

COUNTY OF POWHATAN, VIRGINIA



FISCAL YEAR 2021 OPERATING BUDGET

July 1, 2020 – June 30, 2021



www.powhatanva.gov



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EXECUTIVE SUMMARY

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

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

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

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COUNTY OF POWHATAN, VIRGINIA

Board of Supervisors

David T. Williams, Chair, District 1
Karin M. Carmack, Vice Chair, District 5
Larry J. Nordvig, District 2
Michael W. Byerly, District 3
Bill L. Cox, District 4

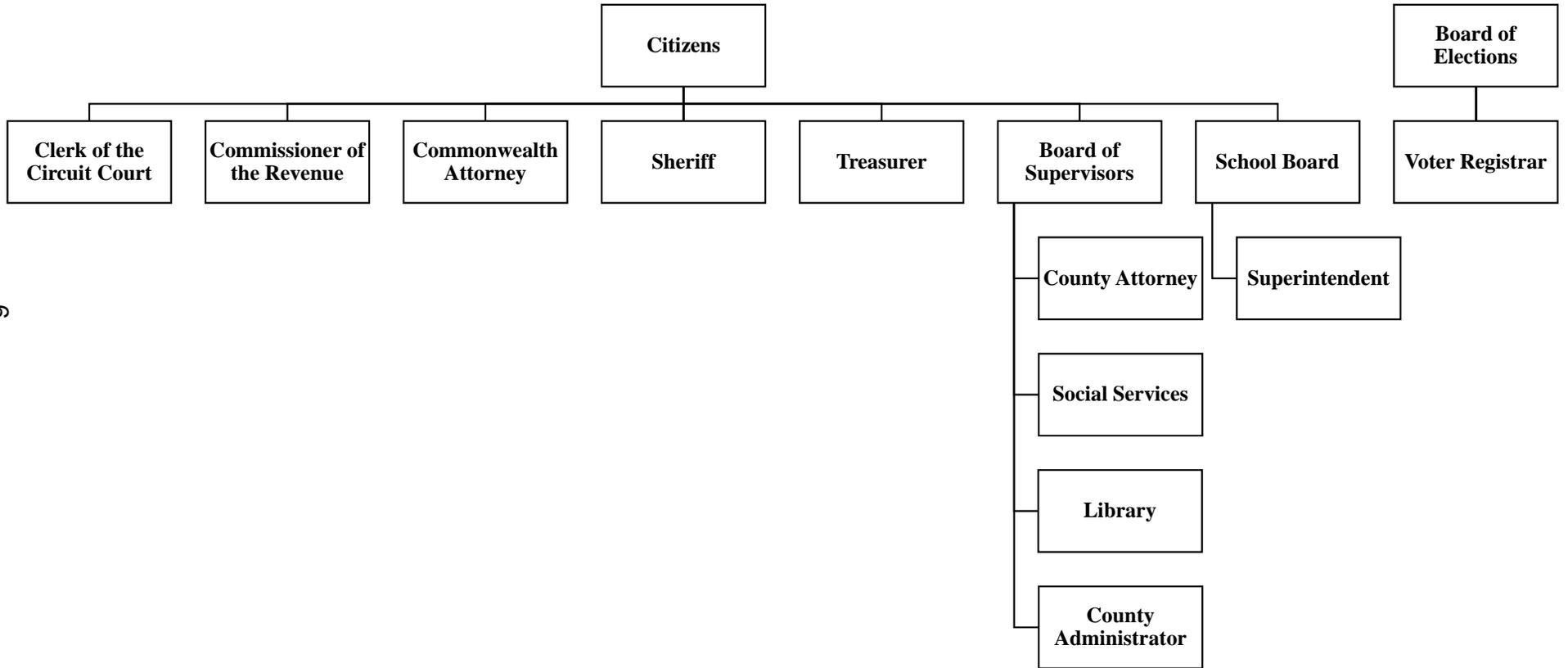
School Board

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

Other Officials

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

Powhatan County Organizational Chart



POWHATAN COUNTY RESOLUTION R-2020-38

**ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors has held seven budget workshops to discuss, study and consider the proposed FY 2021 Operating Budget of the County Administrator and the School Board; and

WHEREAS, a synopsis of the proposed FY 2021 Operating Budget and the proposed tax rates was published in the Powhatan Today on June 10, 2020; and

WHEREAS, a public hearing was held on Monday, June 22, 2020 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, June 22, 2020 were heard.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the FY 2021 Operating Budget:

<u>Estimated Revenues</u>	
General Fund	
Property Taxes	\$ 42,215,057
Other Taxes	5,678,500
Other Local Sources	1,310,502
State	6,307,508
Federal	96,938
Total General Fund	<u>55,608,505</u>

POWHATAN COUNTY RESOLUTION R-2020-38

Estimated Revenues (Continued)

Social Services Fund	
State	390,106
Federal	785,882
Transfer from General Fund	656,106
Total Social Services Fund	1,832,094
CSA Fund	
State	1,102,153
Transfer from General Fund	841,967
Total CSA Fund	1,944,120
Fire and Rescue Fund	
Other Local	558,199
State	129,076
Total Fire and Rescue Fund	687,275
Utilities Fund	
Other Local	407,450
Transfer from General Fund	2,015,594
Transfer from Utilities Capital Projects	166,000
Total Utilities Fund	2,589,044
Utilities Capital Projects Fund	
Other Local	166,000
Total Utilities Capital Projects Fund	166,000
Total - Estimated Revenues and Transfers	\$ 62,827,038
Less Interfund Transfers from Other Funds	
Social Services Fund	656,106
CSA Fund	841,967
Utilities Fund	2,015,594
Utilities Capital Projects Fund	166,000
School Operating Fund	23,158,750
Total Transfers from Other Funds	26,838,417
Total Estimated Revenues without Transfers	\$ 35,988,621

POWHATAN COUNTY RESOLUTION R-2020-38

<u>Expenditures</u>	
General Fund	
Expenditures	\$ 28,936,088
Transfers to Other Funds	26,672,417
Total General Fund Expenditures & Transfers	<u>55,608,505</u>
Total Social Services Fund Expenditures	1,832,094
Total CSA Fund Expenditures	1,944,120
Total Fire and Rescue Fund Expenditures	687,275
Total Utilities Fund Expenditures	2,589,044
Total Utilities Capital Projects Fund Expenditures	166,000
Total - Expenditures and Transfers	<u><u>\$ 62,827,038</u></u>
Less Inter-fund Transfers to Other Funds	
General Fund	26,838,417
Total Transfers to Other Funds	<u>26,838,417</u>
Total Expenditures without Transfers	<u><u>\$ 35,988,621</u></u>

BE IT FURTHER RESOLVED, that

1. Authorized positions shall be permitted to be filled subject to the maximum compensation authorized by the Powhatan County Classification and Compensation Plan as approved by the Board of Supervisor with a Resolution.
2. The County Administrator is authorized to make changes to grades, titles and classifications as necessary to carry out the Board's direction, and to adjust the number of seasonal, part-time and temporary full-time employees within the adopted appropriation provided for in the annual budget.
3. The addition of *regular* part-time FTEs requires approval of the Board of Supervisors through the adoption of the annual budget or amendments thereto; and the following positions are authorized to be added:
 - a. One part-time Volunteer Recruitment and Retention Coordinator (funded ½ year)
4. Board of Supervisors' approval is required for any budget and appropriation over and above the adopted FY 2021 Operating Budget.
5. 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.

POWHATAN COUNTY RESOLUTION R-2020-38

6. Board of Supervisors' approval is required to transfer the budget and appropriation from the General Fund Contingency account.
7. The County Administrator has the authority to transfer the expenditure budget between accounts (except contingency accounts) with-in each Fund but may not increase the total expenditure budget or appropriation of any Fund.
8. Revenue and expenditure budgets and appropriations approved by the Board of Supervisors in the Grants Fund and Capital Projects Fund, which are not expended by June 30, 2020, shall be automatically re-appropriated in the Grants Fund and the Capital Projects Fund on July 1, 2020.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.



David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:



Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

David T. Williams Y Larry J. Nordvig N Michael W. Byerly N
Bill L. Cox Y Karin M. Carmack Y

**ADOPTING THE SCHOOL BOARD OPERATING AND CAFETERIA BUDGETS FOR
THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors has held three budget workshops to discuss, study and consider the proposed FY 2021 Operating Budget of the School Board; and

WHEREAS, a synopsis of the proposed FY 2021 School Operating Budget was published in the Powhatan Today on April 15 and 22, 2020; and

WHEREAS, a public hearing was held on Monday, April 27, 2020 pursuant to the provisions of Section 15.2-2506 of the Code of Virginia; and

WHEREAS, those citizens who appeared and wished to speak at the public hearing on Monday April 27, 2020 were heard; and

WHEREAS, the Board of Supervisors wish to adopt the School Board Operating Budget at 90 percent of the proposed FY21 School Board Operating Budget’s Transfer from the General Fund; and

WHEREAS, the Board of Supervisors wishes to work with the School Board to develop several budget scenarios, including options for potential a 2%, 5% and 8% reductions; and

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the 90 percent of FY 2021 School Board Operating Budget and commit to the funds for employment contracts from the accounts and for the purposes as indicated:

<u>Estimated Revenues</u>	
School Operating Fund	
Other Local	455,150
State	23,650,639
Federal	1,325,246
Transfer from General Fund	<u>21,012,075</u>
Total School Operating Fund	<u>46,443,110</u>
School Food Service Fund	
Other Local	844,953
State	25,795
Federal	507,373
Transfer from School Operating	<u>50,000</u>
Total School Food Service Fund	<u>1,428,121</u>
Total - Estimated Revenues and Transfers	<u>\$ 47,871,231</u>

Expenditures

School Operating Fund	
Expenditures	46,393,110
Transfer to School Food Service Fund	50,000
Total School Fund Expenditures & Transfers	<u>46,443,110</u>
Total School Food Service Fund Expenditures	1,428,121
Total - Expenditures and Transfers	<u>\$ 47,871,231</u>

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MAY 14, 2020.



David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:



Bret Schardein, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	AYE
<i>Larry J. Nordvig</i>	AYE
<i>Michael W. Byerly</i>	NAY
<i>Bill L. Cox</i>	AYE
<i>Karin M. Carmack</i>	NAY

**ADOPTING THE REMAINDER OF SCHOOL BOARD OPERATING BUDGET FOR
THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021 (FY 2021)**

WHEREAS, the Powhatan County Board of Supervisors adopted the FY 2021 Operating Budget of the School Board on May 14, 2020 at the 90 percent School Board Operating Budget's transfer from the General Fund; and

WHEREAS, the Board of Supervisors wished to work with the School Board to develop several budget scenarios, including options for potential a 2%, 5% and 8% reductions; and

WHEREAS, the Board of Supervisors met with the School Board and heard their recommendations; and

WHEREAS, the Board of Supervisors wish to adopt the School Board Operating Budget transfer of \$23,158,750, which is an increase of \$2,146,675.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby adopt the following additional operating transfer:

<u>Estimated Revenues</u>	
School Operating Fund	
Transfer from General Fund	2,146,675
Total School Operating Fund	2,146,675
Total - Estimated Revenues and Transfers	
	\$ 2,146,675
<u>Expenditures</u>	
School Operating Fund	
Expenditures	2,146,675
Total School Fund Expenditures & Transfers	2,146,675
Total - Expenditures and Transfers	
	\$ 2,146,675

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.



David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:



**Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors**

Recorded Vote:

<i>David T. Williams</i>	AYE
<i>Larry J. Nordvig</i>	ABSTAIN
<i>Michael W. Byerly</i>	NAY
<i>Bill L. Cox</i>	AYE
<i>Karin M. Carmack</i>	AYE

**RESOLUTION
FIXING THE FISCAL YEAR 2021 REAL ESTATE TAX RATE**

WHEREAS, a synopsis of the proposed Fiscal Year (FY) 2021 Operating Budget and the proposed tax rates were published in the Powhatan Today on June 10, 2020; and

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

WHEREAS, a public hearing was held on Monday, June 22, 2020, 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, June 22, 2020 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 2021 Real Estate Tax Year begins on July 1, 2020 and ends on June 30, 2021 and applies to the real estate tax bills due on November 5, 2020 and June 5, 2021.

NOW, THEREFORE, BE IT RESOLVED that Powhatan County Board of Supervisors does hereby fix the FY 2021 real estate tax rate at \$0.85 per \$100 of assessed value.

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 29, 2020.



**David T. Williams, Chairman
Powhatan County Board of Supervisors**

ATTEST:



**Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors**

Recorded Vote:

<i>David T. Williams</i>	AYE
<i>Larry J. Nordvig</i>	NAY
<i>Michael W. Byerly</i>	NAY
<i>Bill L. Cox</i>	AYE
<i>Karin M. Carmack</i>	AYE

**RESOLUTION
FIXING CALENDAR YEAR 2020 PERSONAL PROPERTY TAX RATES**

WHEREAS, pursuant to the Code of Virginia, Section [58.1-3000](#), all taxable tangible personal property, the tangible personal property of public service corporations, and the capital of merchants, are segregated and made subject to local taxation only; and

WHEREAS, pursuant to the Code of Virginia, Section [58.1-3001](#), the governing body of each county shall, not later than a regular or called meeting in June, fix the amount of the county and district taxes for the current year; and

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

WHEREAS, the Powhatan County Board of Supervisors desires to set the Calendar Year 2019 tax rates the same as were set for Calendar Year 2018, and therefore no notice or public hearing is required.

NOW, THEREFORE, BE IT RESOLVED that the Powhatan County Board of Supervisors fixes the following personal property tax rates for Calendar Year 2019:

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

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON MARCH 30, 2020.


David T. Williams, Chairman
Powhatan County Board of Supervisors

ATTEST:


Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	AYE
<i>Larry J. Nordvig</i>	AYE
<i>Michael W. Byerly</i>	AYE
<i>Bill L. Cox</i>	AYE
<i>Karin M. Carmack</i>	AYE



BUDGET OVERVIEW

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READERS GUIDE TO THE BUDGET

The budget is the annual plan for the County's revenues and expenditures. The budget presented is for the period July 1, 2020 to June 30, 2021 Fiscal Year 2021, (FY 2021). The budget for FY 2021 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 a profile of the County, the County organizational charts and the resolutions of the Board of Supervisors adopting the budget and setting the tax rates to support the budget.

BUDGET OVERVIEW

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

BUDGET SUMMARY

This section provides the following schedules:

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

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

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

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

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

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

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

DEPARTMENT BUDGETS

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



BUDGET PROCESS

The development of the Powhatan County's budget begins each year in November and continues through the final budget adoption in May/June (see Budget Calendar). The process is designed to incorporate a rigorous internal review of each department's budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications. The County's Finance Department staff, the County Administrator and the Board of Supervisors, review each activity funded.

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

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

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

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

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



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

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FY 2021 BUDGET CALENDAR

OPERATING BUDGET AND TAX RATE			
February 24, 2020	Monday	6:00 PM	CA's Proposed Budget to BOS
			Budget Workshop - Overview, Revenues, Personnel, Expenditures: Administration, Community Development, Debt Service, Transfers, Membership/Joint Services, Contributions, Public Works and Recreation
March 2, 2020	Monday	6:00 PM	
			Budget Workshop - Expenditures: Registrar, Health and Welfare, Library, Cultural/Other, Treasurer, Commissioner of Revenue, Judicial and Public Safety
March 9, 2020	Monday	6:00 PM	
			Regular Meeting - Adopt PP Tax Rate, Budget Discussion
March 30, 2020	Monday	6:30 PM	
			Budget Workshop
April 16, 2020	Thursday	6:30 PM	
			Regular Meeting - Public Hearing School Board Budget
April 27, 2020	Monday	6:30 PM	
			Budget Workshop - Adopt School Board Budget and Budget Discussion
May 14, 2020	Thursday	6:30 PM	
			Budget Workshop - Decide What Budget Advertise
June 1, 2020	Monday	6:30 PM	
			Budget Workshop - Public Hearing on RE Tax Rate
June 15, 2020	Monday	6:30 PM	
			Regular Meeting - Public Hearing Budget and Fee Schedule
June 22, 2020	Monday	6:30 PM	
			Budget Workshop - Adopt Budget, RE Tax Rate and Fee Schedule
June 29, 2020	Monday	6:30 PM	



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

FUND ACCOUNTING

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

BASIS OF ACCOUNTING

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

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

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

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



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

GOVERNMENTAL FUND TYPES

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

General Fund

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

Special Revenue Funds

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

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

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

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

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



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

GOVERNMENTAL FUND TYPES (Continued)

Capital Projects Fund

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

PROPRIETARY FUND TYPES

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

Enterprise Funds

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

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



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

OTHER FUNDS

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

FIXED ASSETS, CAPITALIZATION AND DEPRECIATION

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

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

BASIS OF BUDGETING

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

The County's operating budget is prepared using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues from the use of money and property and from intergovernmental grants are recorded as earned. Other revenues are considered available to be used to pay liabilities of the current period if they are collectible within the current period or within 60 days thereafter. The primary



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

BASIS OF BUDGETING (Continued)

revenues susceptible to accrual include property taxes, sales taxes, other local taxes, and intergovernmental revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

LEVEL OF CONTROL

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

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

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



FINANCIAL POLICIES & PRACTICES

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

BALANCED BUDGET

The County adopts a balanced budget and ensures throughout each fiscal year that the budget remains balanced. The budget is considered balanced when the total amount of revenues, including transfers in from other funds, equals the total amount of expenditures, including transfers out to other funds. The provisions of the Code of Virginia shall control the preparation, consideration, adoption, and execution of the County budget. *Status: The FY 2020 budget is balanced.*

REVENUE POLICIES

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

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

Revenue Collection – The County shall strive to achieve an overall property tax collection rate of 100 percent. *Status: The property tax collection rate for FY18 was 98.47 percent of the total levy, slightly down from 99.48 percent in FY17.*

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



FINANCIAL POLICIES & PRACTICES

OPERATING BUDGET POLICIES

Fund Balance - It is the policy of the County to maintain a General Fund Unassigned Fund Balance to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The General Fund Unassigned Fund Balance at June 30 will be fifteen percent (15%) of the general fund, social services fund, CSA fund, school operating fund and school cafeteria fund operating revenues of the same fiscal year. For purposes of this policy, operating revenues are all revenues except other financing sources (transfers). *Status: The actual percentage for June 30, 2019 was 17.5 percent.*

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

School Board Preliminary Funding Formula – Each year, the County Administrator provides the School Board with a preliminary estimate of local funding for the upcoming year. This preliminary estimate is based on 47.5 percent of any increase in local taxes. The School Board uses this preliminary estimate to formulate its budget. *Status: The FY20 budget allocates \$23,346,750 in pure local funding to the school budget.*

CAPITAL IMPROVEMENT PLAN

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



DEBT MANAGEMENT

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

Targeted debt ratios will be calculated and included in the review of financial trends and debt capacity. Net debt is defined as any and all debt that is tax-supported. Net debt as a percentage of assessed value of taxable property shall not exceed 4%. The ratio of debt service as a percentage of governmental operating funds expenditures shall be maintained with 12% as the optimal level and not to exceed 15%. The County will exceed 12% only if the BOS has deemed it necessary and the BOS has a plan in place to bring the level back to 12% or less as quickly as possible.

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

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

ADOPTION OF BUDGET

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

LEGAL LEVEL OF CONTROL

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

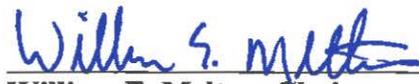
AMENDMENT OF BUDGET

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

POLICY SUPERSEDES OTHER POLICIES

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

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



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

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

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

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

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

GENERAL FUND UNASSIGNED FUND BALANCE POLICY

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

PURPOSE

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

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

UNASSIGNED FUND BALANCE LEVEL

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

ASSIGNED OR COMMITTED FUND BALANCE

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

MAINTENANCE OF UNASSIGNED FUND BALANCE LEVEL

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

CAPITAL RESERVE FUND BALANCE

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

USE OF UNASSIGNED FUND BALANCE

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

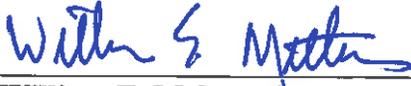
REPLENISHMENT OF UNASSIGNED FUND BALANCE

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

POLICY SUPERSEDES OTHER POLICIES

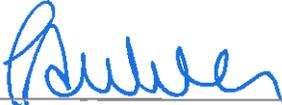
It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

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



William E. Melton, Chairman
Powhatan County Board of Supervisors

ATTEST:



Patricia A. Weiler, Clerk
Powhatan County Board of Supervisors

Recorded Vote:

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

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

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

WHEREAS, an effective debt management policy:

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

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

Capital Improvement Program

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

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

Guidelines for Debt Issuance

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

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

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

Target Debt Ratios

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

Consultants

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

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

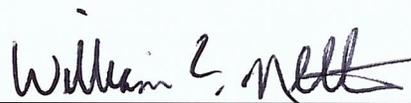
Financial Disclosure

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

Policy Supersedes Other Policies

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

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



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

ATTEST:



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

Recorded Vote:

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

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BUDGET SUMMARY

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**Powhatan County
FY 2021 Operating Budget
Summary by Fund**

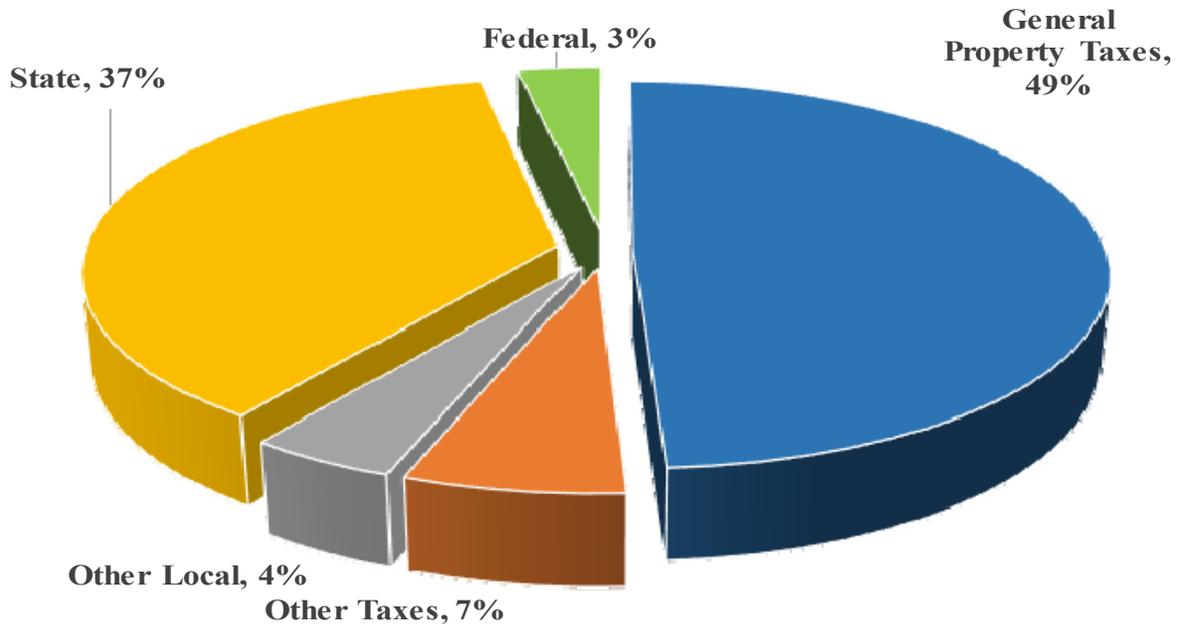
	FY 2020 Adopted	FY 2021 Adopted	Increase (Decrease)
General Fund	\$ 56,366,020	\$ 55,608,505	\$ (757,515)
Social Services Fund	1,763,874	1,832,094	68,220
CSA Fund	1,827,846	1,944,120	116,274
Grants Fund - Law Library	3,500	-	(3,500)
Fire and Rescue Fund	687,275	687,275	-
Utilities Fund	2,667,712	2,589,044	(78,668)
Utilities Capital Projects Fund	188,000	166,000	(22,000)
Capital Projects Fund	899,000	-	(899,000)
School Operating Fund	48,206,597	48,589,785	383,188
School Food Service Fund	1,413,121	1,428,121	15,000
Total All Funds	114,022,945	112,844,944	(1,178,001)
Less Inter-fund Transfers			
Social Services Fund	607,204	656,106	48,902
CSA Fund	896,665	841,967	(54,698)
Utilities Fund	2,094,262	2,015,594	(78,668)
Utilities Capital Projects Fund	188,000	166,000	(22,000)
Capital Projects Fund	899,000	-	(899,000)
School Operating Fund	23,346,750	23,158,750	(188,000)
School Operating to Food Service	35,000	50,000	15,000
Total Transfers	28,066,881	26,888,417	(1,178,464)
Total - net of Inter-fund Transfers	\$ 85,956,064	\$ 85,956,527	\$ 463



**Powhatan County
FY 2021 Operating Budget
Total Revenues Net of Inter-fund Transfers
Shown by Source**

Revenues by Source	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)	% Change
General Property Taxes	\$ 41,801,050	\$ 42,215,057	\$ 414,007	1.0%
Other Taxes	5,900,500	5,678,500	(222,000)	-3.8%
Other Local	4,694,859	3,742,254	(952,605)	-20.3%
State	30,907,137	31,605,277	698,140	2.3%
Federal	2,652,518	2,715,439	62,921	2.4%
Total Revenues, net	\$ 85,956,064	\$ 85,956,527	\$ 463	0.0%

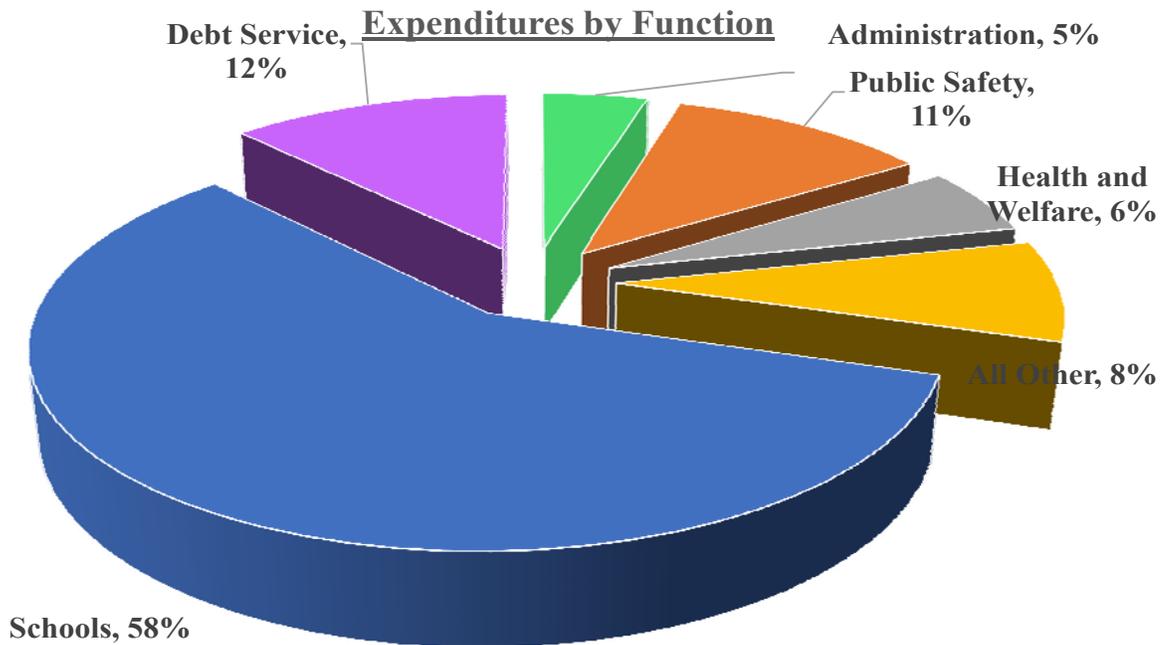
Revenues by Source





**Powhatan County
FY 2021 Operating Budget
Total Expenditures Net of Inter-fund Transfers
Shown by Function**

Expenditures by Function	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)	% Change
Administration	\$ 3,858,158	\$ 3,896,214	\$ 38,056	1.0%
Judicial Administration	1,099,721	1,116,707	16,986	1.5%
Public Safety	8,841,532	9,738,348	896,816	10.1%
Public Works	2,484,354	2,561,475	77,121	3.1%
Health and Welfare	4,555,502	4,777,142	221,640	4.9%
Parks, Recreation & Cultural	692,607	701,555	8,948	1.3%
Community Development	2,424,989	1,521,871	(903,118)	-37.2%
Utilities	1,223,061	1,297,321	74,260	6.1%
Schools	49,619,718	49,967,906	348,188	0.7%
Schools Debt Service	6,625,136	6,714,497	89,361	1.3%
County Debt Service	3,086,635	2,371,768	(714,867)	-23.2%
Utilities Debt Service	1,444,651	1,291,723	(152,928)	-10.6%
Total Expenditures, net	\$ 85,956,064	\$ 85,956,527	\$ 463	0.0%



