSA Fund	756,386	824,982	896,665	896,665	-	896,665
Transfer to School Fund	21,551,702	22,374,550	23,045,076	23,045,076	-	23,346,750
Transfer to Capital Projects	1,760,163	2,663,587	192,900	1,878,032	1,198,032	899,000
Transfer to Utilities Fund	2,240,094	2,312,675	2,233,792	2,236,334	-	2,094,262
Transfer to Utilities Capital	205,000	110,000	-	105,000	105,000	22,000
Total Operating	\$ 26,984,983	\$ 28,806,416	\$ 26,946,518	\$ 28,751,072	\$ 1,303,032	\$ 27,865,881
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 26,984,983	\$ 28,806,416	\$ 26,946,518	\$ 28,751,072	\$ 1,303,032	\$ 27,865,881
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Social Services

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Salaries and Wages - Regular	\$ 877,102	\$ 896,416	\$ 886,616	\$ 970,943	\$ 477,139	\$ 991,618
Other Pay G/L # Social Services	-	19,316	-	-	7,756	-
Overtime Pay	-	-	-	-	3,235	-
On Call Pay	10,473	-	9,720	9,720	-	9,720
COMP: Part-time help	41	334	33,490	33,490	(1,103)	21,564
FICA	61,785	64,605	70,388	71,138	34,673	77,508
Retirement	83,564	82,782	99,390	100,515	37,820	111,160
Retirement - Hybrid	11,694	12,014	-	-	13,530	-
Retirement - Hybrid Disability	627	643	1,280	1,351	712	1,270
Medical Insurance	144,606	151,643	157,035	157,035	79,687	177,431
Group Term Life	11,314	11,259	11,615	11,743	6,001	12,990
Total Personnel	\$ 1,201,206	\$ 1,239,012	\$ 1,269,534	\$ 1,355,935	\$ 659,450	\$ 1,403,261
Operations	\$ 416,102	\$ 429,964	\$ 47,304	\$ 47,304	\$ 233,642	\$ 54,000
Assistance Programs	-	-	344,395	344,395	-	251,432
Purchase of Services	-	-	54,681	54,681	-	55,181
Total Operating	\$ 416,102	\$ 429,964	\$ 446,380	\$ 446,380	\$ 233,642	\$ 360,613
Total Capital	\$ -	\$ -				
Total Department	\$ 1,617,308	\$ 1,668,976	\$ 1,715,914	\$ 1,802,315	\$ 893,092	\$ 1,763,874
# of Employees / FTEs	21 / 20.70	22 / 21.20	22 / 21.20	23 / 22.20	23 / 22.20	23 / 22.73
Revenues:						
State revenue	\$ 321,240	\$ 321,916	\$ 415,098	\$ 452,359	\$ 186,282	\$ 410,696
Federal revenue	824,430	826,437	722,731	759,991	372,367	745,974
Total Revenues	\$ 1,145,670	\$ 1,148,353	\$ 1,137,829	\$ 1,212,350	\$ 558,649	\$ 1,156,670
Amount Funded by Local Taxes	471,638	520,623	578,085	589,965	334,443	607,204
% Funded by Local Taxes	29.16%	31.19%	33.69%	32.73%	37.45%	34.42%

Powhatan County
Expenditure Detail
CSA

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Costs	\$ 1,615	\$ 1,191	\$ 2,000	\$ 2,000	\$ 298	\$ 2,000
Services	1,591,800	1,756,512	1,825,846	1,825,846	495,815	1,825,846
Total Operating	\$ 1,593,415	\$ 1,757,703	\$ 1,827,846	\$ 1,827,846	\$ 496,113	\$ 1,827,846
Total Capital	\$ -	\$ -				
Total Department	\$ 1,593,415	\$ 1,757,703	\$ 1,827,846	\$ 1,827,846	\$ 496,113	\$ 1,827,846
# of Employees / FTEs	0	0	0	0	0	0
Revenues:						
State revenue	\$ 796,146	\$ 904,462	\$ 931,181	\$ 931,181	\$ 114,186	\$ 931,181
Federal revenue	40,883	28,260	-	-	-	-
Total Revenues	\$ 837,029	\$ 932,722	\$ 931,181	\$ 931,181	\$ 114,186	\$ 931,181
Amount Funded by Local Tax	756,386	824,981	896,665	896,665	381,927	896,665
% Funded by Local Taxes	47.47%	46.94%	49.06%	49.06%	76.98%	49.06%

