

Mathews County Budget
FY21 Adopted Budget

			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
GENERAL PROPERTY TAXES								
011010	2020	Current Real Estate Taxes	9,853,948	5,049,100	10,354,863	10,354,863	10,355,000	137
011020	0001	Current Public Service	154,264	101,942	70,000	70,000	70,000	0
011030	2020	Current Personal Property Taxes	2,480,037	2,041,419	2,000,000	2,000,000	1,995,000	(5,000)
011032	2020	Current Mobile Home Taxes	2,104	32,178	30,000	30,000	30,000	0
011033	2020	Current Boats Personal Property Taxes	8,610	261,824	255,000	255,000	255,000	0
011034	2020	Current Machinery & Tools Taxes	2,062	109,991	95,000	95,000	95,000	0
011035	2020	Current Transient Tax	10,015	13,967	10,000	10,000	9,000	(1,000)
011036	2020	Current Transient Tax - Earmarked for Tourism Efforts	0	0	0	0	1,000	1,000
011060	0001	Penalties All Property Taxes	109,470	61,369	75,000	75,000	75,000	0
011060	0002	Interest All Property Taxes	66,532	30,971	65,000	65,000	65,000	0
TOTAL GENERAL PROPERTY TAXES			12,687,041	7,702,761	12,954,863	12,954,863	12,950,000	(4,863)
OTHER LOCAL TAXES								
012010	0002	Local Sales and Use Tax	508,533	411,610	500,000	500,000	500,000	0
012020	0001	Electric Consumer Utility Tax (Dominion)	152,448	101,998	150,000	150,000	150,000	0
012020	0004	Utility Consumption Tax (Dominion)	37,202	24,058	36,000	36,000	36,000	0
012030	2020	Business & Occupational Licenses 2020	184,942	57,704	151,000	151,000	145,000	(6,000)
012050	2020	Motor Vehicle License Fee 2020	300,405	287,173	280,000	280,000	280,000	0
012060	0001	Bank of America - Stock Taxes	24,228	0	24,000	24,000	0	(24,000)
012060	0002	Chesapeake Bank - Stock Taxes	75,097	0	70,000	70,000	85,000	15,000
012070	0001	Local Recordation Tax	90,022	84,397	100,000	100,000	95,000	(5,000)
TOTAL OTHER LOCAL TAXES			1,372,877	966,939	1,311,000	1,311,000	1,291,000	(20,000)
PERMIT FEES AND LICENSES								
013010	2020	Dog Tags 2020	2,540	2,437	2,900	2,900	2,000	(900)
013030	0001	Zoning and Subdivision Permits	11,746	6,707	9,000	9,000	9,000	0
013030	0002	Building Permits	64,939	37,880	65,000	65,000	65,000	0
013030	0003	Erosion and Sediment Control Permits	1,225	700	1,500	1,500	1,225	(275)
013030	0004	Wetlands Permits	4,810	4,950	3,500	3,500	4,000	500
013030	0005	Land Transfer Fees	464	379	500	500	500	0
013030	0006	Septic Tank Permits	25	25	200	200	100	(100)
013030	0008	Other Permit Fees and Licenses	0	0	100	100	0	(100)
013030	0022	Building Permits Surcharge	1,461	1,092	750	750	0	(750)
TOTAL PERMIT FEES AND LICENSES			87,209	54,169	83,450	83,450	81,825	(1,625)

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			2018-2019	(03/10/2020)	2019-2020	2020-2021	2020-2021	
					(06/25/2019)		(04/28/2020)	
FINES AND FORFEITURES								
014010	0001	Local Fines & Forfeitures	53,476	36,592	45,000	45,000	50,000	5,000
014010	0002	Interest on Local Fines & Forfeitures	926	901	250	250	500	250
014010	0003	General District Court Jail Fees	27	25	0	0	0	0
TOTAL FINES AND FORFEITURES			54,428	37,518	45,250	45,250	50,500	5,250

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REVENUE FROM USE OF MONEY AND PROPERTY								
015010	0001	Interest on checking - General Fund	16,406	5,349	8,000	8,000	10,000	2,000
015010	0005	Interest on Investments - CD - Chesapeake Bank	26,691	(332)	18,000	18,000	25,000	7,000
015010	0007	Interest on Money Market Acct. - BOA	82	0	1,000	1,000	0	(1,000)
015010	0009	Administrative Fee RLF (1% Int)	0	0	0	0	0	0
TOTAL REVENUE FROM USE OF MONEY			43,179	5,017	27,000	27,000	35,000	8,000
015020	0001	Rental of County Properties	72	12	0	0	0	0
015020	0002	Rental of County Property - Hole in the Wall Restaurant	0	8,100	8,100	8,100	8,100	0
015020	0003	Rental of County Property - Social Services	9,645	7,014	13,000	13,000	13,000	0
015020	0004	Rental of County Property - Health Department	31,994	20,968	30,220	30,220	30,220	0
TOTAL REVENUE FROM USE OF PROPERTY			41,710	36,094	51,320	51,320	51,320	0
TOTAL REVENUE FROM USE OF MONEY AND PROPERTY			84,889	41,111	78,320	78,320	86,320	8,000
CHARGES FOR SERVICES								
016010	0002	Recovery of Sheriff's Svcs to Comm.	13,100	11,920	0	0	13,000	13,000
016010	0003	Sheriff's Fees	770	734	800	800	800	0
016010	0004	Courthouse Maintenance Fees	2,634	1,660	2,000	2,000	2,000	0
016010	0005	Courthouse Security Fund	11,842	7,107	12,000	12,000	11,500	(500)
016010	0006	Circuit Court - Document Reproduction fees	4,864	3,781	4,000	4,000	4,000	0
016010	0007	Blood Test - DNA Fee	199	101	100	100	100	0
016010	0008	Court Appointed Attorney	480	360	300	300	300	0
016010	0009	Jail Admission Fee	636	466	400	400	400	0
016010	0010	Circuit Court - Misc. Local Co.	6,143	6,617	7,000	7,000	6,000	(1,000)
016015	0001	Parking Ticket Fees	0	0	100	100	100	0
016020	0001	Commonwealth Attorney's Fees	451	229	600	600	600	0
016060	0001	Animal Protection - Rabies Clinic	0	1,121	1,500	1,500	1,500	0
016150	0001	Library Fees and Fines	2,225	1,575	3,000	3,000	2,500	(500)
016150	0002	Library Fees - Copies	2,059	1,805	3,000	3,000	2,500	(500)
TOTAL CHARGES FOR SERVICES			45,403	37,476	34,800	34,800	45,300	10,500

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				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
MISCELLANEOUS								
EXPENDITURE REFUNDS								
018030	0001	Expenditure Refunds (Rescue Squad Debt Service)	9,225	9,225	19,913	19,913	10,000	(9,913)
018030	0002	Insurance Recoveries	1,175	4,062	2,000	2,000	2,000	0
018030	0008	DMV "Stop" Fee	3,463	1,206	2,000	2,000	2,000	0
018030	0009	Treasurer's Administrative Fee	19,175	10,578	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	10,161	(8,405)	500	500	500	0
018030	0016	Expenditure Refunds - Health Department Utilities Reimbursement	0	0	7,926	7,926	7,926	0
018030	0017	Expenditure Refunds - Hole in the Wall Utilities Reimbursement	0	0	12,000	12,000	12,000	0
018030	0018	Expenditure Refunds - Maritime Foundation Utilities Reimbursement	487	1,047	1,041	1,041	1,041	0
TOTAL EXPENDITURE REFUNDS			43,687	17,713	75,130	75,130	65,217	(9,913)
MISCELLANEOUS								
018990	0001	Sale of Maps, Surveys, Books, Etc.	50	0	50	50	50	0
018990	0002	Other Income - Bad Check Charge	215	90	75	75	75	0
018990	0006	Property Maintenance Fund	135	0	0	0	0	0
018990	0012	DMV License Agent Revenue	18,574	14,542	15,000	15,000	15,000	0
018990	0040	Orrell Gifts	5,000	3,333	5,000	5,000	5,000	0
018990	0041	Library Donations	1,045	50	500	500	500	0
018990	0042	Donations	0	0	0	0	0	0
018990	0099	Miscellaneous Revenue - County - Donations	33,757	617,806	2,500	2,500	2,500	0
TOTAL MISCELLANEOUS			58,776	635,821	23,125	23,125	23,125	0
TOTAL EXPENDITURE REFUNDS AND MISCELLANEOUS			102,463	653,534	98,255	98,255	88,342	(9,913)
TOTAL COUNTY OF MATHEWS REVENUE SOURCES			14,434,310	9,493,508	14,605,938	14,605,938	14,593,287	(12,651)