**Powhatan County
FY 2021 Operating Budget
Revenue Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted
GENERAL FUND 100					
Real Estate Property Taxes	\$ 30,663,911	\$ 31,869,023	\$ 32,025,300	\$ 32,025,300	\$ 33,261,541
Personal Property Taxes	8,449,873	9,108,773	9,250,750	9,250,750	8,428,516
Penalties & Interest	534,382	605,840	525,000	525,000	525,000
GENERAL PROPERTY TAXES	\$ 39,648,166	\$ 41,583,636	\$ 41,801,050	\$ 41,801,050	\$ 42,215,057
Local Sales Tax	\$ 3,210,247	\$ 3,281,045	\$ 3,400,000	\$ 3,400,000	\$ 3,177,000
All Other	2,510,395	2,627,381	2,500,500	2,500,500	2,501,500
OTHER LOCAL TAXES	\$ 5,720,642	\$ 5,908,426	\$ 5,900,500	\$ 5,900,500	\$ 5,678,500
Planning & Zoning Fees	\$ 102,687	\$ 130,895	\$ 100,900	\$ 100,900	\$ 95,855
Building Permits	680,201	709,409	558,200	558,200	624,921
All Other	18,501	13,825	14,000	14,000	13,300
PERMITS, FEES, & LICENSES	\$ 801,389	\$ 854,129	\$ 673,100	\$ 673,100	\$ 734,076
FINES & FORFEITURES	\$ 151,680	\$ 157,034	\$ 148,000	\$ 148,000	\$ 134,900
USE OF MONEY & PROPERTY	\$ 186,197	\$ 188,924	\$ 173,521	\$ 173,521	\$ 179,976
CHARGES FOR SERVICES	\$ 195,468	\$ 228,902	\$ 180,850	\$ 203,138	\$ 166,150
OTHER	\$ 221,602	\$ 254,422	\$ 72,000	\$ 757,236	\$ 95,400
PPTRA	\$ 3,022,472	\$ 3,022,472	\$ 3,022,470	\$ 3,022,470	\$ 3,022,470
All Other	1,068,453	1,055,021	1,004,500	1,004,500	987,150
STATE NON-CATEGORICAL	\$ 4,090,925	\$ 4,077,493	\$ 4,026,970	\$ 4,026,970	\$ 4,009,620
STATE SHARED EXPENSES	\$ 1,980,154	\$ 1,987,132	\$ 2,054,551	\$ 2,084,105	\$ 2,077,201
STATE CATEGORICAL AID	\$ 192,030	\$ 231,754	\$ 225,540	\$ 231,688	\$ 220,687
FEDERAL	\$ 313,370	\$ 276,204	\$ 96,938	\$ 555,782	\$ 96,938
TRANSFERS FROM OTHER FUNDS	\$ 20,543	\$ 66,306	\$ -	\$ -	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ 1,013,000	\$ 2,177,954	\$ -
TOTAL GENERAL FUND 100	\$ 53,522,166	\$ 55,814,362	\$ 56,366,020	\$ 58,733,044	\$ 55,608,505

**Powhatan County
FY 2021 Operating Budget
Revenue Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted
SOCIAL SERVICES FUND 102	\$ 1,668,975	\$ 1,766,994	\$ 1,763,874	\$ 1,767,142	\$ 1,832,094
CSA FUND 104	1,757,703	1,633,206	1,827,846	1,827,846	1,944,120
FIRE RESCUE FUND 120	703,254	719,311	687,275	829,516	687,275
GRANTS FUND - LAW LIBRARY 116	-	-	3,500	3,500	-
CAPITAL PROJECTS FUND 301	3,640,072	13,556,856	899,000	22,966,007	-
UTILITIES FUND 501	3,384,439	5,017,217	2,667,712	2,668,553	2,589,044
UTILITIES CAPITAL PROJECTS FUND 502	110,000	314,715	188,000	733,144	166,000
SCHOOL OPERATING FUND 205	45,944,010	46,731,005	48,206,597	48,206,597	48,589,785
SCHOOL FOOD FUND 207	1,378,283	1,132,368	1,413,121	1,413,121	1,428,121
TOTAL OTHER FUNDS	58,586,736	70,871,672	57,656,925	80,415,426	57,236,439
TOTAL REVENUE	112,108,902	126,686,034	114,022,945	139,148,470	112,844,944
LESS TRANSFERS FROM OTHER FUNDS	(29,076,959)	(28,440,383)	(28,066,881)	(29,210,980)	(26,888,417)
TOTAL REVENUE LESS TRANSFERS	83,031,943	98,245,651	85,956,064	109,937,490	85,956,527

**Powhatan County
FY 2021 Operating Budget
Expenditure Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted
Administration					
Board of Supervisors	\$ 92,590	\$ 94,134	\$ 87,594	\$ 102,094	\$ 80,394
County Administrator	335,978	329,619	364,553	366,184	324,834
Finance	384,919	391,581	427,356	427,356	429,461
County Attorney	195,747	122,711	121,800	121,800	122,150
Human Resources	174,421	213,083	233,188	234,268	235,070
Commissioner Revenue	497,902	539,647	553,859	554,720	531,538
Reassessment	53,196	67,651	223,000	223,000	104,000
Treasurer	557,522	559,256	592,656	593,608	631,154
Information Technology	388,568	532,747	585,824	586,257	521,646
Risk Management	157,082	159,585	166,500	166,500	183,104
Electoral Board/Registrar	176,412	185,439	251,300	251,300	323,529
Subtotal	\$ 3,014,337	\$ 3,195,453	\$ 3,607,630	\$ 3,627,087	\$ 3,486,880
Judicial					
Circuit Court	\$ 12,509	\$ 12,248	\$ 16,600	\$ 16,600	\$ 17,120
General District Court	19,019	11,158	17,000	17,000	17,000
Clerk of the Circuit Court	398,273	438,960	451,266	510,648	467,938
Commonwealth's Attorney	452,888	484,304	501,761	501,761	506,013
Juvenile Court Services	14,161	17,085	21,949	21,949	22,049
Detention	695,901	730,614	714,120	714,120	871,864
Subtotal	\$ 1,592,751	\$ 1,694,369	\$ 1,722,696	\$ 1,782,078	\$ 1,901,984
Public Safety					
Sheriff's Office	\$ 3,620,612	\$ 3,756,715	\$ 3,893,354	\$ 4,055,733	\$ 3,987,424
E911 Dispatch	1,128,979	1,203,960	1,254,086	1,273,578	1,422,024
Victim Witness Grant	78,775	79,308	87,645	87,645	86,587
Animal Control	310,259	323,555	347,725	348,190	355,432
Medical Examiner	1,505	100	2,000	2,000	2,000
Fire & Rescue	1,482,979	1,730,124	1,896,829	1,918,596	2,356,838
Rescue Squad					
Emergency Management	50,931	49,734	46,143	52,061	55,491
Subtotal	\$ 6,674,040	\$ 7,143,496	\$ 7,527,782	\$ 7,737,803	\$ 8,265,796
Public Works					
Administration	\$ 334,530	\$ 407,657	\$ 433,077	\$ 433,077	\$ 419,917
Facilities	688,784	752,999	787,338	805,279	794,743
Grounds/Parks	289,323	334,022	351,067	353,195	356,166
Athletic Fields	156,597	164,539	171,000	171,000	171,000
Company 1 Fire Station	50,355	44,944	41,630	46,630	43,930
Huguenot Public Safety Building	68,251	77,406	73,700	68,700	70,200
Convenience Center	513,122	540,847	626,542	628,036	705,519
Subtotal	\$ 2,100,962	\$ 2,322,414	\$ 2,484,354	\$ 2,505,917	\$ 2,561,475

**Powhatan County
FY 2021 Operating Budget
Expenditure Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted
Health and Welfare					
Health Department	\$ 210,974	\$ 214,124	\$ 215,520	\$ 215,520	\$ 232,666
Free Clinic Nurse	3	141	-	-	-
CSB	271,260	275,783	281,860	281,860	301,860
Social Services Board	2,637	1,507	5,160	5,160	5,160
PCAA	271,952	235,253	51,242	510,086	51,242
Tax Relief for the Elderly	387,854	390,428	410,000	410,000	410,000
Subtotal	\$ 1,144,680	\$ 1,117,236	\$ 963,782	\$ 1,422,626	\$ 1,000,928
Community Development					
Economic Development	\$ 89,192	\$ 253,000	\$ 277,641	\$ 277,641	\$ 272,465
Planning and Zoning	467,200	497,903	522,591	528,141	504,970
Building Inspections	259,239	337,538	371,801	374,074	406,747
Code Enforcement	-	-	15,000	15,000	15,000
GIS	57,805	103,735	150,126	150,126	118,971
RRPDC Board Fees					
Recreation	94,923	92,279	120,127	120,323	117,139
Subtotal	\$ 968,359	\$ 1,284,455	\$ 1,457,286	\$ 1,465,305	\$ 1,435,292
Cultural / Other					
Library	\$ 477,882	\$ 456,162	\$ 486,125	\$ 497,834	\$ 501,267
Extension Service	79,733	82,974	86,355	86,355	83,149
Memberships/Joint					
Services/Contributions	186,331	197,015	201,830	201,830	203,718
Debt Service	9,011,097	9,098,434	9,711,771	9,930,598	9,086,265
Contingency Fund	-	-	250,528	145,437	409,334
Subtotal	\$ 9,755,043	\$ 9,834,585	\$ 10,736,609	\$ 10,862,054	\$ 10,283,733
Total without transfers	\$ 25,250,172	\$ 26,592,008	\$ 28,500,139	\$ 29,402,870	\$ 28,936,088
Transfers	28,806,415	28,205,668	27,865,881	28,951,490	26,672,417
Contribution to Fund Balance	-	-	-	378,684	-
Total General Fund	\$ 54,056,587	\$ 54,797,676	\$ 56,366,020	\$ 58,733,044	\$ 55,608,505

**Powhatan County
FY 2021 Operating Budget
Expenditure Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted
Other Funds					
Social Services	\$ 1,668,975	\$ 1,766,994	\$ 1,763,874	\$ 1,767,142	\$ 1,832,094
CSA	1,757,703	1,633,206	1,827,846	1,827,846	1,944,120
Grants Fund - Law Library	4,421	5,567	3,500	665	-
Fire Rescue	521,111	659,770	687,275	829,516	687,275
Capital Projects	29,739,817	9,146,914	899,000	22,966,007	-
Utilities Capital Projects	15,898	385,467	188,000	733,144	166,000
Utilities	2,533,425	2,462,733	2,667,712	2,668,553	2,589,044
School Operating	45,944,010	47,631,005	48,206,597	48,206,597	48,589,785
School Food Service	1,343,726	1,261,333	1,413,121	1,413,121	1,428,121
Total Other Funds	\$ 83,529,086	\$ 64,952,989	\$ 57,656,925	\$ 80,412,591	\$ 57,236,439
Total Expenditures	\$137,585,673	\$ 119,750,665	\$ 114,022,945	\$139,145,635	\$ 112,844,944
Less Transfers to Other Funds	(29,076,959)	(28,440,383)	(28,066,881)	(29,210,980)	(26,888,417)
Total Expenditures Less Transfers	\$108,508,714	\$ 91,310,282	\$ 85,956,064	\$109,934,655	\$ 85,956,527

UNDERSTANDING THE FY2021 DEPARTMENTAL SUMMARIES

Each departmental summary will include the below six sections.

DESCRIPTION:

The description is a brief summary of each department.

SUMMARY OF PROGRAMS:

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

DEPARTMENT FINANCIAL SUMMARY:

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

TARGETS:

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

KEY PERFORMANCE MEASURES:

These measures will show how effectively each department is achieving its targets, or meeting its objectives. This is our first year tracking performance measures, we've decided to present the same fiscal years again in FY 21 for a more complete presentation.

HIGHLIGHTS:

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



DEPARTMENTAL SUMMARIES

DESCRIPTION:

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



BUILDING DEPARTMENT

DESCRIPTION:

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

PROGRAMS:

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

BUILDING DEPARTMENT

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$319,257	\$339,341	\$354,487	\$15,146
Operating	\$18,281	\$32,460	\$52,260	\$19,800
Capital	-	-	-	-
Total	\$337,358	\$371,801	\$406,747	\$34,946
Revenue	\$708,410	\$557,200	\$624,921	\$67,721
#Employees/FTEs	5 / 5.0	6 / 5.1	6 / 5.1	-

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Building Inspections	n/a	1.5	1.5	-
Plan Review	n/a	1.5	1.5	-
Administration	n/a	2	2	-
Total:	-	5.1	5.1	-

TARGETS:

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

BUILDING DEPARTMENT

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of total permits submitted	2092	2281	2291
# of single-family dwellings permitted	196	232	207
# of stop work orders tracked	N/A	N/A	6
# of inspections performed/entered	7585	7360	8230
# of Certificate of Occupancy Issued	232	208	264
# of Change of Use for Commercial	9	17	26
# of plans reviewed	599	581	599

HIGHLIGHTS:

- Rick Adams became certified as a Residential Plan Reviewer
- Steve Shaw became certified as a Residential Building Inspector
- Jenny Hammond became certified as a Permit Technician
- Rick Adams became certified as a Residential Building Inspector
- Dennis Bredemeier was hired as a new Building Inspector on 3/16/20
- Powhatan County hosted two Regional Plan Review meetings through VBCOA
- Powhatan County hosted a Contractor Code Update Training class for Contractors
- Four major solar panel installations were completed on top of the School Buildings
- Two staff members were encouraged to apply and received scholarships to attend two VBCOA Conferences
- The Building Department was the First Place winner for the “PIG” Contest with their “Happy Contractor” project submittal which would allow online payments once implemented through the Treasurer’s Office.

CIRCUIT COURT CLERK

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$412,548	\$420,283	\$435,305	\$15,022
Operating	\$26,412	\$30,183	\$31,833	\$1,650
Capital	-	\$800	\$800	\$-
Total	\$451,207	\$451,266	\$467,938	\$16,672
Revenue	\$248,256	\$247,758	\$261,513	\$13,755
#Employees/ FTEs	6 / 5.3	6 / 5.3	6 / 5.3	-

CIRCUIT COURT CLERK

Summary of Full time Equivalents:

	FY 2019	FY 2020	FY 2021	YoY Change
Career Development	2.5	2.5	2.5	-
Technology	1.5	1.5	1.5	-
Administration	1	1	1	-
Total:	5.0	5.0	5.0	-

Note:

TARGETS:

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

Calendar Year Measures

Key Performance Measures:	CY 2017	CY 2018	CY 2019
# of passports issued	643	792	949
# of annual trainings offered	8	8	14+
# of deeds processed	5007	4794	5569
# of civil cases processed	340	338	396
# of criminal cases processed	340	451	306
# of concealed handgun permits processed	858	897	990
# of search warrants processed	40	61	44
# of wills/estates processed	102	105	96
# of restitution checks issued	137	169	235

CIRCUIT COURT CLERK

HIGHLIGHTS:

- Teresa Hash Dobbins, Clerk, was the first Clerk in the Commonwealth to become a Certified Court Manager through the National Center for State Courts.
- Clerk Dobbins has completed the Virginia Circuit Court Clerk's Career Development Program and is a certified Master Circuit Court Clerk.
- Rene M. Holy, Chief Deputy Clerk, has successfully completed the Virginia Circuit Court Clerk's Career Development Program and is a Master Deputy Circuit Court Clerk.
- Darlene E. Tyler, Deputy Clerk, has successfully completed the Virginia Circuit Court Clerk's Career Development Program and is a Master Deputy Circuit Court Clerk.
- Genia Morrison, Deputy Clerk, has successfully completed the Virginia Circuit Court Clerk's Career Development Program and is a Master Deputy Circuit Court Clerk.
- Clerk Dobbins is the only Clerk in the Commonwealth certified as an instructor for all six of the National Center for State Courts Court Manager and Virginia Circuit Clerk's Association Career Development Program courses.
- Through the assistance of a third-party vendor, Clerk Dobbins was able to obtain free preservation and restoration of four Deed Books (Books 1, 2, 4 & 5) with the Jamestown Historical Society. The average cost for restoration and preservation of a deed book is \$3,200.00.
- Clerk Dobbins began applying for grants in 2015 and since then has received \$62,059.82, in grant awards. These awards range from restoration, preservation and digitization of land records, plats, will books to security systems for the Clerk's office.
- The entire staff of the Clerk's office are members of the Virginia Circuit Court Clerk's Association.
- Clerk Dobbins and Chief Deputy Clerk Holy are both members of NACM (National Association of Court Managers), MAACM (Mid-Atlantic Association for Court Management).
- Lisa Z. Hald, Chief Deputy Clerk, will complete the Virginia Circuit Court Clerk's Career Development Program as a Master Deputy Circuit Court Clerk in August, 2020.

COMMISSIONER OF THE REVENUE

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$504,008	\$519,609	\$494,038	(\$25,572)
Operating	\$35,639	\$34,250	\$37,500	\$3,250
Capital	-	-	-	-
Total	\$539,647	\$553,859	\$531,538	(\$22,322)
Revenue	\$119,096	\$122,196	\$123,900	\$1,704
#Employees/FTEs	8 / 7.5	8 / 7.5	8 / 7.5	-

COMMISSIONER OF THE REVENUE

Summary of Full Time Equivalentents :	FY 2019	FY 2020	FY 2021	YoY Change
Real Estate	2	2	2	-
Personal Property	4	4	4	-
Business Taxation	1	1	1	-
Misc. & Administration	.5	.5	.5	-
Total:	7.5	7.5	7.5	-

TARGETS:

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

Key Performance Measures:

	FY 2017	FY 2018	FY 2019
% of appeals to the assessment	n/a	1.01%	n/a
% of appeals changed by BOE	n/a	-9.10%	n/a
% of income above the Jan 1 st PP book vs Abatements	35%	48%	44%
# of tax relief applications received	593	549	545
% of applications processed by the deadline	92%	90%	91%
# of income taxes filed	1399	1301	1275
Total value of County real estate (January 1)	\$3,280,466,700	\$3,320,301,450	\$3,438,294,650
Total fiscal year real estate supplements	\$26,608,300	\$39,850,460	\$46,918,849

HIGHLIGHTS:

- Gained our 4th Weldon Cooper Center for Public Service and Schooling of Professional Studies certificate. Andrea Ross earned her Master Deputy Certification in November. She joins Latoya Turner and Latasha Bouldin as Master Deputies.
- Successfully Implemented Transient Occupancy Tax.
- Celebrated Chief Deputy Cheryl Jessie's Retirement after 42 Years of Service.
- Completed the 2020 Reassessment.

COMMONWEALTH'S ATTORNEY

DESCRIPTION:

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

PROGRAMS:

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

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$471,072	\$485,311	\$491,353	\$6,042
Operating	\$13,232	\$16,450	\$14,660	(\$1,790)
Capital	-	-	-	-
Total	\$484,304	\$501,761	\$506,013	\$4,252
Revenue	\$260,755	\$267,495	\$270,111	\$2,616
#Employees/FTEs	4 / 4.0	4 / 4.0	4 / 4.0	-

COMMONWEALTH'S ATTORNEY

Summary of Full Time Equivalents:	CY 2019	CY 2020	CY 2021	YoY Change
Prosecution Services	2.5	2.5	2.5	-
Multijurisdictional Services	.5	.5	.5	-
Administration	1	1	1	-
Total:	4.0	4.0	4.0	-

TARGETS:

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

Key Performance Measures:	CY 2017	CY 2018	CY 2019
Circuit Court Caseload	340	451	410
General District Court Caseload	4643	4165	4331
Juvenile and Domestic Relations Court Caseload	408	320	316
Show Cause hearings GD	124	129	130
Show Cause hearings JDR	164	169	162
# of Juvenile court misdemeanors	220	142	171
# of juvenile court felonies	79	60	66

COMMONWEALTH'S ATTORNEY

HIGHLIGHTS:

- Served as Special Prosecutors in Henrico, Petersburg, Chesterfield, Cumberland and Prince Edward County.
- Successfully Prosecuted serious violent felony offenses in the Powhatan Circuit Court as well as felony property crimes.
- Added technology in the office saving time and eliminating duplication of services. (VCIN terminal and Spillman Reporting system) Updated this year to allow advanced features.
- The full-time Juvenile and Domestic Prosecutor put in place protocols to better serve victims of domestic assault and insure vertical prosecution. Also spearheaded the organization of a Sexual Assault Response Team which meets regularly to address the response to sexual assaults.
- Coordinated with the Sheriff of Chesterfield County to allow ANY addict to attend the HARP Program to receive treatment helping to address the continuing opioid crisis at NO cost to Powhatan County or the participant.
- Used the Multijurisdictional Grand Jury to enhance criminal investigations in conjunction with the Sheriff's Office.
- Received specialized training in the prosecution of DUI and Domestic Violence cases.

COUNTY ADMINISTRATOR’S OFFICE

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$309,611	\$336,703	\$309,909	(\$26,794)
Operating	\$20,008	\$27,850	\$14,925	(\$12,925)
Capital	-	-	-	-
Total	\$329,619	\$364,553	\$324,834	(\$39,719)
Revenue	-	-	-	-
#Employees/FTEs	2 / 2.0	3 / 2.5	3 / 2.5	-

Note:

COUNTY ADMINISTRATOR’S OFFICE

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Board Support	1.25	1.25	2.25	1.0
Executive Leadership	.75	.75	.75	-
Partnerships & Advocacy	.50	.50	.50	-
Total:	2.5	2.5	3.5	1.0

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

TARGETS:

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

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

HIGHLIGHTS:

- New Economic Development Office launched
- HB22 Concerning County utilities and Trooper Walter memorial was passed
- Performance Management function launched in FY2019
- \$9.4M financing approved for new capital projects in FY2018

DEBT ANALYSIS

DESCRIPTION:

Bonded Debt Authorization and Issuance Policies

The Constitution of Virginia and the Virginia Public Finance Act provide Virginia counties the authority to issue general obligation debt secured solely by the pledge of its full faith and credit, as well as debt secured by fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. The County is also authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt a county may issue; however, with certain exceptions, debt, which either directly or indirectly is secured by the general obligation of a county, must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without a public referendum. The County, as of June 30, 2020, had a total general long-term outstanding obligations of \$113.7 million. Those obligations consisted of \$20.9 million in general obligation bonds (all for schools); \$75.6 million in sub-fund revenue bonds and \$17.2 million in public facility lease revenue bonds and capital leases. The County's commitment to established debt and financial management policies has enabled the County to achieve the AA+ bond rating.

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$-	\$-	\$-	-
Operating	\$9,098,434	\$9,711,771	\$9,086,265	(\$625,506)
Capital	-	-	-	-
Total	\$9,098,434	\$9,711,771	\$9,086,265	(\$625,506)
Revenue	-	-	-	-
#Employees / FTEs	0 / 0	0 / 0	0 / 0	-

FY 2021 Debt Service by Debt Type:

Debt Type	Amount
General Obligation Bonds	\$2,641,432
Bond Trustee fees	9,800
Revenue Bonds	5,913,697
Capital Leases	521,336
Total	\$9,086,265

DEBT ANALYSIS

HIGHLIGHTS:

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

ECONOMIC DEVELOPMENT

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$209,986	\$217,121	\$220,245	\$3,124
Operating	\$43,014	\$60,520	\$52,220	(\$8,300)
Capital	-	-	-	-
Total	\$253,000	\$277,641	\$272,465	(\$5,176)
Revenue	-	-	-	-
#Employees/ FTEs	2 / 2.0	2 / 2.0	2 / 2.0	-

ECONOMIC DEVELOPMENT

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Business Retention & Expansion	1.05	1.05	1.05	-
Tourism	0.15	0.15	0.15	-
Business Attraction	0.225	0.225	0.225	-
Workforce Development	0.075	0.075	0.075	-
Total:	1.5*	1.5*	1.5*	-

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

TARGETS:

- Meet with the remaining 50% of existing brick & mortar businesses by end of FY21
- Increase tourism revenue by 10%
- Increase new capital investment by 10%

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of businesses visited	-	30	61
# of issues resolved or expansions realized	-	n/a	38
# of events promoted	-	3	20
\$ generated from tourism events	-	-	-
# of projects being worked on per employee	-	0	30
\$ of new capital investment	-	-	\$4.5M

HIGHLIGHTS:

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

EXTENSION SERVICE

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Operating	\$82,974	\$86,355	\$83,149	(\$3,206)
Capital	-	-	-	-
Total	\$82,974	\$86,355	\$83,149	(\$3,206)
Revenue	-	-	-	-
#Employees / FTEs	0 / 0	0 / 0	0 / 0	-

EXTENSION SERVICE

Summary of Full Time Equivalents: FY 2019 FY 2020 FY 2021 YoY Change

4-H Youth Development & Admin*	2*	2*	2*	-
Agriculture/Natural Resources	1	1	1	-
Family Consumer Science	0.5	0.5	0.5	-
Total:	3.5	3.5	3.5	-

Note: *Admin position is State funded

TARGETS:

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

Key Performance Measures: FY 2017 FY 2018 FY 2019

# teens who completed teen leadership program	33	25	32
# of 3 rd graders participating in Farm/AG Day	316	268	308
# youth to increase life skills (responsibility, decision making, other)by attending 4-H Camp	174	169	167
# of plant disease/insect/weed samples & soil tests processed	-	-	12/6/12/219
# of acres managed by ongoing discussion group participants	-	-	176(equine)
lbs. of vegetables produced/used in programs	-	100 lbs.	178 lbs.
# attending healthy lifestyle programs	-	-	381
# of service hours completed by volunteers	12,355	13,943	10,614
#PHS students attending Reality Store	-	-	383

EXTENSION SERVICE

HIGHLIGHTS:

- Jane Henderson received the 2019 Distinguished Service Award for the National Extension Association of Family and Consumer Sciences
- Jane Henderson certified to provide Serv Safe Manager Food Protection Course
- Jane Henderson, Rachael Henley and Cathy Howland certified as Serv Safe Food Managers
- More than 100 youth and adults visited the Groove in the Garden Workshop series to learn about nutrition, gardening, healthy living
- Staff partnered with Powhatan Farm Bureau to host 5th annual Celebration of the Horse & AG Expo

FINANCE

DESCRIPTION:

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

PROGRAMS:

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

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$317,366	\$340,496	\$345,501	\$5,005
Operating	\$74,215	\$86,860	\$83,960	(\$2,900)
Capital	-	-	-	-
Total	\$391,581	\$427,356	\$429,461	\$2,105
Revenue	-	-	-	-
#Employees / FTEs	4 / 4.0	4 / 4.0	4 / 4.0	-

Summary of Full Time Equivalents:

	FY 2019	FY 2020	FY 2021	YoY Change
Financial Reporting	1.0	1.0	1.0	-
Accounting Operations	2.0	2.0	2.0	-
Budget Development	1.0	1.0	1.0	-
Total:	4.0	4.0	4.0	-

FINANCE

TARGETS:

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

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of booked financial statement Audit adjustments from the Independent Audit	2	3	-
# of mandated audit engagements completed	2	2	2
# of accounts payable transactions processed	13,218	13,622	13,324
# of budget transfers processed	43	29	30
Maintain Unassigned Fund Balance above 15% Policy Minimum	17.9%	19.6%	17.5%
Maintain debt service expenditures to overall expenditures below policy maximum of 15%	13.11%	13.20%	13.17%
County Bond Rating	AA+	AA+	AA+
Was the audit opinion in the prior year Unmodified?	Yes	Yes	Yes
Did the CAFR achieve the GFOA award in the prior year?	Yes	Yes	Yes

HIGHLIGHTS:

- Received the Certificate of Achievement for Excellence in Financial Reporting FY 2019 Comprehensive Annual Financial Report (CAFR), which is the fifth (5) year in a row.
- Continue to Collaborate with the County Administration and IT departments to implement a new ERP system.
- Worked in collaboration with the County Administrator to implement the Performance-Based Budget Process

FIRE & RESCUE

DESCRIPTION:

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

PROGRAMS:

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

FIRE & RESCUE

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$1,066,696	\$1,160,986	\$1,461,450	\$300,464
Operating	\$655,831	\$725,843	\$885,388	\$159,545
Capital	\$7,598	\$10,000	\$10,000	-
Total	\$1,730,124	\$1,896,829	\$2,356,838	\$460,009
Revenue	-	-	-	-
#Employees/FTEs	28 / 14.5	40 / 21.60	41 / 22.10	1 / .50

Note: Does not include contracted EMS or Grant funds.

