COUNTY OF POWHATAN, VIRGINIA

FISCAL YEAR 2015
OPERATING BUDGET

JULY 1, 2014 – JUNE 30, 2015

www.powhatanva.gov

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EXECUTIVE SUMMARY

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

County Administrator
Patricia A. Weiler

THE COUNTY OF POWHATAN VIRGINIA

3834 Old Buckingham Road, Suite A
Powhatan, Virginia 23139

Tel 804-598-5612
Fax 804-598-7835
Website: www.powhatanva.gov

August 20, 2014

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

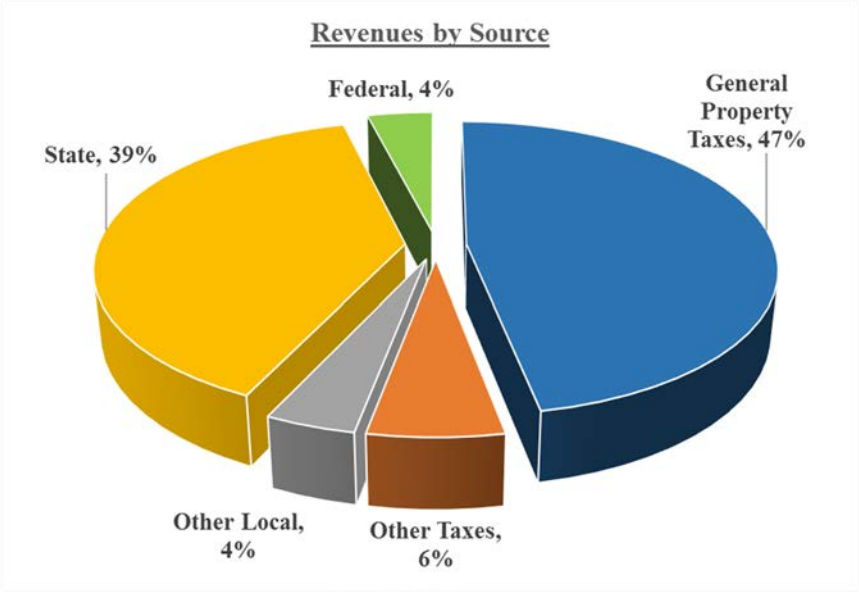
Dear Members of the Board of Supervisors:

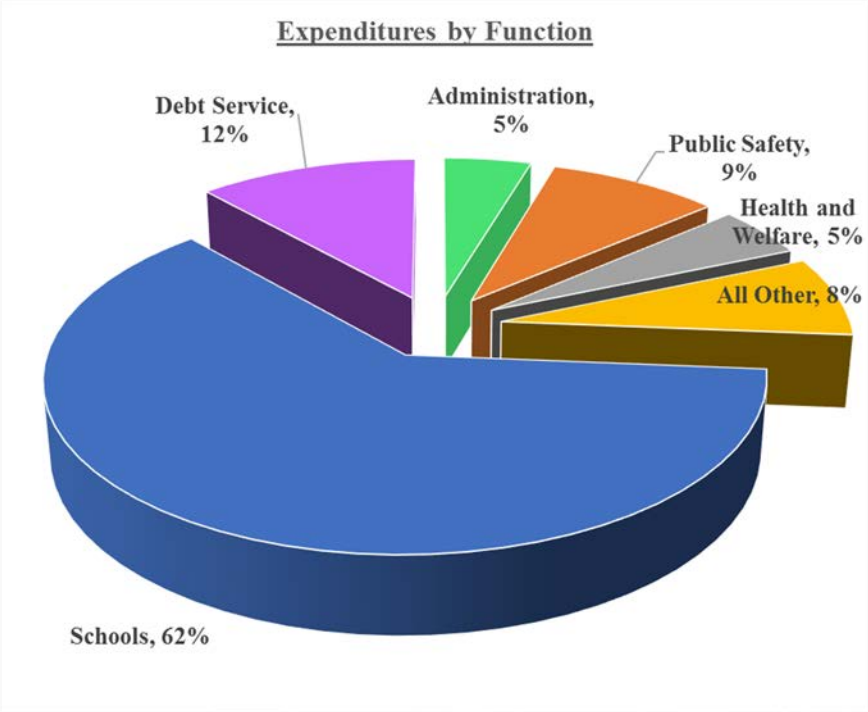
The County of Powhatan Fiscal Year 2015 Operating Budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015 (Budget) is hereby submitted. The Budget achieves all of the Board of Supervisors budget guidelines:

- Maintain the real estate tax rate at $0.90
- Maintain fund balance at 15% of annual operating revenues
- Balance the budget – operating revenues equal operating expenditures
- Refrain from using any one-time revenue sources for operating expenditures

The Budget includes eight funds, six County funds and two Powhatan County Public Schools (PCPS) funds. The total budget for all the funds is $96,902,613. The Budget net of inter-fund transfers is $72,276,821.

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





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

Sincerely,

Patricia A. Weiler
County Administrator

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

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

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

COUNTY OF POWHATAN, VIRGINIA

BOARD OF SUPERVISORS

Carson L. Tucker, Chair
David T. Williams, Vice Chair
Barry C. Hodge
William E. Melton
Jason Moore

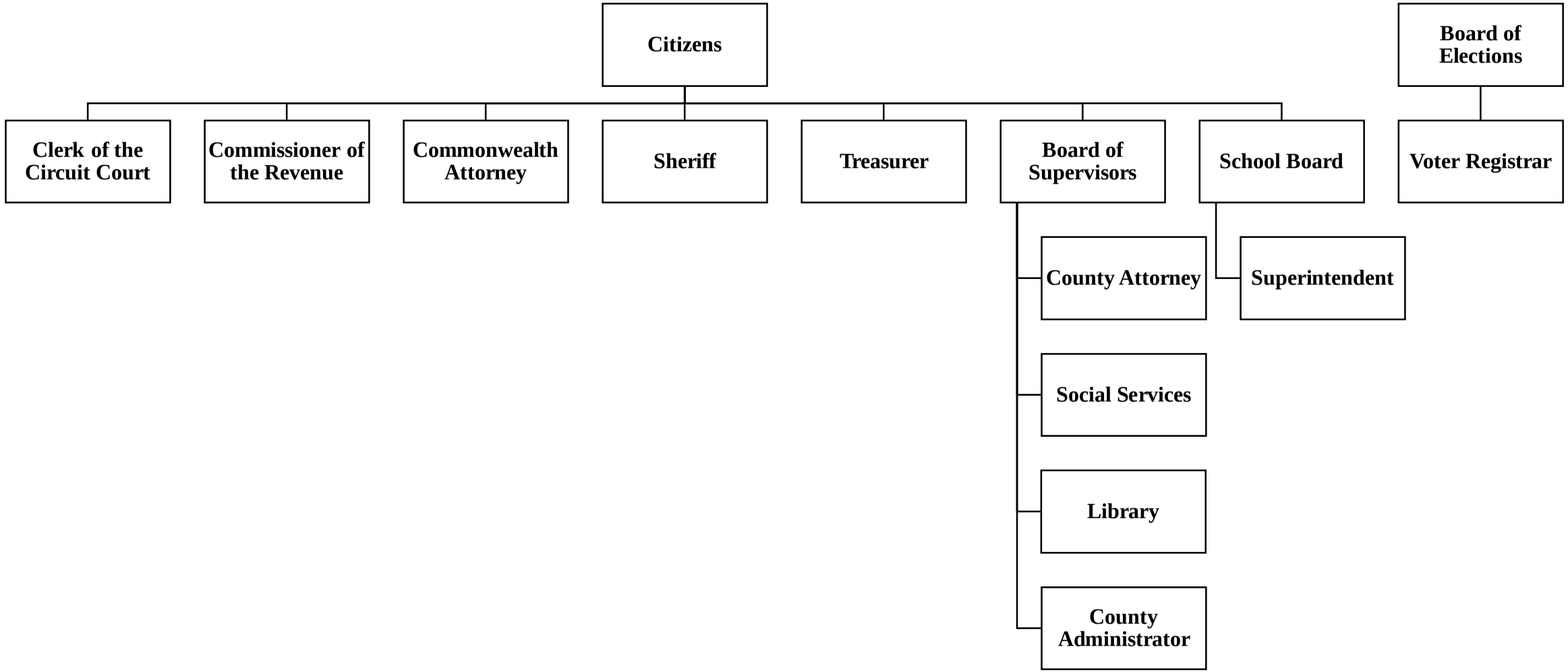
SCHOOL BOARD

Rick Cole, Chair
James Kunka, Vice Chair
Valerie C. Ayers
Sammy Frame
Kim D. Hymel

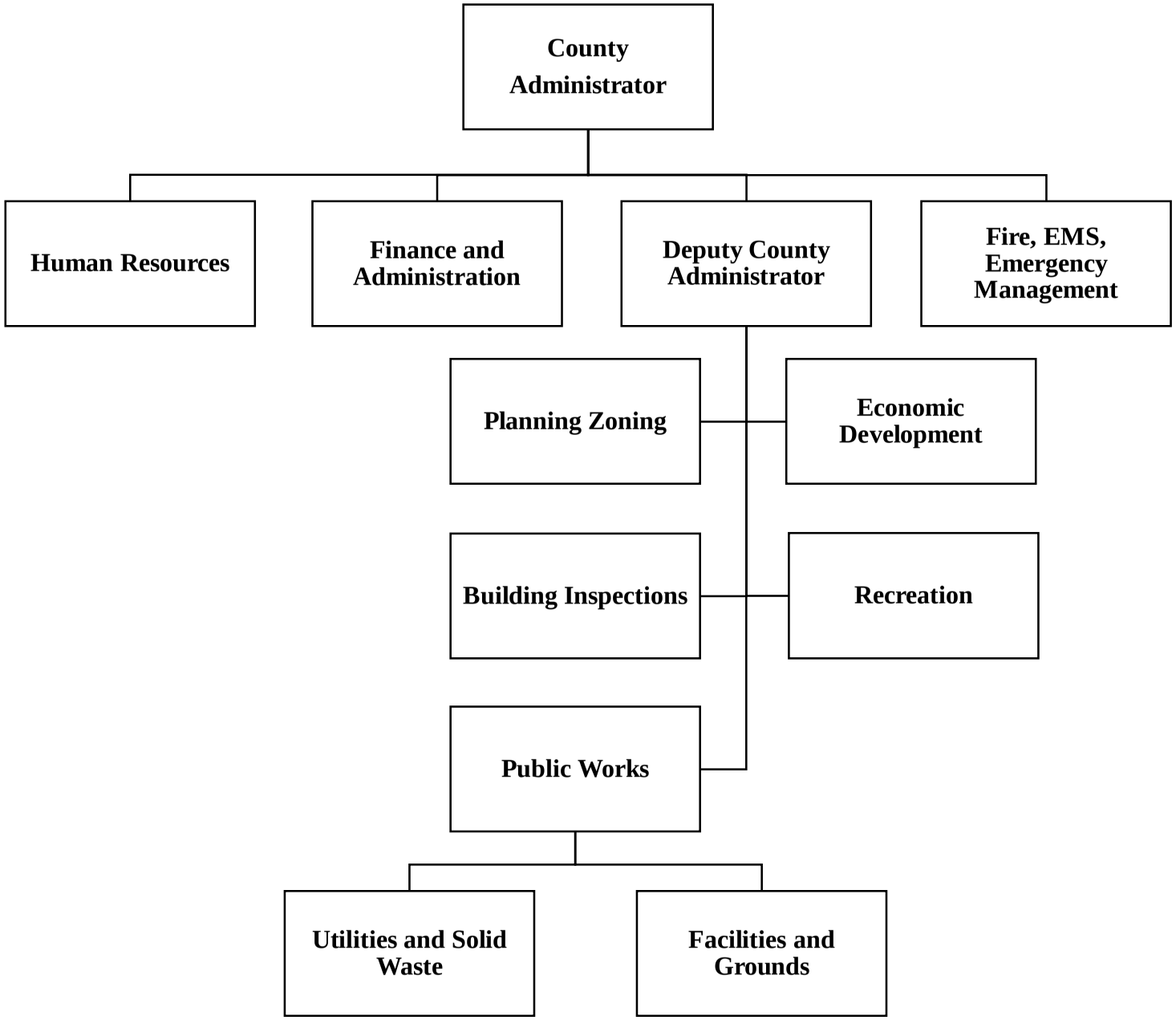
OTHER OFFICALS

Clerk of the Circuit Court…….……..…….. Teresa Hash Dobbins
Commissioner of the Revenue……...…... James Barksdale Timberlake, II
Commonwealth's Attorney….……..…… Robert B. Beasley, Jr.
Sheriff……..……..…….….. Gregory A. Neal
Treasurer……..……..……. Faye G. Barton
Superintendent of Schools……..…….. Dr. Eric L. Jones
County Administrator…….……...……. Patricia A. Weiler
Deputy County Administrator…….……..…….. J. March Altman, Jr.
Director of Finance and Administration……..…… Charla W. Schubert
Director of Social Services……..…….. Catherine Pemberton
Director of the Library…….....……Peggy Martin

County Administration Organizational Chart



County Administration Organizational Chart



ADOPTION OF THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015 (FY 2015) AND APPROPRIATION OF FUNDS

WHEREAS, the Powhatan County Board of Supervisors has held seven budget workshops to discuss, study and consider the proposed FY 2015 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2015 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 23 and 30, 2014; and

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

WHEREAS, a public hearing was held on Monday, May 5, 2014 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday May 5, 2014 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2015 Operating Budget and appropriate the funds for expenditure from the accounts and for the purposes as indicated, except for the School Operating Fund, which shall be appropriated at the level of $36,221,471:

Estimated Revenues	
General Fund	
Property Taxes	$ 34,030,080
Other Taxes	4,333,270
Other Local Sources	1,145,670
State	6,131,740
Federal	51,700
Total General Fund	45,692,460
Social Services Fund	
State	319,150
Federal	533,180
Transfer from General Fund	494,360
Total Social Services Fund	1,346,690
CSA Fund	
State	912,000
Transfer from General Fund	747,490
Total CSA Fund	1,659,490

Fire and Rescue Fund	
Other Local	405,000
State	94,000
Total Fire and Rescue Fund	499,000
Utilities Fund	
Other Local	362,600
Transfer from General Fund	2,206,000
Total Utilities Fund	2,568,600
Capital Projects Fund	
Transfer from General Fund	127,380
Total Capital Projects Fund	127,380
School Operating Fund	
Other Local	296,950
State	20,973,128
Federal	1,472,800
Transfer from General Fund	20,910,562
Total School Operating Fund	43,653,440
School Food Service Fund	
Other Local	749,600
State	19,072
Federal	433,881
Transfer from School Operating	140,000
Use of Fund Balance	13,000
Total School Food Service Fund	1,355,553
Total - Estimated Revenues and Transfers	**$ 96,902,613**
Less Interfund Transfers from Other Funds	
Social Services Fund	494,360
CSA Fund	747,490
Utilities Fund	2,206,000
Capital Projects Fund	127,380
School Operating Fund	20,910,562
School Food Service	140,000
Total Transfers from Other Funds	24,625,792
Total Estimated Revenues without Transfers	**$ 72,276,821**

Expenditures	
General Fund	
Expenditures	$ 21,206,668
Transfers to Other Funds	24,485,792
Total General Fund Expenditures & Transfers	45,692,460
Total Social Services Fund Expenditures	1,346,690
Total CSA Fund Expenditures	1,659,490
Total Fire and Rescue Fund Expenditures	499,000
Total Utilities Fund Expenditures	2,568,600
Total Capital Projects Fund Expenditures	127,380
School Operating Fund	
Expenditures	43,513,440
Transfer to School Food Service Fund	140,000
Total School Fund Expenditures & Transfers	43,653,440
Total School Food Service Fund Expenditures	1,355,553
Total - Expenditures and Transfers	**$ 96,902,613**
Less Inter-fund Transfers to Other Funds	
General Fund	24,485,792
School Operating Fund	140,000
Total Transfers to Other Funds	24,625,792
Total Expenditures without Transfers	**$ 72,276,821**

BE IT FURTHER RESOLVED, that

1. Only the positions authorized in the FY 2015 Staffing Plan adopted with Resolution R-2014-50 shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Pay Plan; and

2. Board of Supervisors approval is required for any budget and appropriation over and above the adopted FY 2015 Operating Budget; and

3. Prior to approving any budget amendment or additional appropriation that increases the total budget expenditures by more than 1%, the Board of Supervisors shall hold a public hearing pursuant to Section 15.2-2507 of the Code of Virginia; and

4. Board of Supervisors approval is required to transfer the budget and appropriation from any contingency account; and

5. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) within each fund but may not increase the total expenditure budget or appropriation of any Fund; and

6. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Project Fund which are not expended by June 30, 2014 shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2014.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 12, 2014.

Carson L. Tucker, Chairman
Powhatan County Board of Supervisors

ATTEST:

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

Barry C. Hodge	**AYE**
William E. Melton	**AYE**
Jason Moore	**AYE**
Carson L. Tucker	**AYE**
David T. Williams	**AYE**

R-2014-44

RESOLUTION
FIXING THE FISCAL YEAR 2015 REAL ESTATE TAX RATE

WHEREAS, a synopsis of the proposed Fiscal Year (FY) 2015 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 23 and 30, 2014; and

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

WHEREAS, a public hearing was held on Monday, May 5, 2014 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday May 5, 2014, 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 2015 Real Estate Tax Year begins on July 1, 2014 and ends on June 30, 2015 and applies to the real estate tax bills due on November 5, 2014 and June 5, 2015.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2015 real estate tax rate at $0.90.

C. Tucker

Carson L. Tucker, Chairman
Powhatan County Board of Supervisors

ATTEST:

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

Barry C. Hodge	aye
William E. Melton	aye
Jason Moore	aye
Carson L. Tucker	aye
David T. Williams	aye

Board of Supervisors:
Carson L. Tucker, Chair
David T. Williams, Vice-Chair
Barry C. Hodge
William E. Melton
Jason Moore
County Administrator
Patricia A. Weiler

THE COUNTY OF
POWHATAN
VIRGINIA

3834 Old Buckingham Road, Suite A
Powhatan, Virginia 23139
Tel 804-598-5612Fax 804-598-7835
Website: www.powhatanva.gov

RESOLUTION SETTING CALENDAR YEAR 2014 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 2014 tax rates the same as were set for Calendar Year 2013, and therefore no notice or public hearing is required.

NOW, THEREFORE, BE IT RESOLVED that the Powhatan County Board of Supervisors adopts the following personal property tax rates for Calendar Year 2014:

Personal Property	$3.60
Business Personal Property	$3.60
Disabled Veterans Personal Property	$1.80
Volunteer Fire and Rescue Personal Property	$1.80
Machinery & Tools	$3.60

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON APRIL 7, 2014.

C Tucker

Carson L. Tucker, Chairman
Powhatan County Board of Supervisors

ATTEST:

P Weiler

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

Barry C. Hodge	aye
William E. Melton	aye
Jason Moore	aye
Carson L. Tucker	aye
David T. Williams	aye

RESOLUTION
IMPLEMENTATING THE CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998; SPECIFIC RELIEF FOR 2014

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

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

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

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

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

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

SECTION 3. Personal use vehicles valued at $20,001 or more shall only receive 45% tax relief of the first $20,000 of value; and

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

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

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 12, 2014.

C. Tucker

Carson L. Tucker, Chairman
Powhatan County Board of Supervisors

ATTEST:

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

Barry C. Hodge	aye
William E. Melton	aye
Jason Moore	aye
Carson L. Tucker	aye
David T. Williams	aye

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BUDGET OVERVIEW

www.powhatanva.gov

READERS GUIDE TO THE BUDGET

The budget is the annual plan for the County's revenues and expenditures. The budget presented is for the period July 1, 2014 to June 30, 2015, Fiscal Year 2015, (FY 2015). The budget for FY 2015 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 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.

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

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

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

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

FY 2015 Budget Calendar

March 5, 2014	Wednesday	7:00 PM	Present Proposed Budget
March 10, 2014	Monday	5:00 PM	Budget Workshop with School Board
March 12, 2014	Wednesday	5:00 PM	Budget Workshop
March 19, 2014	Wednesday	5:00 PM	Budget Workshop
March 24, 2014	Monday	5:00 PM	Budget Workshop
March 31, 2014	Monday	5:00 PM	Budget Workshop
April 2, 2014	Wednesday	5:00 PM	Budget Workshop
April 9, 2014	Wednesday	5:00 PM	Budget Workshop
May 5, 2014	Monday	7:00 PM	Public Hearing on Budget
May 12, 2014	Monday	7:00 PM	Adopt Budget and Tax Rate

BASIS OF BUDGETING AND LEVEL OF CONTROL

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

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

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

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

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

BASIS OF ACCOUNTING

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

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

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

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

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

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

GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

PROPRIETARY FUNDS

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

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

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

FIDUCIARY FUNDS

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

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 subsequent year's expenditure budget for the general fund, the school operating fund and the school food service fund, net of the general fund support of the school operating fund.

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.

BALANCED BUDGET

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

PURCHASING

The County follows the Virginia Public Procurement Act. The Act requires contracts over $100,000 with non-governmental contractors to be awarded after competitive sealed bidding or competitive negotiation, unless otherwise authorized by law. The Act also states that professional services shall be procured by competitive negotiation.

DEBT MANAGEMENT

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

Targeted debt ratios will be calculated and included in the review of financial trends and debt capacity. Net debt is defined as any and all debt that is tax-supported. Net debt as a percentage of assessed value of taxable property shall not exceed 4.5%. The ratio of debt service as a percentage of governmental operating funds expenditures shall not exceed 12%.

BUDGET SUMMARY

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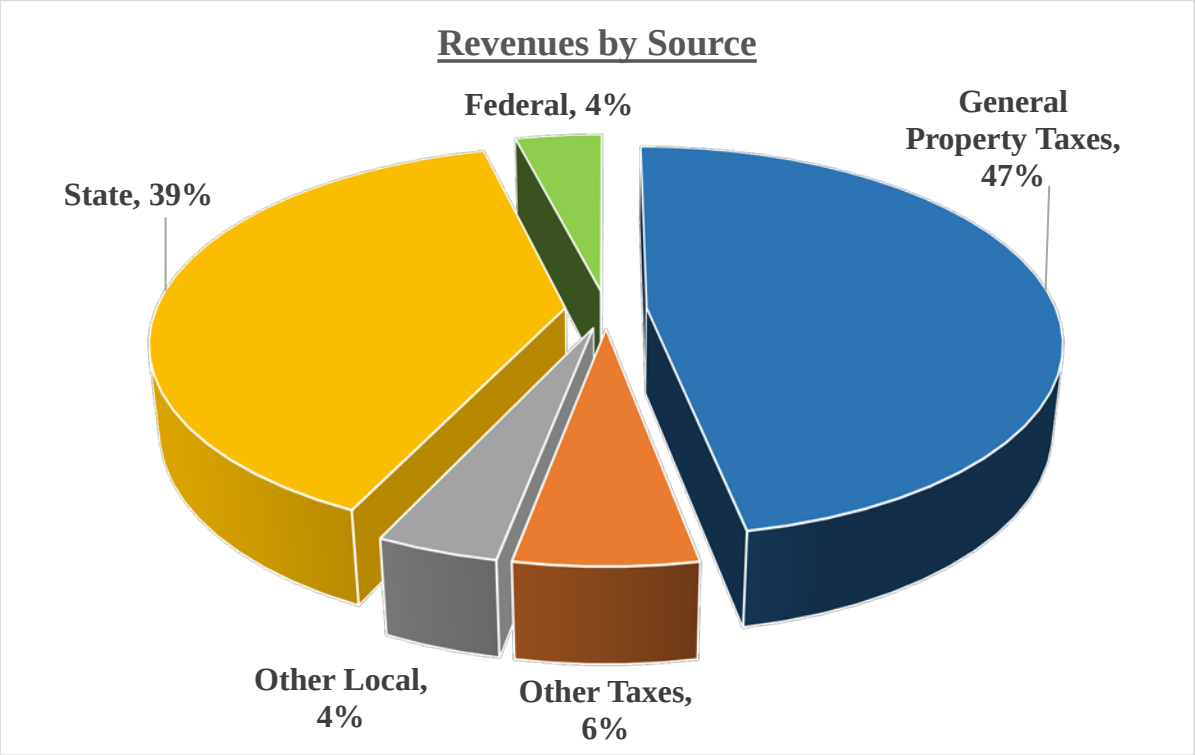
Powhatan County
FY 2015 Operating Budget
Summary by Fund

	FY 2014 Adopted	FY 2015 Adopted	Increase (Decrease)
General Fund	$ 45,071,397	$ 45,692,460	$ 621,063
Social Services Fund	1,348,895	1,346,690	(2,205)
CSA Fund	1,554,641	1,659,490	104,849
Fire and Rescue Fund	-	499,000	499,000
Utilities Fund	2,348,928	2,568,600	219,672
Drug Task Force Fund	5,000	-	(5,000)
Asset Forfeiture Fund	5,000	-	(5,000)
Capital Projects Fund	76,000	127,380	51,380
PCAA Fund	10,000	-	(10,000)
Debt Service Fund	7,059,266	-	(7,059,266)
School Operating Fund	42,074,330	43,653,440	1,579,110
School Food Service Fund	1,392,561	1,355,553	(37,008)
Total All Funds	**100,946,018**	**96,902,613**	**(4,043,405)**
Less Inter-fund Transfers			
Social Services Fund	489,151	494,360	5,209
CSA Fund	774,000	747,490	(26,510)
Utilities Fund	2,046,828	2,206,000	159,172
Capital Projects Fund	76,000	127,380	51,380
Debt Service Fund	7,059,266	-	(7,059,266)
School Operating Fund	20,482,427	20,910,562	428,135
School Operating to Food Service	140,000	140,000	-
Total Transfers	31,067,672	24,625,792	(6,441,880)
Total - net of Inter-fund Transfers	**$ 69,878,346**	**$ 72,276,821**	**$ 2,398,475**