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			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES								
NON-CATEGORICAL AID								
022010	0003	Motor Vehicle Carrier's Tax	3	3	1,000	1,000	1,000	0
022010	0004	Mobile Home Title Tax	11,889	903	5,000	5,000	5,000	0
022010	0005	Other (Rental Cars - 4% tax)	0	0	0	0	0	0
022010	0006	State Recordation Tax	29,460	49,122	33,000	33,000	33,000	0
022010	0007	Recordation and Grantor's Tax	28,605	0	34,000	34,000	34,000	0
022010	0008	Personal Property Tax Relief Act (PPTRA)	1,000,083	950,079	1,000,083	1,000,083	1,000,083	0
022010	0010	State Technology Trust Fund - Clerk of Court	0	0	0	0	0	0
022010	0011	Communication Tax	380,455	248,179	410,000	410,000	410,000	0
TOTAL NON-CATEGORICAL AID			1,450,495	1,248,286	1,483,083	1,483,083	1,483,083	0
CATEGORICAL AID - SHARED EXPENSES								
024010	0001	Share of Expenses - Commonwealth's Attorney	168,591	114,841	165,000	165,000	165,000	0
024010	0002	Share of Expenses - Sheriff	600,268	404,436	595,000	595,000	595,000	0
024010	0003	Share of Expenses - Commissioner of the Revenue	77,897	53,610	78,000	78,000	78,000	0
024010	0004	Share of Expenses - Treasurer	84,865	58,225	84,000	84,000	84,000	0
024010	0005	Share of Expenses - Medical Examiners	0	0	0	0	0	0
024010	0006	Share of Expenses - Elections	35,755	0	35,000	35,000	35,000	0
024010	0007	Share of Expenses - Clerk of the Circuit Court	152,581	106,036	152,000	152,000	152,000	0
TOTAL CATEGORICAL AID - SHARED EXPENSES			1,119,956	737,148	1,109,000	1,109,000	1,109,000	0
CATEGORICAL AID								
024010	0009	Library Aid	76,246	57,512	76,000	76,000	76,000	0
024010	0010	Fire Program Funds	31,076	0	25,000	25,000	25,000	0
024010	0011	Two-For-Life E.M.S. Funds	20,890	0	7,000	7,000	7,000	0
024010	0014	Misc. Grants	350	2,930	0	0	0	0
024010	0017	Litter Control Grant	6,207	4,883	0	5,000	5,000	5,000
024010	0018	Coalition for Kids (C4K) Grant Program (Library)	0	0	5,000	5,000	5,000	0
024010	0021	Animal Friendly Plates	122	155	50	50	50	0
024010	0022	DCJS Victim/Witness Assistance Program	12,141	37,082	57,256	57,256	57,256	0
024010	0023	Wireless Services Board Funds	41,121	28,438	35,000	35,000	35,000	0
024010	0030	Central Services Cost Allocation Reimbursement	0	0	30,000	30,000	30,000	0

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			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
024010	0034	Virginia Commission for the Arts	0	0	0	0	4,500	4,500
024010	0038	VDEM State Grant	6,700	0	0	0	0	0
024010	0040	LODA Reimbursement - State	540	0	0	0	0	0
024010	0050	Wireless Services Board E911 CHE Grant	6,300	0	0	0	0	0
024010	0051	State Donation to Spay & Neuter Fund	81	0	0	0	0	0
024010	0058	Library of Virginia Grant - Clerk	11,731	0	0	0	0	0
TOTAL CATEGORICAL AID			213,505	131,001	235,306	240,306	244,806	9,500
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			2,783,956	2,116,434	2,827,389	2,832,389	2,836,889	9,500

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FEDERAL GOVERNMENT REVENUE SOURCES

CATEGORICAL AID

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033000	0010	Ground Transportation Security Grant	14,859	0	0	0	0	0
033000	0018	Justice Assistance Grant 16.738	0	0	0	0	0	0
033000	0035	VDEM - Federal - CFDA#97.067	0	0	0	0	0	0
033000	0056	ARRA - JAG Victim Witness Grant	36,423	0	0	0	0	0
033000	0062	E-Rate Library	2,205	2,943	0	0	0	0
033000	0063	Emergency Mgt Performance Grant 97.042	50,875	0	0	0	0	0
041020	0001	Non-revenue Receipts - Land Sale	16,128	0	0	0	0	0
999113	0113	Transfer from VDOT Main Street	2,693	0	0	0	0	0
999999	9999	Anticipated Use of Beg. Fund Balance	900	0	0	0	0	0
TOTAL CATEGORICAL AID			124,083	2,943	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			124,083	2,943	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES			17,342,349	11,612,886	17,433,327	17,438,327	17,430,176	(3,151)
OTHER REVENUE SOURCES - COMMITTED FUNDS								
999999	9999	Ant. Use of Beg. Fund Balance (\$415,310k to fund 310, \$236,703 to fund 113, \$783,141 to fund 201, \$12,481 C4K) <i>(See Transfers to Other Funds - Page 32)</i>	0	0	1,466,945	1,412,325	1,481,873	14,928
TOTAL OTHER REVENUE SOURCES			0	0	1,466,945	1,412,325	1,481,873	14,928
TOTAL GENERAL FUND BUDGET REVENUE SOURCES			17,342,349	11,612,886	18,900,272	18,850,652	18,912,049	11,777

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FUNCTION GENERAL GOVERNMENT ADMINISTRATION								
DEPARTMENT CONTINGENCY FUND/DESIGNATED AND RESERVED OPERATING RESERVE FUNDS								
DIVISION-ACTIVITY LEGISLATIVE								
ACTIVITY CODE 011000								
011000	6700	Contingency Fund	79,750	3,521	79,943	75,000	178,656	98,713
TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS			79,750	3,521	79,943	75,000	178,656	98,713
FUNCTION GENERAL GOVERNMENT ADMINISTRATION								
DEPARTMENT BOARD OF SUPERVISORS								
DIVISION-ACTIVITY LEGISLATIVE								
ACTIVITY CODE 011100								
011100	1100	Salaries and Wages	36,500	24,750	37,750	37,750	37,750	0
011100	2100	FICA (7.65%)	2,744	1,873	2,888	2,888	2,888	0
011100	2300	Hospital/Medical Plan (8.5% Increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	11,680	5,060	12,494	12,494	3,000	(9,494)
011100	3100	Professional Services (CAP, OPEB, Appraisals, etc.)	4,606	2,000	6,000	6,000	6,000	0
011100	3150	Professional Services - Ordinance Codification	2,670	1,195	2,500	2,500	2,500	0
011100	3600	Advertising	38	0	500	500	500	0
011100	5230	Telephone (Cellular Phones and iPad Data)	2,921	3,210	3,000	3,000	6,000	3,000
011100	5306	Crime Insurance & Bonds	271	283	283	283	283	0
011100	5307	Other Public Officials Liability Insurance	1,783	5,437	5,437	5,437	5,437	0
011100	5510	Travel (mileage)	3,000	908	2,000	2,000	3,000	1,000
011100	5530	Travel (subsistence and lodging)	2,111	2,616	3,000	3,000	2,000	(1,000)
011100	5540	Travel (convention and education)	6,966	6,156	5,000	5,000	5,000	0
011100	5800	Miscellaneous (Special Event Contributions - Market Days and Fireworks)	3,964	0	5,500	5,500	5,500	0
011100	5810	Dues & Memberships (includes NACo, VACo, and VIG)	2,278	450	2,500	2,500	2,500	0
011100	5840	Filing Fees and Misc. Costs	25	0	0	0	0	0
011100	6001	Office Supplies	170	377	0	0	0	0
011100	6002	Food Supplies and Food Service	358	0	0	0	0	0
TOTAL BOARD OF SUPERVISORS			82,085	54,315	88,852	88,852	82,358	(6,494)

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	COUNTY ADMINISTRATOR							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	011200							
011200	1100	Salaries and Wages	249,636	179,648	266,831	266,831	281,036	14,205
011200	1100	Other Income - (Administrators Car Allowance - Non-VRS)	0	0	2,640	2,640	2,640	0
011200	1300	Salaries and Wages - Part Time Clerical/Payroll	25,068	18,655	25,106	25,106	26,476	1,370
011200	2100	FICA (7.65%)	20,306	14,681	22,535	22,535	23,727	1,191
011200	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	27,754	20,030	30,045	30,045	24,506	(5,539)
011200	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	30,388	20,312	30,458	30,458	32,690	2,232
011200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	354	230	369	346	346	(23)
011200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	2,490	1,797	1,388	1,388	1,518	130
011200	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	1,247	1,247	1,247	0
011200	2410	Line of Duty Act (VML Insurance)	38,236	53,514	53,514	53,514	53,514	0
011200	2411	Line of Duty Act (Existing Claim)	34,518	20,408	35,970	35,970	35,970	0
011200	2600	Unemployment Tax - all salaries (.13% for calendar year 2019)	741	179	2,000	2,000	2,000	0
011200	2650	PCORI Tax (Affordable Care Act - Trust Fund)	230	0	250	250	250	0
011200	2700	Worker's Compensation	33,244	50,196	39,939	39,939	39,939	0
011200	3100	Professional Services (includes direct deposit bank fees)	(25,413)	13,283	250	250	250	0
011200	3320	Maintenance Service Contracts	1,236	618	1,300	1,300	1,300	0
011200	3600	Advertising	1,015	0	200	200	200	0
011200	5210	Postage	1,313	1,249	1,400	1,400	1,400	0
011200	5220	Parcel Service	0	0	100	100	100	0
011200	5230	Telephone	3,716	2,907	4,500	4,500	4,500	0
011200	5410	Rent/Lease of Equipment	2,573	1,779	2,700	2,700	2,700	0
011200	5510	Travel (mileage)	4,578	3,335	4,000	4,000	5,000	1,000
011200	5530	Travel (subsistence and lodging)	699	1,574	3,500	3,500	2,000	(1,500)
011200	5540	Travel (convention and education)	5,511	2,945	6,000	6,000	6,000	0
011200	5810	Dues and Memberships (BAI Users Group - all departments)	4,953	2,822	4,043	4,043	4,043	0
011200	6001	Office Supplies	6,819	6,005	2,800	2,800	2,800	0
011200	6012	Books and Subscriptions	932	492	750	750	750	0
011200	8102	Furniture and Fixtures	1,296	0	0	0	0	0
TOTAL COUNTY ADMINISTRATOR			472,193	416,657	543,835	543,812	556,902	13,066