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Emergency Response	12	19	19.5	.50
Volunteer Recruitment	0.5	0.5	0.5	-
Community Risk Reduction	0.5	0.5	0.5	-
Staff Training	0.5	0.5	0.5	-
Emergency Preparedness	1	1.1	1.1	-
Total:	14.5	21.60	22.1	.50

Note: Does not include contracted EMS.

TARGETS:

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

FIRE & RESCUE

TARGETS:

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

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Arrive on scene to 90% of all ALS (Priority I) Emergences within 14 minutes and 30 seconds of being dispatched with an EMS transport unit.	18.85 min	19.18 min	TBD
Arrive on scene and begin fire suppression operations, at 80% of all fire service incidents, located within rural zones, within 14 minutes of being dispatched, and with a minimum crew of 6 personnel.	40%	37%	TBD
Volunteer members	283	246	251
# of volunteers considered active	-	48	62
IDLH qualified volunteers	-	71	127
# of community participants attending training	68	71	119
Hours of Training offered	623	682	672.5
Fire Prevention inspections completed	75	100	87

HIGHLIGHTS:

- Received Fire Act Grant for extrication tools, three sets.
- Firefighter I taught at Powhatan High School.
- Acquired heavy rescue unit and placed in service at fire station 2.
- Rescue Squad Assistance Grant (RSAG) for Cardiac Monitors.
- Purchased and placed in service two new fire engines, engine 705 and engine 703.
- Purchased and placed in service two new staff vehicles, EMS 709 and EMS 702.

HUMAN RESOURCES

DESCRIPTION:

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

PROGRAMS:

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

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$130,438	\$160,224	\$161,803	\$1,579
Operating	\$82,645	\$72,764	\$73,267	\$503
Capital	-	-	-	-
Total	\$213,083	\$233,188	\$235,070	\$2,082
Revenue	-	-	-	-
#Employees / FTEs	1 / 1	2 / 2.0	2 / 2.0	-

Note:

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Compensation & Benefits	1	1	1	-
Organizational Development	-	.25	.25	-
Recruitment & Retention	0.5	.75	.75	-
Total:	1.5	2.0	2.0	-

HUMAN RESOURCES

TARGETS:

- To maintain a Retention Rate of 90% or better by addressing survey issues
- To offer 2+ organization-wide training opportunities to County employees annually
- To work to address the top 3 issues identified by the employee engagement survey
- To update the Employee Handbook

Key Performance Measures:	FY 2017	FY 2018	FY 2019
% of positions marketplace competitive (at or Above mid-point)	-	26% ¹	4.82% ²
% of employees who reported training improved their job performance	n/a	n/a	75%
# of trainings offered by the County	-	0	4
Average # of applications received per Job advertisement	-	10.5	8.7
Retention Rate	-	88.2% ³	95.33% ⁴

HIGHLIGHTS:

- In cooperation with the Flywheel Team – held 4 County-wide trainings: Customer Service, Respectful Workplace, AED/Fire Extinguisher & Active Shooter
- Implemented Classification and Compensation Plan Maintenance Phase 2
- Promoted employee appreciation and recognition through Employee of the Year Award and Years of Service Awards
- Received 148 employment applications from February-December 2019

¹ 8% for those a grade 15 or below

² 0.4% for those a grade 15 or below

³ Retention rate based on 2018 calendar year.

⁴ Retention rate based on 2019 calendar year.

INFORMATION TECHNOLOGY

DESCRIPTION:

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

PROGRAMS:

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

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$288,476	\$308,124	\$314,296	\$6,172
Operating	\$244,271	\$277,700	\$207,350	(70,350)
Capital	-	-	-	-
Total	\$532,747	\$585,824	\$521,646	(\$64,178)
Revenue	-	-	-	-
#Employees / FTEs	8 / 3.25	8 / 3.25	8 / 3.25	-

Summary of Full Time Equivalent:

	FY 2019	FY 2020	FY 2021	YoY Change
Admin & Application Support	1.5	1.5	1.5	-
Network Operations	1.25	1.25	1.25	-
GIS	.5	.5	.5	-
Total:	3.25	3.25	3.25	-

INFORMATION TECHNOLOGY

TARGETS:

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

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

HIGHLIGHTS:

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

LIBRARY

DESCRIPTION:

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

PROGRAMS:

- **Collection Development** provides a broad, responsive and relevant collection in a variety of formats that is available in a timely manner. The Library continues to provide access to current technology formats and digital resources.
- **Early Literacy programming** offers literacy-based story time sessions and other events that support learning and preparation for formal education.
- **The Library's community engagement** includes outreach which promotes the use of library materials and online resources. The Library provides Powhatan citizens with information related to services available from other community agencies and organizations. We partner with community groups to enhance the Library's mission. The Library's dedication to workforce development encompasses fostering partnerships with organizations that provide training and support for Powhatan residents who want to improve their work skills, find employment, or make a career change. The Library continues to provide volunteer opportunities for Powhatan citizens of all ages, including PCPS students who require service hours for graduation.

LIBRARY

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$301,779	\$321,401	\$339,035	\$17,634
Operating	\$154,383	\$164,724	\$162,232	(\$2,492)
Capital	-	-	-	-
Total	\$456,162	\$486,125	\$501,267	\$15,142
Revenue	\$136,801	\$134,633	\$132,120	(\$2,513)
#Employees / FTEs	16 / 6.5	16 / 6.75	16 / 6.75	-

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Collection Development	3.5	3.75	3.75	-
Early Literacy	1.5	1.5	1.5	-
Community Engagement*	1.5	1.5	1.5	-
Total:	6.5	6.75	6.75	-

Note: *Includes Outreach, Workforce Development and Volunteers

Targets:

- Increase physical materials circulation 2%
- Increase e-resources circulation 4%
- Increase Storytime attendance 5%
- Offer at least 1 community outreach program per month
- Increase community outreach attendance 5%
- Offer a minimum of 4 technology-related or career development programs/workshops per FY.
- Increase technology-related or career development workshop attendance 2%
- Increase number of volunteer hours worked by 5%

LIBRARY

Key Performance Measures:	FY 2017	FY 2018	FY 2019
# of items circulated	143,437	101,167	105,029
% of materials circulation +/- over prior FY	+38%	-29%	+4%
% increase/decrease of e-resources accessed	-3%	+6%	+6%
% increase/decrease of database sessions/usage	-79%	-5%	-90%
# of programs targeted to promote Early literacy skills	130	101	126
# of attendees at early literacy programs	2,299	1,823	2,965
# of outreach event offered in FY	9	19	58
# of attendees at outreach events	391	801	2294
# of tech-related or workforce development events offered	0	0	11
# of tech-related or workforce development program Attendees	0	0	14
# of volunteers	1	21	17
# of volunteer hours worked	2	349	447

HIGHLIGHTS:

- The Library continues to expand its outreach initiative to increase public awareness of the resources and opportunities the Library provides. Outreach has grown from 9 visits with 391 participants in FY17 to 58 visits with 2294 participants in FY19.
- Our tech-related service updates for patrons have proven successful. Since we've launched the Mobile Hotspot lending program in Spring 2019, the devices are in continuous circulation. The addition of portable device chargers and wireless printing have also been popular with patrons.
- The Library hosted free tax preparation services provided by the AARP. 2019's tax preparation provided 625 citizens with assistance, which was a 6% increase over the previous year.
- PCPL staff completed training provided by Library of VA to receive designation as a Dyslexia-Friendly Library.
- Overall, circulation of library materials has increased with e-resource access experiencing continued growth.

PARKS & RECREATION

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$89,668	\$108,397	\$104,214	(\$4,183)
Operating	\$2,611	\$11,730	\$12,925	\$1,195
Capital	-	-	-	-
Total	\$92,279	\$120,127	\$117,139	(\$2,988)
Revenue	\$14,563	\$20,000	\$17,100	(\$2,900)
FT. Pos.	3 / 1.50	3 / 2.0	3 / 2.0	-

PARKS & RECREATION

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Tournaments Support	0.5	1.0	1.0	-
Athletic League Support	1	1	1	-
Total	1.5	2.0	2.0	-

Note:

TARGETS:

- To balance tournaments while prioritizing school and athletic groups that meet requirements and deadlines
- To increase the size of scheduled tournaments when possible and when not in conflict with the prioritization policy
- To minimize cost of hosting tournaments
- To maximize field use through high quality maintenance and coordination athletic organizations
- To increase revenue generated from Concession sales each year

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

PARKS & RECREATION

HIGHLIGHTS:

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

PLANNING & ZONING

DESCRIPTION:

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

PROGRAMS:

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

PLANNING & ZONING

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$454,975	\$477,301	\$458,080	(\$19,221)
Operating	\$42,927	\$45,290	\$46,890	\$1,600
Capital	-	-	-	-
Total	\$497,903	\$522,591	\$504,970	(\$17,621)
Revenue	\$129,180	\$99,500	\$94,050	(\$5,450)
#Employees / FTEs	5 / 5.0	6 / 6.0	6 / 6.0	-

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Current Planning	2	2	2	-
Environmental Planning	1	1	1	-
Code Enforcement	1	1	1	-
Long-Range Planning & Administration	1	2	2	-
Total:	5.0	6.0	6.0	-

TARGETS:

- Continue to review processes to maximize efficiency and accuracy. For site plan applications and subdivision plat applications deemed complete, provide comments to applicants within 30 business days of the first submittal for 90% of applications.
- Continue to maintain professional certifications, with at least 50% of staff members certified by the Virginia Association of Zoning Officials (VAZO) and/or the American Institute of Certified Planners.
- Review planning-related webpages monthly and make any updates necessary. Post at least one (1) informational post about a planning-related issue on social media each month.
- Hold at least two (2) open houses or other public events each year, where members of the public can learn about different planning-related issues.
- Attend at least six (6) meetings a year hosted by the Richmond Regional Planning District Commission (RRPDC) and/or the Richmond Regional Transportation Planning Organization (RRTPO).

PLANNING & ZONING

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Average # of Days to Review a Complete Site Plan Application (First Submittal)	-	-	25*
Average # of Days to Review a Complete Erosion/Sediment Control Plan Application (First Submittal)	-	-	21*
# of Code Compliance Complaints Investigated	-	59	89
# of Ordinance Amendments Prepared	-	8	15
# of Public Meetings Attended in Support of Planning Processes (Ex.: Planning Commission Meetings, Board of Supervisors Meetings, Neighborhood Meetings, and County-Sponsored Open Houses)	-	-	30

*Business Days

HIGHLIGHTS:

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

PUBLIC SAFETY COMMUNICATIONS

DESCRIPTION:

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

PROGRAMS:

- **911 Communications Operations** answers, prioritizes, processes, and determines appropriate responses for public safety responders to citizens and visitors in need. Dispatches police, fire, rescue, and other resources. Monitors public service radio frequencies to remain informed of the location of field personnel. Monitors security cameras, alarm systems, tower alarms, ups alarms, courthouse alarms, and generator alarms. Inspects equipment for proper operation and reports malfunction. Answers non-emergency lines, greets public, and assists officers with obtaining proper paperwork for reports and court. Trains new employees which takes approximately 1 year to complete. Maintains current certifications, i.e.: VCIN/NCIC, CPR, EMD, CTO, General Instructor, and other pertinent training.

- **Technology & Administration** includes Payroll, Policy, complaints-investigations, contracts, RFP, maintenance, grants, purchasing, schedule, development, performance, standards, recruit, and interview and hire highly motivated people. System Application Specialist for the CAD/RMS system. Completes regular and special reports and maintains files and records for VCIN/NCIC. Quality Assurance review of VCIN/NCIC and 911 incidents based on industry and PSC standards. Maintains current (LMR) Land Mobile Radio System Radio, procure and implement new P-25 next generation LMR system. New NG-LMR system is IP based and requires constant updating for reliable and quality voice communications to our first responders. New LMR system will require using existing towers, along with the constructing new towers. The new towers will also be available for the County's Broad Band Initiative and for telephone communications carriers to enhance mobile coverage for our visitors and citizens. Implement the next generation 911 telephone delivery system called ESInet. This new IP based telephone/data connection will replace 55 plus analog 911 system. This system is extremely dependent on GIS mapping programs.

PUBLIC SAFETY COMMUNICATIONS

Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$992,713	\$1,029,826	\$1,095,081	\$65,255
Operating	\$211,247	\$224,260	\$326,943	\$102,683
Capital	-	-	-	-
Total	\$1,203,960	\$1,254,086	\$1,422,024	\$167,938
Revenue	\$81,723	\$80,000	\$76,000	(\$4,000)
#Employees / FTEs	23 / 17.25	23 / 17.30	23 / 17.30	-

Note:

Summary of Full Time Equivalent:	FY 2019	FY 2020	FY 2021	YoY Change
911 Communications Ops	16	16	16	-
Technology & Administration	1.25	1.30	1.30	-
Total:	17.25	17.30	17.30	-

TARGETS:

- Continue implementation of the P-25 LMR project
- Increase one FTE to staff all three disciplines (phone, police and Fire & EMS) throughout peak activity hours.
- Reduce Total Processing, Entry and Dispatch times by 5%
- Continue to focus and evaluate performance measures
- Continue to recruit PSC applicants that have Public Safety background
- Implement Intellicom Emergency Medical Dispatch interface

PUBLIC SAFETY COMMUNICAITONS

Key Performance Measures:

	FY 2017	FY 2018	FY 2019
Total Processing FR PI 90 th percentile – Goal 90 seconds	345 (all)	332 (all)	156 (FR PI)
Total Processing SO PI 90 th percentile – Goal 90 seconds	-	-	143
Entry FR PI 90 th percentile – Goal 60	-	-	118
Entry SO PI 90 th percentile – Goal 60	-	-	103
Dispatch FR PI 90 th percentile – Goal 30	-	-	68
Dispatch SO PI 90 th percentile – Goal 30	-	-	60
Average Quality Assurance – Goal 85%	92	95	96
Attrition rate	20	22	10

HIGHLIGHTS:

- July 2019- Text to 911 went live. This service will assist with hearing impaired or deaf citizen caller and those who are being held against their will and are not able to verbalize what they need.
- August -2019 Implemented the Automated Security Alarm Protocol ASAP to PSAP-911Center in FY20. This software solution will provide instantaneous home and business security alarm notifications to the 911 Center.
- Career Development requirements for COI, COII and COIII were developed and implemented in FY2020.
- VCIN Audit complete and will be reevaluated in FY2022.
- Training manuals were developed and implemented for PSC training officers and trainees.
- Total processing times were established for the entire year on the new CAD system.
- Implemented our Peer Support program.
- Reduced attrition rate by 5%
- 2 employees obtained Dispatch Administration Certifications.

PUBLIC WORKS

DESCRIPTION:

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

PROGRAMS:

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

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$1,133,089	\$1,220,826	\$1,227,915	\$7,089
Operating	\$1,066,976	\$1,148,198	\$1,199,430	\$51,232
Capital	-	-	-	-
Total	\$2,200,065	\$2,369,024	\$2,427,345	\$58,321
Revenue	\$81,171	\$65,000	\$61,750	\$3,250
FT. Pos. / FTEs	28 / 21	28 / 21	28 / 21	-

PUBLIC WORKS

Summary of Full Time Equivalents:

	FY 2019	FY 2020	FY 2021	YoY Change
Administration	4	4	4	-
Facility Development & Operations	6	6	6	-
Grounds & Athletic Maintenance	6	6	6	-
Solid Waste	5	5	5	-
Total:	21	21	21	-

Note:

TARGETS:

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

Key Performance Measures:

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



PUBLIC WORKS

HIGHLIGHTS:

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

OFFICE OF ELECTIONS & VOTER REGISTRATION

DESCRIPTION:

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

PROGRAMS:

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

Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$146,856	\$190,100	\$218,456	\$28,356
Operating	\$38,582	\$61,200	\$105,073	\$43,873
Capital	-	-	-	-
Total	\$185,439	\$251,300	\$323,529	\$72,229
Revenue	\$42,436	\$42,000	\$42,000	\$ -
#Employees / FTEs	2 / 1.35	3 / 2.35	3 / 2.35	-

OFFICE OF ELECTIONS & VOTER REGISTRATION

Summary of Full Time Equivalents: FY 2019 FY 2020 FY 2021 YoY Change

Elections Operations	0.46	0.69	0.69	-
Voter Registration Services	0.45	1.0	1.0	-
Administration	0.44	0.66	0.66	-
Total:	1.35	2.35	2.35	-

TARGETS:

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

Key Performance Measures: FY 2017 FY 2018 FY 2019

# of provisional ballots issued on Election Day	-	-	0
# of provisional ballots issued due to clerical errors	-	-	0
# of elections	-	-	2
# of election officials recruited and trained	-	-	72
# of incoming/active voter registration updates	-	-	18,000
# of absentee voters	-	-	1500
# voter education outreach and advertising	-	-	11
% of machines passing Logic & Accuracy testing	-	-	30
% of active registered voter turnout	-	-	50%

OFFICE OF ELECTIONS & VOTER REGISTRATION

HIGHLIGHTS:

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

RISK MANAGEMENT

DESCRIPTION:

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

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2020 Adopted	YoY Change
Personnel	\$-	\$-	\$-	-
Operating	\$159,585	\$166,500	\$183,104	\$16,604
Capital	-	-	-	-
Total	\$159,585	\$166,500	\$183,104	\$16,604
Revenue	-	-	-	-
#Employees / FTEs	0 / 0	0 / 0	0 / 0	-

TARGETS:

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

HIGHLIGHTS:

- Insurance premiums increased by 2.5% over FY2019
- Worker's compensation claims were down from previous years which reduce the premium in the future

SHERIFF'S OFFICE

DESCRIPTION:

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

PROGRAMS:

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

SHERIFF'S OFFICE

Departmental Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$3,586,866	\$3,762,159	\$3,856,596	\$94,437
Operating	\$493,404	\$478,920	\$486,260	\$7,340
Capital	-	-	-	-
Total	\$4,080,270	\$4,241,079	\$4,343,126	\$101,777
Revenue	\$1,444,253	\$1,485,071	\$1,486,818	\$1,747
#Employees / FTEs	59 / 49.25	61 / 50.75	61 / 50.75	-

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Patrol Division	24	24	24	-
Court Services	5.75	5.75	5.75	-
Animal Control	4.5	5	5	-
Investigations	5	5	5	-
School Resource Officers	3	3	3	-
Administration	7	7	7	-
Training	-	1	1	-
Total:	49.25	50.75	50.75	-

TARGETS:

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

SHERIFF'S OFFICE

Key Performance Measures:	CY 2017	CY 2018	CY 2019
Traffic Citations	2,712	2,183	2431
Criminal arrests	961	654	647
Calls for service	25,568	23,762	24,343
Calls dispatched for traffic	888	906	2421
Criminal warrants served	1,022	1,084	935
Civil warrants and traffic notices	8,146	12,529	13,428
Inmate Transports	n/a	687	818
Animals in Shelter boarded, returned to owner, and surrendered	399	674	319
Animals Rescued and adopted	222	211	312
Schools number of incidents addressed	413	429	538

HIGHLIGHTS:

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

SHERIFF'S OFFICE

HIGHLIGHTS:

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

SOCIAL SERVICES

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

Special Revenue Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$1,327,266	\$1,403,261	\$1,493,980	\$90,719
Operating	\$439,728	\$360,613	\$338,114	(\$22,499)
Capital	-	-		
Total	\$1,766,994	\$1,763,874	\$1,832,094	\$68,220
Revenue	\$1,264,789	\$1,156,670	\$1,175,988	\$19,318
#Employees / FTEs	22 / 21.20	23 / 22.73	23 / 22.73	-

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Benefit Programs	8	8	8	-
Family Services	10	10	10	-
Administration	3.2	4.73	4.73	-
Total:	21.20	22.73	22.73	-

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

SOCIAL SERVICES

TARGETS:

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

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

SOCIAL SERVICES

HIGHLIGHTS:

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

TREASURER

DESCRIPTION:

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

PROGRAMS:

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

Department Financial Summary:

General Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$500,802	\$535,356	\$573,804	\$38,448
Operating	\$58,454	\$57,300	\$57,350	\$50
Capital	-	-	-	-
Total	\$559,256	\$592,656	\$631,154	\$38,498
Revenue	\$153,466	\$137,881	\$138,259	\$378
#Employees / FTEs	8 / 7.7	8 / 7.7	8 / 7.7	-

Note:

Summary of Full Time Equivalents:	FY 2019	FY 2020	FY 2021	YoY Change
Tax Billing & Collecting	4.7	4.7	4.7	-
Other Revenue Collection	2	2	2	-
Administration & Investments	1	1	1	-
Total:	7.7	7.7	7.7	-

TREASURER

TARGETS:

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

Key Performance Measures:	FY 2017	FY 2018	FY 2019
Office Collection Rate after due and adjusted >98% RE	98.34	98.42	99.09
Office Collection Rate after due and adjusted >96% PP	96.41	-	95.90
# of current employees actively enrolled in Deputy Treasurer Program Weldon Cooper Center	5	5	6
No findings reported from APA Audit	Yes	Yes	Yes
% of Bank Statements reconciled within 30 days	-	-	ALL
Received Annual accreditation from Treasurers' Association of Virginia	Yes	Yes	Yes
Average yield on investments compared to Benchmark	-	-	1.1%

HIGHLIGHTS:

- Recertified for Career Development: Faye G. Barton, MGT
- Continuing Education: Faye Barton, Jenna Moss, Mandy Kellaway, and Wanda Nevius, Rebecca Nunnally
- Received Award of Office Accreditation, Treasurer's Association of Virginia, July 2019 (since 2006 – 14 years continuous)
- Third time winner in a row for Christmas Office Decorating Contest
- New Employee: Jenna Moss (prior Amelia County Treasurer Office) brings years of experience and a BS degree.
- Retired Deanna Mootz after 25 years' service with the County.
- Obtained office accreditation since 2006

UTILITIES

DESCRIPTION:

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

PROGRAMS:

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

Departmental Financial Summary:

Enterprise Fund	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	YoY Change
Personnel	\$343,497	\$356,929	\$365,108	\$8,179
Operating	\$1,202,725	\$866,132	\$932,213	\$66,081
Debt Service	\$916,511	\$1,444,651	\$1,291,723	(\$152,928)
Total	\$2,462,733	\$2,667,712	\$2,589,044	(\$78,668)
Revenue	\$2,780,883	\$573,450	\$573,450	-
#Employees/FTEs	6/6.0	6/6.0	6 / 6.0	-

Summary of Full Time Equivalent:

	FY 2019	FY 2020	FY 2021	YoY Change
Water/Wastewater Utility	6	6		-

UTILITIES

TARGETS:

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

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

HIGHLIGHTS:

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

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APPENDIX

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Powhatan County
FY 2021 Staffing Plan/Authorized Positions

Title	FY2021	
	#	FTE
County Administrator	1	1.00
Assistant County Administrator	1	1.00
Economic Development Program Mgr	1	1.00
Senior Executive Associate/Deputy Clerk	1	1.00
Executive Associate	1	0.50
	<u>5</u>	<u>4.50</u>
HR Manager	1	1.00
HR Analyst	1	1.00
	<u>2.00</u>	<u>2.00</u>
Director of Finance	1	1.00
Budget Accountant	1	1.00
Accountant	1	1.00
Accounting Analyst	1	1.00
	<u>4</u>	<u>4.00</u>
Director of Information Technology	1	1.00
Network Manager	1	1.00
Communications and IT Specialist	1	1.00
GIS Coordinator	1	1.00
IT / GIS Technician	1	0.50
Media Technician	5	0.25
	<u>10</u>	<u>4.75</u>
Director of Public Works	1	1.00
Billing Technician- Public Works	1	1.00
Facilities and Grounds Manager	1	1.00
Administrative Associate - Public Works	1	1.00
Facilities Supervisor	1	1.00
Grounds Supervisor	1	1.00
Maintenance Worker III	3	3.00
Maintenance Worker II	3	3.00
Maintenance Worker I - PT	2	1.00
Maintenance Worker I - Seasonal PT	4	1.00
Maintenance Worker-Custodial	1	1.00
Maintenance Worker-Custodial PT	2	1.00
Utilities Manager	1	1.00