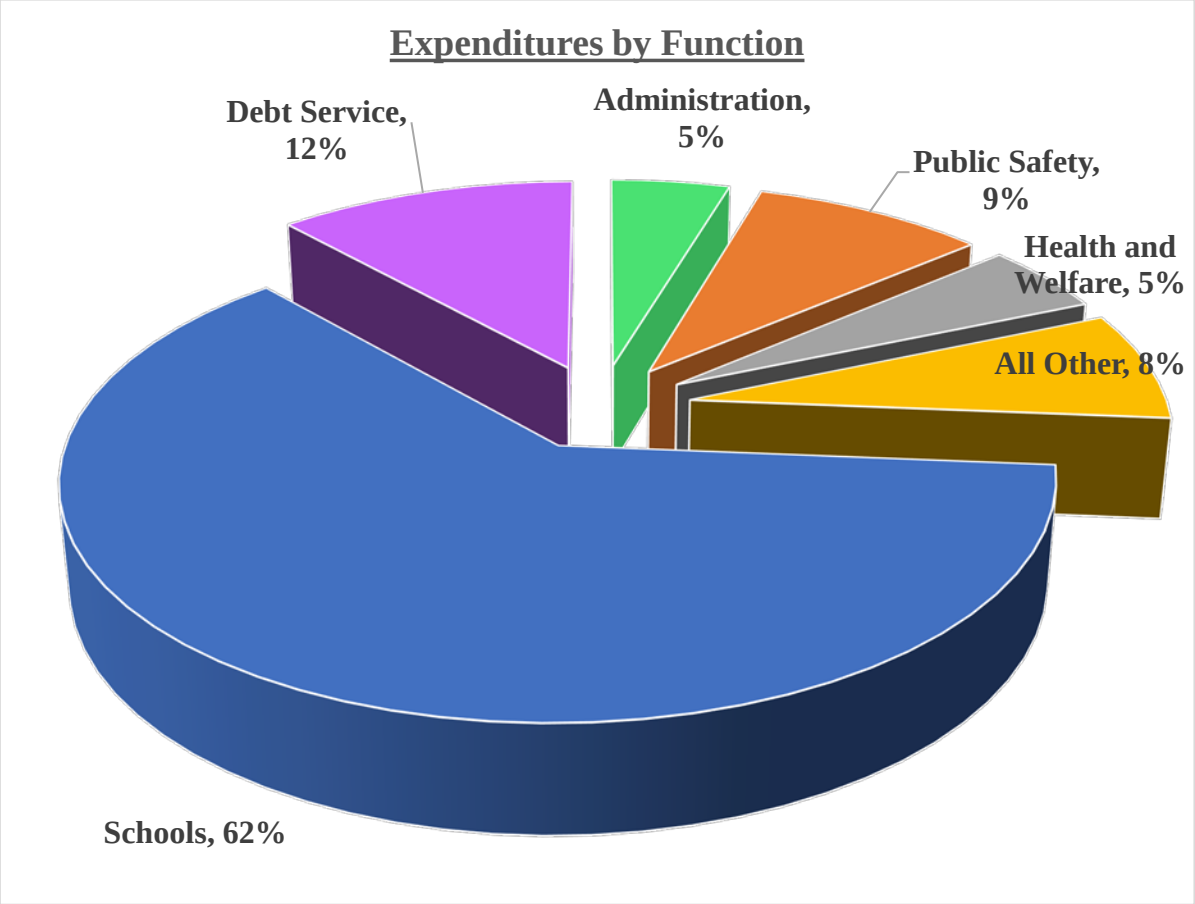
Powhatan County
FY 2015 Operating Budget
Total Revenues Net of Inter-fund Transfers
Shown by Source

Revenues by Source	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)	% Change
General Property Taxes	$ 33,116,300	$ 34,030,080	$ 913,780	2.8%
Other Taxes	4,102,700	4,333,270	230,570	5.6%
Other Local	2,985,961	2,972,820	(13,141)	-0.4%
State	26,982,800	28,449,090	1,466,290	5.4%
Federal	2,690,585	2,491,561	(199,024)	-7.4%
Total Revenues, net	**$ 69,878,346**	**$ 72,276,821**	**$ 2,398,475**	**3.4%**



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

Expenditures by Function	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)	% Change
Administration	$ 3,228,097	$ 3,342,623	$ 114,526	3.5%
Judicial Administration	811,161	828,637	17,476	2.2%
Public Safety	6,251,441	6,577,626	326,185	5.2%
Public Works	1,955,964	1,952,886	(3,078)	-0.2%
Health and Welfare	3,450,751	3,522,250	71,499	2.1%
Community Development	1,445,847	1,711,736	265,889	18.4%
Utilities	972,143	1,061,100	88,957	9.2%
Schools	43,326,891	44,868,993	1,542,102	3.6%
Schools Debt Service	5,588,341	5,652,891	64,550	1.2%
County Debt Service	1,470,925	1,250,579	(220,346)	-15.0%
Utilities Debt Service	1,376,785	1,507,500	130,715	9.5%
Total Expenditures, net	**$ 69,878,346**	**$ 72,276,821**	**$ 2,398,475**	**3.4%**



Powhatan County
FY 2015 Operating Budget
Revenue Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted
GENERAL FUND 100					
Real Estate Property Taxes	$ 27,286,332	$ 27,505,768	$ 27,515,600	$ 27,515,600	$ 27,463,100
Personal Property Taxes	6,753,253	5,609,212	5,124,700	5,124,700	6,176,980
Penalties & Interest	543,647	388,041	476,000	476,000	390,000
GENERAL PROPERTY TAXES	**$ 34,583,232**	**$ 33,503,022**	**$ 33,116,300**	**$ 33,116,300**	**$ 34,030,080**
Local Sales Tax	$ 1,496,777	$ 2,140,378	$ 2,098,800	$ 2,098,800	$ 2,354,000
All Other	2,744,654	1,938,566	2,003,900	2,003,900	1,979,270
OTHER LOCAL TAXES	**$ 4,241,431**	**$ 4,078,943**	**$ 4,102,700**	**$ 4,102,700**	**$ 4,333,270**
Planning & Zoning Fees	$ 60,106	$ 37,681	$ 48,180	$ 48,180	$ 54,770
Building Permits	288,630	369,704	320,400	320,400	472,950
All Other	15,946	13,865	15,200	15,200	14,000
PERMITS, FEES, & LICENSES	**$ 364,682**	**$ 421,250**	**$ 383,780**	**$ 383,780**	**$ 541,720**
FINES & FORFEITURES	**$ 170,249**	**$ 143,957**	**$ 172,200**	**$ 172,200**	**$ 143,500**
USE OF MONEY & PROPERTY	**$ 242,387**	**$ 292,079**	**$ 226,000**	**$ 226,000**	**$ 207,600**
EMS Transport Fees	$ -	$ -	$ 585,625	$ 585,625	$ -
All Other	185,152	158,653	163,200	163,200	178,200
CHARGES FOR SERVICES	**$ 185,152**	**$ 158,653**	**$ 748,825**	**$ 748,825**	**$ 178,200**
OTHER	**$ 165,119**	**$ 198,560**	**$ 79,650**	**$ 79,650**	**$ 74,650**
PPTRA	$ 3,022,472	$ 3,022,472	$ 3,022,472	$ 3,022,472	$ 3,022,470
All Other	204,392	1,037,595	1,098,700	1,098,700	1,065,730
STATE NON-CATAGORICAL	**$ 3,226,864**	**$ 4,060,067**	**$ 4,121,172**	**$ 4,121,172**	**$ 4,088,200**
STATE SHARED EXPENSES	**$ 1,709,751**	**$ 1,734,494**	**$ 1,833,982**	**$ 1,833,982**	**$ 1,833,980**
STATE CATEGORICAL AID	**$ 191,047**	**$ 203,749**	**$ 211,832**	**$ 211,832**	**$ 209,560**
FEDERAL CATEGORICAL AID	**$ 62,512**	**$ 53,620**	**$ 74,956**	**$ 74,956**	**$ 51,700**
GENERAL FUND CONTINUED					
TRANSFERS OTHER FUNDS	**$ 803,774**	**$ 79,546**	**$ -**	**$ -**	**$ -**
USE OF FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ 579,567**	**$ -**
TOTAL GENERAL FUND 100	**$ 45,946,202**	**$ 44,927,938**	**$ 45,071,397**	**$ 45,650,964**	**$ 45,692,460**

Powhatan County
FY 2015 Operating Budget
Revenue Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted
SOCIAL SERVICES FUND 102	$ 1,396,816	$ 1,271,786	$ 1,348,895	$ 1,373,895	$ 1,346,690
CSA FUND 104	1,590,372	1,573,854	1,554,641	1,554,641	1,659,490
FIRE RESCUE FUND 120	71,973	559,073	-	-	499,000
CAPITAL PROJECTS FUND 301	3,636	1,493,566	76,000	1,836,200	127,380
UTILITIES FUND 501	2,642,955	2,846,268	2,348,928	2,781,112	2,568,600
SCHOOL OPERATING 205	40,782,982	40,818,818	42,074,330	42,325,330	43,653,440
SCHOOL FOOD 207	1,403,023	1,286,530	1,392,561	1,392,561	1,355,553
TOTAL OTHER FUNDS	$ 47,891,757	$ 49,849,894	$ 48,795,355	$ 51,263,739	$ 51,210,153
TOTAL REVENUE	$ 93,837,958	$ 94,777,832	$ 93,866,752	$ 96,914,703	$ 96,902,613
LESS TRANSFERS FROM OTHER FUNDS	(29,189,597)	(31,834,354)	(30,927,672)	(31,352,424)	(24,625,792)
TOTAL REVENUE LESS TRANSFERS	$ 64,648,361	$ 62,943,478	$ 62,939,080	$ 65,562,279	$ 72,276,821

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Delinquent RE Taxes (Budget)	$ -	$ -	$ 335,000	$ 335,000	$ -	$ 360,000
RE Taxes - 1993	-	79	-	-	-	-
RE Taxes - 1994	-	69	-	-	-	-
RE Taxes - 1995	-	74	-	-	-	-
RE Taxes - 1996	-	75	-	-	-	-
RE Taxes - 1997	-	75	-	-	-	-
RE Taxes - 1998	-	77	-	-	-	-
RE Taxes - 1999	-	206	-	-	-	-
RE Taxes - 2000	-	183	-	-	-	-
RE Taxes - 2001	10	142	-	-	-	-
RE Taxes - 2002	248	729	-	-	258	-
RE Taxes - 2003	-	183	-	-	5	-
RE Taxes - 2004	-	382	-	-	-	-
RE Taxes - 2005	28	634	-	-	-	-
RE Taxes - 2006	554	1,917	-	-	-	-
RE Taxes - 2007	6,577	4,900	-	-	-	-
RE Taxes - 2008	105,075	(15,860)	-	-	5,677	-
RE Taxes - 2009	232,080	23,827	-	-	17,353	-
RE Taxes - 2010	291,436	91,751	-	-	43,464	-
RE Taxes - 2011	13,003,585	213,182	-	-	75,569	-
RE Taxes - 2012	12,925,321	13,313,167	-	-	161,569	-
RE Taxes - 2013	-	12,636,919	13,039,500	13,039,500	13,154,128	-
RE Taxes - 2014	-	-	13,051,600	13,051,600	-	-
RE Taxes - 2015	-	-	-	-	-	25,870,600
Total Delinquent RE Taxes	$ 636,009	$ 322,625	$ 335,000	$ 335,000	$ 303,895	$ 360,000
Total Current Real Estate Taxes	$ 25,928,907	$ 25,950,086	$ 26,091,100	$ 26,091,100	$ 13,154,128	$ 25,870,600
Roll Back Taxes	$ 27,311	$ 25,204	$ 19,500	$ 19,500	$ 29,288	$ 19,500
Tax Relief for the Elderly	-	385,992	375,000	375,000	-	412,000
Surplus Real Estate Funds	-	35,782	-	-	-	-
Total Other RE Taxes	$ 27,311	$ 446,979	$ 394,500	$ 394,500	$ 29,288	$ 431,500
PSC Taxes - 2011	$ 694,105	$ -	$ -	$ -	$ -	$ -
PSC Taxes - 2012	-	-	-	-	-	-
PSC Taxes - 2013	-	786,078	695,000	695,000	800,940	-
PSC Taxes - 2014	-	-	-	-	-	-
PSC Taxes - 2015	-	-	-	-	-	801,000
Total PSC	$ 694,105	$ 786,078	$ 695,000	$ 695,000	$ 800,940	$ 801,000
Total Real Estate Taxes	**$ 27,286,332**	**$ 27,505,768**	**$ 27,515,600**	**$ 27,515,600**	**$ 14,288,250**	**$ 27,463,100**
PP Taxes - 2006	$ 2,082	$ -	$ -	$ -	$ -	$ -
PP Taxes - 2007	3,993	188	-	-	-	-
PP Taxes - 2008	8,795	4,505	-	-	3,069	-
PP Taxes - 2009	21,500	3,665	-	-	1,389	-
PP Taxes - 2010	112,806	6,515	-	-	1,001	-
PP Taxes - 2011	3,718,694	71,138	-	-	9,000	-
PP Taxes - 2012	1,668,859	2,151,749	-	-	55,375	-
PP Taxes - 2013	-	2,211,124	4,202,000	4,202,000	2,581,095	-
PP Taxes - 2014	-	-	-	-	-	2,537,450
PP Taxes - 2015	-	-	-	-	-	2,687,250
MH Taxes - 2007	13	-	-	-	-	-
MH Taxes - 2008	13	-	-	-	-	-
MH Taxes - 2009	13	-	-	-	-	-
MH Taxes - 2010	166	-	-	-	-	-
MH Taxes - 2011	4,786	294	-	-	50	-
MH Taxes - 2012	3,069	3,007	-	-	214	-
MH Taxes - 2013	-	2,748	2,700	2,700	2,810	-
MH Taxes - 2014	-	-	2,900	2,900	-	3,500
MH Taxes - 2015	-	-	-	-	-	3,500

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Rescue Squad PP2009 Taxes	$ (40)	$ -	$ -	$ -	$ -	$ -
Rescue Squad PP2010 Taxes	-	-	-	-	-	-
Rescue Squad PP2011 Taxes	9,683	385	-	-	-	-
Rescue Squad PP2012 Taxes	5,232	6,216	-	-	119	-
Rescue Squad PP2013 Taxes	-	6,202	4,900	4,900	4,621	-
Rescue Squad PP2014 Taxes	-	-	5,000	5,000	-	6,200
Rescue Squad PP2015 Taxes	-	-	-	-	-	6,200
Motor Carrier Tax - 2006	54	-	-	-	-	-
Motor Carrier Tax - 2007	-	-	-	-	-	-
Motor Carrier Tax - 2008	27	1,071	-	-	1,037	-
Motor Carrier Tax - 2009	22	702	-	-	702	-
Motor Carrier Tax - 2010	2,224	562	-	-	562	-
Motor Carrier Tax - 2011	13,977	449	-	-	525	-
Motor Carrier Tax - 2012	6,500	7,121	-	-	2,075	-
Motor Carrier Tax - 2013		14,845	-	-	15,291	-
Motor Carrier Tax - 2014	-	-	21,000	21,000	-	10,200
Motor Carrier Tax - 2015	-	-	-	-	-	10,200
M & T Taxes - 2011	337,794		-	-	-	-
M & T Taxes - 2012	-	329,906	-	-	-	-
M & T Taxes - 2013	-	198,492	343,000	343,000	163,933	-
M & T Taxes - 2014	-	-	-	-	-	165,400
M & T Taxes - 2015	-	-	-	-	-	165,400
Business PP Taxes - 2006	36	-	-	-	-	-
Business PP Taxes - 2007	144	-	-	-	-	-
Business PP Taxes - 2008	457	982	-	-	-	-
Business PP Taxes - 2009	815	1,758	-	-	50	-
Business PP Taxes - 2010	9,958	543	-	-	-	-
Business PP Taxes - 2011	530,925	4,597	-	-	1,228	-
Business PP Taxes - 2012	290,653	228,244	-	-	3,826	-
Business PP Taxes - 2013	-	352,204	270,000	270,000	257,552	-
Business PP Taxes - 2014	-	-	273,200	273,200	-	290,840
Business PP Taxes - 2015	-	-	-	-	-	290,840
TOTAL PERSONAL PROP TAXES	**$ 6,753,253**	**$ 5,609,212**	**$ 5,124,700**	**$ 5,124,700**	**$ 3,105,521**	**$ 6,176,980**
Penalties	$ 306,018	$ 213,480	$ 281,000	$ 281,000	$ 164,097	$ 215,000
Interest	237,629	174,562	195,000	195,000	95,101	175,000
TOTAL PENALTIES & INTEREST	**$ 543,647**	**$ 388,041**	**$ 476,000**	**$ 476,000**	**$ 259,198**	**$ 390,000**
TOTAL PROPERTY TAXES	**$ 34,583,232**	**$ 33,503,022**	**$ 33,116,300**	**$ 33,116,300**	**$ 17,652,969**	**$ 34,030,080**
Local Sales and Use Taxes	$ 1,496,777	$ 2,140,378	$ 2,098,800	$ 2,098,800	$ 484,315	$ 2,354,000
Consumer's Utility Taxes	554,746	566,333	561,000	561,000	273,882	589,200
Consumption Tax	84,064	90,160	87,100	87,100	38,427	91,970
Communications Tax	878,898	-	-	-	-	-
Business LicenseTaxes	103,243	99,496	106,200	106,200	10,069	99,500
Franchise License Taxes	98,097	98,641	95,000	95,000	-	99,600
Motor Vehicle License 2007	906	25	-	-	-	-
Motor Vehicle License 2008	1,650	492	-	-	250	-
Motor Vehicle License 2009	5,124	975	-	-	382	-
Motor Vehicle License 2010	28,097	1,959	-	-	325	-
Motor Vehicle License 2011	636,039	22,056	-	-	2,315	-
Motor Vehicle License 2012	-	-	-	-	-	-
Motor Vehicle License 2013	-	771,598	-	-	102,858	-
Motor Vehicle License 2014	-	-	849,000	849,000	-	-
Motor Vehicle License 2015	-	-	-	-	-	811,500
Local Tax on Deeds	299,954	275,032	293,600	293,600	171,818	275,000
Tax on Wills	6,972	7,330	6,500	6,500	684	6,500
Short Term Rental	5,509	4,468	5,500	5,500	3,474	6,000

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
E911 Wireless	$ 41,356	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER LOCAL TAXES	**$ 4,241,431**	**$ 4,078,943**	**$ 4,102,700**	**$ 4,102,700**	**$ 1,088,799**	**$ 4,333,270**
Dog Tag Sales 2010	$ 1,538	$ -	$ -	$ -	$ -	$ -
Dog Tag Sales 2012	14,408	1,239	-	-	10	-
Dog Tag Sales 2013	-	12,626	-	-	2,116	-
Dog Tag Sales 2014	-	-	15,200	15,200	3,093	-
Dog Tag Sales 2015	-	-	-	-	-	14,000
Land Use Application Fees	820	790	1,000	1,000	520	1,300
Transfer Fees	914	759	1,000	1,000	484	1,100
Zoning Permits	6,120	6,650	7,300	7,300	3,650	7,300
Building Permits	214,887	284,326	239,400	239,400	164,040	350,000
Inspection Fees	470	240	500	500	40	250
Electrical Permits	23,902	26,217	25,700	25,700	15,318	33,000
Plumbing Permits	13,926	14,043	15,600	15,600	9,528	20,000
Mechanical Permits	21,576	28,052	24,900	24,900	17,578	38,000
Building Permit-Administration	1,745	816	2,000	2,000	270	600
Burn Permits	100	100	200	200	-	100
Septic Tank Permits	12,025	15,910	12,100	12,100	9,805	31,000
Temporary Business/Planning	200	200	100	100	-	200
Tent Rentals for Events	80	120	80	80	103	120
Erosion/Sediment Control	14,970	21,059	15,000	15,000	10,390	22,000
Events Permit	740	220	700	700	130	350
Conditional UsePermits	6,700	250	5,000	5,000	3,000	6,000
Rezoning Permits	7,895	(1,570)	7,000	7,000	-	7,000
Subdivision - Preliminary	50	1,025	-	-	200	200
Subdivision - Final Plats	1,700	750	2,000	2,000	1,975	2,000
Private Road Inspections	1,100	200	1,000	1,000	-	200
Project Approval	14,867	3,528	3,500	3,500	1,128	3,500
Variance or Appeal Fees	250	600	500	500	550	500
Non-Subvision Plat	3,700	3,100	4,000	4,000	1,190	3,000
TOTAL PERMITS, FEES, LICENSES	**$ 364,682**	**$ 421,250**	**$ 383,780**	**$ 383,780**	**$ 245,117**	**$ 541,720**
Local Fines- Clerk of Circuit Crt	$ 3,725	$ 7,973	$ 4,000	$ 4,000	$ 199	$ 4,000
Court Fines-Forfeitures - DC	157,915	127,199	160,000	160,000	59,413	130,000
Interest on Court Fines/Forf	865	2,052	700	700	1,058	2,000
Library Fines -Lost Books,	7,743	6,732	7,500	7,500	3,520	7,500
TOTAL FINES & FORFEITURES	**$ 170,249**	**$ 143,957**	**$ 172,200**	**$ 172,200**	**$ 64,190**	**$ 143,500**
Interest - CVB (Regular)	$ 73	$ 50	$ 100	$ 100	$ 20	$ -
Interest CVB - MMA	6	4	-	-	1	-
Interest on New Horizon $500	7,903	10,527	-	-	5,307	11,000
Investment Interest	905	27	1,000	1,000	49	-
Interest - Bank of Powhatan	12,846	14,746	9,000	9,000	8,348	17,000
Interest Earned Bank Deposits	-	11	-	-	4	-
Interest on Public Service A	16	-	-	-	-	-
Rent - CSB	135,000	135,025	135,000	135,000	67,500	135,000
Rent - Use of Comm Buildings	10,033	6,960	9,000	9,000	2,244	-
Rent - Social Services Dept	1,082	-	1,100	1,100	-	-
Rent - Health Dept	13,446	12,373	12,400	12,400	6,186	12,400
Rent - SPRINT (TOWER)	25,392	25,392	25,400	25,400	12,696	25,400
Library Sales &Services	6,896	6,861	6,000	6,000	3,630	6,800
Rent - NEXTEL Tower	28,789	32,186	27,000	27,000	15,201	-
E911 Wireless	-	47,917	-	-	-	-
TOTAL USE MONEY & PROPERTY	**$ 242,387**	**$ 292,079**	**$ 226,000**	**$ 226,000**	**$ 121,186**	**$ 207,600**
Sheriff's Fees	$ 1,497	$ 633	$ 1,000	$ 1,000	$ 1,065	$ 1,000
Law Library Fees	4,173	3,661	3,000	3,000	1,655	4,000

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Court Appointed Atty Fees	$ -	$ 4,797	$ -	$ -	$ 3,215	$ 5,000
Courthouse Maintenance Fees	11,698	11,040	11,700	11,700	4,895	11,000
Clerk Other Local Costs	10,004	19,119	10,000	10,000	7,529	19,000
Sheriff's Fees - Local ONLY	(7)	107	-	-	68	-
DUI Response Reimburse	12,310	4,350	5,000	5,000	3,150	5,000
Courthouse Security Fund	52,143	49,514	53,000	53,000	22,114	50,000
Jail Admission Fee	2,235	1,960	2,000	2,000	881	2,000
Blood Test/ DNAFee	391	287	300	300	154	300
Parking Tickets	840	420	700	700	40	400
Susp. License Reimburse	3,030	1,300	2,000	2,000	350	1,300
Commonwealth's Atty Fees	2,025	1,669	2,000	2,000	1,019	2,000
Fees for Rescue	100	-	-	-	-	-
Fee for Transport	-	-	585,625	585,625	-	-
Animal Protection	3,513	2,986	3,000	3,000	1,350	3,000
False Alarm Fines	2,225	85	2,200	2,200	100	2,200
Animal Adoption-Spayed/Neuter	880	840	-	-	397	900
Waste Collections/Disposal	55,014	38,953	50,000	50,000	34,322	50,000
Newspaper Recycling	1,238	-	1,200	1,200	-	-
Recreation Fees - Parks & Rec	20,587	13,362	15,000	15,000	10,393	20,000
Special Events Collections	-	2,220	-	-	500	-
Sale of Maps, Plats, Surveys	1,165	1,080	1,000	1,000	360	1,000
Sale of Ordinances	90	270	100	100	20	100
TOTAL CHARGES FOR SERVICES	**$ 185,152**	**$ 158,653**	**$ 748,825**	**$ 748,825**	**$ 93,577**	**$ 178,200**
Sheriff - Reimbursables	$ 11,245	$ 16,407	$ -	$ -	$ 7,440	$ -
E/R - Social Services	24,464	6,668	-	-	2,469	-
E/R - Schools	40,000	-	40,000	40,000	40,000	40,000
E/R - Insurance	2,309	6,896	-	-	-	-
E/R - Other	-	454	-	-	-	-
E/R - Telephone	-	1,451	-	-	642	-
E/R - Gas	48	-	-	-	-	-
E/R - Free Clinic	4,427	22	-	-	-	-
E/R - Health Dept	8,121	4,455	-	-	1,700	-
Administrative Fee-Treasurer	20,746	15,456	20,000	20,000	7,481	15,000
Gifts and Donations	-	500	-	-	-	-
Animal Shelter Donations	2,519	1,062	-	-	1,407	-
Sale of Salvage and Surplus	6,390	5,606	-	-	2,160	-
Sale of Equipment	-	6,000	-	-	-	-
Insurance Adjustments	50	-	-	-	831	-
Miscellaneous Health Depart	75	41	-	-	553	-
Miscellaneous Library	620	951	-	-	-	-
Donations - Library	1,372	1,463	-	-	487	-
Project Lifesaver Donations	535	3,385	-	-	500	-
Credit Card Fees	11,422	9,171	9,500	9,500	5,791	9,500
D.A.R.E.(Drug Awareness)	260	360	-	-	-	-
Vet Bill from Animal Control	276	309	-	-	-	-
Solicitor's Permit	140	100	-	-	20	-
Donations - Triad	-	1,708	-	-	-	-
Farm Friendly Sign Donations	1,025	-	-	-	-	-
Returned Check Fees	350	245	350	350	175	350
Clerk Miscellaneous Fees	4,862	5,610	4,800	4,800	2,400	4,800
Parks & Recreation Donations	100	-	-	-	-	-
Restitution Payments	4,200	4,200	-	-	1,050	-
Restitution forAnimals	1,622	2,355	-	-	754	-
FOIA Request Fees	800	198	-	-	-	-
Miscellaneous	12,320	19,740	5,000	5,000	667	5,000
Medical Transport from JRJDC	181	-	-	-	-	-
VEC Refund	1,200	175	-	-	-	-

