

COUNTY OF POWHATAN, VIRGINIA



ADOPTED FISCAL YEAR 2014
ANNUAL OPERATING BUDGET

JULY 1, 2013 – JUNE 30, 2014

Powhatan County Board of Supervisors



**District One
David Williams**



**District Two
Jason Moore**



**District Three
Barry Hodge
Chairman**



**District Four
Bill Melton**



**District Five
Carson Tucker
Vice- Chairman**

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

THE COUNTY OF
POWHATAN
VIRGINIA

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

Dear Members of the Board of Supervisors:

I am pleased to submit to you the FY2014 Adopted Annual Operating Budget for the County of Powhatan. The Budget represents the culmination of a great deal of effort on the part of County staff, with input from all County departments. We appreciate the time and effort by all involved and their commitment to the future of Powhatan County. It represents a conservative approach to the County's finances, demonstrating our commitment to be stewards of the taxpayer's dollars. In addition, you, the Board of Supervisors, spent over eleven hours in six workshops reviewing the proposed budget. I would especially like to recognize Elmer Hodge, the Interim County Administrator, and Sheila Minor, the Interim Finance Director who began this process with the Departments many months prior to my arrival at the County. This document provides complete and accurate information about the County's financial priorities, the availability of resources, and the planned use of those resources to provide services to the Citizens of Powhatan.

Budget Priorities

The Budget continues to build on the established financial policies of the Board of Supervisors, which are delivered on page 15 of this document. The Budget maintains the fund balance at 16.8% net of transfers. The property tax rates remain unchanged from the current rate. The budget is balanced without the use of one-time revenue sources or fund balance for ongoing operations.

The focus of the Budget is to accurately project revenue sources and adequately fund the existing operations of the County. This budget takes a conservative approach to the revenue forecasting, anticipating no additional growth in the real estate base and no increase from reassessment through January 1, 2014; and only \$5 million in new construction value for the January 2015 land book. Personal property also was held at no growth in 2014 and a conservative 2.5% growth trend for 2015. The increases in the general fund expenditures from FY13 to FY14 were largely for items incurred but not budgeted in the FY13 adopted budget, such as part-time E911

dispatchers, rent expenses, reassessment costs, unemployment benefits, and EMS transport billing costs.

The Budget includes several structural changes, such as budgeting tax relief for the elderly and disabled as an expenditure (with an offsetting revenue), recording communications taxes, wireless board revenue and PPTRA reimbursements as state revenue sources, and moving additional grant programs to the grants fund. Most of these structural changes have been mandated by guidance from the Auditor of Public Accounts.

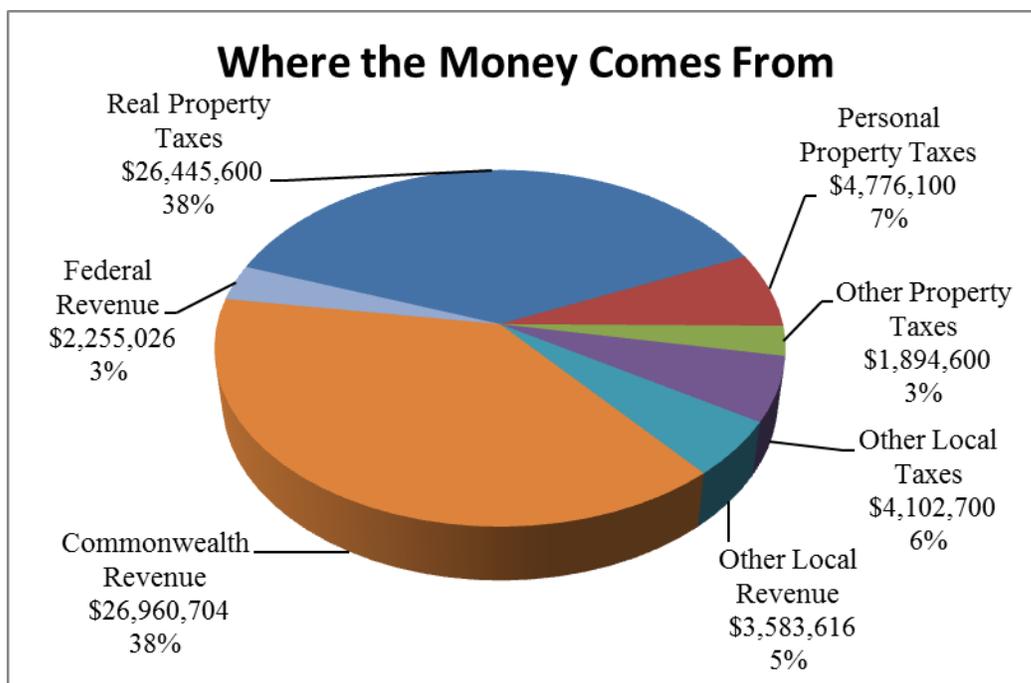
The Board of Supervisors included funding in the Budget for a 2% merit increase for County staff. Other issues addressed in the Budget are the inclusion of a Director of Community Development and the funding for the 2014 real estate reassessment, part-time dispatchers in the E911 Center, and replacement vehicles for the Sheriff's Office. The Budget includes \$380,000 in additional operating funds for Powhatan County Public Schools.

The general fund continues to support the operation and debt service for Water and Sewer infrastructure in the County. The County has seen the benefits of this policy decision with increases in sales and property tax revenue from new business.

Revenues

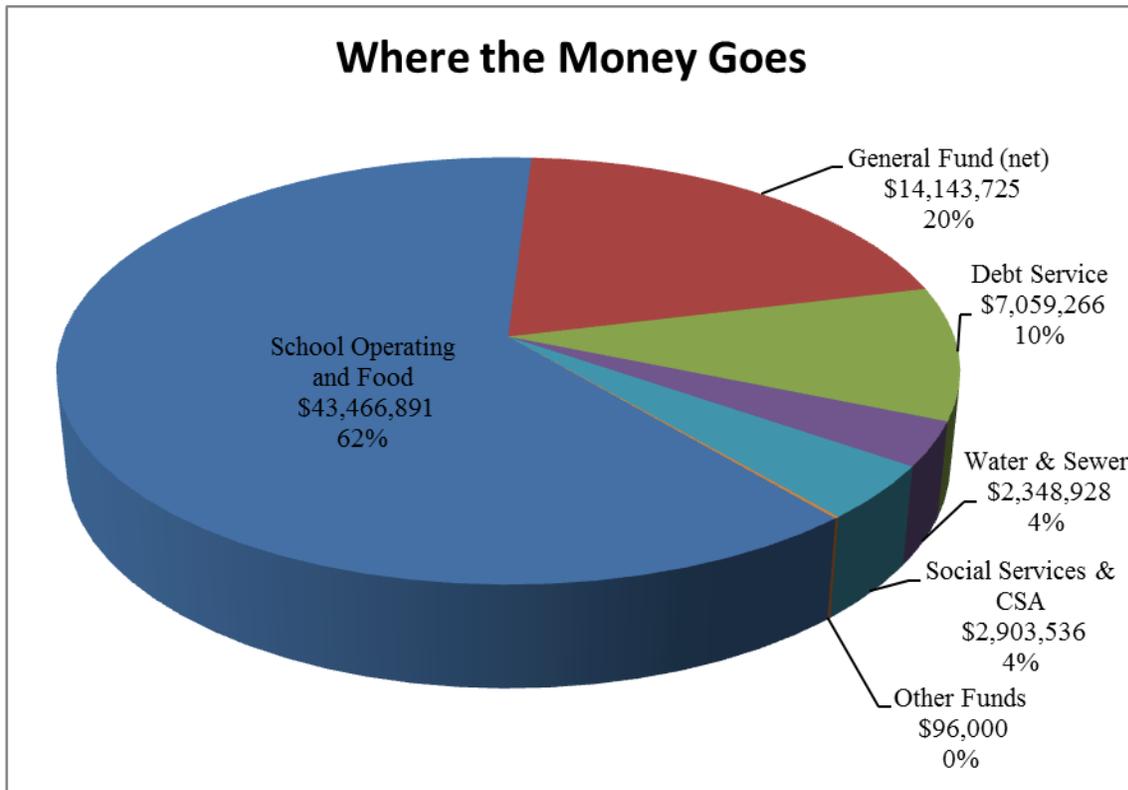
The Budget maintains the current real estate tax rate of \$.90 per \$100 of assessed value and the personal property tax rate of \$3.60 per \$100 of assessed value. The County is currently in the process of the real estate reassessment that will be effective January 1, 2014.

The sources of total revenues are shown below. Major sources include the real estate tax, personal property tax, and state and federal sources.



Expenditures

Expenditures, net of transfer, total \$70,018,346. This includes \$42,074,330 in school expenditures and \$7,059,266 for debt service on schools' and county facilities. The total operating budget increased \$969,625, or 1.40%, between the FY2013 and FY2014 adopted budgets.



Sincerely,

Patricia A. Weiler
County Administrator

READER'S GUIDE AND DOCUMENTS RELATING TO THE ANNUAL OPERATING BUDGET

The purpose of this document is to provide useful, concise information about Powhatan County financial plans and operations to residents, elected officials, and other interested parties. The budget is organized along functional lines and includes a narrative discussion of each department's major objectives, operation plans, and any significant changes in operations. Each narrative also provides a breakdown of expenditures by personnel, operating and capital allocations.

For a complete listing of budget topics, please refer to the Table of Contents.

DOCUMENTS RELATING TO THE ANNUAL OPERATING BUDGET

In addition to the Annual Financial Plan, the County prepares several other documents that relate to County operations and finances. These include:

Capital Improvement Plan (CIP) – The CIP document, updated annually as part of the annual budget process, proposes the acquisition, enhancement or replacement of public facilities to serve county citizens. The CIP depicts the arrangement of selected projects in priority order and establishes cost estimates and anticipated funding sources.

School Budget – This document details the School Board operations and funding requests.

Comprehensive Annual Financial Report – This document presents the County's financial statements at June 30 of each year. This report is generated by the Finance office in conjunction with the county's external auditors and is in accordance with Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the Auditor of Public Accounts of the Commonwealth of Virginia Standards. This report is subject to an annual audit by an independent accounting firm.

Classification and Compensation Plan – This document provides information on personnel related transactions and includes a salary schedule for authorized positions.

HISTORY OF POWHATAN COUNTY

In 1608, a band of approximately 120 men, led by Christopher Newport, made an expedition up the James River to a point as far west as Maidens Bridge. They were forced to turn back because of hostile Monacan Indians who occupied the area at the time. Very little is known about these Monacan Indians. These hunters and farmers had an open settlement of huts up and down the riverbank which were abandoned. The word "Monacan" is derived from the Algonquin word signifying a stick or spade.

Between the years of 1699-1705, some five to seven hundred Huguenot refugees, fleeing from persecution in France, settled on the James River near Manakin in the then-abandoned Monacan Indian villages. They soon scattered throughout the area, building fine homes, some of which are still standing in the County.

In May 1777, the Virginia General Assembly created the County of Powhatan out of land from the eastern portion of Cumberland County between the Appomattox and James Rivers. In 1850, a small portion of Chesterfield County was annexed, creating what today is the 273-square mile County of Powhatan. In Virginia, there are nine counties bearing Indian names. Only one, Powhatan, is named for an Indian chief. "Chief Powhatan," father of the famous Indian princess, Pocahontas, was one of the greatest, and is today one of the best known of the Indian chiefs.

After the formation of the County, the first court was held on July 17, 1777, in the home of Littlebury Mosby (1729-1809). Mosby was an important figure in the history of Cumberland and Powhatan Counties. Before and after 1777, he was a gentleman Justice. He was also a vestryman and senior warden of Peterville Church, a colonel in the militia, a tavern keeper, and a high sheriff in the County. His home still stands and is a private residence at the intersection of Route 60 and Old Tavern Road.

At the first session of the court, plans were considered for laying off the county seat to be known as Scottville in honor of General Charles Scott, a Revolutionary War hero and personal aide to General George Washington at Valley Forge. Two granite markers, which still stand today, were placed at the south and north ends of the village to serve as meridian markers. The name of the county seat was changed to Powhatan in 1836 and the present courthouse building was erected in 1848.

Due to the lack of public transportation, small villages sprang up around the County, each of which served their immediate areas. General stores were stocked with local produce, while dry goods were hauled by packet boat (operated by independent boat companies) on the Kanawha Canal, located on the north side of the river. Each store was responsible for ordering its own supplies and picking them up at the river. These goods were then brought across to the Powhatan side of the river boat or ferry and hauled by teams or wagons to various locations through the County. According to a directory from that period, in 1852 there were sixteen merchants in the County as well as thirteen attorneys and thirteen physicians. An assessment in 1850 valued the land in the County at an average of \$10.12 per acre. The 1852 census showed the population to be 8,171.

POWHATAN COUNTY BUDGET PROCESS

Powhatan County's budget development process begins each year in October and continues through the final budget adoption in April (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. Each activity funded has been reviewed by the County staff, the County Administrator and the Board of Supervisors.

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

Prior to May 1, the Board of Supervisors makes final revisions to the proposed budget and adopts the budget by resolution. Funds are appropriated at the departmental level through the Board of Supervisor's passage of an appropriation resolution. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, or as amended by the Board of Supervisors.

Appropriations for the General Fund, School Fund and Enterprise Funds lapse at fiscal year end. Appropriations for Capital Project and Grant Funds are continued until the completion of the project, even when the project extends beyond the end of the fiscal year.

The Board of Supervisors 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 total budget by more than 1% of the total current appropriation can be approved only after holding a public hearing on the proposed amendment.

FY2014 Budget and Capital Improvement Program (CIP) Working Calendar

DATE	TIME	TOPIC
March		
4	7:00 PM	BOS Regular Meeting - Presentation of County Administrator's Proposed Budget
11	7:00 PM	BOS Workshop - State Budget, Sequestration, FY 2013 Projections; FY 2014 Revenues
18	5:00 PM	BOS Workshop - FY 2014 School Board Budget and Discussion on Tax Rates
18	7:00 PM	BOS Regular Meeting - Request to advertise CY 2013 Tax Rates
22		Public Hearing Notice on CY 2013 Taxes is sent to paper
25	7:00 PM	BOS Workshop - FY 2014 General Funds Expenditures, Library
27		Notices of Public Hearing on CY 2013 Tax Rates is printed in paper
April		
1	5:00 PM	BOS Workshop - FY 2014 Expenditures, Constitutional Officers, Social Services
1	7:00 PM	BOS Regular Meeting - Request to advertise FY 2014 Operating Budget
5		Public Hearing Notice on FY 2014 Budget sent to paper
8	5:00 PM	BOS Workshop - FY 2014 Other Funds Expenditures
8	7:00 PM	BOS Special Meeting - Public Hearing on CY 2013 Tax Rates
10		Notices of Public Hearing on FY 2014 Operating Budget is printed in paper
15	5:00 PM	BOS Workshop - Forcast of FY 2015
15	7:00 PM	BOS Regular Meeting - Adopt CY 2013 Tax Rates
19		Commissioner generates books for real estate
22	7:00 PM	BOS Special Meeting - Public Hearings on FY 2014 Operating Budget
22		Treasurer sends real estate tax bills to printer for 1st draft of bills
29	7:00 PM	BOS Special Meeting - Adopt FY 2014 Operating Budget
May		
1		Notify Schools of Adopted Budget
3		Treasurer mails real estate and personal property tax bills

BASIS OF ACCOUNTING, STRUCTURE OF COUNTY FUNDS AND BASIS OF BUDGETING

FUND ACCOUNTING

The accounts of the County and its component unit (Powhatan County Public School System) 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 its 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 being reported in separate rows/columns.

BASIS OF ACCOUNTING

The accounting records of the County are maintained on the modified accrual basis of accounting for the General Fund, Debt Service Fund, Special Revenue Funds, and Capital Projects Fund, and on the full accrual basis of accounting for the Enterprise Funds. In general, under the modified accrual basis of accounting, revenues are recorded as received in cash or if both measurable and available within 45 days to finance current year appropriations. Expenditures are recorded in the periods in which the liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recorded when due. 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 purpose of expenditure. Under the full 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 Funds.

GOVERNMENT FUND TYPES

Governmental Funds are those through which most governmental functions of the County and School Board are financed. The following governmental funds are maintained by the County:

General Fund:

The General Fund is the general operating fund and is used to account for all financial resources except those required to be accounted for in another fund. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditure. The general fund includes most traditional local government programs such as Police, Fire, Libraries, and Parks.

Special Revenue Funds:

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. These funds include cash proffers, grants, asset forfeiture, and drug taskforce.

Capital Projects Fund:

Capital Projects Funds are used to account for financial resources used for the acquisition, design, development, and/or construction of major capital facilities (other than those financed by Proprietary Funds) as well as oversight of school capital projects. Funding sources often include proceeds from long-term indebtedness, general fund transfers, and capital grants. Projects within the Capital Projects Fund often extend beyond one fiscal year, therefore the appropriations for these projects do not lapse at fiscal year end.

School Fund:

This fund reflects revenues and expenditures related to the operations of Powhatan County Public Schools. The primary sources of revenue, exclusive of transfers from the General Fund, are basic school aid payments from the Commonwealth and educational program grants from the Federal Government. Major expenditures include instructional costs; administration, attendance and health; transportation; operations and maintenance; and technology. The School Food fund, which accounts for cafeteria operations within the School System, is maintained separately and reported with the School Fund in the Component Unit exhibits of the County's Comprehensive Annual Financial Report.

PROPRIETARY FUND TYPES

Proprietary Funds are used to account for the County's on-going organizations and 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. The following are the County's proprietary fund types:

Enterprise Funds:

Enterprise Funds are used to account for operations (a) that are 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 general 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, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County does not budget depreciation expenses in enterprise funds although it is recorded and reported in the annual financial report. Enterprise funds comprise the utilities.

Water & Wastewater Fund: This fund accounts for the operation, maintenance and construction of the County's water and sewer systems. Charges for service represent the major source of operating revenue. Salaries and wages, contractual services, and depreciation are the major expenditures of the fund.

Wastewater Fund: This fund accounts for the operation, maintenance and construction of the County's sewer system. The fund's major source of operating revenue is charges for service. The major expenses consist of salaries and wages, depreciation and interest.

FIXED ASSETS, CAPITALIZATION AND DEPRECIATION

The standard for capitalization of tangible property is \$5,000 or more per unit with an expected useful life greater than one year. 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

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, applicable to governmental units except for depreciation in the Enterprise Funds. Budgeted amounts reflected in the financial statement are as originally adopted or as amended by the Board of Supervisors or County Administrator.

Prior to May 1, the County Board adopts the budget by resolution and funds are appropriated generally at the fund level for all funds, through passage of an appropriation resolution.

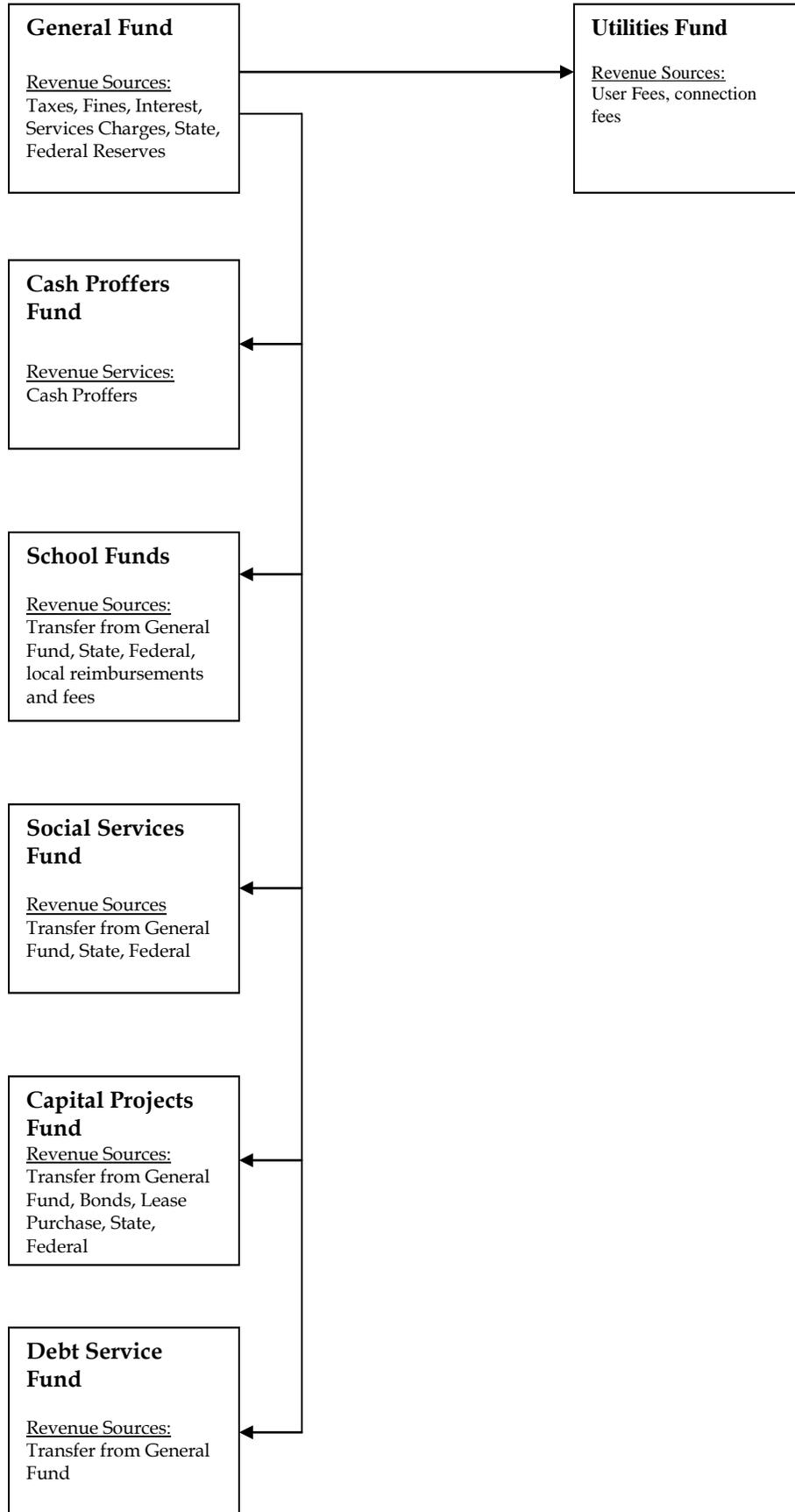
Formal budgetary integration is employed as a management control device during the year for all funds. Budgets are legally adopted annually for the County's General Fund and the School Operating Fund.