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
DEPARTMENT	INFORMATION TECHNOLOGY						
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
ACTIVITY CODE	011300						
011300	1100 Salaries and Wages	75,487	57,600	86,400	86,400	86,400	0
011300	2100 FICA (7.65%)	5,238	4,048	6,610	6,610	6,610	0
011300	2210 Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	8,257	6,486	9,729	7,534	7,534	(2,195)
011300	2300 Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	11,676	7,784	11,671	12,542	12,542	871
011300	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	741	582	449	467	467	17
011300	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	404	404	404	0
011300	3100 Prof. Services (Network Maintenance)	15,583	10,694	5,000	10,000	10,000	5,000
011300	3320 Maintenance Service Contracts (Vision Internet, Bassets, Office 365 Subscription and GIS in Planning)	37,820	41,789	41,000	52,100	52,100	11,100
011300	3321 Finance & Accounting System (BAI Tech Supp, ESD Ann & .NET Support)	31,869	34,203	37,000	40,000	40,000	3,000
011300	5231 Internet Service (Verizon, Vision Int. Web Host, Domain Renewal)	14,240	9,795	14,000	14,500	14,500	500
011300	5810 Dues & Memberships	0	20	0	0	0	0
011300	6001 Office Supplies	299	239	250	250	250	0
011300	6002 Technology Supplies	3,250	21,229	30,000	41,200	41,200	11,200
011300	6012 Books & Subscriptions	99	120	0	100	100	100
011300	8107 Capital Outlay	444	0	0	0	0	0
TOTAL DEPT OF INFORMATION TECHNOLOGY		205,003	194,590	242,513	272,107	272,107	29,594

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				MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
				ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
				2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
					(03/10/2020)	(06/25/2019)		(04/28/2020)	
		FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
		DEPARTMENT	COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL						
		DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
		ACTIVITY CODE	012210						
012210	3150	Professional Services - Legal Counsel		51,332	64,378	75,000	70,000	60,000	(15,000)
			TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	51,332	64,378	75,000	70,000	60,000	(15,000)
		FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
		DEPARTMENT	INDEPENDENT AUDITOR						
		DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
		ACTIVITY CODE	012240						
012240	3100	Professional Services (Audit, Pre-Audit)		44,056	50,999	50,000	50,000	50,000	0
			TOTAL INDEPENDENT AUDITOR	44,056	50,999	50,000	50,000	50,000	0

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			MODIFIED		AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				(03/10/2020)	(06/25/2019)		(04/28/2020)	
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	COMMISSIONER OF THE REVENUE						
	DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
	ACTIVITY CODE	012310						
012310	1100	Salaries and Wages	135,491	94,844	97,031	97,031	145,174	48,143
012310	1100	Salaries and Wages - Local Supplements	0	0	45,234	45,234	0	(45,234)
012310	1102	Salaries - DMV	7,417	5,817	6,000	6,000	6,000	0
012310	2100	FICA (7.65%)	8,928	6,364	10,883	10,883	11,106	223
012310	2101	FICA - DMV (7.65%)	0	0	459	459	459	0
012310	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	15,256	10,680	16,019	12,406	12,659	(3,360)
012310	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	39,166	29,816	35,614	35,614	47,401	11,787
012310	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	110	69	113	103	103	(10)
012310	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	705	493	740	768	784	44
012310	3160	Contractual Services-Data Processing	11,828	6,655	10,000	13,000	10,000	0
012310	3500	Printing and Binding	0	1,009	1,100	1,100	1,100	0
012310	3600	Advertising	74	0	100	500	100	0
012310	5210	Postage	1,811	524	2,600	2,600	2,600	0
012310	5230	Telephone	1,358	452	2,000	2,000	2,000	0
012310	5410	Lease/Rent of Equipment	2,183	1,974	3,000	3,000	3,000	0
012310	5510	Travel (mileage)	1,008	472	1,000	1,000	1,000	0
012310	5530	Travel (subsistence and lodging)	331	358	500	500	500	0
012310	5540	Travel (convention and education)	470	384	500	1,000	500	0
012310	5810	Dues and Memberships (BAI Commissioner's Users Group)	85	275	1,300	1,300	1,300	0
012310	6001	Office Supplies	1,930	280	2,300	2,300	2,300	0
012310	6012	Books and Subscriptions	1,072	982	1,100	1,100	1,100	0
		TOTAL COMMISSIONER OF THE REVENUE	229,222	161,448	237,593	237,898	249,186	11,592
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	ASSESSOR						
	DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
	ACTIVITY CODE	012320						
012320	3100	Professional Services	0	0	0	0	0	0
		TOTAL ASSESSOR	0	0	0	0	0	0

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	TREASURER						
	DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
	ACTIVITY CODE	012410						
012410	1100	Salaries and Wages	159,695	111,787	105,363	105,363	174,525	69,162
012410	1100	Salaries and Wages - Local Supplements	0	0	62,317	62,317	0	(62,317)
012410	1300	Salaries and Wages - <i>(Part Time Request FY21)</i>	7,417	0	0	15,000	0	0
012410	1102	Salaries - DMV	0	5,817	6,000	6,000	6,000	0
012410	2100	FICA (7.65%)	10,501	7,512	12,828	13,975	13,351	524
012410	2101	FICA - DMV (7.65%)	0	0	459	459	459	0
012410	2210	Retirement - VRS <i>(11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)</i>	17,982	12,587	18,881	14,622	15,219	(3,662)
012410	2300	Hospital/Medical Plan <i>(8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)</i>	46,043	30,656	45,979	49,420	49,420	3,441
012410	2310	Hybrid Disability Insurance <i>(Specific EE's only - current rate of .00289%)</i>	135	85	139	127	127	(12)
012410	2400	Group Insurance - VRS <i>(.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)</i>	830	581	872	905	942	70
012410	3100	Professional Services	2,561	625	6,000	6,700	6,000	0
012410	3150	Land Sale - Legal Fees	(7,090)	1,131	3,500	3,500	3,500	0
012410	3160	Contractual Services	740	0	0	0	0	0
012410	3320	Maintenance Service Contracts	36	330	0	250	250	250
012410	3500	Printing and Binding	5,161	3,244	0	6,000	0	0
012410	3600	Advertising	763	267	700	1,000	1,000	300
012410	5210	Postage	13,169	7,513	14,500	15,604	15,604	1,104
012410	5230	Telephone	2,787	1,426	0	2,500	0	0
012410	5410	Lease/Rent of Equipment	1,985	1,985	2,000	3,000	2,000	0
012410	5510	Travel <i>(mileage)</i>	121	398	700	300	300	(400)
012410	5530	Travel <i>(subsistence and lodging)</i>	542	681	700	800	700	0
012410	5540	Travel <i>(convention and education)</i>	770	990	1,200	1,500	1,200	0
012410	5810	Dues and Memberships <i>(BAI Treasurer's Users Group)</i>	325	850	1,000	1,000	1,000	0
012410	6001	Office Supplies	2,771	34	1,000	2,500	1,000	0
012410	6012	Books and Subscriptions	137	(69)	200	200	200	0
012410	8101	Machinery and Equipment	4,805	(868)	2,000	3,000	2,000	0
		TOTAL TREASURER	272,187	187,561	286,337	316,042	294,797	8,460

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	ELECTORAL BOARD AND OFFICIALS						
	DIVISION-ACTIVITY	BOARD OF ELECTIONS						
	ACTIVITY CODE	013100						
013100	1711	Salaries and Wages - Electoral Board <i>(Reimbursed at 81.62% per Appropriations Act)</i>	4,165	2,952	4,500	4,500	4,500	0
013100	1714	Compensation - Election Officials	6,165	4,101	10,900	14,500	17,000	6,100
013100	1715	Compensation - Election Officials Recount	0	709	0	0	0	0
013100	1791	Compensation - Voting Machine Technical Support	775	750	1,000	750	750	(250)
013100	2100	FICA <i>(7.65%)</i>	291	169	1,255	1,511	1,702	448
013100	3000	Contractual Services <i>(includes Voting Machine Service)</i>	2,820	2,887	3,000	3,000	3,000	0
013100	3310	Repairs and Maintenance	214	0	1,000	1,000	1,000	0
013100	3600	Advertising	279	234	300	300	1,500	1,200
013100	5210	Postage	90	0	200	500	500	300
013100	5510	Travel <i>(mileage)</i>	481	83	400	750	750	350
013100	5511	Travel <i>(mileage)</i> - Recount	0	63	0	0	0	0
013100	5540	Travel <i>(Convention, Education, Training)</i>	470	48	750	750	750	0
013100	5810	Dues and Memberships	180	180	180	180	180	0
013100	5840	Primary & General Elections	5,412	4,607	7,000	7,000	7,000	0
013100	5842	Primary & General Elections - Recount	0	600	0	0	0	0
013100	6001	Office Supplies	125	0	250	250	400	150
013100	6014	Other Operating Supplies <i>(Ballots)</i>	1,595	2,833	5,000	5,000	5,000	0
013100	8101	Machinery and Equipment	486	546	3,000	3,000	21,500	18,500
		TOTAL ELECTORAL BOARD AND OFFICIALS	23,547	20,763	38,735	42,991	65,532	26,798

