

Approved for Public Hearing
Budget Work Session
3/30/2016

ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

GENERAL PROPERTY TAXES

011010-2016	Current Real Estate Taxes	262,849	4,301,586	9,160,000	9,160,000	9,160,000	0
011010-2015	Delinquent Real Estate Taxes	8,730,328	81,834	0	0	0	0
011010-0003	Tax Relief for the Elderly	0	59,209	0	0	0	0
011020-0001	Current Public Service	127,549	130,154	125,000	125,000	130,000	5,000
011030-2016	Current Personal Property Taxes	3	1,658,320	1,690,000	1,690,000	1,700,000	10,000
011030-2015	Delinquent Personal Property Taxes	1,768,321	48,443	0	0	0	0
011032-2016	Current Mobile Home Taxes	0	26,996	30,000	30,000	30,000	0
011032-2015	Delinquent Mobile Home Taxes	37,728	1,034	0	0	0	0
011033-2016	Current Boats Personal Property Taxes	0	247,508	250,000	250,000	235,000	(15,000)
011033-2015	Delinquent Boats Personal Property Taxes	265,896	3,199	0	0	0	0
011034-2016	Current Machinery & Tools Taxes	0		0	0	0	0
011034-2015	Delinquent Machinery & Tools Taxes	0		0	0	0	0
011060-0001	Penalties All Property Taxes	83,071	34,924	70,000	70,000	70,000	0
011060-0002	Interest All Property Taxes	52,799	25,109	45,000	45,000	50,000	5,000
TOTAL GENERAL PROPERTY TAXES		11,328,542	6,618,316	11,370,000	11,370,000	11,375,000	5,000

OTHER LOCAL TAXES

012010-0002	Local Sales and Use Tax	459,405	257,251	425,000	425,000	455,000	30,000
012020-0001	Electric Consumer Utility Tax (Dominion)	150,229	75,507	175,000	175,000	175,000	0
012020-0004	Utility Consumption Tax (Dominion)	37,825	16,158	35,000	35,000	36,000	1,000
012030-2016	Business & Occupational Licenses 2016	139,613	38,761	126,000	126,000	126,000	0
012030-2015	Business & Occupational Licenses 2015	0	2,397	0	0	0	0
012050-2016	Motor Vehicle License Fee 2016	289,905	217,050	290,000	290,000	290,000	0
012050-2015	Motor Vehicle License Fee 2015	0	13,152	0	0	0	0
012060-0001	Bank of America - Stock Taxes	(1,158)	839	25,000	25,000	24,000	(1,000)
012060-0002	Chesapeake Bank - Stock Taxes	62,033	0	50,000	50,000	55,000	5,000
012070-0001	Local Recordation Tax	96,755	47,002	90,000	96,755	90,000	0
TOTAL OTHER LOCAL TAXES		1,234,608	668,116	1,216,000	1,222,755	1,251,000	35,000

PERMIT FEES AND LICENSES

013010-2016	Dog Tags 2016	3,670	500	2,500	2,500	2,500	0
013010-2015	Dog Tags 2015	0	1,379	0	0	0	0
013030-0001	Zoning and Subdivision Permits	10,876	4,887	10,000	7,500	8,000	(2,000)
013030-0002	Building Permits	52,654	32,857	50,000	60,000	60,000	10,000
013030-0003	Erosion and Sediment Control Permits	1,895	1,100	2,500	1,500	2,000	(500)
013030-0004	Wetlands Permits	4,148	1,500	4,000	5,000	5,000	1,000
013030-0005	Land Transfer Fees	473	236	500	500	500	0
013030-0006	Septic Tank Permits	300	151	250	1,000	1,000	750
013030-0008	Other Permit Fees and Licenses	0	0	100	6,000	100	0
013030-0022	Building Permits Surcharge	1,048	631	575	575	600	25

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TOTAL PERMIT FEES AND LICENSES	75,064	43,241	70,425	84,575	79,700	9,275
FINES AND FORFEITURES						
014010-0001 Local Fines & Forfeitures	37,416	16,754	35,000	35,000	35,000	0
014010-0002 Interest on Local Fines & Forfeitures	706	633	250	250	250	0
014010-0003 Jail Fees - All Courts	0	0	10,000	10,000	10,000	0
TOTAL FINES AND FORFEITURES	38,121	17,388	45,250	45,250	45,250	0

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REVENUE FROM USE OF MONEY AND PROPERTY						
015010-0001 Interest on checking - General Fund	2,532	774	5,000	5,000	2,500	(2,500)
015010-0005 Interest on Investments - CD - Chesapeake Bank	9,543	5,269	9,000	9,000	8,000	(1,000)
015010-0007 Interest on Money Market Acct. - BOA	413	119	1,000	1,000	1,000	0
015010-0009 Administrative Fee RLF (1% Int)	0	85	0	0	0	0
TOTAL REVENUE FROM USE OF MONEY	12,488	6,247	15,000	15,000	11,500	(3,500)
015020-0001 Rental of County Properties	12	0	0	0	0	0
015020-0002 Rental of County Property - Seabreeze Restaurant	7,204	4,581	7,850	7,850	7,850	0
015020-0003 Rental of County Property - Social Services	13,560	6,780	13,000	13,000	13,000	0
015020-0004 Rental of County Property - Health Department	30,128	15,074	29,452	29,452	29,452	0
TOTAL REVENUE FROM USE OF PROPERTY	50,904	26,435	50,302	50,302	50,302	0
TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	63,392	32,682	65,302	65,302	61,802	(3,500)
CHARGES FOR SERVICES						
016010-0003 Sheriff's Fees	814	734	570	570	800	230
016010-0004 Courthouse Maintenance Fees	2,082	1,019	1,050	1,050	1,100	50
016010-0005 Courthouse Security Fund	9,766	4,461	10,645	10,645	10,645	0
016010-0006 Circuit Court - Document Reproduction fees	2,746	1,451	3,500	5,000	5,000	1,500
016010-0007 Blood Test - DNA Fee	57	45	100	100	100	0
016010-0008 Court Appointed Attorney	1,389	1,200	300	300	300	0
016010-0009 Jail Admission Fee	748	478	400	400	400	0
016010-0010 Circuit Court - Misc. Local Co.	5,423	1,669	2,500	2,600	2,600	100
016015-0001 Parking Ticket Fees	0	0	100	100	100	0
016020-0001 Commonwealth Attorney's Fees	538	284	600	600	600	0
016060-0001 Animal Protection - Rabies Clinic	0	1,188	1,500	1,500	1,500	0
016150-0001 Library Fees and Fines	2,184	653	3,500	3,500	3,500	0
016150-0002 Library Fees - Copies	2,430	948	4,000	4,000	4,000	0
TOTAL CHARGES FOR SERVICES	28,178	14,131	28,765	30,365	30,645	1,880
MISCELLANEOUS						
EXPENDITURE REFUNDS						
018030-0001 Expenditure Refunds (Main Street Match)	0	5,056	0	0	0	0
018030-0001 Expenditure Refunds (Rescue Squad Debt Service)	31,962	0	32,000	32,000	32,000	0
018030-0002 Insurance Recoveries	0	0	0	0	0	0
018030-0008 DMV "Stop" Fee	489	(1,192)	2,000	2,000	2,000	0
018030-0009 Treasurer's Administrative Fee	20,859	7,398	20,000	20,000	20,000	0
018030-0014 Expenditure Refunds - Social Services Utilities Reimbursement	0	0	9,750	9,750	9,750	0
018030-0015 TACS Collection Fees	6,681	(6,582)	500	500	500	0
018030-0016 Expenditure Refunds - Health Department Utilities Reimbursement	0	0	0	0	0	0
018030-0017 Expenditure Refunds - Seabreeze Utilities Reimbursement	0	0	0	0	0	0

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018030-0018 Expenditure Refunds - Maritime Foundation Utilities Reimbursement	0	0	0	0	0	0
TOTAL EXPENDITURE REFUNDS	59,991	4,680	64,250	64,250	64,250	0
MISCELLANEOUS						
018990-0001 Sale of Maps, Surveys, Books, Etc.	80	4	50	50	50	0
018990-0002 Other Income - Bad Check Charge	60	90	75	75	75	0
018990-0006 Property Maintenance Fund	0	265	0	0	0	0
018990-0012 DMV License Agent Revenue	13,167	6,910	11,000	11,000	11,000	0
018990-0040 Orrell Gifts	5,600	2,083	5,000	5,000	5,000	0
018990-0041 Library Donations	4,445	5,225	0	0	0	0
018990-0042 Donations	0		0	0	0	0
018990-0044 Interest Rate Subsidy (VRA)	3,422		0	0	0	0
018990-0045 Garnishment Recoveries	0	166	0	0	0	0
018990-0099 Miscellaneous Revenue - County - Donations	16,034	118,858	102,500	2,500	2,500	(100,000)
TOTAL MISCELLANEOUS	42,809	133,600	118,625	18,625	18,625	(100,000)
TOTAL EXPENDITURE REFUNDS AND MISCELLANEOUS	102,799	138,280	182,875	82,875	82,875	(100,000)
TOTAL COUNTY OF MATHEWS REVENUE SOURCES	12,870,704	7,532,153	12,978,617	12,901,122	12,926,272	(52,345)

(See also Appendix for summary of local tax levies and fees.)

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COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

NON-CATEGORICAL AID

022010-0003	Motor Vehicle Carrier's Tax	0	601	775	775	775	0
022010-0004	Mobile Home Title Tax	3,501	0	500	500	500	0
022010-0005	Other (Rental Cars - 4% tax)	81	198	100	100	100	0
022010-0006	State Recordation Tax	35,943	30,221	40,000	42,610	42,610	2,610
022010-0007	Recordation and Grantor's Tax	28,338	0	500	500	500	0
022010-0008	Personal Property Tax Relief Act (PPTRA)	1,000,083	800,067	1,000,083	1,000,083	1,000,083	0
022010-0010	State Technology Trust Fund - Clerk of Court	0	0	13,000	13,000	13,000	0
022010-0011	Communication Tax	447,246	218,637	450,000	450,000	450,000	0
022010-0020	Reduction in State Aid to Local Gov	(20,893)	(319)	0	0	0	0
022010-0098	Local Law Enforcement Block Grant	0	914	0	0	0	0
TOTAL NON-CATEGORICAL AID		1,494,299	1,050,319	1,504,958	1,507,568	1,507,568	2,610

CATEGORICAL AID - SHARED EXPENSES

024010-0001	Share of Expenses - Commonwealth's Attorney	161,906	81,312	147,893	150,850	152,745	4,852
024010-0002	Share of Expenses - Sheriff	573,693	266,750	530,235	530,235	537,749	7,514
024010-0003	Share of Expenses - Commissioner of the Revenue	74,764	38,307	76,843	76,843	77,994	1,151
024010-0004	Share of Expenses - Treasurer	75,196	41,254	78,281	78,281	79,541	1,260
024010-0005	Share of Expenses - Medical Examiners	0	0	150	150	150	0
024010-0006	Share of Expenses - Elections	29,911	0	36,000	36,000	36,000	0
024010-0007	Share of Expenses - Clerk of the Circuit Court	146,457	73,878	128,826	130,973	132,587	3,761
TOTAL CATEGORICAL AID - SHARED EXPENSES		1,061,927	501,502	998,228	1,003,332	1,016,766	18,538

CATEGORICAL AID

024010-0009	Library Aid	61,482	34,663	69,326	81,906	81,906	12,580
024010-0010	Fire Program Funds	28,443	25,609	25,000	25,000	25,000	0
024010-0011	Two-For-Life E.M.S. Funds	9,358	0	7,000	7,000	7,000	0
024010-0014	Misc. Grants	0	0	1,020	1,020	1,020	0
024010-0017	Litter Control Grant	6,357	6,427	5,000	5,000	5,000	0
024010-0021	Animal Friendly Plates	122	0	50	50	50	0
024010-0022	DCJS Victim/Witness Assistance Program	26,247	13,491	26,470	26,470	26,470	0
024010-0023	Wireless Services Board Funds	41,190	21,042	35,000	35,000	35,000	0
024010-0030	Central Services Cost Allocation Reimbursement	0	0	30,000	30,000	30,000	0
024010-0034	Virginia Commission for the Arts	5,000	0	5,000	5,000	5,000	0
024010-0037	DGIF Grant - (East River Boat Yard)	0	0	50,000	50,000	50,000	0
024010-0038	VDEM State Grant (EMD)	0	0	0	7,920	0	0
TOTAL CATEGORICAL AID		178,199	101,231	253,866	274,366	266,446	12,580

TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES		2,734,425	1,653,052	2,757,052	2,785,266	2,790,780	33,728
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FEDERAL GOVERNMENT REVENUE SOURCES

CATEGORICAL AID

033000-0001	New Point Comfort Light -VDOT Enhancement Grant	0	0	60,000	122,160	122,160	62,160
033000-0003	USFW Grant (Bavon Beach)	158,941	0	160,000	0	0	(160,000)
033000-0007	Main Street - VDOT Enhancement Grant	32,973	36,437	240,000	240,000	240,000	0
033000-0010	Ground Transportation Security Grant	290	0	0	0	0	0
033000-0011	NPS Grant - Put-In Creek Park	0	(135,336)	88,000	0	0	(88,000)
033000-0018	DHCD CDBG State Block Grant	28,870		0	0	0	0
033000-0020	Ground Transportation Security Grant	15,770		0	0	0	0
TOTAL CATEGORICAL AID		236,845	(98,899)	548,000	362,160	362,160	(185,840)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES		236,845	(98,899)	548,000	362,160	362,160	(185,840)
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES		15,841,974	9,086,306	16,283,669	16,048,548	16,079,212	(204,457)