A budget is adopted for each grant or project in the Grants Fund, the Special Revenue Funds, or the County Capital Projects Fund. The budget resolution specifies that the budget and appropriation for each grant or project continues until the expiration of the grant or completion of the project. All other appropriations lapse at year-end. Budgets for these grants and projects are not included herein since they are not legally adopted annually. The level of control at which expenditures may not legally exceed appropriations is at the individual grant or project in the Grants Fund and County Capital Projects Fund and at the total appropriation level for each fiscal year in the School Capital Projects Fund.

STRUCTURE OF COUNTY FUNDS

Governmental Funds

Enterprise Funds



FISCAL POLICY GUIDELINES – OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices of the County of Powhatan. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal 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-run financial planning with day to day operations, and
- Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy statements are presented:

CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will consider all capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a five and ten year plan for capital improvements and update each annually.
3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

6. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
7. The County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
8. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will attempt to determine the least costly financing method for all new projects.
10. In recognition of the incremental costs of capital improvements and their future maintenance and replacement costs, the County will establish a Capital Improvement Reserve Fund, the interest income on which will be used to help pay for a part of the incremental cost of future maintenance and debt service. The level of the Fund will be determined on an annual basis and incorporated into the County's Annual Operating Budget. This Fund will be initially established at some minimum level based upon a further evaluation of the future of capital improvement needs.

DEBT POLICIES

1. The County will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
3. Net debt per capita should remain under \$2,500. Net debt is defined as any and all debt that is tax-supported.
4. Net debt as a percentage of estimated market value of taxable property should not exceed 4.5 %.
5. The ratio of debt service revenue as a percent of governmental fund revenue should not exceed 12 %.
6. The ratio of debt per capita as a percentage of income should not exceed 7.5 %.

7. The County recognizes the importance of underlying and overlapping debt in analyzing financial condition. The County will regularly analyze total indebtedness including underlying and overlapping debt.
8. On all General Fund supported, debt-financed projects, the County will make a down payment of at least 5 percent of total project costs from current resources.
9. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
10. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.

RESERVE POLICIES

1. The County will establish an emergency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be budgeted at not less than 1 % of the General Fund.
2. Undesignated fund balances at the close of each fiscal year should be at least 10% of the total annual operating budget of the County.
3. The County will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

OVERVIEW

The County Board of Supervisors recognizes that it is the explicit constitutional responsibility of the County Treasurer to invest County Funds in accordance with Virginia Law. It is the desire of the County Board of Supervisors to provide the Treasurer with the most timely information in order to best execute the powers of the Treasurer's Office. To that end, the following Investment Policies are intended as a guide for the County Board of Supervisors to facilitate this relationship.

INVESTMENT POLICIES

1. The County will attempt to provide a cash-flow analysis of all funds on a continuous basis. Disbursement, collection, and deposit of funds will be scheduled to insure maximum cash availability.
2. The County will develop an annual cash-flow budget for County Operations to be reviewed quarterly with the Treasurer.

Table of Full-Time Authorized Positions

<u>Department</u>	<u>FY2010</u> <u>Adopted</u>	<u>FY2011</u> <u>Adopted</u>	<u>FY2012</u> <u>Adopted</u>	<u>FY2013</u> <u>Adopted</u>	<u>FY2014</u> <u>Adopted</u>	<u>Variance</u>
<u>County Administration</u>						
County Administrator	1	1	1	1	1	0
Sr. Executive Assistant	1	1	1	1	1	0
Executive Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total County Administration</u>	3	3	3	2	2	0
<u>County Attorney</u>						
County Attorney	0	1	1	1	1	0
Paralegal	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total County Attorney</u>	0	2	2	2	2	0
<u>Registrar</u>						
Registrar	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Registrar</u>	1	1	1	1	1	0
<u>Finance and Administration</u>						
Finance Director	1	1	1	1	1	0
HR Benefits and Training Coordinator	1	1	1	1	1	0
Procurement Officer	0	1	1	1	0	-1
Accountant	0	0	0	0	1	1
Accounting Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>
<u>Total Finance</u>	3	4	4	3	4	1
<u>Information Technology</u>						
Information Technology Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>0</u>
<u>Total Information Technology</u>	1	1	1	2	2	0
<u>Grants Coordinator</u>						
Grants Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total Grants Coordinator</u>	1	1	1	0	0	0
<u>Commissioner of the Revenue</u>						
Commissioner of the Revenue	1	1	1	1	1	0
Chief Deputy Commissioner	1	1	1	1	1	0
Deputy COR II	2	2	2	2	2	0
Deputy COR III	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
<u>Total Commissioner of Revenue</u>	7	7	7	7	7	0
<u>Treasurer</u>						
Treasurer	1	1	1	1	1	0
Deputy Treasurer II	3	3	3	3	3	0
Deputy Treasurer III	2	2	2	2	2	0
Chief Deputy Treasurer	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Treasurer</u>	7	7	7	7	7	0
<u>Clerk of the Circuit Court</u>						
Clerk of the Circuit Court	1	1	1	1	1	0
Deputy Clerk IV	1	1	1	1	1	0
Deputy Clerk	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>0</u>
<u>Total Clerk of the Circuit Court</u>	5	5	5	4	4	0
<u>Commonwealth's Attorney</u>						
Commonwealth's Attorney	1	1	1	1	1	0
Deputy Commonwealth's Attorney	1	1	1	1	1	0
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Commonwealth's Attorney</u>	3	3	3	3	3	0

Table of Full-Time Authorized Positions

<u>Department</u>	<u>FY2010</u> <u>Adopted</u>	<u>FY2011</u> <u>Adopted</u>	<u>FY2012</u> <u>Adopted</u>	<u>FY2013</u> <u>Adopted</u>	<u>FY2014</u> <u>Adopted</u>	<u>Variance</u>
<u>Sheriff</u>						
Office Manager	1	1	1	1	1	0
Administrative Assistant Court Services	1	1	1	1	1	0
Sergeant	3	4	5	5	5	0
Lieutenant	2	2	2	2	2	0
Deputy	25	23	21	21	21	0
Corporal	3	4	5	4	4	0
Chief Deputy	1	1	1	1	1	0
Undersheriff	1	1	1	1	1	0
IT Technician	1	1	1	1	1	0
Crime Analyst	1	1	1	1	1	0
Detective	2	2	2	2	2	0
Sheriff	1	1	1	1	1	0
Dispatcher	10	10	10	8	8	0
Dispatch Manager	1	1	1	1	1	0
Dispatch Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Sheriff</u>	54	54	54	51	51	0
<u>Victim Witness Grant</u>						
Victim Witness	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Victim Witness Grant</u>	1	1	1	1	1	0
<u>Fire Administration</u>						
Chief of Fire and Emergency Medical Service	1	1	1	0	0	0
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Fire Administration</u>	2	2	2	1	1	0
<u>Animal Control</u>						
Sergeant-Animal Control	1	1	1	1	1	0
Deputy-Animal Control	2	2	2	2	2	0
Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>Total Animal Control</u>	4	4	4	4	4	0
<u>Facilities Management</u>						
Facilities Assistant	1	1	1	1	1	0
Facilities/Groundskeeper	1	1	1	1	1	0
General Services Supervisor	1	1	1	1	1	0
Maintenance Worker	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
<u>Total Facilities Management</u>	5	5	5	5	5	0
<u>Convenience Center</u>						
Supervisor	1	1	1	1	1	0
Attendant	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
<u>Total Transfer Station</u>	3	3	3	3	3	0
<u>Utilities</u>						
Utilities/General Services Director	1	1	1	1	1	0
Manager, WWTP	1	1	1	0	0	0
Utilities Engineer	1	1	1	1	1	0
WWTP Operator	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
<u>Total Utilities</u>	6	6	6	5	5	0

Table of Full-Time Authorized Positions

<u>Department</u>	<u>FY2010</u> <u>Adopted</u>	<u>FY2011</u> <u>Adopted</u>	<u>FY2012</u> <u>Adopted</u>	<u>FY2013</u> <u>Adopted</u>	<u>FY2014</u> <u>Adopted</u>	<u>Variance</u>
<u>Social Services</u>						
Finance and Operations Manager	1	1	1	1	1	0
Benefit Programs Specialist	4	4	4	4	4	0
CAA Coordinator'	1	1	1	1	1	0
Senior Benefit Program Specialist	1	1	1	1	1	0
Social Worker	5	5	5	5	5	0
Benefit Programs Supervisor	1	1	1	1	1	0
Social Work Supervisor	1	1	1	1	1	0
Domestic Violence Coordinator	1	1	1	1	1	0
IS Support Specialist	1	1	1	1	1	0
Director	1	1	1	1	1	0
Clerk III	1	1	1	1	1	0
Receptionist	1	1	1	1	1	0
<u>Total Social Services</u>	19	19	19	19	19	0
<u>Comprehensive Services</u>						
Coordinator	1	1	1	1	1	0
<u>Total Comprehensive Services</u>	1	1	1	1	1	0
<u>Parks and Recreation</u>						
Parks and Recreation Director	1	1	1	0	0	0
Senior Facilities Manager	0	0	0	0	1	1
<u>Total Parks and Recreation</u>	1	1	1	0	1	1
<u>Library</u>						
Library Director	1	1	1	1	1	0
Assistant	1	1	1	1	1	0
<u>Total Library</u>	2	2	2	2	2	0
<u>Building Inspections</u>						
Building Official	1	1	1	1	1	0
Building Inspector	2	2	2	2	2	0
Secretary	1	1	1	1	1	0
Plans Reviewer	2	2	2	1	1	0
<u>Total Building Inspections</u>	6	6	6	5	5	0
<u>Planning</u>						
Planning Director	1	1	1	1	1	0
Environmental Manager	0	0	0	1	1	0
Planner II	2	2	2	1	1	0
Planner I	1	1	1	1	1	0
Administrative Assistant	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Zoning Administrator	1	1	1	1	1	0
Erosion and Sediment Control Inspector	1	1	1	1	1	0
<u>Total Planning</u>	7	7	7	7	7	0
<u>GIS Coordinator</u>						
GIS Coordinator	1	1	1	1	1	0
<u>Total GIS Coordinator</u>	1	1	1	1	1	0
<u>Economic Development</u>						
Economic Development Director	1	1	1	0	0	0
<u>Total Economic Development</u>	1	1	1	0	0	0
<u>Total Full-time Positions</u>	144	147	147	136	138	
<u>Per 1,000 Population</u>	5.36	5.47	5.25	4.86	4.93	

**FY2013 - 2014 Powhatan County Adopted Budget
Revenue Summary**

	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2013 to FY2014	
						\$ change	% change
Real Property Taxes	26,200,408	26,438,508	26,592,227	25,789,173	26,445,600	656,427	2.55%
Personal Property Taxes	4,178,825	4,331,750	6,521,619	4,548,028	4,776,100	228,072	5.01%
Other Property Taxes	980,291	1,180,985	1,039,959	1,136,000	1,043,600	(92,400)	-8.13%
Penalties & Interest	356,366	469,100	543,648	361,000	476,000	115,000	31.86%
Tax Relief	-	-	-	-	375,000	375,000	--
TOTAL, GENERAL PROPERTY TAXES	31,715,890	32,420,343	34,697,452	31,834,201	33,116,300	1,282,099	4.03%
Local Sales Tax	1,974,021	861,477	1,496,777	2,000,000	2,098,800	98,800	4.94%
Other Local Taxes	2,709,236	2,710,582	2,744,655	3,017,000	2,003,900	(1,013,100)	-33.58%
TOTAL, OTHER LOCAL TAXES	4,683,257	3,572,059	4,241,432	5,017,000	4,102,700	(914,300)	-18.22%
Planning & Zoning Fees	41,199	36,794	59,086	42,800	47,300	4,500	10.51%
Building Permits	245,358	254,274	288,631	262,500	320,400	57,900	22.06%
Other Permits, Fees, Licenses	28,787	32,137	16,966	25,700	16,080	(9,620)	-37.43%
TOTAL, PERMITS, FEES, & LICENSES	315,344	323,205	364,683	331,000	383,780	52,780	15.95%
FINES AND FORFEITURES	135,586	161,483	170,248	177,400	172,200	(5,200)	-2.93%
USE OF MONEY & PROPERTY	291,876	248,464	242,387	235,000	226,000	(9,000)	-3.83%
EMS Transport Fees	-	-	100	513,000	585,625	72,625	14.16%
Other Charges for Services	140,695	156,142	185,051	148,700	163,200	14,500	9.75%
TOTAL, CHARGES FOR SERVICES	140,695	156,142	185,151	661,700	748,825	87,125	13.17%
MISCELL. & RECOVERED	97,408	162,962	161,678	42,500	79,650	37,150	87.41%

**FY2013 - 2014 Powhatan County Adopted Budget
Revenue Summary**

	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2013 to FY2014	
						\$ change	% change
PPTRA*	3,022,472	3,022,472	3,022,472	3,022,472	3,022,472	-	0.00%
Other Non- Categorical State Aid	76,441	73,467	204,392	209,000	1,098,700	(4,000)	-1.91%
TOTAL, NON-CAT. STATE AID	3,098,913	3,095,939	3,226,864	3,231,472	4,121,172	889,700	27.53%
SHARED EXPENSES (STATE)	1,806,540	1,766,897	1,709,751	1,697,569	1,833,982	136,413	8.04%
CATEGORICAL STATE AID	252,951	260,639	191,048	244,000	211,832	(32,168)	-13.18%
CATEGORICAL FEDERAL AID	581,923	133,528	62,512	56,836	74,956	18,120	31.88%
TRANSFERS & FUND BALANCE	70,934	139,930	807,214	-	-	-	0.00%
GENERAL FUND TOTAL	43,191,317	42,441,591	46,060,421	43,528,678	45,071,397	1,542,719	3.54%

* Although included in the personal property tax when adopted in prior years, PPTRA is shown separately as non-categorical state aid for comparative purposes.

SOCIAL SERVICES FUND	1,462,651	1,571,632	1,396,815	1,511,000	1,348,895	(162,105)	-10.73%
COMP. SERVICES ACT FUND	1,421,222	1,568,004	1,590,373	1,569,000	1,554,641	(14,359)	-0.92%
CASH PROFFER FUND	112,649	43,475	342,238	75,000	-	(75,000)	-100.00%
GRANTS FUND	831,801	304,085	184,978	-	-	-	--
SCHOOL OPERATING FUND	43,095,322	41,698,814	40,782,982	41,729,237	42,074,330	345,093	0.83%
SCHOOL FOOD FUND	1,411,896	1,256,111	1,403,023	1,464,308	1,392,561	(71,747)	-4.90%
DRUG TASK FORCE FUND (STATE)	2,112	8,495	33,777	-	5,000	5,000	--

**FY2013 - 2014 Powhatan County Adopted Budget
Revenue Summary**

	Revenue	Revenue	Revenue	FY2013	FY2014	FY2013 to FY2014	
	FY2010	FY2011	FY2012	Adopted Budget	Adopted Budget	\$ change	% change
ASSET FORFEITURE FUND (FEDERAL)	-	6,189	18,756	-	5,000	5,000	--
CAPITAL PROJECTS FUND	676,572	5,891,712	3,636	-	76,000	76,000	--
PCAA FUND	-	215,799	521	-	10,000	10,000	--
UTILITIES FUND	1,835,107	2,280,559	2,642,956	2,497,623	2,348,928	(148,695)	--
DEBT SERVICE FUND	37,612,256	6,797,992	11,685,913	7,036,678	7,059,266	22,588	--
TOTAL REVENUE APPROPRIATIONS	\$ 131,652,905	\$ 104,084,458	\$ 106,146,389	\$ 99,411,524	\$ 100,946,018	\$ 1,534,494	1.54%
Less: Transfers	(28,321,050)	(29,278,108)	(29,189,597)	(30,362,803)	(30,927,672)		
TOTAL REVENUE ALL FUNDS	\$ 103,331,855	\$ 74,806,350	\$ 76,956,792	\$ 69,048,721	\$ 70,018,346	969,625	1.40%

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
GENERAL FUND									
3	100	11010	0001	Current Year Taxes					
3	100	11010	0002	Delinquent Taxes				300,000	335,000
3	100	11010	0004	Roll Back Taxes	12,404	9,208	27,311	15,000	19,500
3	100	11010	1990	RE Taxes - 1990	100				
3	100	11010	1992	RE Taxes - 1992	290				
3	100	11010	1993	RE Taxes - 1993	309				
3	100	11010	1994	RE Taxes - 1994	293				
3	100	11010	1995	RE Taxes - 1995	314				
3	100	11010	1996	RE Taxes - 1996	322				
3	100	11010	1997	RE Taxes - 1997	322				
3	100	11010	1998	RE Taxes - 1998	592				
3	100	11010	1999	RE Taxes - 1999	668				
3	100	11010	2000	RE Taxes - 2000	774				
3	100	11010	2001	RE Taxes - 2001	1,053	26	10		
3	100	11010	2002	RE Taxes - 2002	2,828		248		
3	100	11010	2003	RE Taxes - 2003	2,786	392			
3	100	11010	2004	RE Taxes - 2004	2,828	1,646			
3	100	11010	2005	RE Taxes - 2005	5,322	4,332	28		
3	100	11010	2006	RE Taxes - 2006	13,907	8,660	555		
3	100	11010	2007	RE Taxes - 2007	73,265	27,165	6,577		
3	100	11010	2008	RE Taxes - 2008	188,264	140,710	105,075		
3	100	11010	2009	RE Taxes - 2009	13,242,983	255,086	232,080		
3	100	11010	2010	RE Taxes - 2010	12,364,824	13,239,647	291,436		
3	100	11010	2011	RE Taxes - 2011		12,890,049	13,003,585		
3	100	11010	2012	RE Taxes - 2012			12,925,322		
3	100	11010	2013	RE Taxes - 2013				25,849,173	13,039,500
3	100	11010	2014	RE Taxes - 2014					13,051,600
3	100	11015	0001	Tax Relief for the Elderly	285,960	(317,059)		(375,000)	375,000
3	100	11016	0001	Surplus Real Estate Funds		178,646			
3	100	11020	2008	PSC Taxes - 2007	4,260				

**FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds**

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	11020	2009	PSC Taxes - 2009	559,616	7,707			
3	100	11020	2010	PSC Taxes - 2010		699,676			
3	100	11020	2011	PSC Taxes - 2011			694,105		
3	100	11020	2013	PSC Taxes - 2013				700,000	695,000
3	100	11030	0001	Current Taxes					
3	100	11030	0002	Delinquent Taxes					
3	100	11030	2004	PP Taxes - 2004	164				
3	100	11030	2005	PP Taxes - 2005	2,832	1,238			
3	100	11030	2006	PP Taxes - 2006	8,168	4,607	2,082		
3	100	11030	2007	PP Taxes - 2007	13,103	5,966	3,993		
3	100	11030	2008	PP Taxes - 2008	107,109	18,293	8,795		
3	100	11030	2009	PP Taxes - 2009	3,454,258	102,332	21,501		
3	100	11030	2010	PP Taxes - 2010		3,606,800	112,806		
3	100	11030	2011	PP Taxes - 2011			3,718,695		
3	100	11030	2012	PP Taxes - 2012			1,783,079		
3	100	11030	2013	PP Taxes - 2013				3,777,528	4,202,000
3	100	11031	2005	MH Taxes - 2006	43				
3	100	11031	2006	MH Taxes - 2006	156				
3	100	11031	2007	MH Taxes - 2007	159	89	13		
3	100	11031	2008	MH Taxes - 2008	118	218	13		
3	100	11031	2009	MH Taxes - 2009	4,644	538	13		
3	100	11031	2010	MH Taxes - 2010		5,474	166		
3	100	11031	2011	MH Taxes - 2011			4,786		
3	100	11031	2012	MH Taxes - 2012			3,069		
3	100	11031	2013	MH Taxes - 2013				6,000	2,700
3	100	11031	2014	MH Taxes - 2014					2,900
3	100	11032	2009	Rescue Squad PP2009 Taxes	6,315		(40)		
3	100	11032	2010	Rescue Squad PP2010 Taxes		7,470			
3	100	11032	2011	Rescue Squad PP2011 Taxes			9,684		
3	100	11032	2012	Rescue Squad PP2012 Taxes			5,232		
3	100	11032	2013	Rescue Squad PP2013 Taxes				7,000	4,900
3	100	11032	2014	Rescue Squad PP2014 Taxes					5,000
3	100	11035	2006	Motor Carrier Tax - 2006	2,819	54	54		