Powhatan County
FY 2021 Staffing Plan/Authorized Positions

Title	FY2021	
	#	FTE
Utilities Operations Superintendent	1	1.00
Utilities Operator I, II, III	3	3.00
Utilities Maintenance Technician	1	1.00
Convenience Center Supervisor	1	1.00
Convenience Center Lead Operator	1	1.00
Convenience Center Operator	2	2.00
Convenience Center Operator - PT	3	1.00
	34	27.00
Director of Community Development	1	1.00
Community Development Technician	3	2.09
Principal Planner	1	1.00
Planner II	1	1.00
Planner I / Code Enforcement Inspector	1	1.00
Environmental Coordinator	1	1.00
Building Official	1	1.00
Building Plan Reviewer	1	1.00
Building Inspector	2	2.00
	12	11.09
Recreation Coordinator	1	1.00
Recreation Technician - Seasonal PT	2	1.00
	3	2.00
Director of Public Safety Communications	1	1.00
Communications Manager	1	1.00
Communications Shift Supervisor	3	3.00
Communications Specialist	8	8.00
Communications Specialist	8	2.30
	21	15.30
Fire & Rescue Chief	1	1.00
Fire & Rescue Retention Coordinator	1	0.50
Administrative Associate- Fire & Rescue	1	1.00
Assistant Fire & Rescue Chief	2	1.00
Lieutenant	2	2.00
Firefighter/EMT	10	10.00
Firefighter/EMT	21	5.00

Powhatan County
FY 2021 Staffing Plan/Authorized Positions

Title	FY2021	
	#	FTE
EMS Coordinator	1	0.50
Fire Marshal	1	0.50
Emergency Management Coordinator	1	0.60
	<u>41</u>	<u>22.10</u>
	<u>132</u>	<u>92.74</u>
Library Director	1	1.00
Librarian	1	1.00
Library Administrative Coordinator	1	1.00
Library Systems Technician	1	1.00
Library Youth Services Coordinator	1	0.50
Senior Library Clerk	2	1.00
Library Clerk - PT	1	0.50
Library Aide	8	0.75
	<u>16</u>	<u>6.75</u>
Director of Elections	1	1.00
Assistance Director of Elections	1	1.00
Deputy Voter Registrar	1	0.35
	<u>3</u>	<u>2.35</u>
Director of Social Services	1	1.00
Administrative Services Manager	1	1.00
Benefits Programs Manager	1	1.00
Senior Benefit Program Specialist	1	1.00
Benefit Programs Specialist	6	6.00
Family Services Manager	1	1.00
Senior Family Services Specialist	1	1.00
Family Services Specialist	5	5.00
Social Services Systems Technician	1	1.00
Administrative Assistant - Social Services	3	2.73
Human Services Specialist	1	1.00
Children's Services Act Program Coordinator	1	1.00
Community Juvenile Officer	1	0.50
	<u>24</u>	<u>23.23</u>

Powhatan County
FY 2021 Staffing Plan/Authorized Positions

Title	FY2021	
	#	FTE
Commissioner of the Revenue	1	1.00
Chief Deputy Revenue Commissioner	1	1.00
Deputy Revenue Clerk III	2	2.00
Deputy Revenue Clerk II	3	3.00
Deputy Revenue Clerk I	1	0.50
	<u>8</u>	<u>7.50</u>
Treasurer	1	1.00
Chief Deputy Treasurer	1	1.00
Deputy Treasurer Clerk III	4	4.00
Deputy Treasurer Clerk II	1	1.00
Deputy Treasurer Clerk I	1	0.70
	<u>8</u>	<u>7.70</u>
Clerk of the Circuit Court	1	1.00
Chief Deputy Clerk - Circuit Court	1	1.00
Deputy Clerk II - Circuit Court	3	3.00
Deputy Clerk II - Circuit Court	1	0.30
	<u>6</u>	<u>5.30</u>
Commonwealth's Attorney	1	1.00
Deputy Commonwealth's Attorney	1	1.00
Assistant Commonwealth's Attorney	1	1.00
Administrative Associate - CW Attorney	1	1.00
	<u>4</u>	<u>4.00</u>
Sheriff	1	1.00
Chief Deputy	1	1.00
Captain	1	1.00
Lieutenant Investigations	1	1.00
Lieutenant Patrol Division	1	1.00
Senior Detective	1	1.00
Detective	3	3.00
Sergeant	7	7.00
Corporal Deputy Sheriff	5	5.00
Deputy Sheriff	17	17.00
Deputy Sheriff - Courthouse Security	12	2.00
Information Systems Technician	1	1.00

Powhatan County
FY 2021 Staffing Plan/Authorized Positions

Title	FY2021	
	#	FTE
Administrative Services Division	2	1.00
Crime Analyst	1	1.00
Administrative Associate - Sheriff	1	1.00
Civil Clerk II	1	1.00
	<u>56</u>	<u>45.00</u>
Victim Witness Program Coordinator	1	1.00
	<u>1</u>	<u>1.00</u>
Sergeant - Animal Control	1	1.00
Corporal Deputy Sheriff	1	1.00
Deputy - Animal Control	1	1.00
Animal Control Technician I	2	1.00
Animal Control Technician II	1	1.00
	<u>6</u>	<u>5.00</u>
Subtotal Sheriff	<u>63</u>	<u>51.00</u>
Total	<u>264</u>	<u>200.57</u>

**AN ORDINANCE AMENDING THE POWHATAN COUNTY CODE OF ORDINANCES,
APPENDIX A FEE SCHEDULE, TO INCREASE CONVENIENCE CENTER FEES,
COURT FEES AND OTHER ADMINISTRATIVE 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 to increase the fee for white goods with CFC's at the convenience center and make other administrative changes; and

WHEREAS, the proper advertisement was placed in a newspaper of record on June 10 and June 17, 2020, and a public hearing was conducted on June 22, 2020, as required by law; and

WHEREAS, on June 22, 2020, the Powhatan County Board of Supervisors held a public hearing on this matter and all of those who spoke on this matter were heard.

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

1. the Powhatan County Code of Ordinances Appendix A is hereby amended and re-enacted as per the Attached Appendix A;
2. except as amended herein, all chapters, articles, sections, paragraphs and provisions of the County Code are readopted in their entirety as if set forth herein; and
3. this amendment shall take effect on July 1, 2020.

**APPROVED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 22, 2020
AND EFFECTIVE ON JULY 1, 2020.**



**David T. Williams, Chairman
Powhatan County Board of Supervisors**

ATTEST:



**Bret Schardein, Interim Clerk
Powhatan County Board of Supervisors**

Recorded Vote:

<i>David T. Williams</i>	AYE
<i>Larry J. Nordvig</i>	AYE
<i>Michael W. Byerly</i>	AYE
<i>Bill L. Cox</i>	AYE
<i>Karin M. Carmack</i>	AYE

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 22, 2020
Effective July 1, 2020

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

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 22, 2020
Effective July 1, 2020

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

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
FEE SCHEDULE
Adopted June 22, 2020
Effective July 1, 2020

Treasurer	70-333	Treasurer	Penalty on Delinquent Taxes	10%
Treasurer	70-333	Treasurer	Interest on Delinquent Taxes	10% annum
Treasurer		Treasurer	DMV Stop Fee	\$25.00
Treasurer	70-463	Treasurer	Annual License Fee on Each Motor Vehicle	\$35.00
Treasurer	70-463	Treasurer	Annual License Fee on Farm Vehicles	\$17.00
Treasurer	70-463	Treasurer	Annual License Fee on Active National Guard Tag	\$17.50
Treasurer	70-461	Treasurer	Annual License Fee on Antique Vehicles	\$0.00
Treasurer	70-463	Treasurer	Annual License Fee on Each Motorcycle	\$28.75
Courts	30-32	Clerk of Circuit Court	Law Library Assessment	\$4.00
Courts	30-62	Clerk of Circuit Court	Courthouse Maintenance Assessment	\$2.00
Courts	30-62	Clerk of Circuit Court	Courthouse Construction Fee	\$3.00
Courts	30-70	Clerk of Circuit Court	Courthouse Security Assessment	\$20.00
Courts	30-76	Clerk of Circuit Court	Jail Process Fee	\$25.00
Courts		Clerk of Circuit Court	Electronic Summons System Fee	\$5.00
Emergency Services	38-4	Fire and Rescue	Basic Life Support Transport	\$540.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 1	\$640.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support Transport Level 2	\$920.00
Emergency Services	38-4	Fire and Rescue	Advanced Life Support – NON-Transport	\$350.00

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
FEE SCHEDULE
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Effective July 1, 2020

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

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
FEE SCHEDULE
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Facility Usage		Library	Meeting Room - Per Three Days	\$100.00
Facility Usage		Library	Meeting Room - Per Day - Non Profit	\$0.00
Facility Usage		Parks and Recreation	Independent Youth & Adult Tournaments or Camps (Baseball, Softball, Soccer, Etc. Cost per Day, Per Field for 3+ hours)	\$75.00
Facility Usage		Parks and Recreation	Affiliated League Youth & Adult Tournaments or Camps (Benefit, Youth, & Adult Cost per Day, Per Field for 3+ Hours)	\$40.00
Facility Usage		Parks and Recreation	Independent Teams (Youth & Adult Cost Per Day, Per Field for a Max of 2 Hours with Lights Included)	\$20.00/\$30.00 (Practices/Games)
Facility Usage		Parks and Recreation	Tournaments & Camps Grooming per Occurrence after Initial Field Prep (Fees Apply to Independent & Affiliated Tournament Groups)	\$40.00
Facility Usage		Parks and Recreation	Non-Powhatan County Residents fee (Baseball, Softball, Soccer, Etc. per Participant, Per Season for Independent & Affiliated Teams, not for Tournaments or Camps)	\$10.00
Sale of Materials		County Administration	8 1/2 x 11 Copies Per Page	\$0.25
Sale of Materials		County Administration	11 x 14 Copies Per Page	\$1.00
Sale of Materials		County Administration	11 x 17 Copies Per Page	\$3.00
Sale of Materials		County Administration	> 11 x 17 Copies Per Page	\$20.00
Sale of Materials		County Administration	Audio CD's (70 Minutes)	\$5.00
Sale of Materials		County Administration	CD's	\$2.00
Sale of Materials		County Administration	County Code	\$100.00
Sale of Materials		County Administration	Powhatan County Flags	30.00

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
FEE SCHEDULE
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Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Small Pickup or Equivalent Size Load	\$30.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Regular Pickup or Equivalent Size Load	\$40.00
Convenience Center Fees		Convenience Center	Disposal of Non-Household Waste Including Construction, Demolition Waste, Garage Materials - Larger Than Pickup, Not to Exceed 10 cu Yards	\$70.00
Convenience Center Fees		Convenience Center	Tires Passenger and Wide Commercial - Per Tire	\$2.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19"	\$13.00
Convenience Center Fees		Convenience Center	Large Truck Tires Over 19" on Rims	\$19.00
Convenience Center Fees		Convenience Center	Tractor and Off Road Tires	\$26.00
Convenience Center Fees		Convenience Center	Tire on Rim Surcharge	\$7.00
Convenience Center Fees		Convenience Center	White Goods with CFC's (1) e.g., Air Conditioners, Refrigerators, Freezers, Ice Machines	\$25.00
Convenience Center Fees		Convenience Center	White Goods Without CFC's (2) e.g., Dishwashers, Hot Water Heaters, Stoves, Washers	\$15.00
Development Review Fees	68-135	Planning and Zoning	Administrative Review of Non-Subdivision Plats	\$50.00
Development Review Fees		Planning and Zoning	Agricultural/Forestral District (Establishment, Addition of Parcel, and/or Withdrawal of Parcel))	\$300.00
Development Review Fees	68-145	Planning and Zoning	Subdivision Exception	\$300.00
Development Review Fees	83-123(f)	Planning and Zoning	Conditional Use Permits (for Conditional Principal Uses)	\$1,500.00

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
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Development Review Fees	83-123(f)	Planning and Zoning	Conditional Use Permits (for Conditional Accessory Uses)	\$600.00
Development Review Fees	83-123(f)	Planning and Zoning	Amend Conditions Associated with Approved Conditional Use Permit	\$600.00
Development Review Fees	42-105	Planning and Zoning	Land Disturbance Permit - Agreement in Lieu of an E&S Plan for a Dwelling	\$150.00
Development Review Fees	42-106	Planning and Zoning	Re-inspection Fee	\$50.00
Development Review Fees	42-105	Planning and Zoning	Erosion and Sediment Control Plan	\$750.00 Plus \$150.00 Per Acre
Development Review Fees	42-105	Planning and Zoning	Resubmittal of Erosion and Sediment Control Plans – Third and Subsequent Resubmittals	\$150.00
Development Review Fees		Planning and Zoning	Maps	\$5.00
Development Review Fees	68-111	Planning and Zoning	Private Road (Administrative Review Only)	\$100.00
Development Review Fees	68-111	Planning and Zoning	Private Road (Review by the Board of Supervisors Required)	\$500.00
Development Review Fees	83-123(c)	Planning and Zoning	Rezoning to Agricultural – 20 (A-20) or Agricultural-10 (A-10)	\$600.00 Per Application
Development Review Fees	83-123(c)	Planning and Zoning	Rezoning to Historic Overlay (H)	\$400.00 per Application
Development Review Fees	83-123(c)	Planning and Zoning	Rezoning to Zoning Districts Other than A-20 or A-10, or H	\$1,500.00 Plus \$35.00 per Acre (-10% if the request involves rezoning 2 or more acres from a Transition Base District to a Village Growth Area District)
Development Review Fees	83-123(c)	Planning and Zoning	Rezoning – Properties Previously Zoned R-C (Prior to Adoption of Ordinance O-2018-38 on April 24, 2019)	\$0.00 (if complete application submitted prior to January 1, 2025)

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
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Development Review Fees	6-33	Planning and Zoning	Temporary Event Permit	\$50.00 (\$0.00 for Events Sponsored by Non-Profit Organizations)
Development Review Fees	8-123 (d)	Planning and Zoning	Amend Proffered Conditions	\$1,200.00
Developmental Review Fees	83-121 (f)(2)(b)	Planning and Zoning	Deferral Request by Applicant After Public Hearing Advertised	\$225.00
Developmental Review Fees	83-123 (j)	Planning and Zoning	Permanent Sign Permits	\$100.00
Developmental Review Fees	83-123 (j)	Planning and Zoning	Temporary Sign Permits	\$0.00
Developmental Review Fees	83-123(g)	Planning and Zoning	Site Plan Review – First and Second Submittals	\$500.00 Plus \$25.00 Per Acre
Developmental Review Fees	83-123(g)	Planning and Zoning	Site Plan Review - Third and Subsequent Re-Submittals	\$250.00 per submittal
Developmental Review Fees	83-123(g)	Planning and Zoning	Low Impact (Minor) Site Plan Review	\$250.00
Development Review Fees	83-477	Planning and Zoning	Development Design Pattern Book	\$0.00
Development Review Fees	68-110	Planning and Zoning	Preliminary and Final Subdivision Plat – 1 st submittal	\$500.00 Plus \$25.00 Per Lot
Development Review Fees	<u>68-110</u>	Planning and Zoning	Preliminary and Final Subdivision Plat – 3 rd and subsequent submittals	\$250.00
Development Review Fees	83-123(m), 83-123(g)	Planning and Zoning	Zoning Variance or Appeal	\$750.00
Development Review Fees		Planning and Zoning	Zoning Verification Letter	\$50.00
Development Review Fees		Planning and Zoning	Zoning Permit – (Residential New Dwellings)	\$100.00
Development Review Fees		Planning and Zoning	Zoning Permit – Residential (Improvements Other than New Dwellings)	\$50.00
Zoning Ordinance Fees	83-123(i)	Planning and Zoning	Temporary Business Review	\$75.00

ATTACHMENT TO ORDINANCE O-2020-09
POWHATAN COUNTY
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Building Inspections		Building Inspections	Commercial/Multi-Family - Permits (building, pool, elevator, tent)	\$50.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		Building Inspections	Commercial/Multi-Family – Trade Permits (plumbing, electrical, mechanical, range hood, fire suppression, alarm, , tanks)	\$50.00 Plus \$5.00 Per \$1,000.00 Value of Work Performed
Building Inspections		Building Inspections	Demolition Permit	\$100.00
Building Inspections		Building Inspections	Farm Structure Exemption Fee	\$100.00
Building inspections		Building Inspections	One and Two Family Dwellings Permits (any detached building, carport, deck, shed, pool, elevator, tent)	\$50.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		Building Inspections	One and Two Family Dwellings – Trade Permits (plumbing, electrical, mechanical, range hood, fire suppression, alarm, , tanks)	\$50.00 plus \$0.04 Per Sq. Ft. of Finished Living Area
Building Inspections		Building Inspections	One and Two Family Dwellings – Building and Trade Permits for Additions, Alterations, Repairs and Demolitions (building, plumbing, electrical, mechanical, range hood, fire suppression, alarm, solar system)	\$100.00 plus \$7.00 Per \$1,000.00 of Value of Work Performed
Building Inspections		Building Inspections	Gas Permits, per dwelling (Inside and Outside to be separate permits, outside can include a tank)	\$80.00
Building Inspections		Building Inspections	Solar Energy Farms – Building Permits	\$.05 per square foot of solar panel
Building Inspections		Building Inspections	Additional sets of plans to be marked and/or stamped in addition to the two sets required for permitting	\$50.00
Building Inspections		Building Inspections	State Fee Levy Imposed on All Building and Trade Permit Fees	2%

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Building Inspections		Building Inspections	Re-inspection fee after 2 nd fail, or not ready on the first inspection	\$50.00
Building Inspections		Building Inspections	Administrative fee for services (estimates can be given prior to services upon request)	\$20.00 minimum-TBD based on time
Building Inspections		Building Inspections	Refund request for residential building and other related permits	County retains \$50.00 or 25% of original fee, whichever is greater
Building Inspections		Building Inspections	Refund request for commercial building and other related permits	County retains \$50.00 or 25% of original fee, whichever is greater
Building Inspections		Building Inspections	Annual operating permit for elevator, escalators, dumbwaiters and man lifts	\$50.00
Building Inspections		Building Inspections	Small Mechanical Ride or Inflatable Amusement Devices	\$35.00
Building Inspections		Building Inspections	Circular ride or flat ride less than 20' above the ground	\$55.00
Building Inspections		Building Inspections	Spectacular ride that cannot be inspected as a circular or flat ride	\$75.00
Building Inspections		Building Inspections	Coasters which exceed 30' in height	\$200.00
Building Inspections		Building Inspections	Amendments, extensions, transfers, ,modification requests, re-review plans, or re-stamp plans	\$50.00
Building Inspections		Building Inspections	Permit Job Card Replacement or Mechanic Lien Agent Amendment & Transfers	\$25.00
Building Inspections		Building Inspections	Review of Model Energy Code Compliance Alternative Worksheets (ICF or SIP, wall systems, spray foam calculations, etc.)	\$100.00
Building Inspections		Building Inspections	Stop Work Order (Fee due prior to any more inspections)	\$100.00
Building Inspections		Building Inspections	Building permits (working without a required permit)	\$100.00 or 25% of the applicable permit fee, if greater
Building Inspections		Building Inspections	Property maintenance abatement	Cost of advertisement

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Building Inspections		Building Inspections	Temporary Certificate of Occupancy	\$100.00
Building Inspections		Building Inspections	Certificate of Occupancy – Change of Occupant for Life Safety and Fire Safety Inspections	\$100.00
Building Inspections		Building Inspections	Certificate of Occupancy - Change of Use	\$100.00 plus \$25.00 per 1,000 square foot of building area
Fire Prevention	46-46.1	Fire Prevention Code	Permit Fee - Fireworks Permit: For the display of fireworks other than those defined by the VSFPC as "permissible fireworks"	\$100.00
Fire Prevention	46-46.1	Fire Prevention Code	Permit Fee – A permit fee shall be required for the sale of fireworks including those defined by the VSFPC as "permissible fireworks".	\$100.00
Fire Prevention	46-46.2	Fire Prevention Code	Permit Fee - Explosives Permit: For the manufacturer, storage, handling, sale or use of any quantity of explosive, explosive material, fireworks, or pyrotechnic special effects within the scope of the VSFPC, with the exception of those fireworks defined as "permissible fireworks"	\$100.00
Fire Prevention	46-46.3	Fire Prevention Code	Permit Fee - Burn Permit: For the kindling or maintaining of an open fire on any property, public or private, for disposal of debris waste, construction waste or demolition waste	\$100.00

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Fire Prevention	46-47	Fire Prevention Code	Permit Fee - Operation Permit: For inspection of premises or records pertaining to (i) maintenance of required fire protections systems such as, but not limited to, fire suppression systems, fire alarm/detection systems and smoke control systems or (ii) issuance or renewal of state required licenses for educational, adult or child day care facilities, residential care facilities, nursing care facilities and hospitals.	\$100.00
Fire Prevention	46-68	Fire Prevention Code	Fire Department Response Fee: Costs for any emergency response required to control or extinguish an open burn shall be charged to the responsible party when the Fire Official determines that inadequate measures were taken to maintain control of open burning activities. The costs shall be determined based on the actual cost to the County for all personnel, supplies, and equipment deployed as well as incidental costs incurred from non-county agencies and costs resulting from workers compensation and injury claims.	Equal to calculated actual cost
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Single Family Residential Customers	\$45/\$65 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 5/8 inch and 3/4 inch meter size	\$150/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 inch meter size	\$250/\$250 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 1 1/2 inch meter size	\$350/\$275 (water/wastewater)
Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - 2 inch meter size	\$350/\$350 (water/wastewater)

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Utilities Service Deposits	80-56	Utilities Department	Service Deposit - Non-Residential Customers - larger than 2 inch meter size	Determined by the director based on the anticipated monthly water consumption
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 5/8"	\$200.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 3/4"	\$200.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 1"	\$515.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 1-1/2"	\$1,230.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - 2"	\$1,480.00
Utilities Connection Fees	80-66	Utilities Department	Meter Fee Charge - Meter Size - Larger than 2"	Charge Will Be Based On The Cost of The Materials Plus 15%
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental Community, and individually Metered Multi-Family Dwellings	\$4,100/\$8,100 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$4,100/\$8,100 (water/wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$3,490/\$6,890 (water/wastewater)

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Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$4,100/\$8,100 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$6,150/\$12,150 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$10,250/\$20,250 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$20,500/\$40,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$32,800/\$64,800 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$65,600/\$129,600 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$102,500/\$202,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 6" (50 ERU's/Unit): For All Other Customer Classes	\$205,000/\$405,000 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$328,000/\$648,000 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$471,500/\$931,500 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$635,500/ \$1,252,050 (water/ wastewater)
Utilities Connection Fees	80-66	Utilities Department	Facility Charge - Meter Size Larger than 12"	Determined by the Director based on the number of ERUs per unit
Utilities Fees	80-72	Utilities Department	Water Fee - Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.73

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Utilities Fees	80-72	Utilities Department	Wastewater Fee Bi Monthly Commodity Cost Charge Per 1,000 gallons	\$6.61
Utilities Fees	80-72	Utilities Department	Water Fee/ Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Single-Family, Incl. Townhouses, Mobile Homes or Manufactured Homes That Are not Located in a Rental Community, and individually Metered Multi-Family Dwellings	\$21.63 / \$27.26 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For a Dwelling, Two Family (Per Unit)	\$21.63 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge For Mobile Homes or Manufactured Homes That Are Located in a Rental Community and for Master Metered Multiple-Family Dwellings (Per Unit) (0.85 ERU's/Unit)	\$18.39 / \$23.16 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 5/8" (1.00 ERU's/ Unit): For All Other Customer Classes	\$21.63 / \$27.26 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3/4" (1.5 ERU's/ Unit): For All Other Customer Classes	\$32.45 / \$40.88 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1" (2.5 ERU's/ Unit): For All Other Customer Classes	\$54.08 / \$68.13 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 1 1/2" (5.0 ERU's/ Unit): For All Other Customer Classes	\$94.64 / \$119.24 (water/ wastewater)

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Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 2" (8.0 ERU's/ Unit): For All Other Customer Classes	\$173.04 / \$218.03 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 3" (16 ERU's/ Unit): For All Other Customer Classes	\$346.08 / \$436.07 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 4" (25 ERU's/ Unit): For All Other Customer Classes	\$540.75 / \$681.35 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 6" (50 ERU's/ Unit): For All Other Customer Classes	\$1,081.50 / \$1,362.69 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 8" (80 ERU's/ Unit): For All Other Customer Classes	\$1,730.40 / \$2,180.30 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 10" (115 ERU's/ Unit): For All Other Customer Classes	\$2,487.45 / \$3,134.19 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Water Fee / Wastewater Fee Bi Monthly Capacity Charge Meter Size - 12" (155 ERU's/ Unit): For All Other Customer Classes	\$3,352.65 / \$4,224.34 (water/ wastewater)
Utilities Fees	80-72	Utilities Department	Portable Water Meter Deposit	\$1380.00
Utilities Fees	80-72	Utilities Department	Bacteriological Test for New Construction	The Customer Will Be Charged the Actual Cost of the Test
Utilities Fees	80-72	Utilities Department	Meter Testing Charges	The Customer Will be Charged the Actual Cost of the Test

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Utilities Fees	80-72	Utilities Department	Meter Connection Fee Following Temporary Meter Disconnection	Bi-Monthly Base Fee Plus Capacity Costs Charge for Each Billing Period of Disconnection, Plus Service Reconnection Fee
Utilities Fees	80-72	Utilities Department	Excessive Strength Waste Surcharge	See Section 80-73
Utilities Fees	80-72	Utilities Department	Fee to Set Water Meter	\$65.00 Per Trip
Utilities Fees	80-72	Utilities Department	Service Application Fee, to Establish an Account	\$25.00
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste CBOD ₅	Gallons used x 0.000008345 x [(CBOD ₅ mg/l-250) x \$8.62] x 0.30
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TSS	Gallons used x 0.000008345 x [(TSS mg/l-250) x \$8.62] x 0.35
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste TKN	Gallons used x 0.000008345 x [(TKN mg/l – 25 mg/l) x \$8.62] x 0.25
Utilities Fees	80-73	Utilities Department	Surcharges for Excessive Strength Waste Oil and Grease	Gallons used x 0.000008345 x [Oil and Grease mg/l – 100 mg/l) x \$8.62 x 0.10]
Utilities Fees	80-76	Utilities Department	Penalty and Interest Charges	\$30.00 if total Utility bill is less than or equal to \$500; \$60.00 if total utility bill is over \$500.00
Utilities Fees	80-77	Utilities Department	Termination of Service for Nonpayment	\$30.00
Utilities Fees	80-79	Utilities Department	Administrative Fee - Establish or revise account	\$25.00
Utilities Fees	80-79	Utilities Department	Reinstallation of meters 2-inches or smaller	\$50.00
Utilities Fees	80-79	Utilities Department	Reinstallation of meters larger than 2-inches	Actual cost for labor, materials and equipment, plus 25%

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Utilities Fess	80-122	Utilities Department	Fines for failure to submit monitoring manhole test results by the required deadline	\$100 plus \$10/day for each day past the deadline
Utilities Fees	80-100	Utilities Department	Plan Review Fees Public water system extension	[RESERVED FOR FUTURE USE]
Utilities Fees	80-108	Utilities Department	Plan Review Fees Public wasterwater system extension	[RESERVED FOR FUTURE USE]