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	REGISTRAR							
DIVISION-ACTIVITY	BOARD OF ELECTIONS							
ACTIVITY CODE	013200							
013200	1100	Salaries & Wages (Full Time as of July 1, 2016) (Reimbursed at 69.96% per Appropriations Act)	47,397	33,457	49,256	49,256	50,185	929
013200	1100	Salaries & Wages - Local Supplements	0	0	929	929	0	(929)
013200	1300	Salaries and Wages - Part time (1290 hrs/yr)	16,326	12,111	17,103	17,103	22,691	5,588
013200	1300	Salaries and Wages - Temp Help	0	0	0	0	0	0
013200	2100	FICA (7.65%)	4,871	3,493	5,148	5,148	5,575	427
013200	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	5,337	3,767	5,651	4,376	4,376	(1,275)
013200	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	600	400	600	600	600	0
013200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	280	177	296	265	265	(31)
013200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	246	174	261	271	271	10
013200	3600	Advertising	0	0	50	150	200	150
013200	5210	Postage	916	387	500	1,500	1,500	1,000
013200	5230	Telephone	467	573	1,500	1,500	1,500	0
013200	5510	Travel (mileage)	426	353	350	500	650	300
013200	5540	Travel (convention and education)	129	32	500	1,500	1,500	1,000
013200	5810	Dues and Membership	150	0	180	260	300	120
013200	6001	Office Supplies	811	234	750	900	900	150
TOTAL REGISTRAR			77,957	55,158	83,073	84,258	90,513	7,440

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUNCTION								
JUDICIAL ADMINISTRATION								
DEPARTMENT								
CIRCUIT COURT								
DIVISION-ACTIVITY								
COURTS								
ACTIVITY CODE								
021100								
021100	1711	Compensation of Jury Commissioners	90	120	100	100	100	0
021100	1715	Compensation of Jurors and Witnesses	2,253	1,740	2,000	2,000	2,000	0
021100	5210	Postage	0	0	500	500	500	0
021100	5230	Telephone	2,380	604	500	500	500	0
021100	5600	Payment to Other Locality (<i>Judges Secretary</i>)	19,899	22,255	20,995	20,995	20,995	0
021100	6001	Office Supplies/Food for Jurors	0	0	150	100	100	(50)
021100	6012	Books & Subscriptions	78	75	150	150	150	0
TOTAL CIRCUIT COURT			24,700	24,793	24,395	24,345	24,345	(50)
FUNCTION								
JUDICIAL ADMINISTRATION								
DEPARTMENT								
GENERAL DISTRICT COURT								
DIVISION-ACTIVITY								
COURTS								
ACTIVITY CODE								
021200								
021200	3150	Professional Services - Court Appointed Attorney	1,028	477	1,500	2,000	2,000	500
021200	3320	Maintenance Service Contracts	1,813	829	1,000	1,600	1,600	600
021200	5210	Postage/P.O. Box Rent/Meter Lease	911	206	250	250	250	0
021200	5230	Telephone	3,912	971	3,500	3,500	3,500	0
021200	5540	Travel (<i>convention and education</i>)	0	25	0	0	0	0
021200	5810	Dues and Memberships	25	38	100	100	100	0
021200	6001	Office Supplies	360	284	500	500	500	0
021200	6012	Books & Subscriptions	163	146	250	350	350	100
021200	8102	Furniture and Fixtures	0	0	0	100	100	100
TOTAL GENERAL DISTRICT COURT			8,213	2,976	7,100	8,400	8,400	1,300
FUNCTION								
JUDICIAL ADMINISTRATION								
DEPARTMENT								
SPECIAL MAGISTRATES 21300								
DIVISION-ACTIVITY								
COURTS								
ACTIVITY CODE								
021300								
021300	5230	Telephone Service	0	0	0	0	0	0
021300	6001	Office Supplies	0	0	0	0	0	0
021300	8101	Machinery and Equipment	0	0	0	0	0	0
TOTAL SPECIAL MAGISTRATES			0	0	0	0	0	0

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			MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				(03/10/2020)	(06/25/2019)		(04/28/2020)	
FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	JUVENILE AND DOMESTIC RELATIONS COURT/UNIT AND DETENTION FACILITIES 21601							
DIVISION-ACTIVITY	CORRECTION AND DETENTION							
ACTIVITY CODE	021601							
021601	3320	Maintenance Service Contracts	0	0	100	0	0	(100)
021601	3700	Dry Cleaning/Laundry	0	0	50	50	50	0
021601	5230	Telephone	1,353	478	1,500	1,500	1,500	0
021601	5410	Lease/Rent Equipment	0	0	100	0	0	(100)
021601	5540	Travel (<i>Convention & Education</i>)	0	0	100	750	750	650
021601	5653	Juvenile & Domestic Relations Court	655	1,303	0	0	0	0
021601	5810	Dues & Memberships	100	50	100	100	100	0
021601	6001	Office Supplies	258	0	200	250	250	50
021601	6012	Books & Subscriptions	449	0	250	450	450	200
TOTAL JUVENILE & DOMESTIC RELATIONS COURT			2,815	1,831	2,400	3,100	3,100	700

FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	CLERK OF THE CIRCUIT COURT 21700							
DIVISION-ACTIVITY	COURTS							
ACTIVITY CODE	021700							
021700	1100	Salaries and Wages	143,085	99,794	138,052	138,052	150,771	12,719
021700	1100	Salaries and Wages - Local Supplements	0	0	12,187	18,187	0	(12,187)
021700	2100	FICA (7.65%)	10,327	7,225	11,493	11,952	11,534	41
021700	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	16,111	10,993	16,917	13,624	13,147	(3,770)
021700	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	21,944	18,181	21,365	32,090	32,090	10,725
021700	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	0	73	0	146	146	146
021700	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	744	508	781	844	814	33
021700	3100	Professional Services (Audit)	2,221	1,610	3,000	2,800	2,800	(200)
021700	3500	Printing & Binding	0	0	500	500	500	0
021700	5210	Postage	891	692	1,300	1,300	1,300	0
021700	5230	Telephone	947	241	1,500	1,500	1,500	0
021700	5410	Lease/Rent of Equipment	3,597	2,398	3,657	3,657	3,657	0
021700	5540	Travel (<i>convention and education</i>)	0	0	100	0	0	(100)
021700	5810	Dues and Memberships	290	0	290	290	290	0
021700	6001	Office Supplies	1,120	1,002	1,500	1,500	1,500	0
021700	6021	Record Books	11,731	7,591	500	300	300	(200)
021700	6022	Recordation of Documents	12,776	6,959	13,000	13,000	13,000	0
021700	8101	Machinery and Equipment	0	170	350	300	300	(50)
TOTAL CLERK OF THE CIRCUIT COURT			225,783	157,437	226,492	240,042	233,649	7,157

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		MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
		ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
		2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
			<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
FUNCTION	JUDICIAL ADMINISTRATION						
DEPARTMENT	VICTIM/WITNESS ASSISTANCE PROGRAM (Grant Funded Department)						
DIVISION-ACTIVITY	COURTS						
ACTIVITY CODE	021910						
021910	1100 Salaries and Wages	39,700	26,467	39,700	39,700	39,700	0
021910	2100 FICA (7.65%)	3,037	2,025	3,037	3,037	3,037	0
021910	2210 Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	4,470	2,980	4,470	3,462	3,462	(1,008)
021910	2300 Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	0	0	0	0	0	0
021910	2310 Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	234	140	241	210	210	(31)
021910	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	401	267	206	214	214	8
021910	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	200	195	200	0
021910	5210 Postage	92	0	200	200	195	(5)
021910	5230 Telephone	376	121	600	600	600	0
021910	5510 Travel (Mileage)	0	611	1,120	1,120	1,120	0
021910	5530 Travel (Subsistence & Lodging)	0	10	0	0	0	0
021910	5540 Travel (convention and education)	0	335	450	450	450	0
021910	5810 Dues and Memberships	0	0	100	100	100	0
021910	6001 Office Supplies	345	654	3,944	3,944	3,944	0
021910	8101 Furniture & Fixtures	0	0	3,000	3,000	3,000	0
TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM		48,656	33,609	57,269	56,232	56,232	(1,036)