OTHER REVENUE SOURCES - COMMITTED FUNDS

410403	Appropriation Oper. Resv. - Reassessment			50,000	150,000	150,000	100,000
410409	Appropriation Oper. Resv. - New Point Comfort Lighthouse Resv.			15,000	30,540	30,540	15,540
410414	Appropriation Oper. Resv. - NPS Grant - Put-In Creek Park			88,000	0	0	(88,000)
410415	Appropriation Oper. Resv. - VDOT Enhancement Grant - Main Street			60,000	60,000	60,000	0
410420	Appropriation Oper. Resv. - Shore lands Access (DGIF Grant ERBY)			0	0	25,000	25,000
410422	Appropriation Oper. Resv. - School Bus Replacement			0	0	0	0
410424	Appropriation Oper. Resv. - Office Machinery/E911/IT			0	25,000	25,000	25,000
410424	Appropriation Oper. Resv. - Communications Equipment - Fire & Rescue			0	0	0	0
410425	Appropriation Oper. Resv. - Drainage Projects			0	0	0	0
410426	General Fund Unassigned Fund Balance (School Bus)			92,000	0	0	(92,000)
410427	Appropriation Oper. Resv. - Court Green Renovations			50,000	75,000	75,000	25,000
	999999-9999 (Committed Fund Balance Account)	0		0	0	0	0
TOTAL OTHER REVENUE SOURCES		0	0	355,000	340,540	365,540	10,540
TOTAL GENERAL FUND BUDGET REVENUE SOURCES		15,841,974	9,086,306	16,638,669	16,389,088	16,444,752	(193,917)

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FUNCTION GENERAL GOVERNMENT ADMINISTRATION
DEPARTMENT CONTINGENCY FUND/DESIGNATED AND RESERVED OPERATING RESERVE FUNDS
DIVISION-ACTIVITY LEGISLATIVE
ACTIVITY CODE 011000

6700	Contingency Fund	84,120	12,713	75,000	75,000	75,000	0
	TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	84,120	12,713	75,000	75,000	75,000	0

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
DEPARTMENT	BOARD OF SUPERVISORS						
DIVISION-ACTIVITY	LEGISLATIVE						
ACTIVITY CODE	011100						
1100	Salaries and Wages	30,500	15,250	33,500	36,500	36,500	3,000
2100	FICA	2,333	1,167	2,563	2,792	2,792	230
2300	Hospital/Medical Plan	3,114	1,537	4,000	20,450	20,450	16,450
3100	Professional Services (CAP, OPEB, Appraisals, etc.)	6,702	3,500	6,000	6,000	6,000	0
3150	Professional Services - Ordinance Codification	9,562	4,849	2,500	3,000	3,000	500
3600	Advertising	785	137	1,000	1,000	1,000	0
5230	Telephone (iPad Data)	2,401	1,080	2,000	2,000	2,000	0
5306	Crime Insurance & Bonds	297	280	312	321	321	9
5307	Other Public Officials Liability Insurance	2,506	2,194	1,366	1,407	1,407	41
5510	Travel (mileage)	1,610	2,047	500	2,000	2,500	2,000
5530	Travel (subsistence and lodging)	3,633	3,786	2,000	2,000	4,000	2,000
5540	Travel (convention and education)	5,999	5,009	1,500	2,000	4,000	2,500
5800	Miscellaneous (Special Events Contributions)	2,054	213	2,000	2,000	500	(1,500)
5810	Dues & Memberships (includes NACo, VACo, and VIG)	2,309	2,315	2,500	2,500	2,500	0
6012	Books and Subscriptions	0	40	700	700	200	(500)
6022	Recordation of Documents	0	22	0	0	0	0
	TOTAL BOARD OF SUPERVISORS	73,806	43,424	62,441	84,670	87,170	24,730

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
DEPARTMENT	COUNTY ADMINISTRATOR						
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
ACTIVITY CODE	011200						
1100	Salaries and Wages	184,839	107,572	213,843	217,840	217,840	3,997
1100	Other Income - (Car Allowance) (Non-VRS)	0	0	2,640	2,640	2,640	0
1300	Salaries and Wages - Part Time Clerical/Payroll	23,150	11,638	21,843	21,843	21,843	(0)
1300	Salaries and Wages - Part Time Consultant	0	0	4,500	0	0	(4,500)
2100	FICA (7.65%)	15,120	8,660	18,576	18,538	18,538	(39)
2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17)	24,816	14,472	29,125	25,988	25,988	(3,137)
2300	Hospital/Medical Plan (9.2% increase for FY16)	17,796	13,712	19,653	20,600	20,600	947
2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17)	989	669	1,133	1,133	1,133	(1)
2400	VRS - Retiree Health Insurance Credit	0	0	0	69	69	69
2410	Line of Duty Act (VML Insurance)	20,106	21,450	20,106	20,710	20,710	604
2411	Line of Duty Act (Existing Claim)	14,076	6,196	26,000	28,600	28,600	2,600
2600	Unemployment Tax - all salaries (.57% for FY15; .49% for FY16; .36% for FY17)	2,633	196	2,500	2,300	2,300	(200)
2650	PCORI Tax (Affordable Care Act - Trust Fund)	181	0	800	800	800	0
2700	Workmen's Compensation	19,141	19,104	20,746	21,370	21,370	624
3100	Professional Services (includes direct deposit bank fees)	40	60	500	500	500	0
3310	Repair and Maintenance	0	0	200	200	200	0
3320	Maintenance Service Contracts	1,176	588	1,300	1,300	1,300	0
3600	Advertising	1,811	432	200	200	200	0
5210	Postage	975	698	1,400	1,400	1,400	0
5220	Parcel Service	0	0	100	100	100	0
5230	Telephone	4,730	2,819	4,500	4,500	4,500	0
5410	Rent/Lease of Equipment	2,808	1,296	2,700	2,700	2,700	0
5510	Travel (mileage) (All personnel)	4,763	2,462	2,750	4,000	3,500	750
5530	Travel (subsistence and lodging) (All personnel)	2,977	2,061	3,000	3,500	3,500	500
5540	Travel (convention and education) (All personnel)	4,523	1,789	7,000	7,000	7,000	0
5810	Dues and Memberships (BAI Acct User Group Increase 5% for FY15) (All personnel)	2,205	2,846	3,850	4,043	4,043	193
6001	Office Supplies	3,695	3,368	2,800	2,800	2,800	0
6012	Books and Subscriptions	991	934	750	750	750	0
8102	Furniture and Fixtures	791	0	0	0	0	0
	TOTAL COUNTY ADMINISTRATOR	354,332	223,021	412,516	415,424	414,924	2,407

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
DEPARTMENT	INFORMATION TECHNOLOGY						
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
ACTIVITY CODE	011300						
3100	Prof. Services (Network Maintenance)	76,837	33,548	75,000	50,000	50,000	(25,000)
3320	Maintenance Service Contracts(Vision Internet, Bassets, Office Tracker Maint, (Office Subscription)	20,549	5,212	26,700	26,700	25,000	(1,700)
3321	Finance & Accounting System (BAI Tech Supp, ESD Ann & .NET Support)	25,459	26,328	30,000	30,000	30,000	0
5231	Internet Service (Verizon, Vision Int. Web Host, Rack Space, Domain Renewal)	14,167	4,088	15,000	15,000	15,000	0
8107	Capital Outlay - Replacement of EDP Equipment	62,988	1,263	50,000	50,000	50,000	0
	TOTAL DEPT OF INFORMATION TECHNOLOGY	199,999	70,439	196,700	171,700	170,000	(26,700)

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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FUNCTION GENERAL GOVERNMENT ADMINISTRATION
DEPARTMENT COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL
DIVISION-ACTIVITY GENERAL AND FINANCIAL ADMINISTRATION
ACTIVITY CODE 012210

3150	Professional Services - Legal Counsel	30,211	4,868	55,000	55,000	50,000	(5,000)
	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	30,211	4,868	55,000	55,000	50,000	(5,000)

FUNCTION GENERAL GOVERNMENT ADMINISTRATION
DEPARTMENT INDEPENDENT AUDITOR
DIVISION-ACTIVITY GENERAL AND FINANCIAL ADMINISTRATION
ACTIVITY CODE 012240

3100	Professional Services (Audit, Pre-Audit)	42,401	10,916	46,000	48,000	48,000	2,000
	TOTAL INDEPENDENT AUDITOR	42,401	10,916	46,000	48,000	48,000	2,000

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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FUNCTION **GENERAL GOVERNMENT ADMINISTRATION**
DEPARTMENT **COMMISSIONER OF THE REVENUE**
DIVISION-ACTIVITY **GENERAL AND FINANCIAL ADMINISTRATION**
ACTIVITY CODE **012310**

1100	Salaries and Wages	129,170	65,190	130,679	132,153	132,153	1,474
1300	Salaries and Wages - Part Time	0	0	0	0	0	0
1102	Salaries - DMV	5,167	2,764	6,000	6,000	6,000	0
2100	FICA	9,221	4,553	9,997	10,110	10,110	113
2101	FICA - DMV	0	0	459	459	459	0
2210	Retirement - VRS	17,593	8,879	17,799	15,766	15,766	(2,033)
2300	Hospital/Medical Plan	28,669	15,462	30,917	34,013	34,013	3,096
2400	Group Insurance - VRS	620	313	693	687	687	(5)
3100	Maintenance of Maps	0	0	3,000	3,000	3,000	0
3160	Contractual Services-Data Processing	10,563	6,364	11,000	11,500	11,500	500
3161	Web Access for Real Estate Records	5,100	5,100	6,000	6,000	6,000	0
3310	Repairs and Maintenance	0	0	200	200	0	(200)
3320	Maintenance Service Contracts	0	0	725	725	0	(725)
3500	Printing and Binding	0	464	1,000	1,000	1,000	0
3600	Advertising	0	0	400	400	0	(400)
5210	Postage	2,110	365	2,700	2,700	2,700	0
5230	Telephone	1,163	602	3,000	3,000	3,000	0
5410	Lease/Rent of Equipment	2,316	1,139	3,000	3,000	3,000	0
5510	Travel (mileage)	1,946	956	2,500	2,500	2,500	0
5530	Travel (subsistence and lodging)	1,449	520	2,000	2,200	2,000	0
5540	Travel (convention and education)	245	0	2,500	2,500	2,500	0
5810	Dues and Memberships (BAI Commissioner's Users Group)	460	700	1,200	1,300	1,300	100
6001	Office Supplies	1,335	583	3,200	3,200	3,200	0
6012	Books and Subscriptions	743	105	1,400	1,400	1,400	0
TOTAL COMMISSIONER OF THE REVENUE		217,869	114,057	240,368	243,813	242,288	1,919

FUNCTION **GENERAL GOVERNMENT ADMINISTRATION**
DEPARTMENT **ASSESSOR**
DIVISION-ACTIVITY **GENERAL AND FINANCIAL ADMINISTRATION**
ACTIVITY CODE **012320**

3100	Professional Services	0	13,455	50,000	150,000	150,000	100,000
TOTAL ASSESSOR		0	13,455	50,000	150,000	150,000	100,000

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
DEPARTMENT	TREASURER						
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
ACTIVITY CODE	012410						
1100	Salaries and Wages	146,547	80,799	148,443	155,949	155,949	7,506
1102	Salaries - DMV	5,167	2,764	6,000	6,000	6,000	0
1300	Salaries and Wages - New Position	0	0	0	20,861	0	0
2100	FICA	10,101	5,584	11,356	13,526	11,930	574
2101	FICA - DMV	0	0	459	459	459	0
2210	Retirement - VRS	19,960	10,409	20,218	18,605	18,605	(1,613)
2300	Hospital/Medical Plan	31,190	16,662	33,329	33,700	33,700	371
2310	Hybrid Disability Insurance	0	0	0	132	132	132
2400	Group Insurance - VRS	706	367	787	811	811	24
3100	Professional Services	2,978	3,250	5,000	6,700	6,700	1,700
3150	Land Sale - Legal Fees	3,162	2,904	3,500	3,500	3,500	0
3160	Contractual Services (Delete Per Treasurer - move to Professional Services)	400	0	500	0	0	(500)
3320	Maintenance Service Contracts	205	0	250	250	250	0
3500	Printing and Binding	5,792	3,756	5,000	6,000	6,000	1,000
3600	Advertising	487	128	1,000	1,000	1,000	0
5210	Postage	13,335	7,822	15,604	15,604	15,604	0
5230	Telephone	2,355	1,194	2,200	2,400	2,400	200
5410	Lease/Rent of Equipment	2,142	2,054	3,000	3,000	3,000	0
5510	Travel (mileage)	429	363	300	300	300	0
5530	Travel (subsistence and lodging)	331	874	800	800	800	0
5540	Travel (convention and education)	715	525	1,500	1,500	1,500	0
5810	Dues and Memberships (BAI Treasurer's Users Group)	775	775	1,000	1,000	1,000	0
6001	Office Supplies	3,488	821	2,500	2,500	2,500	0
6012	Books and Subscriptions	61	0	200	200	200	0
8101	Machinery and Equipment	634	1,806	2,000	3,000	3,000	1,000
	TOTAL TREASURER	250,959	142,855	264,945	297,797	275,340	10,395