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	11035	2007	Motor Carrier Tax - 2007	230				
3	100	11035	2008	Motor Carrier Tax - 2008	11	27	27		
3	100	11035	2009	Motor Carrier Tax - 2009	21,037	3,362	22		
3	100	11035	2010	Motor Carrier Tax - 2010		18,129	2,224		
3	100	11035	2011	Motor Carrier Tax - 2011			13,977		
3	100	11035	2012	Motor Carrier Tax - 2012			6,500		
3	100	11035	2013	Motor Carrier Tax - 2013				21,500	
3	100	11035	2014	Motor Carrier Tax - 2014					21,000
3	100	11040	2008	M & T Taxes - 2008	6,692	19,605			
3	100	11040	2009	M & T Taxes - 2009	404,603	35,781			
3	100	11040	2010	M & T Taxes - 2010		411,897			
3	100	11040	2011	M & T Taxes - 2011			337,794		
3	100	11040	2012	M & T Taxes - 2012				430,000	
3	100	11040	2013	M & T Taxes - 2013					343,000
3	100	11050	2004	Business PP Taxes - 2004	4				
3	100	11050	2005	Business PP Taxes - 2005	72	118			
3	100	11050	2006	Business PP Taxes - 2006	62	287	36		
3	100	11050	2007	Business PP Taxes - 2007	(2,760)	400	144		
3	100	11050	2008	Business PP Taxes - 2008	14,959	1,709	457		
3	100	11050	2009	Business PP Taxes - 2009	550,442	7,727	814		
3	100	11050	2010	Business PP Taxes - 2010		553,231	9,959		
3	100	11050	2011	Business PP Taxes - 2011			530,925		
3	100	11050	2012	Business PP Taxes - 2012			290,653		
3	100	11050	2013	Business PP Taxes - 2013				742,000	270,000
3	100	11050	2014	Business PP Taxes - 2014					273,200
3	100	11060	0001	Penalties	197,550	267,930	306,019	226,000	281,000
3	100	11060	0002	Interest	158,816	201,170	237,629	135,000	195,000
TOTAL, GEN. PROPERTY TAXES					31,715,890	32,420,343	34,697,452	31,834,201	33,116,300
3	100	12010	0001	Local Sales and Use Taxes	1,974,021	861,477	1,496,777	2,000,000	2,098,800
3	100	12020	0001	Consumer's Utility Taxes	541,652	519,062	554,746	550,000	561,000
3	100	12020	0002	Consumption Tax	86,306	86,395	84,064	100,000	87,100

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	12020	0003	Communications Tax	826,232	897,132	878,898	900,000	-
3	100	12030	0001	Business LicenseTaxes	108,120	100,460	103,243	115,000	106,200
3	100	12040	0001	Franchise License Taxes	141,563	131,014	98,097	135,000	95,000
3	100	12050	2007	Motor Vehicle License 2007	2,629	1,055	906		
3	100	12050	2008	Motor Vehicle License 2008	20,455	3,524	1,650		
3	100	12050	2009	Motor Vehicle License 2009	635,959	28,293	5,124		
3	100	12050	2010	Motor Vehicle License 2010		634,267	28,097		
3	100	12050	2011	Motor Vehicle License 2011			636,039		
3	100	12050	2013	Motor Vehicle License 2013				910,000	
3	100	12050	2014	Motor Vehicle License 2014					849,000
3	100	12070	0001	Local Tax on Deeds	289,580	256,397	299,954	255,000	293,600
3	100	12070	0002	Tax on Wills	4,662	6,062	6,972	5,000	6,500
3	100	12080	0001	Short Term Rental	7,076	4,188	5,509	5,000	5,500
3	100	12160	0002	E911 Wireless	45,002	42,733	41,356	42,000	-
TOTAL, OTHER LOCAL TAXES					4,683,257	3,572,059	4,241,432	5,017,000	4,102,700
3	100	13010	2009	Dog Tag Sales 2009	3,321				
3	100	13010	2010	Dog Tag Sales 2010	24,251	23,201	1,538		
3	100	13010	2011	Dog Tag Sales 2011					
3	100	13010	2012	Dog Tag Sales 2012		7,251	14,408		
3	100	13010	2013	Dog Tag Sales 2013				25,000	
3	100	13010	2014	Dog Tag Sales 2014					15,200
3	100	13030	0004	Land Use Application Fees	990	570	820	1,000	1,000
3	100	13030	0005	Transfer Fees	790	696	914	1,000	1,000
3	100	13030	0006	Zoning Advertising Fees					
3	100	13030	0007	Zoning Permits	4,196	3,451	6,120	4,500	7,300
3	100	13030	0008	Building Permits	178,344	198,613	214,887	200,000	239,400
3	100	13030	0009	Inspection Fees	600	80	470		500
3	100	13030	0010	Electrical Permits	18,930	17,454	23,902	20,000	25,700
3	100	13030	0012	Plumbing Permits	10,886	10,415	13,926	11,000	15,600
3	100	13030	0014	Mechanical Permits	19,926	16,836	21,576	20,000	24,900
3	100	13030	0016	Building Permit-Administrati	4,917	2,991	1,745	2,000	2,000

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	13030	0017	Burn Permits	100	300	100	500	200
3	100	13030	0018	Septic Tank Permits	11,655	7,585	12,025	9,000	12,100
3	100	13030	0020	Temporary Business/Planning	400	740	200		100
3	100	13030	0021	Tent Rentals for Events		80	80		80
3	100	13030	0024	Erosion/SedimentControl Per	11,812	17,333	14,970	16,000	15,000
3	100	13030	0030	Events Permit	815	865	740	700	700
3	100	13030	0032	Conditional UsePermits	5,350	3,150	6,700	5,000	5,000
3	100	13030	0033	Rezoning Permits	7,076	1,870	7,895	5,000	7,000
3	100	13030	0034	Subdivision - Preliminary			50		-
3	100	13030	0035	Subdivision - Final Plats	550	850	1,700		2,000
3	100	13030	0036	Private Road Inspections	1,125	800	1,100	1,500	1,000
3	100	13030	0037	Project Approval	3,510	4,324	14,867	3,500	3,500
3	100	13030	0038	Variance or Appeal Fees	1,500	850	250	1,300	500
3	100	13030	0043	Non-Subvision Plat	4,300	2,900	3,700	4,000	4,000
TOTAL, PERMITS, FEES, & LICENSES					315,344	323,205	364,683	331,000	383,780
3	100	14010	0001	Local Fines- Clerk of Circuit Court	3,224	2,275	3,725	4,000	4,000
3	100	14010	0002	Court Fines-Forfeitures - DC	113,276	149,840	157,915	165,000	160,000
3	100	14010	0003	Interest on Court Fines/Forf	10,561	410	865	400	700
3	100	14020	0001	Library Fines -Lost Books,	8,525	8,958	7,743	8,000	7,500
TOTAL, FINES AND FORFEITURES					135,586	161,483	170,248	177,400	172,200
3	100	15010	0003	Interest - CVB (Regular)	138	99	73		100
3	100	15010	0004	Interest CVB - MMA	14	11	6		
3	100	15010	0005	Interest - BOP -Employee Es	7				
3	100	15010	0010	Interest on NewHorizon \$500		2,654	7,903		
3	100	15010	0011	Investment Interest	18,492	11,130	905	11,000	1,000
3	100	15010	0012	Interest - Bankof Powhatan	6,310	8,433	12,846	9,000	9,000
3	100	15010	0023	Interest on Public Service A			16		
3	100	15020	0005	Rent - Community Services Board	165,001	134,833	135,000	135,000	135,000
3	100	15020	0007	Rent - Use of Community Buil	7,914	7,943	10,033	8,000	9,000
3	100	15020	0008	Rent - Social Services Dept	12,983	12,983	1,082	1,100	1,100

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	15020	0009	Rent - Health Dept	15,466	12,373	13,446	12,400	12,400
3	100	15020	0010	Rent - SPRINT (TOWER)	27,232	25,392	25,392	25,500	25,400
3	100	15020	0012	Library Sales & Services	6,315	6,981	6,896	6,000	6,000
3	100	15020	0013	Rent - NEXTEL Tower	27,204	25,632	28,789	27,000	27,000
3	100	15020	0014	Rent - Forestry	4,800				
3	100	15020	0099	Other Rentals					
TOTAL, USE OF MONEY & PROPERTY					291,876	248,464	242,387	235,000	226,000
3	100	16010	0003	Sheriff's Fees	1,065	1,065	1,497		1,000
3	100	16010	0004	Law Library Fees	2,930	3,954	4,173	1,500	3,000
3	100	16010	0005	Court Appointed Atty Fees					
3	100	16010	0006	Courthouse Maintenance Fees	11,348	11,368	11,698	11,000	11,700
3	100	16010	0007	Clerk Other Local Costs	7,995	7,291	10,004	13,000	10,000
3	100	16010	0008	Sheriff's Fees -Local ONLY	86	226	(7)		
3	100	16010	0009	DUI Response Reimbursement		4,975	12,310		5,000
3	100	16010	0010	Courthouse Security Fund	54,917	51,516	52,143	55,000	53,000
3	100	16010	0011	Jail Admission Fee	2,575	2,121	2,235	3,000	2,000
3	100	16010	0012	Blood Test/ DNA Fee	293	326	391	200	300
3	100	16010	0013	Parking Tickets	880	1,160	840	300	700
3	100	16010	0014	Suspended License Reimburse		1,500	3,030		2,000
3	100	16020	0001	Commonwealth's Atty Fees	678	1,213	2,025	1,200	2,000
3	100	16050	0001	Fee for Transport	-	-	100	513,000	585,625
3	100	16060	0001	Animal Protection	3,399	3,440	3,513	3,000	3,000
3	100	16060	0002	False Alarm Fines	2,125	2,905	2,225	3,000	2,200
3	100	16060	0003	Animal Adoption-Spayed/Neute	800	795	880		-
3	100	16060	0005	Donations-Sheriff's Dept K-9		2,864			-
3	100	16080	0002	Waste Collections/Disposal C	41,041	41,398	55,014	40,500	50,000
3	100	16080	0005	Newspaper Recycling	929	1,645	1,238	1,500	1,200
3	100	16120	0001	Recreation Fees - Parks & Rec	5,451	11,048	20,587	11,000	15,000
3	100	16120	0002	Special Events Collections	2,520	3,030		3,000	-
3	100	16120	0003	Special Events Collections					-
3	100	16160	0001	Sale of Maps, Plats, Surveys	1,395	2,242	1,165	1,200	1,000

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	16160	0003	Sale of Ordinances	268	60	90	300	100
TOTAL, CHARGES FOR SERVICES					140,695	156,142	185,151	661,700	748,825
3	100	18030	10	Sheriff (Reimburseable Expen		(38,396)	11,245		-
3	100	18030	11	E/R - Social Services	24,640	(12,460)	24,464		-
3	100	18030	12	E/R - Schools	3,879	40,000	40,000		40,000
3	100	18030	13	E/R - Insurance	5,866		2,309		
3	100	18030	15	E/R - Other	926				
3	100	18030	21	E/R - Telephone,Etc	(3,093)		-		
3	100	18030	22	E/R - Gas		48	48		
3	100	18030	23	E/R - Free Clinic	20,773	80,067	4,427		
3	100	18030	24	E/R Health Dept(phone,clean	6,202	12,117	8,121		
3	100	18990	0002	Administrative Fee-Treasurer	13,313	17,410	20,746	22,000	20,000
3	100	18990	0003	Gifts and Donations	115				
3	100	18990	0004	Animal Shelter Donations	8,624	1,514	2,519		-
3	100	18990	0005	Sale of Supplies					
3	100	18990	0006	Sale of Salvage and Surplus		6,390	6,390		
3	100	18990	0010	Insurance Adjustments		50	50		
3	100	18990	0011	Proceeds From Investment Sal					
3	100	18990	0012	Miscellaneous Health Departm	2,318	1,237	75		
3	100	18990	0013	Miscellaneous Revenue-Librar			620		
3	100	18990	0014	Donations - Library	939	1,844	1,372		-
3	100	18990	0015	Project Lifesaver Contributi	3,965	870	535		
3	100	18990	0016	Official Payments Miscellane	3	38			
3	100	18990	0017	Credit Card Fees	394	8,624	11,422	7,300	9,500
3	100	18990	0018	D.A.R.E.(Drug Awareness Resi	560	560	260		
3	100	18990	0019	Vet Bill from Animal Control	477		276		
3	100	18990	0020	Solicitor's Permit	40	20	140		
3	100	18990	0021	Donations - Triad		150			
3	100	18990	0025	Farm Friendly Sign Donations		425	1,025		
3	100	18990	0051	Returned Check Fees	495	385	350	1,000	350
3	100	18990	0052	Advertising Costs-Delinquent	24			200	

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	18990	0053	Delinquent Tax Suit Proceeds					
3	100	18990	0054	Clerk Miscellaneous Fees (RO	2,987	4,979	4,862	5,000	4,800
3	100	18990	0055	Parks & Recreation Donations	159	10,450	100		
3	100	18990	0056	Restitution Payments	1,495	4,000	4,200		
3	100	18990	0057	Restitution for False Compla		771			
3	100	18990	0060	Restitution forAnimals		17,174	1,622		
3	100	18990	0090	FOIA Request Fees		400	800		
3	100	18990	0099	Miscellaneous	2,307	4,295	12,320	7,000	5,000
3	100	18990	0100	Medical Transport from JRJDC			181		
3	100	18990	0101	VEC Refund			1,200		
TOTAL, MISCELLANEOUS AND RECOVERED					97,408	162,962	161,678	42,500	79,650
3	100	22010	0003	Motor Vehicle Carrier's Tax					
3	100	22010	0004	Recordation Taxes-State Fax	91,641	112,451	103,464	110,000	105,000
3	100	22010	0005	Mobile Home Titling Taxes	8,538	5,651	1,328	8,000	2,000
3	100	22010	0006	Tax on Deeds (Grantor's Tax)	61,385	63,372	70,896	65,000	72,000
3	100	22010	0008	Railroad Rolling Stock Taxes		9,852	9,047	9,000	9,000
3	100	22010	0010	Auto Rental Tax	15,620	16,715	19,657	17,000	17,000
3	100	22010	0020	Reduction in State Aid to Lo	(100,743)	(134,574)			
3	100	22010	0007	PPTRA - State Reimbursement*	3,022,472	3,022,472	3,022,472	3,022,472	3,022,472
3	100	22010	0011	Communications Tax					893,700
TOTAL, NON-CATEGORICAL STATE AID					3,098,913	3,095,939	3,226,864	3,231,472	4,121,172
3	100	23010	0001	Commonwealth's Attorney	177,361	172,624	169,273	169,963	177,616
3	100	23020	0001	Sheriff	1,121,843	1,131,747	1,067,960	1,074,613	1,164,441
3	100	23030	0001	Commissioner of the Revenue	114,803	102,991	100,335	100,385	106,160
3	100	23040	0001	Treasurer	121,436	104,104	100,671	95,024	109,329
3	100	23050	0001	Medical Examiner					
3	100	23060	0001	Registrar/Electoral Boards	47,322	41,999	46,135	39,687	43,900
3	100	23070	0001	Clerk of the Circuit Court	223,775	208,676	221,422	212,897	227,536
3	100	23070	0002	Clerk - Excess Fees (SNIP)		4,756	3,955	5,000	5,000

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
TOTAL, SHARED EXPENSES (STATE)					1,806,540	1,766,897	1,709,751	1,697,569	1,833,982
3	100	24010	0004	Comprehensive Service Act -			7,073		-
3	100	24010	0005	State/Local Foster Care - DC	2,753	3,027	4,448	2,000	3,500
3	100	24010	0029	Miscellaneous State Revenue	740	5,493	(2,834)		
3	100	24020	0028	Anti Drug Crime					
3	100	24040	0001	Criminal Justice Grant-Law E	1,016				
3	100	24040	0002	Four for Life Emergency Serv	26,835	29,393	28,135	30,000	-
3	100	24040	0005	Sol Algebra					
3	100	24040	0006	Animal Funds (spay/neuter)	217	285	232		
3	100	24040	0007	Litter Control	7,086				
3	100	24040	0008	Library State Aid - Quarterl	86,508	85,761	77,161	85,000	99,172
3	100	24040	0009	Library					
3	100	24040	0010	Abandoned Vehicles	2,350	500	400		
3	100	24040	0011	Animal Friendly License Plates	836	962	800	1,000	1,000
3	100	24040	0012	Fire Programs Fund	61,781	64,611		65,000	-
3	100	24040	0013	DMV Grant	5,430		33,270		-
3	100	24040	0016	Victim/Witness Assistance Pg	26,558	60,075	36,483	50,000	49,000
3	100	24040	0017	Philip Morris Employee Commu	15,285				
3	100	24040	0018	VJCCA Grant (State)	10,962	10,532	5,880	11,000	5,700
3	100	24040	0019	State TANF Funds (PCCAA)	-	-	-	-	4,060
3	100	24040	0038	Clerk's Technology Trust Fun	4,594	-	-	-	-
3	100	24040	0042	E911 Wireless	-	-	-	-	49,400
TOTAL, CATEGORICAL STATE AID					252,951	260,639	191,048	244,000	211,832
3	100	31400	8215	Virginia E911 Service Board	421,400				-
3	100	32010	0022	VJCCCA Grant - 1st Time Offe		6,312			-
3	100	33010	0010	Emergency Management Assista	5,000				-
3	100	33010	0020	Federal Asset Forfeiture Fun	(1,000)				-
3	100	33010	0030	DMV GRANT		31,258			-
3	100	33050	0001	TANF Funds (PCCAA)	25,557	10,097	4,339	13,500	-
3	100	33050	0004	CSBG Funds (PCCAA) Federal	6,506	43,338	58,173	43,336	74,956

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	100	33050	0013	ARRA Funds (PCCAA)	124,460	42,523			-
TOTAL, CATEGORICAL FEDERAL AID					581,923	133,528	62,512	56,836	74,956
3	100	39999	0001	Use of Fund Balance					-
3	100	41010	0001	Insurance Recoveries	70,934	82,113	3,440		-
3	100	41050	0107	Transfer From PSA Account		44,836			-
3	100	41050	0110	Transfer From Cash Proffer F			643,516		-
3	100	41050	0205	Transfer From School Fund			10,241		-
3	100	41050	0216	Transfer from Asset Forfeiture		12,981			-
3	100	41050	0800	Transfer from Debt Service			150,017		-
TOTAL, TRANSFERS & FUND BALANCE					70,934	139,930	807,214	-	-
TOTAL REVENUE, GENERAL FUND					43,191,317	42,441,591	46,060,421	43,528,678	45,071,397
* Although included in the personal property tax when adopted, PPTRA is shown separately as non-categorical state aid for comparative purposes.									
SOCIAL SERVICES FUND									
3	102	24010	0002	Public Assist. and Welfare	356,312	337,276	228,612	340,000	324,387
TOTAL, CATEGORICAL STATE AID					356,312	337,276	228,612	340,000	324,387
3	102	33050	0001	Virginia Public Assistance-Fed	678,870	641,602	718,093	640,000	535,357
3	102	34050	0001	ARRA-Federal Revenue	34,143	61,936			
TOTAL, CATEGORICAL FEDERAL AID					713,013	703,538	718,093	640,000	535,357
3	102	41050	0100	Transfer From General Fund	379,092	513,833	449,738	531,000	489,151
3	102	41050	0402	Transfer from Rev Max	14,234	16,985	372		
TOTAL, TRANSFERS & FUND BALANCE					393,326	530,818	450,110	531,000	489,151
TOTAL REVENUE, VPA FUND (SOC. SERVICES)					1,462,651	1,571,632	1,396,815	1,511,000	1,348,895

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
COMPREHENSIVE SERVICES ACT (CSA) FUND									
3	104	24010	0003	State CSA Revenue	710,430	794,633	718,426	795,000	780,641
TOTAL, CATEGORICAL STATE AID					710,430	794,633	718,426	795,000	780,641
3	104	41050	0100	Transfer from General Fund	710,792	773,371	871,947	774,000	774,000
TOTAL, TRANSFERS & FUND BALANCE					710,792	773,371	871,947	774,000	774,000
TOTAL REVENUE, CSA FUND					1,421,222	1,568,004	1,590,373	1,569,000	1,554,641
CASH PROFFER FUND									
3	110	16160	0009	Transportation Proffers			-	-	-
3	110	16160	0011	Cash Proffers	112,649	43,475	250,000	75,000	-
3	110	39999	0001	Use of Fund Balance	-	-	92,238	-	-
TOTAL REVENUE, CASH PROFFER FUND					112,649	43,475	342,238	75,000	-
GRANTS FUND									
3	116	18990	0001	Altria Corp Grant	15,000	15,285		-	-
3	116	18990	0002	Sheriff's K9 Donation Fund			6,232	-	-
3	116	18990	0010	Private Litter Control Grants		1,000			
TOTAL, LOCAL REVENUE					15,000	16,285	6,232	-	-
3	116	24040	0001	State EMS Grant for AED's	5,848	(398)		-	-
3	116	24040	0002	Triad State Funds	1,777			-	-
3	116	24040	0003	State Funds - UASI Grant	3,562			-	-
3	116	24040	0004	State Funds PPE Masks Grant	1,740			-	-
3	116	24040	0005	State-Fire Prev. Safety Grant	1,800			-	-
3	116	24040	0008	State-Emerg Perform Grant			5,000	-	-
3	116	24040	0010	State - DEQ Anti-Litter Grant		7,342	6,268	-	-
3	116	24040	0011	State-2010 Wireless Bd Backup		13,500	10,500	-	-