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
TOTAL OTHER	**$ 161,679**	**$ 114,985**	**$ 79,650**	**$ 79,650**	**$ 76,526**	**$ 74,650**
Recordation Taxes-State Fax	$ 103,464	$ 98,067	$ 105,000	$ 105,000	$ 26,805	$ 98,100
Mobile Home Titling Taxes	1,328	13,175	2,000	2,000	-	13,100
Tax on Deeds (Grantor's Tax)	70,896	56,051	72,000	72,000	42,995	85,000
Railroad Rolling Stock Taxes	9,047	21,230	9,000	9,000	368	21,230
Auto Rental Tax	19,657	19,008	17,000	17,000	6,491	19,100
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,472	3,022,472	2,350,451	3,022,470
Reduction in State Aid to Lo	-	(51,165)	-	-	-	(52,000)
Communications Tax	-	881,229	893,700	893,700	358,097	881,200
TOTAL NON-CAT STATE	**$ 3,226,864**	**$ 4,060,067**	**$ 4,121,172**	**$ 4,121,172**	**$ 2,785,208**	**$ 4,088,200**
Commonwealth's Attorney	$ 169,273	$ 170,059	$ 177,616	$ 177,616	$ 73,591	$ 177,610
Sheriff	1,067,960	1,080,564	1,164,441	1,164,441	470,214	1,164,440
Commissioner of the Revenue	100,335	100,686	106,160	106,160	43,826	106,160
Treasurer	100,671	102,138	109,329	109,329	44,694	109,330
Registrar/Electoral Boards	46,135	52,941	43,900	43,900	-	43,900
Clerk of the Circuit Court	221,422	223,193	227,536	227,536	84,030	227,540
Clerk - Excess Fees (SNIP)	3,955	4,913	5,000	5,000	-	5,000
TOTAL SHARED STATE	**$ 1,709,751**	**$ 1,734,494**	**$ 1,833,982**	**$ 1,833,982**	**$ 716,355**	**$ 1,833,980**
Comprehensive Service Act	$ 7,073	$ -	$ -	$ -	$ -	$ -
State/Local Foster Care - DC	4,448	-	3,500	3,500	-	4,500
Miscellaneous State Revenue	(2,834)	1,178	-	-	939	-
Four for Life	28,135	29,256	-	-	-	-
Animal Funds (spay/neuter)	232	264	-	-	334	-
Library State Aid - Quarterl	77,161	90,215	99,172	99,172	49,586	99,760
Abandoned Vehicles	400	-	-	-	-	-
Animal Friendly License Plates	800	810	1,000	1,000	-	800
Fire Programs Fund	-	-	-	-	-	-
DMV Grant	33,270	6,495	-	-	-	-
Victim/Witness Assistance	36,483	63,182	49,000	49,000	11,700	49,000
VJCCA Grant (State)	5,880	8,074	5,700	5,700	4,234	8,500
State TANF Funds (PCCAA)	-	-	4,060	4,060	-	-
E911 Wireless	-	-	49,400	49,400	16,359	47,000
CSBG Funds (PCCAA) State	-	4,274	-	-	-	-
TOTAL CATEGORICAL STATE	**$ 191,047**	**$ 203,749**	**$ 211,832**	**$ 211,832**	**$ 83,153**	**$ 209,560**
"Hurricane Irene" FEMA	$ -	$ 6,220	$ -	$ -	$ -	$ -
TANF Funds (PCCAA)	4,339	-	-	-	1,615	4,300
CSBG Funds (PCCAA) Federal	58,173	47,400	74,956	74,956	18,336	47,400
Library Assistance	-	-	-	-	1,396	-
TOTAL CATEGORICAL FEDERAL	**$ 62,512**	**$ 53,620**	**$ 74,956**	**$ 74,956**	**$ 21,346**	**$ 51,700**
Insurance Recoveries	$ 3,440	$ 47,575	$ -	$ -	$ 27,591	$ -
Capital Leases	-	36,000	-	-	-	-
TOTAL OTHER	**$ 3,440**	**$ 83,575**	**$ -**	**$ -**	**$ 27,591**	**$ -**
Transfer From Cash Proffer	$ 643,516	$ -	$ -	$ -	$ -	$ -
Transfer From Grants Fund	-	79,546	-	-	-	-
Transfer From School Fund	10,241	-	-	-	-	-
Transfer from Debt Service	150,017	-	-	-	-	-
TOTAL TRANSFERS IN	**$ 803,774**	**$ 79,546**	**$ -**	**$ -**	**$ -**	**$ -**
Use of Fund Balance	**$ -**	**$ -**	**$ -**	**$ 579,567**	**$ -**	**$ -**
TOTAL GENERAL FUND 100	**$ 45,946,202**	**$ 44,927,938**	**$ 45,071,397**	**$ 45,650,964**	**$ 22,976,018**	**$ 45,692,460**

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
SOCIAL SERVICES FUND 102						
Public Assist. and Welfare	$ 228,612	$ 266,894	$ 324,387	$ 324,387	$ 170,892	$ 319,150
TOTAL CATEGORICAL STATE	**$ 228,612**	**$ 266,894**	**$ 324,387**	**$ 324,387**	**$ 170,892**	**$ 319,150**
Virginia Public Assistance-Fed	$ 718,093	$ 567,849	$ 535,357	$ 535,357	$ 289,318	$ 533,180
ARRA-Federal Revenue	-	-	-	-	-	-
TOTAL CATEGORICAL FEDERAL	**$ 718,093**	**$ 567,849**	**$ 535,357**	**$ 535,357**	**$ 289,318**	**$ 533,180**
Transfer From General Fund	$ 449,738	$ 437,043	$ 489,151	$ 514,151	$ 203,543	$ 494,360
Transfer from Rev Max	372	-	-	-	-	-
TOTAL TRANSFERS IN	**$ 450,110**	**$ 437,043**	**$ 489,151**	**$ 514,151**	**$ 203,543**	**$ 494,360**
Total SOCIAL SERVICES FUND	**$ 1,396,816**	**$ 1,271,786**	**$ 1,348,895**	**$ 1,373,895**	**$ 663,752**	**$ 1,346,690**
COMPREHENSIVE SERVICES ACT (CSA) FUND 104						
State CSA Revenue	$ 718,426	$ 811,950	$ 780,641	$ 780,641	$ 176,537	$ 912,000
State Foster Care- DCSE/CSA	-	2,466	-	-	557	-
TOTAL CATEGORICAL STATE	**$ 718,426**	**$ 814,415**	**$ 780,641**	**$ 780,641**	**$ 177,094**	**$ 912,000**
Federal CSA Revenue	$ -	$ 19,523	$ -	$ -	$ -	$ -
TOTAL CATEGORICAL FEDERAL AII	**$ -**	**$ 19,523**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer from General Fund	$ 871,947	$ 739,915	$ 774,000	$ 774,000	$ -	$ 747,490
TOTAL TRANSFERS IN	**$ 871,947**	**$ 739,915**	**$ 774,000**	**$ 774,000**	**$ -**	**$ 747,490**
TOTAL REVENUE CSA FUND	**$ 1,590,372**	**$ 1,573,854**	**$ 1,554,641**	**$ 1,554,641**	**$ 177,094**	**$ 1,659,490**
FIRE RESCUE FUND 120						
Fees for Rescue Transport Services	$ -	$ 479,084	$ -	$ -	$ 138,852	**$ 405,000**
TOTAL LOCAL REVENUES	**$ -**	**$ 479,084**	**$ -**	**$ -**	**$ 138,852**	**$ 405,000**
Dept of Fire Programs Grant	$ 71,973	$ 79,989	$ -	$ -	$ 70,913	$ 70,000
Four for Life Grant	-	-	-	-	-	24,000
TOTAL CATEGORICAL STATE	**$ 71,973**	**$ 79,989**	**$ -**	**$ -**	**$ 70,913**	**$ 94,000**
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL TRANSFERS IN	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FIRE RESCUE FUND	**$ 71,973**	**$ 559,073**	**$ -**	**$ -**	**$ 209,765**	**$ 499,000**
SCHOOL OPERATING FUND 205						
TOTAL LOCAL REVENUES	**$ 279,845**	**$ 244,252**	**$ 318,500**	**$ 318,500**	**$ 176,774**	**$ 296,950**
TOTAL CATEGORICAL STATE	**$ 19,607,117**	**$ 19,190,195**	**$ 19,688,690**	**$ 19,688,690**	**$ 8,392,126**	**$ 20,973,128**
TOTAL CATEGORICAL FEDERAL	**$ 1,787,939**	**$ 1,393,781**	**$ 1,584,713**	**$ 1,584,713**	**$ 373,323**	**$ 1,472,800**
TOTAL TRANSFERS IN	**$ 19,108,081**	**$ 19,990,590**	**$ 20,482,427**	**$ 20,733,427**	**$ 6,599,432**	**$ 20,910,562**
TOTAL SCHOOL OPERATING FUND	**$ 40,782,982**	**$ 40,818,818**	**$ 42,074,330**	**$ 42,325,330**	**$ 15,541,655**	**$ 43,653,440**
SCHOOL FOOD FUND 207						
TOTAL LOCAL REVENUES	**$ 775,635**	**$ 685,571**	**$ 734,906**	**$ 734,906**	**$ 428,289**	**$ 749,600**

Powhatan County
FY 2015 Operating Budget
Revenue Detail

Account Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
TOTAL CATEGORICAL STATE	**$ 20,567**	**$ 20,596**	**$ 22,096**	**$ 22,096**	**$ -**	**$ 19,072**
TOTAL CATEGORICAL FEDERAL	**$ 446,821**	**$ 440,363**	**$ 495,559**	**$ 495,559**	**$ 136,388**	**$ 433,881**
TOTAL TRANSFERS IN	**$ 160,000**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ -**	**$ 140,000**
Use of Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,000**
TOTAL SCHOOL FOOD FUND	**$ 1,403,023**	**$ 1,286,530**	**$ 1,392,561**	**$ 1,392,561**	**$ 564,677**	**$ 1,355,553**
UTILITIES FUND 501						
Miscellaneous Revenue	$ 62	$ 2,274	$ -	$ -	$ 353	$ -
Application/Reconnection Fee	25	325	200	200	150	200
Bi-Monthly Revenue	182,698	177,523	188,000	188,000	100,688	200,000
Sewer Connection	15,901	125,864	72,900	72,900	42,723	72,900
Service Deposit	500	2,600	-	-	475	-
Infrastructure Recovery Fees	580	3,235	-	-	-	-
Construction Meter Rental	29,347	8,921	-	-	6,707	8,000
Water Connection	159,111	54,498	36,900	36,900	1,671	16,400
Irrigation Connection	-	13,750	4,100	4,100	-	4,100
Interest VRA SNAP 047	8	-	-	-	-	-
Interest VRA Snap 90-57 2010	1,177	20	-	-	-	-
Ammortized Int.on Bond Prem	59,493	99,634	-	-	-	-
Interest - SNAP 101	-	395	-	-	51	-
TOTAL CHARGES FOR SERVICES	**$ 448,901**	**$ 489,039**	**$ 302,100**	**$ 302,100**	**$ 152,819**	**$ 301,600**
Transfer From General Fund	$ 2,051,073	$ 2,357,229	$ 2,046,828	$ 2,046,828	$ -	$ 2,206,000
Transfer from UT Maint Reserve	142,981	-	-	-	-	-
TOTAL TRANSFERS IN	**$ 2,194,054**	**$ 2,357,229**	**$ 2,046,828**	**$ 2,046,828**	**$ -**	**$ 2,206,000**
USE OF FUND BALANCE	$ -	$ -	$ -	$ 432,184	$ -	$ 61,000
TOTAL UTILITIES FUND	**$ 2,642,955**	**$ 2,846,268**	**$ 2,348,928**	**$ 2,781,112**	**$ 152,819**	**$ 2,568,600**

Powhatan County
FY 2015 Operating Budget
Expenditure Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted
Administration					
Board of Supervisors	$ 108,515	$ 104,823	$ 108,605	$ 108,605	$ 99,770
County Attorney	216,830	347,165	228,812	228,812	192,549
County Administrator	402,686	281,936	291,076	291,076	281,247
Human Resources	-	-	-	37,450	99,023
Finance	719,563	456,016	477,639	465,189	396,467
Information Technology	75,113	294,026	230,629	237,129	366,979
Commissioner Revenue	430,802	439,254	473,311	473,311	479,019
Reassessment	240,362	136,459	205,450	152,810	130,000
Tax Relief for the Elderly	-	385,992	375,000	375,000	412,000
Treasurer	494,026	494,310	530,249	530,249	534,477
Electoral Board/Registrar	157,362	168,170	123,531	137,281	124,215
Grants Coordinator	65,505	-	-	-	-
Subtotal	**$ 2,910,764**	**$ 3,108,152**	**$ 3,044,302**	**$ 3,036,912**	**$ 3,115,746**
Judicial					
Circuit Court	$ 16,453	$ 20,268	$ 16,344	$ 16,344	$ 15,600
General District Court	15,405	12,407	17,293	17,293	13,050
Clerk of the Circuit Court	345,476	350,476	361,786	361,786	330,023
Commonwealth's Attorney	379,462	385,146	396,009	396,009	414,856
Juvenile Court Services	17,382	13,157	19,729	19,729	17,290
Detention	660,277	657,032	598,000	598,000	669,850
Subtotal	**$ 1,434,455**	**$ 1,438,486**	**$ 1,409,161**	**$ 1,409,161**	**$ 1,460,669**
Public Safety					
Sheriff's Office	$ 4,052,987	$ 4,081,760	$ 4,004,719	$ 4,035,319	$ 3,317,670
E911 Dispatch	-	-	-	-	617,938
Victim Witness Grant	65,941	66,746	73,370	73,370	70,005
Animal Control	258,479	264,706	264,505	264,505	282,384
Medical Examiner	2,037	2,701	2,100	2,100	2,100
Fire & Rescue	435,669	453,336	404,055	418,055	522,250
Company 1 Fire Station	34,036	34,327	38,535	38,535	34,910
Company 2 Fire Station	28,527	43,334	50,600	50,600	44,940
Rescue Squad	486,248	200,338	496,740	496,740	142,120
Emergency Management	218,765	204,474	232,817	232,817	194,159
Subtotal	**$ 5,582,688**	**$ 5,351,721**	**$ 5,567,441**	**$ 5,612,041**	**$ 5,228,476**
Public Works					
Administration	$ -	$ -	$ -	$ -	$ 356,003
Facilities	857,232	915,514	908,679	1,070,179	671,671
Grounds/Parks	-	-	-	-	282,663
Athletic Fields	-	-	-	-	56,191
Recreation	417,589	322,099	271,744	271,744	70,782
Convenience Center	694,313	737,370	775,541	775,541	521,478
Subtotal	**$ 1,969,134**	**$ 1,974,983**	**$ 1,955,964**	**$ 2,117,464**	**$ 1,958,788**

Powhatan County
FY 2015 Operating Budget
Expenditure Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY 2015 Adopted
Health and Welfare					
Health Department	$ 194,856	$ 197,066	$ 196,072	$ 196,072	$ 203,250
Free Clinic Nurse	-	1,295	-	-	-
CSB	254,883	255,852	255,960	255,960	255,960
Social Services Board	3,210	3,983	5,167	5,167	5,160
PCAA	61,661	51,674	80,016	80,016	51,700
Subtotal	**$ 514,610**	**$ 509,870**	**$ 537,215**	**$ 537,215**	**$ 516,070**
Community Development					
Economic Development	$ 178,668	$ 10,364	$ -	$ -	$ 236,158
Planning and Zoning	490,337	420,710	535,857	535,857	437,015
Building Inspections	392,600	331,674	322,741	322,741	367,120
GIS	105,025	104,009	105,598	105,598	109,503
RRPDC Board Fees	990	892	1,550	1,550	1,550
Comprehensive Plan	95,898	-	-	-	-
Subtotal	**$ 1,263,519**	**$ 867,649**	**$ 965,746**	**$ 965,746**	**$ 1,151,346**
Cultural / Other					
Library	$ 348,063	$ 344,707	$ 361,556	$ 361,556	$ 392,575
Extension Service	45,086	44,503	44,131	44,131	56,590
Memberships/Joint Services	162,624	71,455	69,414	121,631	146,320
Contributions	67,719	143	5,000	5,000	-
Debt Service	-	-	-	-	6,903,470
Contingency Fund	-	-	183,795	236,435	276,618
Subtotal	**$ 623,492**	**$ 460,808**	**$ 663,896**	**$ 768,753**	**$ 7,775,573**
Total wthout transfers	**$ 14,298,662**	**$ 13,711,670**	**$ 14,143,725**	**$ 14,447,292**	**$ 21,206,668**
Transfers	**$ 29,164,067**	**$ 31,834,354**	**$ 30,927,672**	**$ 31,203,672**	**$ 24,485,792**
Total General Fund	**$ 43,462,729**	**$ 45,546,024**	**$ 45,071,397**	**$ 45,650,964**	**$ 45,692,460**
Other Funds					
Social Services	**$ 1,396,816**	**$ 1,274,443**	**$ 1,348,895**	**$ 1,373,895**	**$ 1,346,690**
CSA	**1,566,833**	**1,597,393**	**1,554,641**	**1,554,641**	**1,659,490**
Fire Rescue	**-**	**325,776**	**-**	**-**	**499,000**
Capital Projects	**1,816,496**	**733,227**	**76,000**	**1,836,200**	**127,380**
Utilities	**2,084,983**	**2,613,358**	**2,348,928**	**2,781,112**	**2,568,600**
School Operating	**41,163,797**	**40,818,817**	**42,074,330**	**42,325,330**	**43,653,440**
School Food Service	**1,369,458**	**1,372,651**	**1,392,561**	**1,392,561**	**1,355,553**
Total Other Funds	**$ 49,398,383**	**$ 48,735,666**	**$ 48,795,355**	**$ 51,263,739**	**$ 51,210,153**
Total Expenditures	**$ 92,861,112**	**$ 94,281,689**	**$ 93,866,752**	**$ 96,914,703**	**$ 96,902,613**
Less Transfers to Other Funds	**(29,164,067)**	**(31,834,354)**	**(30,927,672)**	**(31,352,424)**	**(24,625,792)**
Total Expenditures Less Transfers	**$ 63,697,045**	**$ 62,447,335**	**$ 62,939,080**	**$ 65,562,279**	**$ 72,276,821**

R-2014-50

RESOLUTION
ADOPTING THE FISCAL YEAR 2015 STAFFING PLAN

WHEREAS, the Powhatan County Board of Supervisors has held seven budget workshops to discuss, study and consider the proposed FY 2015 Operating Budgets of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2015 Operating Budget and the proposed tax rates were published in the Powhatan Today on April 23 and 30, 2014; and

WHEREAS, a public hearing was held on Monday, May 5, 2014 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday May 5, 2014 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2015 Staffing Plan as per the attached FY 2015 Staffing Plan.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 12, 2014.

C Tucker

Carson L. Tucker, Chairman
Powhatan County Board of Supervisors

ATTEST:

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

Barry C. Hodge	aye
William E. Melton	aye
Jason Moore	aye
Carson L. Tucker	aye
David T. Williams	aye

Powhatan County
FY 2015 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2014-50

	FY 2014 Amended		FY 2015 Adopted	
Title	#	FTE	#	FTE
County Attorney	1	1.00	-	-
Paralegal	1	1.00	1	1.00
	2	2.00	1	1.00
County Administrator	1	1.00	1	1.00
Executive Associate	1	1.00	1	1.00
HR Manager	1	1.00	1	1.00
	3	3.00	3	3.00
Director of Finance and Administration	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00
Accounting Analyst	1	1.00	1	1.00
HR Finance Specialist	1	1.00	1	1.00
	4	4.00	4	4.00
IT Manager	-	-	1	1.00
IT Specialist II	1	1.00	1	1.00
IT Specialist I	1	1.00	1	1.00
	2	2.00	3	3.00
Director of Public Works	1	1.00	1	1.00
Administrative Associate- Public Works	1	1.00	1	1.00
Director of Parks and Recreation	1	0.25	-	-
Recreation Program Coordinator	1	0.50	1	1.00
Facilities Manager	1	1.00	1	1.00
Administrative Assistant - Facilities	1	1.00	1	1.00
Buildings Supervisor - HVAC	1	1.00	1	1.00
Grounds Supervisor	1	1.00	1	1.00
Maintenance Worker III	2	2.00	2	2.00
Maintenance Worker II	4	4.00	4	4.00
Maintenance Worker I	3	1.50	2	1.00
IT Meeting Technician	2	0.10	2	0.10
Meeting Technician	3	0.15	3	0.15
Utilities Manager	1	1.00	1	1.00
Utilities Operations Supervisor	1	1.00	1	1.00
Utilities Operator	2	2.00	3	3.00
Convenience Center Supervisor	1	1.00	1	1.00
Convenience Center Operator III	1	1.00	1	1.00
Convenience Center Operator II	1	1.00	1	1.00
Convenience Center Operator I	1	1.00	1	1.00
Convenience Center Operator I	2	1.00	2	1.00
	32	23.50	31	24.25

Powhatan County
FY 2015 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2014-50

	FY 2014 Amended		FY 2015 Adopted	
Title	**#**	**FTE**	**#**	**FTE**
Deputy County Administrator Community Development	-	-	1	1.00
Director of Community Development	1	1.00	-	-
Administrative Associate Community Development	1	1.00	1	1.00
Planning Manager	-	-	1	1.00
Planner III	1	1.00	-	-
Zoning Administrator	1	1.00	1	1.00
Environmental Coordinator	1	1.00	1	1.00
Planner I	1	1.00	1	1.00
E&S Technician	1	1.00	1	1.00
Planning/Zoning Specialist	1	1.00	1	1.00
GIS Coordinator	1	1.00	1	1.00
GIS Technician	1	0.50	1	0.50
Building Official	1	1.00	1	1.00
Building Plans Reviewer	1	1.00	1	1.00
Building Inspector	1	1.00	2	2.00
Building Permit Specialist	1	1.00	1	1.00
	14	13.50	15	14.50
Director of Public Safety	1	1.00	1	1.00
Assistant Fire Chief	1	0.25	1	0.25
Assistant Fire Chief	1	0.25	1	0.25
Administrative Associate- Public Safety	1	1.00	1	1.00
Emergency Management Coordinator II	1	0.25	1	0.25
Emergency Management Coordinator I	1	0.25	1	0.25
	6	3.00	6	3.00
	63	51.00	63	52.75
Library Director	1	1.00	1	1.00
Library Assistant	1	1.00	1	1.00
Library Clerk II	1	1.00	1	1.00
Youth Services Coordinator - Library	1	0.50	1	0.50
Library Clerk	4	2.00	4	2.00
Library Clerk (sub)	5	0.50	5	0.50
	13	6.00	13	6.00
Registrar	1	1.00	1	1.00
Registrar Clerk II	1	0.35	1	0.35
Registrar Clerk	1	0.20	1	0.20
	3	1.55	3	1.55

Powhatan County
FY 2015 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2014-50

	FY 2014 Amended		FY 2015 Adopted	
Title	**#**	**FTE**	**#**	**FTE**
Director of Social Services	1	1.00	1	1.00
Finance and Operations Manager	1	1.00	1	1.00
Benefit Programs Specialist	3	3.00	3	3.00
Benefit Programs Supervisor	1	1.00	1	1.00
CAA Coordinator	1	1.00	1	1.00
Clerk III	1	1.00	1	1.00
IS Support Specialist	1	1.00	1	1.00
Receptionist	1	1.00	1	1.00
Senior Benefit Program Specialist	1	1.00	1	1.00
Family Services Specialist	5	5.00	5	5.00
Benefit Programs Specialist	1	1.00	1	1.00
Service Programs Manager	1	1.00	1	1.00
Domestic Violence Program Coordinator	1	1.00	1	1.00
CSA Coordinator	1	1.00	1	1.00
Community Juvenile Counselor	-	-	1	0.50
	20	20.00	21	20.50
Commissioner of Revenue	1	1.00	1	1.00
Chief Deputy Commissioner	1	1.00	1	1.00
Deputy III	2	2.00	2	2.00
Deputy II	3	3.00	3	3.00
Deputy I	1	0.70	1	0.70
	8	7.70	8	7.70
Treasurer	1	1.00	1	1.00
Chief Deputy Treasurer	1	1.00	1	1.00
Deputy III	2	2.00	2	2.00
Deputy II	3	3.00	3	3.00
Deputy I	1	0.70	1	0.70
	8	7.70	8	7.70
Clerk of the Circuit Court	1	1.00	1	1.00
Chief Deputy Clerk	1	1.00	1	1.00
Deputy II	2	2.00	2	2.00
Deputy II	1	0.30	1	0.30
	5	4.30	5	4.30
Commonwealth's Attorney	1	1.00	1	1.00
Assistant Commonwealth Attorney	1	1.00	1	1.00
Executive Assistant - Commonwealth Attorney	1	1.00	1	1.00
	3	3.00	3	3.00

Powhatan County
FY 2015 Adopted Staffing Plan - Authorized Positions
Attachment to Resolution R-2014-50

	FY 2014 Amended		FY 2015 Adopted	
Title	#	FTE	#	FTE
Sheriff	1	1.00	1	1.00
Undersheriff	1	1.00	1	1.00
Chief Deputy	1	1.00	1	1.00
Lieutenant Detective	1	1.00	1	1.00
Lieutenant Patrol Division	1	1.00	1	1.00
1st Sergeant	1	1.00	1	1.00
1st Sergeant - Training	1	1.00	1	1.00
Master Detective	1	1.00	1	1.00
Senior Detective	1	1.00	1	1.00
Sergeant	1	0.50	1	0.50
Sergeant	1	0.50	1	0.50
SRO Sergeant	1	1.00	1	1.00
Corporal	6	6.00	6	6.00
Corporal	1	0.50	1	0.50
Sergeant	1	1.00	1	1.00
Deputy Sheriff - Master Deputy	7	7.00	7	7.00
Deputy Sheriff	13	13.00	13	13.00
Information Systems Technician	1	1.00	1	1.00
Crime Analyst	1	1.00	1	1.00
Office Manager - Sheriff	1	1.00	1	1.00
Civil Process Administrative Assistant	1	1.00	1	1.00
	44	42.50	44	42.50
Victim/Witness Program Coordinator	1	1.00	1	1.00
Community Juvenile Counselor	1	0.50	-	-
	2	1.50	1	1.00
Sergeant Animal Control	1	1.00	1	1.00
Deputy Animal Control	2	2.00	2	2.00
Administrative Assistant - Animal Control	1	1.00	1	1.00
	4	4.00	4	4.00
Dispatch Manager	1	1.00	1	1.00
Dispatch Supervisor	1	1.00	1	1.00
Dispatcher	8	8.00	8	8.00
Dispatcher	4	2.00	4	2.00
Dispatcher	1	0.30	1	0.30
	15	12.30	15	12.30
	188	**161.55**	**188**	**163.30**
Change from FY 2014 Amended to FY 2015 Adopted			-	**1.75**

AN ORDINANCE AMENDING APPENDIX A OF THE POWHATAN COUNTY CODE OF ORDINANCES TO REVISE THE PROVISIONS RELATED TO UTILITY WATER RATES AND OTHER CHANGES

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 for an increase in bi-monthly water rates; and

WHEREAS, the provisions of Appendix A have been amended for other minor changes; and

WHEREAS, the proper advertisement was placed in a newspaper of record on June 4 and 11, 2014, and public hearing was conducted on June 16, 2014, as required by law; and

WHEREAS, the full text of this amendment was available for public inspection in the County Administration Office, Powhatan County Administration Building, 3834 Old Buckingham Road, Powhatan, Virginia 23139.