Statement of Net Position
June 30, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	EDA
ASSETS					
Cash and cash equivalents (Note 3)	\$ 19,732,085	\$ 1,608,327	\$ 21,340,412	\$ 4,428,311	\$ 67,092
Receivables, net (Note 5):					
Taxes	6,789,724	-	6,789,724	-	-
Accounts	232,727	94,082	326,809	-	-
Due from other governmental units (Note 6)	1,369,320	-	1,369,320	663,210	-
Inventories	-	-	-	2,976	-
Prepaid expenses	1,533	-	1,533	-	-
Restricted assets:					
Temporarily restricted:					
Investments (Note 3)	19,552,621	-	19,552,621	-	-
Net pension asset (Note 11)	-	-	-	341,327	-
Capital assets (Note 8)					
Nondepreciable	5,422,602	1,089,637	6,512,239	818,851	100,000
Depreciable, net	87,362,906	20,342,305	107,705,211	19,387,892	-
Total assets	<u>\$ 140,463,518</u>	<u>\$ 23,134,351</u>	<u>\$ 163,597,869</u>	<u>\$ 25,642,567</u>	<u>\$ 167,092</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension contributions made subsequent to the measurement date (Notes 11 & 12)	\$ 927,121	\$ 24,003	\$ 951,124	\$ 3,917,209	\$ -
Difference between expected and actual experience and difference between projected and actual earnings on pension plan investments - pension (Notes 11 & 12)	695,375	18,003	713,378	423,814	-
Deferred outflows - OPEB (Note 13)	110,821	3,622	114,443	911,172	-
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	170,000	-
Deferred amount on bond refundings	423,525	1,640,642	2,064,167	-	-
	<u>\$ 2,156,842</u>	<u>\$ 1,686,270</u>	<u>\$ 3,843,112</u>	<u>\$ 5,422,195</u>	<u>\$ -</u>
LIABILITIES					
Accounts payable	\$ 2,282,906	\$ 193,694	\$ 2,476,600	\$ 458,635	\$ -
Accrued liabilities	5,288	-	5,288	4,879,805	-
Retainage payable	150,355	-	150,355	-	-
Accrued interest payable	1,327,506	191,584	1,519,090	-	-
Long-term liabilities:					
Due within one year (Note 10)	6,128,426	876,783	7,005,209	131,910	-
Due in more than one year (Note 10)	105,433,684	16,299,318	121,733,002	2,131,217	-
Net pension liability (Notes 11 & 12)	2,426,903	62,832	2,489,735	34,534,000	-
Net other postemployment benefits liability (Note 13, 14 & 16)	3,088,353	74,597	3,162,950	17,843,000	-
Total liabilities	<u>\$ 120,843,421</u>	<u>\$ 17,698,808</u>	<u>\$ 138,542,229</u>	<u>\$ 59,978,567</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES					
Net difference between projected and actual investment earnings on pension plan investments (Notes 11 & 12)	\$ 195,016	\$ 5,041	\$ 200,057	\$ 801,184	\$ -
Difference between expected and actual experience - pension (Notes 11 & 12)	496,175	12,858	509,033	3,018,654	-
Change in assumptions (Notes 11 & 12)	124,010	3,206	127,216	-	-
Difference between expected and actual experience - OPEB (Notes 13 & 14)	154,180	4,498	158,678	1,180,000	-
Change in proportion - teacher cost sharing pool (Note 12)	-	-	-	1,492,000	-
Deferred property taxes (Note 9)	4,731,257	-	4,731,257	-	-
	<u>\$ 5,700,638</u>	<u>\$ 25,603</u>	<u>\$ 5,726,241</u>	<u>\$ 6,491,838</u>	<u>\$ -</u>
NET POSITION					
Net investment in capital assets	\$ 390,493	\$ 5,927,158	\$ 6,317,651	\$ 20,206,743	\$ 100,000
Unrestricted (deficit)	15,685,808	1,169,052	16,854,860	(55,612,386)	67,092
Total net position	<u>\$ 16,076,301</u>	<u>\$ 7,096,210</u>	<u>\$ 23,172,511</u>	<u>\$ (35,405,643)</u>	<u>\$ 167,092</u>

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

Statement of Activities
For the Year Ended June 30, 2019

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	School Board	EDA
					Governmental Activities	Business-type Activities			
PRIMARY GOVERNMENT:									
Governmental activities:									
General government administration	\$ 3,443,815	\$ -	\$ 279,497	\$ -	\$ (3,164,318)	\$ -	\$ (3,164,318)	\$ -	\$ -
Judicial administration	1,142,211	246,764	574,102	-	(321,345)	-	(321,345)	-	-
Public safety	10,368,255	1,482,363	1,730,999	101,639	(7,053,254)	-	(7,053,254)	-	-
Public works	4,351,097	81,171	-	-	(4,269,926)	-	(4,269,926)	-	-
Health and welfare	4,553,531	-	2,353,697	-	(2,199,834)	-	(2,199,834)	-	-
Education	31,265,269	-	-	-	(31,265,269)	-	(31,265,269)	-	-
Parks, recreation, and cultural	748,581	20,354	120,433	-	(607,794)	-	(607,794)	-	-
Community development	1,042,770	203,708	-	-	(839,062)	-	(839,062)	-	-
Interest on long-term debt	3,651,825	-	-	-	(3,651,825)	-	(3,651,825)	-	-
Total governmental activities	\$ 60,567,354	\$ 2,034,360	\$ 5,058,728	\$ 101,639	\$ (53,372,627)	\$ -	\$ (53,372,627)	\$ -	\$ -
Business-type activities:									
Water and sewer	\$ 2,500,998	\$ 640,352	\$ -	\$ 1,999,558	\$ -	\$ 138,912	\$ 138,912	\$ -	\$ -
Total business-type activities	\$ 2,500,998	\$ 640,352	\$ -	\$ 1,999,558	\$ -	\$ 138,912	\$ 138,912	\$ -	\$ -
Total primary government	\$ 63,068,352	\$ 2,674,712	\$ 5,058,728	\$ 2,101,197	\$ (53,372,627)	\$ 138,912	\$ (53,233,715)	\$ -	\$ -
COMPONENT UNITS:									
School Board	\$ 46,747,657	\$ 833,853	\$ 24,019,443	\$ -	\$ -	\$ -	\$ -	\$ (21,894,361)	\$ -
Economic Development Authority	11,440	-	-	-	-	-	-	-	(11,440)
Total component units	\$ 46,759,097	\$ 833,853	\$ 24,019,443	\$ -	\$ -	\$ -	\$ -	\$ (21,894,361)	\$ (11,440)
General revenues:									
General property taxes					\$ 41,283,660	\$ -	\$ 41,283,660	\$ -	\$ -
Local sales and use tax					3,268,169	-	3,268,169	-	-
Consumer utility tax					609,638	-	609,638	-	-
Motor vehicle licenses					1,094,043	-	1,094,043	-	-
Other local taxes					989,445	-	989,445	-	-
Unrestricted revenues from use of money and property					567,025	-	567,025	26,761	201
Miscellaneous					354,793	3,486	358,279	253,770	-
Grants and contributions not restricted to specific programs					4,077,493	-	4,077,493	-	-
Payment from Powhatan County					-	-	-	28,679,316	-
Transfers (Note 7)					(2,341,334)	2,341,334	-	-	-
Total general revenues and transfers					\$ 49,902,932	\$ 2,344,820	\$ 52,247,752	\$ 28,959,847	\$ 201
Change in net position					\$ (3,469,695)	\$ 2,483,732	\$ (985,963)	\$ 7,065,486	\$ (11,239)
Net position - beginning					19,545,996	4,612,478	24,158,474	(42,471,129)	178,331
Net position - ending					\$ 16,076,301	\$ 7,096,210	\$ 23,172,511	\$ (35,405,643)	\$ 167,092

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

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD	
					Thru 12/31/19	FY 2021 Adopted
General Fund 100						
Delinquent Taxes (Budget)	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ 800,000
Roll Back Taxes	57,663	37,837	25,000	25,000	78,090	25,000
RE Taxes - 2007 & Prior	11,309	-	-	-	-	-
RE Taxes - 2008	6,167	84	-	-	-	-
RE Taxes - 2009	9,402	3,259	-	-	552	-
RE Taxes - 2010	14,351	6,241	-	-	-	-
RE Taxes - 2011	15,659	3,507	-	-	1,010	-
RE Taxes - 2012	18,296	7,733	-	-	2,745	-
RE Taxes - 2013	20,715	18,480	-	-	4,762	-
RE Taxes - 2014	13,980	12,195	-	-	4,149	-
RE Taxes - 2015	86,726	44,453	-	-	7,224	-
RE Taxes - 2016	158,325	79,673	-	-	12,890	-
Real Estate Taxes - 2017	471,164	175,884	-	-	22,375	-
RE Taxes - 2018	28,511,906	561,787	-	-	68,101	-
Real Estate Taxes 2019	-	29,573,318	-	-	260,248	-
RE Taxes - 2020	-	-	29,840,300	29,840,300	14,897,825	-
RE Taxes - 2021	-	-	-	-	-	31,076,541
Tax Relief for the Elderly	387,854	390,428	410,000	410,000	-	410,000
Surplus Real Estate Funds	-	-	-	-	66,213	-
PSC Taxes - 2017	880,394	-	-	-	-	-
PSC Taxes - 2018	-	954,143	-	-	1	-
PSC Taxes - 2019	-	-	950,000	950,000	950,008	-
PSC Taxes - 2020	-	-	-	-	-	950,000
Total Real Estate Taxes	\$ 30,663,911	\$ 31,869,023	\$ 32,025,300	\$ 32,025,300	\$ 16,376,193	\$ 33,261,541
PP Taxes - 2012	\$ 134	\$ 57	\$ -	\$ -	\$ -	\$ -
PP Taxes - 2013	2,046	411	-	-	39	-
PP Taxes - 2014	2,414	1,619	-	-	444	-
Personal Property Taxes - 2015	12,206	4,916	-	-	667	-
Personal Property Taxes - 2016	122,033	18,710	-	-	2,909	-
Personal Property Taxes - 2017	3,955,581	151,488	-	-	14,268	-
Personal Property Taxes - 2018	3,032,877	4,356,968	-	-	96,952	-
Personal Property Taxes - 2019	-	3,198,356	3,795,570	3,795,570	3,754,252	-
Personal Property Taxes - 2020	-	-	4,034,380	4,034,380	-	3,491,928
Personal Property Taxes - 2021	-	-	-	-	-	3,491,928
MH Taxes - 2016	203	11	-	-	-	-
MH Taxes - 2017	3,624	13	-	-	2	-
MH Taxes - 2018	2,921	3,277	-	-	47	-
MH Taxes - 2019	-	2,714	3,500	3,500	2,714	-
MH Taxes - 2020	-	-	3,500	3,500	-	3,334
MH Taxes - 2021	-	-	-	-	-	3,334
Motor Carrier Tax - 2015	93	-	-	-	-	-
Motor Carrier Tax - 2016	9	-	-	-	-	-
Motor Carrier Taxes - 2017	25,772	135	-	-	-	-
Motor Carrier Taxes - 2018	23,606	31,862	-	-	1,080	-
Motor Carrier Tax - 2019	-	25,779	27,900	27,900	34,072	-
Motor Carrier Taxes - 2020	-	-	27,900	27,900	-	29,120
Motor Carrier Taxes - 2021	-	-	-	-	-	29,120

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2020 YTD					
	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	Thru 12/31/19	FY 2021 Adopted
M&T Taxes - 2017	\$ 186,295	\$ -	\$ -	\$ -	\$ -	\$ -
M & T Taxes - 2018	188,923	185,662	-	-	5,906	-
M & T Taxes - 2019	-	198,578	189,000	189,000	217,529	-
M & T Taxes - 2020	-	-	189,000	189,000	-	206,211
M & T Taxes - 2021	-	-	-	-	-	206,211
Business PP Taxes - 2012	19	19	-	-	-	-
Business PP Taxes - 2013	91	452	-	-	-	-
Business PP Taxes - 2014	81	550	-	-	-	-
Business PP 2015 Taxes	(420)	550	-	-	-	-
Business PP Taxes - 2016	(16,116)	371	-	-	156	-
Business PP Taxes - 2017	363,898	4,191	-	-	173	-
Business PP Taxes - 2018	543,582	426,250	-	-	656	-
Business PP Taxes - 2019	-	495,834	490,000	490,000	493,628	-
Business PP Taxes - 2020	-	-	490,000	490,000	-	483,665
Business PP Taxes - 2021	-	-	-	-	-	483,665
Total Personal Property Taxes	\$ 8,449,873	\$ 9,108,773	\$ 9,250,750	\$ 9,250,750	\$ 4,625,494	\$ 8,428,516
Penalties	\$ 299,732	\$ 335,205	\$ 275,000	\$ 275,000	\$ 119,660	\$ 275,000
Interest	234,649	270,635	250,000	250,000	127,613	250,000
Total Penalties and Interest	\$ 534,382	\$ 605,840	\$ 525,000	\$ 525,000	\$ 247,273	\$ 525,000
Local Sales and Use Taxes	\$ 3,210,247	\$ 3,268,169	\$ 3,400,000	\$ 3,400,000	\$ 1,217,328	\$ 3,177,000
Moped ATV Sales Tax	-	12,876	-	-	9,925	-
Consumer's Utility Taxes	600,559	609,638	625,000	625,000	256,139	621,000
Consumption Tax	94,583	95,770	104,000	104,000	37,106	95,000
Business License Taxes	108,026	101,315	105,000	105,000	10,696	100,000
Franchise License Taxes	211,975	273,405	185,000	185,000	-	185,000
Motor Vehicle License 2013	1,092	246	-	-	70	-
Motor Vehicle License 2014	1,344	934	-	-	301	-
Motor Vehicle License 2015	4,535	1,170	-	-	485	-
Motor Vehicle License 2016	27,291	4,545	-	-	894	-
Motor Vehicle License - 2017	182,524	26,776	-	-	4,043	-
Motor Vehicle License - 2018	875,589	187,773	-	-	22,829	-
Motor Vehicle Licenses -2019	-	872,600	-	-	120,592	-
Motor Vehicle Licenses - 2020	-	-	1,055,000	1,055,000	-	-
Motor Vehicle Licenses - 2021	-	-	-	-	-	1,075,000
Local Tax on Deeds	390,335	427,301	400,000	400,000	247,512	400,000
Tax on Wills	6,548	4,170	5,500	5,500	2,466	5,500
Transient Occupancy Tax	-	15,806	15,000	15,000	7,913	15,000
Short Term Rental	5,992	5,933	6,000	6,000	3,688	5,000
Total Other Local Taxes	\$ 5,720,642	\$ 5,908,426	\$ 5,900,500	\$ 5,900,500	\$ 1,941,987	\$ 5,678,500
Dog Tag Sales 2016	\$ (34)	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Tag Sales 2017	4,385	-	-	-	-	-
Dog Tag Sales - 2018	14,150	2,184	-	-	-	-
Dog Tag Sales - 2019	-	11,641	-	-	5,499	-
Dog Tag Sales - 2020	-	-	14,000	14,000	1,907	-
Dog Tag Sales - 2021	-	-	-	-	-	13,300
Land Use Application Fees	950	450	900	900	970	855

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020 YTD	FY 2021
	Actual	Actual	Adopted	Amended	Thru 12/31/19	Adopted
Transfer Fees	\$ 1,088	\$ 1,264	\$ 1,000	\$ 1,000	\$ 513	\$ 950
Zoning Permits	40,288	53,018	29,500	29,500	25,567	28,025
Building Permits	527,801	495,539	402,000	402,000	248,696	451,250
Inspection Fees	1,080	5,191	800	800	3,323	760
Electrical Permits	42,497	69,178	53,000	53,000	44,888	59,413
Plumbing Permits	37,468	44,757	30,000	30,000	26,893	33,630
Mechanical Permits	47,228	71,155	50,000	50,000	43,966	56,050
Mechanic Lein/Permit Job Card Repl	40	-	-	-	-	-
Building Permit-Administrative Fee	18,417	22,589	1,000	1,000	10,079	950
Burn Permits	1,300	1,000	1,000	1,000	600	-
Septic Tank Permits	4,370	-	-	-	-	-
Temporary Business/Planning	100	100	200	200	200	190
Gas Permits	-	-	16,000	16,000	-	17,936
Other permits	-	-	4,400	4,400	-	4,932
Erosion/Sediment Control Permits	42,956	54,265	42,000	42,000	18,872	39,900
Events Permit (Planning)	805	1,373	500	500	282	475
Conditional Use Permits	6,250	13,100	10,500	10,500	600	9,975
Rezoning Permits	1,200	(600)	10,500	10,500	-	9,975
Subdivision - Preliminary	-	-	600	600	-	570
Subdivision - Final Plats	7,250	5,225	2,500	2,500	650	2,375
Private Roads	1,500	1,200	200	200	1,000	190
Project Approval	300	-	-	-	-	-
Variance or Appeal Fees	-	1,500	-	-	-	-
Non-Subdivision Plat	-	-	2,500	2,500	-	2,375
Total Permits, Fees, & Licenses	\$ 801,389	\$ 854,129	\$ 673,100	\$ 673,100	\$ 434,505	\$ 734,076
Local Fines- Clerk of Circuit Court	\$ 128,746	\$ 143,378	\$ 135,000	\$ 135,000	\$ 52,826	\$ 123,500
Interest on Court Fines/Forfeitures	14,630	3,154	2,500	2,500	1,202	2,375
E-Summons Fee	1,236	4,712	3,500	3,500	73	3,325
Library Fines - Lost Books, Etc.	7,068	5,791	7,000	7,000	2,885	5,700
Total Fines and Forfeitures	\$ 151,680	\$ 157,034	\$ 148,000	\$ 148,000	\$ 56,986	\$ 134,900
Interest - CVB (Regular)	\$ 10	\$ 13	\$ -	\$ -	\$ 6	\$ -
Interest CVB - MMA	1	3	-	-	1	-
Interest - BOP - Employee Escrow	22,062	15,099	-	-	8,318	-
Interest on New Horizon \$500,000 CD	8,267	8,267	10,000	10,000	4,167	9,500
Investment Interest	251	415	101	101	184	96
Interest - Bank of Powhatan	14,289	15,455	15,000	15,000	8,955	14,250
Interest Earned on Bank Deposits	2	3	-	-	1	-
New Horizon CD Int -Purchase 8/2016	3,007	5,312	-	-	3,472	-
Bank of Essex CD - Interest	432	-	6,000	6,000	-	5,700
Rent - Community Services Board	66,152	66,152	66,150	66,150	33,076	66,150
Rent - Use of Community Building	720	2,221	-	-	1,860	2,000
Rent - Health Dept	12,373	12,373	12,370	12,370	6,187	12,370
Rent - SPRINT (TOWER)	29,201	29,566	29,200	29,200	16,790	33,000
Library Sales & Services	7,232	6,512	7,200	7,200	3,073	6,840
Rent - NEXTEL Tower	15,525	15,990	16,000	16,000	8,911	18,000

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020 YTD	FY 2021
	Actual	Actual	Adopted	Amended	Thru 12/31/19	Adopted
Tower Rent - Verizon	\$ 5,673	\$ 5,843	\$ 5,800	\$ 5,800	\$ 3,486	\$ 6,070
Tower Rent - AcelaNet - SCS	1,000	5,700	5,700	5,700	3,500	6,000
Total Use of Money & Property	\$ 186,197	\$ 188,924	\$ 173,521	\$ 173,521	\$ 101,987	\$ 179,976
Sheriff's Fees	\$ 1,254	\$ 810	\$ 850	\$ 850	\$ 357	\$ 850
Law Library Fees	-	-	-	-	-	3,325
Court Appointed Atty Fees	4,333	3,709	2,000	2,000	924	1,900
Courthouse Maintenance Fees	8,268	8,278	8,000	8,000	3,458	7,600
Clerk Other Local Costs	22,135	19,926	18,000	18,000	8,788	17,100
Sheriff's Fees - Local ONLY	148	117	-	-	54	-
Courthouse Security Fund	33,826	33,231	32,000	32,000	13,235	30,400
Jail Admission Fee	2,464	2,048	2,000	2,000	858	1,900
Blood Test/ DNA Fee	262	343	250	250	219	238
Parking Tickets	20	40	-	-	20	-
E-Summons Fee - General District Ct	8,475	5,967	15,000	15,000	3,797	7,600
Courthouse Construction Fee	11,928	12,192	12,000	12,000	5,169	11,400
Comm - E-Summons Fee - Circuit Ct	1,124	658	-	-	57	-
Comm - E-Summons Fee General Dist	5,906	742	-	-	439	-
Passport revenue	6,663	38,279	-	22,288	10,334	-
Commonwealth's Atty Fees	3,948	1,722	1,500	1,500	736	1,425
Animal Protection	2,009	2,811	2,000	2,000	1,480	1,900
False Alarm Fines	1,300	600	1,000	1,000	301	475
Animal Adoption-Spayed/Neuter/Shots	863	743	750	750	340	713
Donations-Sheriff's Dept K-9 Fund	-	50	-	-	-	-
Waste Collections/Disposal Charges	65,587	81,171	65,000	65,000	29,662	61,750
Recreation Fees - Parks & Rec	5,485	5,500	9,000	9,000	6,985	8,550
Parks & Recreation-Facility Use Fees	2,894	3,763	4,000	4,000	2,089	3,800
Travel Ball Field Fees	5,760	4,180	6,000	6,000	1,230	3,800
Non-Resident Fees	580	1,120	1,000	1,000	-	950
Sale of Maps, Plats, Surveys, Etc.	50	250	500	500	40	475
Sales - Other	42	-	-	-	-	-
Agriculture Exemption	145	650	-	-	900	-
Total Charges for Services	\$ 195,468	\$ 228,902	\$ 180,850	\$ 203,138	\$ 91,472	\$ 166,150
Sheriff (Reimbursable Expenses)	\$ 10,040	\$ 17,403	\$ -	\$ 24,350	\$ 19,525	\$ -
E/R - Social Services	581	7,753	-	-	1,631	-
E/R - Schools	40,000	40,000	40,000	65,000	-	65,000
E/R - Other	1,630	1,643	-	-	599	-
E/R - Telephone, Etc	-	61	-	-	-	-
E/R Health Dept (phone,clean,util)	4,564	4,873	4,000	4,000	1,970	3,800
Primary Fees	8	1	-	-	-	-
Gifts and Donations	15	-	-	-	-	-
Administrative Fee-Treasurer Del Tx	22,606	23,797	20,000	20,000	17,978	19,000
Sale of Equipment	2,004	4,404	-	-	1,211	-
Sale of Salvage & Surplus	6,680	-	-	-	1,680	-
Donations - Library	1,226	4,065	-	-	3,042	-
Official Payments Miscellaneous	460	(427)	-	-	-	-
Credit Card Fees-BAI.NET	32,762	15,874	-	-	9,157	-

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020 YTD	FY 2021
	Actual	Actual	Adopted	Amended	Thru 12/31/19	Adopted
D.A.R.E.(Drug Awareness Resistance)	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -
Solicitor's Permit	60	-	-	-	200	-
Training Class Fees	3,754	2,596	-	-	744	-
Worker's Comp Reimbursement	-	1,943	-	-	-	-
Returned Check Fees	1,648	1,085	-	-	711	-
Clerk Miscellaneous Fees (ROW)	9,319	8,674	8,000	8,000	2,578	7,600
Restitution for Animals	3,258	7,635	-	-	2,066	-
FOIA Request Fees	-	53	-	-	-	-
Miscellaneous	7,743	6,649	-	-	17,486	-
Total Other	\$ 148,458	\$ 148,181	\$ 72,000	\$ 121,350	\$ 80,578	\$ 95,400
Recordation Taxes-State Fax	\$ 127,442	\$ 142,049	\$ 125,000	\$ 125,000	\$ 40,120	\$ 128,250
Mobile Home Titling Taxes	4,864	11,247	4,800	4,800	9,361	6,935
Tax on Deeds (Grantor's Tax)	106,929	127,285	100,000	100,000	58,715	109,250
Railroad Rolling Stock Taxes	10,685	9,950	9,700	9,700	9,498	9,215
Auto Rental Tax	31,175	34,053	30,000	30,000	14,413	28,500
Communications Tax	787,359	730,437	735,000	735,000	240,346	705,000
PPTRA - State Reimbursement	3,022,472	3,022,472	3,022,470	3,022,470	2,417,977	3,022,470
Total Non-Cat State Aid	\$ 4,090,925	\$ 4,077,493	\$ 4,026,970	\$ 4,026,970	\$ 2,790,430	\$ 4,009,620
Commonwealth's Attorney	\$ 259,445	\$ 260,755	\$ 267,495	\$ 267,495	\$ 110,584	\$ 270,111
Sheriff	1,193,932	1,202,795	1,257,221	1,257,221	494,565	1,260,418
Commissioner of Revenue	118,119	119,096	122,196	122,196	50,728	123,900
Treasurer	113,552	113,794	117,881	117,881	47,924	119,259
Registrar/Electoral Boards	42,321	42,436	42,000	42,000	-	42,000
Clerk of the Circuit Court	256,118	248,256	247,758	277,312	114,167	261,513
Clerk - Excess Fees (SNIP)	(3,334)	-	-	-	-	-
Total Shared State	\$ 1,980,154	\$ 1,987,132	\$ 2,054,551	\$ 2,084,105	\$ 817,968	\$ 2,077,201
Miscellaneous State Revenue	\$ 5,307	\$ 4,171	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Animal Funds (spay/neuter)	252	188	-	-	223	-
Library State Aid - Quarterly	107,524	120,433	120,433	126,581	63,291	119,580
Animal Friendly License Plate	718	1,099	-	-	-	-
Victim/Witness Assistance Pgm Grant	13,823	13,648	15,232	15,232	6,734	15,232
VJCCA Grant (State)	6,444	10,492	8,375	8,375	4,234	8,375
E911 Wireless	57,562	81,723	80,000	80,000	27,875	76,000
Commonwealth Attorney Training	400	-	-	-	-	-
Total Categorical State	\$ 192,030	\$ 231,754	\$ 225,540	\$ 231,688	\$ 102,357	\$ 220,687
"Hurricane Irene" Revenue - FEMA	\$ -	\$ -	\$ 45,696	\$ -	\$ -	\$ -
Victim Witness Grant	41,467	40,951	-	45,696	20,203	45,696
FEMA	-	-	-	-	39,130	-
TANF Funds (PCCAA)	63,350	93,259	15,000	93,750	28,396	15,000
CSBG Funds (PCCAA) Federal	208,553	141,994	36,242	200,226	82,756	36,242
CSBG Funds - Emergency (COVID)	-	-	-	216,110	-	-
Total Federal	\$ 313,370	\$ 276,204	\$ 96,938	\$ 555,782	\$ 170,485	\$ 96,938