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	116	24040	0012	State-2010 Wireless Bd PSAP		4,500		-	-
3	116	24040	0013	State-RSAF-50/50 Toughbooks		7,750		-	-
3	116	24040	0015	State-Dept Housing-Broadband		14,500		-	-
3	116	24040	0016	State-RSAF 50/50 Radios/ALS		19,598		-	-
3	116	24040	0017	State-RSAF-Climate Cont/ALS		21,631		-	-
3	116	24040	0020	State-Local Law Enforce Block		1,115		-	-
3	116	24040	0022	Dept of Fire Programs Grant			74,973	-	-
TOTAL, CATEGORICAL STATE AID					14,727	89,538	96,741	-	-
3	116	33010	0001	Federal EMS Funding	25,550			-	-
3	116	33010	0002	Federal VSTOP Funding	16,515			-	-
3	116	33010	0003	Federal Dom. Violence Grant	8,980	17,105		-	-
3	116	33010	0004	Federal Investigation Grant	61,130	122,884	47,129	-	-
3	116	33010	0005	Federal Funds -Byrne Grant	978		500	-	-
3	116	33010	0006	Federal DMV Grant FY10	13,835			-	-
3	116	33010	0007	Federal LINX Grant	98,969	5,912		-	-
3	116	33010	0008	Federal-Trails Grant 2010		3,439	2,989	-	-
3	116	33010	0009	Federal Emergency Operations		1,422		-	-
3	116	33010	0010	Federal-Byrne One-time Equip Grant		16,250	31,387	-	-
3	116	33010	0011	Federal Homeland Security Grant Program		31,250		-	-
TOTAL, CATEGORICAL FEDERAL AID					225,957	198,262	82,005	-	-
3	116	41050	0100	Transfer from general fund	576,117	-	-	-	-
TOTAL, TRANSFERS & FUND BALANCE					576,117	-	-	-	-
TOTAL REVENUE, GRANTS FUND					831,801	304,085	184,978	-	-
SCHOOL OPERATING FUND									
3	205	15010	0001	Interest Earned on Bank Deposits	754	1			
3	205	15020	0001	Rental of SchoolProperty	36,350	18,694	22,318		
TOTAL, USE OF MONEY & PROPERTY					37,104	18,695	22,318	-	-
3	205	16120	0040	School Grant-Summer Engineer		4,000			

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	205	16120	0060	Tuition Adult		18,600	20,250		
TOTAL, CHARGES FOR SERVICES					-	22,600	20,250	-	-
3	205	18030	0001	E/R - Schools (Fees & Collec	251,349	173,903	237,277		
3	205	18030	0030	Rebates & Refunds- Other					
3	205	18990	0030	Donations And Special Gifts					
3	205	18990	0050	Sales Of Supplies					
3	205	18990	0070	Sale Of Real Estate					
3	205	18990	0080	Sale Of School Buses					
3	205	18990	0090	Sale Of Other Equipment					
3	205	18991	0010	Insurance Adjustments					
3	205	18991	0020	Total Local Revenue				296,550	318,500
TOTAL, MISCELLANEOUS & RECOVERED					251,349	173,903	237,277	296,550	318,500
3	205	24020	0001	State Sales Tax	3,907,349	4,059,455	4,268,394	19,763,809	
3	205	24020	0002	Total State Revenue	11,810,383	10,822,484	11,127,313		19,688,690
3	205	24020	0005	Foster Care	15,242	8,994	13,173		
3	205	24020	0007	Gifted and Talented	123,635	119,065	118,133		
3	205	24020	0008	Remedial Education	82,424	79,377	78,756		
3	205	24020	0012	Special Education - SOQ	1,500,109	1,386,446	1,375,597		
3	205	24020	0013	Special Education-AARA Stimulus	-				
3	205	24020	0014	Textbook Payments	-	139,015	133,190		
3	205	24020	0017	Vocational - SOQ	189,574	216,963	215,265		
3	205	24020	0018	Vocational - Adult Education		291	9,632		
3	205	24020	0021	Social Security- Instruction	678,621	653,535	648,421		
3	205	24020	0023	Retirement - Instructional	656,641	386,300	588,042		
3	205	24020	0025	Group Life Insurance- Instruction	16,485	23,813	23,627		
3	205	24020	0027	Remedial Summer School	57,877	56,349	69,607		
3	205	24020	0046	Homebound	24,803	27,825	34,074		
3	205	24020	0051	Mentor Teacher	2,225				
3	205	24020	0052	Vocational Equipment	6,903	6,346	8,562		
3	205	24020	0053	Voc./Occup./Tech. Education	46,354	49,864	55,585		
3	205	24020	0059	Special Education Foster Car	32,488	29,900	5,793		

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Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	205	24020	0061	Electronic Clsrn Pmnts - Tech			79		
3	205	24020	0063	At-Risk Four Year Olds		21,712			
3	205	24020	0065	At-Risk	17,959	24,564	24,433		
3	205	24020	0070	Virginia Preschool Initiative	22,356				
3	205	24020	0072	Alternative Education	153,749	145,540	150,449		
3	205	24020	0073	Certified Teachers	2,500	6,059	7,500		
3	205	24020	0076	Educational Technology Payments	-	1,755	4,659		
3	205	24020	0102	High Schools That Work	-		2,000		
3	205	24020	0121	VPSA TechnologyGrant	232,382	243,120	216,241		
3	205	24020	0122	English as a Second Language	12,063	10,092	7,969		
3	205	24020	0124	ISAEP	15,717	15,717	15,717		
3	205	24020	0125	Epi Pen - School		2,252			
3	205	24022	0008	Early Reading Intervention	51,443	40,314	38,482		
3	205	24023	0001	Lottery for School		434,999			
3	205	24030	0060	School Construction	317,193				
3	205	24040	0002	Project Graduation - Summer	11,207	10,694	14,879		
3	205	24040	0005	SOL - Algebra	11,677	11,268	11,268		
3	205	24045	0009	Supplement Support School Op			340,277		
TOTAL, CATEGORICAL STATE AID					19,999,359	19,034,108	19,607,117	19,763,809	19,688,690
3	205	33020	0007	ARRA Federal Stimulus-School	2,350,392	1,509,533	465,042		
3	205	33020	0010	Title 1 - LocalEducation	290,303	228,864	359,507		
3	205	33020	0012	Education Technology Form -	7,527				
3	205	33020	0013	School Lunch/Breakfast Progr	-	-	-		
3	205	33020	0014	Language Aquisition - Federa	18,444	6,728	9,432		
3	205	33020	0015	Education Technology -ARRA	3,430				
3	205	33020	0016	Special Education - ARRASTimulus	478,874				
3	205	33020	0017	ARRA Technology Grant		1,208			
3	205	33020	0019	Title VI-B - Special Educati	438,425	624,793	754,777		
3	205	33020	0020	Title I - ARRA Funds	91,365				
3	205	33020	0024	Vocational Education	52,894	44,482	49,362		
3	205	33020	0026	Title II	84,322	164,439	47,125		
3	205	33020	0028	Drug Free	12,582	500	5,610		

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
3	205	33020	0035	Pre-School Incentive	43,416	21,266	21,269		
3	205	33020	0040	JROTC Grant - Federal	66,626	68,033	75,815		
3	205	33020	0041	Improving Teacher Quality		73			
3	205	33020	0098	High Schools That Work Grant	10,250	876			
3	205	33020	0099	Total Federal Revenue				1,566,451	1,584,713
TOTAL, CATEGORICAL FEDERAL AID					3,948,850	2,670,795	1,787,939	1,566,451	1,584,713
3	205	41050	0100	Transfer From General Fund	18,858,660	19,778,713	19,108,081	20,102,427	20,482,427
TOTAL, TRANSFERS & FUND BALANCE					18,858,660	19,778,713	19,108,081	20,102,427	20,482,427
TOTAL REVENUE, SCHOOL OPERATING FUND					43,095,322	41,698,814	40,782,982	41,729,237	42,074,330
SCHOOL FOOD FUND									
3	207	15010	0002	Cafeteria-School Lunch Inter	767	1,028	1,269	22,112	
TOTAL, USE OF MONEY & PROPERTY					767	1,028	1,269	22,112	-
3	207	16120	0004	School Food Service	823,228	800,460	774,366	873,173	1,232,561
TOTAL, CHARGES FOR SERVICES					823,228	800,460	774,366	873,173	1,232,561
3	207	24020	0015	School Food Serv		20,705	20,567	52,700	
TOTAL, CATEGORICAL STATE AID					-	20,705	20,567	52,700	-
3	207	33020	0013	Federal Lunch/Br	375,605	374,425	386,189	356,323	
3	207	33020	0015	School Food Comm	52,296	59,493	60,632		60,000
TOTAL, CATEGORICAL FEDERAL AID					427,901	433,918	446,821	356,323	60,000
3	207	41050	205	Transfer from Sc	160,000		160,000	160,000	100,000
3	207	41050	100	Transfer From General Fund					
TOTAL, TRANSFERS & FUND BALANCE					160,000	-	160,000	160,000	100,000
TOTAL REVENUE, SCHOOL CAFETERIA FUND					1,411,896	1,256,111	1,403,023	1,464,308	1,392,561

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
DRUG TASK FORCE FUND									
3	215	14010	0003	Forfeited Drug Assets	2,105	8,483	33,706	-	
3	215	15010	0001	Interest Earned	7	12	71	-	
3	215	39999	0001	Use of Fund Balance					5,000
TOTAL REVENUE, DRUG TASK FORCE FUND					2,112	8,495	33,777	-	5,000
ASSET FORFEITURE FUND									
3	216	15010	0001	Asset Forfeiture- Federal		13	6	-	
3	216	33011	0001	Asset Forfeiture			18,750	-	
3	216	41050	0100	Transfer from Ge		6,176			
3	216	39999	0001	Use of Fund Balance					5,000
TOTAL REVENUE, ASSET FORFEITURE FUND					-	6,189	18,756	-	5,000
CAPITAL PROJECTS FUND									
3	301	15010	0001	Interest EDA 2003		2			
3	301	15010	0002	Miscellaneous Revenue	20	5			
3	301	15010	0006	Interest - SNAP33	19				
3	301	15010	0011	Interest 24M Lease Revenue	9,618	3,656	463		
3	301	15010	0029	Interest - BOP School Fin/Ca	5				
3	301	15010	0034	Interest VRA Snap 90-59	86	1,336	371		
3	301	15010	0035	Interest Earnings - BBT-HPSB		7,150	2,802		
3	301	15010	0036	BB&T HPSBVFD - Cap Interest		66			
3	301	41040	0003	Bond Proceeds -	666,824	5,289,997			
3	301	95101	0100	Transfer from General Fund	-	589,500	-	-	76,000
TOTAL REVENUE, CAPITAL PROJECTS FUND					676,572	5,891,712	3,636	-	76,000

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
PGCAA FUND									
3	410	15010	0001	Interest Earned on Bank Acct		279	321		
3	410	18990	0001	Special Fund		215,520	200		
3	410	39999	0001	Use of Fund Balance					10,000
TOTAL REVENUE, PGCAA FUND					-	215,799	521	-	10,000
UTILITIES FUND									
3	501	18990	0001	Miscellaneous Revenue		6,380	62		
3	501	18990	0073	Application/Reconnection Fee			25		200
3	501	18990	0074	Septic Sludge Revenue	5,534				
3	501	18990	0075	Bi-Monthly Revenue	124,419	157,029	182,698	371,000	188,000
3	501	18990	0076	Sewer Connection	74,088	2,204	15,901	207,925	72,900
3	501	18990	0077	Service Deposit	200		500		
3	501	18990	0078	Infrastructure Recovery Fees			580		
3	501	18990	0079	Construction Meter Rental	13,699	17,425	29,347		
3	501	18990	0080	Water Connection	21,365	9,011	159,111		36,900
3	501	18990	0081	Irrigation Connection	3,775	4,140			4,100
3	501	18991	0002	Interest VRA SNAP 047	3,092	524	8		
3	501	18991	0003	Interest VRA Snap 90-57 2010	527	6,997	1,177		
3	501	18991	0009	Ammortized Int.on Bond Prem	5,920	18,524	59,493		
TOTAL, CHARGES FOR SERVICES					252,619	222,234	448,902	578,925	302,100
3	501	41050	0100	Transfer From General Fund	1,582,488	2,057,847	2,051,073	1,918,698	2,046,828
3	501	43400	0001	Insurance Recoveries		478	142,981		
TOTAL, TRANSFERS & FUND BALANCE					1,582,488	2,058,325	2,194,054	1,918,698	2,046,828
TOTAL REVENUE, WATER AND SEWER FUND					1,835,107	2,280,559	2,642,956	2,497,623	2,348,928

FY2013 - 2014 Powhatan County Adopted Budget
Revenue Detail - All Funds

Type	Fund	Dept	Object	Description	Revenue FY2010	Revenue FY2011	Revenue FY2012	FY2013 Adopted Budget	FY2014 Adopted Budget
DEBT SERVICE FUND									
3	800	18991	0001	Interest SNAP 103			64		
3	800	41040	0001	Bond Proceeds	29,318,799		2,920,000		
3	800	41040	0002	Premium on Bonds	1,503,439		369,490		
3	800	41040	0003	Deferred Amount of Refunding			1,687,601		
3	800	41050	0100	Transfer from General Fund	6,790,018	5,564,844	6,708,758	7,036,678	7,059,266
3	800	41050	0301	Transfer from Capital Projec		1,233,148			
TOTAL REVENUE, DEBT SERVICE FUND					37,612,256	6,797,992	11,685,913	7,036,678	7,059,266
TOTAL REVENUE APPROPRIATIONS					131,652,905	104,084,458	106,146,389	99,411,524	100,946,018
Less: Transfers					(28,321,050)	(29,278,108)	(29,189,597)	(30,362,803)	(30,927,672)
TOTAL REVENUE ALL FUNDS					103,331,855	74,806,350	76,956,792	69,048,721	70,018,346

**FY2013 - 2014 County Administrator's Proposed Budget
Expenditure Summary- All Funds**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014		
	Expenditures	Expenditures	Expenditures	Adopted Budget	Adopted Budget	\$ Change	% Change	
Administration								
Board of Supervisors	\$ 112,938	\$ 115,801	\$ 108,516	\$ 115,053	\$ 108,605	\$ (6,448)	-5.6%	
County Administration	276,841	293,179	404,295	265,888	291,076	25,188	9.5%	
County Attorney	171,744	172,939	216,831	198,653	228,812	30,159	15.2%	
Electoral Board and Registrar	110,644	123,702	158,655	139,685	123,531	(16,154)	-11.6%	
TOTAL	672,167	705,621	888,297	719,279	752,024	32,745	4.6%	
Financial								
Finance and Human Resources	640,271	706,540	719,563	461,952	477,639	15,687	3.4%	
Information Technology	149,142	54,135	80,688	225,885	230,629	4,744	2.1%	
Grants Coordinator	63,017	66,437	65,505	-	-	-	---	
Commissioner of the Revenue	438,297	432,300	430,803	440,329	473,311	32,982	7.5%	
Reassessment	215,696	22,009	240,362	25,000	205,450	180,450	721.8%	
Treasurer	468,904	467,088	494,027	485,522	530,249	44,727	9.2%	
TOTAL	1,975,327	1,748,509	2,030,948	1,638,688	1,917,278	278,590	17.0%	
Judicial								
Circuit Court	17,558	5,922	16,453	16,260	16,344	84	0.5%	
General District Court	16,864	17,868	15,404	17,293	17,293	-	0.0%	
Clerk of the Circuit Court	352,300	355,582	345,475	354,195	361,786	7,591	2.1%	
Commonwealth's Attorney	355,512	358,567	379,462	388,372	396,009	7,637	2.0%	
Juvenile Court Services Unit	18,624	18,115	17,382	19,222	19,729	507	2.6%	
Detention	547,050	635,069	660,277	597,500	598,000	500	0.1%	
TOTAL	1,307,907	1,391,123	1,434,453	1,392,842	1,409,161	16,319	1.2%	
Public Safety								
Sheriff	3,910,223	3,922,156	4,053,500	3,917,435	4,004,719	87,284	2.2%	
Victim Witness Grant	66,675	66,814	65,940	72,395	73,370	975	1.3%	
Fire & Rescue Administration	718,288	563,575	505,844	531,922	404,055	(127,867)	-24.0%	
Company 1 Fire Station	40,959	29,437	34,036	38,535	38,535	-	0.0%	
Company 2 Fire Station	14,637	15,398	28,526	29,675	50,600	20,925	70.5%	
Rescue Squad	448,297	515,788	486,248	459,962	496,740	36,778	8.0%	

**FY2013 - 2014 County Administrator's Proposed Budget
Expenditure Summary- All Funds**

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Expenditures	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2013 to FY2014	
						\$ Change	% Change
Public Safety (continued)							
Animal Control	346,802	262,544	258,853	254,356	264,505	10,149	4.0%
Medical Examiner	1,606	1,658	2,037	2,000	2,100	100	5.0%
Emergency Services	228,073	237,665	219,137	233,847	232,817	(1,030)	-0.4%
TOTAL	5,775,560	5,615,035	5,654,121	5,540,127	5,567,441	27,314	0.5%
Public Works							
Facilities Management	950,469	801,880	811,389	857,245	873,179	15,934	1.9%
Maintenance of Village Building	24,867	32,566	46,403	35,500	35,500	-	0.0%
Convenience Center	678,859	756,854	695,034	774,103	775,541	1,438	0.2%
TOTAL	1,654,196	1,591,299	1,552,826	1,666,848	1,684,220	17,372	1.0%
Health and Welfare							
Health Department	183,856	186,469	194,856	194,856	196,072	1,216	0.6%
Free Clinic Nurse		80,067	-	-	-	-	---
Gooch./Powhatan Comm. Services Board	273,199	260,161	254,883	258,960	255,960	(3,000)	-1.2%
Social Services Board	3,623	3,405	3,210	5,167	5,167	-	0.0%
Powhatan Community Action Agency	134,558	92,591	61,661	61,836	80,016	18,180	29.4%
Tax Relief for the Elderly	285,960	-	-	-	375,000	375,000	---
TOTAL	881,195	622,693	514,610	520,819	912,215	391,396	75.2%
Cultural							
Parks and Recreation	384,551	439,273	417,589	288,679	271,744	(16,935)	-5.9%
Library	321,422	335,086	348,064	355,086	361,556	6,470	1.8%
TOTAL	705,973	774,359	765,653	643,765	633,300	(10,465)	-1.6%
Community Development							
Building Inspections	431,141	413,335	392,598	314,360	322,741	8,381	2.7%
Planning and Community Development	503,171	492,042	493,981	398,344	535,857	137,513	34.5%
GIS Coordinator	100,712	103,050	105,025	101,805	105,598	3,793	3.7%
RRPDC	990	904	990	1,550	1,550	-	0.0%
Economic Development	205,288	200,235	178,671	-	-	-	---
Comprehensive Plan	44,644	131,686	95,898	-	-	-	---
Extension Service	54,771	60,616	45,086	41,865	44,131	2,266	5.4%
TOTAL	1,340,717	1,401,869	1,312,249	857,924	1,009,877	151,953	17.7%

**FY2013 - 2014 County Administrator's Proposed Budget
Expenditure Summary- All Funds**

	FY2010 Expenditures	FY2011 Expenditures	FY2012 Expenditures	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2013 to FY2014	
						\$ Change	% Change
Other							
Miscellaneous Contributions	311,687	276,597	230,343	80,923	74,414	(6,509)	-8.0%
Contingency Fund	373	37,587	-	104,660	183,795	79,135	75.6%
Transfers	28,868,052	29,306,123	29,164,067	30,362,803	30,927,672	564,869	1.9%
TOTAL	29,180,112	29,620,306	29,394,410	30,548,386	31,185,881	637,495	2.1%
Total General Fund	43,493,155	43,470,814	43,547,566	43,528,678	45,071,397	1,542,719	3.5%
Appropriated Funds:							
Social Services Fund	1,553,403	1,571,632	1,396,816	1,511,000	1,348,895	(162,105)	-10.7%
Comprehensive Services Act Fund	1,476,673	1,568,004	1,566,833	1,569,000	1,554,641	(14,359)	-0.9%
Cash Proffer Fund	-	-	663,516	75,000	-	(75,000)	-100.0%
Grants Fund	780,868	307,373	155,933	-	-	-	---
School Operating Fund	43,095,321	41,698,811	41,163,797	41,729,237	42,074,330	345,093	0.8%
School Food Fund	1,410,723	1,342,068	1,369,458	1,464,308	1,392,561	(71,747)	-4.9%
Drug Task Force Fund (State)	-	3,000	19,796	-	5,000	5,000	---
Asset Forfeiture Proceeds (Federal)	-	12,981	4,485	-	5,000	5,000	---
Capital Projects Fund	1,301,670	5,622,068	1,816,496	-	76,000	76,000	---
PCAA Fund	-	1,928	2,071	-	10,000	10,000	---
Utilities Fund	2,118,030	2,234,294	2,024,723	2,335,522	2,348,928	13,406	0.6%
Debt Service Fund	7,164,778	6,790,925	12,055,847	7,036,679	7,059,266	22,587	0.3%
Old Funds:							
Public Service Acct Fund	-	44,836	-	-	-	-	---
Transfer to Social Services Fund	14,609	16,985	-	-	-	-	---
Utilities Maintenance Reserve Fund	-	-	142,981	162,100	-	(162,100)	-100.0%
Unappropriated Funds:							
Special Welfare Fund	21,553	19,473	51,616	-	-	-	---
Bond Escrow Fund	-	21,840	-	-	-	-	---
Total Other Funds	58,937,629	61,256,218	62,434,368	55,882,846	55,874,621	(8,225)	0.0%
Total Expenditure Appropriation	\$ 102,430,783	\$ 104,727,032	\$ 105,981,935	\$ 99,411,524	\$ 100,946,018	\$ 1,534,494	1.5%