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	COMMONWEALTH'S ATTORNEY 22100							
DIVISION-ACTIVITY	COMMONWEALTH'S ATTORNEY							
ACTIVITY CODE	022100							
022100	1100	Salaries and Wages	171,266	119,886	158,483	158,483	179,829	21,346
022100	1100	Salaries and Wages - Local Supplements	0	0	21,346	21,346	0	(21,346)
022100	1300	Salaries and Wages - Part time	26,052	17,934	28,159	28,159	28,330	171
022100	2100	FICA (7.65%)	14,118	9,778	15,911	15,911	15,924	13
022100	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	19,285	13,499	20,249	15,681	15,681	(4,568)
022100	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	20,987	15,568	20,765	25,085	25,085	4,320
022100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	891	623	935	971	971	36
022100	3100	Professional Services	43	0	100	100	100	0
022100	3320	Maintenance Service Contracts	1,095	1,218	1,200	1,250	1,250	50
022100	5210	Postage	194	247	300	300	300	0
022100	5230	Telephone	1,151	362	1,200	1,200	1,200	0
022100	5240	Subpoena Expense	0	0	50	50	50	0
022100	5410	Lease/Rent of Equipment	2,214	1,396	2,400	2,400	2,400	0
022100	5510	Travel (mileage)	0	0	100	200	200	100
022100	5530	Travel (subsistence and lodging)	0	1,439	100	400	400	300
022100	5540	Travel (convention and education)	150	0	200	200	200	0
022100	5810	Dues and Memberships	685	290	750	750	750	0
022100	6001	Office Supplies	2,355	1,046	1,300	1,300	1,300	0
022100	6012	Books and Subscriptions	497	0	750	750	750	0
022100	8101	Machinery and Equipment	16,052	0	0	0	0	0
TOTAL COMMONWEALTH'S ATTORNEY			277,035	183,286	274,298	274,536	274,720	422

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			MODIFIED		AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				(03/10/2020)	(06/25/2019)		(04/28/2020)	
FUNCTION	PUBLIC SAFETY							
DEPARTMENT	SHERIFF 31200							
DIVISION-ACTIVITY	LAW ENFORCEMENT, TRAFFIC CONTROL AND COURT SERVICE							
ACTIVITY CODE	031200							
031200	1100	Salaries and Wages	618,068	424,918	637,149	637,149	914,424	277,275
031200	1104	Salaries & Wages - Local Law Enforcement Supplements - Deputies & Admin Staff	169,324	127,844	140,715	140,715	0	(140,715)
031200	1104	Salaries and Wages - Local Supplements - Dispatchers	0	0	55,478	55,478	0	(55,478)
031200	1200	Overtime Compensation (including Market Days)	60,885	45,047	37,500	41,500	41,500	4,000
031200	1300	Salaries and Wages - Part time	124,556	87,744	121,849	121,849	121,849	0
031200	2100	FICA (7.65%)	72,453	51,789	75,941	76,247	82,450	6,509
031200	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	88,660	61,527	93,834	72,667	79,738	(14,097)
031200	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	116,939	78,778	118,133	130,120	130,120	11,987
031200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	205	129	423	370	370	(53)
031200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	4,094	2,842	4,333	4,500	4,938	605
031200	3100	Professional Services (Grant Writing Consultant)	0	0	0	16,000	16,000	16,000
031200	3110	Professional Health Services	0	0	39,459	1,000	1,000	(38,459)
031200	3310	Repairs and Maintenance	2	0	0	0	0	0
031200	3320	Maintenance Service Contracts	15,114	12,123	17,900	17,900	17,900	0
031200	3330	Repairs to Vehicles	13,910	12,230	15,000	15,000	15,000	0
031200	3340	Vehicle Cleaning	422	278	400	500	500	100
031200	3700	Laundry and Cleaning	0	0	100	100	100	0
031200	5210	Postage	709	387	700	700	700	0
031200	5230	Telephone (includes MDT internet access)	16,131	10,195	22,066	22,066	22,066	0
031200	5305	Motor Vehicle Insurance	7,999	9,578	6,314	6,314	6,314	0
031200	5510	Travel (mileage)	540	126	500	500	500	0
031200	5530	Travel (subsistence and lodging)	1,679	428	3,000	3,000	3,000	0
031200	5540	Travel (convention and education)	1,657	1,303	2,500	2,500	2,500	0
031200	5570	Inmate Expense	1,541	962	1,850	1,850	1,850	0
031200	5810	Dues and Memberships	16,121	13,207	16,000	16,000	16,000	0
031200	5850	Investigations	436	485	2,000	2,000	2,000	0
031200	5852	Confidential Funds	0	1,000	2,000	2,000	2,000	0
031200	5860	Crime Prevention (Grant Funded)	25	211	1,000	1,000	1,000	0
031200	6001	Office Supplies	2,770	321	3,000	3,000	3,000	0
031200	6004	Medical Supplies	0	0	0	0	0	0
031200	6007	Repair and Maintenance Supplies	1,397	773	1,600	1,600	1,600	0
031200	6008	Vehicle and Power Equipment - Fuel	27,509	14,494	26,000	34,500	34,500	8,500
031200	6009	Vehicle and Power Equipment - Supplies	4,339	550	8,250	5,000	5,000	(3,250)
031200	6010	Police Supplies	9,766	2,979	9,610	9,610	9,610	0
031200	6011	Uniforms and Wearing Apparel	4,052	853	6,000	6,000	6,000	0

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			MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
031200	6012	Books and Subscriptions	2,976	1,604	2,500	2,500	2,500	0
031200	6013	School/LE Programs/Special Event Coverage for Market Days and Fireworks	1,847	844	6,700	2,700	2,700	(4,000)
031200	8101	Machinery and Equipment	4,536	445	7,000	5,000	5,000	(2,000)
031200	8102	Furniture and Fixtures	3,885	52	2,250	2,250	2,250	0
031200	8103	Communications	818	366	2,260	2,260	2,260	0
031200	8105	Motor Vehicle Purchase	35,532	0	0	0	0	0
031200	8107	Mobile Data Units	0	965	12,100	0	0	(12,100)
TOTAL SHERIFF			1,430,894	967,376	1,503,415	1,463,446	1,558,238	54,823

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		MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE	
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	ENHANCED - 911 EMERGENCY DISPATCH SYSTEM 31400						
	DIVISION-ACTIVITY	OTHER PROTECTION 3506						
	ACTIVITY CODE	031400						
031400	1100	Salaries and Wages	25,422	39,790	26,185	26,185	34,401	8,216
031400	1104	Salaries and Wages - Local Supplements	9,384	6,595	10,362	10,362	0	(10,362)
031400	1200	Overtime Compensation	3,094	2,882	7,000	5,000	5,000	(2,000)
031400	1300	Salaries and Wages - Part Time	31,644	16,515	24,670	24,670	24,670	0
031400	2100	FICA (7.65%)	5,062	3,879	5,219	5,066	4,901	(317)
031400	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	3,919	5,223	4,115	3,187	3,000	(1,115)
031400	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	9,096	12,128	9,094	9,774	9,774	680
031400	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	205	245	200	190	190	(10)
031400	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	181	241	190	197	186	(4)
031400	3310	Repair and Maintenance	0	26,824	0	0	0	0
031400	3320	Maintenance Service Contracts	29,729	0	33,610	33,610	33,610	0
031400	5230	Telephone	457	115	1,460	1,460	1,460	0
031400	5231	Telephone (E911 Trunks & NCM System)	8,675	4,438	9,000	9,000	9,000	0
031400	5510	Travel (mileage)	442	0	450	450	450	0
031400	5530	Travel (subsistence and lodging)	0	987	500	1,000	1,000	500
031400	5540	Travel (convention and education)	514	0	500	1,000	1,000	500
031400	5810	Dues and Memberships	948	489	500	1,000	1,000	500
031400	6001	Office Supplies	1,682	730	1,500	1,800	1,800	300
031400	6007	Repair and Maintenance Supplies	0	0	100	0	0	(100)
031400	8101	Machinery & Equipment	805	550	800	2,700	2,700	1,900
		TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	131,261	121,630	135,455	136,651	134,142	(1,313)

