

COUNTY OF MATHEWS, VIRGINIA

FISCAL YEAR 2017-2018 BUDGET
RESOLUTION OF APPROPRIATION

WHEREAS, the Mathews County Board of Supervisors has heretofore prepared a budget for the Fiscal Year beginning on July 1, 2017 and ending on June 30, 2018 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on April 17, 2017; and

WHEREAS, the Mathews County Board of Supervisors has approved the budget for the Fiscal Year beginning on July 1, 2017 and ending on June 30, 2018 for the purposes and in the amounts delineated in the budget adopted on April 25, 2017; and

WHEREAS, it is now necessary to appropriate sufficient funds for the contemplated expenditures that are contained in the budget for the Fiscal Year beginning on July 1, 2017 and ending on June 30, 2018.

NOW, THEREFORE, BE IT RESOLVED, in accordance with Sections 15.2-2506 and 22.1-94 of the *Code of Virginia, 1950, as amended*, the Mathews County Board of Supervisors does hereby appropriate the annual budget for the Fiscal Year beginning on July 1, 2017 and ending on June 30, 2018 for the purposes and in the amounts delineated, subject to the terms and conditions stipulated within this resolution of appropriation, except for annual appropriations noted herein.

FY2017 - 2018 BUDGET APPROPRIATION		
FUND 100 - GENERAL FUND		APPROPRIATE
11000	Contingency Fund/Designated Operating Reserve Funds	75,000.00
11100	Board of Supervisors	82,129.00
11200	County Administrator	450,984.00
11300	Information Technology	190,050.00
12210	County Attorney and Special Legal Counsel	50,000.00
12240	Independent Auditor	50,000.00
12310	Commissioner of the Revenue	243,807.00
12320	Assessor	0.00
12410	Treasurer	285,408.00
13100	Electoral Board and Officials	56,496.00
13200	General Registrar	77,547.00
21100	Circuit Court	24,750.00
21200	General District Court	10,675.00
21300	Special Magistrates	300.00
21601	Juvenile & Domestic Relations Court	5,100.00
21700	Clerk of the Circuit Court	214,681.00
21910	Victim/Witness Assistance Program	32,674.00
22100	Commonwealth Attorney	254,974.00
31200	Sheriff	1,422,252.00
31400	Enhanced 911 Emergency Dispatch System	125,956.00
32200	Fire Protection Services	202,300.00
32300	Ambulance and Rescue Services	185,000.00
32400	Emergency Services and P.E.M.S Council	30,889.00

33203	Juvenile & Domestic Relations Detention Facilities	19,555.00
33204	Group Home Detention Facilities	47,193.00
33205	Local Probation and Pretrial Services	2,800.00
33205	Regional Security Center	472,140.00
33300	Court Service Unit & Non-Secure Detention	11,960.00
34400	Building Official and Board of Building Appeals	147,952.00
35100	Animal Control	79,122.00
35300	Medical Examiner	100.00
41200	Highways, Streets, Bridges & Sidewalks	0.00
41320	Street Lights	18,000.00
42400	Solid Waste Management	643,632.00
43200	Maintenance Buildings & Grounds	626,342.00
51200	Health Department	130,716.00
51400	Gloucester-Mathews Free Clinic	8,000.00
52200	Community Services Board and Puller Center	38,130.00
52600	Laurel Shelter	2,500.00
53110	Social Services & Comprehensive Services Act Program (moved)	0.00
53230	Agency on Aging, Bay Transit & Retired Senior Volunteer	54,324.00
61000	Public School System	
	Local General Fund Transfer to Schools	6,912,067.00
	Local General Fund Transfer to Schools - Capital Outlay	18,850.00
	Local General Fund Transfer to Schools - Debt Service Principal	522,575.00
	Local General Fund Transfer to Schools - Debt Service Interest	46,457.00
66000	Rappahannock Community College	6,850.00
71000	Parks and Recreation (Including YMCA)	103,500.00
73100	Memorial Public Library	380,032.00
81100	Planning and Zoning (Including Wetlands)	332,990.00
81400	Planning Commission and Board of Zoning Appeals	9,356.00
81500	Local and Regional Economic Development	39,000.00
81800	M-P Planning District Commission	16,900.00
82400	Soil and Water Conservation District	6,000.00
82600	Wetlands Board	3,988.00
82800	Litter Control Program	5,000.00
83200	Virginia Tech Cooperative Extension Service	35,023.00
95000	Debt Service - Principal & Interest	602,009.00
	<i>SUBTOTAL EXCLUDING CAPITAL PROJECTS:</i>	<i>15,414,035.00</i>
99000	Transfers to Other Funds (Including Capital Projects)	861,913.00
	<i>TOTAL GENERAL FUND EXPENDITURES:</i>	<i>16,275,948.00</i>
	<i>(including transfers to Schools and Social Services)</i>	
	FUND III - MAIN STREET VDOT ENHANCEMENT GRANT FUND	
	Main Street VDOT Enhancement Grant Fund	500,000.00
	<i>TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES:</i>	<i>500,000.00</i>
	FUND II2 - CAPITAL IMPROVEMENTS FUND	
	Capital Improvements Fund	130,050.00
	<i>TOTAL CAPITAL IMPROVEMENTS FUND EXPENDITURES:</i>	<i>130,050.00</i>