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

1. the Powhatan County Code of Ordinances Schedule A is hereby amended and re-enacted as per the Attached Schedule 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, 2014.

APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 16, 2014 AND EFFECTIVE ON JULY 1, 2014.

C Tucker

Carson L. Tucker, Chairman
Powhatan County Board of Supervisors

ATTEST:

P A Weiler

Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

Barry C. Hodge	**AYE**
William E. Melton	**AYE**
Jason Moore	**AYE**
Carson L. Tucker	**AYE**
David T. Williams	**AYE**

ATTACHEMENT TO ORDINANCE O-2014-16
POWHATAN COUNTY CODE OF ORDINANCES APPENDIX A FEE SCHEDULE
Adopted June 16, 2014
Effective July 1, 2014

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

Animal	10-78	Dog License	Adoption Fee	$25.00
Animal	10-117(g)	Dog License	Confinement (First 24 Hours)	$20.00
Animal	10-117(g)	Dog License	Confinement (After 24 Hours)	$8.00
Animal		Dog License	Pickup Fee 1st - 2nd Pickup	$20.00
Animal		Dog License	Pickup Fee 3 or More Pickups	$40.00
Business	18-56	Business License	Business License Penalty	$10.00
Business	18-106(a)	Business License	Personal Services	$50.00
Business	18-107(a)	Business License	Professional Services	$50.00
Business	18-108(a)	Business License	Contractors	$50.00
Business	18-109(b)	Business License	Lodging & Dining	$50.00
Business	18-110(b)	Business License	Retail Merchants	$50.00
Business	18-111(b)	Business License	Wholesale	$50.00
Business	18-112(a)	Business License	Limitation on Direct Seller	$50.00
Business	18-132	Business License	Short Term Rental of Gross	$50.00
Business	18-136	Business License	Penalty and Interest: or $10.00, Whichever is Greater	$0.00
Business	18-158	Business License	Public Service Corporations (See Tax Rate Schedule)	
Treasurer	74	Administer five Fees	Administrative Fee	$30.00
Treasurer	74-41	Penalty	Penalty on Delinquent Taxes and License Fee	10%
Treasurer	74-41	Annual License Tax	Annual License Tax on Each Motor Vehicle	35.00
Treasurer	74-41	Annual License Tax	Annual License Tax on Farm Vehicles	$17.00

Treasurer	74-41	Annual License Tax	Annual License Tax on Active National Guard Tag	17.50
Treasurer	74-39	Annual license Tax	Annual License Tax on Antique Vehicles	$0.00
Courts	30-32	Court Cost	Law Library Assessment	$4.00
Courts	30-62	Court Cost	Courthouse Maintenance Assessment	$2.00
Courts	30-70	Court Cost	Courthouse Security Assessment	$10.00
Courts	30-76	Court Cost	Jail Process Fee	$25.00
Emergency Services	38-4	Emergency Services	Basic Life Support Transport	$400.00
Emergency Services	38-4	Emergency Services	Advances Life Support Transport Level 1	$500.00
Emergency Services	38-4	Emergency Services	Advanced Life Support Transport Level 2	$600.00
Emergency Services	38-4	Emergency Services	Ground Transport Mileage	$10.00 per mile
Emergency Services	38-67(a)	Emergency Services	False Alarms - 1st – within 180 days	Free
Emergency Services	38-67(a)	Emergency Services	False Alarms - 2nd– within 180 days	Free
Emergency Services	38-67(a)	Emergency Services	False Alarms - 3rd– within 180 days	$100.00
Emergency Services	38-67(a)	Emergency Services	False Alarms - 4th– within 180 days	$100.00
Emergency Services	38-67(a)	Emergency Services	False Alarms - 5th– within 180 days	$100.00
Emergency Services	38-67(a)	Emergency Services	False Alarms – 6th or more– within 180 days	$500.00
Environment	42-68(b)	Environment	Erosion & Sediment Control	See Development Fees
Facility Usage		Powhatan Village Bldg.	Auditorium - Per Day	$250.00

Facility Usage		Powhatan Village Bldg.	Auditorium - Per Two Days	$350.00
Facility Usage		Powhatan Village Bldg.	Auditorium - Per Three Days	$450.00
Facility Usage		Powhatan Village Bldg.	Auditorium - Per Day - Non Profit	$50.00
Facility Usage		Powhatan Village Bldg.	Conference Room - Per Day	$50.00
Facility Usage		Powhatan Village Bldg.	Conference Room - Per Two Days	$75.00
Facility Usage		Powhatan Village Bldg.	Conference Room - Per Three Days	$100.00
Facility Usage		Powhatan Village Bldg.	Conference Room - Non Profit	$25.00
Facility Usage		Library	Meeting Room - Per Day	$50.00
Facility Usage		Library	Meeting Room - Per Two Days	$75.00
Facility Usage		Library	Meeting Room - Per Three Days	$100.00
Facility Usage		Library	Meeting Room - Per Day - Non Profit	$0.00
Facility Usage		Parks and Recreation	PYAA Benefit Youth Tournament Permits: Cost Per Day Per Field	$40.00
Facility Usage		Parks and Recreation	PYAA Benefit Youth Tournament Permits: Cost Per Hour Per Field - Light Fee	$20.00
Facility Usage		Parks and Recreation	PYAA Benefit Youth Tournament Permits: Cost Per Occurrence Per Field - Grooming	$40.00
Facility Usage		Parks and Recreation	Youth Tournament Permits: Cost Per Day Per Field	$120.00
Facility Usage		Parks and Recreation	Youth Tournament Permits: Cost Per Hour Per Field - Light Fee	$20.00

Facility Usage		Parks and Recreation	Youth Tournament Permits: Cost Per Occurrence Per Field - Grooming	$40.00
Facility Usage		Parks and Recreation	P/R Co-Sponsored Adult Tournament Permits: Cost Per Day Per Field	$120.00
Facility Usage		Parks and Recreation	P/R Co-Sponsored Adult Tournament Permits: Cost Per Hour Per Field - Light Fee	$20.00
Facility Usage		Parks and Recreation	P/R Co-Sponsored Adult Tournament Permits: Cost Per Occurrence Per Field - Grooming	$40.00
Facility Usage		Parks and Recreation	Adult Tournament Permits: Cost Per Day Per Field	$240.00
Facility Usage		Parks and Recreation	Adult Tournament Permits: Cost Per Hour Per Field - Light Fee	$20.00
Facility Usage		Parks and Recreation	Adult Tournament Permits: Cost Per Occurrence Per Field - Grooming	$40.00
Facility Usage		Parks and Recreation	Powhatan Based Groups - General Use Permits: Cost Per Hour Per Field (Max. 3 Hours)-Specials Use	$10.00
Facility Usage		Parks and Recreation	Powhatan Based Groups - General Use Permits: Cost Per Day Per Field (3+ Hours) - Special Use	$75.00
Facility Usage		Parks and Recreation	Powhatan Based Groups - General Use Permits: Cost Per Hour Per Field - Light Fee - Special Use	$20.00
Facility Usage		Parks and Recreation	Non-Powhatan Based Groups - General Use Permits: Cost Per Hour Per Field (Max. of 3 Hours)	$20.00
Facility Usage		Parks and Recreation	Non-Powhatan Based Groups - General Use Permits: Cost Per Day Per Field (3+ Hours)	$75.00
Facility Usage		Parks and Recreation	Non-Powhatan Based Groups - General Use Permits: Cost Per Hour Per Field - Light Fee	$20.00

Facility Usage		Parks and Recreation	Powhatan Based Travel Groups - Practice Time - Youth Field - No Lights - Hourly Rate - Special Use	$10.00
Facility Usage		Parks and Recreation	Powhatan Based Travel Groups - Practice Time - Adult Field - No Lights - Hourly Rate - Special Use	$15.00
Facility Usage		Parks and Recreation	Powhatan Based Travel Groups - Practice Time - Adult Field - Lights Hourly Rate - Special Use	$25.00
Facility Usage		Parks and Recreation	Soccer Tournament Rates - All Fields for 2 Days Requires Deposit	$350/$100 Deposit
Facility Usage		Parks and Recreation	Soccer Tournament Rates - All Fields for 1 Day Requires Deposit	$200/$50 Deposit
Facility Usage		Parks and Recreation	Soccer Tournament Rates - One Field for 1 Day Requires Deposit	$70/$20 Deposit
Sale of Materials		Sale of Materials	Photocopies (Per Page)	$0.00
Sale of Materials		Sale of Materials	8 1/2 x 11 Copies Per Page	$0.25
Sale of Materials		Sale of Materials	11 x 14 Copies Per Page	$1.00
Sale of Materials		Sale of Materials	11 x 17 Copies Per Page	$3.00
Sale of Materials		Sale of Materials	Audio CD's (70 Minutes)	$5.00
Sale of Materials		Sale of Materials	CD's	$2.00
Sale of Materials		Sale of Materials	Couture History Books	$35.00
Sale of Materials		Sale of Materials	County Code	$100.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Pickup	$30.00

Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Regular Pickup	$40.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Larger Than Pickup, Not to Exceed 10 cu Yards	$70.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Trailer 4'x6' or Under	$30.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Large Trailer Over 4'x6'	$40.00
Convenience Center Fees		Convenience Center	Tires Passenger and Wide Commercial - Per Tire	$2.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19"	$13.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19" on Rims	$19.00
Convenience Center Fees		Convenience Center	Tractor and Off Road Tires	$26.00
Convenience Center Fees		Convenience Center	Tire on Rim Surcharge	$7.00
Convenience Center Fees		Convenience Center	Tire on Rim surcharge Other Than Passenger and Light Truck	$105.00
Convenience Center Fees		Convenience Center	White Goods with CFC's (1) e.g., Air Conditioners, Refrigerators, Freezers, Ice Machines	$20.00
Convenience Center Fees		Convenience Center	White Goods Without CFC's (2) e.g., Dishwashers, Hot Water Heaters, Stoves, Washers	$15.00
Development Review Fees		Planning Fees	Administrative Review of Non-Subdivision Plats	$50.00
Development Review Fees		Planning Fees	Agricultural/Forestal District (Establishment)	$300.00
Development Review Fees		Planning Fees	Appeals (Subdivision Ordinance and Zoning Ordinance)	$250.00

Development Review Fees		Planning Fees	Comprehensive Plan - Full Report (Postage Extra)	$20.00
Development Review Fees		Planning Fees	Comprehensive Plan - Summary (Postage Extra)	$5.00
Development Review Fees		Planning Fees	Conditional Use Permits	$1,000.00
Development Review Fees		Planning Fees	Single Family Dwelling - Accessory Apartment	$850.00
Development Review Fees		Planning Fees	Single Family Dwelling - Second Dwelling	$850.00
Development Review Fees		Planning Fees	Single Family Dwelling - Temporary Manufactured Home	$850.00
Development Review Fees		Planning Fees	CUP Renewals	$250.00
Development Review Fees		Planning Fees	Tower CUP Renewals (with Public Hearing)	$500.00
Development Review Fees		Planning Fees	Erosion and Sediment Control Permit - Agricultural	$150.00 Plus $25.00 Per Acre
Development Review Fees		Planning Fees	Erosion and Sediment Control Permit - Residential	$300.00 Plus $75.00 Per Acre
Development Review Fees		Planning Fees	Erosion and Sediment Control Permit - Agreement in Lieu of an E&S Plan for a Dwelling	$100.00 (Charged on ALL New Dwellings)
Development Review Fees		Planning Fees	Erosion and Sediment Control - Re-inspection Fee	$40.00
Development Review Fees		Planning Fees	Erosion and Sediment Control Permit - Commercial/Industrial	$750.00 Plus $150.00 Per Acre
Development Review Fees		Planning Fees	Erosion and Sediment Permit - Existing Business Site Expansion (Less Than 10,000 sq. ft. Storm Water Analysis)	$200.00
Development Review Fees		Planning Fees	Reproduction of Public Documents on CD	$2.00
Development Review Fees		Planning Fees	Resubmittal of Erosion and Sediment Control Plans - Second and Subsequent Resubmittals	$150.00
Development Review Fees		Planning Fees	Maps	$5.00

Development Review Fees		Planning Fees	Miscellaneous Public Hearing Items	$250.00
Development Review Fees		Planning Fees	Preliminary and Final Sub- division Plat - Second and Subsequent Resubmittals	$250.00
Development Review Fees		Planning Fees	Private Road Permits - Application and Inspection - Serving Family Subdivision	$100.00
Development Review Fees		Planning Fees	Private Road Permits - Application and Inspection - Serving only 2 lots	$100.00
Development Review Fees		Planning Fees	Private Road Permits - Application and Inspection - Serving 3-10 Lots	$500.00
Development Review Fees		Planning Fees	Private Road Permits - Application and Inspection-Second Inspection	$50.00
Development Review Fees		Planning Fees	Private Road Permits - Application and Inspection-Third inspection	$150.00
Development Review Fees		Planning Fees	Private Road Permits - Application and Inspection - Four or More Inspections	$250.00
Development Review Fees		Planning Fees	Rezoning - Agricultural	$200.00 Per Application
Development Review Fees		Planning Fees	Rezoning - Residential Districts (Excluding A-1 and R-C)	$1,500.00 Plus $50.00 Per Acre
Development Review Fees		Planning Fees	Rezoning - Commercial (C&R/C)	$1,500.00 Plus $50.00 Per Acre
Development Review Fees		Planning Fees	Rezoning - Industrial (1-1 and 1-2)	$1,500.00 Plus $50.00 Per Acre
Development Review Fees		Planning Fees	Amusements and Entertainment Temporary Event Parking	$50.00 Profit/ $0.00 Non Profit
Development Review Fees		Planning Fees	Amend Proffered Conditions	$1,200.00
Developmental Review Fees		Planning Fees	Deferral Request by Applicant After Public Hearing	$500.00
Developmental Review Fees		Planning Fees	Review and Update Site Plan Elements	$100.00

Developmental Review Fees		Planning Fees	Permanent Sign Permits	$50.00 Base Fee Plus $1.00 Per Square Foot Over 50 Square Feet, Max. Fee of $150.00
Developmental Review Fees		Planning Fees	Temporary Sign Permits	$20.00
Developmental Review Fees		Planning Fees	Attention-Getting Device Display Permits	$20.00
Developmental Review Fees		Planning Fees	Site Plan Review - Original Submittal & One Re-submittal	$500.00 Plus $25.00 Per Acre
Developmental Review Fees		Planning Fees	Site Plan Review - Second and Subsequent Re-Submittals	$250.00 per submittal
Developmental Review Fees		Planning Fees	Re-Inspection Fee, Site Plan Final Inspection	$40.00
Developmental Review Fees		Planning Fees	Low Impact Site Plan Review	$250.00
Zoning Ordinance Fees	30-3	Subdivision Fees	Preliminary Subdivision Plat	$500.00 Plus $25.00 Per Lot
Zoning Ordinance Fees	30-3	Subdivision Fees	Final Subdivision Plat	$500.00 Plus $25.00 Per Lot
Zoning Ordinance Fees	30-3	Subdivision Fees	Subdivision Ordinance (Postage Extra)	$15.00
Zoning Ordinance Fees	30-3	Subdivision Fees	Vacation of Plat	$150.00
Zoning Ordinance Fees	30-3	Subdivision Fees	Variance (Zoning or Subdivision Ordinance	$300.00
Zoning Ordinance Fees	30-3	Subdivision Fees	Zoning Approval Letter	$50.00 Standard, $50.00 Plus $25.00 Per Hour for Customized
Zoning Ordinance Fees	30-3	Subdivision Fees	Zoning Ordinance (Postage Extra)	$15.00
Zoning Ordinance Fees	30-3	Subdivision Fees	Zoning Permit (Charged on All New Dwellings)	$50.00
Zoning Ordinance Fees	30	Planning Fees	Temporary Business Review	$100.00
Building Inspections		Administrative Fees	Large Document Copies Per Page	$5.00

Building Inspections		Building Permit Fees	Commercial/Multi-Family - Building Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Swimming Pool Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Sign Construction Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Demolition Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Elevator Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Tent Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Plumbing Permit	$40.00 Plus $5.00 Per $1,000.00 Value of Work Performed
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Electrical Permit	$40.00 Plus $5.00 Per $1,000.00 Value of Work Performed
Building Inspections		Building Permit Fees	Commercial/Multi-Family - Mechanical Permit	$40.00 Plus $5.00 Per $1,000.00 Value of Work Performed

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

Building Inspections		Building Permit Fees	One and Two Family Dwellings - Mechanical Permit for New Construction and Additions	$0.04 Per Sq. Ft. of Finished Living Area ($40.00 Minimum)
Building Inspections		Building Permit Fees	One and Two Family Dwellings - Gas Piping/Gas Tank Permit	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	One and Two Family Dwellings - Plumbing Permit for Alterations, Repairs and Demolitions	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	One and Two Family Dwellings - Electrical Permit for Alterations, Renovations, Repairs and Demolitions	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	One and Two Family Dwellings - Mechanical Permit for Alterations, Renovations, Repairs and Demolitions	$7.00 Per $1,000.00 of Value of Work Performed ($40.00 Minimum)
Building Inspections		Building Permit Fees	State Fee Levy Imposed on All Building Permit Fees	2%
Building Inspections		Value of Construction	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC) Economy Under 1,500 sq. ft.	Valued at $50.00 Per Square Foot
Building Inspections		Value of Construction	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC) Average (1,500-3,000 sq. ft.)	Valued at $65.00 Per Square Foot
Building Inspections		Value of Construction	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC) Custom (3,000-5,000 sq. ft.)	Valued at $75.00 Per Square Foot
Building Inspections		Value of Construction	Base Building Finished Space (Excludes Plumbing, Electrical, HVAC), - Luxury Over 5,000 sq. ft.	Valued at $85.00 Per Square Foot
Building Inspections		Value of Construction	Decks, Stoops, Patios	Valued at $10.00 Per Square Foot
Building Inspections		Value of Construction	Porches, Sheds, Carports	Valued at $14.00 Per Square Foot
Building Inspections		Value of Construction	Unfinished Space: (Basements, Garages, etc.) - Economy Under 1,500 sq. ft.	Valued at $25.00 Per Square Foot

Building Inspections		Value of Construction	Unfinished Space: (Basements, Garages, etc.) - Average 1,500 - 3,000 sq. ft.	Valued at $32.50 Per Square Foot
Building Inspections		Value of Construction	Unfinished Space: (Basements, Garages, etc.) - Average 3,000 - 5,000 sq. ft.	Valued at $37.50 Per Square Foot
Building Inspections		Value of Construction	Unfinished Space: (Basements, Garages, etc.) - Luxury over 5,000 sq. ft./	Valued at $42.50 Per Square Foot
Building Inspections		Value of Construction	Finish existing unfinished spaces - Economy under 1,500 sq. ft.	Valued at $25.00 Per Square Foot
Building Inspections		Value of Construction	Finish existing unfinished spaces – Custom 1,500 - 3,000 sq. ft.	Valued at $32.50 Per Square Foot
Building Inspections		Value of Construction	Finish existing unfinished spaces - Custom 3,000 - 5,000 sq. ft.	Valued at $37.50 Per Square Foot
Building Inspections		Value of Construction	Finish existing unfinished spaces - Luxury over 5,000 sq. ft.	Valued at $42.50 Per Square Foot
Building Inspections		Inspection Fees	Re-inspection fee	$40.00
Building Inspections		Inspection Fees	Nor ready for inspection fee	$40.00
Building Inspections		Inspection Fees	Reconnection	$40.00
Building Inspections		Inspection Fees	Annual operating permit for elevator, escalators, dumbwaiters and man lifts	$40.00
Building Inspections		Inspection Fees	Annual inspection reports for elevators, escalators, dumbwaiters and man lifts if performed by County building inspection office	$400 per device for building 4 stories or less
Building Inspections		Amusement device	Amusement device permit where no Powhatan County inspections are required	$0.00
Building Inspections		Amusement device	Kiddie rides	$25.00
Building Inspections		Amusement devices	Circular ride or flat ride less than 20' above the ground	$35.00
Building Inspections		Amusement devices	Spectacular ride that cannot be inspected as a circular or flat ride	$55.00
Building Inspections		Amusement devices	Coasters which exceed 30' in height	$150.00
Building Inspections		Administrative fees	Amendments, extensions, transfers, reinstatement, modification requests, abandonment, suspension, cancellation, re-review plans	$40.00
Building Inspections		Administrative fees	Permit Job Card replacement or Mechanic Lien Agent Amendment	$10.00

Building Inspections		Administrative fees	Acceptance of yard grading letter (yard grading not approved at time of Certificate of Occupancy)	$0.00
Building Inspections		Administrative fees	Review of Model Energy Code Compliance Alternative Worksheets	$100.00
Building Inspections		Administrative fees	Authorization to begin construction prior to permit issuance (work of a minor nature)	$40.00
Building Inspections		Administrative fees	Authorization to begin construction prior to permit issuance (major work: footings, foundations, etc. for new buildings)	$140.00
Building Inspections		Code Investigative Fee	Single family dwellings building or associated permits (charged to applicants discovered by Building Department to be working without a required permit).	$25 or 25% of the applicable permit fee, if greater
Building Inspections		Code Investigative Fee	Commercial building associated permits (charged to applicants discovered by Building Department to be working without a required permit)	$50 or 25% of the applicable permit fee, if greater
Building Inspections		Administrative fees	Certificate of Occupancy if issued in conjunction with a building permit	No charge
Building Inspections		Administrative fees	Temporary Certificate of Occupancy issued on conjunction with a Building Permit	$100.00
Building Inspections		Administrative fees	Certificate of Occupancy if issued for an existing building for which no permit is required and no change in use occurs	$100.00
Building Inspections		Administrative fees	Certificate of Occupancy - Change of Use (charged in addition to any construction permit fees)	$100 per 1,000 square foot of building area
Building Inspections		Administrative fees	Staff research responding to freedom of information requests, reports, files	$30 per hour, $5 minimum
Building Inspections		Administrative fees	Outside reproduction of documents	At Cost
Building Inspections		Septic Tank Permits	Septic tank	$185.00

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

Fire Prevention	46-68	Fire Prevention Code	Fire Department Response Fee: Costs for any emergency response required to control or extinguish an open burn shall be charged to the responsible party when the Fire Official determines that inadequate measures were taken to maintain control of open burning activities. The costs shall be determined based on the actual cost to the County for all personnel, supplies, and equipment deployed as well as incidental costs incurred from non-county agencies and costs resulting from workers compensation and injury claims.	Equal to calculated actual cost
Utilities Service Deposits	80-56	Water/ Wastewater - Service Deposit	Single Family Residential Customers	$45/$65 (water/ wastewater)
Utilities Service Deposits	80-56	Water/ Wastewater - Service Deposit	Non-Residential Customers - 5/8 inch and 3/4 inch meter size	$150/$250 (water/ wastewater)
Utilities Service Deposits	80-56	Water/ Wastewater - Service Deposit	Non-Residential Customers - 1 inch meter size	$250/$250 (water/ wastewater)
Utilities Service Deposits	80-56	Water/ Wastewater - Service Deposit	Non-Residential Customers - 1 1/2 inch meter size	$350/$275 (water/ wastewater)
Utilities Service Deposits	80-56	Water/ Wastewater - Service Deposit	Non-Residential Customers - 2 inch meter size	$350/$350 (water/ wastewater)
Utilities Service Deposits	80-56	Water/ Wastewater - 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	Water/ Wastewater - Meter Fee Charge	Meter Size - 5/8"	$200.00
Utilities Connection Fees	80-66	Water/ Wastewater - Meter Fee Charge	Meter Size - 3/4"	$200.00

Utilities Connection Fees	80-66	Water/ Wastewater - Meter Fee Charge	Meter Size - 1"	$515.00
Utilities Connection Fees	80-66	Water/ Wastewater - Meter Fee Charge	Meter Size - 1-1/2"	$1,230.00
Utilities Connection Fees	80-66	Water/ Wastewater - Meter Fee Charge	Meter Size - 2"	$1,480.00
Utilities Connection Fees	80-66	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - Facility Charge	Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	$102,500/$202,500 (water/ wastewater)
Utilities Connection Fees	80-66	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - 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	Water/ Wastewater - Facility Charge	Meter Size Larger than 12"	Determined by the Director based on the number of ERUs per unit
Utilities Fees	80-72	Water Fee - Bi-Monthly Commodity Cost Charge	Per 1,000 gallons	$4.56
Utilities Fees	80-72	Wastewater Fee - Bi-Monthly Commodity Cost Charge	Per 1,000 gallons	$4.84
Utilities Fees	80-72	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	$21.63 / $27.26 (water/ wastewater)

			Metered Multi-Family Dwellings	
Utilities Fees	80-72	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	Water Fee / Wastewater Fee - Bi-Monthly Capacity Charge Water Fee	For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	$18.39 / $23.16 (water/ wastewater)
Utilities Fees	80-72	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	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	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	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	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	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	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	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	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	Water Fee / Wastewater Fee - Bi-Monthly Capacity Charge	Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	$2,487.45 / $3,134.19 (water/ wastewater)
Utilities Fees	80-72	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	Ancillary Charges	Portable Water Meter Deposit	The Customer Will Be Charged the Actual Cost of the Meter
Utilities Fees	80-72	Ancillary Charges	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test
Utilities Fees	80-72	Ancillary Charges	Meter Testing Charges	The Customer Will be Charged the Actual Cost of the Test