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Board of Supervisors

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Comp: Board of Supervisors	63,000	59,600	63,000	63,000	63,000	-
FICA	3,354	3,359	4,655	4,820	4,820	-
Medical Insurance	7,842	11,431	9,639	5,112	4,884	(228)
Workers' Compensation	-	-	-	189	201	12
Total Personnel	74,196	74,390	77,294	73,121	72,905	(216)
County Code	1,507	4,090	6,062	2,000	2,500	500
Professional Services	-	720	1,410	-	-	-
Printing and Binding	58	3,043	34	600	600	-
Advertising	14,671	13,189	6,639	15,000	8,000	(7,000)
Postage	-	-	-	275	500	225
Telephone System	-	1,266	2,089	2,054	2,000	(54)
Surety Bond	-	-	-	1,135	1,200	65
Public Officials Liability Insurance	-	-	-	4,968	5,000	32
Travel-Mileage	113	441	255	300	300	-
Travel - Convention and Education	8,570	2,182	3,138	2,600	2,600	-
Dues/Association Memberships	7,246	7,583	7,888	8,000	8,000	-
Livestock Claims	-	540	-	-	-	-
Miscellaneous	6,578	4,941	2,492	5,000	5,000	-
Contingency Fund	-	95	-	-	-	-
Other Operating Supplies	-	3,322	1,215	-	-	-
Total Operating	38,742	41,411	31,222	41,932	35,700	(6,232)
Total Capital	0	0	0	0	0	0
Total Department	112,938	115,801	108,516	115,053	108,605	(6,448)
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
County Administration

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	191,562	195,648	287,179	181,430	193,564	12,134
COMP: Part-time help	-			21,232	23,391	2,159
FICA	14,162	13,360	18,233	13,879	16,597	2,718
Retirement	29,370	33,249	23,608	20,640	25,141	4,501
Medical Insurance	15,478	18,545	16,532	10,608	13,884	3,276
COBRA Administration	-	-	-	-	-	-
Flexible Benefits Admin. Costs	-	1,000	120	-	-	-
Group Life Insurance	1,272	371	375	2,020	2,460	440
Workers' Compensation	-	-	-	189	189	-
Total Personnel	251,843	262,172	346,047	249,998	275,226	25,228
Professional Services	-	12,505	36,000	-	-	-
Maintenance/Service Contracts	3,654	259	2,636	3,000	2,700	(300)
Advertising	-	-	425	1,000	500	(500)
Electricity	2,702	2,917	3,315	-	-	-
Water	165	100	149	-	-	-
Sewer	98	131	156	-	-	-
Postage	546	516	573	275	500	225
Telephone System	9,072	8,624	4,082	2,665	4,000	1,335
Other Insurance	-	-	-	-	-	-
Travel-Mileage	620	42	183	250	250	-
Travel - Convention and Education	2,963	1,556	1,357	3,000	3,000	-
Employee Training	-	109	3,792	-	-	-
Dues/Association Memberships	1,774	523	1,799	1,800	2,300	500
Stationery/Office Supplies	2,758	3,327	1,916	3,000	2,000	(1,000)
Computer Equipment-non cap	387	-	1,607	400	400	-
Books and Subscriptions	258	398	258	500	200	(300)
Total Operating	24,998	31,006	58,248	15,890	15,850	(40)
Total Capital	-	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
County Administration

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Department	276,841	293,179	404,295	265,888	291,076	25,188
Full-Time Employees	2	3	3	3	3	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
County Attorney

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	-	50,604	137,000	143,850	159,266	15,416
FICA	-	3,884	10,593	11,005	12,184	1,179
Retirement	-	9,383	24,139	19,405	21,485	2,080
Medical Insurance	-	-	6,400	6,106	10,062	3,956
Group Life Insurance	-	149	384	1,899	2,102	203
Workers' Compensation	-	-	-	75	75	-
Total Personnel	0	64,019	178,516	182,340	205,174	22,834
Outside Counsel	-	-	6,784	-	4,000	4,000
County Code	-	914	-	-	-	-
Maintenance/Service Contracts	-	-	219	1,000	1,000	-
County Attorney Fees	134,625	81,760	-	4,000	-	(4,000)
Litigation	37,100	9,678	5,507	4,000	5,000	1,000
Recordation Fees	-	22	-	-	-	-
Printing and Binding	-	18	-	-	-	-
Electricity	-	-	123	-	1,200	1,200
Water	-	64	254	-	375	375
Sewer	-	-	10	-	100	100
Postage	19	122	243	320	250	(70)
Telephone System	-	1,242	2,639	2,013	2,013	-
Rent	-	6,500	11,810	-	-	-
Travel-Mileage	-	176	475	250	400	150
Travel - Convention and Education	-	1,056	1,926	1,000	2,500	1,500
Dues/Association Memberships	-	590	715	800	800	-
Miscellaneous Expense	-	-	3,268	-	-	-
Stationery/Office Supplies	-	2,298	2,015	1,030	2,500	1,470
Computer Equipment Non-Capitalized	-	3,813	-	-	-	-
Subscriptions	-	669	2,327	1,900	3,500	1,600
Total Operating	171,744	108,920	38,315	16,313	23,638	7,325
Total Capital	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
County Attorney

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Department	171,744	172,939	216,831	198,653	228,812	30,159
Full-Time Employees	0	2	2	2	2	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Electoral Board and Registrar

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP: Electoral Board	8,018	8,018	8,018	8,200	8,200	-
COMP: Election Officials	8,400	9,525	23,775	18,200	9,000	(9,200)
Salaries and Wages - Regular	53,683	53,683	53,683	56,367	51,030	(5,337)
COMP: Part-time help	11,123	12,313	15,373	14,672	14,966	294
FICA	4,869	4,975	5,209	5,435	5,508	73
Retirement	8,466	9,472	9,459	7,604	6,884	(720)
Medical Insurance	4,794	5,289	5,181	5,304	5,160	(144)
Workers' Compensation	-	-	-	113	113	-
Group Life Insurance	353	76	150	744	674	(70)
Total Personnel	99,706	103,350	120,848	116,639	101,535	(15,104)
Programming Voting Machines	1,644	2,752	8,096	4,000	5,500	1,500
Labor - Voting Machines	-	360	4,532	700	700	-
Maintenance/Service Contracts	2,073	3,666	1,221	4,000	2,000	(2,000)
Printing & Binding	-	-	1,833	4,000	4,000	-
Advertising	52	7,404	83	1,000	500	(500)
Water	-	100	149	-	-	-
Sewer	54	131	156	-	-	-
Postage	1,052	1,132	1,834	2,000	2,000	-
Telephone System	3,419	1,912	1,406	1,196	1,196	-
Rent - Election Precincts	550	650	1,850	1,500	1,200	(300)
Travel-Mileage	95	265	171	300	550	250
Travel-Mileage	171	202	354	500	500	-
Travel - Convention and Education	60	1,005	784	750	750	-
Dues/Association Memberships	270	270	295	350	350	-
Stationery/Office Supplies	1,129	505	1,293	1,750	1,750	-
Computer Equipment Non-capitalized	370	-	-	1,000	1,000	-
Total Operating	10,938	20,352	24,057	23,046	21,996	(1,050)
New DS200 Voting Machines	-	-	13,750	-	-	-
Total Capital	0	0	13,750	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Electoral Board and Registrar

Total Department	110,644	123,702	158,655	139,685	123,531	(16,154)
Full-Time Employees	1	1	1	1	1	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Finance and Human Resources

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	234,372	253,513	286,058	240,286	231,370	(8,916)
COMP: Part-time help	69,800	101,593	76,932	46,582	62,275	15,693
Salaries and Wages - Overtime/ Comp	-	-	1,803	-	-	-
FICA	20,224	24,328	25,190	21,945	22,464	519
Retirement	36,296	43,403	50,178	32,415	31,212	(1,203)
Medical Insurance	25,768	31,459	39,405	23,436	25,188	1,752
Workers' Compensation	-	-	-	226	226	-
CORBA Insurance	-	-	-	1,000	-	(1,000)
Group Life Insurance	1,501	79	797	3,172	3,054	(118)
Medical Insurance-Part-time Employees	-	-	-	-	-	-
Retiree Health Care	-	-	-	-	-	-
Flexible Spending Account Contract	(3,641)	-	392	-	-	-
Unemployment Claims	-	-	-	-	6,500	6,500
Worker's Compensation	65,280	64,186	62,632	-	-	-
Total Personnel	449,600	518,560	543,387	369,062	382,289	13,227
External Audit	60,023	71,168	60,208	61,000	61,000	-
Cost Allocation Plan	1,800	1,800	1,800	2,000	1,800	(200)
External Audit- Circuit Court Clerk	-	-	-	-	-	-
Professional Services	17,987	3,963	573	3,000	5,000	2,000
Maintenance Service Contracts	5,778	2,431	5,903	5,500	6,000	500
Advertising	-	2,343	568	-	-	-
Abandoned Vehicles	1,450	1,300	-	-	-	-
Electricity	2,701	2,917	3,315	-	-	-
Water	165	100	149	-	-	-
Sewer	98	131	156	-	-	-
Postage	2,080	2,069	3,582	2,000	2,500	500
Telephone System	4,543	5,731	6,194	5,890	6,200	310
Boiler and Machinery	2,959	2,559	2,493	-	-	-
Fire Insurance Premium	1,053	983	920	-	-	-
Auto Insurance Premium	32,520	40,158	41,576	-	-	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Finance and Human Resources

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Surety Bond	1,135	1,135	1,135	-	-	-
Public Officials Liability Insurance	5,056	4,873	4,968	-	-	-
General Liability Insurance Premium	25,905	25,883	27,354	-	-	-
Travel-Mileage	788	512	1,453	800	800	-
Travel and Education	399	2,742	1,834	3,000	2,500	(500)
Employee Training	1,691	1,645	195	-	-	-
Dues/Association Membership	7,491	1,970	1,810	2,650	1,000	(1,650)
Miscellaneous Expense	691	-	-	-	-	-
Stationery/Office Supplies	6,607	7,968	5,627	6,500	6,000	(500)
Stationery/Office Supplies	324	-	-	-	500	500
Computer Equipment -non cap	1,890	2,287	3,507	-	1,500	1,500
Fuel - vehicles	399	332	496	100	100	-
Auto Parts and Repair	459	916	-	-	-	-
Books and Subscriptions	423	62	360	450	-	(450)
Books and Subscriptions	460	-	-	-	450	450
Xerox Account	-	-	-	-	-	-
Total Operating	186,874	187,977	176,176	92,890	95,350	2,460
Copier Lease Agreement DeLage & Xerox	3,798	-	-	-	-	-
Copier Lease Agreement-Konica (2)	-	-	-	-	-	-
Total Capital	3,798	0	0	0	0	0
Total Department	640,271	706,537	719,563	461,952	477,639	15,687
Full-Time Employees	4	3	3	4	4	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Information Technology

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	-	-	-	103,319	105,385	2,066
FICA	-	-	-	7,904	8,062	158
Retirement	-	-	-	13,938	14,216	278
Medical Insurance	-	-	-	15,264	15,024	(240)
Workers' Compensation	-	-	-	226	226	-
Flexible Spending	-	-	-	-	-	-
Group Life Insurance	-	-	-	1,364	1,391	27
Total Personnel	0	0	0	142,015	144,304	2,289
IT Consulting Services	-	75	-	-	-	-
Maintenance/Service Contracts Gen Govt	12,208	17,550	19,653	48,800	48,800	-
Electricity	-	1,498	2,049	-	2,000	2,000
Postage	-	-	54	-	100	100
Telephone System	23,934	7,612	32,014	7,577	7,500	(77)
Auto Insurance	-	-	-	574	600	26
Travel-Mileage	-	55	68	100	100	-
Travel and Education	-	-	-	500	500	-
Stationery/Office Supplies	157	1,197	1,319	200	500	300
Computer Equipment -non cap	602	3,302	1,105	600	600	-
Fuel - vehicle	-	-	172	100	200	100
Auto Parts / Auto Repair	-	-	69	-	-	-
Other Operating Expenses	-	930	1,058	-	-	-
Total Operating	36,901	32,219	57,561	58,451	60,900	2,449
Internet & Website Cost/BAI Internet Inter	15,268	6,767	14,157	15,744	15,750	6
Capital Outlay - AS400	77,567	10,765	1,737	-	-	-
Capital Outlay - purchased disk space	-	-	-	-	-	-
Capital Outlay-other dept computers	16,397	848	1,659	9,675	9,675	-
AS400 Software Upgrades	-	750	5,574	-	-	-
Computer Software All Departments	3,008	2,786	-	-	-	-
Total Capital	112,241	21,916	23,127	25,419	25,425	6

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Information Technology

Total Department	149,142	54,135	80,688	225,885	230,629	4,744
Full-Time Employees	2	2	2	2	2	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Commissioner of the Revenue

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	299,197	294,926	292,926	307,572	313,723	6,151
Compensation- Part-time Help					18,951	18,951
FICA	21,471	21,248	20,650	23,529	25,450	1,921
Retirement	46,716	53,033	51,614	41,491	42,321	830
Medical Insurance	27,052	27,960	33,664	30,284	28,232	(2,052)
Workers' Compensation				264	264	0
Flexible Spending			480	0	-	0
Group Life Insurance	1,965	542	820	4,060	4,141	81
Total Personnel	396,401	397,709	400,154	407,200	433,082	25,882
Maintenance/Service Contracts	7,869	11,965	4,483	7,900	5,000	(2,900)
Printing and Binding	793	951	956	1,000	1,000	-
Electricity	2,702	2,917	3,315	-	-	-
Water	165	100	149	-	-	-
Sewer	98	131	156	-	-	-
Postage	10,000	2,500	4,500	6,000	6,000	-
Telephone System	5,882	5,212	3,741	2,507	2,507	-
Travel-Mileage	-	71	533	500	500	-
Travel - Convention and Education	882	847	930	1,000	1,000	-
Dues/Association Memberships	530	1,505	1,120	1,000	1,000	-
Stationery/Office Supplies	2,955	2,433	3,897	4,000	14,000	10,000
Computer Equipment-Non Capitalized	149		1,176	200	200	0
Subscriptions	40			200	200	0
Data Processing Supplies	9,572	5,960	5,693	8,822	8,822	0
Total Operating	41,896	34,590	30,649	33,129	40,229	10,000
Total Capital	0	0	0	0	0	0
Total Department	438,297	432,300	430,803	440,329	473,311	35,882
Full-Time Employees	7	7	7	7	7	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Reassessment

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP:Part-time Help	51,538	10,274	23,578	20,000	5,000	(15,000)
FICA	3,943	786	1,801	1,530	0	(1,530)
Medical Insurance			10			
Total Personnel	55,481	11,060	25,389	21,530	5,000	(16,530)
					0	0
Re-Assessment Services	156,756	7,652	208,004	0	191,250	191,250
Advertising	3,400	3,147	1,476	3,147	3,500	353
Postage	29	29	5,483	100	5,500	5,400
Other Operating Supplies	30	120	10	223	200	(23)
Total Operating	160,215	10,948	214,973	3,470	200,450	196,980
Total Capital	0	0	0	0	0	0
Total Department	215,696	22,009	240,362	25,000	205,450	180,450
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Treasurer

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	308,596	309,393	308,393	323,042	332,172	9,130
COMP: Part-time help	4,934			0	18,951	18,951
FICA	23,374	22,926	23,017	24,713	26,861	2,148
Retirement	46,206	53,253	57,914	41,502	44,810	3,308
Medical Insurance	25,545	26,640	37,752	34,558	29,420	(5,138)
Workers' Compensation				264	264	0
Flexible Spending			480	0	-	0
Group Life Insurance	1,929	752	990	4,061	4,385	324
Total Personnel	410,584	412,964	428,546	428,140	456,863	28,723
Maintenance/Service Contracts	9,699	9,798	11,201	7,146	12,000	4,854
BAI Credit Card Fees	281	5,779	7,352	7,200	8,000	800
Printing and Binding	9,029	10,513	12,735	9,100	15,000	5,900
Advertising	338	204	292	350	350	0
Electricity	2,701	2,916	3,315	0	-	0
Water	236	100	149	0	-	0
Sewer	98	131	156	0	-	0
Postage	22,276	12,791	19,584	22,000	26,000	4,000
Telephone System	4,497	4,271	3,466	2,286	2,286	0
Travel-Mileage	1,005	932	552	1,000	750	(250)
Travel - Convention and Education	2,610	2,506	989	2,700	2,000	(700)
Dues/Association Memberships	475	905	665	500	700	200
Stationery/Office Supplies	4,815	3,127	4,905	4,800	6,000	1,200
Gasoline	257	150	120	300	300	0
Total Operating	58,319	54,124	65,481	57,382	73,386	16,004
Total Capital	0	0	0	0	0	0
Total Department	468,904	467,088	494,027	485,522	530,249	44,727
Full-Time Employees	7	7	7	7	7	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Circuit Court

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP: Jurors & Witnesses	2,730	3,000	3,930	4,500	4,500	-
COMP: Jury Commissioners	90	90	60	260	344	84
Total Personnel	2,820	3,090	3,990	4,760	4,844	84
Court Appointed Attorney Fees	158	664	278	-	-	-
Telephone System	-	727	122	1,000	1,000	-
Court Administrator (shared)	13,780	-	9,511	10,000	10,000	-
Office Supplies	-	-	-	500	500	-
Computer Equipment non-capitalized	-	1,442	-	-	-	-
Total Operating	13,938	2,832	9,911	11,500	11,500	-
Capital Outlay	800	-	2,552	-	-	-
Total Capital	800	0	2,552	0	0	0
Total Department	17,558	5,922	16,453	16,260	16,344	84
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
General District Court

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Local Court Appointed Attorney	6,257	7,628	4,717	10,000	10,000	-
Maintenance/Service Contracts	-	-	1,523	-	-	-
Postage	770	523	756	800	800	-
Telephone System	6,604	6,299	3,883	2,243	2,243	-
Dues/Association Memberships	60	60	60	100	100	-
Miscellaneous Expense-Magistrates	-	-	30	150	150	-
Stationery/Office Supplies	588	324	668	1,000	1,000	-
Total Operating	14,279	14,833	11,637	14,293	14,293	0
Copier Lease Agreement	2,585	3,035	3,280	3,000	3,000	-
Capital Outlay	-	-	487	-	-	-
Total Capital	2,585	3,035	3,767	3,000	3,000	0
Total Department	16,864	17,868	15,404	17,293	17,293	0
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Clerk of Circuit Court

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	228,794	228,794	221,925	236,768	241,563	4,795
COMP: Part-Time Help	12,475	11,940	11,634	10,338	10,545	207
FICA	17,787	17,748	17,448	18,904	19,286	382
Retirement	35,734	39,979	39,302	31,778	32,587	809
Medical Insurance	16,064	18,431	16,617	15,344	13,616	(1,728)
Group Life Insurance	1,492	478	629	3,109	3,189	80
Workers' Compensation	-	-	-	189	200	11
Total Personnel	312,345	317,370	307,555	316,430	320,986	4,556
Clerk's Audit of Public Accounts	-	-	3,578	-	3,600	3,600
Maintenance/Service Contracts	579	579	665	600	600	-
Printing & Binding	522	195	195	1,000	1,000	-
Advertising	-	-	264	100	100	-
Postage	2,936	3,595	3,794	4,000	4,000	-
Telephone System	6,305	6,268	4,603	3,065	4,000	935
Stationery/Office Supplies	3,358	2,656	2,104	3,500	3,000	(500)
Record Books	26,255	20,475	17,608	21,000	20,000	(1,000)
Total Operating	39,955	33,767	32,811	33,265	36,300	3,035
Copier Lease - Xerox	-	4,446	4,909	4,500	4,500	-
Capital Outlay	-	-	200	-	-	-
Total Capital	0	4,446	5,109	4,500	4,500	0
Total Department	352,300	355,582	345,475	354,195	361,786	7,591
Full-Time Employees	5	5	4	4	4	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Commonwealth's Attorney

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	255,062	255,062	255,062	267,815	273,171	5,356
Part Time Prosecutor	-	-	-	28,312	-	(28,312)
FICA	17,622	17,710	17,623	20,488	20,898	410
Retirement	40,223	45,001	44,942	36,128	36,851	723
Medical Insurance	26,262	24,821	19,872	19,134	20,208	1,074
Workers' Compensation	-	-	-	275	275	-
Flexible Benefits	-	-	120	-	-	-
Group Life Insurance	1,679	483	714	3,535	3,606	71
Total Personnel	340,848	343,078	338,333	375,687	355,009	(20,678)
Contract Prosecutor	-	-	28,312	-	28,315	28,315
Maintenance/Service Contracts	1,097	924	1,014	1,200	1,200	-
Advertising	-	-	-	-	-	-
Electricity	1,977	2,330	2,553	2,200	2,200	-
Water	305	25	-	350	350	-
Postage	656	592	535	700	700	-
Telephone System	3,491	3,899	3,565	2,185	2,185	-
Travel - Mileage	-	128	-	-	-	-
Travel - Convention & Education	2,173	4,651	3,504	3,900	3,900	-
Dues/Association Memberships	1,090	890	395	1,500	1,500	-
Other Charges	135	-	-	200	200	-
Stationery/Office Supplies	1,841	1,811	1,251	200	200	-
Books & Subscriptions	120	241	-	250	250	-
Total Operating	14,664	15,489	41,129	12,685	41,000	28,315
Total Capital	0	0	0	0	0	0
Total Department	355,512	358,567	379,462	388,372	396,009	48,637
Full-Time Employees	3	3	3	3	3	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Juvenile Court Services Unit