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			MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				(03/10/2020)	(06/25/2019)		(04/28/2020)	
		FUNCTION PUBLIC SAFETY						
		DEPARTMENT FIRE PROTECTION SERVICES 32200						
		DIVISION-ACTIVITY FIRE AND RESCUE SERVICES						
		ACTIVITY CODE 032200						
032200	5650	State Forester <i>(Pass through funds)</i>	2,283	2,283	2,300	2,300	2,300	0
032200	5660	Mathews Volunteer Fire Dept. - VA. Fire Program <i>(Pass through funds)</i>	31,076	0	25,000	25,000	25,000	0
032200	5699	Mathews Volunteer Fire Dept. - Local Contribution (incl \$100,000 for Cap. Proj.) (less cost for Grant Function)	180,000	135,000	180,000	180,000	175,000	(5,000)
TOTAL FIRE PROTECTION SERVICES			213,359	137,283	207,300	207,300	202,300	(5,000)
		FUNCTION PUBLIC SAFETY						
		DEPARTMENT AMBULANCE AND RESCUE SERVICES 32300						
		DIVISION-ACTIVITY FIRE AND RESCUE SERVICES						
		ACTIVITY CODE 032300						
032300	5661	MVRS. - Two-For-Life Funds <i>(Pass through funds)</i>	13,890	0	7,000	7,000	7,000	0
032300	5699	Mathews Vol. Rescue Squad - Local Contribution (less cost for Grant Function)	250,000	186,000	248,000	248,000	243,000	(5,000)
TOTAL AMBULANCE AND RESCUE SERVICES			263,890	186,000	255,000	255,000	250,000	(5,000)
		FUNCTION PUBLIC SAFETY						
		DEPARTMENT EMERGENCY SERVICES AND PENINSULA EMERGENCY MEDICAL SERVICES COUNCIL 32400						
		DIVISION-ACTIVITY OTHER PROTECTION						
		ACTIVITY CODE 032400						
032400	1300	Salaries and Wages - Part Time	13,354	9,692	14,024	14,024	23,392	9,368
032400	2100	FICA (7.65%)	1,022	741	1,073	1,073	1,789	717
032400	3100	Professional Services	0	0	500	500	500	0
032400	3150	Communications Tower Lease <i>(Fire, Rescue & Sheriff)</i>	8,652	5,206	4,200	4,200	4,200	0
032400	3320	Maintenance Service Contract <i>(Code Red)</i>	9,500	9,500	10,000	10,000	10,000	0
032400	3330	Repairs to Vehicle	2,576	470	0	0	0	0
032400	5230	Telephone	602	405	1,050	1,050	1,050	0
032400	5305	Motor Vehicle Insurance	0	456	0	0	0	0
032400	5510	Travel <i>(mileage - OES and EMS)</i>	1,170	339	2,000	2,000	2,000	0
032400	5530	Travel <i>(subsistence & lodging)</i>	525	87	500	500	500	0
032400	5540	Travel <i>(convention and education)</i>	(6,409)	64	1,500	1,500	1,500	0
032400	5699	Peninsula Emergency Medical Services Council, Inc.- Local Contribution	1,124	1,125	1,125	1,393	1,393	268
032400	5810	Dues and Memberships	400	385	425	425	425	0
032400	6001	Office Supplies	135	135	0	0	0	0
032400	6008	Vehicle & Power Equipment Fuel	152	0	0	0	0	0
032400	6012	Books and Subscriptions	0	0	0	0	0	0
032400	8107	Machinery & Equipment	39,192	0	1,500	1,500	1,500	0
TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL			71,994	28,605	37,897	38,165	48,249	10,353

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		MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE	
		ACCRUAL BASIS		BUDGET	REQUEST	BUDGET		
		2018-2019	2019-2020	2019-2020	2020-2021	2020-2021		
			<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>		
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	JUVENILE DETENTION FACILITIES						
	DIVISION-ACTIVITY	CORRECTION AND DETENTION						
	ACTIVITY CODE	033203						
033203	7001	Regional Juvenile Detention Facility (Merrimac Center)	23,244	17,547	23,398	21,970	21,970	(1,428)
		TOTAL J & D RELATIONS DETENTION FACILITIES	23,244	17,547	23,398	21,970	21,970	(1,428)
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	GROUP HOME FACILITIES						
	DIVISION-ACTIVITY	CORRECTION AND DETENTION						
	ACTIVITY CODE	033204						
033204	5654	Colonial Group Home Commission Services (VJCCCA) <i>(Crossroads, Project Insight, Community Supervision and Psychological Services)</i>	57,521	53,330	71,107	75,891	75,891	4,784
		TOTAL GROUP HOME DETENTION FACILITIES	57,521	53,330	71,107	75,891	75,891	4,784
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	MIDDLE PENINSULA REGIONAL SECURITY CENTER (JAIL)						
	DIVISION-ACTIVITY	CORRECTION AND DETENTION						
	ACTIVITY CODE	033205						
033205	5699	Local Probation and Pretrial Services	8,750	9,450	9,450	10,400	10,400	950
033205	7002	Regional Jail - Local Contribution	458,005	331,751	407,396	442,964	442,964	35,568
		TOTAL REGIONAL SECURITY CENTER	466,755	341,201	416,846	453,364	453,364	36,518
	FUNCTION	JUDICIAL ADMINISTRATION						
	DEPARTMENT	COURT SERVICE UNIT & NON-SECURE DETENTION						
	DIVISION-ACTIVITY	CORRECTION AND DETENTION						
	ACTIVITY CODE	033300						
033300	5699	Court Service Unit & Non-Secure Detention	7,018	5,110	11,960	12,360	12,360	400
		TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	7,018	5,110	11,960	12,360	12,360	400

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		MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
	FUNCTION						
	PUBLIC SAFETY						
	DEPARTMENT						
	BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS 34400						
	DIVISION-ACTIVITY						
	BUILDING INSPECTIONS & FLOOD PLAIN MANAGEMENT						
	ACTIVITY CODE						
	034400						
034400	1100 Salaries and Wages	93,215	57,093	100,672	100,672	107,280	6,608
034400	1300 Salaries and Wages - Part Time Clerical	2,512	11,599	2,081	2,081	2,081	0
034400	2100 FICA (7.65%)	6,203	4,927	7,861	7,861	8,366	506
034400	2210 Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	10,496	5,765	11,336	8,779	9,355	(1,981)
034400	2300 Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	24,849	11,100	35,869	32,090	32,090	(3,779)
034400	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	942	517	523	544	579	56
034400	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	470	470	470	0
034400	3310 Repairs and Maintenance	0	0	0	0	0	0
034400	3330 Repairs to Vehicles	0	0	250	250	250	0
034400	5210 Postage	50	0	150	150	150	0
034400	5230 Telephone	2,170	1,311	2,400	2,400	2,400	0
034400	5305 Motor Vehicle Insurance	400	456	332	332	332	0
034400	5410 Maintenance Service Agreements (Copier)	1,878	1,687	1,500	1,500	1,500	0
034400	5530 Travel (subsistence and lodging)	13	36	150	150	150	0
034400	5540 Travel (convention and education)	(37)	250	300	300	300	0
034400	5810 Dues and Memberships	340	45	300	300	300	0
034400	6001 Office Supplies	1,606	934	900	900	900	0
034400	6008 Vehicle and Power Equipment Supplies (Fuel)	1,301	0	2,000	2,000	2,000	0
034400	6012 Books and Subscriptions	460	80	500	500	500	0
034400	8102 Furniture and Fixtures	394	0	0	0	0	0
034400	9999 Building Permit S/Chg Pmt to State - (9999)	1,166	1,148	900	900	900	0
	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	147,957	96,948	168,494	162,178	169,904	1,410

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			MODIFIED		AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				(03/10/2020)	(06/25/2019)		(04/28/2020)	
FUNCTION	PUBLIC SAFETY							
DEPARTMENT	ANIMAL CONTROL - 035100							
DIVISION-ACTIVITY	OTHER PROTECTION							
ACTIVITY CODE	035100							
035100	1100	Salaries & Wages - Full Time	0	10,483	31,450	31,450	32,536	1,086
035100	1300	Salaries & Wages - Part time (Up to 29 hours per week)	58,333	25,905	24,540	24,540	26,332	1,792
035100	2100	FICA (7.65%)	4,419	2,789	4,283	4,283	4,503	220
035100	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	2,799	2,361	3,541	2,742	2,837	(704)
035100	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	5,306	320	600	600	600	0
035100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	147	111	135	166	166	31
035100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	251	212	164	170	176	12
035100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	111	111	111	0
035100	3110	Professional Health Services	404	1,051	1,000	1,000	1,000	0
035100	3111	Professional Health Services - Rabies Clinic	0	166	1,600	0	0	(1,600)
035100	3330	Repairs to Vehicles	1,461	387	600	600	600	0
035100	3600	Advertising	0	0	100	50	50	(50)
035100	3840	GM Humane Society Payments	24,000	16,000	25,000	25,000	25,000	0
035100	5210	Postage	8	0	50	50	50	0
035100	5230	Telephone (Cell)	1,241	848	1,300	1,300	1,300	0
035100	5305	Motor Vehicle Insurance	400	912	370	370	370	0
035100	5510	Travel (Mileage)	193	147	600	600	600	0
035100	5530	Travel (Subsistence and Lodging)	0	0	780	780	780	0
035100	5540	Travel (Convention and Education)	408	350	2,000	2,000	2,000	0
035100	5810	Dues and Memberships	119	144	200	200	200	0
035100	6001	Office Supplies	397	163	500	500	500	0
035100	6002	Food Supplies/Food Service Supplies	49	0	100	100	100	0
035100	6004	Medical Supplies	15	0	200	200	200	0
035100	6008	Vehicle and Power Equipment (Fuel)	1,545	0	2,000	2,000	2,000	0
035100	6009	Vehicle and Power Equipment (Supplies)	655	0	0	0	0	0
035100	6010	Police Supplies	1,259	429	600	600	600	0
035100	6011	Uniforms and Wearing Apparel	209	0	500	500	500	0
035100	8101	Machinery and Equipment	216	0	300	300	300	0
035100	8103	Communications	0	0	300	300	300	0
TOTAL ANIMAL CONTROL			103,832	62,777	102,925	100,513	103,710	786