Utilities Fees	80-72	Ancillary Charges	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	Ancillary Charges	Septage Dumping Charge	$0.10 per gallon or $100.00 per 1,000 gallons
Utilities Fees	80-72	Ancillary Charges	Excessive Strength Waste Surcharge	See Section 80-73
Utilities Fees	80-72	Ancillary Charges	Fee to Set Water Meter	$65.00 Per Trip
Utilities Fees	80-72	Ancillary Charges	Service Application Fee, to Establish an Account	$25.00
Utilities Fees	80-73	Surcharges for Excessive Strength Waste	$CBOD_5$	Total Bill x 0.5 x [(BOD_5 mg/l)/(250 mg/l)]
Utilities Fees	80-73	Surcharges for Excessive Strength Waste	TSS	Total Bill x 0.1 x [(TSS mg/l)/(250 mg/l)]
Utilities Fees	80-73	Surcharges for Excessive Strength Waste	TKN	Total Bill x 0.5 x [(TKN mg/l)/(25 mg/l)]
Utilities Fees	80-73	Surcharges for Excessive Strength Waste	Oil and Grease	Total Bill x 0.5 x [(Oil and Grease mg/l)/(100 mg/l)]
Utilities Fees	80-76	Late Payment	Penalty and Interest Charges	$2.00 or 5% of the unpaid bill, whichever is greater
Utilities Fees	80-77	Termination of Service	Termination of Service for Nonpayment	$30.00
Utilities Fees	80-79	Opening/ Revising Accounts	Administrative Fee - Establish or revise account	$25.00
Utilities Fees	80-79	Reinstating Account	Reinstallation of meters 2-inches or smaller	$50.00

Utilities Fees	80-79	Reinstating Account	Reinstallation of meters larger than 2-inches	Actual cost for labor, materials and equipment, plus 25%
Utilities Fees	80-100	Plan Review Fees	Public water system extension	[RESERVED FOR FUTURE USE]
Utilities Fees	80-108	Plan Review Fees	Public waste water system extension	[RESERVED FOR FUTURE USE]

County of Powhatan, Virginia **Exhibit 1**

Statement of Net Position

June 30, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	School Board
Assets				
Current assets				
Cash and cash equivalents	$ 13,595,287	$ 22,905	$ 13,618,192	$ 4,180,911
Receivables (net of allowances for uncollectibles):				
Taxes receivable, including penalties	18,685,398	-	18,685,398	-
Accounts receivable	98,337	31,415	129,752	-
Prepaid expenses	34,892	-	34,892	-
Due from other governmental units	1,219,393	-	1,219,393	1,155,992
Inventories	-	-	-	6,774
Total current assets	33,633,307	54,320	33,687,627	5,343,677
Noncurrent assets				
Other noncurrent assets	56,316	183,176	239,492	-
Restricted assets:				
Temporarily restricted (in custody of others):				
Cash and cash equivalents	321,995	72,357	394,352	66,210
Investments	-	-	-	473,992
Capital assets (net of accumulated depreciation):				
Land	1,590,827	859,030	2,449,857	668,764
Buildings	65,120,822	-	65,120,822	9,943,221
Utility plant in service	-	18,412,361	18,412,361	-
Machinery and equipment	2,256,639	-	2,256,639	326,107
Construction in progress	297,631	400,000	697,631	9,222
Total capital assets net of accumulated depreciation	69,265,919	19,671,391	88,937,310	10,947,314
Total assets	$ 103,277,537	$ 19,981,244	$ 123,258,781	$ 16,831,193
Liabilities				
Current liabilities				
Accounts payable and accrued expenses	$ 559,951	$ 52,589	$ 612,540	$ 419,691
Accrued personnel expenses	-	-	-	4,150,423
Accrued interest payable	1,169,849	235,741	1,405,590	-
Unearned revenue	16,615,098	15,914	16,631,012	-
Total current liabilities	18,344,898	304,244	18,649,142	4,570,114
Noncurrent liabilities				
Due within one year	4,094,529	496,156	4,590,685	936,234
Due in more than one year	68,441,048	18,431,301	86,872,349	9,329,920
Total noncurrent liabilities	72,535,577	18,927,457	91,463,034	10,266,154
Total liabilities	90,880,475	19,231,701	110,112,176	14,836,268
Net Position				
Net investment in capital assets	(1,962,152)	786,715	(1,175,437)	10,947,314
Restricted for:				
Bond covenants	8,892	-	8,892	-
Construction	313,103	72,357	385,460	-
Unrestricted (deficit)	14,037,219	(109,529)	13,927,690	(8,952,389)
Total net position	$ 12,397,062	$ 749,543	$ 13,146,605	$ 1,994,925

County of Powhatan, Virginia **Exhibit 2**

Statement of Activities

Year Ended June 30, 2013

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
					Primary Government			Component Unit
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	School Board
Primary government								
Governmental activities:								
General government administration	$ 2,693,439	$ -	$ 346,284	$ -	$ (2,347,155)	$ -	$ (2,347,155)	$ -
Judicial administration	924,281	227,140	456,434	-	(240,707)	-	(240,707)	-
Public safety	7,198,186	511,473	1,302,946	-	(5,383,767)	-	(5,383,767)	-
Public works	1,716,111	38,953	-	-	(1,677,158)	-	(1,677,158)	-
Health and welfare	3,859,387	-	1,716,082	-	(2,143,305)	-	(2,143,305)	-
Education	23,514,070	-	-	-	(23,514,070)	-	(23,514,070)	-
Parks, recreation and cultural	932,155	29,175	139,114	-	(763,866)	-	(763,866)	-
Community development	599,847	607,558	8,994	-	16,705	-	16,705	-
Interest on long-term debt	2,841,131	-	-	-	(2,841,131)	-	(2,841,131)	-
Total governmental activities	44,278,607	1,414,299	3,969,854	-	(38,894,454)	-	(38,894,454)	-
Business-type activities:								
Water and sewer	2,562,295	388,990	-	-	-	(2,173,305)	(2,173,305)	-
Total primary government	46,840,902	1,803,289	3,969,854	-	(38,894,454.00)	(2,173,305)	(41,067,759)	-
Component unit								
School Board	$ 43,908,673	$ 793,917	$ 21,044,935	$ -	-	-	-	$ (22,069,821)
General revenues								
General property taxes					$ 33,447,832	$ -	$ 33,447,832	$ -
Local sales and use tax					2,140,378	-	2,140,378	-
Consumer utility tax					566,333	-	566,333	-
Other local taxes					2,253,461	-	2,253,461	-
Revenues from use of money and property					239,006	415	239,421	161,336
Miscellaneous					182,694	-	182,694	107,879
Grants and contributions not restricted to specific programs					3,178,838	-	3,178,838	-
Payment from Powhatan County					-	-	-	21,429,065
Loss on disposal of fixed assets					(6,854)	-	(6,854)	-
Total general revenues not including transfers					42,001,688	415	42,002,103	21,698,280
Transfers					(2,357,229)	2,357,229	-	-
Total general revenues and transfers					39,644,459	2,357,644	42,002,103	21,698,280
Change in net position					750,005	184,339	934,344	(371,541)
Net position - beginning of year					11,647,057	565,204	12,212,261	2,366,466
Net position - end of year					$ 12,397,062	$ 749,543	$ 13,146,605	$ 1,994,925

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DEPARTMENT BUDGETS

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Powhatan County
Expenditure Detail
Board of Supervisors

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Comp: Board of Supervisors	$ 63,000	$ 63,000	$ 63,000	$ 63,000	$ 31,500	$ 63,000
FICA	4,655	4,820	4,820	4,820	2,410	4,820
Medical Insurance	9,639	5,038	4,884	4,884	2,124	4,248
Workers' Compensation	-	155	201	201	-	152
Total Personnel	**$ 77,294**	**$ 73,012**	**$ 72,905**	**$ 72,905**	**$ 36,034**	**$ 72,220**
County Code	$ 6,062	$ 1,163	$ 2,500	$ 2,500	$ 2,764	$ 5,000
Professional Services	1,410	10,855	-	-	-	-
Printing and Binding	34	2	600	600	-	-
Advertising	6,639	1,152	8,000	8,000	4,073	8,000
Postage	-	18	500	500	15	50
Telephone System	2,089	941	2,000	2,000	358	2,000
Surety Bond	-	1,135	1,200	1,200	1,185	1,200
Public Officials Liability Insurance	-	4,901	5,000	5,000	5,024	5,000
Travel-Mileage	255	177	300	300	-	200
Business Meetings & Mileage	1,211	1,530	-	-	-	2,500
Travel - Convention and Education	1,927	40	2,600	2,600	-	2,600
Dues/Association Memberships	7,888	7,941	8,000	8,000	7,900	-
Livestock Claims	-	-	-	-	-	-
Miscellaneous	2,492	1,552	5,000	5,000	1,238	-
Contingency Fund	-	-	-	-	-	-
Other Operating Supplies	1,215	405	-	-	169	1,000
Total Operating	**$ 31,221**	**$ 31,811**	**$ 35,700**	**$ 35,700**	**$ 22,725**	**$ 27,550**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 108,515**	**$ 104,823**	**$ 108,605**	**$ 108,605**	**$ 58,758**	**$ 99,770**
# of Employees / FTEs	**0**	**0**	**0**	**0**	**0**	**0**

Powhatan County
Expenditure Detail
County Attorney

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 137,000	$ 125,422	$ 159,266	$ 159,266	$ 60,851	$ 50,251
FICA	10,593	9,624	12,184	12,184	4,578	3,844
Retirement	24,139	16,233	21,485	21,485	7,820	6,442
Medical Insurance	6,400	5,611	10,062	10,062	4,563	5,184
Group Life Insurance	384	1,432	2,102	2,102	690	598
Workers' Compensation	-	62	75	75	322	30
Total Personnel	**$ 178,516**	**$ 158,383**	**$ 205,174**	**$ 205,174**	**$ 78,823**	**$ 66,349**
Maintenance/Service Contracts	$ 219	$ 960	$ 1,000	$ 1,000	$ 241	$ 500
Outside Counsel	6,784	108,315	4,000	4,000	10,293	120,000
Litigation	5,507	67,947	5,000	5,000	175	-
Advertising	-	320	-	-	-	-
Electricity	123	2,027	1,200	1,200	299	-
Water	254	324	375	375	146	-
Sewer	10	113	100	100	31	-
Postage	243	28	250	250	27	250
Telephone System	2,639	1,292	2,013	2,013	560	-
Rent	11,810	-	-	-	-	-
Travel-Mileage	475	261	400	400	-	70
Travel - Convention and Education	1,926	1,282	2,500	2,500	392	600
Dues/Association Memberships	715	420	800	800	630	800
Miscellaneous Expense	3,268	-	-	-	-	-
Stationery/Office Supplies	2,015	2,317	2,500	2,500	425	1,250
Computer Equipment Non-Capitalized	-	1,000	-	-	-	-
Subscriptions	2,327	2,175	3,500	3,500	1,143	2,730
Total Operating	**$ 38,314**	**$ 188,782**	**$ 23,638**	**$ 23,638**	**$ 14,363**	**$ 126,200**
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ 216,830**	**$ 347,165**	**$ 228,812**	**$ 228,812**	**$ 93,186**	**$ 192,549**
# of Employees / FTEs			**2 / 2.0**	**2 / 2.0**		**1 / 1.0**

Powhatan County
Expenditure Detail
County Administrator

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 287,179	$ 129,912	$ 193,564	$ 193,564	$ 110,780	$ 209,650
COMP: Part-time help	-	28,859	23,391	23,391	16,522	-
FICA	18,233	11,641	16,597	16,597	7,408	16,038
Retirement	23,608	13,771	25,141	25,141	14,581	25,954
Medical Insurance	16,532	9,243	13,884	13,884	4,721	6,960
COBRA Administration	-	708	-	-	357	-
Flexible Benefits Admin. Costs	120	3	-	-	-	-
Group Life Insurance	375	1,215	2,460	2,460	1,286	2,424
Workers' Compensation	-	124	189	189	265	121
Total Personnel	**$ 346,046**	**$ 195,475**	**$ 275,226**	**$ 275,226**	**$ 156,740**	**$ 261,147**
Professional Services	$ 36,000	$ 75,005	$ -	$ -	$ -	$ -
Maintenance/Service Contracts	2,636	3,356	2,700	2,700	926	3,500
Advertising	425	400	500	500	195	-
Electricity	3,315	-	-	-	1,413	-
Water	149	-	-	-	232	-
Sewer	156	116	-	-	362	-
Postage	573	75	500	500	10	100
Telephone System	4,082	3,037	4,000	4,000	1,845	4,000
Other Insurance	-	116	-	-	788	-
Travel-Mileage	183	1,656	250	250	-	100
Business Meetings	149	32	-	-	-	-
Travel - Convention and Education	1,207	172	3,000	3,000	274	7,500
Tuition Reimbursement	3,792	-	-	-	-	-
Employee Training	-	30	-	-	-	-
Dues/Association Memberships	1,799	990	2,300	2,300	353	3,500
Stationery/Office Supplies	1,916	1,174	2,000	2,000	1,232	1,200
Computer Equipment-non cap	1,607	115	400	400	1,773	-
Books and Subscriptions	258	303	200	200	405	200
Total Operating	**$ 58,246**	**$ 86,577**	**$ 15,850**	**$ 15,850**	**$ 9,808**	**$ 20,100**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 404,293**	**$ 282,051**	**$ 291,076**	**$ 291,076**	**$ 166,547**	**$ 281,247**
# of Employees / FTEs			**3 / 2.5**	**2 / 2.0**		**2 / 2.0**

Powhatan County
Expenditure Detail
Human Resources

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ -	$ -	$ -	$ -	$ -	$ 69,732
FICA	-	-	-	-	-	5,335
Retirement	-	-	-	-	-	8,940
Medical Insurance	-	-	-	-	-	5,436
Group Life Insurance	-	-	-	-	-	830
Unemployment Claims	-	-	-	6,500	-	6,500
Total Personnel	**$ -**	**$ -**	**$ -**	**$ 6,500**	**$ -**	**$ 96,773**
Professional Services	$ -	$ -	$ -	$ 30,000	$ -	$ -
Stationery/Office Supplies	-	-	-	500	-	500
Books and Subscriptions	-	-	-	450	-	450
Travel-Mileage	-	-	-	-		100
Travel and Education	-	-	-	-		1,000
Dues/Association Membership	-	-	-	-		200
Total Operating	**$ -**	**$ -**	**$ -**	**$ 30,950**	**$ -**	**$ 2,250**
						-
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ -**	**$ -**	**$ -**	**$ 37,450**	**$ -**	**$ 99,023**
# of Employees / FTEs				**1 / 1.0**		**1 / 1.0**

Powhatan County
Expenditure Detail
Finance

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 286,058	$ 153,546	$ 231,370	$ 231,370	$ 82,132	$ 241,311
COMP: Part-time help	76,932	64,994	62,275	62,275	5,532	-
Salaries and Wages - Overtime/ Comp	1,803	1,196	-	-	-	-
FICA	25,190	15,328	22,464	22,464	6,007	18,460
Retirement	50,178	19,599	31,212	31,212	9,972	30,936
Medical Insurance	39,405	21,071	25,188	25,188	9,380	19,356
Workers' Compensation	62,632	8,712	226	226	99	232
COBRA Insurance	392	8	-	-	-	-
Group Life Insurance	797	1,714	3,054	3,054	880	2,872
Unemployment Claims	-	7,846	6,500	-	2,674	-
Total Personnel	**$ 543,387**	**$ 294,014**	**$ 382,289**	**$ 375,789**	**$ 116,675**	**$ 313,167**
External Audit	$ 60,208	$ 68,189	$ 61,000	$ 61,000	$ 42,900	$ 57,000
Cost Allocation Plan	1,800	1,800	1,800	1,800	-	1,900
Professional Services	573	65,841	5,000	-	13,598	5,000
Maintenance Service Contracts	5,903	9,032	6,000	6,000	1,313	4,000
Advertising	568	3,964	-	-	236	-
Electricity	3,315	-	-	-	-	-
Water	149	139	-	-	77	-
Sewer	156	-	-	-	-	-
Postage	3,582	306	2,500	2,500	1,473	2,500
Telephone System	6,194	2,209	6,200	6,200	996	2,200
Boiler and Machinery	2,493	-	-	-	-	-
Fire Insurance Premium	920	-	-	-	-	-
Inland Marine Insurance	-	116	-	-	315	-
Auto Insurance Premium	41,576	-	-	-	-	-
Surety Bond	1,135	-	-	-	-	-
Public Officials Liability Insurance	4,968	-	-	-	-	-
General Liability Insurance Premium	27,354	-	-	-	-	-
Travel-Mileage	1,453	152	800	800	179	200
Travel and Education	1,834	659	2,500	2,500	1,256	2,500
Employee Training	195	-	-	-	300	-
Dues/Association Membership	1,810	1,564	1,000	1,000	660	1,500
Stationery/Office Supplies	5,627	5,764	6,500	6,000	2,538	6,000
Computer Equipment -non cap	3,507	1,878	1,500	1,500	-	-
Fuel - vehicles	496	83	100	100	16	-
Auto Parts and Repair	-	-	-	-	-	-
Books and Subscriptions	360	422	450	-	595	500
Total Operating	**$ 176,176**	**$ 162,118**	**$ 95,350**	**$ 89,400**	**$ 66,452**	**$ 83,300**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 719,563**	**$ 456,132**	**$ 477,639**	**$ 465,189**	**$ 183,127**	**$ 396,467**
# of Employees / FTEs			**7 / 5.5**	**4 / 4.0**		**4 / 4.0**

Powhatan County
Expenditure Detail
Information Technology

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ -	$ 104,748	$ 105,385	$ 105,385	$ 54,326	$ 207,493
FICA	-	6,874	8,062	8,062	3,602	15,873
Retirement	-	13,938	14,216	14,216	7,108	26,601
Medical Insurance	-	15,244	15,024	15,024	12,130	25,452
Workers' Compensation	-	-	226	226	104	221
Group Life Insurance	-	1,230	1,391	1,391	627	2,469
Total Personnel	$ -	**$ 142,034**	**$ 144,304**	**$ 144,304**	**$ 77,898**	**$ 278,109**
Maintenance/Service Contracts	$ 19,653	$ 45,064	$ 48,800	$ 48,800	$ 47,038	$ 60,000
Electricity	2,049	1,725	2,000	2,000	-	-
Postage	54	51	100	100	-	-
Telephone System	32,014	13,979	7,500	7,500	823	-
Inland Marine Services	-	647	-	-	655	-
Auto Insurance	-	516	600	600	497	-
Travel-Mileage	68	58	100	100	8	100
Travel and Education	-	61	500	500	-	5,000
Stationery/Office Supplies	1,319	829	500	500	460	1,000
Computer Equipment -non cap	1,105	2,133	600	600	-	7,770
Fuel - vehicle	172	190	200	200	99	-
Auto Parts / Auto Repair	69	519	-	-	950	-
Other Operating Expenses	1,058	5,297	-	-	-	-
Internet & Website Cost/BAI	14,157	8,986	15,750	15,750	2,800	15,000
Total Operating	**$ 71,717**	**$ 80,056**	**$ 76,650**	**$ 76,650**	**$ 53,330**	**$ 88,870**
Capital Outlay - AS400	$ 1,737	$ 1,911	$ -	$ -	$ -	$ -
Capital Outlay - purchased disk space	-	70,025	-	-	-	-
Capital Outlay- computers	1,659	-	9,675	16,175	6,445	-
AS400 Software Upgrades	5,574	-	-	-	-	-
Total Capital	**$ 8,970**	**$ 71,936**	**$ 9,675**	**$ 16,175**	**$ 6,445**	**$ -**
Total Department	**$ 80,687**	**$ 294,026**	**$ 230,629**	**$ 237,129**	**$ 137,672**	**$ 366,979**
# of Employees / FTEs			**2 / 2.0**	**2 / 2.0**		**3 / 3.0**

Powhatan County
Expenditure Detail
Commissioner of the Revenue

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 292,926	$ 307,573	$ 313,723	$ 313,723	$ 156,862	$ 319,999
Compensation- Part-time Help	-	1,968	18,951	18,951	7,587	17,821
FICA	20,650	22,452	25,450	25,450	11,811	25,843
Retirement	51,614	41,492	42,321	42,321	21,161	40,416
Medical Insurance	33,664	30,419	28,232	28,232	14,304	32,228
Workers' Compensation	-	217	264	264	311	224
Flexible Spending	480	10	-	-	-	-
Group Life Insurance	820	3,660	4,141	4,141	1,867	3,808
Total Personnel	**$ 400,154**	**$ 407,791**	**$ 433,082**	**$ 433,082**	**$ 213,902**	**$ 440,339**
Maintenance/Service Contracts	$ 4,483	$ 9,887	$ 5,000	$ 5,000	$ 5,621	$ 10,000
Printing and Binding	956	687	1,000	1,000	-	1,000
Advertising	-	170	-	-	-	-
Electricity	3,315	-	-	-	-	-
Water	149	53	-	-	-	-
Sewer	156	-	-	-	-	-
Postage	4,500	2,000	6,000	6,000	1,000	5,000
Telephone System	3,741	2,302	2,507	2,507	1,125	2,510
Travel-Mileage	533	272	500	500	333	750
Travel - Convention and Education	930	1,217	1,000	1,000	1,220	1,200
Dues/Association Memberships	1,120	1,140	1,000	1,000	200	1,200
Stationery/Office Supplies	3,897	5,008	14,000	14,000	3,766	8,000
Computer Equipment-Non Capitalized	1,176	1,935	200	200	442	-
Subscriptions	-	40	200	200	-	200
Data Processing Supplies	5,693	6,526	8,822	8,822	20	8,820
Total Operating	**$ 30,647**	**$ 31,235**	**$ 40,229**	**$ 40,229**	**$ 13,726**	**$ 38,680**
Capital Outlay - Furniture	$ -	$ 5,017	$ -	$ -	$ 1,600	$ -
Capital Outlay	-	228	-	-	167	-
Total Capital	**$ -**	**$ 5,245**	**$ -**	**$ -**	**$ 1,767**	**$ -**
Total Department	**$ 430,802**	**$ 444,271**	**$ 473,311**	**$ 473,311**	**$ 229,395**	**$ 479,019**
# of Employees / FTEs			**8 / 7.7**	**8 / 7.7**		**8 / 7.7**

Powhatan County
Expenditure Detail
Reassessment

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP:Part-time Help	$ 23,578	$ 2,931	$ 5,000	$ 25,000	$ 6,212	$ 5,000
FICA	1,801	224	-	-	475	-
Medical Insurance	10	-	-	-	-	-
Total Personnel	**$ 25,389**	**$ 3,155**	**$ 5,000**	**$ 25,000**	**$ 6,687**	**$ 5,000**
Re-Assessment Services	$ 208,004	$ 127,081	$ 191,250	$ 118,610	$ 85,620	$ 120,000
Advertising	1,476	792	3,500	3,500	520	-
Postage	5,483	4	5,500	5,500	4,802	-
Other Operating Supplies	10	5,426	200	200	215	5,000
Total Operating	**$ 214,973**	**$ 133,304**	**$ 200,450**	**$ 127,810**	**$ 93,591**	**$ 125,000**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 240,362**	**$ 136,459**	**$ 205,450**	**$ 152,810**	**$ 100,278**	**$ 130,000**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Tax Relief for the Elderly

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Tax Relief for the Elderly	$ -	$ 385,992	$ 375,000	$ 375,000	$ -	$ 412,000
Total Operating	**$ -**	**$ 385,992**	**$ 375,000**	**$ 375,000**	$ -	**$ 412,000**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ -**	**$ 385,992**	**$ 375,000**	**$ 375,000**	$ -	**$ 412,000**
# of Employees / FTEs			**0**	**0**		**0**

Powhatan County
Expenditure Detail
Treasurer

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 308,393	$ 324,890	$ 332,172	$ 332,172	$ 166,086	$ 338,816
COMP: Part-time help	-	3,726	18,951	18,951	7,540	18,178
FICA	23,017	24,595	26,861	26,861	12,862	27,310
Retirement	57,914	43,828	44,810	44,810	22,405	42,792
Medical Insurance	37,752	31,217	29,420	29,420	13,962	31,034
Workers' Compensation	-	217	264	264	359	225
Flexible Spending	480	10	-	-	-	-
Group Life Insurance	990	3,866	4,385	4,385	1,976	4,032
Total Personnel	**$ 428,545**	**$ 432,349**	**$ 456,863**	**$ 456,863**	**$ 225,191**	**$ 462,387**
Maintenance/Service Contracts	$ 11,201	$ 9,130	$ 12,000	$ 12,000	$ 2,565	$ 12,000
BAI Credit Card Fees	7,352	7,308	8,000	8,000	6,920	7,500
Printing and Binding	12,735	12,349	15,000	15,000	5,887	12,700
Advertising	292	644	350	350	216	650
Electricity	3,315	-	-	-	-	-
Water	149	-	-	-	-	-
Sewer	156	-	-	-	-	-
Postage	19,584	23,988	26,000	26,000	14,059	28,000
Telephone System	3,466	2,096	2,286	2,286	1,098	2,290
Travel-Mileage	552	560	750	750	309	750
Travel - Convention and Education	989	1,149	2,000	2,000	943	2,000
Dues/Association Memberships	665	430	700	700	855	900
Stationery/Office Supplies	4,905	3,139	6,000	6,000	2,474	5,000
Gasoline	120	179	300	300	107	300
Computer Equipment - Non-capitalized	-	991	-	-	2,746	-
Total Operating	**$ 65,482**	**$ 61,962**	**$ 73,386**	**$ 73,386**	**$ 38,179**	**$ 72,090**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 494,026**	**$ 494,310**	**$ 530,249**	**$ 530,249**	**$ 263,370**	**$ 534,477**
# of Employees / FTEs			**8 / 7.7**	**8 / 7.7**		**8 / 7.7**