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	14,665	13,511	13,977	14,154	14,437	283
Part - time help	-	-	27	-	-	-
FICA	1,122	1,034	1,071	1,083	1,104	21
Workers' Compensation	-	-	-	38	38	-
Total Personnel	15,787	14,545	15,075	15,275	15,579	304
Water	-	-	30	-	-	-
Telephone System	2,164	2,112	1,898	1,197	1,400	203
Travel-Mileage	367	504	379	750	750	-
Travel-Convention & Education	-	-	-	500	500	-
Stationery/Office Supplies	306	954	-	1,500	1,500	-
Total Operating	2,837	3,570	2,307	3,947	4,150	203
VJCCCA Grant-Unrestricted Orig. Grant	-	-	-	-	-	-
Total Capital	0	0	0	0	0	0
Total Department	18,624	18,115	17,382	19,222	19,729	507
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Detention

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Detention of Juveniles	223,022	224,492	202,086	225,000	225,000	-
Detention of Adults	296,576	356,383	390,576	325,000	325,000	-
Local Share - JRJDC	-	-	-	-	-	-
Detention of Adults - Health Care	24,954	50,888	64,412	45,000	45,000	-
Detention of Adults - Other Expenses	2,497	3,306	3,203	2,500	3,000	500
Total Operating	547,050	635,069	660,277	597,500	598,000	500
Total Capital	0	0	0	0	0	0
Total Department	547,050	635,069	660,277	597,500	598,000	500
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Sheriff

	FY2010	FY2011	FY2012	FY2013	FY2013 to	
	Actual	Actual	Actual	Adopted	FY2014 Adopted	FY2014 Adopted Variance
Salaries and Wages - Regular	1,927,065	1,873,279	2,008,387	2,031,529	2,081,226	49,697
Salaries and Wages: Dispatchers	383,663	412,353	412,869	376,404	383,932	7,528
Part Time Help Dispatchers	54,069	66,823	73,578	0	63,597	63,597
Salaries and Wages - Overtime and Comp	82,083	94,535	39,171	0	-	0
Other Pay	0	0	35,205	0	-	0
Part-Time Help - Court House Security	31,619	50,007	40,443	70,949	72,368	1,419
Sheriff VEC Payments	0	0	1,890	0	-	0
FICA	180,204	187,315	189,971	194,595	198,986	4,391
Retirement	348,460	404,075	412,700	356,098	332,550	(23,548)
Medical Insurance	238,198	267,929	295,727	268,348	241,260	(27,088)
Flex Spending			600	0	-	0
Group Life Insurance	14,539	4,205	6,559	31,785	32,540	755
Line of Duty Act	0	0	12,981	12,981	15,000	2,019
Workers' Compensation				29,486	30,000	514
Total Personnel	3,259,899	3,360,520	3,530,081	3,372,175	3,451,459	79,284
Professional Health Services	5,800	5,048	4,591	5,000	5,000	-
Professional Services	2,445	700	-	-	-	-
Radio Maintenance	6,877	5,416	1,485	6,000	6,000	-
Maintenance/Service Contracts	21,485	30,118	23,427	30,000	30,000	-
Advertising	366	-	-	400	400	-
Electricity	19,435	23,628	25,988	19,000	19,000	-
Water	1,919	1,895	2,123	1,900	1,900	-
Sewer	-	-	685	-	-	-
Postage	1,496	1,377	1,432	1,400	1,400	-
Telephone System - Sheriff	75,691	80,622	74,181	51,082	51,082	-
Auto Insurance	-	-	-	26,197	26,197	-
Travel - Convention & Education	9,409	12,039	8,569	9,000	9,000	-
Tuition Reimbursement	16,457	17,149	6,525	-	-	-
Prisoner Extradition	1,112	14	1,303	2,500	2,500	-
Dues/Association Memberships	3,495	3,494	5,445	4,500	4,500	-
Other Charges	4,882	4,614	3,931	5,000	5,000	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Sheriff

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Contingency Fund	-	-	-	-	-	-
Stationery/Office Supplies	14,768	20,308	16,082	15,000	15,000	-
Computer Equipment - non-capitalized	1,045	-	944	1,200	1,200	-
Gas/Grease/Oil	117,200	121,441	148,616	115,000	115,000	-
Auto Parts/Repairs	96,885	95,568	87,608	92,081	92,081	-
Uniforms	30,516	23,645	13,639	25,000	25,000	-
Other Operating Supplies	17,893	15,059	15,168	15,000	15,000	-
Project Lifesaver	684	304	4,670	-	-	-
Auto Replacement	-	-	77,007	-	-	-
Total Operating	449,861	462,478	523,419	425,260	425,260	0
Capital Outlay	199,463	99,158	-	120,000	128,000	8,000
Total Capital	200,463	99,158	0	120,000	128,000	8,000
Total Department	3,910,223	3,922,156	4,053,500	3,917,435	4,004,719	87,284
Full-Time Employees	54	54	54	51	51	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Victim Witness Grant

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	44,922	44,922	44,922	47,168	48,111	943
FICA	2,748	2,768	3,034	3,608	3,681	73
Retirement	7,084	7,926	7,915	6,363	6,490	127
Medical Insurance	6,916	7,501	6,662	6,156	5,976	(180)
Workers' Compensation	-	-	-	38	38	-
Flexible Benefits	-	-	120	-	-	-
Group Life Insurance	296	95	126	623	635	12
Total Personnel	61,965	63,212	62,779	63,956	64,931	975
Postage	280	16	17	500	500	-
Telephone System	1,119	1,160	504	439	439	-
Travel - Mileage	1,650	985	1,452	2,000	2,000	-
Stationery/Office Supplies	1,661	1,441	1,188	5,500	5,500	-
Total Operating	4,710	3,602	3,161	8,439	8,439	-
Total Capital	0	0	0	0	0	0
Total Department	66,675	66,814	65,940	72,395	73,370	975
Full-Time Employees	1	1	1	1	1	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Fire and Rescue Administration

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	101,965	117,423	104,095	42,444	43,293	849
COMP: Part-Time Help	42,786	42,524	45,939	53,030	51,841	(1,189)
FICA	10,748	11,863	11,061	7,304	7,278	(26)
Retirement	6,375	7,132	7,122	5,726	5,840	114
Medical Insurance	11,771	8,136	7,680	7,266	6,972	(294)
Workers' Compensation	-	-	-	4,215	4,215	-
Flexible Spending	-	-	218	-	-	-
Group Life Insurance	266	104	113	560	571	11
Line of Duty Act	266	-	15,001	15,000	15,000	-
Total Personnel	174,176	187,182	191,229	135,545	135,010	(535)
Health/Vaccinations/Inoculations	391	-	-	500	-	(500)
Auditor	1,500	-	-	-	-	-
Legal Fees	1,900	2,060	2,100	2,000	-	(2,000)
Waste Disposal	970	969	1,973	3,000	2,500	(500)
Equipment Repair	4,835	8,865	9,033	4,000	4,000	-
Maintenance/Service Contracts	6,845	13,394	5,218	6,800	6,800	-
Printing & Binding	316	-	130	-	-	-
Advertising	325	175	-	-	-	-
Electricity	592	-	-	-	-	-
Apparatus Fuel	19,187	26,526	33,430	25,000	25,000	-
Water	137	278	645	200	200	-
Postage	464	917	580	700	700	-
Telephone System	14,439	11,263	10,788	9,650	9,650	-
Auto Insurance Premium	38,904	41,465	36,235	42,000	42,000	-
Insurance	22,102	30,965	20,839	30,000	25,000	(5,000)
Rent - Fire Admin	52,752	48,368	64,910	38,000	-	(38,000)
Rent - Fire Companies	-	-	-	28,000	29,288	1,288
Travel - Mileage	-	-	-	-	-	-
Travel - Convention & Education	5,251	6,703	6,203	6,700	6,700	-
Dues/Association Memberships	834	265	145	1,000	600	(400)

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Fire and Rescue Administration

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Training/Seminars	10,160	4,217	979	5,000	-	(5,000)
Miscellaneous	1,881	2,817	2,286	2,000	-	(2,000)
Stationery/Office Supplies	2,217	3,777	2,916	2,500	2,500	-
Computer Equipment - non-capitalized	4,025	6,485	774	2,700	-	(2,700)
Transition to new Fire Office	175	-	-	-	-	-
Cleaning Supplies	511	-	40	600	600	-
Gas/Grease/Oil	12,194	14,339	15,013	12,500	12,500	-
Auto Parts/Repairs	63,507	30,808	41,658	32,000	32,000	-
Breathing Apparatus	41,273	13,687	10,047	10,000	10,000	-
Protective Gear	36,458	43,697	28,386	40,000	35,000	(5,000)
Books and Subscriptions	2,063	1,209	2,393	2,200	2,200	-
Medical Supplies	2,611	2,504	2,704	2,600	2,600	-
Dry Hydrants	1,539	1,032	-	1,000	1,000	-
Total Operating	350,357	316,785	299,425	310,650	250,838	(59,812)
Capital Outlay	54,444	14,658	11,910	18,207	18,207	-
Capital Outlay	(2,126)	2,015	1,616	2,000	-	(2,000)
Computer Software	746	1,390	40	520	-	(520)
Misc. Replacement Equipment	719	164	794	-	-	-
Fire Programs Fund	139,972	41,381	830	65,000	-	(65,000)
Total Capital	193,755	59,607	15,190	85,727	18,207	(67,520)
Total Department	718,288	563,575	505,844	531,922	404,055	(127,867)
Full-Time Employees	1	1	1	1	1	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Company 1 Fire Station

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Trash Removal	575	545	584	500	500	-
Maintenance/Service Contracts	22,680	13,832	15,571	20,200	20,200	-
Electricity	8,931	9,808	12,001	8,900	8,900	-
Fuel	6,244	4,182	4,389	6,300	6,300	-
Water	539	471	633	600	600	-
Sewer	513	634	440	600	600	-
Telephone System	156	(34)	418	135	135	-
Cleaning Supplies	1,321	-	-	1,300	1,300	-
Total Operating	40,959	29,437	34,036	38,535	38,535	0
Total Capital	0	0	0	0	0	0
Total Department	40,959	29,437	34,036	38,535	38,535	0
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Company 2 Fire Station

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Cleaning Service	-	-	2,818	-	-	-
Trash Removal	600	595	600	1,000	1,000	-
Maintenance/Service Contracts	7,626	6,279	952	8,500	14,600	6,100
Electricity	2,986	2,996	18,552	11,100	25,000	13,900
Fuel	3,203	4,588	2,438	4,500	4,500	-
Water	-	-	610	500	1,000	500
Sewer	-	-	906	600	1,000	400
Telephone System	-	-	1,650	2,575	2,600	25
Cleaning Supplies	222	-	-	900	900	-
Vehicle Maintenance	-	938	-	-	-	-
Total Operating	14,637	15,398	28,526	29,675	50,600	20,925
Total Capital	0	0	0	0	0	0
Total Department	14,637	15,398	28,526	29,675	50,600	20,925
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Rescue Squad

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Line of Duty Act	-	-	1,942	2,000	2,400	400
Total Personnel	0	0	1,942	2,000	2,400	400
Contract Services-Daytime Coverage	287,886	302,358	301,422	307,000	307,000	-
Waste Disposal	813	928	-	-	-	-
Trash Removal	637	813	983	950	950	-
Radio Maintenance	3,805	409	986	200	-	(200)
Repairs and Maintenance	-	-	-	-	1,900	1,900
Maintenance/Service Contracts	8,243	13,500	14,395	7,000	22,403	15,403
Advertising	449	421	75	150	-	(150)
Electricity	14,930	16,669	15,779	15,000	15,000	-
Fuel	24,337	28,655	1,978	2,000	2,000	-
Sewer	521	576	715	800	800	-
Telephone System	8,311	13,047	14,267	13,662	13,662	-
Insurance	19,170	21,902	25,453	19,200	34,000	14,800
Travel and Education (Training)	-	999	610	3,650	-	(3,650)
County Contributions	-	-	-	-	-	-
Miscellaneous	-	259	100	-	-	-
Rescue Transport Services	-	-	-	-	23,625	23,625
Stationery/Office Supplies	3,470	317	-	500	-	(500)
Cleaning Supplies	1,291	1,545	1,930	800	1,000	200
Gas/Grease/Oil	477	3,966	30,838	22,650	23,000	350
Auto Parts/Repairs	26,464	46,646	53,563	25,000	25,000	-
Uniforms	3,677	-	-	-	-	-
Medical Supplies	16,622	33,796	21,212	17,500	24,000	6,500
Other Operating Supplies	359	29,303	-	-	-	-
Four for Life Grant	26,835	(320)	-	21,900	-	(21,900)
Total Operating	448,297	515,788	484,306	457,962	494,340	36,378
Total Capital	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Rescue Squad

Total Department	448,297	515,788	486,248	459,962	496,740	36,778
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Animal Control

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	137,544	134,709	135,314	142,625	145,476	2,851
Salries and Wages - Overtime	3,950	11,591	4,107	8,080	8,000	(80)
Other Pay			2,925	3,360	3,000	(360)
COMP: Part-time help	1,140	920	1,296	1,920	1,920	-
COMP: Comp Time	2,400		420	0	0	-
FICA	10,487	10,742	10,622	11,058	12,117	1,059
Retirement	21,005	22,771	23,560	19,240	19,625	385
Medical Insurance	16,365	17,374	16,997	14,936	18,532	3,596
Workers' Compensation				1,537	1,600	63
Flexible Spending			55	0	0	-
Group Life Insurance	876	229	375	1,883	1,920	37
Line of Duty Act	0	0	702	702	1,300	598
Total Personnel	193,768	198,336	196,373	205,341	213,490	8,149
Professional Health Services	23,949	11,791	14,549	2,000	4,000	2,000
Maintence of Animal Shelter	4,444	3,303	1,961	3,925	3,925	-
Landscaping-Animal Control	654	2,161	1,079	-	-	-
Maintenance / Service Contracts	-	-	-	2,300	2,300	-
Advertising	161	178	-	-	-	-
Electricity	5,896	5,672	5,016	5,900	5,900	-
Fuel	5,554	6,188	5,573	5,600	5,600	-
Sewer	1,630	2,329	2,706	1,500	1,500	-
Postage	6	92	216	-	-	-
Telephone System	7,761	8,891	6,126	1,310	1,310	-
Auto Insurance	-	-	-	1,705	1,705	-
Travel - Convention and Education	1,274	1,075	795	1,200	1,200	-
Initial shots/visit costs	720	1,665	520	700	700	-
Spay/Neuter Services	1,375	955	800	1,375	1,375	-
Dues/Association Memberships	140	180	90	100	100	-
Dog Tags	63	-	374	-	-	-
Office Supplies	-	-	-	1,200	1,200	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Animal Control

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Gas/Grease/Oil	428	815	5,560	500	500	-
Auto Parts & Repairs	8,200	4,466	5,889	7,000	7,000	-
Uniforms	4,283	1,962	237	2,500	2,500	-
Other Operating Supplies	1,766	3,045	3,299	200	200	-
Dog Food/Supplies	17,233	9,440	7,194	10,000	10,000	-
Animal Shelter Donations	3,811	-	496	-	-	-
Total Operating	89,347	64,208	62,480	49,015	51,015	2,000
Capital Outlay	63,687	-	-	-	-	-
Total Capital	63,687	0	0	0	0	0
Total Department	346,801.71	262,544	258,853	254,356	264,505	10,149
Full-Time Employees	4	4	4	4	4	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Medical Examiner

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Professional Health Services	1,606	1,658	2,037	2,000	2,100	100
Total Operating	1,606	1,658	2,037	2,000	2,100	100
Total Capital	0	0	0	0	0	0
Total Department	1,606	1,658	2,037	2,000	2,100	100
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Emergency Services

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Part-Time Wages	49,404	53,682	55,550	57,438	58,354	916
FICA	3,389	4,107	4,632	4,394	4,464	70
Retirement	(893)	-	-	-	-	-
Medical Insurance	3,828	-	-	-	-	-
Group Life Insurance	20	-	-	-	-	-
Workers' Compensation	-	-	-	75	75	-
Line of Duty Act	-	-	702	702	702	-
Total Personnel	55,747	57,789	60,884	62,609	63,595	986
E911 Services	1,021	1,010	642	-	-	-
Professional Services- Citizen Alerting Sys	-	350	-	-	10,000	10,000
Repairs and Maintenance	49,126	51,982	21,803	26,569	22,500	(4,069)
Maintenance/Service Contracts	199	19,292	42,774	51,356	48,000	(3,356)
Printing & Binding	-	3,391	531	2,000	500	(1,500)
Electricity - Communications Hut	4,515	7,331	9,315	6,600	8,000	1,400
Fuel-Towers	728	1,187	1,269	1,500	1,500	-
Postage	124	47	28	100	30	(70)
Telephone System	1,578	3,920	2,839	1,758	2,115	357
Wireline 911	60,881	51,873	55,062	49,634	49,634	-
Wireless 911	5,942	14,951	881	1,000	1,000	-
Auto Insurance	-	-	-	1,705	1,705	-
Rent-Towers	12,664	12,568	16,754	18,116	18,472	356
Travel - Mileage	-	-	-	500	-	(500)
Conferences & Training	364	1,057	350	500	500	-
Dues/Association Memberships	212	372	372	500	500	-
Stationery/Office Supplies	993	421	-	500	-	(500)
Computer Equipment-Non-Capitalized	-	725	-	-	-	-
Gas/Grease/Oil	1,204	1,569	1,392	2,000	1,600	(400)
Auto Parts/Repairs	546	353	992	800	800	-
Other Operating Supplies	2,855	5,487	213	2,000	200	(1,800)
Communication Equipment	22	433	-	-	-	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Emergency Services

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Mobile Command Post	403	-	654	2,500	700	(1,800)
Maintenance/Service Contracts	-	-	974	-	-	-
Advertising	306	-	-	100	-	(100)
Postage	12	-	100	100	-	(100)
Travel - Conventions & Education	133	812	35	500	-	(500)
Stationery/Office Supplies	-	746	538	200	-	(200)
Other Operating Supplies	476	-	735	700	-	(700)
Inland Marine Communications System In	-	-	-	-	1,466	1,466
Total Operating	144,529	179,876	158,253	171,238	169,222	5,554
Capital Outlay - Computer	27,797	-	-	-	-	-
Total Capital	27,797	0	0	0	0	0
Total Department	228,073	237,665	219,137	233,847	232,817	(1,030)

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Facilities Management

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	238,571	249,444	227,826	235,214	283,727	48,513
Overtime	-	-	4,894	-	-	-
COMP: Part-time help	75,730	69,271	74,201	69,956	30,206	(39,750)
PT-Facility Set-up	6,460	7,944	6,955	9,600	6,600	(3,000)
COMP: Temporary Part Time	-	(3,474)	1,986	-	-	-
Facility Set Up - I.T.	-	3,006	4,269	6,000	4,000	(2,000)
FICA	26,090	25,951	26,036	23,345	28,827	5,482
FICA-Facility Set-up	494	608	415	-	505	505
FICA- Temporary Part-Time	-	(218)	154	-	-	-
FICA - Facility Set Up - I.T.	-	230	67	459	306	(153)
Retirement	41,238	50,540	46,891	31,730	32,753	1,023
Medical Insurance	16,450	24,608	27,100	21,580	23,032	1,452
Workers' Compensation	-	-	-	2,769	2,800	31
Flexible Spending	-	-	120	-	-	-
Group Life Insurance	1,696	533	745	3,105	3,205	100
Total Personnel	406,729	428,443	421,659	403,758	415,961	12,203
Cleaning Service	74,355	57,231	97,561	75,000	90,500	15,500
Trash Removal	-	-	68	-	-	-
Grounds Maintenance	141,165	71,918	22,328	80,000	40,000	(40,000)
Repairs and Maintenance	70,011	9,596	69,529	65,000	85,000	20,000
Storm Damages - Hurricane Irene	-	-	556	-	-	-
Maintenance/Service Contracts	53,777	65,991	65,175	57,000	59,188	2,188
Misc. Meetings - Set Up	3,531	2,959	2,863	3,000	3,000	-
Advertising	1,202	1,675	-	-	-	-
Electricity	42,975	49,726	59,439	64,816	68,336	3,520
Fuel	32,235	28,352	29,298	30,000	30,000	-
Water	3,658	3,043	3,881	6,638	6,638	-
Sewer	-	-	863	1,670	1,670	-
Postage	727	842	983	300	300	-
Telephone System	(3,725)	7,458	7,760	6,461	6,461	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Facilities Management