Powhatan County
Expenditure Detail
Fire Rescue

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Adopted
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services-Daytime Coverage	\$ 469,816	\$ 314,194	\$ 572,000	\$ 572,000	\$ 203,821	\$ 528,199
EMS Transport Third Party Billing	28,751	23,684	30,000	30,000	6,503	30,000
Four for Life Grant	22,797	30,615	31,000	41,602	13,234	32,000
Fire Programs Funds	92,746	132,076	93,762	158,515	68,050	97,076
Total Operating	\$ 614,110	\$ 500,569	\$ 726,762	\$ 802,117	\$ 291,608	\$ 687,275
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	\$ 174,000	\$ 20,543	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ 174,000	\$ 20,543	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 788,110	\$ 521,112	\$ 726,762	\$ 802,117	\$ 291,608	\$ 687,275
# of Employees / FTEs	0	0	0	0	0	0

Powhatan County
Expenditure Detail
Utilities

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Proposed
Salaries and Wages - Regular	\$ 277,606	\$ 277,252	\$ 259,843	\$ 261,957	\$ 118,745	\$ 240,499
Overtime	23,872	21,983	25,000	25,000	9,041	25,000
FICA	21,171	21,236	19,878	20,033	9,225	18,398
Retirement	23,883	23,883	29,804	30,036	10,297	27,585
Retirement - Hybrid	7,544	6,914	-	-	2,080	-
Retirement - Hybrid Disability	395	361	485	500	107	288
Medical Insurance	48,019	49,132	54,942	54,942	19,240	42,008
Group Life Insurance	3,640	3,567	3,404	3,430	1,414	3,151
Total Personnel	\$ 406,130	\$ 404,327	\$ 393,356	\$ 395,898	\$ 170,149	\$ 356,929
Water and Sewer Administration:						
Professional Service	\$ 1,065	\$ 14,737	\$ -	\$ -	\$ 1,870	\$ -
Repairs and Maintenance	62,319	-	-	-	15,371	-
Maintenance and Service Contracts	32,465	6,381	-	-	1,413	-
Advertising	-	-	1,000	1,000	600	1,000
Electricity	65,026	836	-	-	266	-
Water	738	414	400	400	173	400
Postage	442	1,851	1,800	1,800	1,035	2,500
Telephone System	488	536	500	500	229	500
Cell Phones	1,922	1,763	1,600	1,600	961	1,923
Internet	11	-	-	-	-	-
Network Service Connection	4,605	3,800	6,500	6,500	2,296	6,500
Auto Insurance	1,593	2,718	1,650	1,650	1,981	1,981
Rent - Office space	29,862	30,116	-	-	10,412	-
Mileage Reimbursement	350	483	400	400	-	400
Conferences & Training	6,494	3,501	5,500	5,500	1,843	5,500
Dues/Association Membership	399	1,929	2,300	2,300	1,108	1,500
Office Supplies	313	705	1,000	1,000	173	1,000
Computer Equipment Non-Capitalized	5,600	1,600	5,000	5,000	-	5,000
Gas/ Grease Oil/ Vehicle Repairs	6,210	7,463	7,500	7,500	1,713	7,500
Facility - Water and Sewer Needs	7,850	41	-	-	-	-
Uniforms	5,205	4,797	5,300	5,300	2,296	5,300
Fees - VPDES & VPA	-	-	-	-	90	-
Other Operating Supplies	3,977	18	-	-	32	-
Lab Supplies	4,066	-	-	-	-	-
Personel Protective Equipment	1,614	988	1,600	1,600	133	1,600
Total Water and Sewer Administration	\$ 242,614	\$ 84,679	\$ 42,050	\$ 42,050	\$ 43,995	\$ 42,604
Water Expenditures:						
Professional Services - water	\$ 46,644	\$ 19,422	\$ 30,000	\$ 30,000	\$ 7,329	\$ 20,000
Repairs and Maintenance	-	16,081	15,000	15,000	2,167	30,000
Maintenance and Service Contracts	-	308	8,000	8,000	300	30,000
Electricity	-	5,663	7,000	7,000	3,079	9,500
Chesterfield Water Capital Costs	44,535	44,006	134,900	134,900	-	120,628
Chesterfield Water Operating Costs	257,341	252,150	290,000	290,000	102,786	305,000
Facility - Water and Sewer Needs	-	-	6,000	6,000	-	6,000
Other Operating Supplies	-	4,870	3,250	3,250	106	3,250
Lab Supplies	-	534	3,500	3,500	1,033	3,500
Total Water Expenditures	\$ 348,520	\$ 343,032	\$ 497,650	\$ 497,650	\$ 116,800	\$ 527,878