Powhatan County
Expenditure Detail
Electoral Board/Registrar

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP: Electoral Board	$ 8,018	$ 8,018	$ 8,200	$ 8,200	$ -	$ 8,200
COMP: Election Officials	23,775	17,275	9,000	9,000	(350)	9,000
Salaries and Wages - Regular	53,683	77,448	51,030	51,030	25,515	52,051
COMP: Part-time help	15,373	20,854	14,966	14,966	8,100	15,268
FICA	5,209	7,403	5,508	5,508	2,521	5,150
Retirement	9,459	6,749	6,884	6,884	3,442	6,574
Medical Insurance	5,181	6,732	5,160	5,160	3,312	5,436
Workers' Compensation	-	93	113	113	66	67
Group Life Insurance	150	595	674	674	304	619
Total Personnel	**$ 120,849**	**$ 145,168**	**$ 101,535**	**$ 101,535**	**$ 55,709**	**$ 102,365**
Programming Voting Machines	$ 8,096	$ 4,667	$ 5,500	$ 5,500	$ 2,294	$ 6,200
Labor - Voting Machines	4,532	50	700	700	-	-
Maintenance/Service Contracts	1,221	1,708	2,000	2,000	1,221	2,000
Printing & Binding	1,833	2,437	4,000	4,000	1,389	4,000
Advertising	83	-	500	500	-	500
Water	149	-	-	-	-	-
Sewer	156	-	-	-	-	-
Postage	1,834	255	2,000	2,000	805	2,000
Telephone System	1,406	793	1,196	1,196	392	800
Rent - Election Precincts	1,850	1,100	1,200	1,200	1,578	1,200
Travel-Mileage	171	422	-	-	-	-
Travel-Mileage	354	381	1,050	1,050	537	1,550
Travel - Convention and Education	784	1,039	750	750	302	1,500
Dues/Association Memberships	295	295	350	350	125	350
Stationery/Office Supplies	1,293	1,669	1,750	1,750	510	1,750
Computer Equipment Non-capitalized	-	9,854	1,000	1,000	-	-
Total Operating	**$ 24,056**	**$ 24,671**	**$ 21,996**	**$ 21,996**	**$ 9,152**	**$ 21,850**
New DS200 Voting Machines	$ 13,750	$ -	$ -	$ 13,750	$ -	$ -
Total Capital	**$ 13,750**	**$ -**	**$ -**	**$ 13,750**	**$ -**	**$ -**
Total Department	**$ 158,655**	**$ 169,839**	**$ 123,531**	**$ 137,281**	**$ 64,861**	**$ 124,215**
# of Employees / FTEs			**3 / 1.55**	**3 / 1.55**		**3 / 1.55**

Powhatan County
Expenditure Detail
Circuit Court

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
COMP: Jurors & Witnesses	$ 3,930	$ 4,710	$ 4,500	$ 4,500	$ 2,040	$ 4,500
COMP: Jury Commissioners	60	90	344	344	-	100
Court Appointed Attorney Fees	278	-	-	-	-	-
Telephone System	122	856	1,000	1,000	358	1,000
Travel - Convention & Education	-	-	-	-	-	-
Court Administrator (shared)	9,511	14,570	10,000	10,000	-	10,000
Office Supplies	-	-	500	500	-	-
Computer Equipment non-capitalized	-	42	-	-	-	-
Total Operating	**$ 13,901**	**$ 20,268**	**$ 16,344**	**$ 16,344**	**$ 2,398**	**$ 15,600**
Capital Outlay	$ 2,552	$ -	$ -	$ -	$ -	$ -
Total Capital	**$ 2,552**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 16,453**	**$ 20,268**	**$ 16,344**	**$ 16,344**	**$ 2,398**	**$ 15,600**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
General District Court

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Local Court Appointed Attorney	$ 4,717	$ 5,090	$ 10,000	$ 10,000	$ 2,670	$ 6,000
Maintenance/Service Contracts	1,523	588	-	-	-	-
Postage	756	800	800	800	80	800
Telephone System	3,883	1,325	2,243	2,243	694	1,400
Dues/Association Memberships	60	60	100	100	80	100
Miscellaneous Expense-Magistrates	30	103	150	150	-	150
Stationery/Office Supplies	668	1,330	1,000	1,000	44	1,500
Total Operating	**$ 11,638**	**$ 9,295**	**$ 14,293**	**$ 14,293**	**$ 3,567**	**$ 9,950**
Copier Lease Agreement	$ 3,280	$ 3,111	$ 3,000	$ 3,000	$ 1,510	$ 3,100
Capital Outlay	487	-	-	-	-	-
Total Capital	**$ 3,767**	**$ 3,111**	**$ 3,000**	**$ 3,000**	**$ 1,510**	**$ 3,100**
Total Department	**$ 15,405**	**$ 12,407**	**$ 17,293**	**$ 17,293**	**$ 5,077**	**$ 13,050**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Clerk of the Circuit Court

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 221,925	$ 236,827	$ 241,563	$ 241,563	$ 120,441	$ 213,366
COMP: Part-Time Help	11,634	10,752	10,545	10,545	7,579	11,183
FICA	17,448	18,906	19,286	19,286	9,807	17,178
Retirement	39,302	31,948	32,587	32,587	14,003	26,948
Medical Insurance	16,617	13,946	13,616	13,616	3,672	20,356
Group Life Insurance	629	2,818	3,189	3,189	1,235	2,539
Workers' Compensation	-	155	200	200	257	253
Total Personnel	**$ 307,555**	**$ 315,351**	**$ 320,986**	**$ 320,986**	**$ 156,995**	**$ 291,823**
Clerk's Audit of Public Accounts	$ 3,578	$ -	$ 3,600	$ 3,600	$ 9,312	$ 3,600
Maintenance/Service Contracts	665	665	600	600	665	600
Printing & Binding	195	215	1,000	1,000	400	200
Advertising	264	-	100	100	-	-
Postage	3,794	4,193	4,000	4,000	1,893	4,200
Telephone System	4,603	1,612	4,000	4,000	781	1,600
Stationery/Office Supplies	2,104	1,817	3,000	3,000	2,562	3,000
Record Books	17,608	21,840	20,000	20,000	687	22,000
Total Operating	**$ 32,812**	**$ 30,342**	**$ 36,300**	**$ 36,300**	**$ 16,300**	**$ 35,200**
Copier Lease - Xerox	$ 4,909	$ 4,783	$ 4,500	$ 4,500	$ 1,420	$ 3,000
Capital Outlay	200	-	-	-	-	-
Total Capital	**$ 5,109**	**$ 4,783**	**$ 4,500**	**$ 4,500**	**$ 1,420**	**$ 3,000**
Total Department	**$ 345,476**	**$ 350,476**	**$ 361,786**	**$ 361,786**	**$ 174,715**	**$ 330,023**
# of Employees / FTEs				**5 / 4.3**		**5 / 4.3**

Powhatan County
Expenditure Detail
Commonwealth's Attorney

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 255,062	$ 267,815	$ 273,171	$ 273,171	$ 136,586	$ 278,635
FICA	17,623	18,635	20,898	20,898	9,332	21,316
Retirement	44,942	36,128	36,851	36,851	18,425	35,192
Medical Insurance	19,872	18,520	20,208	20,208	11,322	21,354
Workers' Compensation	-	226	275	275	-	223
Flexible Benefits	120	3	-	-	-	-
Group Life Insurance	714	3,187	3,606	3,606	1,625	3,316
Total Personnel	**$ 338,332**	**$ 344,513**	**$ 355,009**	**$ 355,009**	**$ 177,291**	**$ 360,036**
Contract Prosecutor	$ 28,312	$ 28,312	$ 28,315	$ 28,315	$ 14,156	$ 40,315
Maintenance/Service Contracts	1,014	999	1,200	1,200	626	1,195
Electricity	2,553	2,748	2,200	2,200	951	2,700
Water	-	251	350	350	113	260
Postage	535	135	700	700	96	500
Telephone System	3,565	1,590	2,185	2,185	885	1,600
Travel - Mileage	-	-	-	-	614	-
Travel - Convention & Education	3,504	3,716	3,900	3,900	1,828	5,400
Dues/Association Memberships	395	1,440	1,500	1,500	600	1,650
Other Charges	-	-	200	200	-	-
Stationery/Office Supplies	1,251	482	200	200	500	500
Computer Equipment non-capitalized	-	187	-	-	121	-
Books & Subscriptions	-	774	250	250	635	700
Total Operating	**$ 41,130**	**$ 40,633**	**$ 41,000**	**$ 41,000**	**$ 21,125**	**$ 54,820**
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ 379,462**	**$ 385,146**	**$ 396,009**	**$ 396,009**	**$ 198,415**	**$ 414,856**
# of Employees / FTEs			**3 / 3.0**	**3 / 3.0**		**3 / 3.0**

Powhatan County
Expenditure Detail
Juvenile Court Services

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 13,977	$ 2,252	$ 14,437	$ 14,437	$ -	$ -
Part - time help	27	8,724	-	-	5,628	14,724
FICA	1,071	840	1,104	1,104	431	1,126
Workers' Compensation	-	31	38	38	14	40
Total Personnel	**$ 15,076**	**$ 11,847**	**$ 15,579**	**$ 15,579**	**$ 6,073**	**$ 15,890**
Water	$ 30	$ -	$ -	$ -	$ -	$ -
Telephone System	1,898	1,197	1,400	1,400	836	1,200
Rent - Building	-	-	-	-	-	-
Travel-Mileage	379	113	750	750	204	200
Travel-Convention & Education	-	-	500	500	80	-
Stationery/Office Supplies	-	-	1,500	1,500	167	-
Total Operating	**$ 2,306**	**$ 1,310**	**$ 4,150**	**$ 4,150**	**$ 1,286**	**$ 1,400**
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ 17,382**	**$ 13,157**	**$ 19,729**	**$ 19,729**	**$ 7,359**	**$ 17,290**
# of Employees / FTEs			**1 / 0.5**	**1 / 0.5**		**1 / 0.5**

Powhatan County
Expenditure Detail
Detention

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Detention of Juveniles	$ 202,086	$ 200,835	$ 225,000	$ 225,000	$ 90,539	$ 201,850
Detention of Adults	390,576	402,097	325,000	325,000	200,106	400,000
Detention of Adults - Health Care	64,412	51,054	45,000	45,000	68,121	65,000
Detention of Adults - Other Expenses	3,203	3,047	3,000	3,000	1,610	3,000
Total Operating	**$ 660,277**	**$ 657,032**	**$ 598,000**	**$ 598,000**	**$ 360,377**	**$ 669,850**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 660,277**	**$ 657,032**	**$ 598,000**	**$ 598,000**	**$ 360,377**	**$ 669,850**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Sheriff's Office

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 2,008,387	$ 2,067,145	$ 2,081,226	$ 2,081,226	$ 1,054,361	$ 2,103,542
Salaries and Wages - Overtime	39,171	38,144	-	-	24,724	-
Other Pay	35,205	55,843	-	-	21,056	-
Part-Time Help - Court House Security	40,443	39,240	72,368	72,368	24,108	73,821
Salaries and Wages: Dispatchers	412,869	386,125	383,932	383,932	178,361	-
Overtime-Dispatchers	-	312	-	-	121	-
Part Time Help Dispatchers	73,578	62,096	63,597	63,597	40,912	-
Sheriff VEC Payments	1,890	-	-	-	-	-
FICA	189,971	196,713	198,986	198,986	99,613	168,487
Retirement	412,700	325,794	332,550	332,550	165,372	268,845
Medical Insurance	295,727	254,553	241,260	241,260	113,905	214,384
Flex Spending	600	13	-	-	-	-
Group Life Insurance	6,559	28,740	32,540	32,540	14,588	25,331
Line of Duty Act	12,981	7,832	15,000	15,000	7,257	7,500
Workers' Compensation	-	24,234	30,000	30,000	27,141	28,500
Total Personnel	**$ 3,530,080**	**$ 3,486,784**	**$ 3,451,459**	**$ 3,451,459**	**$ 1,771,518**	**$ 2,890,410**
Professional Health Services	$ 4,591	$ 4,500	$ 5,000	$ 5,000	$ 2,260	$ 5,000
K9 Supplies/Care	-	3,284	-	-	115	2,000
Radio Maintenance	1,485	4,576	6,000	6,000	4,113	6,000
Maintenance/Service Contracts	23,427	25,614	30,000	30,000	18,567	30,000
Advertising	-	55	400	400	55	400
Electricity	25,988	25,452	19,000	19,000	10,214	19,000
Water	2,123	2,282	1,900	1,900	1,195	1,900
Sewer	685	1,084	-	-	214	-
Postage	1,432	1,523	1,400	1,400	486	1,400
Telephone System - Sheriff	73,670	58,456	51,082	51,082	28,677	51,080
Telephone System - Magistrates	511	468	-	-	125	-
Inland marine Insurance	-	244	-	-	171	-
Auto Insurance	-	23,729	26,197	26,197	22,358	26,200
Travel - Convention & Education	8,569	8,544	9,000	9,000	6,018	9,000
Tuition Reimbursement	6,525	-	-	-	-	-
Prisoner Extradition	1,303	778	2,500	2,500	118	2,500
Dues/Association Memberships	5,445	5,499	4,500	4,500	2,982	4,500
DARE	3,931	3,841	5,000	5,000	2,603	5,000
Stationery/Office Supplies	16,082	14,106	15,000	15,000	4,249	15,000
Computer Equipment - non-capitalized	944	1,183	1,200	1,200	468	1,200
Gas/Grease/Oil	148,616	136,525	115,000	115,000	57,683	115,000
Auto Parts/Repairs	87,608	90,027	92,081	92,081	28,087	92,080
Uniforms	13,639	31,963	25,000	25,000	9,635	25,000
Other Operating Supplies	15,168	14,782	15,000	15,000	4,100	15,000
Project Lifesaver	4,670	2,379	-	-	1,138	-
Total Operating	**$ 446,411**	**$ 460,894**	**$ 425,260**	**$ 425,260**	**$ 206,620**	**$ 427,260**
Capital Outlay -Mobile Data Terminals	$ -	$ 13,739	$ -	$ -	$ -	$ -
Capital Outlay	-	59,990	128,000	158,600	152,702	-
Auto Replacement	77,007	60,821	-	-	-	-
Total Capital	**$ 77,007**	**$ 134,550**	**$ 128,000**	**$ 158,600**	**$ 152,702**	$ -
Total Department	**$ 4,053,498**	**$ 4,082,228**	**$ 4,004,719**	**$ 4,035,319**	**$ 2,130,840**	**$ 3,317,670**
# of Employees / FTEs			**44 / 42.5**	**44 / 42.5**		**44 / 42.5**

Powhatan County
Expenditure Detail
Communications Center E-911 Dispatch

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages: Dispatchers	$ -	$ -	$ -	$ -	$ -	$ 391,611
Part Time Help Dispatchers	-	-	-	-	-	82,467
FICA	-	-	-	-	-	36,267
Retirement	-	-	-	-	-	49,461
Medical Insurance	-	-	-	-	-	52,972
Group Life Insurance	-	-	-	-	-	4,660
Workers' Compensation	-	-	-	-	-	500
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 617,938**
Total Operating	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 617,938**
# of Employees / FTEs			**15 / 12.3**	**15 / 12.3**		**15 / 12.3**

Powhatan County
Expenditure Detail
Victim Witness Grant

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 44,922	$ 47,168	$ 48,111	$ 48,111	$ 24,056	$ 49,074
FICA	3,034	3,176	3,681	3,681	1,626	3,754
Retirement	7,915	6,363	6,490	6,490	3,245	6,198
Medical Insurance	6,662	6,141	5,976	5,976	3,000	6,960
Workers' Compensation	-	31	38	38	48	35
Flexible Benefits	120	3	-	-	-	-
Group Life Insurance	126	561	635	635	286	584
Total Personnel	**$ 62,778**	**$ 63,443**	**$ 64,931**	**$ 64,931**	**$ 32,261**	**$ 66,605**
Postage	$ 17	$ 128	$ 500	$ 500	$ 80	$ 200
Telephone System	504	25	439	439	-	-
Travel - Mileage	1,402	648	2,000	2,000	-	700
Travel - Convention & Education	50	-	-	-	-	-
Stationery/Office Supplies	1,188	2,502	5,500	5,500	450	2,500
Total Operating	**$ 3,163**	**$ 3,303**	**$ 8,439**	**$ 8,439**	**$ 530**	**$ 3,400**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 65,941**	**$ 66,746**	**$ 73,370**	**$ 73,370**	**$ 32,790**	**$ 70,005**
# of Employees / FTEs			**1 / 1.0**	**1 / 1.0**		**1 / 1.0**

Powhatan County
Expenditure Detail
Animal Control

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 135,314	$ 142,625	$ 145,476	$ 145,476	$ 72,739	$ 155,929
Salaries and Wages - Overtime	4,107	1,788	8,000	8,000	270	1,000
Other Pay	2,925	3,735	3,000	3,000	1,755	3,000
COMP: Part-time help	1,296	-	1,920	1,920	-	-
COMP: Comp Time	420	-	-	-	-	-
FICA	10,622	10,839	12,117	12,117	5,165	11,929
Retirement	23,560	19,240	19,625	19,625	9,812	19,694
Medical Insurance	16,997	19,038	18,532	18,532	16,328	24,448
Workers' Compensation	-	1,263	1,600	1,600	1,468	1,300
Flexible Spending	55	3	-	-	-	-
Group Life Insurance	375	1,697	1,920	1,920	866	1,856
Line of Duty Act	702	635	1,300	1,300	726	728
Total Personnel	**$ 196,372**	**$ 200,862**	**$ 213,490**	**$ 213,490**	**$ 109,128**	**$ 219,884**
Professional Health Services	$ 14,549	$ 117	$ 4,000	$ 4,000	$ 3,704	$ 8,000
Maintenance of Animal Shelter	1,961	5,218	3,925	3,925	1,534	3,000
Landscaping-Animal Control	1,079	1,264	-	-	1,050	-
Maintenance / Service Contracts	-	485	2,300	2,300	957	2,300
Advertising	-	55	-	-	-	-
Electricity	5,016	5,390	5,900	5,900	1,736	5,900
Fuel	5,573	4,600	5,600	5,600	1,451	5,600
Sewer	2,706	1,504	1,500	1,500	343	1,500
Postage	216	16	-	-	-	-
Telephone System	6,126	4,990	1,310	1,310	2,354	5,000
Auto Insurance	-	1,548	1,705	1,705	1,491	1,700
Travel - Convention and Education	795	613	1,200	1,200	-	1,200
Initial shots/visit costs	520	120	700	700	120	500
Spay/Neuter Services	800	335	1,375	1,375	95	800
Dues/Association Memberships	90	235	100	100	125	300
Dog Tags	374	139	1,200	1,200	-	200
Office Supplies	-	132	-	-	-	-
Gas/Grease/Oil	5,560	10,019	500	500	3,854	10,000
Auto Parts & Repairs	5,889	8,895	7,000	7,000	2,303	7,000
Uniforms	237	1,657	2,500	2,500	375	2,000
Other Operating Supplies	3,299	558	200	200	76	500
Dog Food/Supplies	7,194	1,350	10,000	10,000	-	7,000
Animal Shelter Donations	496	14,745	-	-	2,367	-
Total Operating	**$ 62,481**	**$ 63,983**	**$ 51,015**	**$ 51,015**	**$ 23,936**	**$ 62,500**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 258,853**	**$ 264,845**	**$ 264,505**	**$ 264,505**	**$ 133,064**	**$ 282,384**
# of Employees / FTEs			**4 / 4.0**	**4 / 4.0**		**4 / 4.0**

Powhatan County
Expenditure Detail
Medical Examiner

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Professional Health Services	$ 2,037	$ 2,701	$ 2,100	$ 2,100	$ 884	$ 2,100
Total Operating	**$ 2,037**	**$ 2,701**	**$ 2,100**	**$ 2,100**	**$ 884**	**$ 2,100**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 2,037**	**$ 2,701**	**$ 2,100**	**$ 2,100**	**$ 884**	**$ 2,100**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Fire & Rescue Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 104,095	$ 42,444	$ 43,293	$ 43,293	$ 21,646	$ 144,159
Salaries and Wages - Overtime	-	329	-	-	-	-
COMP: Part-Time Help	45,939	49,286	51,841	51,841	23,080	26,440
FICA	11,061	6,724	7,278	7,278	3,263	13,051
Retirement	7,122	5,726	5,840	5,840	2,920	18,481
Medical Insurance	7,680	7,241	6,972	6,972	4,668	15,774
Workers' Compensation	-	3,464	4,215	4,215	1,820	2,000
Flexible Spending	218	5	-	-	-	-
Group Life Insurance	113	505	571	571	258	1,715
Line of Duty Act	15,001	16,667	15,000	15,000	10,497	12,000
Total Personnel	**$ 191,230**	**$ 132,390**	**$ 135,010**	**$ 135,010**	**$ 68,152**	**$ 233,620**
Health/Vaccinations/Inoculations	$ -	$ 67	$ -	$ -	$ -	$ -
Legal Fees	2,100	750	-	-	-	-
Waste Disposal	1,973	2,172	2,500	2,500	1,181	2,300
Trash Removal	-	-	-	-	90	180
Equipment Repair	9,033	14,687	4,000	4,000	10,749	15,000
Maintenance/Service Contracts	5,218	6,751	6,800	6,800	1,109	6,800
Printing & Binding	130	-	-	-	-	-
Advertising	-	162	-	-	768	-
Apparatus Fuel	33,430	30,078	25,000	25,000	15,273	30,000
Water	645	130	200	200	(14)	-
Postage	580	242	700	700	(143)	250
Telephone System	10,788	11,753	9,650	9,650	6,219	12,000
Auto Insurance Premium	36,235	30,435	42,000	42,000	30,411	30,000
Insurance	20,839	20,250	25,000	25,000	23,853	24,000
Rent - Fire Admin	70,177	38,740	-	-	-	-
Rent - Fire Companies	-	28,186	29,288	29,288	4,882	28,300
Travel - Convention & Education	6,203	9,644	6,700	6,700	1,604	6,700
County Contribution	(5,267)	-	-	-	-	-
Dues/Association Memberships	145	166	600	600	-	300
Training/Seminars	979	1,297	-	-	-	-
Miscellaneous	2,286	438	-	-	-	-
Stationery/Office Supplies	2,916	1,578	2,500	2,500	1,347	2,500
Computer Equipment - non-capitalized	774	624	-	-	-	-
Cleaning Supplies	40	-	600	600	-	-
Gas/Grease/Oil	15,013	12,773	12,500	12,500	1,130	12,500
Auto Parts/Repairs	41,658	83,737	32,000	32,000	40,717	62,000
Breathing Apparatus	10,047	12,843	10,000	10,000	933	10,000
Protective Gear	28,386	30,758	35,000	35,000	14,917	30,000
Books and Subscriptions	2,393	2,254	2,200	2,200	5,542	2,200
Medical Supplies	2,704	10,202	2,600	2,600	-	2,600
Dry Hydrants	-	-	1,000	1,000	128	1,000
Total Operating	**$ 299,426**	**$ 350,720**	**$ 250,838**	**$ 250,838**	**$ 160,836**	**$ 278,630**

Powhatan County
Expenditure Detail
Fire & Rescue Administration

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Capital Outlay	$ 11,910	$ 8,778	$ 18,207	$ 32,207	$ -	$ 10,000
Capital Outlay	1,616	187	-	-	-	-
Computer Software	40	-	-	-	-	-
Misc. Replacement Equipment	794	-	-	-	-	-
Fire Programs Fund	830	-	-	-	35,309	-
Total Capital	**$ 15,190**	**$ 8,965**	**$ 18,207**	**$ 32,207**	**$ 35,309**	**$ 10,000**
Total Department	**$ 505,846**	**$ 492,076**	**$ 404,055**	**$ 418,055**	**$ 264,297**	**$ 522,250**
# of Employees / FTEs			**3 / 2.0**	**4 / 2.5**		**4 / 2.5**

Powhatan County
Expenditure Detail
Company 1 Fire Station

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Trash Removal	$ 584	$ 698	$ 500	$ 500	$ 300	$ 600
Maintenance/Service Contracts	15,571	13,841	20,200	20,200	8,072	14,000
Electricity	12,001	12,122	8,900	8,900	4,039	12,000
Fuel	4,389	3,286	6,300	6,300	876	4,000
Water	633	862	600	600	278	800
Sewer	440	677	600	600	75	680
Telephone System	418	439	135	135	623	430
Cleaning Supplies	-	2,402	1,300	1,300	237	2,400
Total Operating	**$ 34,036**	**$ 34,327**	**$ 38,535**	**$ 38,535**	**$ 14,501**	**$ 34,910**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 34,036**	**$ 34,327**	**$ 38,535**	**$ 38,535**	**$ 14,501**	**$ 34,910**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Company 2 Fire Station

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cleaning Service	$ 2,818	$ -	$ -	$ -	$ -	$ -
Trash Removal	600	600	1,000	1,000	250	600
Maintenance/Service Contracts	952	11,319	14,600	14,600	8,920	17,840
Electricity	18,552	19,116	25,000	25,000	6,941	14,000
Fuel	2,438	4,269	4,500	4,500	350	4,500
Water	610	1,291	1,000	1,000	263	1,200
Sewer	906	3,284	1,000	1,000	206	3,300
Telephone System	1,650	2,672	2,600	2,600	1,856	2,600
Cleaning Supplies	-	784	900	900	387	900
Total Operating	**$ 28,527**	**$ 43,334**	**$ 50,600**	**$ 50,600**	**$ 19,173**	**$ 44,940**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 28,527**	**$ 43,334**	**$ 50,600**	**$ 50,600**	**$ 19,173**	**$ 44,940**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Rescue Squad