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD	
					Thru 12/31/19	FY 2021 Adopted
Use of Fund Balance	\$ -	\$ -	\$ 1,013,000	\$ 2,177,954	\$ -	\$ -
Insurance Recoveries	73,144	106,241	-	38,376	22,945	-
Bond Proceeds	-	-	-	597,510	597,510	-
Total Other	\$ 73,144	\$ 106,241	\$ 1,013,000	\$ 2,813,840	\$ 620,455	\$ -
Transfer from SRP	\$ -	\$ 66,306	\$ -	\$ -	\$ -	\$ -
Transfer from Fire and Rescue Fund	20,543	-	-	-	-	-
Total Transfers In	\$ 20,543	\$ 66,306	\$ -	\$ -	\$ -	\$ -
Total General Fund 100	\$ 53,522,166	\$ 55,814,362	\$ 56,366,020	\$ 58,733,044	\$ 28,458,170	\$ 55,608,505
Social Services Fund 102						
Public Assist. and Welfare Admin.	\$ 321,917	\$ 370,648	\$ 410,696	\$ 410,696	\$ 188,616	\$ 390,106
Total State	\$ 321,917	\$ 370,648	\$ 410,696	\$ 410,696	\$ 188,616	\$ 390,106
Virginia Public Assistance-Federal	\$ 826,437	\$ 894,141	\$ 745,974	\$ 745,974	\$ 402,371	\$ 785,882
Total Federal	\$ 826,437	\$ 894,141	\$ 745,974	\$ 745,974	\$ 402,371	\$ 785,882
Transfer From General Fund	\$ 520,622	\$ 502,205	\$ 607,204	\$ 610,472	\$ -	\$ 656,106
Total Transfers In	\$ 520,622	\$ 502,205	\$ 607,204	\$ 610,472	\$ -	\$ 656,106
Total Social Services Fund 102	\$ 1,668,975	\$ 1,766,994	\$ 1,763,874	\$ 1,767,142	\$ 590,987	\$ 1,832,094
Comprehensive Services Fund 104						
State CSA Revenue	\$ 904,462	\$ 850,156	\$ 931,181	\$ 931,181	\$ 93,164	\$ 1,102,153
Total State	\$ 904,462	\$ 850,156	\$ 931,181	\$ 931,181	\$ 93,164	\$ 1,102,153
Federal CSA Revenue	\$ 28,260	\$ 3,499	\$ -	\$ -	\$ -	\$ -
Total Federal	\$ 28,260	\$ 3,499	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	\$ 824,982	\$ 779,551	\$ 896,665	\$ 896,665	\$ -	\$ 841,967
Total Transfers In	\$ 824,982	\$ 779,551	\$ 896,665	\$ 896,665	\$ -	\$ 841,967
Total Comprehensive Services Fund 104	\$ 1,757,703	\$ 1,633,206	\$ 1,827,846	\$ 1,827,846	\$ 93,164	\$ 1,944,120
Fire and Rescue Fund 120						
Fees for Rescue Transport Service	\$ 577,299	\$ 587,441	\$ 558,199	\$ 558,199	\$ 221,648	\$ 558,199
Wells Fargo Ambulance Acct/Interest	-	189	-	-	114	-
Total Local Revenues	\$ 577,299	\$ 587,630	\$ 558,199	\$ 558,199	\$ 221,762	\$ 558,199
Four for Life Funds	\$ 32,193	\$ 34,605	\$ 32,000	\$ 32,000	\$ -	\$ 32,000
Fire Programs Funds	93,762	97,076	97,076	102,148	102,148	97,076
Total State	\$ 125,955	\$ 131,681	\$ 129,076	\$ 134,148	\$ 102,148	\$ 129,076
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 137,169	\$ -	\$ -
Total Other	\$ -	\$ -	\$ -	\$ 137,169	\$ -	\$ -
Total Fire and Rescue Fund 120	\$ 703,254	\$ 719,311	\$ 687,275	\$ 829,516	\$ 323,910	\$ 687,275

Powhatan County
FY 2021 Operating Budget
Revenue Detail

Account Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD	
					Thru 12/31/19	FY 2021 Adopted
Utilities Fund 501						
Miscellaneous Revenue	\$ 2,397	\$ 3,486	\$ 3,400	\$ 3,400	\$ -	\$ 3,400
Water Revenue	143,743	143,107	156,080	156,080	70,194	156,080
Sewer Revenue	234,721	251,087	228,470	228,470	92,264	228,470
Penalty-Interest Revenue	2,430	5,040	4,000	4,000	1,571	4,000
Sewer Connection	133,650	-	-	-	-	-
Water Connection	30,750	-	-	-	-	-
Interest	66	-	-	-	-	-
Bi-Monthly Revenue	9,640	(1,277)	-	-	-	-
Application/Reconnection Fees	475	700	500	500	425	500
Infrastructure Recovery Fees	3,570	4,015	-	-	1,625	-
Irrigation Connection	28,700	16,400	-	-	-	-
Construction Meter Rental	7,766	11,565	15,000	15,000	1,968	15,000
Bond Proceeds	-	-	-	-	127,916	-
Ammortized Int. on Bond Premium	140,058	137,486	-	-	-	-
Capital Contributions	333,797	1,999,558	-	-	-	-
Total Other	\$ 1,071,764	\$ 2,571,168	\$ 407,450	\$ 407,450	\$ 295,963	\$ 407,450
Transfer From General Fund	\$ 2,312,675	\$ 2,236,334	\$ 2,094,262	\$ 2,095,103	\$ -	\$ 2,015,594
Transfer from Utilities Cap Proj	-	209,715	166,000	166,000	-	166,000
Total Transfers In	\$ 2,312,675	\$ 2,446,049	\$ 2,260,262	\$ 2,261,103	\$ -	\$ 2,181,594
Total Utilities Fund 501	\$ 3,384,439	\$ 5,017,217	\$ 2,667,712	\$ 2,668,553	\$ 295,963	\$ 2,589,044
Utilities Capital Projects Fund 502						
Sewer Connection Revenue	\$ -	\$ 154,365	\$ 125,000	\$ 125,000	\$ 85,050	\$ 125,000
Water Connection	-	55,350	41,000	41,000	18,450	41,000
Use of Fund Balance	-	-	-	410,144	-	-
Transfer From General Fund	110,000	105,000	22,000	157,000	157,000	-
Total Utilities Capital Projects Fund 502	\$ 110,000	\$ 314,715	\$ 188,000	\$ 733,144	\$ 260,500	\$ 166,000

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Board of Supervisors						
COMP: Board of Supervisors	\$ 63,100	\$ 63,000	\$ 63,000	\$ 63,000	\$ 31,550	\$ 63,000
Comp: RRPDC	240	200	440	440	-	440
FICA	4,827	4,820	4,820	4,820	2,414	4,820
FICA RRPDC	18	15	34	34	-	34
County Code	11,332	9,915	5,000	5,000	1,516	-
Maintenance & Service Contracts	-	5	-	-	80	-
Advertising	7,634	12,019	7,500	7,500	2,061	7,500
Travel/Mileage/Parking/Tolls	-	-	200	200	-	-
Travel - Convention & Education	3,782	295	4,000	4,000	-	2,000
BOS Retreat	405	-	-	12,000	-	-
Dues/Association Memberships	-	40	-	-	-	-
Meeting Expense	1,201	3,341	2,500	2,500	1,099	2,500
Other Operating Supplies	51	484	100	100	218	100
Capital Outlay	-	-	-	2,500	-	-
Total Department	\$ 92,590	\$ 94,134	\$ 87,594	\$ 102,094	\$ 38,938	\$ 80,394
County Administrator						
Salaries & Wages - Regular	\$ 239,656	\$ 241,965	\$ 245,929	\$ 247,275	\$ 129,514	\$ 213,917
COMP: Part-time Help	-	386	16,068	16,068	(386)	19,302
FICA	16,840	14,547	20,043	20,328	6,050	17,841
Retirement	4,619	4,933	27,382	27,382	2,544	24,659
Retirement - Hybrid	20,782	21,498	-	-	11,071	-
Retirement - Hybrid Disability	1,084	1,106	1,390	1,390	519	390
Medical Insurance	19,423	22,159	22,764	22,764	11,964	31,014
Group Life Insurance	2,942	3,019	3,127	3,127	1,555	2,786
Professional Services	8,119	175	8,500	8,500	-	-
Maintenance & Service Contracts	4,278	3,951	5,050	5,050	1,096	5,050
Advertising	556	-	-	-	300	-
Postage	1,291	49	1,000	1,000	35	\$ 1,000
Cell Phones	1,116	1,300	1,200	1,200	505	1,200
Travel/Mileage/Parking/Tolls	1,329	2,296	200	200	2,384	25
Business Meetings	1,785	1,123	-	-	643	-
Conference & Training	6,028	7,331	8,500	8,500	1,777	4,250
Dues/Association Memberships	2,118	2,812	2,000	2,000	1,900	2,000
Office Supplies	3,760	690	1,200	1,200	1,233	1,200
Books & Subscriptions	251	281	200	200	763	200
Total Department	\$ 335,978	\$ 329,619	\$ 364,553	\$ 366,184	\$ 173,467	\$ 324,834
Finance						
Salaries & Wages - Regular	\$ 237,603	\$ 243,870	\$ 260,873	\$ 260,873	\$ 130,437	\$ 261,873
FICA	16,747	17,684	19,957	19,957	9,512	20,033
Retirement	10,372	5,555	29,922	29,922	2,861	30,940
Retirement - Hybrid	16,336	22,400	-	-	12,100	-
Retirement-Hybrid Disability	852	1,152	1,519	1,519	568	1,751
Medical Insurance	26,376	23,513	24,808	24,808	12,486	27,408
Group Life Insurance	3,093	3,193	3,417	3,417	1,709	3,496
External Audit	49,800	51,400	53,000	53,000	53,000	54,500
Cost Allocation Plan	1,800	1,800	1,900	1,900	-	1,900
Professional Services	8,819	4,696	10,000	10,000	8,000	10,000
Maintenance & Service Contracts	2,854	3,246	3,500	3,500	1,276	3,500
Advertising	1,658	2,343	1,000	1,000	140	1,500

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Finance (Continued)						
Postage	\$ 1,871	\$ 3,071	\$ 3,500	\$ 3,500	\$ 1,018	\$ 3,500
Water	150	165	-	-	-	-
Cell Phones	360	360	360	360	180	360
Travel/Mileage/Parking/Tolls	214	337	1,000	1,000	214	500
Conferences & Training	2,346	1,413	6,000	6,000	445	3,000
Dues/Association Memberships	1,935	1,002	2,000	2,000	645	1,100
Office Supplies	1,733	3,225	4,600	4,600	1,315	4,100
Computer Equipment-non-capitalized	-	1,157	-	-	-	-
Total Department	\$ 384,919	\$ 391,581	\$ 427,356	\$ 427,356	\$ 235,906	\$ 429,461
County Attorney						
Salaries and Wages - Regular	\$ 55,273	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	3,973	-	-	-	-	-
Retirement	6,016	-	-	-	-	-
Medical Insurance	7,330	-	-	-	-	-
Group Life Insurance	697	-	-	-	-	-
Contracted County Attorney	120,000	120,000	120,000	120,000	50,000	120,000
Outside Counsel	-	208	-	-	-	-
Maintenance/Service Contracts	400	-	250	250	-	250
Printing & Binding	-	418	-	-	-	-
Postage	51	7	150	150	12	200
Conferences and Training	526	-	-	-	-	-
Dues/Association Memberships	515	425	400	400	-	-
Office Supplies	265	553	500	500	-	500
Books & Subscriptions	701	1,099	500	500	389	1,200
Total Department	\$ 195,747	\$ 122,711	\$ 121,800	\$ 121,800	\$ 50,401	\$ 122,150
Human Resources						
Salaries & Wages - Regular	\$ 87,153	\$ 101,074	\$ 121,621	\$ 122,513	\$ 63,260	\$ 124,404
COMP: Part-Time	-	205	-	-	(205)	-
FICA	6,594	7,510	9,304	9,492	4,485	9,517
Retirement	8,040	10,982	13,950	13,950	6,975	14,636
Medical Insurance	5,518	9,414	13,756	13,756	6,764	11,592
Cobra Fees	-	-	750	750	-	750
PCORI Fees	558	615	600	600	691	600
HSA and FSA Admin Fees	-	2,302	2,500	2,500	1,078	2,500
Group Life Insurance	931	1,254	1,593	1,593	797	1,654
Unemployment Claims	14,068	3,400	7,710	7,710	-	7,710
Professional Services	36,491	16,956	20,000	20,000	1,452	13,306
Drug Testing	1,950	2,090	1,295	1,295	2,201	3,885
Maintenance and Service Contracts	300	39,696	25,674	25,674	25,736	34,951
Advertising	531	-	250	250	-	250
Postage	43	39	110	110	-	110
Cell Phones	300	-	-	-	-	-
Travel-Mileage	299	145	460	460	95	230
Conferences & Training	532	100	3,250	3,250	180	1,625
Interview Expense	407	390	420	420	-	100
Dues/Association Membership	845	1,437	640	640	674	1,000
Miscellaneous	-	147	-	-	-	-
Supplies	201	2,008	250	250	127	5,250
Criminal Background Checks	560	825	1,055	1,055	332	1,000

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Human Resources (Continued)						
Tuition Reimbursement	\$ 9,100	\$ 12,496	\$ 8,000	\$ 8,000	\$ 5,375	\$ -
Total Department	\$ 174,421	\$ 213,083	\$ 233,188	\$ 234,268	\$ 120,017	\$ 235,070
Commissioner of Revenue						
Salaries & Wages - Regular	\$ 338,107	\$ 359,405	\$ 369,387	\$ 369,894	\$ 188,214	\$ 347,286
Comp: Part Time Help	15,567	16,173	16,193	16,422	7,609	16,650
FICA	24,597	26,548	29,497	29,622	13,783	27,841
Retirement	34,514	36,515	41,408	41,408	19,096	40,053
Retirement - Hybrid	2,483	3,774	-	-	2,003	-
Retirement - Hybrid Disability	133	199	257	257	96	305
Medical Insurance	48,527	56,686	58,028	58,028	28,704	57,276
Group Life Insurance	4,394	4,708	4,839	4,839	2,466	4,627
Maintenance & Service Contracts	9,003	14,826	9,250	9,250	1,646	15,250
Printing & Binding	1,288	595	1,500	1,500	588	1,500
Postage	3,512	3,204	3,000	3,000	1,382	3,000
Telephone Services	564	589	600	600	254	600
Travel/Mileage/Parking/Tolls	1,994	3,393	2,000	2,000	538	1,000
Conferences & Training	3,401	2,399	3,500	3,500	1,967	1,750
Dues/Association Memberships	1,960	1,445	1,200	1,200	515	1,200
Office Supplies	2,915	3,526	7,500	7,500	2,545	7,500
Subscriptions	-	-	200	200	-	200
Other Operating Supplies	4,943	5,661	5,500	5,500	-	5,500
Total Department	\$ 497,902	\$ 539,647	\$ 553,859	\$ 554,720	\$ 271,406	\$ 531,538
Reassessment						
Wages - Part-Time	\$ 6,347	\$ -	\$ -	\$ -	\$ 3,741	\$ -
FICA	473	-	-	-	286	-
Medical Insurance	548	-	-	-	-	-
Professional Services	2,238	-	-	-	-	-
Reassessment Services	34,642	66,313	220,000	220,000	177,031	100,000
Printing & Binding	351	424	-	-	1	1,000
Advertising	439	585	2,000	2,000	464	500
Postage	7,837	-	-	-	7,413	1,500
Other Operating Supplies	322	330	1,000	1,000	16	1,000
Total Department	\$ 53,196	\$ 67,651	\$ 223,000	\$ 223,000	\$ 188,952	\$ 104,000
Treasurer						
Salaries & Wages - Regular	\$ 362,594	\$ 372,449	\$ 395,621	\$ 396,128	\$ 203,608	\$ 402,088
Wages - Part-Time	15,560	16,983	22,684	22,997	6,764	23,311
FICA	28,456	29,251	32,000	32,132	15,783	32,543
Retirement	36,465	37,977	44,349	44,349	19,793	46,526
Retirement - Hybrid	3,530	3,774	-	-	2,844	-
Retirement - Hybrid Disability	189	199	257	257	136	679
Medical Insurance	32,806	35,290	35,262	35,262	18,721	63,282
Group Life Insurance	4,750	4,879	5,183	5,183	2,645	5,375
Maintenance & Service Contracts	5,540	5,943	7,000	7,000	(2,125)	7,000
BAI.NET Credit Card Fees	23,199	-	-	-	5,240	-
Printing & Binding	10,696	6,069	11,000	11,000	295	11,000
Advertising	351	410	400	400	201	400
Postage	27,184	40,974	31,650	31,650	20,207	33,000

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Treasurer (Continued)						
Telephone Services	\$ 201	\$ 61	\$ 600	\$ 600	\$ 33	\$ 600
Travel/Mileage/Parking/Tolls	635	136	400	400	151	200
Conferences & Training	1,641	1,522	2,200	2,200	725	1,100
Dues/Association Memberships	1,281	950	950	950	900	950
Office Supplies	2,361	2,278	3,000	3,000	856	3,000
Gas/Grease/Oil	85	112	100	100	25	100
Total Department	\$ 557,522	\$ 559,256	\$ 592,656	\$ 593,608	\$ 296,802	\$ 631,154
Information Technology						
Salaries & Wages - Regular	\$ 187,250	\$ 206,668	\$ 215,146	\$ 215,504	\$ 107,573	\$ 215,861
Salaries & Wages - Overtime	(324)	-	-	-	-	-
Media Technicians	7,347	10,331	13,358	13,358	4,547	12,968
FICA	14,253	15,361	17,481	17,556	8,005	17,505
Retirement	20,387	16,809	24,677	24,677	8,381	25,601
Retirement - Hybrid	-	5,764	-	-	3,958	-
Retirement - Hybrid Disability	-	296	-	-	186	-
Medical Insurance	17,865	30,669	34,644	34,644	18,450	39,468
Group Life Insurance	2,361	2,578	2,818	2,818	1,409	2,893
Professional Services	-	-	8,000	8,000	-	8,000
Maintenance & Service Contracts	56,709	136,217	147,850	147,850	21,731	80,250
AS400 Service Contracts	21,310	23,371	23,500	23,500	11,916	23,500
Network Service Contracts	-	10,302	5,830	5,830	9,874	5,830
Network Service Contracts - VOIP	-	-	6,880	6,880	-	6,880
Advertising	-	178	-	-	-	-
Postage	3	12	-	-	-	-
Telephone Services	10,423	10,376	20,330	20,330	4,514	20,330
Long Distance	730	760	-	-	277	-
Cell Phones	(693)	882	810	810	673	810
Internet Usage	19,160	18,555	17,200	17,200	13,536	17,200
Network Service Connection	2,530	2,412	3,640	3,640	532	3,640
Travel/Mileage/Parking/Tolls	355	242	-	-	186	-
Conferences and Training	1,122	4,871	5,500	5,500	310	2,750
Office Supplies	1,096	1,618	800	800	8	800
Computer Equipment-non-capitalized	4,994	9,408	13,480	13,480	1,293	13,480
Computer Software	6,480	10,734	3,030	3,030	3,188	3,030
Gas/Grease/Oil	225	1,279	200	200	131	200
Auto Parts / Auto Repair	501	706	150	150	-	150
Other Operating Supplies	4,889	2,057	7,500	7,500	3,196	7,500
Hosting Fees	9,592	10,291	13,000	13,000	408	13,000
Total Department	\$ 388,568	\$ 532,747	\$ 585,824	\$ 586,257	\$ 224,282	\$ 521,646
GIS Services						
Salaries & Wages - Regular	\$ -	\$ 44,323	\$ 60,871	\$ 60,871	\$ 21,617	\$ 30,436
Wages - Part-Time	18,345	19,765	22,370	22,370	8,219	22,370
FICA	1,396	4,863	6,368	6,368	2,268	4,040
Retirement	-	-	6,982	6,982	-	3,610
Retirement - Hybrid	-	5,084	-	-	2,909	-
Retirement Disability	-	262	438	438	137	253
Medical Insurance	-	6,031	7,320	7,320	2,488	8,124
Group Life Insurance	-	581	797	797	332	408
Maintenance & Service Contracts	35,418	20,299	30,000	30,000	35,000	35,000

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
GIS Services (Continued)						
Printing and Binding	\$ 1,925	\$ -	\$ -	\$ -	\$ -	\$ -
GIS Services	-	504	12,000	12,000	2,077	12,000
Telephone Services	268	55	-	-	33	-
Cell Phones	-	-	480	480	-	480
Travel - Mileage	35	-	-	-	-	-
Conferences & Training	275	-	500	500	-	250
Office Supplies	-	206	-	-	-	-
Computer Equip non-cap / software	-	-	-	-	147	-
Other Operating Supplies	143	1,762	2,000	2,000	344	2,000
Internet and website costs	-	-	-	-	152	-
Total Department	\$ 57,805	\$ 103,735	\$ 150,126	\$ 150,126	\$ 75,723	\$ 118,971
Risk Management						
Worker's Compensation	\$ 100,295	\$ 100,179	\$ 106,300	\$ 106,300	\$ 98,994	\$ 111,930
Boiler and Machinery Insurance	2,389	-	2,535	2,535	-	-
Inland Marine Insurance	3,635	3,635	3,855	3,855	4,177	4,177
Auto Insurance Premium	12,504	12,380	13,255	13,255	13,569	14,819
Surety Bond	1,075	1,075	1,140	1,140	1,075	1,075
Public Officials Liability Insurance	6,219	6,281	6,590	6,590	5,546	5,546
General Liability Insurance Premium	30,965	36,035	32,825	32,825	40,241	45,557
Total Department	\$ 157,082	\$ 159,585	\$ 166,500	\$ 166,500	\$ 163,602	\$ 183,104
Registrar						
COMP: Electoral Board	\$ 7,226	\$ 8,592	\$ 8,425	\$ 8,425	\$ 3,008	\$ 8,851
COMP: Election Officials	19,550	19,575	27,510	27,510	11,923	31,010
Salaries & Wages - Regular	58,357	68,357	91,718	91,718	35,204	109,019
Wages - Part-Time	18,616	21,402	20,590	20,590	9,809	20,590
FICA	5,259	6,209	8,592	8,592	3,115	9,915
Retirement	6,437	7,663	10,520	10,520	3,946	12,930
Hybrid Disability	-	-	153	153	-	320
Medical Insurance	13,104	14,163	21,390	21,390	7,134	24,360
Group Life Insurance	765	895	1,202	1,202	461	1,461
Programming Voting Machines	7,477	8,022	18,045	18,045	4,652	18,045
Labor - Voting Machines	485	504	500	500	-	500
Maintenance & Service Contracts	11,816	10,164	10,500	10,500	8,786	17,900
Printing & Binding	11,570	11,114	15,360	15,360	5,756	21,110
Advertising	1,203	697	1,500	1,500	25	1,500
Postage	4,191	2,763	6,245	6,245	1,193	22,988
Rent	1,000	1,000	1,500	1,500	500	1,000
Travel/Mileage/Parking/Tolls	868	397	2,200	2,200	-	1,100
Conferences & Training	1,594	1,041	1,500	1,500	458	750
Dues/Association Memberships	350	350	350	350	180	480
Office Supplies	5,166	2,529	3,500	3,500	1,272	3,500
NOEAV Expenses	-	-	-	-	-	13,400
Capital Outlay	1,380	-	-	-	-	2,800
Total Department	\$ 176,412	\$ 185,439	\$ 251,300	\$ 251,300	\$ 97,422	\$ 323,529

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020 YTD	FY 2021
	Actual	Actual	Adopted	Amended	Thru 12/31/19	Adopted
Facilities Management						
Salaries & Wages - Regular	\$ 153,965	\$ 196,488	\$ 202,310	\$ 203,421	\$ 107,343	\$ 188,678
Overtime	10,080	8,384	7,500	7,500	2,357	7,500
On-Call Pay	7,319	5,872	8,500	8,500	3,594	8,500
Wages - Part-Time	-	-	25,126	25,365	-	19,636
FICA	12,161	15,178	17,399	17,652	8,187	15,936
Retirement	8,106	10,676	23,205	23,205	5,918	22,259
Retirement - Hybrid	9,293	13,390	-	-	7,284	-
Retirement-Hybrid Disability	485	564	914	914	342	1,213
Medical Insurance	35,204	43,090	39,664	39,664	22,912	36,936
Group Life Insurance	2,015	2,749	2,650	2,650	1,508	2,515
Cleaning Service	76,304	71,579	29,555	29,555	35,344	29,555
Trash Removal	2,172	1,930	3,000	3,000	737	3,000
HVAC Service and Repairs	69,032	61,037	75,000	75,000	18,797	75,000
Repairs & Maintenance	52,295	61,571	67,500	67,500	20,507	67,500
Maintenance & Service Contracts	70,147	68,326	95,000	95,000	40,138	103,000
Misc. Meetings - Set Up	156	204	200	200	-	200
Advertising	50	-	-	-	-	-
Electricity	102,751	111,107	108,000	108,000	35,850	130,000
Fuel	17,145	15,354	15,000	15,000	3,671	17,500
Water	8,772	10,319	10,000	10,000	4,569	10,000
Sewer	6,969	8,122	8,000	8,000	2,209	8,000
Postage	8	34	-	-	6	-
Telephone Services	2,335	2,447	2,000	2,000	1,021	2,000
Cell Phones	5,220	8,339	8,065	8,065	4,378	8,065
Travel/Mileage/Parking/Tolls	-	27	-	-	-	-
Conferences & Training	3,181	1,313	2,000	2,000	228	1,000
Dues/Association Memberships	315	80	500	500	240	500
Miscellaneous	-	73	-	-	-	-
Office Supplies	221	101	-	-	228	-
Tools and Equipment	10,341	4,502	6,500	6,500	708	6,500
Cleaning Supplies	12,001	12,048	15,500	15,500	6,755	15,500
Memorial Benches	(1,180)	993	-	-	1,204	-
Gas/Grease/Oil	6,012	5,808	5,500	5,500	1,937	5,500
Auto Parts & Repairs	894	4,704	2,500	3,538	1,033	2,500
Uniforms	3,340	5,106	5,000	5,000	2,261	5,000
Personal Protective Equipment	1,675	1,483	1,250	1,250	438	1,250
Capital Outlay	-	-	-	15,300	-	-
Total Department	\$ 688,784	\$ 752,999	\$ 787,338	\$ 805,279	\$ 341,704	\$ 794,743

Convenience Center

Salaries & Wages - Regular	\$ 129,058	\$ 129,935	\$ 135,426	\$ 136,301	\$ 66,804	\$ 140,974
Overtime	2,567	1,556	5,000	5,000	196	5,000
Salaries and Wages Part Time	17,510	26,228	26,615	27,018	16,592	27,332
Overtime Part time	203	175	-	-	290	-
FICA	10,995	11,768	12,396	12,612	6,181	12,875
Retirement	11,173	11,738	15,533	15,533	6,138	16,601
Retirement-Hybrid	2,710	2,955	-	-	1,086	-
Retirement-Hybrid Disability	141	152	204	204	51	259
Medical Insurance	24,695	22,488	23,324	23,324	10,828	32,292
Group Life Insurance	1,608	1,678	1,774	1,774	825	1,876
Professional Services	-	-	-	-	445	-
Waste Disposal	220,201	210,992	228,000	228,000	121,637	246,240

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Convenience Center (Continued)						
Recycling Pulls	\$ 66,728	\$ 99,969	\$ 150,000	\$ 150,000	\$ 74,139	\$ 194,500
Recycling-Scrap Tires	4,332	(287)	3,000	3,000	1,500	3,000
Temporary Labor	580	-	-	-	170	-
Repairs & Maintenance	5,042	6,346	7,000	7,000	8,834	8,000
Maintenance and Service Contracts	157	168	-	-	84	-
Electricity	3,809	2,925	4,000	4,000	1,106	4,000
Water	592	412	450	450	202	450
Telephone Services	937	988	1,000	1,000	402	1,000
Internet	1,159	1,312	1,000	1,000	524	1,000
Training and Education	850	1,023	1,400	1,400	630	700
Transfer Station Supplies	139	63	500	500	7	500
Gas/Grease/Oil	796	836	700	700	470	700
Auto Parts/Repairs	-	-	1,000	1,000	-	-
Uniforms	6,373	7,092	6,300	6,300	3,290	6,300
Office Supplies	-	60	-	-	100	-
Other Operating Supplies	113	127	500	500	11	500
Personal Protective Equipment	656	149	1,420	1,420	522	1,420
Total Department	\$ 513,122	\$ 540,847	\$ 626,542	\$ 628,036	\$ 323,064	\$ 705,519