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FUNCTION **GENERAL GOVERNMENT ADMINISTRATION**
DEPARTMENT **ELECTORAL BOARD AND OFFICIALS**
DIVISION-ACTIVITY **BOARD OF ELECTIONS**
ACTIVITY CODE **013100**

1711	Salaries and Wages - Electoral Board	2,676	2,676	4,500	4,500	4,500	0
1714	Compensation - Election Officials	3,000	3,475	10,900	10,900	10,900	0
1791	Compensation - Voting Machine Technical Support	0	0	500	500	500	0
2100	FICA	205	205	1,216	1,216	1,216	0
3000	Contractual Services (includes Voting Machine Service)	161	31	2,500	2,500	2,500	0
3310	Repairs and Maintenance		0	2,000	2,000	2,000	0
3600	Advertising	1,500	0	150	250	250	100
5210	Postage	222	0	200	200	200	0
5510	Travel (mileage)	8	279	300	300	300	0
5540	Travel (Convention, Education, Training)	275	501	1,100	1,100	1,100	0
5810	Dues and Memberships	240	160	125	125	125	0
5840	Primary & General Elections	125	2,262	5,600	5,600	5,600	0
6001	Office Supplies	2,163	22	200	200	200	0
6014	Other Operating Supplies (Ballots)	283	622	1,500	1,500	1,500	0
8101	Machinery and Equipment	386	0	250	50,000	25,000	24,750
8102	Furniture and Fixtures	0	0	50	50	50	0
TOTAL ELECTORAL BOARD AND OFFICIALS		11,243	10,233	31,091	80,941	55,941	24,850

FUNCTION **GENERAL GOVERNMENT ADMINISTRATION**
DEPARTMENT **REGISTRAR**
DIVISION-ACTIVITY **BOARD OF ELECTIONS**
ACTIVITY CODE **013200**

1100	Salaries & Wages	34,242	21,141	34,242	37,000	37,000	2,758
1300	Salaries and Wages - Part time	7,793	7,203	15,525	15,525	15,525	0
2100	FICA	3,216	2,168	3,807	4,018	4,018	211
3600	Advertising	20	49	50	50	50	0
5210	Postage	655	360	1,200	1,400	1,400	200
5230	Telephone	1,676	893	1,500	1,500	1,500	0
5510	Travel (mileage)	459	147	300	300	300	0
5540	Travel (convention and education)	1,518	410	1,400	1,400	1,400	0
5810	Dues and Membership	150	0	150	150	150	0
6001	Office Supplies	876	233	900	900	900	0
8102	Furniture and Fixtures	0	0	150	150	150	0
TOTAL REGISTRAR		50,606	32,603	59,225	62,393	62,393	3,169

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FUNCTION JUDICIAL ADMINISTRATION
DEPARTMENT CIRCUIT COURT
DIVISION-ACTIVITY COURTS
ACTIVITY CODE 021100

1711	Compensation of Jury Commissioners	360	180	400	250	250	(150)
1715	Compensation of Jurors and Witnesses	3,048	1,770	2,500	2,500	2,500	0
5210	Postage	520	510	600	600	600	0
5230	Telephone	3,162	1,609	500	500	500	0
5600	Payment to Other Locality (Secretarial)	19,695	0	19,900	20,500	20,500	600
6001	Office Supplies/Food for Jurors	0	0	150	150	150	0
6012	Books & Subscriptions	103	64	250	250	250	0
TOTAL CIRCUIT COURT		26,889	4,133	24,300	24,750	24,750	450

FUNCTION JUDICIAL ADMINISTRATION
DEPARTMENT GENERAL DISTRICT COURT
DIVISION-ACTIVITY COURTS
ACTIVITY CODE 021200

3150	Professional Services - Court Appointed Attorney	2,106	677	3,000	3,000	3,000	0
3320	Maintenance Service Contracts	1,095	365	1,900	1,900	1,900	0
5210	Postage	412	85	375	375	375	0
5230	Telephone	3,520	913	3,500	3,500	3,500	0
5810	Dues and Memberships	20	0	100	100	100	0
6001	Office Supplies	0	274	800	800	800	0
6012	Books & Subscriptions	7	235	500	500	500	0
8102	Furniture and Fixtures	0	0	500	500	500	0
TOTAL GENERAL DISTRICT COURT		7,160	2,549	10,675	10,675	10,675	0

FUNCTION JUDICIAL ADMINISTRATION
DEPARTMENT SPECIAL MAGISTRATES 21300
DIVISION-ACTIVITY COURTS
ACTIVITY CODE 021300

5230	Telephone Service	550	299	0	0	0	0
6001	Office Supplies	0	0	200	200	200	0
8101	Machinery and Equipment	0	0	600	600	600	0
TOTAL SPECIAL MAGISTRATES		550	299	800	800	800	0

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUNCTION	JUDICIAL ADMINISTRATION						
DEPARTMENT	JUVENILE AND DOMESTIC RELATIONS COURT/UNIT AND DETENTION FACILITIES 21601						
DIVISION-ACTIVITY	CORRECTION AND DETENTION						
ACTIVITY CODE	021601						
3320	Maintenance Service Contracts	0	0	833	833	833	0
3700	Dry Cleaning/Laundry	16	22	50	50	50	0
5230	Telephone	1,111	598	1,500	1,500	1,500	0
5410	Lease/Rent Equipment	0	0	1,000	1,000	1,000	0
5540	Travel (Convention & Education)	100	400	500	500	500	0
5810	Dues & Memberships	50	1,066	100	100	100	0
6001	Office Supplies	959	0	1,333	1,333	1,333	0
6012	Books & Subscriptions	233	34	900	900	900	0
8102	Furniture & Fixtures (one-time file system expense)	0	0	0	0	0	0
	TOTAL JUVENILE & DOMESTIC RELATIONS COURT	2,469	2,121	6,216	6,216	6,216	0

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FUNCTION	JUDICIAL ADMINISTRATION						
DEPARTMENT	CLERK OF THE CIRCUIT COURT 21700						
DIVISION-ACTIVITY	COURTS						
ACTIVITY CODE	021700						
1100	Salaries and Wages	134,946	68,332	136,973	133,244	133,244	(3,729)
1300	Salaries and Wages - Part Time	0	0	0	0	0	0
2100	FICA	9,606	4,838	10,478	10,193	10,193	(285)
2210	Retirement - VRS	18,380	9,307	18,656	15,896	15,896	(2,760)
2300	Hospital/Medical Plan	17,752	9,564	19,281	21,160	21,160	1,879
2400	Group Insurance - VRS	648	328	726	693	693	(33)
3100	Professional Services (Audit)	0	2,022	3,000	3,000	3,000	0
3320	Maintenance Service Contracts	575	0	500	575	575	75
3500	Printing & Binding	0	0	400	400	400	0
5210	Postage	1,300	825	1,300	1,300	1,300	0
5230	Telephone	810	465	1,800	1,800	1,800	0
5410	Lease/Rent of Equipment	1,799	750	1,860	1,860	1,860	0
5540	Travel (convention and education)	0	0	100	100	100	0
5810	Dues and Memberships	290	0	290	290	290	0
6001	Office Supplies	1,502	879	1,500	1,500	1,500	0
6021	Record Books	0	464	500	500	500	0
6022	Recordation of Documents	16,530	6,622	13,000	13,000	13,000	0
8101	Machinery and Equipment	207	0	500	500	500	0
	TOTAL CLERK OF THE CIRCUIT COURT	204,345	104,397	210,864	206,011	206,011	(4,853)

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FUNCTION	JUDICIAL ADMINISTRATION
DEPARTMENT	VICTIM/WITNESS ASSISTANCE PROGRAM
DIVISION-ACTIVITY	COURTS
ACTIVITY CODE	021910

1100	Salaries and Wages	22,200	11,100	22,200	22,200	22,200	0
2100	FICA	1,698	849	1,698	1,698	1,698	0
5210	Postage	150	0	150	150	150	0
5230	Telephone	295	160	300	350	350	50
5510	Travel (Mileage)	388	121	450	450	450	0
6001	Office Supplies	1,517	0	1,671	1,622	1,622	(49)
TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM		26,247	12,230	26,469	26,470	26,470	1

FUNCTION	JUDICIAL ADMINISTRATION
DEPARTMENT	COMMONWEALTH'S ATTORNEY 22100
DIVISION-ACTIVITY	COMMONWEALTH'S ATTORNEY
ACTIVITY CODE	022100

1100	Salaries and Wages	161,932	81,952	164,397	167,001	167,001	2,604
1300	Salaries and Wages - Part time	21,837	11,452	14,600	25,777	25,777	11,177
2100	FICA	13,517	6,883	13,693	14,748	14,748	1,054
2210	Retirement - VRS	22,055	11,162	22,391	19,923	19,923	(2,468)
2300	Hospital/Medical Plan	12,962	7,020	14,040	15,445	15,445	1,405
2400	Group Insurance - VRS	777	393	871	868	868	(3)
3100	Professional Services	210	0	100	100	100	0
3320	Maintenance Service Contracts	173	1,371	1,200	1,200	1,200	0
5210	Postage	158	144	250	250	250	0
5230	Telephone	977	557	1,020	1,100	1,100	80
5240	Subpoena Expense	0	0	50	50	50	0
5410	Lease/Rent of Equipment	2,345	1,149	2,300	2,400	2,400	100
5510	Travel (mileage)	0	0	200	200	200	0
5530	Travel (subsistence and lodging)	0	0	400	400	400	0
5540	Travel (convention and education)	150	0	200	200	200	0
5810	Dues and Memberships	675	275	600	700	700	100
6001	Office Supplies	1,328	271	1,400	1,400	1,400	0
6012	Books and Subscriptions	0	0	250	250	250	0
TOTAL COMMONWEALTH'S ATTORNEY		239,096	122,629	237,962	252,012	252,012	14,050

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUNCTION	PUBLIC SAFETY						
DEPARTMENT	SHERIFF 31200						
DIVISION-ACTIVITY	LAW ENFORCEMENT, TRAFFIC CONTROL AND COURT SERVICE						
ACTIVITY CODE	031200						
1100	Salaries and Wages	584,521	290,256	597,036	606,695	606,695	9,659
1104	Salaries & Wages - Supplements - Deputies & Admin Staff	127,099	61,957	92,983	92,361	92,361	(622)
1104	Salaries and Wages - Supplement - Dispatchers			39,500	39,499	39,499	(1)
1200	Overtime Compensation	32,203	21,469	30,800	40,000	40,000	9,200
1300	Salaries and Wages - Part time	107,160	57,258	123,203	123,230	123,230	27
2100	FICA	63,927	32,736	67,589	68,987	68,987	1,397
2210	Retirement - VRS	95,800	47,383	99,361	88,110	88,110	(11,251)
2300	Hospital/Medical Plan	72,441	36,680	83,023	80,000	80,000	(3,023)
2310	Hybrid Disability Insurance	0	48	0	192	192	192
2400	Group Insurance - VRS	3,386	1,670	3,866	3,840	3,840	(26)
3110	Professional Health Services	0	0	2,000	2,000	2,000	0
3310	Repairs and Maintenance	599	1,430	750	750	750	0
3320	Maintenance Service Contracts (Including Voice Mail Box)	17,073	6,422	17,900	17,900	17,900	0
3330	Repairs to Vehicles	13,707	4,665	15,000	15,000	15,000	0
3340	Vehicle Cleaning	413	95	400	400	400	0
3500	Printing and Binding	0	92	150	150	150	0
3700	Laundry and Cleaning	0	0	1,500	1,500	1,500	0
5210	Postage	567	245	750	750	750	0
5230	Telephone	18,129	8,584	16,926	18,226	18,226	1,300
5305	Motor Vehicle Insurance	7,800	6,483	7,250	7,470	7,470	220
5410	Lease/Rent of Equipment	181	0	0	0	0	0
5510	Travel (mileage)	66	37	250	250	250	0
5530	Travel (subsistence and lodging)	(835)	1,577	3,000	3,000	3,000	0
5540	Travel (convention and education)	886	655	2,500	2,500	2,500	0
5570	Inmate Expense	1,568	623	2,220	2,000	2,000	(220)
5810	Dues and Memberships	9,750	10,317	10,260	10,800	10,800	540
5850	Investigations	801	124	2,000	2,000	2,000	0
5852	Confidential Fund (New Line Item FY14)	300	800	2,000	2,000	2,000	0
5860	Crime Prevention (Grant Funded)	0	30	1,000	1,000	1,000	0
6001	Office Supplies	2,985	578	3,500	3,500	3,500	0
6004	Medical Supplies	177	0	250	250	250	0
6007	Repair and Maintenance Supplies	1,568	319	1,800	1,800	1,800	0
6008	Vehicle and Power Equipment - Fuel	31,360	10,207	43,800	36,800	36,800	(7,000)
6009	Vehicle and Power Equipment - Supplies	1,929	3	5,250	5,250	5,250	0
6010	Police Supplies	9,755	890	9,210	9,210	9,210	0
6011	Uniforms and Wearing Apparel	3,786	1,300	6,000	6,000	6,000	0