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Boiler and Machinery Insurance	-	-	-	2,493	2,493	-
Fire Insurance	-	-	-	920	920	-
Auto Insurance	-	-	-	2,865	2,865	-
General Liability	-	-	-	27,354	27,354	-
Inland Marine Insurance	-	-	-	-	223	223
Travel-Mileage	169	157	62	200	200	-
Travel - Convention and Education	552	720	40	750	750	-
Dues/Association Memberships	205	-	-	-	-	-
Miscellaneous	61	26	197	200	200	-
Stationery/Office Supplies	1,539	1,572	1,645	1,600	1,600	-
Computer Equipment Non-capitalized	-	-	35	-	-	-
Cleaning Supplies	21,683	17,244	14,089	16,000	18,300	2,300
Gas/Grease/Oil	6,794	8,094	7,658	7,000	7,000	-
Auto Parts & Repairs	3,773	6,745	3,348	2,600	2,600	-
Uniforms	-	2,319	2,432	1,620	1,620	-
Total Operating	532,104	373,437	389,810	453,487	457,218	3,731
Total Capital	11,636	0	(80)	0	-	0
Total Department	950,469	801,880	811,389	857,245	873,179	15,934
Full-Time Employees	5	5	5	5	5	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Village Building

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Trash Removal	1,968	1,968	1,872	2,000	2,000	-
Maintenance of Ground	36	22	145	-	-	-
Repairs and Maintenance	7,997	11,710	21,096	10,000	10,000	-
Planned Maintenance	-	-	-	-	-	-
Maintenance/Service Contracts	5,214	5,198	6,150	6,000	6,000	-
Electricity	8,119	12,126	15,248	14,000	14,000	-
Water	1,214	1,521	1,892	2,000	2,000	-
General Liability Insurance Premium	-	-	-	1,500	1,500	-
Cleaning Supplies	319	21	-	-	-	-
Total Operating	24,867	32,566	46,403	35,500	35,500	0
Total Capital	0	0	0	0	0	0
Total Department	24,867	32,566	46,403	35,500	35,500	0
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Convenience Center

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Salaries & Wages - Regular	80,373	93,902	89,441	93,252	95,117	1,865
Overtime	-	-	756	-	-	-
COMP: Part-Time Help	67,567	54,204	54,326	34,320	35,000	680
Overtime Part -Time	-	-	1,678	-	-	-
Convenience Center VEC Payments	-	-	891	-	-	-
FICA	10,497	10,300	10,192	9,759	9,953	194
Retirement	14,005	15,669	15,648	12,580	12,831	251
Medical Insurance	13,425	17,169	19,611	18,232	16,588	(1,644)
Workers' Compensation	-	-	-	7,713	7,750	37
Group Life Insurance	585	147	249	1,231	1,256	25
Total Personnel	186,453	191,392	192,792	177,087	178,495	1,408
Waste Disposal	446,066	524,670	446,980	548,345	515,345	(33,000)
Recycling Pulls	-	-	9,189	-	40,000	40,000
Recycling-Scrap Tires	8,250	4,590	2,667	9,895	2,895	(7,000)
Recycling Metals	1,900	1,890	1,730	1,600	1,600	-
Repairs and Maintenance	10,373	7,776	15,966	11,000	11,000	-
Advertising	34	203	383	200	200	-
Electricity	4,103	4,428	4,054	4,499	4,499	-
Water	506	574	580	600	600	-
Telephone System	1,757	1,590	902	867	897	30
Equipment Rental	13,433	14,365	14,765	13,660	13,360	(300)
Gas/Grease/Oil	-	-	-	-	300	300
Training and Education	135	-	-	250	250	-
Transfer Station Supplies	396	-	15	300	300	-
Uniforms	3,954	4,188	4,290	4,000	4,000	-
Other Operating Supplies	1,499	1,188	721	1,800	1,800	-
Total Operating	492,407	565,462	502,242	597,016	597,046	30
Total Capital	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Convenience Center

Total Department	678,859	756,854	695,034	774,103	775,541	1,438
Full-Time Employees	3	3	3	3	3	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Health Department

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
State Health Department Contribution	183,856	186,469	194,856	194,856	196,072	1,216
Total Operating	183,856	186,469	194,856	194,856	196,072	1,216
Total Capital	0	0	0	0	0	0
Total Department	183,856	186,469	194,856	194,856	196,072	1,216
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Goochland/ Powhatan Community Services Board

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP: Community Services Board	1,550	2,050	2,000	3,000	3,000	0
FICA: Community Services Board	119	157	153	230	230	0
Total Personnel	1,669	2,207	2,153	3,230	3,230	0
County Contribution	271,530	257,954	252,730	255,730	252,730	(3,000)
Total Operating	271,530	257,954	252,730	255,730	252,730	(3,000)
Total Capital	0	0	0	0	0	0
Total Department	273,199	260,161	254,883	258,960	255,960	(3,000)
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Social Services Board

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP: Social Services Board	3,393	3,210	2,965	4,800	4,800	0
FICA: Social Services Board	230	195	245	367	367	0
Total Personnel	3,623	3,405	3,210	5,167	5,167	0
Total Operating	0	0	0	0	0	0
Total Capital	0	0	0	0	0	0
Total Department	3,623	3,405	3,210	5,167	5,167	0
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Powhatan Community Action Agency

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
PCCAA Services - TANF	26,107	10,097	4,339	13,500	4,060	(9,440)
PCCAA Services - CSBG	6,506	43,336	57,322	43,336	74,956	31,620
PCCAA Services - ARRA	99,295	39,158	0	0	0	0
PCCAA Operating Supplies	2,650	0	0	5,000	1,000	(4,000)
Total Operating	134,558	92,591	61,661	61,836	80,016	18,180
Total Capital	0	0	0	0	0	0
Total Department	134,558	92,591	61,661	61,836	80,016	18,180
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Tax Relief for the Elderly

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Tax Relief for the Elderly	285,960	-	-	-	375,000	375,000
Total Operating	285,960	0	0	0	375,000	375,000
Total Capital	0	0	0	0	0	0
Total Department	285,960	0	0	0	375,000	375,000
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Parks and Recreation

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	63,000	67,000	72,250	-	28,152	28,152
COMP: Part-Time Help	87,584	86,256	102,252	93,574	79,073	(14,501)
Overtime	-	-	1,664	-	-	-
FICA	10,980	11,112	13,081	7,158	8,246	1,088
Retirement	9,935	11,797	10,499	-	3,874	3,874
Medical Insurance	7,584	8,345	12,249	5,196	6,780	1,584
Workers' Compensation	-	-	-	3,317	3,400	83
Group Life Insurance	415	143	167	-	379	379
Total Personnel	179,498	184,653	212,162	109,245	129,904	20,659
Professional Services	-	-	2,140	-	-	-
Trash Removal	5,531	7,177	6,424	4,200	5,000	800
Maintenance of Grounds	37,760	66,806	71,893	47,800	34,500	(13,300)
Maintenance	(369)	-	-	-	-	-
General Maintenance	13,174	18,533	10,484	12,600	12,500	(100)
Advertising	4,042	600	1,100	3,800	1,000	(2,800)
Electricity	52,493	53,878	53,413	29,450	37,500	8,050
Fuel	464	1,411	1,502	1,000	1,300	300
Water	13,636	9,125	17,186	9,750	10,600	850
Sewer	1,907	2,714	2,490	400	1,200	800
Postage	520	567	607	600	150	(450)
Telephone System	7,638	5,279	5,636	2,474	2,500	26
Auto Insurance	-	-	-	574	1,090	516
League & Officers Liability Insurance	1,878	12,976	-	-	-	-
Mileage	1,028	1,017	866	1,313	350	(963)
Travel-Convention & Education	135	-	-	500	150	(350)
4-H Shooting Club Contribution	1,000	1,000	-	1,040	-	(1,040)
Miscellaneous	49,390	47,606	303	45,561	20,000	(25,561)
Special Events	5,089	11,110	9,586	4,822	4,500	(322)
Concession Reimbursement	-	2,473	4,410	-	-	-
Summer Youth Basketball League	-	309	4,365	2,000	-	(2,000)

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Parks and Recreation

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Office Supplies	1,326	1,538	671	570	250	(320)
Computer Equipment non-capitalized	57	45	-	-	-	-
Cleaning Supplies	64	-	954	-	1,500	1,500
Gas/Grease/Oil	1,047	3,201	3,009	3,150	2,250	(900)
Auto Parts/Repairs	1,402	2,956	866	1,800	1,700	(100)
Other Operating Supplies	636	2,756	5,851	1,550	1,000	(550)
Criminal Background Checks	2,132	1,248	962	2,200	900	(1,300)
Website Fees and Service	2,431	295	709	2,280	1,900	(380)
Total Operating	205,053	254,620	205,427	179,434	141,840	(37,594)
Capital Outlay - Recreation	-	-	-	-	-	-
Total Capital	0	0	0	0	0	0
Total Department	384,551	439,273	417,589	288,679	271,744	(16,935)
Full-Time Employees	1	1	1	0	1	1

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Library

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	84,542	89,097	89,097	93,552	95,423	1,871
COMP: Part-Time Help	74,229	79,815	80,988	78,540	79,868	1,328
FICA	11,543	12,456	12,505	13,165	13,410	245
Retirement	10,728	15,720	15,699	12,620	12,873	253
Medical Insurance	9,034	11,470	12,285	11,460	11,136	(324)
Workers' Compensation	-	-	-	264	264	-
Flexible Spending	-	-	120	-	-	-
Group Life Insurance	420	134	249	1,235	1,260	25
Total Personnel	190,496	208,693	210,943	210,836	214,234	3,398
Professional Services	-	-	9,380	-	8,786	6,500
Trash Removal	748	884	844	1,200	1,200	-
Maintenance/Service Contracts	25,491	19,013	14,345	19,000	12,500	(6,500)
Advertising	50	409	100	500	500	-
Electricity	36,176	34,510	33,024	40,000	38,000	(2,000)
Fuel	558	-	-	600	500	(100)
Water	599	487	625	600	600	-
Sewer	472	639	692	650	650	-
Postage	86	647	631	500	600	100
Telephone System	13,186	9,897	13,298	14,000	14,000	-
Travel - Mileage	46	650	96	300	500	200
Travel - Convention & Education	583	740	989	700	500	(200)
Dues/Association Membership	572	437	577	400	400	-
Miscellaneous	3,799	1,652	2,203	4,000	4,000	-
Stationery/Office Supplies	7,144	6,522	3,874	5,000	5,000	-
Computer Equipment (Non-capitalized)	6,630	1,063	540	600	1,200	600
Computer Equipment (Capitalized)	-	-	11,897	10,000	9,400	(600)
Books and Subscriptions	34,785	44,510	40,723	42,000	44,286	-
Library Supplies	-	3,478	3,056	4,200	4,200	-
Summer Reading Program	-	854	227	-	500	500
Total Operating	130,926	126,393	137,121	144,250	147,322	(1,500)

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Library

Total Capital	0	0	0	0	0	0
Total Department	321,422	335,086	348,064	355,086	361,556	1,898
Full-Time Employees	2	2	2	2	2	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Building Inspections

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	277,294	261,117	263,275	220,249	221,777	1,528
COMP: Part-time help	27,688	23,706	5,950	-	-	-
FICA	22,069	20,646	19,927	16,849	16,966	117
Retirement	42,850	47,114	46,185	29,712	29,918	206
Medical Insurance	24,444	27,007	26,172	17,808	17,412	(396)
Group Life Insurance	1,822	538	734	2,907	2,927	20
Workers' Compensation	-	-	-	3,730	3,730	-
Total Personnel	396,167	380,128	362,243	291,255	292,730	1,475
Professional Services	-	350	-	-	-	-
Engineering-Third Party Plan Review	-	-	450	-	500	500
Maintenance/Service Contracts	6,479	7,294	8,355	4,469	7,500	3,031
Advertising	-	-	-	-	400	400
Electricity	2,505	2,916	3,315	-	-	-
Water	165	100	149	-	-	-
Sewer	98	131	156	-	-	-
Postage	555	546	618	641	641	-
Telephone System	6,738	6,217	5,308	3,977	5,500	1,523
Auto Insurance	-	-	-	1,705	1,705	-
Travel-Mileage	31	-	209	163	700	537
Travel - Convention and Education	2,004	1,889	1,515	2,534	2,534	-
Dues/Association Memberships	272	190	70	173	150	(23)
Stationery/Office Supplies	2,904	3,164	2,058	2,500	2,500	-
Computer equipment-non-capitalized	4,058	932	910	-	-	-
Gas/Grease/Oil	4,134	4,946	4,618	3,540	4,700	1,160
Auto Parts & Repairs	4,654	1,887	1,901	2,517	2,517	-
Uniforms	-	-	354	850	400	(450)
Books and Subscriptions	377	2,185	369	36	264	228
Total Operating	34,974	32,747	30,355	23,105	30,011	6,906
Capital Outlay	-	460	-	-	-	-
Total Capital	0	460	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Building Inspections

Total Department	431,141	413,335	392,598	314,360	322,741	8,381
Full-Time Employees	6	6	6	5	5	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Planning and Community Development

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
COMP: Board of Zoning Appeals	390	570	-	1,260	1,260	-
Salaries and Wages - Regular	330,710	334,745	332,652	275,100	379,597	104,497
COMP: Planning Commission	11,400	11,400	10,350	11,400	9,300	(2,100)
COMP: Part-Time Help	5,388	-	-	-	-	-
FICA	25,073	26,266	26,015	22,014	29,751	7,737
Retirement	51,837	58,707	56,333	37,111	51,208	14,097
Medical Insurance	25,571	20,968	27,532	22,760	28,712	5,952
Workers' Compensation	-	-	-	2,088	2,088	-
Flexible Spending	-	-	120	-	-	-
Group Life Insurance	2,164	645	895	3,631	5,011	1,380
Total Personnel	452,534	453,302	453,897	375,364	506,927	131,563
Professional Services	-	1,200	-	-	-	-
Maintenance/Service Contracts	3,319	3,631	5,887	3,000	3,000	-
Printing & Binding	479	-	479	-	500	500
Advertising	7,720	9,488	7,740	9,000	9,000	-
Citizen's Planning Seminar	-	-	664	-	-	-
Abandoned Vehicles	-	-	400	-	-	-
Electricity	2,701	2,916	3,315	-	-	-
Water	165	100	149	-	-	-
Sewer	98	131	156	-	-	-
Postage	1,816	1,830	3,140	1,500	1,500	-
Telephone System	5,223	4,388	3,106	2,325	2,325	-
Auto Insurance	-	-	-	1,705	1,705	-
Travel - Mileage	206	215	6	-	100	100
Travel - Convention & Education	1,664	2,933	3,644	-	2,000	2,000
Dues/Association Memberships	50	180	175	300	300	-
Training/Seminar	-	85	-	-	-	-
Stationery/Office Supplies	5,031	2,423	2,162	2,000	2,000	-
Computer Equipment (Non-capitalized)	7,310	1,889	-	-	-	-
Gas/Grease/Oil	4,051	3,396	3,931	2,000	3,000	1,000

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Planning and Community Development

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Auto Parts/Repair	173	74	550	150	2,000	1,850
Books and Subscriptions	135	151	12	-	-	-
County Maps for Resale	-	-	-	-	-	-
Zoning Maps	-	-	-	-	-	-
Street Signs	2,293	2,101	1,189	500	1,000	500
Consultant - Review	2,800	-	2,800	-	-	-
Comprehensive Plan	1,595	1,608	-	-	-	-
Ordinance Rewrite	-	-	579	-	-	-
Computer Maintenance/Repair	-	-	-	500	500	-
Total Operating	50,529	38,740	40,084	22,980	28,930	5,950
Geographic Information System	107	-	-	-	-	-
Total Capital	107	0	0	0	0	0
Total Department	503,171	492,042	493,981	398,344	535,857	137,513
Full-Time Employees	7	7	7	7	7	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
GIS Coordinator

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	56,100	56,100	56,100	58,905	60,083	1,178
COMP: Part-time help	18,302	18,459	19,119	17,249	16,932	(317)
FICA	5,269	5,663	5,710	5,826	5,892	66
Retirement	8,847	9,061	9,885	7,946	8,105	159
Medical Insurance	4,772	5,024	5,351	5,076	4,968	(108)
Workers' Compensation	-	-	-	75	75	-
Group Life Insurance	369	(89)	157	778	793	15
Total Personnel	93,659	94,219	96,322	95,855	96,848	993
Maintenance/Service Contracts	2,450	1,724	-	5,000	5,000	-
Electricity	-	1,086	2,049	-	-	-
Telephone System	-	277	526	200	500	300
Travel-Mileage	331	50	-	-	-	-
Travel - Convention and Education	470	70	443	-	500	500
Stationery/Office Supplies	99	503	1,383	-	-	-
Computer Equipment - non cap	1,312	-	2,941	-	-	-
Books and Subscriptions	95	-	-	-	-	-
Other Operating Expenses (plotter)	447	1,737	1,361	750	750	-
County Maps for Resale	1,850	9	-	-	-	-
Total Operating	7,054	5,456	8,703	5,950	6,750	800
Internet and Website Costs	-	3,375	-	-	2,000	-
Total Capital	0	3,375	0	0	2,000	0
Total Department	100,712	103,050	105,025	101,805	105,598	1,793
Full-Time Employees	0	1	1	1	1	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Richmond Regional Planning District Commission

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP: RRPDC	920	840	920	1,440	1,440	-
FICA: RRPDC	70	64	70	110	110	-
Total Personnel	990	904	990	1,550	1,550	0
County Contribution	-	-	-	-	-	-
Total Operating	0	0	0	0	0	0
Total Capital	0	0	0	0	0	0
Total Department	990	904	990	1,550	1,550	0
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Extension Service

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
COMP: Part-Time Help	31,424	42,358	41,137	-	-	-
Virginia Tech Payments	-	-	(8,993)	-	-	-
FICA	6,762	9,908	6,536	-	-	-
Total Personnel	38,187	52,266	38,680	0	0	0
Professional Services	-	-	-	32,775	35,775	3,000
Grant for Litter Control	8,298	-	-	-	-	-
Maintenance and Service Contracts	0	-	-	800	550	(250)
Gas/Oil/Grease	395	13	103	-	-	-
Water	-	-	169	-	175	175
Postage	-	147	105	-	75	75
Telephone System	2,939	3,160	1,928	1,090	1,090	-
Travel - Mileage	52	14	-	650	-	(650)
Travel-Convention and Education	177	21	-	500	-	(500)
Jamestown 4-H Center	0	500	-	-	-	-
Dues/Association Memberships	158	128	222	350	350	-
Office Supplies	1,021	1,800	1,300	1,850	1,850	-
Gas/Oil/Grease	387	713	781	750	750	-
Auto Parts and Repairs	-	152	241	400	400	-
Books and Subscriptions	852	-	40	200	100	(100)
Other Operating Supplies	1,895	1,647	1,517	2,500	2,000	(500)
Auto Insurance	-	-	-	-	516	516
Conferences and Training	-	-	-	-	500	500
Total Operating	16,503	8,350	6,406	41,865	44,131	2,266
Communications Equipment	81	-	-	-	-	-
Total Capital	81	0	0	0	0	0
Total Department	54,771	60,616	45,086	41,865	44,131	2,266
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Miscellaneous Contributions

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Contribution: Medflight	5,700	5,700	5,700	6,700	2,700	(4,000)
Contribution: Forestry	8,648	8,648	8,648	8,648	8,643	(5)
Contribution: Senior Connections	35,939	35,939	35,939	-	-	-
Contribution: Capital Area Training	5,280	5,280	5,280	-	-	-
Contribution: PGCAA/RCAP	31,085	-	-	-	-	-
Contribution: J. Sargeant Reynolds	33,944	33,888	33,943	-	8,300	-
Contribution: Powhatan Fair Association	5,000	5,000	5,000	-	-	-
Contribution: Operation Prom Promise	-	200	-	-	-	-
Central Va. Health Planning Agency	3,588	-	-	-	-	-
Livestock Claims	-	-	-	520	500	(20)
Contribution: Meals on Wheels	7,000	7,000	7,000	-	-	-
Contribution: YMCA Services	10,000	10,000	10,000	-	-	-
RRPDC-Dues	16,530	15,703	15,703	17,120	17,121	1
Crater Criminal Justice Training	17,104	18,054	16,787	18,371	18,688	317
Contribution: (Dues) - CVWMA	11,211	13,166	13,264	13,264	13,462	198
Contribution: Monacan Soil & Water	86,783	86,783	-	-	-	-
Contribution:MSWCD Conservation Operations	-	-	62,512	-	-	-
MSWCD Urban Dev Srvcs and Hydrology	-	-	6,067	-	-	-
Contribution: Leadership Institute	3,000	-	-	-	-	-
Powhatan County Community Action Services	80	749	-	-	-	-
Senior Navigator	2,500	2,500	2,500	-	-	-
Volunteer Incentive Program	4,996	4,686	-	-	-	-
Contribution: Powhatan Headstart	16,300	16,300	-	16,300	5,000	(11,300)
Contribution: Free Clinic of Powhatan	2,000	2,000	2,000	-	-	-
Contribution: SCVP (Madeline's House)	5,000	5,000	-	-	-	-
Total Operating	311,687	276,597	230,343	80,923	74,414	(14,809)
Total Operating	0	0	0	0	0	0
Total Capital	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
 Expenditure Detail
 Miscellaneous Contributions

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Department	311,687	276,597	230,343	80,923	74,414	(14,809)
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Contingency Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Contingency Fund	373	37,587	-	104,660	183,795	79,135
Total Operating	373	37,587	0	104,660	183,795	79,135
Total Capital	0	0	0	0	0	0
Total Department	373	37,587	0	104,660	183,795	79,135
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Transfers

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Transfer to VPA Fund	379,092	513,833	449,738	531,000	489,151	(41,849)
Transfer to CSA Fund	710,792	773,371	871,947	774,000	774,000	0
Transfer to Grants Fund	547,001					0
Transfer to School Fund	18,858,660	19,853,799	19,108,081	20,102,427	20,482,427	380,000
Transfer to Asset Forfeiture		6,176			-	0
Transfer to Capital Projects Fund	0	589,500			76,000	76,000
Transfer to Bond Escrow		21,840			-	0
Transfer to Sewer Fund	1,582,488	2,057,847	2,051,073	1,918,698	2,046,828	128,130
Transfer to Debt Service Fund	6,790,018	5,564,844	6,683,229	7,036,678	7,059,266	22,588
Total Operating	28,868,052	29,381,209	29,164,067	30,362,803	30,927,672	564,869
Total Capital	0	0	0	0	0	0
Total Department	28,868,052	29,381,209	29,164,067	30,362,803	30,927,672	390,456
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Social Services Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular					718,773	718,773
COMP: Part-time help					0	0
FICA					54,986	54,986
Retirement					96,962	96,962
Medical Insurance					102,512	102,512
Total Personnel	0	0	0	0	973,233	973,233
Appropriations to Social Svcs Dept	1,553,403	1,571,632	1,396,816	1,511,000	375,662	(1,135,338)
Total Operating	1,553,403	1,571,632	1,396,816	1,511,000	375,662	(1,135,338)
Total Capital	0	0	0	0	0	0
Total Department	1,553,403	1,571,632	1,396,816	1,511,000	1,348,895	(162,105)
Full-Time Employees	19	19	19	19	19	0

* At the beginning of calendar 2013, the Social Services payroll was integrated with the County's payroll system. Prior year payroll is included in operating expenditures.