Powhatan County
Expenditure Detail
Utilities

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2019 Amended	FY 2019 YTD Thru 12/31/18	FY 2020 Proposed
Sewer Expenditures:						
Professional Services - sewer	\$ 27,647	\$ 41,412	\$ 50,000	\$ 50,000	\$ 18,091	\$ 50,000
Sludge Removal	70,637	6,125	50,000	50,000	-	-
Trash Removal	425	593	1,000	1,000	250	1,300
Repairs and Maintenance	50	52,146	80,000	80,000	28,170	80,000
Maintenance and Service Contracts	-	19,573	33,000	33,000	7,222	33,000
Electricity	-	66,958	63,000	63,000	22,846	63,000
Fuel (htg)	13,315	20,422	20,000	20,000	4,364	20,000
Water - Sewer Facilities	-	358	600	600	354	600
Facility - Water and Sewer Needs	-	4,201	6,000	6,000	600	6,000
Fees-VPDES&VPA	4,963	4,898	5,000	5,000	4,982	5,000
Other Operating Supplies	-	-	3,250	3,250	71	3,250
Lab Supplies	-	3,449	3,500	3,500	639	3,500
Chemicals	16,831	33,418	40,000	40,000	14,060	30,000
Total Sewer Expenditures	\$ 133,868	\$ 253,553	\$ 355,350	\$ 355,350	\$ 101,649	\$ 295,650
Total Operating	\$ 725,002	\$ 681,263	\$ 895,050	\$ 895,050	\$ 262,444	\$ 866,132
Depreciation Expense	\$ 475,495	\$ 482,171	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 475,495	\$ 482,171	\$ -	\$ -	\$ -	\$ -
Cost of Issuance	\$ 77,194	\$ -	\$ -	\$ -	\$ -	\$ -
2006 VRA East Rt 60 Sewer - Interest	3,311	-	-	-	-	-
2010 VRA Go Refund Int - Spl .0618	7,169	5,550	3,338	3,338	-	1,133
2010 VRA Flatrock W & S Interest	175,409	17,407	12,378	12,378	7,404	7,133
2011 VRA Rev Refunding - Principal	280,000	295,000	315,000	315,000	315,000	320,000
2014C VPPFP VRA Refunding - Principal	-	85,000	90,000	90,000	90,000	95,000
2014C VRA Refunding - Principal	150,000	160,000	165,000	165,000	165,000	150,000
2017A VRA Refunding - Principal	-	15,000	10,000	10,000	10,000	10,000
2006 VRA East Rt 60 Sewer Principal	155,000	-	-	-	-	-
2010 VRA Go Refund Prin - Spl .0618	26,560	43,878	46,660	46,660	48,838	48,794
2010 VRA Flatrock W & S Principal	100,000	100,000	105,000	105,000	105,000	115,000
2011 VRA Rev Refunding - Interest	371,581	358,672	345,666	345,666	175,769	332,694
2014C VPPFP VRA Refunding - Interest	243,725	241,547	237,063	237,063	119,684	232,322
2014C VRA Refunding - Interest	26,613	20,244	11,916	11,916	8,072	3,844
2017A VRA Refunding - Interest	-	121,173	129,069	129,069	64,613	128,731
Deferred Refunding Amortization	181,543	182,508	-	-	-	-
Total Debt Service	\$ 1,798,105	\$ 1,645,979	\$ 1,471,090	\$ 1,471,090	\$ 1,109,380	\$ 1,444,651
Transfer to Utilities Capital Projects	\$ 38,684	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 3,443,416	\$ 3,213,741	\$ 2,759,496	\$ 2,762,038	\$ 1,541,973	\$ 2,667,712
# of Employees / FTEs	6 / 6.0	6 / 6.0				
Revenues:						
Fees for service	\$ 459,476	\$ 573,567	\$ 309,704	\$ 309,704	\$ 147,982	\$ 407,450
Water connections	32,971	30,750	41,000	41,000	20,500	41,000
Sewer connections	105,300	133,650	175,000	175,000	61,215	125,000
Total Revenues	\$ 597,747	\$ 737,967	\$ 525,704	\$ 525,704	\$ 229,697	\$ 573,450
Amount Funded by Local Taxes	2,845,669	2,475,774	2,233,792	2,236,334	1,312,276	2,094,262
% Funded by Local Taxes	82.64%	77.04%	80.95%	80.97%	85.10%	78.50%

COUNTY OF POWHATAN

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