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
6012	Books and Subscriptions	1,649	1,886	2,500	2,500	2,500	0
6013	School/LE Programs	3,080	108	3,000	3,000	3,000	0
8101	Machinery and Equipment	14,793	5,592	7,500	7,500	7,500	0
8102	Furniture and Fixtures	1,366	449	1,900	1,900	1,900	0
8103	Communications	2,005	811	5,260	5,260	5,260	0
8105	Motor Vehicles	48,708	0	50,000	50,000	50,000	0
TOTAL SHERIFF		1,280,703	613,777	1,363,188	1,363,580	1,363,580	393

FUNCTION PUBLIC SAFETY
DEPARTMENT ENHANCED - 911 EMERGENCY DISPATCH SYSTEM 31400
DIVISION-ACTIVITY OTHER PROTECTION 3506
ACTIVITY CODE 031400

1100	Salaries and Wages	24,435	12,381	24,842	25,273	25,273	431
1104	Salaries and Wages - Supplement	7,702	3,851	7,703	7,702	7,702	(1)
1200	Overtime Compensation	4,507	2,987	7,000	7,000	7,000	0
1300	Salaries and Wages - Part Time	17,717	9,993	23,481	23,481	23,481	0
2100	FICA	3,432	2,024	4,821	4,854	4,854	33
2210	Retirement - VRS	4,377	2,211	4,433	3,934	3,934	(499)
2300	Hospital/Medical Plan	8,308	4,506	9,011	9,950	9,950	939
2400	Group Insurance - VRS	158	78	172	171	171	(1)
3100	Professional Services	113	0	500	500	500	0
3310	Repair and Maintenance	0	177	250	250	250	0
3320	Maintenance Service Contracts	32,635	21,954	35,500	35,500	35,500	0
5230	Telephone	1,257	678	1,250	1,355	1,355	105
5231	Telephone (E911 Trunks & NCM System)	10,463	4,114	11,000	11,000	11,000	0
5510	Travel (mileage)	0	0	100	100	100	0
5530	Travel (subsistence and lodging)	0	475	300	800	800	500
5540	Travel (convention and education)	25	85	300	11,398	500	200
5810	Dues and Memberships	331	248	100	1,010	1,000	900
6001	Office Supplies	2,175	418	2,000	2,000	2,000	0
6007	Repair and Maintenance Supplies	45	0	100	100	100	0
6008	Vehicle Fuel	0	0	0	0	0	0
6012	Books and Subscriptions	34	34	50	50	50	0
8101	Machinery & Equipment	1,094	903	500	500	500	0
TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM		118,809	67,116	133,414	146,929	136,021	2,607

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FUNCTION PUBLIC SAFETY
DEPARTMENT FIRE PROTECTION SERVICES 32200
DIVISION-ACTIVITY FIRE AND RESCUE SERVICES
ACTIVITY CODE 032200

5650	State Forester (Pass through funds)	2,270	2,270	2,300	2,300	2,300	0
5660	Mathews Volunteer Fire Dept. - VA. Fire Program (Pass through funds)	28,530	0	25,000	25,000	25,000	0
5699	Mathews Volunteer Fire Dept. - Local Contribution	75,000	37,500	75,000	175,000	175,000	100,000
5699	Fire Truck Replacement (Debt Service) - Local Contribution - REMOVE THIS LINE	60,000	100,000	100,000	0	0	(100,000)
TOTAL FIRE PROTECTION SERVICES		165,800	139,770	202,300	202,300	202,300	0

FUNCTION PUBLIC SAFETY
DEPARTMENT AMBULANCE AND RESCUE SERVICES 32300
DIVISION-ACTIVITY FIRE AND RESCUE SERVICES
ACTIVITY CODE 032300

5661	MVRS. - Two-For-Life Funds (Pass through funds)	9,358	0	7,000	7,000	7,000	0
5699	Mathews Vol. Rescue Squad - Local Contribution	100,000	72,500	145,000	185,000	145,000	0
TOTAL AMBULANCE AND RESCUE SERVICES		109,358	72,500	152,000	192,000	152,000	0

FUNCTION PUBLIC SAFETY
DEPARTMENT EMERGENCY SERVICES AND PENINSULA EMERGENCY MEDICAL SERVICES COUNCIL 32400
DIVISION-ACTIVITY OTHER PROTECTION
ACTIVITY CODE 032400

1300	Salaries and Wages - Part Time (up to 20 hrs per week at \$12.00 per hr)	7,200	2,400	7,200	7,200	12,480	5,280
2100	FICA	551	184	551	551	955	404
3100	Professional Services	2,429	0	0	0	0	0
3150	Communications Towers (Fire, Rescue & Sheriff)	9,500	2,069	4,200	4,200	4,200	0
3320	Maintenance Service Contract (Code Red)	1,520	9,500	10,000	10,000	10,000	0
3600	Advertising	0	0	0	0	0	0
5230	Telephone	0	521	1,050	1,050	1,050	0
5510	Travel (mileage - OES and EMS)	0	0	250	250	250	0
5530	Travel (subsistence & lodging)	0	0	100	100	100	0
5540	Travel (convention and education)	0	0	250	250	250	0
5699	Peninsula Emergency Medical Services Council, Inc.-Contr.	888	885	885	885	885	0
5810	Dues and Memberships	0	0	200	200	200	0
6001	Office Supplies	0	0	100	100	100	0
6012	Books and Subscriptions	72	0	150	150	150	0
TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL		22,160	15,559	24,936	24,936	30,620	5,684

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	FUNCTION PUBLIC SAFETY						
	DEPARTMENT JUVENILE DETENTION FACILITIES						
	DIVISION-ACTIVITY CORRECTION AND DETENTION						
	ACTIVITY CODE 033203						
7001	Regional Juvenile Detention Facility (Merrimac Center)	41,718	23,311	30,000	30,000	30,000	0
	TOTAL J & D RELATIONS DETENTION FACILITIES	41,718	23,311	30,000	30,000	30,000	0
	FUNCTION PUBLIC SAFETY						
	DEPARTMENT GROUP HOME FACILITIES						
	DIVISION-ACTIVITY CORRECTION AND DETENTION						
	ACTIVITY CODE 033204						
5654	Colonial Group Home Commission Services (VJCCCA) (Crossroads & Project Insight)	39,634	18,547	37,094	40,960	40,960	3,866
	TOTAL GROUP HOME DETENTION FACILITIES	39,634	18,547	37,094	40,960	40,960	3,866
	FUNCTION PUBLIC SAFETY						
	DEPARTMENT MIDDLE PENINSULA REGIONAL SECURITY CENTER (JAIL)						
	DIVISION-ACTIVITY CORRECTION AND DETENTION						
	ACTIVITY CODE 033205						
5699	Local Probation and Pretrial Services	6,520	0	4,200	2,400	2,400	(1,800)
7002	Regional Jail - Local Contribution	451,773	203,476	450,000	455,000	460,000	10,000
	TOTAL REGIONAL SECURITY CENTER	458,293	203,476	454,200	457,400	462,400	8,200
	FUNCTION JUDICIAL ADMINISTRATION						
	DEPARTMENT COURT SERVICE UNIT & NON-SECURE DETENTION						
	DIVISION-ACTIVITY CORRECTION AND DETENTION						
	ACTIVITY CODE 033300						
5699	Court Service Unit & Non-Secure Detention	9,369	1,957	14,100	11,855	11,855	(2,245)
	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	9,369	1,957	14,100	11,855	11,855	(2,245)

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FUNCTION	PUBLIC SAFETY						
DEPARTMENT	BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS 34400						
DIVISION-ACTIVITY	BUILDING INSPECTIONS & FLOOD PLAIN MANAGEMENT						
ACTIVITY CODE	034400						
1100	Salaries and Wages	86,858	44,298	88,595	88,595	88,595	0
1300	Salaries and Wages - Part Time Clerical	9,459	(1,045)	2,040	2,040	2,040	0
2100	FICA	6,322	2,717	6,934	6,934	6,934	0
2210	Retirement - VRS	11,830	6,033	12,067	10,569	10,569	(1,497)
2300	Hospital/Medical Plan	19,070	10,338	20,672	22,740	22,740	2,068
2400	Group Insurance - VRS	471	279	470	461	461	(9)
2400	VRS Retiree Health Insurance Credit	0	0	0	28	28	28
3310	Repairs and Maintenance	0	0	200	200	200	0
3330	Repairs to Vehicles	0	0	250	250	250	0
5210	Postage	16	60	150	150	150	0
5230	Telephone	2,270	1,122	2,000	2,250	2,250	250
5305	Motor Vehicle Insurance	300	341	329	329	329	0
5410	Maintenance Service Agreements (Copier)	1,434	624	1,310	1,310	1,310	0
5510	Travel (mileage)	0	0	0	0	0	0
5530	Travel (subsistence and lodging)	412	29	250	250	250	0
5540	Travel (convention and education)	67	99	300	300	300	0
5810	Dues and Memberships	40	0	300	300	300	0
6001	Office Supplies	1,193	640	900	900	900	0
6008	Vehicle and Power Equipment Supplies (fuel)	1,666	0	2,500	2,500	2,500	0
6012	Books and Subscriptions	588	0	1,000	1,000	1,000	0
9999	Building Permit S/Chg Pmt to State - (9999)	1,069	719	900	900	900	0
	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	143,066	66,255	141,166	142,006	142,006	840

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FUNCTION	PUBLIC SAFETY						
DEPARTMENT	ANIMAL CONTROL - 035100						
DIVISION-ACTIVITY	OTHER PROTECTION						
ACTIVITY CODE	035100						
1200	Salaries & Wages - Overtime	0	0	0	0	0	0
1300	Salaries & Wages - Part time (29 hours per week)	35,860	23,472	29,651	29,651	35,336	5,685
2100	FICA	2,743	1,796	2,268	2,268	2,703	435
3110	Professional Health Services	1,580	1,517	1,000	2,500	2,500	1,500
3111	Professional Health Services - Rabies Clinic	0	1,096	1,500	0	0	(1,500)
3112	Spay Neuter Program	122	0	0	0	0	0
3330	Repairs to Vehicles	576	286	1,400	1,400	1,400	0
3600	Advertising	0	359	100	0	0	(100)
3840	GM Humane Society Payments	24,000	10,050	25,000	25,000	25,000	0
5210	Postage	0	0	50	50	50	0
5230	Telephone (Cell)	460	75	400	400	400	0
5305	Motor Vehicle Insurance	300	341	329	329	329	0
5510	Travel (Mileage)	766	104	0	0	0	0
5530	Travel (Subsistence and Lodging)	1,150	0	750	750	750	0
5540	Travel (Convention and Education)	1,365	110	1,950	1,950	1,950	0
5810	Dues and Memberships	140	0	250	250	250	0
6001	Office Supplies	697	169	500	500	500	0
6002	Food Supplies/Food Service Supplies	0	0	200	200	200	0
6004	Medical Supplies	170	1,061	150	251	251	101
6007	Repair and Maintenance Supplies	0	62	400	400	400	0
6008	Vehicle and Power Equipment - Fuel	868	0	3,200	3,200	3,200	0
6009	Vehicle and Power Equipment - Supplies	0	0	250	250	250	0
6010	Police Supplies	0	153	600	600	600	0
6011	Uniforms and Wearing Apparel	728	0	500	500	500	0
8101	Machinery and Equipment	0	0	500	500	500	0
8103	Communications	0	0	400	400	400	0
	TOTAL ANIMAL CONTROL	71,524	40,650	71,349	71,349	77,469	6,120

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	FUNCTION PUBLIC SAFETY						
	DEPARTMENT MEDICAL EXAMINER 35300						
	DIVISION-ACTIVITY OTHER PROTECTION						
	ACTIVITY CODE 035300						
3110	Medical Examiner's Fees	40	40	100	100	100	0
	TOTAL MEDICAL EXAMINER	40	40	100	100	100	0

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FUNCTION	PUBLIC WORKS						
DEPARTMENT	HIGHWAYS, STREETS, BRIDGES AND SIDEWALKS 41200						
DIVISION-ACTIVITY	MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS						
ACTIVITY CODE	041200						
3310	Repairs and Maintenance	0	0	500	0	0	(500)
	TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	500	0	0	(500)
FUNCTION	PUBLIC WORKS						
DEPARTMENT	STREET LIGHTS 41320						
DIVISION-ACTIVITY	MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS						
ACTIVITY CODE	041320						
5110	Electrical Services	16,162	6,792	14,000	18,000	18,000	4,000
	TOTAL STREET LIGHTS	16,162	6,792	14,000	18,000	18,000	4,000
FUNCTION	PUBLIC WORKS						
DEPARTMENT	SOLID WASTE MANAGEMENT 42400						
DIVISION-ACTIVITY	SANITATION AND WASTE REMOVAL						
ACTIVITY CODE	042400						
3800	Transfer Station O & M, Disposal	572,701	299,791	589,331	605,439	605,439	16,108
3820	Drop-off Recycling Program	9,322	3,616	10,152	9,302	9,302	(850)
3821	Household Chemicals Recycling Program	0	3,172	6,344	8,277	8,277	1,933
5699	Virginia Peninsulas PSA-Local Contribution Administrative Services	0	0	10,250	10,500	10,500	250
	TOTAL SOLID WASTE MANAGEMENT	582,023	306,579	616,077	633,518	633,518	17,441