	FUND 113 - NEW POINT COMFORT LIGHTHOUSE FUND	
	New Point Comfort Lighthouse Fund	152,700.00
	TOTAL NPCL FUND EXPENDITURES:	152,700.00
	FUND 201 - SOCIAL SERVICES FUND	
53110	Social Services & Comprehensive Services Act Program	1,372,458.00
	CSA ADMINISTRATION	
53500	CSA Administration	17,141.00
53500	CSA Pool Funds	522,940.00
	TOTAL SOCIAL SERVICES FUND EXPENDITURES:	1,912,539.00
	FUND 205 - SCHOOL FUND	
63130	Instruction	9,153,369.00
63140	Admin, Attendance & Health Services	780,657.00
63150	Transportation	1,009,466.00
63160	Operations & Maintenance	1,370,144.00
63180	Technology	506,558.00
63190	Debt Service - Principal	522,575.00
63190	Debt Service - Interest	46,457.00
999206-0001	Transfer from School Fund to Textbook Fund	54,960.00
999207-0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	0.00
999207-0001	Transfer from School Fund to Cafeteria Fund - State Reimbursements	0.00
999207-0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	86,570.00
	TOTAL SCHOOL FUND EXPENDITURES:	13,530,756.00
	FUND 206 - TEXTBOOK FUND	
63130	Textbook Fund Expenditures	78,015.00
	TOTAL TEXTBOOK FUND EXPENDITURES:	78,015.00
	FUND 207 - CAFETERIA FUND	
63130	Cafeteria Fund Expenditures	760,556.00
	TOTAL CAFETERIA FUND EXPENDITURES:	760,556.00
	TOTAL SCHOOL EXPENDITURES:	14,369,327.00
	TOTAL COUNTY BUDGET:	16,275,948.00
	LESS TRANSFER TO SCHOOL FUND:	7,499,949.00
	LESS TRANSFER TO SOCIAL SERVICES FUND:	0.00
	LESS TRANSFERS TO OTHER FUNDS:	861,913.00
	TOTAL GENERAL FUND OPERATING BUDGET:	7,914,086.00
	FUND 791 - FORFEITED ASSETS - SHERIFF	
	Forfeited Assets - Balance as of June 30, 2017	48,338.30
	FUND 792 - FORFEITED ASSETS - COMMONWEALTH ATTORNEY	
	Forfeited Assets - Balance as of June 30, 2017	2,777.32
	FUND 797 - HMGP GRANT FUND	
	Revenue:	

018990	Local Revenue - Homeowner Match (5%)	73,750.00
024010	State Revenue (20%)	295,000.00
033000	Federal Revenue (75%)	1,106,250.00
	TOTAL HMGP GRANT FUND REVENUES:	1,475,000.00
	Expenditure:	
081700	Grant Fund Expenditures	1,475,000.00
	TOTAL HMGP GRANT FUND EXPENDITURES:	1,475,000.00
	FUND 800 - CDBG REVITALIZATION GRANT FUND	
	Revenue:	
018990	Local Revenue - Business Owner Match	0.00
033000	Federal Revenue	115,000.00
	TOTAL CDBG GRANT FUND REVENUES:	115,000.00
	Expenditure:	
081700	Grant Fund Expenditures	115,000.00
	TOTAL CDBG GRANT FUND EXPENDITURES:	115,000.00

TERMS AND CONDITIONS

- 1 In accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*, except as noted herein, all appropriations, including those for the Mathews County Public Schools and General Fund departments, agencies and organizations, are made on an annual (12-month) basis; specifically, for the period beginning July 1, 2017 and ending on June 30, 2018.
- 2 All appropriations are declared to be maximum, conditional and proportionate appropriations. This makes the appropriations payable in full in the amounts named herein, if the aggregate revenues collected and other resources available during the fiscal year beginning on July 1, 2017 and ending on June 30, 2018 for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Board of Supervisors to be available for appropriation in the fiscal year beginning on July 1, 2017 and ending on June 30, 2018.
- 3 No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the amount approved for that department, agency or individual by the Mathews County Board of Supervisors.
- 4 The County Administrator is authorized to establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this resolution and to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.
- 5 In accordance with Section 22.1-94 of the *Code of Virginia, 1950, as amended*, the amounts appropriated to fund the contemplated expenditures for the Mathews County Public Schools (School Board) are by the major expenditure categories or classifications that are delineated in this resolution. The School Board shall not transfer any funds between said categories without first obtaining the prior approval of the Board of Supervisors.

- 6 No expenditures shall exceed the appropriation established by the Mathews County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.
- 7 Any request to increase the overall appropriation to any department, agency or organization as appropriated by this resolution must be made to the Board of Supervisors by written request.
- 8 All appropriations that are not encumbered or expended prior to June 30, 2018 will lapse and the balance shall become part of the General Operating Fund Balance.
- 9 The Board of Supervisors may increase or reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.
- 10 The Board of Supervisors may appropriate both revenue and expenditures for donations by citizens or citizen groups in support of County programs. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be reappropriated into the subsequent fiscal year.
- 11 The Board of Supervisors may appropriate revenues and expenditures for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. The outstanding balance of these funds shall not lapse but be carried forward into the subsequent fiscal year.

Adopted: 6/29/17

Attest: 
Melinda Conner, County Administrator