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
		FUNCTION PUBLIC SAFETY DEPARTMENT MEDICAL EXAMINER 35300 DIVISION-ACTIVITY OTHER PROTECTION ACTIVITY CODE 035300						
035300	3110	Medical Examiner's Fees	40	60	100	100	100	0
		TOTAL MEDICAL EXAMINER	40	60	100	100	100	0
		FUNCTION PUBLIC WORKS DEPARTMENT HIGHWAYS, STREETS, BRIDGES AND SIDEWALKS 41200 DIVISION-ACTIVITY MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS ACTIVITY CODE 041200						
041200	3310	Repairs and Maintenance	0	0	0	0	0	0
		TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	0	0	0	0
		FUNCTION PUBLIC WORKS DEPARTMENT STREET LIGHTS 41320 DIVISION-ACTIVITY MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS ACTIVITY CODE 041320						
041320	5110	Electrical Services	16,846	10,285	18,000	18,000	18,000	0
		TOTAL STREET LIGHTS	16,846	10,285	18,000	18,000	18,000	0
		FUNCTION PUBLIC WORKS DEPARTMENT SOLID WASTE MANAGEMENT 42400 DIVISION-ACTIVITY SANITATION AND WASTE REMOVAL ACTIVITY CODE 042400						
042400	3800	Transfer Station O & M, Disposal	642,735	476,743	635,657	658,343	658,343	22,686
042400	3820	Drop-off Recycling Program	825	0	0	0	0	0
042400	3821	Household Chemicals Recycling Program	9,400	6,000	8,000	4,800	4,800	(3,200)
042400	5699	Virginia Peninsulas PSA-Local Contribution Administrative Services	10,750	8,062	10,750	11,000	11,000	250
042400	5699	Virginia Peninsulas PSA-Local Contribution - Vehicle Maintenance Facility	0	0	0	39,052	39,052	39,052
		TOTAL SOLID WASTE MANAGEMENT	663,710	490,805	654,407	713,195	713,195	58,788

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		MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
		ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
		2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
			(03/10/2020)	(06/25/2019)		(04/28/2020)	
FUNCTION	PUBLIC WORKS						
DEPARTMENT	MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS 43200						
DIVISION-ACTIVITY	GENERAL PROPERTIES						
ACTIVITY CODE	043200						
043200	1100 Salaries and Wages	59,154	45,732	68,598	68,598	71,416	2,818
043200	2100 FICA (7.65%)	4,001	3,089	5,248	5,248	5,463	216
043200	2210 Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	6,401	5,149	7,724	5,982	6,227	(1,497)
043200	2300 Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	18,826	13,848	9,094	9,774	9,774	680
043200	2310 Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	197	152	243	228	228	(15)
043200	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	574	462	357	370	386	29
043200	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	336	336	350	14
043200	3100 Professional Services	0	0	0	0	0	0
043200	3310 Repairs & Maintenance	65,331	29,827	100,000	100,000	100,000	0
043200	3312 Maintenance (Hole in the Wall Sewage System)	0	11,220	3,300	3,300	3,300	0
043200	3320 Maintenance Service Contracts	108,140	51,381	89,000	89,000	89,000	0
043200	3321 Contractual Services (Janitorial)	85,164	57,085	82,000	82,000	82,000	0
043200	3330 Repairs-Vehicles	3,143	723	2,500	2,500	2,500	0
043200	5110 Electrical Services	146,067	74,201	140,000	140,000	140,000	0
043200	5120 Fuel Oil & Propane (Heating Services)	12,698	11,771	20,000	20,000	20,000	0
043200	5130 Sewage Services	39,020	15,218	7,500	40,000	25,000	17,500
043200	5131 Water Services (Water Coolers)	3,949	2,387	4,400	4,400	4,400	0
043200	5140 Refuse Collection	5,880	3,810	6,000	6,000	6,000	0
043200	5230 Telephone (Including Maintenance Equipment at Liberty Square and Social Services)	10,190	7,074	16,700	16,700	16,700	0
043200	5301 Boiler Insurance	3,763	4,000	3,960	3,960	3,960	0
043200	5305 Motor Vehicle Insurance (Including Social Services 3 Vehicles)	800	912	1,662	1,662	1,662	0
043200	5308 Property, General Liability, Inland Marine and Cyber	26,683	27,972	27,947	27,947	27,947	0
043200	5309 Flood Insurance	7,701	10,167	8,700	8,700	8,700	0
043200	5530 Travel (subsistence & lodging)	0	138	0	0	0	0
043200	6001 Office Supplies	206	193	400	400	400	0
043200	6003 Agricultural Supplies (Mosquito Control)	0	0	1,500	1,500	1,500	0
043200	6005 Janitorial Supplies	5,680	4,976	5,000	5,000	5,000	0
043200	6007 Repairs and Maintenance Supplies	34	630	600	600	600	0
043200	6008 Vehicle and Power Equipment Supplies (Fuel)	3,703	0	5,000	5,000	5,000	0
043200	6009 Vehicle and Power Equipment Supplies	0	0	100	100	100	0
043200	6011 Uniforms and Wearing Apparel	0	0	100	100	100	0
043200	6014 Flags, including those purchased for resale	0	0	1,000	1,000	1,000	0
043200	8101 Machinery and Equipment	0	0	500	500	500	0
TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS		617,305	382,116	619,469	650,905	639,213	19,745

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
		FUNCTION	HEALTH AND WELFARE					
		DEPARTMENT	HEALTH DEPARTMENT 51200					
		DIVISION-ACTIVITY	HEALTH					
		ACTIVITY CODE	051200					
051200	5610	Health Department - Local Contribution (Three Rivers Health District)	138,858	104,144	138,858	138,858	138,858	0
		TOTAL HEALTH DEPARTMENT	138,858	104,144	138,858	138,858	138,858	0
		FUNCTION	HEALTH AND WELFARE					
		DEPARTMENT	GLOUCESTER-MATHEWS CARE CLINIC 51400					
		DIVISION-ACTIVITY	HEALTH					
		ACTIVITY CODE	051400					
051400	5699	Gloucester-Mathews Care Clinic- Local Contribution	8,000	8,000	8,000	8,000	8,000	0
		TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	8,000	8,000	0
		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					
052200	5620	Community Services Board - Local Contribution	33,130	24,848	33,130	33,130	33,130	0
052200	5699	Puller Center (Versability Resources) - Local Contribution	5,000	5,000	5,000	5,000	5,000	0
		TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	38,130	29,848	38,130	38,130	38,130	0

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			MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
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							
053230	3400	Local Contribution - Bay Transit - Transit Services	36,975	30,000	40,000	40,400	40,400	400
053230	5699	Local Contribution - Bay Aging - Aging Services	17,349	13,012	13,625	13,898	13,898	273
053230	5699	Section 8 - Voucher Program	0	0	3,724	3,725	3,725	1
TOTAL AGENCY ON AGING & BAY TRANSIT			54,324	43,012	57,349	58,023	58,023	674

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		MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
	FUNCTION DEPARTMENT DIVISION-ACTIVITY ACTIVITY CODE	EDUCATION RAPPAHANNOCK COMMUNITY COLLEGE 68000 COMMUNITY COLLEGES 068000					
068000	5699 Rappahannock Community College - Local Operating Contribution	6,987	7,127	7,127	7,270	7,270	143
	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	6,987	7,127	7,127	7,270	7,270	143

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			MODIFIED		AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
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							
071000	3160	Contractual Services (YMCA)	85,090	56,667	65,000	65,000	65,000	0
071000	3160	Contractual Services (YMCA - Shelter Lease Agreement 2017 - 2027)	0	0	20,000	20,000	20,000	0
071000	5600	Contribution - Mathews Little League	5,000	5,000	5,000	6,500	5,500	500
071000	5699	Contribution - Boys & Girls Club	10,000	10,000	10,000	25,000	10,000	0
071000	6003	Agricultural Supplies - Baseball Field Maintenance (MHS)	3,410	3,500	3,500	0	3,500	0
TOTAL PARKS AND RECREATION			103,500	75,167	103,500	116,500	104,000	500