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FUNCTION	PUBLIC WORKS						
DEPARTMENT	MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS 43200						
DIVISION-ACTIVITY	GENERAL PROPERTIES						
ACTIVITY CODE	043200						
1100	Salaries and Wages	22,124	11,283	22,566	22,566	22,566	(0)
1300	Salaries and Wages - Part Time Maintenance Tech	0	16,005	36,184	36,184	36,184	0
2100	FICA	1,638	2,082	4,494	4,494	4,494	(0)
2210	Retirement - VRS	3,013	1,537	3,074	2,692	2,692	(381)
2300	Hospital/Medical Plan	6,481	3,510	7,020	7,725	7,725	705
2400	Group Insurance - VRS	120	71	120	117	117	(2)
2400	VRS Retiree Health Insurance Credit	0	0	0	7	7	7
3100	Professional Services	0	0	0	0	0	0
3310	Repairs & Maintenance	75,376	21,750	102,500	102,500	100,000	(2,500)
3311	Repairs & Maintenance - Flood Damage	(4,326)	756	0	0	0	0
3312	Maintenance (Seabreeze Sewage System)	306	898	1,500	1,500	1,500	0
3320	Maintenance Service Contracts	76,802	38,875	75,000	75,000	75,000	0
3321	Contractual Services (Janitorial)	85,166	42,582	82,000	82,000	82,000	0
3330	Repairs-Vehicles	2,726	1,562	5,000	5,000	5,000	0
3600	Advertising	0	0	0	0	0	0
5110	Electrical Services	113,920	46,119	120,000	120,000	120,000	0
5120	Fuel Oil & Propane (Heating Services)	14,894	4,658	26,000	26,000	26,000	0
5130	Sewage Services	6,151	2,064	6,000	6,000	6,000	0
5131	Water Services (Water Coolers)	3,876	2,107	4,400	4,400	4,400	0
5140	Refuse Collection	3,843	2,415	4,800	4,800	4,800	0
5230	Telephone (Including Maintenance Equipment at Liberty Square)	1,559	3,694	1,800	1,800	1,800	0
5301	Boiler Insurance	3,686	3,670	3,740	3,740	3,740	0
5305	Motor Vehicle Insurance	600	1,706	659	659	659	0
5308	Property, General Liability Insurance and Inland Marine	21,065	22,059	22,134	22,134	22,134	0
5309	Flood Insurance	3,864	5,293	12,000	12,000	12,000	0
6001	Office Supplies	320	39	400	400	400	0
6003	Agricultural Supplies (Mosquito Control)	1,256	0	2,100	2,100	2,100	0
6005	Janitorial Supplies	5,078	2,804	5,000	5,000	5,000	0
6007	Repairs and Maintenance Supplies	1,005	225	600	600	600	0
6008	Vehicle and Power Equipment Supplies (FUEL)	2,934	0	14,000	14,000	14,000	0
6009	Vehicle and Power Equipment Supplies	0	0	200	200	200	0
6011	Uniforms and Wearing Apparel	0	0	100	100	100	0
6014	Flags, including those purchased for resale	320	0	1,000	1,000	1,000	0
8101	Machinery and Equipment	6,100	0	1,000	1,000	1,000	0
TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS		459,897	237,763	565,391	565,719	563,219	(2,172)

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FUNCTION HEALTH AND WELFARE
DEPARTMENT HEALTH DEPARTMENT 51200
DIVISION-ACTIVITY HEALTH
ACTIVITY CODE 051200

5610	Health Department - Contribution (Three Rivers Health District)	122,247	65,358	130,716	134,637	134,637	3,921
	TOTAL HEALTH DEPARTMENT	122,247	65,358	130,716	134,637	134,637	3,921

FUNCTION HEALTH AND WELFARE
DEPARTMENT GLOUCESTER-MATHEWS CARE CLINIC 51400
DIVISION-ACTIVITY HEALTH
ACTIVITY CODE 051400

5699	Gloucester-Mathews Care Clinic- Contribution	18,000	13,000	8,000	10,000	8,000	0
5699	Gloucester-Mathews Care Clinic- Construction Contribution	0	0	5,000	5,000	0	(5,000)
	TOTAL GLOUCESTER - MATHEWS CARE CLINIC	18,000	13,000	13,000	15,000	8,000	(5,000)

FUNCTION HEALTH AND WELFARE
DEPARTMENT MIDDLE PENINSULA-NORTHERN NECK COMMUNITY SERVICES BOARD AND PULLER CENTER (Versability Resources) 52200
DIVISION-ACTIVITY MENTAL HEALTH AND MENTAL RETARDATION
ACTIVITY CODE 052200

5620	Community Services Board - Local Contribution	30,874	15,437	30,874	30,874	30,874	0
5699	Puller Center (Versability Resources) - Local Contribution	5,000	5,000	5,000	10,000	5,000	0
	TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	35,874	20,437	35,874	40,874	35,874	0

FUNCTION HEALTH AND WELFARE
DEPARTMENT LAUREL SHELTER, INC. 52600
DIVISION-ACTIVITY WELFARE
ACTIVITY CODE 052600

5699	Laurel Shelter - Local Contribution	2,500	2,500	2,500	2,500	2,500	0
	TOTAL LAUREL SHELTER, INC.	2,500	2,500	2,500	2,500	2,500	0

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FUNCTION HEALTH AND WELFARE
DEPARTMENT SOCIAL SERVICES 53110 - FUND 201
DIVISION-ACTIVITY WELFARE/SOCIAL SERVICES
ACTIVITY CODE 053110 - FUND 201

999201-0001	Transfer to Social Services Fund (201) - Operations			383,279	347,859	345,820	(37,459)
999201-0001	Transfer to Social Services Fund (201) - Central Services Cost Allocation			15,000	15,000	15,000	0
999201-0001	Transfer to Social Services Fund (201) - CSA Administration & Pool Funds	546,646	26,733	240,250	240,250	240,250	0
TOTAL SOCIAL SERVICES		546,646	26,733	638,529	603,109	601,070	(37,459)
(Social Services Fund 201 Budget Attached at end of General Fund 100 Budget)							

FUNCTION HEALTH AND WELFARE
DEPARTMENT CHESAPEAKE BAY AGENCY ON AGING, INC., AND RETIRED SENIOR VOLUNTEER PROGRAM 53230
DIVISION-ACTIVITY WELFARE/SOCIAL SERVICES
ACTIVITY CODE 053230

3400	Local Contribution - Bay Transit - Transit Services	36,975	18,488	36,975	36,975	36,975	0
5699	Local Contribution - Bay Aging - Aging Services	17,349	8,675	13,625	13,625	13,625	0
5699	Section 8 - Voucher Program	0	0	3,724	3,724	3,724	0
TOTAL AGENCY ON AGING & BAY TRANSIT		54,324	27,162	54,324	54,324	54,324	0

FUNCTION EDUCATION
DEPARTMENT PUBLIC SCHOOL SYSTEM 61000
DIVISION-ACTIVITY ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS
ACTIVITY CODE 061000 - FUND #205

999205-0001	Transfer to School Fund (205) - Operations			6,762,067	7,322,205	6,862,067	100,000
999205-0001	Transfer to School Fund (205) - Capital Outlay			18,850	18,850	18,850	0
999205-0001	Transfer to School Fund (205) - Debt Service - Principal			496,465	511,275	511,275	14,810
999205-0001	Transfer to School Fund (205) - Debt Service - Interest	5,756,722	931,368	75,762	59,441	59,441	(16,321)
TOTAL PUBLIC SCHOOL SYSTEM		5,756,722	931,368	7,353,144	7,911,771	7,451,633	98,489
(School Fund 205 Budget Attached at end of General Fund 100 Budget)							

FUNCTION EDUCATION
DEPARTMENT RAPPAHANNOCK COMMUNITY COLLEGE 68000
DIVISION-ACTIVITY COMMUNITY COLLEGES
ACTIVITY CODE 068000

5699	Rappahannock Community College - Local Operating Contribution	6,481	6,481	6,481	13,500	6,481	0
TOTAL RAPPAHANNOCK COMMUNITY COLLEGE		6,481	6,481	6,481	13,500	6,481	0

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FUNCTION PARKS, RECREATION AND CULTURAL
DEPARTMENT PARKS AND RECREATION 71000
DIVISION-ACTIVITY ADMINISTRATION, OPERATION AND MAINTENANCE OF PARKS, PLAYGROUNDS AND RECREATION CENTERS
ACTIVITY CODE 071000

3160	Contractual Services (YMCA)	65,000	32,500	65,000	65,000	65,000	0
3160	Contractual Services (YMCA) - Shelter Lease Agreement (2017 - 2027)	0	0	0	20,000	20,000	20,000
5600	Contribution - Mathews Little League	0	5,000	5,000	5,000	5,000	0
5699	Contribution - Boys & Girls Club	10,000	10,000	10,000	15,000	10,000	0
6003	Agricultural Supplies - Mathews Park Baseball Field Maintenance	2,182	411	3,530	3,530	3,530	0
TOTAL PARKS AND RECREATION		77,182	47,911	83,530	108,530	103,530	20,000

FUNCTION PARKS, RECREATION AND CULTURAL
DEPARTMENT MEMORIAL (PUBLIC) LIBRARY 73100
DIVISION-ACTIVITY LIBRARY ADMINISTRATION
ACTIVITY CODE 073100

1100	Salaries and Wages - Full-time Staff	58,355	47,319	93,907	110,407	110,407	16,500
1102	Salaries and Wages - Director	54,709	27,902	55,803	55,803	55,803	0
1300	Salaries and Wages - Part time	68,737	15,445	49,546	49,546	12,000	(37,546)
2100	FICA	13,134	6,362	15,243	16,505	13,633	(1,610)
2210	Retirement - VRS	7,816	6,412	12,790	13,172	13,172	381
2300	Hospital/Medical Plan	17,540	17,700	60,544	43,000	43,000	(17,544)
2310	Hybrid Disability Insurance	0	0	0	327	327	327
2400	Group Insurance - VRS	309	116	498	574	574	76
2400	VRS Retiree Health Insurance Credit	0	0	0	35	35	35
3000	Professional Services - Training	3,350	297	5,000	5,000	6,500	1,500
3001	Professional Services - C4K Leadership Grant Program	0	3,132	0	0	0	0
3160	Computer/Installation & Maintenance	4,114	5,388	5,000	5,000	10,000	5,000
3310	Repairs and Maintenance	777	75	1,000	1,000	1,000	0
3320	Maintenance Service Contracts (Including HVAC/Controls)	11,690	8,802	11,500	12,900	12,900	1,400
3600	Advertising	5,036	1,321	2,000	2,000	2,000	0
5210	Postage	1,457	340	1,600	1,600	1,600	0
5230	Telephone	3,505	1,028	3,600	3,900	3,900	300
5240	VA Database User Fee	10,694	4,746	9,202	14,000	19,500	10,298
5410	Lease/Rent of Equipment	4,196	1,468	3,300	3,400	3,400	100
5510	Travel (mileage)	0	94	100	200	200	100
5540	Travel (Convention & Education)	0	150	0	500	1,079	1,079
5810	Dues and Memberships	180	50	250	250	250	0
6001	Office Supplies	2,703	1,594	3,000	3,000	3,000	0
6012	Books and Subscriptions	29,317	16,244	33,326	35,000	35,000	1,674
6014	Library Supplies	4,744	1,346	4,000	4,000	4,000	0
8101	Machinery and Equipment	1,870	350	1,500	1,500	1,500	0
8102	Furniture and Fixtures	11,045	126	1,000	1,000	1,000	0
TOTAL MEMORIAL (PUBLIC) LIBRARY		315,278	167,806	373,709	383,619	355,780	(17,929)