Public Works Administration

Salaries and Wages - Regular	\$ 255,812	\$ 287,908	\$ 299,564	\$ 299,564	\$ 148,273	\$ 299,789
Overtime	41	1,350	-	-	49	1,500
FICA	18,897	21,371	22,917	22,917	10,903	22,934
Retirement	28,932	33,023	34,360	34,360	17,007	35,555
Medical Insurance	23,634	27,329	34,704	34,704	16,892	36,072
Group Life Insurance	3,351	3,772	3,924	3,924	1,943	4,017
Postage	78	10	100	100	7	100
Rent - Office Space	-	31,484	31,608	31,608	15,804	16,000
Travel-Mileage	224	179	400	400	185	200
Travel - Convention & Education	925	288	3,500	3,500	242	1,750
Stationery/Office Supplies	2,637	945	1,000	1,000	290	1,000
Gas/Grease/Oil	-	-	1,000	1,000	-	1,000
Total Department	\$ 334,530	\$ 407,657	\$ 433,077	\$ 433,077	\$ 211,595	\$ 419,917

Grounds/Parks

Salaries and Wages - Regular	\$ 130,110	\$ 135,637	\$ 150,729	\$ 151,380	\$ 73,169	\$ 152,744
Overtime	4,721	3,233	3,000	3,000	1,515	3,500
Part-Time Wages	40,135	50,260	52,863	54,107	23,708	54,298
Overtime Part time	190	42	1,000	1,000	(189)	1,000
FICA	13,067	14,031	15,575	15,808	7,112	15,839
Retirement	8,602	8,991	17,289	17,289	4,647	18,115
Retirement-Hybrid	6,102	6,621	-	-	3,745	-
Retirement-Hybrid Disability	318	465	502	502	176	595
Medical Insurance	24,103	32,208	34,884	34,884	18,096	39,528
Group Life Insurance	1,703	1,783	1,975	1,975	959	2,047
Grounds Maintenance	15,527	20,028	15,000	15,000	5,957	20,000
DOC Labor Services	-	-	4,000	4,000	-	-
Equipment Repairs and Maintenance	4,754	5,532	10,000	10,000	1,587	10,000
Snow Removal	8,358	2,203	12,000	12,000	3,099	10,000
Electricity	-	121	-	-	-	-
Conferences & Training	919	-	2,500	2,500	234	1,250

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Grounds/Parks (Continued)						
Tools and Equipment	\$ 11,208	\$ 35,494	\$ 10,000	\$ 10,000	\$ 1,669	\$ 10,000
Gas/Grease/Oil	9,342	9,710	9,500	9,500	3,668	9,500
Auto Parts & Repairs	6,039	2,992	4,500	4,500	2,960	4,500
Uniforms	3,559	4,324	4,500	4,500	1,817	2,000
Personal Protective Equipment	566	344	1,250	1,250	506	1,250
Total Department	\$ 289,323	\$ 334,022	\$ 351,067	\$ 353,195	\$ 154,435	\$ 356,166
Athletic Fields						
Trash Removal	\$ 2,817	\$ 2,766	\$ 4,000	\$ 4,000	\$ 2,158	\$ 4,000
Repairs and Maintenance	9,987	15,009	13,000	13,000	5,099	13,000
Portable Bathrooms	14,699	15,326	14,000	14,000	7,044	14,000
Field Maintenance	58,886	51,480	50,000	50,000	4,543	50,000
Maintenance/Service Contracts	15,810	20,552	21,000	21,000	7,905	21,000
Electricity	42,293	46,299	56,000	56,000	25,629	56,000
Water - Field Irrigation	11,671	12,289	12,000	12,000	9,086	12,000
Cleaning Supplies	435	817	1,000	1,000	21	1,000
Total Department	\$ 156,597	\$ 164,539	\$ 171,000	\$ 171,000	\$ 61,485	\$ 171,000
Circuit Court						
COMP: Jurors & Witnesses	\$ 4,950	\$ 2,100	\$ 4,500	\$ 4,500	\$ 830	\$ 4,500
COMP: Jury Commissioners	180	150	200	200	120	200
Postage	88	-	200	200	-	200
Telephone Services	1,077	1,157	600	600	533	1,120
Court Administrator- Shared	6,184	8,831	11,070	11,070	2,101	11,070
Stationery & Office Supplies	30	10	30	30	-	30
Total Department	\$ 12,509	\$ 12,248	\$ 16,600	\$ 16,600	\$ 3,584	\$ 17,120
General District and JDR Court						
Outside Counsel	\$ 13,143	\$ 6,059	\$ 10,000	\$ 10,000	\$ 1,650	\$ 9,050
Postage	453	879	800	800	300	900
Telephone Services	664	697	800	800	301	800
Dues/Association Memberships	140	115	150	150	100	150
Miscellaneous	-	-	150	150	-	-
Office Supplies	1,663	665	2,100	2,100	664	3,100
Copier Lease Agreement	2,956	2,743	3,000	3,000	953	3,000
Total Department	\$ 19,019	\$ 11,158	\$ 17,000	\$ 17,000	\$ 3,968	\$ 17,000
Clerk of Circuit Court						
Salaries & Wages - Regular	\$ 257,525	\$ 267,793	\$ 298,034	\$ 298,698	\$ 147,423	\$ 299,860
Wages - Part-Time	13,054	11,429	13,179	13,179	4,925	13,104
Part time - Passport	6,763	29,201	-	26,961	15,964	-
FICA	19,653	22,544	21,470	23,673	12,271	23,942
Retirement	16,261	16,765	33,410	33,410	9,409	34,784
Retirement - Hybrid	11,683	13,061	-	-	7,084	-
Retirement - Hybrid Disability	624	687	1,230	1,230	340	1,433
Medical Insurance	44,437	47,582	49,056	49,056	27,210	58,164
Group Life Insurance	3,316	3,485	3,904	3,904	1,927	4,018
Clerk's Audit of Public Accounts	5,000	3,750	4,000	4,000	3,750	4,000
Maintenance & Service Contracts	1,108	-	600	600	-	3,500
Printing & Binding	-	275	200	200	-	200

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Clerk of Circuit Court (Continued)						
Postage	\$ 2,117	\$ 2,592	\$ 3,400	\$ 3,400	\$ 968	\$ 3,400
Travel and Education	899	3,508	2,500	2,500	3,390	1,250
Office Supplies	4,131	4,662	3,500	3,500	2,851	3,500
Other Operating Expenses	700	770	445	445	561	445
Record Books	7,500	7,600	11,938	11,938	4,040	11,938
Copier Lease	3,503	3,254	3,600	3,600	1,742	3,600
Capital Outlay	-	-	800	30,354	(10,514)	800
Total Department	\$ 398,273	\$ 438,960	\$ 451,266	\$ 510,648	\$ 233,341	\$ 467,938

Commonwealth's Attorney

Salaries & Wages - Regular	\$ 333,445	\$ 361,121	\$ 371,955	\$ 371,955	\$ 185,977	\$ 372,955
Wages - Part-Time	6,800	-	-	-	-	-
FICA	24,806	26,685	28,455	28,455	13,717	28,531
Retirement	36,723	40,482	41,696	41,696	20,848	43,147
Medical Insurance	33,261	38,054	38,332	38,332	20,304	41,736
Group Life Insurance	4,362	4,731	4,873	4,873	2,436	4,984
Repairs and Maintenance	843	-	-	-	-	-
Maintenance & Service Contracts	2,106	2,285	3,990	3,990	1,085	2,690
Electricity	2,247	2,150	2,700	2,700	717	2,700
Water	340	318	260	260	109	260
Postage	169	118	500	500	52	500
Telephone Services	528	549	600	600	260	600
Cell Phones	360	510	300	300	180	720
Travel/Mileage/Parking/Tolls	965	368	-	-	-	-
Conferences & Training	1,643	1,420	5,000	5,000	1,334	2,500
Dues/Association Memberships	590	1,850	1,650	1,650	2,090	1,940
Miscellaneous	-	22	-	-	11	-
Office Supplies	1,831	1,615	750	750	297	750
Books & Subscriptions	1,868	2,028	700	700	1,099	2,000
Total Department	\$ 452,888	\$ 484,304	\$ 501,761	\$ 501,761	\$ 250,516	\$ 506,013

Sheriff

Salaries & Wages - Regular	\$ 2,126,037	\$ 2,192,910	\$ 2,304,992	\$ 2,311,808	\$ 1,135,427	\$ 2,308,281
On-Call Pay	330	-	-	-	-	-
Part Time - Admin Services Division	-	-	-	15,600	-	23,920
Salaries & Wages - Overtime & Comp	54,638	111,559	112,000	112,000	29,337	112,000
Accrued Leave Payout	13,174	33,912	-	-	1,660	-
Security for Private Events	12,435	22,284	-	24,350	16,590	-
Security for School Events	18,668	20,143	40,000	65,000	13,575	65,000
Comp Time Payout	23,566	-	50,000	50,000	-	50,000
Wages-Part-Time-Courthouse Security	117,338	101,977	97,621	116,918	68,585	143,270
FICA	174,621	183,972	183,800	187,911	94,192	189,373
Retirement	232,992	245,157	258,390	258,390	126,721	266,485
Medical Insurance	305,207	333,494	356,826	356,826	155,162	338,082
Group Life Insurance	27,671	28,648	30,195	30,195	14,809	30,784
Line of Duty Act	32,595	37,254	34,550	34,550	35,374	39,506
Professional Health Services	4,110	3,570	4,200	4,200	2,969	4,200
Professional Health Services K9	1,296	1,275	2,000	2,000	659	2,000
Repairs & Maintenance	5,628	10,492	9,000	9,000	5,489	9,000
Maintenance & Service Contracts	15,207	15,711	23,000	23,000	5,986	23,000
Advertising	-	-	-	-	372	-

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Sheriff (Continued)						
Electricity	\$ 22,515	\$ 26,745	\$ 19,000	\$ 19,000	\$ 11,867	\$ 19,000
Water	2,598	2,535	1,900	1,900	984	1,900
Sewer	1,551	1,434	-	-	493	-
Postage	1,313	1,176	1,400	1,400	811	1,400
Telephone Services	3,196	2,999	3,620	3,620	1,246	3,620
Long Distance	317	3	700	700	-	700
Cell Phones	43,877	59,911	43,400	43,400	17,413	43,400
Auto Insurance Premium	25,547	25,751	27,080	27,080	25,123	27,323
Conferences & Training	11,627	10,239	9,000	9,000	7,965	4,500
Prisoner Extradition	1,668	318	1,500	1,500	-	1,500
Dues/Association Memberships	3,836	4,491	8,500	8,500	2,498	8,500
D.A.R.E.	2,901	2,668	4,000	4,000	-	4,000
Office Supplies	5,761	6,660	11,000	11,000	5,931	11,000
Computer Equipment-non-capitalized	310	1,026	3,600	3,600	588	3,600
Gas/Grease/Oil	119,000	103,574	95,000	95,000	55,693	95,000
Auto Parts/Repairs	138,464	105,416	92,080	124,285	57,883	92,080
Ammunition	28,824	9,967	20,000	20,000	14,142	15,000
Uniforms	23,584	32,506	30,000	30,000	14,920	35,000
Other Operating Supplies	16,128	14,881	15,000	15,000	3,384	15,000
Dog Food & Supplies K9	1,263	2,056	-	-	1,388	-
Capital Outlay	816	-	-	35,000	26,361	-
Total Department	\$ 3,620,612	\$ 3,756,715	\$ 3,893,354	\$ 4,055,733	\$ 1,955,597	\$ 3,987,424
Emergency Communications						
Comm. Ctr. E11 FT Dispatcher Salary	\$ 577,804	\$ 588,941	\$ 637,662	\$ 651,767	\$ 318,286	\$ 664,783
Comm. Ctr. Overtime E911 Dispatchers	51,154	63,106	40,000	40,000	15,313	50,000
Comm. Ctr. E911 PT Dispatcher Salary	99,126	94,947	88,369	90,602	34,211	91,622
Comm. Ctr. OT E-911 PT Dispatchers	778	-	-	-	-	-
FICA	52,857	53,830	55,541	58,695	26,367	57,865
Retirement	37,093	35,425	73,140	73,140	18,777	78,843
Retirement - Hybrid	25,598	30,682	-	-	17,035	-
Retirement - Hybrid Disability	1,355	1,601	1,913	1,913	812	2,312
Medical Insurance	100,042	116,486	124,848	124,848	66,654	140,748
Group Life Insurance	7,408	7,695	8,353	8,353	4,169	8,908
Repairs and Maintenance	12,708	25,569	22,500	22,500	10,964	22,500
Maintenance and Service Contracts	90,223	95,419	97,175	97,175	79,198	97,175
Electricity - Communications Hut	9,151	9,334	9,200	9,200	3,949	27,743
Fuel - Towers	392	841	1,300	1,300	298	1,300
Postage	-	-	500	500	239	500
Telephone Services	4,361	7,430	4,800	4,800	2,561	4,800
Wireline 911	24,385	27,721	40,640	40,640	7,441	40,640
Long Distance	931	516	-	-	-	-
Cell Phones	2,385	5,070	5,100	5,100	2,669	5,100
Rent - Towers	22,452	23,575	23,645	23,645	23,771	111,760
Travel - Mileage	169	1,279	1,200	1,200	542	600
Conferences and Training	4,658	7,791	6,750	6,750	2,164	3,375
Dues/Association Memberships	400	-	875	875	877	875
Office Supplies	2,031	4,434	4,650	4,650	1,399	4,650
Gas/Greases/Oil	-	169	800	800	164	800
Uniforms - PPE	1,520	2,098	5,125	5,125	2,505	5,125
Total Department	\$ 1,128,979	\$ 1,203,960	\$ 1,254,086	\$ 1,273,578	\$ 640,365	\$ 1,422,024

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020 YTD	FY 2021
	Actual	Actual	Adopted	Amended	Thru 12/31/19	Adopted
Victim Witness						
Salaries & Wages - Regular	\$ 52,749	\$ 53,804	\$ 55,418	\$ 55,418	\$ 27,709	\$ 55,418
FICA	3,585	3,562	4,239	4,239	1,910	4,239
Retirement	5,818	6,031	6,212	6,212	3,106	6,428
Medical Insurance	9,183	9,938	10,032	10,032	4,980	11,592
Group Life Insurance	691	705	726	726	363	743
Postage	248	294	336	336	90	336
Telephone Services	564	589	1,049	1,049	255	1,049
Travel/Mileage/Parking/Tolls	869	505	4,693	4,693	1,009	2,347
Travel - Convention & Education	2,669	1,975	1,010	1,010	704	505
Dues/Association Memberships	250	250	300	300	100	300
Office Supplies	2,149	1,655	3,630	3,630	63	3,630
Total Department	\$ 78,775	\$ 79,308	\$ 87,645	\$ 87,645	\$ 40,289	\$ 86,587
Fire Department						
Salaries & Wages - Regular	\$ 386,615	\$ 403,901	\$ 568,349	\$ 573,959	\$ 234,801	\$ 726,008
Salaries and Wages - Overtime	19,663	48,180	23,200	23,200	29,208	23,200
Comp Time Payout	-	-	13,900	13,900	-	13,900
Wages - Part-Time	331,114	438,369	304,601	308,167	224,933	415,135
FICA	55,676	67,199	70,144	71,603	36,833	87,297
Retirement	43,621	46,242	65,190	65,190	25,653	85,808
Retirement - Hybrid Disability	-	-	3,321	3,321	-	5,175
Medical Insurance	47,907	57,523	104,836	104,836	31,325	95,232
Group Life Insurance	5,052	5,281	7,445	7,445	2,930	9,695
Line of Duty Act	19,902	21,231	22,200	22,200	26,914	29,803
Health/Vaccinations/Inoculations	5,278	11,406	22,000	22,000	12,662	22,000
Professional Services	3,010	21,571	180,000	180,000	-	180,000
Waste Disposal	170	-	2,300	2,300	-	2,300
Equipment Repair	14,191	19,116	17,500	17,500	6,863	17,500
Maintenance & Service Contracts	35,768	33,743	36,168	36,168	16,651	38,168
Apparatus Fuel	64,895	62,864	50,000	50,000	21,422	55,000
Water	93	141	-	-	-	-
Sewer	1,159	926	1,400	1,400	322	1,400
Postage	162	264	100	100	68	100
Telephone Services	3,310	3,887	3,500	3,500	1,508	3,500
Cell Phones	9,387	16,537	10,000	10,000	6,445	12,000
Internet	9,085	2,493	7,500	7,500	1,002	7,500
Auto Insurance Premium	64,830	59,962	65,000	66,741	62,299	69,000
Insurance	35,722	35,722	36,000	36,000	35,772	37,400
Rent - Fire Companies	51,315	51,315	51,325	51,325	12,829	51,325
Conferences & Training	6,375	11,161	5,500	5,500	2,793	2,750
Community Education	501	1,990	-	-	1,868	-
Dues/Association Memberships	644	369	700	700	290	700
Training/Seminars	26,521	47,948	25,000	25,000	15,574	55,000
Miscellaneous	122	501	-	-	669	-
Stationery/Office Supplies	3,119	4,231	4,000	4,000	1,913	4,000
Computer Equipment-non-capitalized	56	2,511	-	-	-	-
Gas/Grease/Oil	953	27	10,000	10,000	4,727	-
Auto Repairs and Parts	167,724	155,939	100,000	103,391	81,633	150,000
Breathing Apparatus	3,453	13,978	10,000	10,000	6,727	10,000
Protective Gear/Uniforms	39,541	55,099	30,000	30,000	40,109	30,000
Books & Subscriptions	2,710	309	2,200	2,200	-	2,200

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Fire Department (Continued)						
Medical Supplies	\$ -	\$ 278	\$ -	\$ -	\$ -	\$ -
Dry Hydrants	1,051	124	1,000	1,000	90	1,000
Matching Funds for Fire & EMS Grant	6,814	1,317	-	6,000	-	-
JET Program	3,811	1,809	6,000	6,000	8,634	6,000
Uniforms - Volunteers	1,560	17,060	26,450	26,450	2,518	25,000
Recruitment and Retention	-	-	-	-	-	71,742
Capital Outlay	10,097	7,598	10,000	10,000	-	10,000
Total Department	\$ 1,482,979	\$ 1,730,124	\$ 1,896,829	\$ 1,918,596	\$ 957,985	\$ 2,356,838
Company 1 Fire Station						
Trash Removal	\$ 198	\$ 99	\$ 150	\$ 150	\$ 85	\$ 150
Grounds Maintenance	20	-	-	-	-	-
Repairs & Maintenance	24,721	18,820	12,000	17,000	7,065	15,000
Maintenance & Service Contracts	4,517	4,332	7,700	7,700	1,567	5,000
Electricity	10,597	13,927	12,000	12,000	5,012	14,000
Fuel	4,291	2,618	2,000	2,000	482	2,500
Water	895	723	1,000	1,000	326	1,000
Sewer	2,069	2,272	2,580	2,580	629	2,580
Telephone Services	802	862	1,100	1,100	377	1,100
Internet	-	-	1,100	1,100	-	1,100
Office Supplies	20	-	-	-	-	-
Cleaning Supplies	2,226	1,291	2,000	2,000	850	1,500
Total Department	\$ 50,355	\$ 44,944	\$ 41,630	\$ 46,630	\$ 16,393	\$ 43,930
Company 2 Fire Station						
Cleaning Service	\$ 2,708	\$ 1,231	\$ 3,000	\$ 3,000	\$ 150	\$ 1,500
Trash Removal	198	183	200	200	85	200
Grounds Maintenance	2,000	-	2,000	2,000	-	500
Repairs & Maintenance	14,557	27,014	16,000	16,000	9,055	16,000
Maintenance & Service Contracts	13,409	11,508	12,500	12,500	7,714	12,500
Snow Removal	-	-	5,000	-	-	2,500
Electricity	24,408	25,073	23,000	23,000	8,543	23,000
Fuel	3,975	5,053	3,000	3,000	948	5,000
Water	1,680	1,883	1,900	1,900	602	1,900
Sewer	2,995	3,461	3,600	3,600	1,018	3,600
Telephone System	1,201	1,101	1,100	1,100	320	1,100
Office Supplies	-	-	-	-	44	-
Cleaning Supplies	1,121	899	2,400	2,400	1,614	2,400
Total Department	\$ 68,251	\$ 77,406	\$ 73,700	\$ 68,700	\$ 30,093	\$ 70,200
Juvenile Court Services						
Part-time Help	\$ 12,564	\$ 15,559	\$ 19,646	\$ 19,646	\$ 5,859	\$ 19,646
FICA	961	1,190	1,503	1,503	446	1,503
Cell Phones	180	208	200	200	81	600
Travel/Mileage/Parking/Tolls	-	-	100	100	-	-
Office Supplies	456	127	500	500	36	300
Total Department	\$ 14,161	\$ 17,085	\$ 21,949	\$ 21,949	\$ 6,422	\$ 22,049

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2020 YTD	FY 2021
	Actual	Actual	Adopted	Amended	Thru 12/31/19	Adopted
Detention						
Detention of Juveniles	\$ 236,118	\$ 244,382	\$ 236,120	\$ 236,120	\$ 105,516	\$ 253,239
Detention of Adults	287,964	386,556	375,000	375,000	144,768	515,625
Detention of Adults - Health Care	171,819	99,272	100,000	100,000	56,235	100,000
Detention of Adults-Other Expenses	-	404	3,000	3,000	752	3,000
Total Department	\$ 695,901	\$ 730,614	\$ 714,120	\$ 714,120	\$ 307,271	\$ 871,864

Building Inspections

Salaries & Wages - Regular	\$ 181,796	\$ 235,159	\$ 236,324	\$ 238,200	\$ 118,463	\$ 242,552
Wages - Part-Time	8,288	5,025	5,000	5,000	3,388	5,000
FICA	14,524	17,492	18,461	18,858	8,581	18,938
Retirement	8,245	2,843	27,106	27,106	-	28,688
Retirement - Hybrid	11,793	21,748	-	-	13,588	-
Retirement - Hybrid Disability	615	1,119	1,702	1,702	638	2,008
Medical Insurance	14,980	33,063	47,652	47,652	24,516	54,060
Group Life Insurance	2,321	2,809	3,096	3,096	1,552	3,241
Professional Services	49	-	-	-	-	-
Engineering-Third Party Plan Review	-	(3,915)	3,000	3,000	-	29,500
Maintenance & Service Contracts	2,159	2,689	6,000	6,000	1,218	3,500
Advertising	743	50	450	450	-	-
Postage	189	62	500	500	6	500
Telephone Services	201	61	700	700	33	700
Cell Phones	1,662	2,635	5,790	5,790	995	3,000
Travel/Mileage/Parking/Tolls	774	980	500	500	678	250
Conferences & Training	2,688	3,872	3,020	3,020	1,526	1,510
Dues/Association Memberships	220	295	500	500	45	500
Miscellaneous	-	18	-	-	-	-
Office Supplies	1,454	2,513	2,500	2,500	1,011	2,800
Computer Equipment-non-capitalized	-	1,529	800	800	-	800
Gas/Grease/Oil	3,249	3,451	4,700	4,700	1,515	3,700
Auto Parts/Repairs	2,026	1,438	1,500	1,500	2,086	2,500
Uniforms	760	775	1,500	1,500	210	1,500
Books & Subscriptions	503	1,828	1,000	1,000	-	1,500
Total Department	\$ 259,239	\$ 337,538	\$ 371,801	\$ 374,074	\$ 180,049	\$ 406,747

Animal Control

Salaries & Wages - Regular	\$ 162,998	\$ 170,700	\$ 178,669	\$ 178,669	\$ 85,197	\$ 177,775
Salaries & Wages - Overtime	5,493	7,128	1,000	1,000	2,515	1,000
Other Pay	926	495	3,000	3,000	-	3,000
Wages - Part-Time	12,149	17,939	27,394	27,826	9,773	20,530
FICA	12,752	13,145	15,764	15,797	6,779	15,170
Retirement	17,940	19,119	20,029	20,029	9,608	20,622
Medical Insurance	34,688	44,794	45,588	45,588	20,666	49,416
Group Life Insurance	2,131	2,234	2,341	2,341	1,123	2,382
Professional Health Services	17,314	8,000	8,000	8,000	28,773	20,000
Trash Removal	198	283	-	-	85	-
Repairs & Maintenance	535	5,213	3,000	3,000	1,793	3,000
Landscaping - Animal Control	3,934	3,471	-	-	1,596	-
Maintenance/Service Contracts	295	495	2,300	2,300	-	2,300
Electricity	6,500	5,053	5,900	5,900	3,022	5,900
Fuel	3,757	3,722	4,000	4,000	884	4,000
Sewer	1,877	2,215	1,500	1,500	555	1,500
Telephone Services	-	-	10	10	-	10

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Animal Control (Continued)						
Internet Services	\$ 496	\$ -	\$ -	\$ -	\$ -	\$ -
Auto Insurance Premium	1,632	1,486	1,730	1,730	1,508	1,852
Conferences & Training	566	1,237	1,200	1,200	1,053	600
Initial shots/visit costs	340	954	500	500	655	500
Spay/Neuter Services	600	293	800	800	-	800
Dues/Association Memberships	167	272	300	300	-	300
Gas/Grease/Oil	5,900	6,581	200	200	2,985	200
Auto Parts/Repairs	7,131	3,300	10,000	10,000	1,363	10,000
Uniforms	1,910	1,316	7,000	7,000	977	7,000
Dog Tags	25	-	1,000	1,000	25	1,000
Other Operating Supplies	3,076	424	500	500	487	500
Dog Food/Supplies	4,804	3,611	6,000	6,000	1,642	6,000
Animal Shelter Donations	75	-	-	-	-	-
Dangerous Dog Registry	50	75	-	-	-	75
Total Department	\$ 310,259	\$ 323,555	\$ 347,725	\$ 348,190	\$ 183,064	\$ 355,432
Medical Examiner						
Professional Health Services	\$ 1,505	\$ 100	\$ 2,000	\$ 2,000	\$ 60	\$ 2,000
Total Department	\$ 1,505	\$ 100	\$ 2,000	\$ 2,000	\$ 60	\$ 2,000
Emergency Management						
Part-Time Wages	\$ 28,045	\$ 26,795	\$ 32,785	\$ 32,785	\$ 16,576	\$ 32,785
FICA	2,146	1,598	2,508	2,508	1,268	2,508
Professional Services	7,584	8,773	-	-	-	-
Maintenance & Service Contracts	-	-	-	5,918	5,918	9,676
Printing & Binding	2,989	955	1,550	1,550	-	1,000
Telephone Services	494	520	-	-	225	-
Cell Phones	2,664	2,490	900	900	636	607
Internet	480	480	500	500	200	1,440
Travel/Mileage/Parking/Tolls	-	(70)	-	-	-	-
Conferences & Training	619	296	700	700	385	350
Dues/Association Memberships	166	124	200	200	49	125
Office Supplies	512	470	500	500	199	500
EOC Relocation/operations	1,150	972	1,000	1,000	468	1,000
Gas/Grease/Oil	794	947	1,600	1,600	124	1,600
Auto Parts/Repairs	1,027	732	1,200	1,200	66	1,200
Other Operating Supplies	1,044	2,937	1,000	1,000	790	1,000
Mobile Command Post	1,216	1,716	1,700	1,700	1,003	1,700
Total Department	\$ 50,931	\$ 49,734	\$ 46,143	\$ 52,061	\$ 27,907	\$ 55,491
Health Department						
State Health Department	\$ 210,974	\$ 214,124	\$ 215,520	\$ 215,520	\$ 107,587	\$ 232,666
Total Department	\$ 210,974	\$ 214,124	\$ 215,520	\$ 215,520	\$ 107,587	\$ 232,666
Community Services Board						
COMP: Community Services Board	\$ 2,350	\$ 2,000	\$ 3,000	\$ 3,000	\$ (500)	\$ 3,000
FICA	180	153	230	230	(38)	230
County Contribution-CSB	268,730	273,630	278,630	278,630	139,315	298,630
Total Department	\$ 271,260	\$ 275,783	\$ 281,860	\$ 281,860	\$ 138,777	\$ 301,860