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Comprehensive Services Act Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages - Regular	44,659	44,659	44,659	46,892	39,395	(7,497)
FICA	3,383	3,383	3,386	3,587	3,014	(573)
Retirement	7,043	7,879	7,869	6,326	5,314	(1,012)
Medical Insurance	72	(6,662)	5,400	5,106	5,160	54
Workers' Compensation				38	38	0
Flexible Spending			120	31	0	(31)
Group Life Insurance	294	85	125	619	520	(99)
Total Personnel	55,450	49,345	61,559	62,599	53,441	(9,158)
Administrative Costs	0	7,395	1,876	2,550	500	(2,050)
Services	1,421,222	1,509,896	1,502,609	1,503,851	1,500,000	(3,851)
MH Incentive Program	0	1,250	242	0	0	0
Services - Local Only	0			0	700	700
Training/Seminar		118	546	0	0	0
Total Operating	1,421,222	1,518,659	1,505,274	1,506,401	1,501,200	(5,201)
Total Capital	0	0	0	0	0	0
Total Department	1,476,673	1,568,004	1,566,833	1,569,000	1,554,641	(14,359)
Full-Time Employees	1	1	1	1	1	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Powhatan Community Action Agency Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Special Fund Payments	0	1,928	2,071	0	10,000	10,000
Total Operating	0	1,928	2,071	0	10,000	10,000
Total Capital	0	0	0	0	0	0
Total Department	0	1,928	2,071	0	10,000	10,000

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Cash Proffer Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Schools' Facilities	-	-	-	66,578	-	(66,578)
Government Facilities	-	-	-	930	-	(930)
Judicial Administration Facilities	-	-	-	82	-	(82)
Public Safety Facilities	-	-	-	4,553	-	(4,553)
Public Works Facilities	-	-	-	352	-	(352)
Health and Welfare Facilities	-	-	-	45	-	(45)
Parks and Rec/Library Facilities	-	-	-	2,333	-	(2,333)
Community Development Facilities	-	-	-	127	-	(127)
Special Proffers	-	-	20,000	-	-	-
Transfer to General Fund	-	-	643,516	-	-	-
Total Operating	0	0	663,516	75,000	0	(75,000)
Total Capital	0	0	0	0	0	0
Total Department	0	0	663,516	75,000	0	(75,000)
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Grants Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Trails Grant 2010	-	1,456	4,889	-	-	-
V-STOP Prosecutor	22,414	21,234	-	-	-	-
Sheriff's K9 Donation Fund	-	-	8,593	-	-	-
Investigator Grant-Salary and Wages	26,696	46,713	23,541	-	-	-
Investigator Grant-Overtime	-	3,331	1,638	-	-	-
Investigator Grant-FICA	2,025	8,168	1,795	-	-	-
Investigator Grant- Retirement	4,210	14,412	4,112	-	-	-
Investigator Grant- Medical Insurance	1,193	119	3,879	-	-	-
Investigator Grant- Group Life	151	824	65	-	-	-
Investigator Grant- Travel	-	4,656	711	-	-	-
Investigator Grant-Other Operating	1,368	16,941	1,695	-	-	-
Investigator Grant-Capital Outlay	80,523	-	-	-	-	-
Triad- Byrne Grant- Capital Outlay	1,974	664	500	-	-	-
DMV Grant- Capital Outlay	5,030	5,188	5,798	-	-	-
LINX Grant	117,000	22,952	31,387	-	-	-
RSAF- 50/50 Toughbooks Grant	-	7,750	-	-	-	-
AED Expense	10,900	795	-	-	-	-
Rapid Intervention Kit Grant- Dept Fire Programs	15,181	15,285	30,009	-	-	-
OEMS Grant- Toughbooks	25,550	-	-	-	-	-
PPE - Surgical Mask Grant	1,740	-	-	-	-	-
RSAF 50/50 Radios/ ALS Monitor	-	19,598	-	-	-	-
RSAF Climate Control/ ALS Monitor	-	21,831	-	-	-	-
FY09 Wireless Bd RCI Addressing	271,400	9,668	-	-	-	-
Wireless Bd- Replace PSAP Equipment	186,455	-	-	-	-	-
VUASI- EMS Grant	3,562	-	-	-	-	-
Fire Prevention Safety Grant	2,000	-	-	-	-	-
Citizen Preparedness Training Supplies	-	1,976	-	-	-	-
Cent VA Urban Area Security Initiative	-	1,411	-	-	-	-
Emergency Performance Grant	-	11,283	5,000	-	-	-
Citizen Corp Preparedness Training Grant	-	2,977	-	-	-	-
FY10 Wireless BD PSAP 1	-	3,832	-	-	-	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Grants Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
FY10 Wireless BD PSAP 2	-	4,500	-	-	-	-
2008 Citizen Alerting Grant	-	26,298	-	-	-	-
Domestic Violence Assistant	1,390	-	-	-	-	-
Domestic Violence Assist- FICA	106	-	-	-	-	-
WQIF- Stormwater Mgmt Ord & Program	-	-	9,855	-	-	-
DHCD- Broadband	-	15,000	10,000	-	-	-
DEQ- Litter Control	-	7,228	7,464	-	-	-
Total Operating	780,868	296,089	150,933	0	0	0
Total Capital	0	0	0	0	0	0
Total Department	780,868	307,373	155,933	0	0	0
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
School Operating Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Salaries and Wages Regular	30,693,066	29,341,638	-	41,729,237	42,074,330	345,093
Instruction	-	-	27,586,716	-	-	-
Instruction - Title I	317,197	329,287	294,780	-	-	-
Instruction - Title VI	128,107	123,030	127,297	-	-	-
Federal Funds - Stimulus	-	-	227,262	-	-	-
Technology - School Expense	1,923,872	2,456,200	2,369,959	-	-	-
School Other Federal Funds	-	68,712	65,394	-	-	-
Special Education 611 Expense	-	-	539,330	-	-	-
Special Education 619 Expense	-	-	44,499	-	-	-
Administration, Attendance & Health	2,344,756	-	-	-	-	-
Admin., Attend. & Health - Chap. I	-	-	-	-	-	-
Pupil Transportation Services	3,300,854	-	-	-	-	-
Total Personnel	38,707,853	32,318,867	31,255,237	41,729,237	42,074,330	146,874
Administration, Attendance & Health	-	2,069,370	1,937,514	-	-	-
Pupil Transportation Services	-	3,280,696	3,433,953	-	-	-
Operations & Maintenance Services	4,063,855	3,909,465	3,839,804	-	-	-
Facilities	163,413	120,412	120,293	-	-	-
Capital Improvements	-	-	-	-	-	-
Debt Service - Schools	200	-	-	-	-	-
Fund Transfer - T-fer to School Food	160,000	-	566,756	-	-	-
Transfer to General Fund	-	-	10,241	-	-	-
Transfer to Debt Service Fund	-	-	-	-	-	-
Total Operating	4,387,468	9,379,945	9,908,561	0	0	0
Total Capital	0	0	0	0	0	0
Total Department	43,095,321	41,698,811	41,163,797	41,729,237	42,074,330	345,093

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
School Food Fund

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
School Food Services	1,358,428	1,286,437	1,311,668	1,464,308	1,332,561	(131,747)
School Food Commodities	52,296	55,631	57,790		60,000	60,000
Total Operating	1,410,723	1,342,068	1,369,458	1,464,308	1,392,561	(131,747)
Total Capital	0	0	0	0	0	0
Total Department	1,410,723	1,342,068	1,369,458	1,464,308	1,392,561	(71,747)

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Drug Task Force Fund (State)

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
State Asset Forfeiture Expenses	0	3,000	19,796	0	5,000	5,000
Total Operating	0	3,000	19,796	0	5,000	5,000
Total Capital	0	0	0	0	0	0
Total Department	0	3,000	19,796	0	5,000	5,000

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Asset Forfeiture Porceeds (Federal)

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted	FY2014 Adopted	FY2013 to FY2014 Adopted Variance
Total Personnel	0	0	0	0	0	0
Federal Asset Forfeiture Expenses	0	12,981	4,485	0	5,000	5,000
Total Operating	0	12,981	4,485	0	5,000	5,000
Total Capital	0	0	0	0	0	0
Total Department	0	12,981	4,485	0	5,000	5,000

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Capital Projects Fund

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Capital Project for SNAP 2002	456,448	110,413	-	-	-	-
County Attorney Office Renovations	-	2,747	-	-	-	-
Fire Department Equipment	-	-	-	-	-	-
Other County Vehicles	42,385	-	-	-	-	-
Replacement Ambulances	-	-	125,000	-	76,000	76,000
GIS Implementation	21,965	45,561	20,138	-	-	-
School Buses/School Support Vehicle	-	-	-	-	-	-
Facility Improvement Reserve	-	-	-	-	-	-
Tower Improvements 0058	-	438,925	43,125	-	-	-
Generator	71,773	-	-	-	-	-
Renovation for Planning Department	7,243	-	-	-	-	-
Courthouse Painting Project	-	43,473	-	-	-	-
Library Lighting Project	-	30,408	-	-	-	-
War Memorial Bldg Roofing Project	-	13,740	-	-	-	-
Village Building	-	69,516	-	-	-	-
Transition to Sheriff's Dept	78,047	-	-	-	-	-
Hugenot Public Safety Building	295,623	2,686,963	1,628,233	-	-	-
Bond Issuance Expense	-	6,900	-	-	-	-
Transition to New Fire Admin	30,781	-	-	-	-	-
Renovations Juvenile Court System	-	456	-	-	-	-
2006 Elementary School Construction	303,642	930,413	-	-	-	-
Economic Development Renovations	-	9,407	-	-	-	-
Transfer to Debt Service Fund	-	1,233,148	-	-	-	-
Ser 2007 Flat Rock Elem Interest	(6,237)	-	-	-	-	-
Total Operating	1,301,670	5,622,068	1,816,496	0	76,000	76,000
Total Capital	0	0	0	0	0	0
Total Department	1,301,670	5,622,068	1,816,496	0	76,000	76,000
Full-Time Employees	0	0	0	0	0	0

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Utilities Fund

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Salaries and Wages - Regular	296,823	303,488	239,307	241,432	230,888	(10,544)
Overtime			15,967		13,000	13,000
FICA	17,906	19,025	15,047	18,470	17,663	(807)
Retirement	37,759	41,863	32,390	32,569	30,266	(2,303)
Medical Insurance	30,330	27,656	26,894	27,588	23,844	(3,744)
Workers' Compensation				6,116	6,116	0
Group Life Insurance	1,592	458	515	3,187	2,962	(225)
Total Personnel	384,410	392,491	330,120	329,361	324,739	(4,622)
Refund Water/Sewer Deposit	1,491	365	3,997	-	-	-
Professional Services	97,212	99,404	74,503	50,000	50,000	-
Trash Removal	1,565	1,625	1,630	1,600	1,600	-
Repairs and Maintenance	106,027	112,258	58,410	96,434	96,434	-
Maintenance and Service Contracts	26,588	83,269	26,215	31,212	31,212	-
Advertising	288	1,049	838	-	500	500
Electricity	63,081	71,548	64,460	71,548	71,548	-
Chesterfield Water Capital Costs	160,031	-	212,833	64,800	64,800	-
Chesterfield Water Bi-monthly Fees	-	236,981	-	175,025	165,025	(10,000)
Fuel (htg)	-	34,933	24,971	35,000	35,000	-
Water	117	2,874	4,810	3,641	3,641	-
Postage	650	204	30	200	200	-
Telephone System	17,326	17,321	11,907	12,017	12,017	-
Auto Insurance	-	-	-	2,274	2,274	(0)
Rent - Office space	28,154	28,154	28,154	28,154	28,154	-
Mileage Reimbursement	1,155	940	2,831	400	400	-
Travel - Convention & Education	3,078	4,230	3,643	5,202	5,202	-
Dues/Association Membership	1,407	1,588	939	1,588	1,588	-
Office Supplies	4,106	3,846	1,224	3,000	3,000	-
Computer Equipment Non-Capitalized	430	-	168	2,000	2,000	-
Gas/ Grease Oil/ Vehicle Repairs	40,554	9,912	6,555	10,000	7,000	(3,000)
Facility - Water and Sewer Needs	32	12,877	13,038	15,000	12,000	(3,000)
Fees-VPDES&VPA	2,790	4,631	4,541	4,631	4,709	78

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Utilities Fund

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted Variance
	Actual	Actual	Actual	Adopted	Adopted	
Other Operating Supplies	3,721	36,747	5,396	19,775	5,500	(14,275)
Lab Supplies	-	-	4,613	-	5,600	5,600
Chemicals	-	-	37,348	-	38,000	38,000
Total Operating	559,803	764,753	593,054	633,501	647,404	13,903
Depreciation Expense	315,673	349,486	442,894	-	-	-
Eastern Route 60 Construction Proj	9	(59,672)	-	-	-	-
Easement Acquisition - Flatrock Water	5,290	-	-	-	-	-
Flatrock Extended-Construct Admin.	5,453	2	-	-	-	-
Courthouse Sewer Project	-	-	1,232	-	-	-
Total Capital	326,425	289,816	444,126	0	0	0
Bank Fees		30,551	(45,085)	-	-	-
Cost of Issuance	70,128	-	54,821	-	-	-
2000 Debt Service	(3,056)	-	-	-	-	-
2002 Finance-Water & Sewer Interest	394,465	387,220	16,122	-	-	-
1999 VRA Lease Rev Bond - Interest	61,565	56,776	51,795	48,823	43,525	(5,298)
2006 VRA East Rt 60 Sewer - Interest	315,734	307,287	301,870	295,726	289,356	(6,370)
2010 VRA Go Refund Int - Spl .0618	8,028	9,389	(3,763)	9,933	9,804	(129)
2010 VRA-Flatrock W & S Interest	528	(3,988)	-	183,761	182,882	(879)
2011 VRA Rev Refunding - Principal	-	-	-	188,000	192,000	4,000
2011 VRA Utility Project - Principal	-	-	-	5,000	5,000	-
1999 VRA Lease Rev Bond - Principal	-	-	-	132,468	137,767	5,299
2006 VRA East Rt 60 Sewer Principal	-	-	-	130,000	140,000	10,000
2010 VRA Go Refund Prin - Spl .0618	-	-	-	3,708	8,034	4,326
2010 VRA Flatrock W & S Principal	-	-	-	40,000	40,000	-
2011 VRA Rev Refunding - Interest	-	-	235,601	330,725	324,082	(6,643)
2011 VRA Utility Project - Interest	-	-	2,094	4,516	4,335	(181)
Contra - Interest Amortization Expense	-	-	43,968	-	-	-
Total Debt Service	847,393	787,234	657,423	1,372,660	1,376,785	4,125
Total Department	2,118,030	2,234,294	2,024,723	2,335,522	2,348,928	13,406
Full-Time Employees	6	6	6	5	5	-

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Debt Service Fund

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2013 to FY2014 Adopted
	Actual	Actual	Actual	Adopted	Adopted	Variance
1992 VPSA Int - MS - BNY	5,265	3,510	1,901	585	-	(585)
1992 VPSA Prin - MS - BNY	30,000	30,000	25,000	20,000	-	(20,000)
1994A VPSA Int - Poc Elem - BNY	72,025	59,075	46,100	33,000	19,800	(13,200)
1994A VPSA Prin - Poc Elem - BNY	200,000	200,000	200,000	200,000	200,000	-
1994B VPSA Int - MS - BNY	86,256	71,827	56,930	41,407	25,243	(16,164)
1994B VPSA Prin - MS - BNY	219,557	226,110	233,132	240,780	249,070	8,290
1995B Bond Int (County Debt) BONY	33,594	-	-	-	-	-
1995B Bond Prin (County Debt) BONY	-	-	-	-	-	-
1996A VPSA Int - Poc Elem - BNY	10,719	9,331	7,919	6,494	5,066	(1,428)
1996A VPSA Prin - Poc Elem - BNY	25,000	25,000	25,000	25,000	25,000	-
1998 Lit Loan Int - Pow Elem	75,000	67,500	60,000	45,000	45,000	-
1998 Lit Loan Prin - Pow Elem	250,000	250,000	250,000	250,000	250,000	-
2000 Debt Service - Interest	2,652	-	-	-	-	-
2000 Financing-Projects-WACHOVIA	20,225	-	-	-	-	-
2001 HS Bond Interest-Depository Tr	1,164,763	(1)	-	-	-	-
2002 EDA Lease Rev Int - Suntrust	-	260,365	128,973	-	-	-
2002 EDA Lease Rev Prin - Suntrust	371,091	110,000	5,021,316	-	-	-
2002 VPSA Int - HS - Suntrust	230,381	216,166	201,983	187,393	171,053	(16,340)
2002 VPSA Prin - High School	347,119	346,334	345,517	345,107	346,447	1,340
2003 EDA Prin	103,500	164,500	97	59,600	61,500	1,900
2003 EDA Int	10,842	10,343	1,946	2,931	988	(1,943)
2004A VPSA Int - HS - Suntrust	148,665	138,975	129,285	119,595	109,905	(9,690)
2004A VPSA Prin - HS - Suntrust	190,000	190,000	190,000	190,000	190,000	-
2005 Bus Lease - Interest	7,168	2,030	-	-	-	-
2005 Bus Lease (School Buses)	133,422	138,156	-	-	-	-
2005 Lease Purchase (County)	84,087	84,056	-	-	-	-
2008B VPSA High School - Int	86,885	294,352	279,533	266,790	255,476	(11,314)
2008B VPSA High School - Prin	625,192	288,773	292,342	293,836	293,900	64
School Bus Lease		-	-	-	102,000	102,000
2007 Lease Rev - 24 M Split Gov Int	1,162,357	1,144,950	668,603	185,406	167,157	(18,249)
2007 Lease Rev - 24 M Split Gov Prin	410,000	445,000	465,000	365,000	395,000	30,000
2007 Lease Rev - 24 M Split Sch Prin		-	515,000	690,000	725,000	35,000

FY2013 - 2014 Powhatan County Adopted Budget
Expenditure Detail
Debt Service Fund

2007 Lease Rev - 24 M Split Sch Int		-	457,434	898,981	864,481	(34,500)
2009 GO Refunding - Interest	-	852,024	917,800	902,000	885,900	(16,100)
2009 GO Refunding - Principal	-	230,000	790,000	805,000	825,000	20,000
2010 Lease Int - HPSB	-	88,198	184,802	183,047	181,292	(1,755)
2010 Lease Prin - HPSB	-	-	50,000	50,000	50,000	-
2010 VRA Go Refund Int - Spl .9382	-	133,107	165,515	150,795	148,834	(1,961)
2010 VRA Go Refund Prin - Spl .9382	-	-	23,455	56,292	121,966	65,674
2011 VRA Lease Rev Refund Interest	-	-	63,800	138,350	135,550	(2,800)
2011 VRA Lease Rev Refund Principal	-	-	-	80,000	80,000	-
2011 VRA Revenue - Principal	-	-	-	47,000	48,000	1,000
2011 VRA Revenue - Interest	-	-	37,944	82,290	80,638	(1,652)
Bond Insurance Costs	436,190	-	36,841	-	-	-
Bond Trustee Fees	17,823	(4,296)	32,662	75,000	-	(75,000)
HS Bond 2001-Princ-Depository Trust	605,000	635,000	-	-	-	-
Transfer to General Fund	-	80,540	150,017	-	-	-
Total Operating	7,164,778	6,790,925	12,055,847	7,036,679	7,059,266	22,587
Total Capital	0	0	0	0	0	0
Total Department	7,164,778	6,790,925	12,055,847	7,036,679	7,059,266	22,587
Full-Time Employees	0	0	0	0	0	0