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUNCTION	COMMUNITY DEVELOPMENT						
DEPARTMENT	PLANNING AND ZONING 81100						
DIVISION-ACTIVITY	PLANNING AND COMMUNITY DEVELOPMENT						
ACTIVITY CODE	081100						
1100	Salaries and Wages	193,366	98,617	197,233	197,234	197,234	1
2100	FICA	13,977	7,089	15,088	15,088	15,088	0
2210	Retirement - VRS	26,337	13,432	26,863	23,530	23,530	(3,333)
2300	Hospital/Medical Plan	26,898	16,032	32,062	35,300	35,300	3,238
2400	Group Insurance - VRS	1,049	621	1,045	1,026	1,026	(20)
2400	VRS Retiree Health Insurance Credit	0	0	0	62	62	62
3100	Professional Services	3,200	0	30,000	30,000	30,000	0
3310	Repairs and Maintenance	0	0	200	200	200	0
3311	Property Maintenance Fund	0	72	15,000	15,000	15,000	0
3320	Maintenance Service Contracts	1,176	1,683	2,000	2,000	2,000	0
3330	Repairs to Vehicles (Staff Car)	1,094	624	1,000	1,000	1,000	0
3500	Printing and Binding	0	0	1,000	500	500	(500)
3600	Advertising	2,713	814	2,500	2,000	2,000	(500)
5210	Postage	562	500	1,500	1,000	1,000	(500)
5230	Telephone	3,683	1,687	4,000	4,000	4,000	0
5305	Motor Vehicle Insurance (Staff Car, Pick-Up)	600	682	659	721	721	62
5410	Rent/Lease of Equipment	6,197	2,310	5,750	5,000	5,000	(750)
5510	Travel (mileage)	14	0	0	0	0	0
5530	Travel (subsistence and lodging)	345	1,600	500	500	500	0
5540	Travel (convention and education)	554	10	750	750	750	0
5810	Dues and Memberships	179	1,001	500	500	500	0
6001	Office Supplies	1,443	0	2,500	2,000	2,000	(500)
6008	Vehicle & Power Equipment (FUEL)	755	0	2,000	2,000	2,000	0
6009	Vehicle Supplies (Staff Car)	0	0	200	200	200	0
6012	Books and Subscriptions	0	0	500	250	250	(250)
6014	Maintenance of Maps	0	0	1,000	1,000	1,000	0
6015	Signs & Sign Hardware (Moved from Buildings & Grounds)	8,503	4,599	6,000	6,000	6,000	0
8102	Furniture and Fixtures	0	0	500	500	500	0
8107	GIS Programs	0	0	2,000	2,000	2,000	0
	TOTAL PLANNING AND ZONING	292,646	151,372	352,351	349,361	349,361	(2,990)

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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FUNCTION **COMMUNITY DEVELOPMENT**
DEPARTMENT **PLANNING COMMISSION AND BOARD OF ZONING APPEALS 81400**
DIVISION-ACTIVITY **PLANNING AND COMMUNITY DEVELOPMENT**
ACTIVITY CODE **081400**

1100	Salaries - Board	1,925	825	4,000	4,000	4,000	0
2100	FICA	147	63	306	306	306	0
5230	Telephone (iPad Data Plan)	0	0	2,000	2,000	2,000	0
5510	Travel (mileage)	0	0	0	0	0	0
5530	Travel (subsistence and lodging)	0	0	1,500	1,500	1,500	0
5540	Travel (convention and education)	0	0	1,000	1,000	1,000	0
5810	Dues and Memberships	0	0	250	250	250	0
6012	Books and Subscriptions	0	0	300	300	300	0
TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS		2,072	888	9,356	9,356	9,356	0

FUNCTION **COMMUNITY DEVELOPMENT**
DEPARTMENT **LOCAL AND REGIONAL ECONOMIC DEVELOPMENT 81500**
DIVISION-ACTIVITY **ECONOMIC DEVELOPMENT**
ACTIVITY CODE **081500**

5697	Bay School Contribution - (\$5000 local contribution + \$5,000 state grant)	10,000	10,000	10,000	10,000	10,000	0
5702	Mathews Visitor & Information Center (Director Support)	24,000	12,000	24,000	24,000	24,000	0
5703	Tourism-Marketing (previously in MCVIC budget)	4,967	0	5,000	5,000	5,000	0
5705	Historical Society Grant	0	0	0	0	0	0
TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT		38,967	22,000	39,000	39,000	39,000	0

FUNCTION **COMMUNITY DEVELOPMENT**
DEPARTMENT **MIDDLE PENINSULA PLANNING DISTRICT COMMISSION 81800**
DIVISION-ACTIVITY **PLANNING AND COMMUNITY DEVELOPMENT**
ACTIVITY CODE **081800**

5699	Middle Peninsula P.D.C. - Local Contribution	16,300	16,300	16,300	16,300	16,300	0
TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.		16,300	16,300	16,300	16,300	16,300	0

FUNCTION **COMMUNITY DEVELOPMENT**
DEPARTMENT **TIDEWATER SOIL AND WATER CONSERVATION DISTRICT 82400**
DIVISION-ACTIVITY **ENVIRONMENTAL MANAGEMENT**
ACTIVITY CODE **082400**

5699	Soil and Water Conservation District - Local Contribution	6,000	6,000	6,000	9,500	6,000	0
TOTAL SOIL AND WATER CONSERVATION DISTRICT		6,000	6,000	6,000	9,500	6,000	0

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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FUNCTION **COMMUNITY DEVELOPMENT**
DEPARTMENT **WETLANDS BOARD 82600**
DIVISION-ACTIVITY **PLANNING AND COMMUNITY DEVELOPMENT**
ACTIVITY CODE **082600**

1100	Salaries - Board	1,500	675	1,800	1,800	1,800	0
2100	FICA	115	52	153	138	138	(15)
5230	Telephone (iPad Data Plan)	0	0	1,000	1,000	1,000	0
5510	Travel (mileage)	0	0	400	400	400	0
5540	Travel (convention and education)	0	0	500	500	500	0
5810	Dues and Memberships	0	0	100	100	100	0
6012	Books and Subscriptions	0	0	50	50	50	0
TOTAL WETLANDS BOARD		1,615	727	4,003	3,988	3,988	(15)

FUNCTION **COMMUNITY DEVELOPMENT**
DEPARTMENT **LITTER CONTROL PROGRAM 82800**
DIVISION-ACTIVITY **ENVIRONMENTAL MANAGEMENT**
ACTIVITY CODE **082800**

5699	Grant Pass Through Funds MCVIC for Litter Control Management Services	6,357	0	5,000	5,000	5,000	0
TOTAL LITTER CONTROL PROGRAM		6,357	0	5,000	5,000	5,000	0

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUNCTION	COMMUNITY DEVELOPMENT						
DEPARTMENT	VIRGINIA TECH COOPERATIVE EXTENSION SERVICE 83200						
DIVISION-ACTIVITY	HORTICULTURE AND FAMILY RESOURCES						
ACTIVITY CODE	083200						
1100	Salaries and Wages	19,087	4,860	23,243	20,583	20,583	(2,660)
1100	Salaries and Wages - Summer Intern	0	0	0	3,160	0	0
2000	Fringe Payment	6,203	1,592	7,612	7,101	7,101	(511)
5230	Telephone	1,165	621	1,500	1,500	1,500	0
5540	Travel (convention and education)	200	1,357	1,809	1,810	1,810	1
5698	Contribution to Jamestown 4-H Center	400	0	1,400	1,400	1,400	0
5810	Dues and Memberships	120	0	120	130	130	10
6013	Educational and Recreational Supplies	0	0	1,000	1,000	1,000	0
6016	Other Operating Supplies	200	0	1,500	1,500	1,500	0
	TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	27,375	8,430	38,184	38,184	35,024	(3,160)

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUNCTION	DEBT SERVICE						
DEPARTMENT	DEBT SERVICE - PRINCIPAL AND INTEREST 95000						
DIVISION-ACTIVITY	PRINCIPAL AND INTEREST ON LOANS						
ACTIVITY CODE	095000						
9101	Debt Service - New Courthouse Principal	360,000	370,000	370,000	370,000	385,000	15,000
9111	Debt Service - New Courthouse Interest	162,584	79,049	149,779	149,779	134,543	(15,236)
9102	Debt Service - New Rescue Squad Bldg - Principal	60,000	55,000	55,000	55,000	60,000	5,000
9112	Debt Service - New Rescue Squad Bldg - Interest	26,906	0	24,909	24,909	22,613	(2,297)
9106	Debt Service - Bond Trustee Expense	0	0	5,000	5,000	0	(5,000)
	TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	609,490	504,049	604,688	604,688	602,155	(2,533)
	TOTAL COUNTY BUDGET EXCLUDING CAPITAL PROJECTS	13,276,935	4,759,559	15,597,076	16,455,566	15,842,052	244,976

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		ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUNCTION	CAPITAL PROJECTS						
DEPARTMENT	CAPITAL PROJECTS 94100						
DIVISION-ACTIVITY	GENERAL FUND CAPITAL PROJECTS						
ACTIVITY CODE	094100						
8101	Public Access Improvements (NPC Lighthouse)	0	33,998	15,000	152,700	152,700	137,700
8101	Public Access Improvements (East River Boatyard & HRSD Site)	0	0	50,000	50,000	75,000	25,000
8102	Storm water Drainage Improvements (VDOT Main St. project)	0	0	0	0	0	0
8103	Equipment Replacement (Telephone System)	0	0	0	0	0	0
8105	Port Fun - Tennis Courts	0	42,721	42,721	0	0	(42,721)
8108	School Bus Replacement	0	91,050	92,000	0	0	(92,000)
8112	Historic Court Green Renovations	0	0	50,000	75,000	75,000	25,000
8114	Main Street Improvements	41,346	3,500	300,000	300,000	300,000	0
8119	Chillers for School	200,327	0	0	0	0	0
8120	US Fish & Wildlife Service Cooperative Agreement (Bavon Beach)	158,941	0	160,000	0	0	(160,000)
8121	Communications Equipment - Fire & Rescue	172,000	0	0	0	0	0
8122	Port Fun Playground Renovation	104,004	(10,000)	0	0	0	0
8123	National Park Service Grant	29,605	38,847	176,000	0	0	(176,000)
9800	Budgeted FB Surplus to Reserves	0	0	155,872	0	0	(155,872)
	TOTAL CAPITAL PROJECTS	706,223	200,116	1,041,593	577,700	602,700	(438,893)
	TOTAL COUNTY BUDGET	13,983,158	4,959,675	16,638,669	17,033,266	16,444,752	(193,917)
	LESS TRANSFER TO SCHOOL FUND	5,756,722	931,368	7,353,144	7,911,771	7,451,633	98,489
	LESS TRANSFER TO SOCIAL SERVICES FUND (Including CSA)	546,646	26,733	638,529	603,109	601,070	(37,459)
	TOTAL COUNTY GENERAL FUND OPERATING BUDGET	7,679,790	4,001,574	8,646,996	8,518,386	8,392,049	(254,947)
	Total General Fund (100) Revenues	15,841,974	9,086,306	16,638,669	16,389,088	16,444,752	(193,917)
	Total General Fund (100) Expenditures	13,983,158	4,959,675	16,638,669	17,033,266	16,444,752	(193,917)
	Difference	1,858,816	4,126,631	(0)	(644,178)	0	0

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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MATHEWS COUNTY DEPARTMENT OF SOCIAL SERVICES BUDGET - FUND 201 (Including CSA)

REVENUES

DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES

999100-0001	Transfer from General Fund (100) - Operations	29,733	383,279	347,859	345,820	(37,459)	
999100-0001	Transfer from General Fund (100) - Cost Allocation Local Share		15,000	15,000	15,000	0	
999100-0001	Transfer from General Fund (100) - CSA Pool and Administration Funds (42% local)		240,250	240,250	240,250	0	
018030-0014	Expenditure Refund - Local	6,294	0	0	0	0	
TOTAL LOCAL REVENUE SOURCES		0	36,027	638,529	603,109	601,070	(37,459)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

024010-0008	Administration and Assistance	162,165	312,003	312,003	312,003	0	
024010-0015	CSA Administration	7,161	7,250	7,250	7,250	0	
024010-0016	CSA Pool Funds (58% state; 42% local)	49,351	290,000	290,000	290,000	0	
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES		0	218,678	609,253	609,253	609,253	0

FEDERAL GOVERNMENT REVENUE SOURCES

033000-0004	Federal Welfare Reimbursement	313,629	590,713	630,968	630,968	40,255	
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES		0	313,629	590,713	630,968	630,968	40,255
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES INCLUDING CSA		0	568,334	1,838,495	1,843,330	1,841,291	2,796

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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EXPENDITURES

FUNCTION **HEALTH AND WELFARE**
DEPARTMENT **SOCIAL SERVICES 53110 - FUND 201**
DIVISION-ACTIVITY **WELFARE/SOCIAL SERVICES**
ACTIVITY CODE **053110 - FUND 201**

1100	Salaries & Wages - Board Members	1,550	3,000	3,035	3,000	0	
1101	Salaries & Wages (Including CSA Coord & KIDSHELP Positions)	308,700	624,095	590,645	590,680	(33,415)	
1734	General Administration (include Fed & State)	45,991	104,703	104,703	104,703	0	
2100	FICA	23,635	47,707	45,417	44,150	(3,557)	
2211	VRS Retirement	38,731	76,583	74,193	73,421	(3,162)	
2301	Health Insurance	40,155	83,740	86,620	86,620	2,880	
2310	Hybrid Disability Insurance	195	0	397	397	397	
2401	VRS Group Insurance	1,365	2,922	2,615	2,615	(307)	
2600	Unemployment Tax	0	500	500	500	0	
3000	Contractual Services	0	0	0	0	0	
5000	Other Charges/Materials and Supplies	0	0	0	0	0	
5230	Telephone Service	612	5,606	0	0	(5,606)	
5302	Assistance/Purchased Services	179,832	335,000	380,566	380,566	45,566	
5305	Motor Vehicle Insurance	0	1,099	1,099	1,099	0	
5307	Public Officials Liability Insurance	0	1,040	1,040	1,040	0	
5711	Client Purchased Services	16,687	40,000	40,000	40,000	0	
8000	Capital Outlay	0	0	0	0	0	
053500-1734	CSA Administration	12,500	12,500	12,500	12,500	0	
053500-3110	CSA Pool Funds	146,185	500,000	500,000	500,000	0	
	TOTAL SOCIAL SERVICES EXPENDITURES INCLUDING CSA	0	816,137	1,838,495	1,843,330	1,841,291	2,796
	Total Social Services Fund (201) Revenues (Including CSA)	0	568,334	1,838,495	1,843,330	1,841,291	2,796
	Total Social Services Fund (201) Expenditures (Including CSA)	0	816,137	1,838,495	1,843,330	1,841,291	2,796
	Difference	0	(247,803)	0	0	0	0