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Social Services Board						
COMP: Social Services Board	\$ 2,450	\$ 1,400	\$ 4,800	\$ 4,800	\$ 1,000	\$ 4,800
FICA Tax	187	107	360	360	77	360
Total Department	\$ 2,637	\$ 1,507	\$ 5,160	\$ 5,160	\$ 1,077	\$ 5,160
Free Clinic						
Maint/Service Contract/Copying Cost	\$ 3	\$ 141	\$ -	\$ -	\$ 141	\$ -
Total Department	\$ 3	\$ 141	\$ -	\$ -	\$ 141	\$ -
Powhatan Community Action Agency						
PCCAA Services - TANF	\$ 63,456	\$ 93,590	\$ 15,000	\$ 93,750	\$ 77,152	\$ 15,000
PCCAA Services - Federal CSBG	208,496	141,662	36,242	200,226	112,770	36,242
PCCAA Services - CSBG COVID	-	-	-	216,110	-	-
Total Department	\$ 271,952	\$ 235,253	\$ 51,242	\$ 510,086	\$ 189,922	\$ 51,242
Tax Relief for the Elderly						
Tax Relief for the Elderly	\$ 387,854	\$ 390,428	\$ 410,000	\$ 410,000	\$ -	\$ 410,000
Total Department	\$ 387,854	\$ 390,428	\$ 410,000	\$ 410,000	\$ -	\$ 410,000
Parks and Recreation						
Salaries & Wages - Regular	\$ 53,264	\$ 54,329	\$ 55,959	\$ 55,959	\$ 27,980	\$ 55,959
Wages - Part-Time	12,103	12,826	26,967	27,149	7,953	20,499
Overtime Part time	-	9	-	-	-	-
FICA	4,121	4,233	6,344	6,358	2,296	5,849
Retirement	6,024	6,232	6,418	6,418	3,209	6,637
Medical Insurance	11,543	11,327	11,976	11,976	6,024	14,520
Group Life Insurance	698	712	733	733	367	750
General Maintenance	157	168	-	-	84	-
Advertising	100	-	500	500	-	500
Postage	-	-	100	100	-	100
Telephone Services	494	520	500	500	225	1,500
Cell Phones	387	692	1,260	1,260	351	1,260
Travel/Mileage/Parking/Tolls	-	-	50	50	137	25
Travel-Convention and Education	140	-	800	800	-	400
Concession Permits	120	120	200	200	-	200
Special Events	4,268	616	5,000	5,000	86	5,000
Programs	-	-	1,000	1,000	-	1,000
Office Supplies	236	198	380	380	24	380
Uniforms	98	200	400	400	-	400
Dues and Memberships	1,170	-	1,160	1,160	-	1,160
Other Operating Supplies	-	97	380	380	-	1,000
Total Department	\$ 94,923	\$ 92,279	\$ 120,127	\$ 120,323	\$ 48,736	\$ 117,139
Library						
Salaries & Wages - Regular	\$ 214,862	\$ 176,030	\$ 194,078	\$ 196,353	\$ 97,736	\$ 203,021
Wages - Part-Time	53,225	72,129	71,287	80,041	33,366	79,136
FICA	20,273	19,029	20,300	20,980	9,929	21,585
Retirement	14,836	4,055	22,261	22,261	2,153	23,722
Retirement - Hybrid	8,794	16,955	613	613	9,058	-
Retirement - Hybrid Disability	459	872	-	-	425	731
Medical Insurance	21,104	10,309	10,320	10,320	3,696	8,160
Group Life Insurance	2,737	2,400	2,542	2,542	1,280	2,680

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Library (Continued)						
Professional Services	\$ 11,473	\$ 8,096	\$ 14,000	\$ 8,000	\$ 1,952	\$ 14,000
Trash Removal	395	399	350	350	171	400
Repairs and Maintenance	777	185	-	-	-	-
Maintenance & Service Contracts	14,337	14,426	15,532	15,532	5,586	15,532
Advertising	60	119	100	100	-	125
Electricity	32,316	30,968	36,000	36,000	12,664	36,000
Fuel	54	151	200	200	21	225
Water	764	787	660	660	257	800
Sewer	894	882	600	600	297	800
Postage	616	439	800	800	150	800
Telephone Services	1,697	1,770	4,000	2,000	758	2,000
Cell Phones	1,045	847	1,500	1,500	360	1,000
Internet	2,639	2,497	2,640	2,640	1,100	2,640
Travel/Mileage/Parking/Tolls	866	1,014	1,000	5,000	1,687	500
Conferences & Training	585	445	1,000	1,000	227	500
Dues/Association Memberships	836	831	880	880	431	900
Miscellaneous	364	56	-	-	49	-
Office Supplies	3,000	3,570	4,000	4,000	1,797	4,100
Computer Equipment-non-capitalized	3,915	16,732	11,310	11,310	1,892	11,310
Computer Equipment - Capitalized	9,557	-	-	-	-	-
Books & Subscriptions	52,567	49,221	65,552	61,000	27,721	66,000
Library Supplies	2,340	10,978	4,000	6,000	2,870	4,000
Summer Reading Program	50	85	100	100	-	100
Furniture	444	9,884	500	7,052	-	500
Total Department	\$ 477,882	\$ 456,162	\$ 486,125	\$ 497,834	\$ 217,633	\$ 501,267

Planning and Zoning

COMP: Board of Zoning Appeals	\$ 90	\$ -	\$ 1,260	\$ 1,260	\$ 300	\$ 1,260
Salaries & Wages - Regular	316,834	334,008	346,519	346,519	173,676	327,898
Overtime	14	-	-	-	-	-
COMP: Planning Commission	9,300	9,300	9,300	9,300	4,125	9,300
Part-time Help	-	-	-	-	-	-
FICA	23,640	25,067	26,509	26,509	12,872	25,084
Retirement	30,556	27,358	39,746	39,746	14,106	38,770
Retirement - Hybrid	5,087	10,621	-	-	5,814	-
Retirement - Hybrid Disability	265	546	968	968	273	928
Medical Insurance	39,219	43,738	48,460	48,460	23,910	50,460
Group Life Insurance	4,128	4,338	4,539	4,539	2,275	4,380
Professional Services	8,795	2,890	11,000	11,000	-	10,000
Maintenance & Service Contracts	6,659	11,359	1,000	1,000	2,448	4,000
Printing & Binding	-	-	1,000	1,000	668	1,000
Advertising	7,728	9,411	4,000	4,000	2,348	6,500
Postage	2,198	3,527	2,000	2,000	763	3,500
Telephone Services	-	-	100	100	-	-
Cell Phones	1,290	2,030	2,950	2,950	1,043	2,450
Travel/Mileage/Parking/Tolls	1,044	660	800	800	165	400
Conferences & Training	2,796	2,150	6,000	6,000	2,188	3,000
Dues/Association Memberships	2,052	1,213	2,400	2,400	525	2,400
Training/Seminars	20	-	-	-	-	-
Office Supplies	1,676	2,341	2,500	2,500	970	2,500
Computer Equipment-non-capitalized	-	1,369	800	800	-	800

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Planning and Zoning (Continued)						
Gas/Grease/Oil	\$ 888	\$ 1,396	\$ 3,500	\$ 3,500	\$ 601	\$ 3,500
Auto Parts/Repair	953	1,085	2,000	2,000	201	2,000
Uniforms	289	420	440	440	-	440
Books & Subscriptions	50	-	800	800	-	400
Other Operational Supplies	300	-	-	-	-	-
Street Signs	1,326	3,074	4,000	9,550	367	4,000
Total Department	\$ 467,200	\$ 497,903	\$ 522,591	\$ 528,141	\$ 249,638	\$ 504,970
Code Enforcement						
Demolition Costs	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Clean Up Costs	-	-	5,000	5,000	-	5,000
Total Department	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Memberships/Joint Services/Contributions						
Contribution: Medflight	\$ 900	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 700
Contribution: Forestry	8,643	8,803	8,643	8,643	8,803	8,643
Contribution: Senior Connections	10,000	10,000	10,000	10,000	10,000	10,000
Contribution: Capital Area Train	1,392	4,500	2,000	2,000	-	2,000
Contribution: J. Sargeant Reynolds	36,363	37,484	38,876	38,876	-	41,136
Meals on Wheels	7,000	8,000	8,000	8,000	8,000	9,000
YMCA Services	10,000	10,000	10,000	10,000	10,000	10,000
RRPDC-Dues	17,393	16,942	16,867	16,867	16,942	18,591
Crater Criminal Justice Training	25,800	30,129	33,421	33,421	33,421	35,761
Contribution: (Dues)- CVWMA	13,652	13,774	13,774	13,774	14,000	14,172
Leadership Institute	500	-	500	500	-	500
Contribution: Senior Navigator	2,500	2,500	2,500	2,500	2,500	-
Contribution: CRC	-	1,348	1,341	1,341	-	1,341
MSWCD:Agricultural Support Services	42,000	42,000	44,000	44,000	11,000	41,800
VACo/VIG	7,026	7,125	7,248	7,248	6,200	7,324
NACO	460	460	460	460	460	-
Chamber of Commerce	700	250	700	700	250	250
Contribution:Powhatan Free Clinic	2,000	2,500	2,500	2,500	-	2,500
Total Department	\$ 186,330	\$ 197,015	\$ 201,830	\$ 201,830	\$ 122,576	\$ 203,718
Contingency Fund						
Contingency Fund	\$ -	\$ -	\$ 84,459	\$ 41,516	\$ -	\$ 239,365
Salary Reserve	-	-	-	-	-	69,969
Salary Adjustments/Payouts	-	-	166,069	103,921	-	100,000
Total Department	\$ -	\$ -	\$ 250,528	\$ 145,437	\$ -	\$ 409,334
Economic Development						
Salaries & Wages - Regular	\$ 61,335	\$ 163,179	\$ 168,532	\$ 168,532	\$ 84,266	\$ 169,532
FICA	4,404	11,912	12,893	12,893	6,123	12,969
Retirement	5,062	12,546	19,331	19,331	6,472	19,988
Retirement - Hybrid	1,848	6,170	-	-	3,193	-
Retirement-Hybrid Disability	96	317	401	401	150	462
Medical Insurance	6,083	13,723	13,756	13,756	6,414	15,036
Group Life Insurance	800	2,138	2,208	2,208	1,104	2,258
Professional Svcs - Marketing K Svc	-	20,250	33,000	33,000	33,000	30,000
Regional Partnerships	-	3,000	-	-	-	-

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Economic Development (Continued)						
Maintenance & Service Contracts	\$ 45	\$ 551	\$ 400	\$ 400	\$ 105	\$ 400
Advertising	2,371	3,041	12,000	12,000	1,000	10,000
Postage	266	534	100	100	9	700
Telephone Services	-	-	100	100	-	-
Cell Phones	-	-	720	720	-	360
EDA-Auto Insurance Premium	150	150	165	165	150	165
EDA-Surety Bond (Crime Exposure)	675	675	750	750	675	750
EDA-Public Officials Liability Ins	550	550	605	605	495	605
EDA-General Liability Insurance	563	577	580	580	634	580
EDA - Property Insurance	-	418	-	-	418	-
Travel/Mileage/Parking/Tolls	847	4,070	2,000	2,000	870	1,000
Conferences & Training	1,962	4,665	4,600	4,600	2,627	2,300
Dues/Association Memberships	959	3,152	3,000	3,000	1,265	3,000
Website Fees & Monthly Services	-	-	700	700	1,340	1,360
Office Supplies	1,177	1,381	1,600	1,600	292	1,000
Books & Subscriptions	-	-	200	200	-	-
Total Department	\$ 89,192	\$ 253,000	\$ 277,641	\$ 277,641	\$ 150,602	\$ 272,465
Extension						
Professional Services	\$ 74,480	\$ 76,131	\$ 80,449	\$ 80,449	\$ 19,489	\$ 80,449
Gas/Oil/Grease	135	55	-	-	-	-
Postage	118	346	100	100	5	100
Travel/Mileage/Parking/Tolls	-	59	-	-	5	-
Dues/Association Memberships	295	313	350	350	240	150
Office Supplies	1,769	1,612	1,856	1,856	150	700
Gas/Grease/Oil	440	607	750	750	205	400
Auto Parts and Repairs	482	1,741	700	700	462	200
Other Operating Supplies	1,586	1,941	1,850	1,850	323	1,000
Criminal History/Background Checks	428	169	300	300	209	150
Total Department	\$ 79,733	\$ 82,974	\$ 86,355	\$ 86,355	\$ 21,088	\$ 83,149
Transfers						
Transfer to VPA Func	\$ 520,622	\$ 502,205	\$ 607,204	\$ 610,472	\$ -	\$ 656,106
Transfer to CSA Fund	824,982	779,551	896,665	896,665	-	841,967
Transfer to grants fund	-	-	-	500	-	-
Transfer to School Fund	22,374,550	22,704,546	23,346,750	23,346,750	-	23,158,750
Transfer to Capital Projects Fund	2,663,587	1,878,032	899,000	1,845,000	1,752,000	-
Transfer to Sewer Fund	2,312,675	2,236,334	2,094,262	2,095,103	-	2,015,594
Transfer to Utility Capital Project	110,000	105,000	22,000	157,000	157,000	-
Contribution to Fund Balance	-	-	-	378,684	-	-
Total Department	\$ 28,806,415	\$ 28,205,668	\$ 27,865,881	\$ 29,330,174	\$ 1,909,000	\$ 26,672,417
Debt Service						
Bond Trustee Fees/Arbitrage	\$ 6,800	\$ 7,230	\$ 9,800	\$ 9,800	\$ 4,355	\$ 9,800
Bond Issuance Costs	-	5,000	-	218,827	213,724	-
General Govt Principal	1,405,022	1,485,216	1,691,687	1,691,687	1,657,803	1,157,472
General Govt Interest	1,057,022	987,242	1,213,616	1,213,616	664,400	1,033,818
Bus Lease - Principal	243,807	315,846	298,750	298,750	151,061	333,124
Bus Lease - Interest	12,709	9,348	26,444	26,444	3,475	17,534
Schools - Principal	3,226,416	3,321,087	3,395,871	3,395,871	2,528,755	4,002,204

Powhatan County
FY 2021 Operating Budget
Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Debt Service (Continued)						
Schools - Interest	\$ 2,971,536	\$ 2,833,129	\$ 2,904,071	\$ 2,904,071	\$ 1,960,143	\$ 2,361,635
AS400 Lease - Principal	9,819	10,085	853	853	849	-
AS400 Lease - Interest	436	170	2	2	6	-
Fire Truck Lease - Principal	64,614	99,147	135,591	135,591	101,895	139,261
Fire Truck Lease - Interest	12,917	24,935	35,086	35,086	29,974	31,417
Total Department	\$ 9,011,097	\$ 9,098,434	\$ 9,711,771	\$ 9,930,598	\$ 7,316,440	\$ 9,086,265
Total General Fund 100	\$ 54,056,587	\$ 54,797,676	\$ 56,366,020	\$ 58,733,044	\$ 18,339,322	\$ 55,608,505
Social Services Fund 102						
Salaries & Wages	\$ 896,416	\$ 962,307	\$ 991,618	\$ 994,223	\$ 519,109	\$ 1,074,601
Overtime Pay G/L# Social Services	-	5,015	-	-	754	-
Other Pay G/L # Social Services	19,316	11,946	9,720	9,720	4,423	9,720
Compensation- Part-time Help	334	202	21,564	21,668	(1,305)	21,866
FICA	64,605	69,762	77,508	78,067	37,106	81,737
Retirement	82,782	76,134	111,160	111,160	40,920	121,096
Retirement - Hybrid	12,014	27,607	-	-	16,117	-
Retirement - Hybrid Disability	643	1,453	1,270	1,270	774	1,483
Medical Insurance	151,643	160,718	177,431	177,431	88,113	169,488
VRS Group Life Ins	11,259	12,123	12,990	12,990	6,666	13,989
Operations	429,965	439,728	54,000	54,000	159,472	31,501
Assistance Programs	-	-	251,432	251,432	-	251,432
Purchase of Services	-	-	55,181	55,181	-	55,181
Total Social Services Fund 102	\$ 1,668,975	\$ 1,766,994	\$ 1,763,874	\$ 1,767,142	\$ 872,149	\$ 1,832,094
Comprehensive Services Act 104						
Administrative Costs	\$ 1,191	\$ 1,133	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Services	1,756,512	1,632,073	1,825,846	1,825,846	209,244	1,942,120
Total Comprehensive Services Fund 104	\$ 1,757,703	\$ 1,633,206	\$ 1,827,846	\$ 1,827,846	\$ 209,244	\$ 1,944,120
Fire and Rescue Fund 120						
State Dept of Fire Programs Funds	\$ 132,076	\$ 92,627	\$ 97,076	\$ 168,035	\$ 27,922	\$ 97,076
Contract Services-Daytime Coverage	314,194	508,398	528,199	528,199	224,761	528,199
EMS Transport Third Party Billing	23,684	25,829	30,000	30,000	11,620	30,000
Medical Supplies	30,615	32,916	32,000	44,291	13,067	32,000
Transfer to Capital Projects	20,543	-	-	58,991	-	-
Total Fire and Rescue Fund 120	\$ 521,111	\$ 659,770	\$ 687,275	\$ 829,516	\$ 277,370	\$ 687,275
Utilities Fund 501						
Water and Sewer Administration:						
Salaries and Wages - Regular	\$ 277,252	\$ 239,559	\$ 240,499	\$ 241,193	\$ 124,215	\$ 242,214
Overtime	21,983	20,878	25,000	25,000	9,718	25,000
FICA	21,236	18,821	18,398	18,545	9,687	18,504
Retirement	23,883	19,910	27,585	27,585	9,901	28,688
Retirement - Hybrid	6,914	4,305	-	-	2,292	-
Retirement - Hybrid Disability	361	222	288	288	107	337
Medical Insurance	49,132	37,036	42,008	42,008	18,398	47,124
Group Life Insurance	3,567	2,766	3,151	3,151	1,392	3,241
Professional Services - Sewer	40	840	-	-	693	-
Professional Services	14,737	3,070	-	-	693	-

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Utilities Fund 501 (Continued)						
Water and Sewer Administration: (Continued)						
Trash Removal	\$ 593	\$ 599	\$ -	\$ -	\$ 256	\$ -
Repairs and Maintenance	2,024	32,976	-	-	476	-
Maintenance and Service Contracts	6,381	3,856	-	-	1,581	-
Advertising	-	600	1,000	1,000	-	1,000
Electricity	836	561	-	-	615	-
Fuel (htg)	-	-	-	-	432	-
Water	414	419	400	400	246	-
Postage	1,851	2,382	2,500	2,500	451	2,500
Telephone System	536	561	500	500	243	500
Cell Phones	1,763	2,044	1,923	1,923	629	2,100
Network Service Connection	3,800	4,813	6,500	6,500	1,902	6,500
Auto Insurance	2,718	1,981	1,981	1,981	2,010	2,435
Rent Office Space	30,118	-	-	-	-	-
Mileage Reimbursement	483	127	400	400	-	200
Conferences & Training	3,501	4,272	5,500	5,500	2,058	2,750
Dues/Association Membership	1,929	1,543	1,500	1,500	1,240	1,600
Office Supplies	705	255	1,000	1,000	103	1,000
Other Operating Supplies	18	832	-	-	-	-
Chemicals	-	469	-	-	-	-
Depreciation Expense	482,171	524,262	-	-	-	-
Computer equipment non-capitalized	1,600	8	5,000	5,000	-	5,000
Gas/Grease/Oil/Vehicle Repairs	7,463	5,161	7,500	7,500	1,499	7,500
Facility - Water and Sewer Needs	41	-	-	-	-	-
Uniforms	4,797	5,035	5,300	5,300	1,896	5,300
Fees-VPDES&VPA	-	90	-	-	90	-
Lab Supplies	-	-	-	-	166	-
Personal Protective Equipment	988	192	1,600	1,600	269	1,600
Total Water and Sewer Administration	\$ 973,834	\$ 940,444	\$ 399,533	\$ 400,374	\$ 193,258	\$ 405,093
Water Expenditures:						
Professional Services - Water	\$ 19,422	\$ 21,675	\$ 20,000	\$ 20,000	\$ 6,698	\$ 20,000
Repairs and Maintenance	16,081	4,678	30,000	30,000	28,168	30,000
Maintenance and Svc Contracts	308	1,200	30,000	30,000	600	43,000
Electricity	5,663	7,999	9,500	9,500	2,686	9,500
Chesterfield Water Capacity	44,006	-	120,628	120,628	-	120,628
Chesterfield Bi-monthly Fees	252,150	325,494	305,000	305,000	96,901	305,000
Facility - Water Needs	-	-	6,000	6,000	-	6,000
Other Operating Supplies	4,870	1,246	3,250	3,250	1,260	3,250
Lab Supplies	534	1,682	3,500	3,500	402	3,500
Total Water Expenditures	\$ 343,032	\$ 363,974	\$ 527,878	\$ 527,878	\$ 136,715	\$ 540,878
Sewer Expenditures:						
Professional Services - Sewer	\$ 41,372	\$ 44,815	\$ 50,000	\$ 50,000	\$ 10,262	\$ 50,000
Sludge Removal	6,125	63,180	-	-	-	70,000
Trash Removal	-	-	1,300	1,300	-	-
Repairs and Maintenance	50,122	71,843	80,000	80,000	9,500	80,000
Maintenance and Svc Contracts	19,573	17,641	33,000	33,000	8,639	20,000
Electricity	66,958	63,761	63,000	63,000	24,405	63,000
Fuel (htg)	20,422	17,205	20,000	20,000	3,281	20,000
Water - Sewer Facilities	358	478	600	600	438	600

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Utilities Fund 501 (Continued)						
Sewer Expenditures: (Continued)						
Facility - Sewer Needs	\$ 4,201	\$ 600	\$ 6,000	\$ 6,000	\$ 1,545	\$ 6,000
Fees - VPDES & VPA	4,898	4,982	5,000	5,000	5,085	5,000
Other Operating Supplies	-	71	3,250	3,250	542	3,250
Lab Supplies	3,449	1,880	3,500	3,500	946	3,500
Chemicals	33,418	36,332	30,000	30,000	11,364	30,000
Total Sewer Expenditures	\$ 250,895	\$ 322,790	\$ 295,650	\$ 295,650	\$ 76,007	\$ 351,350
Debt Service Expenditures:						
2010 VRA Go Refund Int - Spl .0618	\$ 5,550	\$ 3,338	\$ 1,133	\$ 1,133	\$ 1,133	\$ -
2010 VRA-Flatrock W & S Interest	17,408	12,378	7,133	7,133	4,974	2,159
2011 VRA Rev Refunding - Principal	295,000	315,000	320,000	320,000	320,000	335,000
2014C VPFP VRA Refunding - Prin	85,000	90,000	95,000	95,000	95,000	195,000
2014C VRA Refunding	160,000	165,000	150,000	150,000	150,000	-
2017A VRA Refunding	15,000	10,000	10,000	10,000	10,000	10,000
2019C VRA Refunding Principal	-	-	-	-	-	90,000
2010 VRA Go Refund Prin - Spl .0618	43,878	46,634	48,794	48,794	48,797	-
2010 VRA Flatrock W & S Principal	100,000	105,000	115,000	115,000	115,000	115,000
2011 VRA Rev Refunding - Interest	358,672	345,666	332,694	332,694	169,897	25,372
2014C VRA Refunding - Interest	241,547	237,063	3,844	3,844	3,844	-
2014C VPFP VRA Refunind - Int	20,244	11,916	232,322	232,322	117,378	225,566
2017A VRA Refunding - Interest	121,173	129,069	128,731	128,731	64,457	128,294
2019C VRA Refunding Interest	-	-	-	-	-	165,332
Cost of Issuance	-	-	-	-	66,105	-
Deferred Refunding Amortization	182,508	177,083	-	-	-	-
Total Debt Service	\$ 1,645,979	\$ 1,648,145	\$ 1,444,651	\$ 1,444,651	\$ 1,166,585	\$ 1,291,723
Accruals:						
Debt Service Accruals	\$ (698,878)	\$ (731,634)	\$ -	\$ -	\$ -	\$ -
Capital Asset Accruals	-	(21,006)	-	-	-	-
OPEB Expense	294	(48,888)	-	-	-	-
Accrued Leave Accruals	2,623	(3,033)	-	-	-	-
Interest Payable Accruals	15,645	(8,058)	-	-	-	-
Total Accruals	\$ (680,316)	\$ (812,619)	\$ -	\$ -	\$ -	\$ -
Total Utilities Fund 501	\$ 2,533,425	\$ 2,462,733	\$ 2,667,712	\$ 2,668,553	\$ 1,572,565	\$ 2,589,044

**Powhatan County
FY 2021 Operating Budget
Expenditure Detail**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Thru 12/31/19	FY 2021 Adopted
Utilities Capital Projects Fund 502						
Vehicles	\$ -	\$ -	\$ -	\$ (165)	\$ -	\$ -
Flat Rock Elevated Tank Mixing Syst	-	-	-	80,000	-	-
Dutoy Creek WWTP Upgrades	406,014	81,992	-	82,245	48,089	-
Fighting Creek WWTP Upgrades	-	-	-	50,000	-	-
Utility Scada System	-	61,992	-	18,008	7,186	-
Waterline extension	-	-	-	60,000	-	-
Utilities Rate Study	-	-	-	25,000	-	-
Utility Master Plan	-	-	-	65,000	-	-
WWTP Security Upgrades	-	-	-	70,000	-	-
Flatrock Waterline Extension	-	-	-	1,496	-	-
Depreciation Expense	15,898	44,312	-	-	-	-
Capital Asset Accruals	(469,397)	(75,891)	-	-	-	-
Flat Rock Water Tower	63,383	63,347	22,000	115,560	-	-
Transfer to Utilities Fund	-	209,715	166,000	166,000	-	166,000
Total Utilities Capital Projects Fund 502	\$ 15,898	\$ 385,467	\$ 188,000	\$ 733,144	\$ 55,275	\$ 166,000

COUNTY OF POWHATAN

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