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Line of Duty Act	$ 1,942	$ 2,911	$ 2,400	$ 2,400	$ 1,911	$ 1,910
Contract Services-Daytime Coverage	301,422	-	307,000	307,000	-	-
Trash Removal	983	934	950	950	532	1,050
Radio Maintenance	986	2,258	1,900	1,900	1,086	2,200
Maintenance/Service Contracts	14,395	17,796	22,403	22,403	2,000	18,000
Advertising	75	-	-	-	-	-
Electricity	15,779	16,831	15,000	15,000	7,222	15,000
Fuel	1,978	1,319	2,000	2,000	622	2,000
Water	-	-	-	-	-	-
Sewer	715	884	800	800	423	850
Telephone System	14,267	14,432	13,662	13,662	7,003	15,160
Insurance	25,453	31,162	34,000	34,000	22,255	29,000
Travel and Education (Training)	-	-	-	-	-	-
Training/Seminars	610	-	-	-	-	-
Miscellaneous	100	-	-	-	-	-
Rescue Transport Services	-	-	23,625	23,625	-	-
Stationery/Office Supplies	-	3,324	-	-	-	-
Cleaning Supplies	1,930	1,032	1,000	1,000	348	1,000
Gas/Grease/Oil	30,838	29,722	23,000	23,000	12,959	26,000
Auto Parts/Repairs	53,563	45,290	25,000	25,000	19,077	29,950
Uniforms	-	-	-	-	-	-
Medical Supplies	21,212	31,925	24,000	24,000	9,898	-
Other Operating Supplies	-	519	-	-	-	-
Total Operating	**$ 486,248**	**$ 200,338**	**$ 496,740**	**$ 496,740**	**$ 85,336**	**$ 142,120**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 486,248**	**$ 200,338**	**$ 496,740**	**$ 496,740**	**$ 85,336**	**$ 142,120**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Emergency Management

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Wages - Part-Time	$ 55,550	$ 53,840	$ -	$ -	$ 27,437	$ -
Part-Time Wages	-	-	58,354	58,354	-	24,950
FICA	4,632	4,501	4,464	4,464	2,099	1,909
Workers' Compensation	-	62	75	75	62	-
Line of Duty Act	702	423	702	702	363	-
Total Personnel	**$ 60,884**	**$ 58,827**	**$ 63,595**	**$ 63,595**	**$ 29,961**	**$ 26,859**
E911 Services	$ 642	$ -	$ -	$ -	$ -	$ -
Professional Services- Citizen Alerting System	-	-	10,000	10,000	8,264	7,000
Repairs and Maintenance	21,803	16,953	22,500	22,500	6,893	22,500
Judes Ferry Tower Incident 8-12-10	-	-	-	-	-	-
Maintenance/Service Contracts	42,774	53,858	48,000	48,000	40,479	55,000
Printing & Binding	531	1,339	500	500	-	1,300
Advertising	-	162	-	-	-	-
Electricity - Communications Hut	9,315	8,501	8,000	8,000	3,757	8,500
Fuel-Towers	1,269	1,265	1,500	1,500	-	1,300
Postage	28	100	30	30	184	30
Telephone System	2,839	2,319	2,115	2,115	1,222	2,460
Wireline 911	55,062	34,156	49,634	49,634	14,172	40,640
Wireless 911	881	961	1,000	1,000	500	-
Inland Marine Insurance	-	1,466	1,466	1,466	1,225	1,460
Auto Insurance	-	516	1,705	1,705	497	1,710
Rent-Towers	16,754	17,592	18,472	18,472	18,472	19,400
Conferences & Training	350	18	500	500	418	500
Dues/Association Memberships	372	522	500	500	229	500
Stationery/Office Supplies	-	687	-	-	97	500
Gas/Grease/Oil	1,392	1,372	1,600	1,600	792	1,600
Auto Parts/Repairs	992	1,607	800	800	-	1,200
Other Operating Supplies	213	1,789	200	200	273	1,000
Mobile Command Post	654	433	700	700	808	700
Maintenance/Service Contracts	975	-	-	-	-	-
Postage	100	-	-	-	-	-
Travel - Conventions & Education	35	-	-	-	-	-
Stationery/Office Supplies	538	157	-	-	-	-
Other Operating Supplies	735	397	-	-	-	-
Total Operating	**$ 158,253**	**$ 146,169**	**$ 169,222**	**$ 169,222**	**$ 98,282**	**$ 167,300**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 219,137**	**$ 204,996**	**$ 232,817**	**$ 232,817**	**$ 128,243**	**$ 194,159**
# of Employees / FTEs			**2 / 1.0**	**2 / 0.5**		**2 / 0.5**

Powhatan County
Expenditure Detail
Public Works Administration

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ -	$ -	$ -	$ -	$ -	$ 236,009
FICA	-	-	-	-	-	18,055
Retirement	-	-	-	-	-	30,256
Medical Insurance	-	-	-	-	-	20,356
Group Life Insurance	-	-	-	-	-	2,809
Total Personnel	$ -	$ -	$ -	$ -	$ -	**$ 307,485**
Advertising	$ -	$ -	$ -	$ -	$ -	$ 1,000
Postage	-	-	-	-	-	300
Auto Insurance	-	-	-	-	-	5,960
General Liability	-	-	-	-	-	30,860
Inland Marine Insurance	-	-	-	-	-	330
Travel-Mileage	-	-	-	-	-	300
Travel - Convention and Education	-	-	-	-	-	2,000
Miscellaneous	-	-	-	-	-	200
Stationery/Office Supplies	-	-	-	-	-	900
Gas/Grease/Oil	-	-	-	-	-	1,480
Auto Parts & Repairs	-	-	-	-	-	688
Uniforms	-	-	-	-	-	4,500
Total Operating	$ -	$ -	$ -	$ -	$ -	**$ 48,518**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 356,003**

# of Employees / FTEs **4 / 4.0**

Powhatan County
Expenditure Detail
Facilities

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 227,826	$ 234,591	$ 283,727	$ 283,727	$ 155,838	$ 148,693
Overtime	4,640	6,425	-	-	3,380	7,500
COMP: Part-time help	74,201	73,038	30,206	30,206	21,023	-
PT-Facility Set-up	6,955	6,810	6,600	6,600	3,060	5,400
COMP: Temporary Part Time	1,986	-	-	-	-	-
Facility Set Up - I.T.	4,269	5,058	4,000	4,000	2,661	5,500
Overtime Part-time	254	284	-	-	-	-
FICA	26,036	25,774	28,827	28,827	14,876	12,209
FICA-Facility Set-up	415	437	505	505	234	-
FICA- Temporary Part-Time	154	-	-	-	-	-
FICA - Facility Set Up - I.T.	67	8	306	306	42	-
Retirement	46,891	37,693	32,753	32,753	23,557	19,063
Medical Insurance	27,100	33,615	23,032	23,032	18,340	23,268
Workers' Compensation	-	2,276	2,800	2,800	4,619	2,803
Flexible Spending	120	3	-	-	-	-
Group Life Insurance	745	3,325	3,205	3,205	2,078	1,769
Total Personnel	**$ 421,659**	**$ 429,336**	**$ 415,961**	**$ 415,961**	**$ 249,709**	**$ 226,205**
Cleaning Service	$ 97,561	$ 89,585	$ 90,500	$ 90,500	$ 43,659	$ 90,500
Grounds Maintenance	22,473	19,334	40,000	40,000	12,569	-
HVAC Service and Repairs	-	-	-	-	-	75,000
Maintenance-Security Costs	-	-	-	-	-	-
Repairs and Maintenance	69,529	83,825	85,000	85,000	30,396	50,000
Planned Maintenance	-	11,025	-	-	-	-
Storm Damages - Hurricane Irene	556	-	-	-	-	-
Office Renovations-2013	-	44	-	7,500	23,391	-
Maintenance/Service Contracts	65,175	57,110	59,188	59,188	38,210	40,000
Meetings - Set Up	2,863	4,253	3,000	3,000	1,547	3,000
Advertising	-	254	-	-	735	-
Electricity	59,439	78,220	68,336	68,336	26,145	51,000
Fuel	29,298	37,381	30,000	30,000	5,834	38,300
Water	3,881	3,935	6,638	6,638	1,774	4,000
Sewer	863	2,444	1,670	1,670	350	3,650
Postage	983	83	300	300	10	-
Telephone System	7,760	4,317	6,461	6,461	2,229	6,460
Boiler and Machinery Insurance	-	2,493	2,493	2,493	2,528	2,490
Fire Insurance	-	-	920	920	-	920
Auto Insurance	-	2,579	2,865	2,865	2,484	-
General Liability	-	27,617	27,354	27,354	26,561	-
Inland Marine Insurance	-	223	223	223	153	-
Travel-Mileage	62	145	200	200	-	-
Travel - Convention and Education	40	330	750	750	225	-
Dues/Association Memberships	-	-	-	-	45	-
Miscellaneous	197	453	200	200	40	-
Stationery/Office Supplies	1,645	902	1,600	1,600	684	-
Computer Equipment Non-capitalized	35	159	-	-	2,261	-
Tools and Equipment	-	-	-	-	-	10,500
Cleaning Supplies	14,089	14,345	18,300	18,300	5,525	20,289

Powhatan County
Expenditure Detail
Facilities

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Gas/Grease/Oil	$ 7,658	$ 6,533	$ 7,000	$ 7,000	$ 3,077	$ 3,145
Auto Parts & Repairs	3,348	2,894	2,600	2,600	4,499	1,462
Uniforms	2,432	3,048	1,620	1,620	1,682	-
Trash Removal	1,940	1,968	2,000	2,000	820	2,720
Repairs and Maintenance	21,096	9,841	10,000	10,000	13,660	10,000
Maintenance/Service Contracts	6,150	5,286	6,000	6,000	3,661	13,600
Electricity	15,248	12,061	14,000	14,000	5,762	14,000
Water	1,892	1,992	2,000	2,000	1,026	2,000
General Liability Insurance Premium	-	1,500	1,500	1,500	2,551	2,430
Total Operating	**$ 436,209**	**$ 486,178**	**$ 492,718**	**$ 500,218**	**$ 264,092**	**$ 445,466**
Capital Outlay	$ (80)	$ -	$ -	$ 154,000	$ -	$ -
Renovations - Village Building	-	-	-	-	5,000	-
Total Capital	**$ (80)**	**$ -**	**$ -**	**$ 154,000**	**$ 5,000**	**$ -**
Total Department	**$ 857,788**	**$ 915,514**	**$ 908,679**	**$ 1,070,179**	**$ 518,802**	**$ 671,671**
# of Employees / FTEs			**15 / 9.00** **6 FT**	**20 / 13.75** **12 FT**		**9 / 4.25**

Powhatan County
Expenditure Detail
Grounds/Parks

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ -	$ -	$ -	$ -	$ -	$ 126,266
COMP: Part-time help	-	-	-	-	-	23,932
FICA	-	-	-	-	-	11,490
Retirement	-	-	-	-	-	16,187
Medical Insurance	-	-	-	-	-	26,460
Group Life Insurance	-	-	-	-	-	1,503
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 205,838**
Grounds Maintenance	$ -	$ -	$ -	$ -	$ -	$ 24,500
Equipment Repairs and Maintenance	-	-	-	-	-	10,000
Snow Removal	-	-	-	-	-	15,000
Electricity	-	-	-	-	-	5,550
Tools and Equipment	-	-	-	-	-	15,000
Gas/Grease/Oil	-	-	-	-	-	4,625
Auto Parts & Repairs	-	-	-	-	-	2,150
Total Operating	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,825**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 282,663**
# of Employees / FTEs						**6 / 5.0**

Powhatan County
Expenditure Detail
Athletic Fields

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Repairs and Maintenance	$ -	$ -	$ -	$ -	$ -	$ 5,000
Maintenance/Service Contracts	-	-	-	-	-	18,000
Electricity	-	-	-	-	-	23,000
Cleaning Supplies	-	-	-	-	-	2,511
Trash Removal	-	-	-	-	-	4,280
Criminal Background Checks	-	-	-	-	-	1,500
Website fees	-	-	-	-	-	1,900
Total Operating	$ -	$ -	$ -	$ -	$ -	**$ 56,191**
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 56,191**
# of Employees / FTEs						**0**

Powhatan County
Expenditure Detail
Recreation

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 72,250	$ 9,996	$ 28,152	$ 28,152	$ 15,103	$ 45,000
COMP: Part-Time Help	26,636	27,816	79,073	79,073	46,576	-
Overtime	36	492	-	-	-	-
FICA	8,037	2,913	8,246	8,246	4,689	3,443
Retirement	10,499	1,266	3,874	3,874	1,937	5,769
Medical Insurance	6,699	2,293	6,780	6,780	3,387	8,484
Workers' Compensation	-	-	3,400	3,400	2,002	-
Group Life Insurance	167	112	379	379	171	536
Total Personnel	**$ 124,323**	**$ 44,887**	**$ 129,904**	**$ 129,904**	**$ 73,865**	**$ 63,232**
Professional Services	$ 2,140	$ 20	$ -	$ -	$ -	$ -
Trash Removal	4,829	3,465	5,000	5,000	2,885	-
Maintenance of Grounds	16,053	19,385	34,500	34,500	15,466	-
General Maintenance	4,015	7,451	12,500	12,500	9,579	-
Advertising	1,100	340	1,000	1,000	-	1,000
Electricity	14,536	14,682	37,500	37,500	21,632	-
Fuel	758	-	1,300	1,300	826	-
Water	6,246	947	10,600	10,600	5,451	-
Sewer	267	140	1,200	1,200	773	-
Postage	607	52	150	150	-	50
Telephone System	3,483	2,281	2,500	2,500	3,776	1,000
Inland Marine Insurance	-	2	-	-	7	-
Auto Insurance	-	516	1,090	1,090	497	-
Mileage	303	-	350	350	-	50
Travel-Convention & Education	-	-	150	150	-	200
Miscellaneous	63	143	20,000	20,000	343	-
Special Events	9,586	4,980	4,500	4,500	1,094	5,000
Concession Reimbursement	4,410	1,196	-	-	-	-
Summer Youth Basketball League	4,365	-	-	-	-	-
Office Supplies	424	34	250	250	475	250
Cleaning Supplies	-	4	1,500	1,500	535	-
Gas/Grease/Oil	1,553	2,019	2,250	2,250	1,144	-
Auto Parts/Repairs	750	567	1,700	1,700	33	-
Other Operating Supplies	1,767	1,178	1,000	1,000	344	-
Criminal Background Checks	962	1,292	900	900	297	-
Website Fees and Service	709	2,104	1,900	1,900	1,045	-
Wages - Part-Time	75,616	73,041	-	-	-	-
Overtime	1,628	2,994	-	-	-	-
FICA	5,044	5,808	-	-	-	-
Medical Insurance	5,550	4,618	-	-	-	-
Workers' Compensation	-	2,727	-	-	-	-
Trash Removal	1,595	1,568	-	-	-	-
Maintenance of Grounds	55,840	37,524	-	-	-	-
General Maintenance	6,469	12,658	-	-	-	-
Electricity	38,877	35,579	-	-	-	-
Fuel for Maintenance Equipment	744	1,032	-	-	-	-
Water	10,940	13,324	-	-	-	-
Sewer	2,223	2,397	-	-	-	-

Powhatan County
Expenditure Detail
Recreation

	FY2012 Actual	FY2013 Actual	FY2014 Adopted	FY2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Telephone Services	$ 2,153	$ 2,830	$ -	$ -	$ 423	$ -
Travel/Mileage/Parking/Tolls	563	-	-	-	-	-
Miscellaneous	240	15,272	-	-	-	-
Office Supplies	247	-	-	-	-	-
Cleaning Supplies	954	2,120	-	-	-	-
Gas/Grease/Oil	1,456	345	-	-	-	-
Auto Parts/Repairs	116	579	-	-	-	-
Other Operating Supplies	4,084	-	-	-	-	-
Total Operating	**$ 293,266**	**$ 277,212**	**$ 141,840**	**$ 141,840**	**$ 67,223**	**$ 7,550**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 417,589**	**$ 322,099**	**$ 271,744**	**$ 271,744**	**$ 141,088**	**$ 70,782**
# of Employees / FTEs			**7 / 4.06** **1 FT**	**2 / 0.75**		**1 / 1.0**

Powhatan County
Expenditure Detail
Convenience Center

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries & Wages - Regular	$ 89,441	$ 93,251	$ 95,117	$ 95,117	$ 54,178	$ 118,442
Overtime	756	399	-	-	1,696	-
COMP: Part-Time Help	54,326	41,180	35,000	35,000	15,622	21,611
Overtime Part -Time	1,678	656	-	-	439	-
Convenience Center VEC Payments	891	-	-	-	-	-
FICA	10,192	9,443	9,953	9,953	5,070	10,714
Retirement	15,648	12,580	12,831	12,831	7,173	15,184
Medical Insurance	19,611	15,937	16,588	16,588	8,578	20,356
Unemployment Claims	-	(122)	-	-	(600)	-
Workers' Compensation	-	6,339	7,750	7,750	6,003	6,502
Group Life Insurance	249	1,110	1,256	1,256	633	1,409
Total Personnel	**$ 192,792**	**$ 180,772**	**$ 178,495**	**$ 178,495**	**$ 98,793**	**$ 194,218**
Waste Disposal	$ 446,980	$ 430,578	$ 515,345	$ 515,345	$ 100,760	$ 230,000
Recycling Pulls	9,188	42,697	40,000	40,000	11,783	57,000
Recycling-Scrap Tires	2,669	3,063	2,895	2,895	1,000	2,895
Recycling Metals	1,730	1,620	1,600	1,600	460	1,600
Repairs and Maintenance	15,966	16,798	11,000	11,000	787	7,000
Advertising	383	33	200	200	-	200
Electricity	4,054	3,992	4,499	4,499	1,138	4,000
Water	580	500	600	600	218	-
Telephone System	902	1,864	897	897	991	1,900
Equipment Rental	14,765	1,205	13,360	13,360	6,581	-
Gas/Grease/Oil	-	-	300	300	25	-
Training and Education	-	300	250	250	-	1,400
Transfer Station Supplies	15	110	300	300	13	-
Gas/Grease/Oil	-	467	-	-	43	400
Auto Parts/Repairs	-	-	-	-	353	300
Uniforms	4,290	5,304	4,000	4,000	1,665	5,000
Other Operating Supplies	721	1,423	1,800	1,800	157	2,400
Total Operating	**$ 502,243**	**$ 509,954**	**$ 597,046**	**$ 597,046**	**$ 125,973**	**$ 314,095**
Capital Lease - Backhoe	$ -	$ 46,311	$ -	$ -	$ -	$ 12,675
Capital Lease - Interest	-	1,755	-	-	-	490
Total Capital	$ -	**$ 48,066**	$ -	$ -	$ -	**$ 13,165**
Total Department	**$ 695,035**	**$ 738,793**	**$ 775,541**	**$ 775,541**	**$ 224,766**	**$ 521,478**
# of Employees / FTEs			**7 / 5.25**	**6 / 5.0**		**6 / 5.0**

Powhatan County
Expenditure Detail
Health Department

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
State Health Department Contribution	$ 194,856	$ 197,066	$ 196,072	$ 196,072	$ 97,428	$ 203,250
Total Operating	**$ 194,856**	**$ 197,066**	**$ 196,072**	**$ 196,072**	**$ 97,428**	**$ 203,250**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 194,856**	**$ 197,066**	**$ 196,072**	**$ 196,072**	**$ 97,428**	**$ 203,250**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Free Clinic Nurse

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
State Health Department Contribution	$ -	$ 1,295	$ -	$ -	$ 308	$ -
Telephone - Free Clinic	-	-	-	-	15	-
Total Operating	$ -	$ 1,295	$ -	$ -	$ 324	$ -
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	$ -	$ 1,295	$ -	$ -	$ 324	$ -
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Goochland Powhatan CSB

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP: Community Services Board	$ 2,000	$ 2,900	$ 3,000	$ 3,000	$ 950	$ 3,000
FICA: Community Services Board	153	222	230	230	73	230
Total Personnel	**$ 2,153**	**$ 3,122**	**$ 3,230**	**$ 3,230**	**$ 1,023**	**$ 3,230**
County Contribution	$ 252,730	$ 252,730	$ 252,730	$ 252,730	$ 126,365	$ 252,730
Total Operating	**$ 252,730**	**$ 252,730**	**$ 252,730**	**$ 252,730**	**$ 126,365**	**$ 252,730**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 254,883**	**$ 255,852**	**$ 255,960**	**$ 255,960**	**$ 127,388**	**$ 255,960**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Social Services Board

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP: Social Services Board	$ 2,965	$ 3,700	$ 4,800	$ 4,800	$ 1,100	$ 4,800
FICA: Social Services Board	245	283	367	367	84	360
Total Personnel	**$ 3,210**	**$ 3,983**	**$ 5,167**	**$ 5,167**	**$ 1,184**	**$ 5,160**
Total Operating	$ -	$ -	$ -	$ -	$ -	$ -
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ 3,210**	**$ 3,983**	**$ 5,167**	**$ 5,167**	**$ 1,184**	**$ 5,160**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Powhatan Community Action Agency

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
PCCAA Services - TANF	$ 4,339	$ -	$ 4,060	$ 4,060	$ 1,615	$ 4,300
PCCAA Services - CSBG	57,322	47,400	74,956	74,956	21,004	47,400
PCCAA Services - State CSBG	-	4,274	-	-	-	-
PCCAA Operating Supplies	-	-	1,000	1,000	-	-
Total Operating	**$ 61,661**	**$ 51,674**	**$ 80,016**	**$ 80,016**	**$ 22,620**	**$ 51,700**
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ 61,661**	**$ 51,674**	**$ 80,016**	**$ 80,016**	**$ 22,620**	**$ 51,700**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Community and Economic Development

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 77,115	$ 5,060	$ -	$ -	$ -	$ 159,120
COMP: Part-Time Help	22,062	(817)	-	-	-	-
FICA	7,485	325	-	-	-	12,173
Retirement	12,878	-	-	-	-	20,399
Medical Insurance	5,181	-	-	-	-	10,872
Workers' Compensation	-	31	-	-	-	-
Flexible Benefits	106	3	-	-	-	-
Group Life Insurance	205	-	-	-	-	1,894
Total Personnel	**$ 125,031**	**$ 4,602**	**$ -**	**$ -**	**$ -**	**$ 204,458**
Professional Services	$ 5,000	$ -	$ -	$ -	$ -	$ -
Prof. Services-Marketing	4,250	-	-	-	-	10,000
Tourism Program	4,500	-	-	-	-	-
Maintenance & Service Contracts	82	18	-	-	1	-
Advertising	4,585	565	-	-	8,000	12,000
Water	312	-	-	-	-	-
Postage	454	19	-	-	3	-
Telephone System	3,213	599	-	-	240	-
EDA Contribution	25,000	2,400	-	-	-	-
EDA-Auto Insurance Premium	-	150	-	-	150	-
EDA - Surety Bond (Crime Exposure)	835	685	-	-	685	-
EDA Public Officials Liability Ins	528	550	-	-	550	-
EDA- General Liability Insurance	128	128	-	-	132	-
Rent - Office	-	-	-	-	-	-
Travel - Mileage	137	58	-	-	-	500
Travel - Convention & Education	2,110	20	-	-	-	2,500
Dues/Association Memberships	750	450	-	-	1,260	3,000
Website Fees & Monthly Services	220	-	-	-	-	-
Training/Seminars	199	-	-	-	-	1,500
Stationary/Office Supplies	444	1	-	-	-	2,000
Computer Equipment- non capitalized	-	-	-	-	-	-
Farm Friendly Friends	875	120	-	-	-	-
Books and Subscriptions	17	-	-	-	-	200
Total Operating	**$ 53,638**	**$ 5,763**	$ -	$ -	$ 11,022	**$ 31,700**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 178,668**	**$ 10,364**	$ -	$ -	$ 11,022	**$ 236,158**
# of Employees / FTEs				**2 / 2.0**		**2 / 2.0**

Powhatan County
Expenditure Detail
Planning and Zoning

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP: Board of Zoning Appeals	$ -	$ 270	$ 1,260	$ 1,260	$ 120	$ 1,260
Salaries and Wages - Regular	332,652	288,043	379,597	379,597	179,844	291,549
Overtime	-	-	-	-	282	-
COMP: Planning Commission	10,350	9,300	9,300	9,300	4,650	9,300
COMP: Part-Time Help	-	-	-	-	-	-
FICA	26,015	22,329	29,751	29,751	13,941	22,303
Retirement	56,333	36,616	51,208	51,208	23,100	37,377
Medical Insurance	27,532	23,858	28,712	28,712	12,320	29,840
Workers' Compensation	-	1,719	2,088	2,088	1,895	2,087
Flexible Spending	120	3	-	-	-	-
Group Life Insurance	895	3,230	5,011	5,011	2,038	3,469
Total Personnel	**$ 453,897**	**$ 385,368**	**$ 506,927**	**$ 506,927**	**$ 238,190**	**$ 397,185**
Professional Services	$ -	$ -	$ -	$ -	$ 20	$ -
Professional Services	-	-	-	-	-	7,000
Maintenance/Service Contracts	5,887	4,627	3,000	3,000	2,269	3,000
Printing & Binding	479	-	500	500	518	500
Advertising	7,740	7,355	9,000	9,000	6,315	9,000
Citizen's Planning Seminar	664	-	-	-	-	-
Abandoned Vehicles	400	-	-	-	-	-
Electricity	3,315	-	-	-	-	-
Water	149	-	-	-	-	-
Sewer	156	-	-	-	-	-
Postage	3,140	248	1,500	1,500	5,202	1,500
Telephone System	3,106	1,274	2,325	2,325	646	2,325
Auto Insurance	-	1,548	1,705	1,705	1,491	1,705
Travel - Mileage	6	153	100	100	591	100
Travel - Convention & Education	3,644	1,086	2,000	2,000	384	2,000
Dues/Association Memberships	175	380	300	300	660	2,500
Training/Seminar	-	-	-	-	65	-
Stationery/Office Supplies	2,162	1,225	2,000	2,000	1,221	2,000
Computer Equipment (Non-capitalized)	-	11,963	500	500	-	500
Gas/Grease/Oil	3,931	2,473	3,000	3,000	1,317	3,500
Auto Parts/Repair	550	2,358	2,000	2,000	74	2,000
Books and Subscriptions	12	-	-	-	-	200
Street Signs	1,189	1,739	1,000	1,000	1,813	2,000
Consultant - Review	2,800	-	-	-	-	-
Comprehensive Plan	-	-	-	-	-	-
Ordinance Rewrite	579	-	-	-	-	-
Total Operating	**$ 40,084**	**$ 36,428**	**$ 28,930**	**$ 28,930**	**$ 22,584**	**$ 39,830**
Total Capital	$ -	$ -	$ -	$ -	$ -	$ -
Total Department	**$ 493,982**	**$ 421,796**	**$ 535,857**	**$ 535,857**	**$ 260,774**	**$ 437,015**
# of Employees / FTEs			**7 / 7.0**	**6 / 6.0**		**6 / 6.0**