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207
FUND 205 - SCHOOL OPERATING BUDGET

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

999100-0001	Transfer from General Fund (100) - Operations	931,368	6,762,067	7,322,205	6,862,067	100,000
999100-0001	Transfer from General Fund (100) - Capital Outlay		18,850	18,850	18,850	0
999100-0001	Transfer from General Fund (100) - Debt Service Principal		496,465	511,275	511,275	14,810
999100-0001	Transfer from General Fund (100) - Debt Service Interest		75,762	59,441	59,441	(16,321)
TOTAL COUNTY REVENUE SOURCES:		0	931,368	7,353,144	7,911,771	98,489

COUNTY OF MATHEWS (OTHER LOCAL) REVENUE SOURCES

016120-0003	Rents	2,924	7,000	7,000	7,000	0
016120-0006	Special Fees - Tuition - Local	13,092	25,000	25,000	25,000	0
018030-0001	Rebates & Refunds	36,627	20,000	20,000	20,000	0
018990-0005	Sale of Supplies	0	300	300	300	0
018990-0008	Sale of Buses	0	500	500	500	0
018990-0009	Sale of Equipment	0	100	100	100	0
018990-0012	Other Funds	2,455	5,000	5,000	5,000	0
019000-0001	Medicaid Reimbursement - Recovered	945	45,000	40,000	40,000	(5,000)
019000-0002	E-Rate - Roveded Costs	36,254	36,000	25,000	25,000	(11,000)
TOTAL OTHER LOCAL REVENUE SOURCES:		0	92,296	138,900	122,900	(16,000)

TOTAL COUNTY OF MATHEWS AND OTHER LOCAL REVENUE SOURCES

		0	1,023,664	7,492,044	8,034,671	7,574,533	82,489
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COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

CATEGORICAL AID - EDUCATION

024020-0001	Sales Tax Receipts	602,710	1,185,514	1,260,401	1,260,401	74,887
024020-0002	Basic School Aid	1,252,720	2,497,501	2,474,166	2,474,166	(23,335)
024020-0004	Remedial Summer School	0	66,338	16,482	16,482	(49,856)
024020-0007	Gifted Education - SOQ	11,934	23,805	24,273	24,273	468
024020-0008	Prevention, Intervention & Remediation - SOQ	32,247	64,325	77,371	77,371	13,046
024020-0009	VA Workplace Ready	0	0	0	0	0
024020-0012	Special Education - SOQ	166,310	331,753	390,396	390,396	58,643
024020-0014	Textbook Payments - SOQ	24,431	15,975	55,515	55,515	39,540
024020-0017	Vocational Education - SOQ	57,531	90,156	101,139	101,139	10,983
024020-0018	Remedial Summer School - Lottery	3,041	0	0	0	0
024020-0021	Social Security - SOQ	74,903	149,415	158,282	158,282	8,867
024020-0022	VRS Retirement - Health Insurance	135,693	0	0	0	0
024020-0023	VRS Retirement - Teachers - SOQ	0	295,285	326,678	326,678	31,393

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024020-0027 Addl Ret Inflat Preschool		0	0	0	0	0
024020-0041 Group Life - SOQ		4,571	9,117	9,608	9,608	491
TOTAL STATE SOQ FUNDS:	0	2,366,090	4,729,184	4,894,311	4,894,311	165,127
024020-0042 Homebound - Categ.		0	1,860	776	776	(1,084)
024020-0040 ISAEP Adult Education - Lottery & Categ.		0	0	0	0	0
024020-0049 Industry Certification Costs		0	0	0	0	0
024020-0050 State Foster Care		0	0	0	0	0
024020-0051 State Special Ed Foster Care (Schools)		0	6,905	0	0	(6,905)
024020-0215 School Lunch		0	0	6,631	6,631	6,631
TOTAL STATE CATEGORICAL AID:	0	0	8,765	7,407	7,407	(1,358)
024020-0014 Textbook Payments - Lottery			32,760	0	0	(32,760)
024020-0028 Reading Intervention - Lottery		0	8,681	9,341	9,341	660
024020-0031 Foster Care - Lottery		0	15,914	33,395	33,395	17,481
024020-0033 Support for School Construction & Operating Costs		0	0	0	0	0
024020-0037 SOL Algebra Readiness - Lottery		0	8,899	11,236	11,236	2,337
024020-0040 ISAEP Adult Education - Lottery & Categ.		0	7,859	7,859	7,859	0
024020-0046 Special Ed - Homebound Payments		214	0	0	0	0
024020-0052 Career & Technical Education		0	3,678	3,778	3,778	100
024020-0060 Hold Harmless Incentive - Comp. Index		0	0	0	0	0
024020-0065 At Risk - Lottery		0	53,130	84,375	84,375	31,245
024020-0075 K-3 Primary Class Size Reduction		0	47,301	76,373	76,373	29,072
024020-0091 Mentor Teacher Program - Lottery		0	1,807	1,807	1,807	0
024020-0215 School Lunch Program - Lottery & Categ.		0	1,948	1,491	1,491	(457)
024020-0280 Early Reading		0	0	0	0	0
024020-0290 English as a Second Language		0	2,833	4,624	4,624	1,791
TOTAL LOTTERY FUNDED:	0	214	184,810	234,279	234,279	49,469
024040-0032 Breakfast After The Bell	0	0	638	0	0	(638)
024040-0032 Compensation Supplement	0	0	42,117	29,303	29,303	(12,814)
024040-0032 Education Technology State Grant	0	0	128,000	128,000	128,000	0
024020-0065 At Risk - Incentive	0	0	0	3,923	3,923	3,923
TOTAL INCENTIVE PROGRAMS:	0	0	170,755	161,226	161,226	(9,529)
024020-0060 Industry Certification Costs	0	0	1,608	1,608	1,608	0
024020-0039 Workplace Readiness Skills/Compensation Supplement	0	16,891	373	373	373	0
TOTAL ADDITIONAL SUPPORT:	0	16,891	1,981	1,981	1,981	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	2,383,195	5,095,495	5,299,204	5,299,204	203,709

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	ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE	
FEDERAL GOVERNMENT REVENUE SOURCES							
033000-0002	School Lunch Program		137,872	287,000	300,000	300,000	13,000
033000-0003	Title VI-B - Special Education		114,354	252,967	252,316	252,316	(651)
033000-0010	Title II-D		0	0	0	0	0
033000-0010	Title II - Part A		724	46,430	46,175	46,175	(255)
033000-0011	Medicaid Reimbursement		615	0	0	0	0
033000-0019	Pre-School (Other School Aid)		2,300	9,593	9,419	9,419	(174)
033084-0010	Title I		97,897	165,114	197,321	197,321	32,207
033084-0048	Carl Perkins Vocational Act		7,673	15,000	15,000	15,000	0
033084-0318	Title II - Ed. Tech		0	0	0	0	0
033084-0330	AP Test		123	0	0	0	0
033084-0394	Title III		1,276	1,284	0	0	(1,284)
033084-0394	ARRA St. Fiscal Stabilization Fund/Title III		1,276	1,284	1,335	1,335	51
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES		0	364,109	778,672	821,566	821,566	42,894
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES		0	3,770,968	13,366,211	14,155,441	13,695,303	329,092
EXPENDITURES							
FUNCTION	EDUCATION						
DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000						
DIVISION-ACTIVITY	ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS						
ACTIVITY CODE	061000 - FUND #205						
063130-0001	Instruction		3,259,960	8,874,787	9,472,250	9,012,112	137,325
063140-0001	Admin, Attendance & Health Services		342,149	746,811	764,087	764,087	17,276
063150-0001	Transportation		394,656	972,791	1,016,166	1,016,166	43,375
063160-0001	Operation & Maintenance		633,795	1,291,784	1,388,742	1,388,742	96,958
063180-0001	Technology		302,700	490,486	493,273	493,273	2,787
063190-0001	Debt Service - Principal		191,864	496,465	511,275	511,275	14,810
063190-0002	Debt Service - Interest		33,508	75,762	59,441	59,441	(16,321)
999206-0001	Transfer from School Fund to Textbook Fund #206		0	46,735	55,515	55,515	8,780
999207-0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements		162,238	287,000	300,000	300,000	13,000
999207-0001	Transfer from School Fund to Cafeteria Fund - State Reimbursements		0	9,491	8,122	8,122	(1,369)
999207-0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits		0	72,815	86,570	86,570	13,755
TOTAL SCHOOL EXPENDITURES		0	5,320,870	13,364,927	14,155,441	13,695,303	330,376
TOTAL SCHOOL DIVISION BUDGET		0	5,320,870	13,364,927	14,155,441	13,695,303	330,376

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207
FUND 206 - SCHOOL TEXTBOOK FUND BUDGET

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010-0001	Interest from Deposits	0	0	0	0
015010-0005	Interest Income CDs	0	0	0	0
999205-0001	Transfer from School Fund 205	0	46,735	55,515	55,515
999999-9999	Anticipated Use of Beginning Fund Balance - Textbook Fund (206)	0	26,983	22,500	22,500
TOTAL TEXTBOOK FUND REVENUES:		0	0	73,718	78,015

EXPENDITURES

FUNCTION **EDUCATION**
DEPARTMENT **PUBLIC SCHOOL SYSTEM 61000**
DIVISION-ACTIVITY **SCHOOL TEXTBOOK FUND**
ACTIVITY CODE **061000 - FUND #206**

063130-0001	Textbook Fund Expenditures	69,842	73,718	78,015	78,015
TOTAL TEXTBOOK FUND EXPENDITURES:		0	69,842	73,718	78,015

FUND 207 - CAFETERIA FUND BUDGET

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010-0001	Interest from Deposits	18	0	0	0
999205-0001	Transfer from School Fund (205) - Federal Reimbursements	0	287,000	300,000	300,000
999205-0001	Transfer from School Fund (205) - State Reimbursements	0	9,491	8,122	8,122
999205-0001	Transfer from School Fund (205) - Fringe Benefits	0	72,815	86,570	86,570
016120-0010	Cafeteria Fund (207) - Local Sales	306,253	438,403	309,380	309,380
TOTAL CAFETERIA FUND REVENUES:		0	306,271	807,709	704,072

EXPENDITURES

FUNCTION **EDUCATION**
DEPARTMENT **PUBLIC SCHOOL SYSTEM 61000**
DIVISION-ACTIVITY **SCHOOL CAFETERIA FUND**
ACTIVITY CODE **061000 - FUND #207**

065100-5899	Cafeteria Fund Expenditures	292,747	807,709	704,072	704,072
999205-0001	Transfer from Cafeteria Fund (207) to School Operating Fund (205)	0	0	0	0
TOTAL CAFETERIA FUND EXPENDITURES:		0	292,747	807,709	704,072

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	ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
Total School Division Fund (205) Revenues	0	3,770,968	13,366,211	14,155,441	13,695,303	329,092
Total School Division Fund (205) Expenditures	0	5,320,870	13,364,927	14,155,441	13,695,303	330,376
Difference	0	(1,549,902)	1,284	0	0	(1,284)
SUMMARY TOTAL COUNTY BUDGET - ALL FUNDS						
Total County Budget (Fund 100, 201 and 205) Revenues	15,841,974	12,458,213	23,851,702	23,872,979	23,928,643	76,941
Total County Budget (Fund 100, 201 and 205) Expenditures	7,679,790	10,138,580	23,850,418	24,517,157	23,928,643	78,225
Difference	8,162,184	2,319,633	1,284	(644,178)	0	(1,284)

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2015 - 2016
REVENUE DETAILS

LOCAL REVENUE SOURCES

1100	TOTAL GENERAL PROPERTY TAXES	11,328,542	6,618,316	11,370,000	11,370,000	11,375,000	5,000
1200	TOTAL OTHER LOCAL TAXES	1,234,608	668,116	1,216,000	1,222,755	1,251,000	35,000
1300	TOTAL PERMIT FEES AND LICENSES	75,064	43,241	70,425	84,575	79,700	9,275
1400	TOTAL FINES AND FORFEITURES	38,121	17,388	45,250	45,250	45,250	0
1500	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	63,392	32,682	65,302	65,302	61,802	(3,500)
1600	TOTAL CHARGES FOR SERVICES	28,178	14,131	28,765	30,365	30,645	1,880
1800	TOTAL MISCELLANEOUS	42,809	133,600	118,625	18,625	18,625	(100,000)
	TOTAL COUNTY OF MATHEWS REVENUE SOURCES	12,810,713	7,527,473	12,914,367	12,836,872	12,862,022	(52,345)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE RESOURCES