Powhatan County
Expenditure Detail
Building Inspections

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 263,275	$ 235,044	$ 221,777	$ 221,777	$ 100,745	$ 255,369
COMP: Part-time help	5,950	6,078	-	-	849	-
FICA	19,927	18,176	16,966	16,966	7,684	19,536
Retirement	46,185	29,497	29,918	29,918	13,591	32,738
Medical Insurance	26,172	17,306	17,412	17,412	7,762	25,276
Group Life Insurance	734	2,602	2,927	2,927	1,199	3,039
Workers' Compensation	-	3,066	3,730	3,730	2,436	3,372
Total Personnel	**$ 362,243**	**$ 311,769**	**$ 292,730**	**$ 292,730**	**$ 134,265**	**$ 339,330**
Professional Services	$ -	$ -	$ -	$ -	$ 250	$ -
Engineering-Third Party Plan Review	450	-	500	500	-	500
Maintenance/Service Contracts	8,355	6,129	7,500	7,500	999	6,500
Advertising	-	-	400	400	-	-
Electricity	3,315	-	-	-	-	-
Water	149	-	-	-	-	-
Sewer	156	-	-	-	-	-
Postage	618	57	641	641	104	500
Telephone System	5,308	2,543	5,500	5,500	1,219	3,000
Auto Insurance	-	1,548	1,705	1,705	1,491	1,700
Travel-Mileage	209	247	700	700	-	300
Travel - Convention and Education	1,515	1,105	2,534	2,534	585	2,550
Dues/Association Memberships	70	125	150	150	-	150
Stationery/Office Supplies	2,058	2,481	2,500	2,500	693	2,500
Computer equipment-non-capitalized	910	-	-	-	-	-
Gas/Grease/Oil	4,618	3,876	4,700	4,700	1,867	4,700
Auto Parts & Repairs	1,901	1,602	2,517	2,517	554	2,520
Uniforms	354	178	400	400	-	400
Books and Subscriptions	369	15	264	264	-	2,470
Total Operating	**$ 30,356**	**$ 19,905**	**$ 30,011**	**$ 30,011**	**$ 7,762**	**$ 27,790**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 392,600**	**$ 331,674**	**$ 322,741**	**$ 322,741**	**$ 142,027**	**$ 367,120**
# of Employees / FTEs			**5 / 4.5**	**4 / 4**		**5 / 5.0**

Powhatan County
Expenditure Detail
GIS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 56,100	$ 58,905	$ 60,083	$ 60,083	$ 30,042	$ 61,285
COMP: Part-time help	19,119	16,380	16,932	16,932	7,909	17,959
FICA	5,710	5,715	5,892	5,892	2,882	6,062
Retirement	9,885	7,946	8,105	8,105	4,053	7,857
Medical Insurance	5,351	5,067	4,968	4,968	2,496	5,436
Workers' Compensation	-	-	75	75	70	5
Group Life Insurance	157	701	793	793	357	729
Total Personnel	**$ 96,322**	**$ 94,714**	**$ 96,848**	**$ 96,848**	**$ 47,809**	**$ 99,333**
Maintenance/Service Contracts	$ -	$ 5,666	$ 5,000	$ 5,150	$ 13	$ 7,600
Electricity	2,049	1,725	-	-	-	-
Telephone System	526	9	500	500	34	70
Travel-Mileage	-	-	-	-	14	-
Travel - Convention and Education	443	-	500	500	468	500
Stationery/Office Supplies	1,383	1,415	-	330	77	-
Computer Equipment - non cap	2,941	-	-	200	437	-
Other Operating Expenses (plotter)	1,361	479	750	70	-	2,000
Total Operating	**$ 8,703**	**$ 9,294**	**$ 6,750**	**$ 6,750**	**$ 1,043**	**$ 10,170**
Internet and Website Costs	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ -
Total Capital	**$ -**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ -**
Total Department	**$ 105,025**	**$ 104,009**	**$ 105,598**	**$ 105,598**	**$ 50,852**	**$ 109,503**
# of Employees / FTEs			**2 / 1.5**	**2 / 1.5**		**2 / 1.5**

Powhatan County
Expenditure Detail
RRPDC Board Fees

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP: RRPDC	$ 920	$ 840	$ 1,440	$ 1,440	$ 280	$ 1,440
FICA: RRPDC	70	52	110	110	21	110
Total Personnel	**$ 990**	**$ 892**	**$ 1,550**	**$ 1,550**	**$ 301**	**$ 1,550**
Total Operating	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 990**	**$ 892**	**$ 1,550**	**$ 1,550**	**$ 301**	**$ 1,550**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Library

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 89,097	$ 93,552	$ 95,423	$ 95,423	$ 48,842	$ 123,040
COMP: Part-Time Help	80,988	75,908	79,868	79,868	37,628	68,794
FICA	12,505	12,431	13,410	13,410	6,358	14,675
Retirement	15,699	12,620	12,873	12,873	6,436	15,774
Medical Insurance	12,285	11,433	11,136	11,136	5,592	17,832
Workers' Compensation	-	217	264	264	136	264
Group Life Insurance	249	1,113	1,260	1,260	568	1,464
Total Personnel	**$ 210,943**	**$ 207,277**	**$ 214,234**	**$ 214,234**	**$ 105,561**	**$ 241,843**
Professional Services	$ 9,380	$ 10,680	$ 8,786	$ 8,786	$ 2,996	$ 8,000
Trash Removal	844	816	1,200	1,200	204	1,000
Repairs & Maintenance	-	6,548	-	-	63	500
Maintenance/Service Contracts	14,345	16,092	12,500	12,500	4,350	12,500
Advertising	100	155	500	500	-	500
Electricity	33,024	32,524	38,000	38,000	12,228	38,000
Fuel	-	195	500	500	120	500
Water	625	687	600	600	375	800
Sewer	692	682	650	650	242	650
Postage	631	630	600	600	258	600
Telephone System	13,298	10,295	14,000	14,000	3,831	14,000
Travel - Mileage	96	386	500	500	-	500
Travel - Convention & Education	989	696	500	500	450	500
Dues/Association Membership	577	600	400	400	200	686
Miscellaneous	2,203	541	4,000	4,000	183	4,000
Stationery/Office Supplies	3,874	1,604	5,000	5,000	1,040	5,000
Computer Equipment (Non-capitalized)	540	5,202	1,200	1,200	1,135	1,200
Computer Equipment (Capitalized)	11,897	1,023	9,400	9,400	1,780	9,400
Books and Subscriptions	40,723	42,016	44,286	44,286	21,936	43,696
Law Library	-	-	-	-	-	4,000
Library Supplies	3,056	4,863	4,200	4,200	1,842	4,200
Furniture	-	470	-	-	204	-
Summer Reading Program	227	724	500	500	124	500
Total Operating	**$ 137,120**	**$ 137,430**	**$ 147,322**	**$ 147,322**	**$ 53,562**	**$ 150,732**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 348,063**	**$ 344,707**	**$ 361,556**	**$ 361,556**	**$ 159,123**	**$ 392,575**
# of Employees / FTEs			**9 / 5.86**	**13 / 6.0**		**13 / 6.0**

Powhatan County
Expenditure Detail
Extension Service

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
COMP: Part-Time Help	$ 41,137	$ 2,283	$ -	$ -	$ -	$ -
Virginia Tech Payments	(8,993)	-	-	-	-	-
FICA	6,536	175	-	-	-	-
Workers' Compensation	-	62	-	-	-	-
Total Personnel	**$ 38,679**	**$ 2,519**	**$ -**	**$ -**	**$ -**	**$ -**
Professional Services	$ -	$ 32,926	$ 35,775	$ 35,775	$ 8,682	$ 49,078
Maintenance and Service Contracts	-	-	550	550	-	-
Gas/Oil/Grease	103	-	-	-	-	-
Water	169	156	175	175	-	-
Postage	105	113	75	75	6	100
Telephone System	1,928	403	1,090	1,090	615	1,090
Travel - Mileage	-	-	-	-	-	-
Travel-Convention and Education	-	80	500	500	-	-
Dues/Association Memberships	222	399	350	350	140	350
Office Supplies	1,300	1,888	1,850	1,850	151	1,856
Transition to Extension Services	10	-	-	-	-	-
Gas/Oil/Grease	781	350	750	750	302	750
Auto Parts and Repairs	231	3,021	400	400	60	400
Books and Subscriptions	40	-	100	100	-	-
Other Operating Supplies	1,517	2,132	2,000	2,000	228	2,100
Auto Insurance	-	516	516	516	497	516
Criminal History/Background Checks	-	-	-	-	-	350
Total Operating	**$ 6,407**	**$ 41,984**	**$ 44,131**	**$ 44,131**	**$ 10,681**	**$ 56,590**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 45,086**	**$ 44,503**	**$ 44,131**	**$ 44,131**	**$ 10,681**	**$ 56,590**
# of Employees / FTEs		**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Memberships/Joint Services

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Livestock Claims	$ -	$ -	$ 500	$ 500	$ -	$ 500
Medflight	5,700	6,000	2,700	2,700	2,700	3,100
Forestry	8,648	8,648	8,643	8,643	8,643	8,643
J. Sergeant Reynolds	33,943	8,000	8,300	34,017	8,000	34,471
RRPDC-Dues	15,703	16,974	17,121	17,121	17,036	17,453
VACo	-	-	-	-	-	7,544
Crater Criminal Justice Training	16,787	18,371	18,688	18,688	18,688	21,147
(Dues) - CVWMA	13,264	13,462	13,462	13,462	13,462	13,462
MSWCD Conservation Operations	62,512	-	-	26,500	-	40,000
MSWCD Urban Dev Srvcs and Hydrology	6,067	-	-	-	-	-
Total Operating	**$ 162,624**	**$ 71,455**	**$ 69,414**	**$ 121,631**	**$ 68,529**	**$ 146,320**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 162,624**	**$ 71,455**	**$ 69,414**	**$ 121,631**	**$ 68,529**	**$ 146,320**
# of Employees / FTEs	**0**	**0**	**0**	**0**		**0**

Powhatan County
Expenditure Detail
Contributions

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	YTD Thru 12/31/13	FY 2015 Adopted
Contribution: Senior Connections	$ 35,939	$ -	$ -	$ -	$ -	$ -
Contribution: Capital Area Training	5,280	-	-	-	-	-
Contribution: Powhatan Fair Association	5,000	-	-	-	-	-
Contribution: Meals on Wheels	7,000	-	-	-	-	-
Contribution: YMCA Services	10,000	-	-	-	-	-
Senior Navigator	2,500	-	-	-	-	-
Contribution: Powhatan Headstart	-	-	5,000	5,000	-	-
Contribution: Free Clinic of Powhatan	2,000	143	-	-	-	-
Total Operating	**$ 67,719**	**$ 143**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 67,719**	**$ 143**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**
# of Employees / FTEs	**0**	**0**	**0**	**0**	**0**	**0**

Powhatan County
Expenditure Detail
Debt Service

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
1992 VPSA Int - MS - BNY	$ 1,901	$ 585	$ -	$ -	$ -	$ -
1992 VPSA Prin - MS - BNY	25,000	20,000	-	-	-	-
1994A VPSA Int - Poc Elem - BNY	46,100	33,000	19,800	19,800	13,200	6,600
1994A VPSA Prin - Poc Elem - BN	200,000	200,000	200,000	200,000	200,000	200,000
1994B VPSA Int - MS - BNY	56,930	41,407	25,243	25,243	16,731	8,510
1994B VPSA Prin - MS - BNY	233,132	240,780	249,070	249,070	249,070	257,926
1996A VPSA Int - Poc Elem - BNY	7,919	6,494	5,066	5,066	2,891	3,625
1996A VPSA Prin - Poc Elem - BN	25,000	25,000	25,000	25,000	25,000	25,000
1998 Lit Loan Int - Pow Elem	60,000	52,500	45,000	45,000	45,000	37,500
1998 Lit Loan Prin - Pow Elem	250,000	250,000	250,000	250,000	250,000	250,000
2002 EDA Lease Rev Int - Suntrust	128,973	-	-	-	-	-
2002 EDA Lease Rev Prin - Suntrus	5,021,316	-	-	-	-	-
2002 VPSA Int - HS - Suntrust	201,983	187,393	171,053	171,053	89,944	153,314
2002 VPSA Prin - High School	345,517	345,107	346,447	346,447	346,447	349,186
2003 EDA Prin	97	121,100	61,500	61,500	61,918	-
2003 EDA Int	1,946	4,361	988	988	994	-
2004A VPSA Int - HS - Suntrust	129,285	119,595	109,905	109,905	57,375	100,215
2004A VPSA Prin - HS - Suntrust	190,000	190,000	190,000	190,000	190,000	190,000
2008B VPSA High School - Int	279,533	266,789	255,476	255,476	130,750	243,409
2008B VPSA High School - Prin	292,342	293,836	293,900	293,900	293,900	294,716
School Bus Lease	-	-	102,000	102,000	101,980	101,980
2007 Lease Rev - 24 M Split Gov Ir	668,603	216,877	167,157	206,328	83,578	195,128
2007 Lease Rev - 24 M Split Gov P	465,000	211,000	395,000	224,000	-	234,000
2007 Lease Rev - 24 M Split Sch Pr	515,000	844,000	725,000	896,000	-	936,000
2007 Lease Rev - 24 M Split Sch In	457,434	867,510	864,481	825,310	432,241	780,510
2009 GO Refunding - Interest	917,800	902,000	885,900	885,900	442,950	869,400
2009 GO Refunding - Principal	790,000	805,000	825,000	825,000	-	845,000
2010 Lease Int - HPSB	184,802	183,047	181,292	181,292	91,085	179,537
2010 Lease Prin - HPSB	50,000	50,000	50,000	50,000	50,000	50,000
2010 VRA Go Refund Int - Spl .938	165,515	150,795	148,834	148,834	75,088	144,692
2010 VRA Go Refund Prin - Spl .93	23,455	56,292	121,966	121,966	121,966	225,176
2011 VRA Lease Rev Refund Intere	63,800	138,350	135,550	135,550	68,750	131,547
2011 VRA Lease Rev Refund Princ	-	80,000	80,000	80,000	80,000	85,000
2011 VRA Revenue - Principal	-	-	48,000	48,000	48,000	-
2011 VRA Revenue - Interest	37,944	-	80,638	80,638	40,897	-
Bond Issuance Costs	36,841	-	-	-	-	-
Bond Trustee Fees	32,662	5,248	-	-	3,248	5,500
Transfer to General Fund	150,017	-	-	-	-	-
Total Operating	**$ 12,055,848**	**$ 6,908,066**	**$ 7,059,266**	**$ 7,059,266**	**$ 3,613,000**	**$ 6,903,470**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 12,055,848**	**$ 6,908,066**	**$ 7,059,266**	**$ 7,059,266**	**$ 3,613,000**	**$ 6,903,470**
# of Employees / FTEs	**0**	**0**	**0**	**0**	**0**	**0**

Powhatan County
Expenditure Detail
Contingency Fund

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salary Contingency	$ -	$ -	$ 83,795	$ 136,435	$ -	$ -
Contingency	-	-	100,000	100,000	-	276,618
Total Operating	**$ -**	**$ -**	**$ 183,795**	**$ 236,435**	**$ -**	**$ 276,618**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ -**	**$ -**	**$ 183,795**	**$ 236,435**	**$ -**	**$ 276,618**
# of Employees / FTEs	**0**	**0**	**0**	**0**	**0**	**0**

Powhatan County
Expenditure Detail
Transfers

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer to VPA Fund	$ 449,738	$ 437,043	$ 489,151	$ 514,151	$ 203,543	$ 494,360
Transfer to CSA Fund	871,947	739,915	774,000	774,000	-	747,490
Transfer to Grants Fund	-	-	-	-	-	-
Transfer to School Fund	19,108,081	19,990,590	20,482,427	20,733,427	6,599,432	20,910,562
Transfer to Capital Projects	-	1,467,305	76,000	76,000	-	127,380
Transfer to Utilities Fund	2,051,073	2,357,229	2,046,828	2,046,828	-	2,206,000
Transfer to Debt Service	6,683,229	6,842,272	7,059,266	7,059,266	-	-
Total Operating	**$ 29,164,067**	**$ 31,834,354**	**$ 30,927,672**	**$ 31,203,672**	**$ 6,802,975**	**$ 24,485,792**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 29,164,067**	**$ 31,834,354**	**$ 30,927,672**	**$ 31,203,672**	**$ 6,802,975**	**$ 24,485,792**
# of Employees / FTEs	**0**	**0**	**0**	**0**	**0**	**0**

Powhatan County
Expenditure Detail
Social Services

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ -	$ 349,561	$ 718,773	$ 718,773	$ 368,987	$ 703,086
Other Pay G/L # Social Services	-	439	-	-	4,290	-
FICA	-	24,690	54,986	54,986	26,145	53,786
Retirement	-	45,756	96,962	96,962	49,776	88,800
Medical Insurance	-	51,274	102,512	102,512	51,540	103,556
Group Term Life	-	4,036	-	-	4,391	8,367
Salary Contingency	-	-	-	-		11,933
Total Personnel	**$ -**	**$ 475,756**	**$ 973,233**	**$ 973,233**	**$ 505,129**	**$ 969,528**
						-
Appropriations to Social Svcs Dept	$ 1,396,816	$ 798,687	$ 375,662	$ 375,662	$ 155,966	$ 377,162
Total Operating	**$ 1,396,816**	**$ 798,687**	**$ 375,662**	**$ 375,662**	**$ 155,966**	**$ 377,162**
Capital Outlay	$ -	$ -	$ -	$ 25,000	$ -	$ -
Total Capital	**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ -**	**$ -**
Total Department	**$ 1,396,816**	**$ 1,274,443**	**$ 1,348,895**	**$ 1,373,895**	**$ 661,095**	**$ 1,346,690**
# of Employees / FTEs			**19 / 19.00**	**19 / 19.00**		**19 / 19.00**

Powhatan County
Expenditure Detail
CSA

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 44,659	$ 28,984	$ 39,395	$ 39,395	$ -	$ 27,904
FICA	3,386	2,202	3,014	3,014	-	2,135
Retirement	7,869	3,358	5,314	5,314	-	3,524
Medical Insurance	5,400	2,118	5,160	5,160	-	8,484
Workers' Compensation	-	31	38	38	-	-
Flexible Spending	120	3	-	-	-	-
Unemployment Benefits	-	4,536	-	-	-	-
Group Life Insurance	125	279	520	520	-	332
Salary Contingency	-	-	-	-	-	5,911
Total Personnel	**$ 61,559**	**$ 41,510**	**$ 53,441**	**$ 53,441**	$ -	**$ 48,290**
Administrative Costs	$ 1,876	$ 7,645	$ 500	$ 500	$ 291	$ 500
Services	1,502,609	1,548,138	1,500,000	1,500,000	579,479	1,610,000
MH Incentive Program	242	100	-	-	-	-
Services - Local Only	-	-	700	700	-	700
Training/Seminar	546	-	-	-	-	-
Total Operating	**$ 1,505,274**	**$ 1,555,883**	**$ 1,501,200**	**$ 1,501,200**	**$ 579,770**	**$ 1,611,200**
Salaries and Wages - Regular						
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Department	**$ 1,566,833**	**$ 1,597,393**	**$ 1,554,641**	**$ 1,554,641**	**$ 579,770**	**$ 1,659,490**
# of Employees / FTEs			**1 / 1.0**	**1 / 1.0**		**1 / 1.0**

Powhatan County
Expenditure Detail
Fire Rescue

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Total Personnel	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Contract Services-Daytime Coverage	$ -	$ 308,188	$ -	$ -	$ 151,447	$ 325,000
EMS Transport Third Party Billing	-	17,588	-	-	10,167	23,625
Four for Life Grant	-	-	-	-	-	24,000
Fire Programs Funds	-	-	-	-	-	70,000
Total Operating	**$ -**	**$ 325,776**	**$ -**	**$ -**	**$ 161,615**	**$ 442,625**
Total Capital	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 56,375**
Total Department	**$ -**	**$ 325,776**	**$ -**	**$ -**	**$ 161,615**	**$ 499,000**
# of Employees / FTEs	**0**	**0**	**0**	**0**	**0**	**0**

Powhatan County
Expenditure Detail
Utilities

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Salaries and Wages - Regular	$ 239,307	$ 219,884	$ 230,888	$ 230,888	$ 121,186	$ 240,610
Overtime	15,967	16,210	13,000	13,000	12,471	5,000
FICA	15,047	14,448	17,663	17,663	8,161	18,714
Retirement	32,390	22,616	30,266	30,266	13,274	31,361
Medical Insurance	26,894	21,811	23,844	23,844	11,448	33,024
Unemployment Claims	-	9,828	-	-	-	-
Workers' Compensation	-	5,026	6,116	6,116	3,822	5,200
Group Life Insurance	515	1,995	2,962	2,962	1,171	2,911
Total Personnel	**$ 330,120**	**$ 311,819**	**$ 324,739**	**$ 324,739**	**$ 171,533**	**$ 336,820**
Refund Water/Sewer Deposit	$ 3,997	$ 1,537	$ -	$ -	$ 3,812	$ -
Utilities/Sewer	-	569	-	-	-	-
Professional Services	74,503	71,072	50,000	50,000	15,565	50,000
Trash Removal	1,630	1,661	1,600	1,600	843	1,700
Sludge Removal	-	-	-	-	-	40,000
Repairs and Maintenance	56,656	85,446	96,434	96,434	67,346	85,000
Storm Damage - Hurricane Irene	1,754	-	-	-	-	-
Maintenance and Service Contracts	26,215	28,363	31,212	31,212	14,206	30,000
Advertising	838	3,189	500	500	1,574	1,000
Electricity	64,460	65,959	71,548	71,548	22,615	70,000
Chesterfield Water Capital Costs	212,833	29,818	64,800	64,800	-	64,000
Chesterfield Water Bi-monthly Fees	-	162,224	165,025	165,025	72,991	165,020
Fuel (htg)	24,971	20,785	35,000	35,000	1,550	30,000
Water	4,810	346	3,641	3,641	156	3,600
Postage	29	44	200	200	239	300
Telephone System	11,907	10,428	12,017	12,017	4,185	11,000
Auto Insurance	-	2,063	2,274	2,274	1,987	2,100
Rent - Office space	28,154	28,154	28,154	28,154	14,077	28,160
Mileage Reimbursement	2,831	35	400	400	-	400
Travel - Convention & Education	3,643	2,137	5,202	5,202	1,563	5,500
Dues/Association Membership	939	1,064	1,588	1,588	799	1,600
Other	-	27	-	-	-	-
Office Supplies	1,224	972	3,000	3,000	1,050	3,000
Computer Equipment Non-Capitalized	168	-	2,000	2,000	5,275	6,000
Gas/ Grease Oil/ Vehicle Repairs	6,555	7,232	7,000	7,000	1,797	7,000
Water and Sewer - DEQ Payments	13,038	5,200	12,000	12,000	-	12,000
Fees-VPDES&VPA	4,541	4,615	4,709	4,709	4,763	4,800
Other Operating Supplies	5,396	838	5,500	5,500	127	5,500
Lab Supplies	4,613	4,494	5,600	5,600	1,436	5,600
Chemicals	37,348	24,373	38,000	38,000	6,030	30,000
Total Operating	**$ 593,054**	**$ 562,643**	**$ 647,404**	**$ 647,404**	**$ 243,990**	**$ 663,280**
Depreciation Expense	$ 442,894	$ 434,822	$ -	$ -	$ -	$ -
Capital Outlay - Furniture	-	-	-	58,300	-	-
Capital Outlay - Utilities	-	-	-	75,000	-	-
Capital Outlay - New Pumps	-	-	-	-	-	25,000
Master Utilities Plan	-	-	-	84,150	-	-
Flatrock Water and Sewer Frc Mn Ext	-	-	-	-	-	-
Easement Acquisition - Flatrock Wate	-	-	-	-	-	-
Flatrock Extended-Ancillary Costs	-	-	-	-	-	-
Courthouse Sewer Project	1,232	-	-	-	-	-
James River Water Intake	-	198,092	-	-	-	-
VDOC Waterline	-	-	-	214,734	194,734	-
Dutoy Creek WWTP Basin Upgrade	-	-	-	-	-	36,000
Total Capital	**$ 444,126**	**$ 632,914**	**$ -**	**$ 432,184**	**$ 194,734**	**$ 61,000**

Powhatan County
Expenditure Detail
Utilities

	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2014 Amended	FY2014 YTD Thru 12/31/13	FY 2015 Adopted
Bank Fees	$ (45,085)	$ -	$ -	$ -	$ -	$ -
Cost of Issuance	54,821	11,707	-	-	-	-
2002 Finance-Water & Sewer Interest	16,122	-	-	-	-	-
1999 VRA Lease Rev Bond - Interest	51,795	46,494	43,525	43,525	-	38,014
2006 VRA East Rt 60 Sewer - Interest	301,870	293,538	289,356	289,356	146,376	283,043
2010 VRA Go Refund Int - Spl .0618	9,992	9,829	9,804	9,804	4,946	9,525
2010 VRA Flatrock W & S Interest	52,742	182,013	182,882	182,882	91,661	181,952
2011 VRA Rev Refunding - Principal	-	-	192,000	192,000	192,000	254,500
2011 VRA Utility Project - Principal	-	-	5,000	5,000	5,000	5,500
1999 VRA Lease Rev Bond - Principa	-	-	137,767	137,767	-	143,277
2006 VRA East Rt 60 Sewer Principal	-	-	140,000	140,000	140,000	140,000
2010 VRA Go Refund Prin - Spl .0618	-	-	8,034	8,034	8,034	14,824
2010 VRA Flatrock W & S Principal	-	-	40,000	40,000	40,000	40,000
2011 VRA Rev Refunding - Interest	257,519	408,283	324,082	324,082	164,363	388,467
2011 VRA Utility Project - Interest	2,094	4,516	4,335	4,335	2,231	8,397
Contra - Interest Amortization Expens	43,968	-	-	-	-	-
Deferred Refunding Amortization	-	177,756	-	-	-	-
Total Debt Service	**$ 745,838**	**$ 1,134,136**	**$ 1,376,785**	**$ 1,376,785**	**$ 794,610**	**$ 1,507,500**
Total Department	**$ 2,113,137**	**$ 2,641,512**	**$ 2,348,928**	**$ 2,781,112**	**$ 1,404,867**	**$ 2,568,600**
# of Employees / FTEs			**4 / 4.0**	**4 / 4.0**		**5 / 5.0**

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COUNTY OF POWHATAN

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