2200	TOTAL NON-CATEGORICAL AID	1,494,299	1,050,319	1,504,958	1,507,568	1,507,568	2,610
2400	TOTAL SHARED EXPENSES	308,363	155,190	276,719	281,823	285,332	8,613
2400	TOTAL CATEGORICAL AID	178,199	101,231	253,866	274,366	266,446	12,580
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	1,980,861	1,306,740	2,035,543	2,063,757	2,059,346	23,803

FEDERAL GOVERNMENT REVENUE SOURCES

3300	TOTAL CATEGORICAL AID	236,845	(98,899)	548,000	362,160	362,160	(185,840)
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	236,845	(98,899)	548,000	362,160	362,160	(185,840)
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	15,028,419	8,735,314	15,497,910	15,262,789	15,283,528	(214,382)

OTHER REVENUE SOURCES

4100	TOTAL OTHER REVENUE (COMMITTED/RESTRICTED) SOURCES	0	0	355,000	340,540	365,540	10,540
	TOTAL COUNTY BUDGET REVENUE SOURCES	15,028,419	8,735,314	15,852,910	15,603,329	15,649,068	(203,842)

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	ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE	
COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2015 - 2016							
EXPENDITURE DETAILS							
011000	TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	84,120	12,713	75,000	75,000	75,000	0
011100	TOTAL BOARD OF SUPERVISORS	73,806	43,424	62,441	84,670	87,170	24,730
011200	TOTAL COUNTY ADMINISTRATOR	354,332	223,021	412,516	415,424	414,924	2,407
011300	TOTAL DEPT OF INFORMATION TECHNOLOGY	199,999	70,439	196,700	171,700	170,000	(26,700)
012210	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	30,211	4,868	55,000	55,000	50,000	(5,000)
012240	TOTAL INDEPENDENT AUDITOR	42,401	10,916	46,000	48,000	48,000	2,000
012310	TOTAL COMMISSIONER OF THE REVENUE	217,869	114,057	240,368	243,813	242,288	1,919
012320	TOTAL ASSESSOR	0	13,455	50,000	150,000	150,000	100,000
012410	TOTAL TREASURER	250,959	142,855	264,945	297,797	275,340	10,395
013100	TOTAL ELECTORAL BOARD AND OFFICIALS	11,243	10,233	31,091	80,941	55,941	24,850
013200	TOTAL REGISTRAR	50,606	32,603	59,225	62,393	62,393	3,169
021100	TOTAL CIRCUIT COURT	26,889	4,133	24,300	24,750	24,750	450
021200	TOTAL GENERAL DISTRICT COURT	7,160	2,549	10,675	10,675	10,675	0
021300	TOTAL SPECIAL MAGISTRATES	550	299	800	800	800	0
021601	TOTAL J & D RELATIONS COURT/UNIT AND DETENTION FACILITIES	2,469	2,121	6,216	6,216	6,216	0
021700	TOTAL CLERK OF THE CIRCUIT COURT	204,345	104,397	210,864	206,011	206,011	(4,853)
021910	TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM	26,247	12,230	26,469	26,470	26,470	1
022100	TOTAL COMMONWEALTH'S ATTORNEY	239,096	122,629	237,962	252,012	252,012	14,050
031200	TOTAL SHERIFF	1,280,703	613,777	1,363,188	1,363,580	1,363,580	393
031400	TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	118,809	67,116	133,414	146,929	136,021	2,607
032200	TOTAL FIRE PROTECTION SERVICES	165,800	139,770	202,300	202,300	202,300	0
032300	TOTAL AMBULANCE AND RESCUE SERVICES	109,358	72,500	152,000	192,000	152,000	0
032400	TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	22,160	15,559	24,936	24,936	30,620	5,684
033203	TOTAL J&D RELATIONS DETENTION FACILITIES	41,718	23,311	30,000	30,000	30,000	0
033204	TOTAL GROUP HOME DETENETION FACILITIES	39,634	18,547	37,094	40,960	40,960	3,866
033205	TOTAL REGIONAL SECURITY CENTER	458,293	203,476	454,200	457,400	462,400	8,200
033300	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	9,369	1,957	14,100	11,855	11,855	(2,245)
034400	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	143,066	66,255	141,166	142,006	142,006	840
035100	TOTAL ANIMAL CONTROL	71,524	40,650	71,349	71,349	77,469	6,120
035300	TOTAL MEDICAL EXAMINER	40	40	100	100	100	0
041200	TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	500	0	0	(500)

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	ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE	
COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2015 - 2016							
EXPENDITURE DETAILS CONTINUED							
041320	TOTAL STREET LIGHTS	16,162	6,792	14,000	18,000	18,000	4,000
042400	TOTAL SOLID WASTE MANAGEMENT	582,023	306,579	616,077	633,518	633,518	17,441
043200	TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS	459,897	237,763	565,391	565,719	563,219	(2,172)
051200	TOTAL HEALTH DEPARTMENT	122,247	65,358	130,716	134,637	134,637	3,921
051400	TOTAL GLOUCESTER - MATHEWS CARE CLINIC	18,000	13,000	13,000	15,000	8,000	(5,000)
052200	TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	35,874	20,437	35,874	40,874	35,874	0
052600	TOTAL LAUREL SHELTER, INC.	2,500	2,500	2,500	2,500	2,500	0
053110	TOTAL SOCIAL SERVICES	546,646	26,733	638,529	603,109	601,070	(37,459)
053230	TOTAL AGENCY ON AGING & BAY TRANSIT	54,324	27,162	54,324	54,324	54,324	0
061000	TOTAL PUBLIC SCHOOL SYSTEM	5,756,722	931,368	7,353,144	7,911,771	7,451,633	98,489
066000	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	6,481	6,481	6,481	13,500	6,481	0
071000	TOTAL PARKS AND RECREATION	77,182	47,911	83,530	108,530	103,530	20,000
073100	TOTAL MEMORIAL (PUBLIC) LIBRARY	315,278	167,806	373,709	383,619	355,780	(17,929)
081100	TOTAL PLANNING AND ZONING	292,646	151,372	352,351	349,361	349,361	(2,990)
081400	TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS	2,072	888	9,356	9,356	9,356	0
081500	TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT	38,967	22,000	39,000	39,000	39,000	0
081800	TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.	16,300	16,300	16,300	16,300	16,300	0
082400	TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	6,000	6,000	9,500	6,000	0
082600	TOTAL WETLANDS BOARD	1,615	727	4,003	3,988	3,988	(15)
082800	TOTAL LITTER CONTROL PROGRAM	6,357	0	5,000	5,000	5,000	0
083200	TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	27,375	8,430	38,184	38,184	35,024	(3,160)
095000	TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	609,490	504,049	604,688	604,688	602,155	(2,533)
	TOTAL GENERAL FUND BUDGET EXCLUDING CAPITAL PROJECTS	13,276,935	4,759,559	15,597,076	16,455,566	15,842,052	244,976
094100	TOTAL CAPITAL PROJECTS	706,223	200,116	1,041,593	577,700	602,700	(438,893)
	TOTAL GENERAL FUND BUDGET	13,983,158	4,959,675	16,638,669	17,033,266	16,444,752	(193,917)
	LESS TRANSFER TO SCHOOL FUND (205, 206 & 207)	5,756,722	931,368	7,353,144	7,911,771	7,451,633	98,489
	LESS TRANSFER TO SOCIAL SERVICES FUND (201) INCLUDING CSA	546,646	26,733	638,529	603,109	601,070	(37,459)
	TOTAL GENERAL FUND BUDGET	7,679,790	4,001,574	8,646,996	8,518,386	8,392,049	(254,947)

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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**DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2015 - 2016
 REVENUE DETAILS**

DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES

999100	TOTAL TRANSFER FROM GENERAL FUND (100)	0	36,027	638,529	603,109	601,070	(37,459)
	TOTAL LOCAL REVENUE SOURCES	0	36,027	638,529	603,109	601,070	(37,459)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

2400	TOTAL STATE CATEGORICAL AID	0	162,165	312,003	312,003	312,003	0
2400	TOTAL CSA FUNDS	0	56,512	297,250	297,250	297,250	0
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	218,678	609,253	609,253	609,253	0

FEDERAL GOVERNMENT REVENUE SOURCES

3300	TOTAL FEDERAL CATEGORICAL AID	0	313,629	590,713	630,968	630,968	40,255
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	313,629	590,713	630,968	630,968	40,255
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	568,334	1,838,495	1,843,330	1,841,291	2,796

**DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2015 - 2016
 EXPENDITURE DETAILS**

053110	TOTAL SOCIAL SERVICES EXPENDITURES	0	657,452	1,325,995	1,330,830	1,328,791	2,796
053500	TOTAL CSA ADMINISTRATION & POOL FUNDS	0	158,685	512,500	512,500	512,500	0
	TOTAL SOCIAL SERVICES EXPENDITURES	0	816,137	1,838,495	1,843,330	1,841,291	2,796
	TOTAL SOCIAL SERVICES BUDGET	0	816,137	1,838,495	1,843,330	1,841,291	2,796

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ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 <i>(12/31/2015)</i>	AMENDED BUDGET 2015-2016 <i>(6/30/2015)</i>	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
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SCHOOL DIVISION SYNOPSIS FY 2015 - 2016
REVENUE DETAILS

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

999100	TOTAL LOCAL REVENUE SOURCES	0	931,368	7,353,144	7,911,771	7,451,633	98,489
1800	TOTAL OTHER LOCAL REVENUE SOURCES	0	92,296	138,900	122,900	122,900	(16,000)
	TOTAL LOCAL REVENUE SOURCES	0	1,023,664	7,492,044	8,034,671	7,574,533	82,489

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

2400	TOTAL STATE CATEGORICAL AID	0	2,383,195	5,095,495	5,299,204	5,299,204	203,709
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	2,383,195	5,095,495	5,299,204	5,299,204	203,709

FEDERAL GOVERNMENT REVENUE SOURCES

3300	TOTAL FEDERAL CATEGORICAL AID	0	364,109	778,672	821,566	821,566	42,894
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	364,109	778,672	821,566	821,566	42,894
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	3,770,968	13,366,211	14,155,441	13,695,303	329,092

SCHOOL DIVISION SYNOPSIS FY 2015 - 2016
EXPENDITURE DETAILS

063130-0001	INSTRUCTION	8,592,439	3,259,960	8,874,787	9,472,250	9,012,112	137,325
063140-0001	ADMIN, ATTENDENCE & HEALTH SERVICES	929,272	342,149	746,811	764,087	764,087	17,276
063150-0001	TRANSPORTATION	944,700	394,656	972,791	1,016,166	1,016,166	43,375
063160-0001	OPERATION & MAINTENANCE	1,243,032	633,795	1,291,784	1,388,742	1,388,742	96,958
063180-0001	TECHNOLOGY	430,914	3,302,700	490,486	493,273	493,273	2,787
063190-0001	DEBT SERVICE - PRINCIPAL	828,264	191,864	496,465	511,275	511,275	14,810
063190-0002	DEBT SERVICE - INTEREST	80,723	33,508	75,762	59,441	59,441	(16,321)
999206	TRANSFER FROM SCHOOL FUND TO TEXTBOOK FUND	103,112	0	46,735	55,515	55,515	8,780
999207	TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FEDERAL	61,573	162,238	287,000	300,000	300,000	13,000
999207	TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - STATE	0	0	9,491	8,122	8,122	(1,369)
999207	TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FRINGE BENEFITS	0	0	72,815	86,570	86,570	13,755
	TOTAL SCHOOL FUND EXPENDITURES	13,214,031	8,320,870	13,364,927	14,155,441	13,695,303	330,376

Approved for Public Hearing
Budget Work Session
 3/30/2016

	ACTUAL ACCRUAL BASIS 2014-2015	ACTUAL CASH BASIS 2015-2016 (12/31/2015)	AMENDED BUDGET 2015-2016 (6/30/2015)	BUDGET REQUEST 2016-2017	RECOMMENDED BUDGET 2016-2017	CHANGE
FUND 206						
<i>REVENUE DETAILS</i>						
999100	0	0	46,735	55,515	55,515	8,780
000300-0100	0	0	0	0	0	0
	0	0	46,735	55,515	55,515	8,780
<i>EXPENDITURE DETAILS</i>						
063130-0001	0	69,842	73,718	78,015	78,015	4,297
	0	69,842	73,718	78,015	78,015	4,297
	0	69,842	73,718	78,015	78,015	4,297
FUND 207						
<i>REVENUE DETAILS</i>						
999205-0001	0	306,271	807,709	704,072	704,072	(103,637)
	0	306,271	807,709	704,072	704,072	(103,637)
<i>EXPENDITURE DETAILS</i>						
065100-5899	0	292,747	807,709	704,072	704,072	(103,637)
	0	292,747	807,709	704,072	704,072	(103,637)
	0	292,747	807,709	704,072	704,072	(103,637)
	0	3,770,968	13,366,211	14,155,441	13,695,303	329,092
	0	5,320,870	13,364,927	14,155,441	13,695,303	330,376
	0	5,320,870	13,364,927	14,155,441	13,695,303	330,376
	0	5,320,870	13,364,927	14,155,441	13,695,303	330,376
	0	816,137	1,838,495	1,843,330	1,841,291	2,796
	7,679,790	4,001,574	8,646,996	8,518,386	8,392,049	(254,947)
	7,679,790	10,138,580	23,850,418	24,517,157	23,928,643	78,225