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			MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				(03/10/2020)	(06/25/2019)		(04/28/2020)	
FUNCTION	PARKS, RECREATION AND CULTURAL							
DEPARTMENT	MEMORIAL (PUBLIC) LIBRARY 73100							
DIVISION-ACTIVITY	LIBRARY ADMINISTRATION							
ACTIVITY CODE	073100							
073100	1100	Salaries and Wages - Full-time Staff	92,295	66,599	99,899	99,899	105,503	5,604
073100	1102	Salaries and Wages - Director	58,057	41,801	62,702	62,702	65,176	2,474
073100	1300	Salaries and Wages - Part time	39,377	28,559	52,132	52,132	50,000	(2,132)
073100	2100	FICA (7.65%)	13,390	9,782	16,427	16,427	16,882	455
073100	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	129,970	11,029	11,249	8,711	9,200	(2,049)
073100	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	30,984	20,656	31,574	33,893	33,893	2,319
073100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	209	135	215	202	202	(13)
073100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	934	989	519	539	570	50
073100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	467	467	467	0
073100	3000	Professional Services - Training	3,547	2,174	22,481	6,500	6,500	(15,981)
073100	3001	Professional Services - C4K Leadership Grant Program	4,077	(794)	0	17,481	17,481	17,481
073100	3160	Computer/Installation & Maintenance	5,469	7,943	19,000	19,000	19,000	0
073100	3310	Repairs and Maintenance	740	240	500	1,000	1,000	500
073100	3320	Maintenance Service Contracts (Including HVAC/Controls)	5,467	4,749	13,500	15,500	15,500	2,000
073100	3600	Advertising	2,306	1,299	5,000	5,000	5,000	0
073100	5210	Postage	1,098	498	1,500	1,500	1,500	0
073100	5230	Telephone	8,727	5,316	3,900	3,900	3,900	0
073100	5240	VA Database User Fee	19,706	24,463	19,500	19,500	19,500	0
073100	5410	Lease/Rent of Equipment	3,955	2,642	4,000	4,000	4,000	0
073100	5510	Travel (mileage)	0	210	500	500	500	0
073100	5540	Travel (Convention & Education)	140	205	1,079	800	800	(279)
073100	5810	Dues and Memberships	761	315	250	250	250	0
073100	6001	Office Supplies	3,138	1,836	3,000	3,000	3,000	0
073100	6012	Books and Subscriptions	26,393	16,071	35,000	35,000	35,000	0
073100	6014	Library Supplies	5,040	659	4,500	4,500	4,500	0
073100	8101	Machinery and Equipment	430	230	1,500	1,500	1,500	0
073100	8102	Furniture and Fixtures	4,588	382	1,000	1,000	1,000	0
TOTAL MEMORIAL (PUBLIC) LIBRARY			460,795	247,990	411,394	414,904	421,823	10,429

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
	FUNCTION	COMMUNITY DEVELOPMENT						
	DEPARTMENT	PLANNING AND ZONING 81100						
	DIVISION-ACTIVITY	PLANNING AND COMMUNITY DEVELOPMENT						
	ACTIVITY CODE	081100						
081100	1100	Salaries and Wages	134,896	99,139	194,970	194,970	201,305	6,335
081100	2100	FICA (7.65%)	9,628	7,126	14,915	14,915	15,400	485
081100	2210	Retirement - VRS (11.93% for FY17 and FY18, 11.26% for FY19 and FY20, 8.72% for FY21)	15,118	11,163	21,954	17,001	17,554	(4,400)
081100	2300	Hospital/Medical Plan (8.5% increase for FY19, 0% increase for FY20, 7.5% increase for FY21)	29,868	19,912	44,962	48,328	48,328	3,366
081100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	223	156	229	235	235	6
081100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	1,356	1,001	1,014	1,053	1,087	73
081100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21)	0	0	955	955	986	31
081100	3100	Professional Services	33,891	(1,041)	30,000	30,000	15,000	(15,000)
081100	3311	Property Maintenance Fund	0	0	1,000	1,000	1,000	0
081100	3320	Maintenance Service Contracts	1,236	618	2,000	1,300	1,300	(700)
081100	3330	Repairs to Vehicles (Staff Car)	318	905	500	500	500	0
081100	3500	Printing and Binding	200	0	250	200	200	(50)
081100	3600	Advertising	2,960	1,513	2,000	2,000	2,000	0
081100	5210	Postage	504	147	400	400	400	0
081100	5230	Telephone	4,659	2,566	4,000	3,500	3,500	(500)
081100	5305	Motor Vehicle Insurance (Staff Car, Pick-Up)	800	912	665	1,000	1,000	335
081100	5410	Rent/Lease of Equipment	3,850	3,080	4,800	4,620	4,620	(180)
081100	5510	Travel (mileage)	136	273	500	500	500	0
081100	5530	Travel (subsistence and lodging)	413	0	500	500	500	0
081100	5540	Travel (convention and education)	1,350	1,314	750	750	750	0
081100	5810	Dues and Memberships	165	0	500	0	0	(500)
081100	6001	Office Supplies	1,825	40	1,000	1,000	1,000	0
081100	6008	Vehicle & Power Equipment (Fuel)	358	0	1,000	500	500	(500)
081100	6009	Vehicle Supplies (Staff Car)	0	0	0	0	0	0
081100	6012	Books and Subscriptions	0	0	100	100	100	0
081100	6014	Maintenance of Maps	599	1,597	500	1,500	1,500	1,000
081100	6015	Signs & Sign Hardware	1,811	1,994	750	2,000	2,000	1,250
081100	8102	Furniture and Fixtures	0	0	100	100	100	0
		TOTAL PLANNING AND ZONING	246,164	152,415	330,314	328,928	321,365	(8,949)

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			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			PLANNING COMMISSION AND BOARD OF ZONING APPEALS 81400					
DIVISION-ACTIVITY			PLANNING AND COMMUNITY DEVELOPMENT					
ACTIVITY CODE			081400					
081400	1100	Salaries - Board	3,050	1,275	4,000	4,000	4,000	0
081400	2100	FICA (7.65%)	205	84	306	306	306	0
081400	5510	Travel (mileage)	69	81	0	0	0	0
081400	5530	Travel (subsistence and lodging)	102	224	500	500	500	0
081400	5540	Travel (convention and education)	1,573	600	500	500	500	0
081400	5810	Dues and Memberships	0	0	0	0	0	0
081400	6012	Books and Subscriptions	0	0	0	0	0	0
TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS			4,998	2,265	5,306	5,306	5,306	0
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			LOCAL AND REGIONAL ECONOMIC DEVELOPMENT 81500					
DIVISION-ACTIVITY			ECONOMIC DEVELOPMENT					
ACTIVITY CODE			081500					
081500	5697	Bay School Contribution - (\$5000 local contribution + \$5,000 Commission for the Arts state pass-through grant)	10,000	5,000	10,000	10,000	9,500	(500)
081500	5702	Mathews Visitor & Information Center (Director Support)	24,000	18,000	24,000	24,000	24,000	0
081500	5703	Mathews Visitor & Information Center (Tourism Marketing Support)	5,000	0	5,000	5,000	5,000	0
081500	5704	Middle Peninsula Alliance (\$5,000 total, split between County and EDA)	2,500	2,500	2,500	2,500	2,500	0
TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT			41,500	25,500	41,500	41,500	41,000	(500)
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			MIDDLE PENINSULA PLANNING DISTRICT COMMISSION 81800					
DIVISION-ACTIVITY			PLANNING AND COMMUNITY DEVELOPMENT					
ACTIVITY CODE			081800					
081800	5699	Middle Peninsula Planning District Commission - Local Contribution	22,757	22,757	22,757	22,757	22,757	0
TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.			22,757	22,757	22,757	22,757	22,757	0

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		MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE	
FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT TIDEWATER SOIL AND WATER CONSERVATION DISTRICT 82400 DIVISION-ACTIVITY ENVIRONMENTAL MANAGEMENT ACTIVITY CODE 082400								
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
FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT WETLANDS BOARD 82600 DIVISION-ACTIVITY PLANNING AND COMMUNITY DEVELOPMENT ACTIVITY CODE 082600								
082600	1100	Salaries - Board	1,400	675	1,500	1,500	1,500	0
082600	2100	FICA (7.65%)	107	52	115	115	115	0
082600	5510	Travel (mileage)	(323)	0	100	100	100	0
082600	5540	Travel (convention and education)	0	0	100	100	100	0
		TOTAL WETLANDS BOARD	1,184	727	1,815	1,815	1,815	0

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		MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT LITTER CONTROL PROGRAM 82800 DIVISION-ACTIVITY ENVIRONMENTAL MANAGEMENT ACTIVITY CODE 082800							
082800	5699 Litter Control Management Services <i>(Grant Pass-through to MCVIC)</i>	6,207	4,883	6,207	4,883	4,883	(1,324)
TOTAL LITTER CONTROL PROGRAM		6,207	4,883	6,207	4,883	4,883	(1,324)
FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT VIRGINIA TECH COOPERATIVE EXTENSION SERVICE 83200 DIVISION-ACTIVITY HORTICULTURE AND FAMILY RESOURCES ACTIVITY CODE 083200							
083200	1100 Salaries and Wages	17,135	9,935	21,423	21,985	21,704	281
083200	2000 Fringe Payment	6,083	3,245	7,713	7,713	7,713	0
083200	5230 Telephone	1,637	901	1,500	1,500	1,500	0
083200	5540 Travel <i>(convention and education)</i>	475	882	1,810	1,810	1,810	0
083200	5698 Contribution to Jamestown 4-H Center	0	0	1,400	1,400	1,400	0
083200	5810 Dues and Memberships	130	130	130	130	130	0
083200	6013 Educational and Recreational Supplies	209	631	1,000	2,000	2,000	1,000
083200	6016 Other Operating Supplies	38	583	1,500	500	500	(1,000)
TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE		25,706	16,306	36,476	37,038	36,757	281

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			MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE
			ACCRUAL BASIS		BUDGET	REQUEST	BUDGET	
			2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	
				<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>	
FUNCTION	DEBT SERVICE							
DEPARTMENT	DEBT SERVICE - PRINCIPAL AND INTEREST 95000							
DIVISION-ACTIVITY	PRINCIPAL AND INTEREST ON LOANS							
ACTIVITY CODE	095000							
095000	9101	Debt Service - New Courthouse Principal	424,999	445,000	445,000	465,000	465,000	20,000
095000	9111	Debt Service - New Courthouse Interest	96,816	43,533	76,171	75,922	75,922	(249)
095000	9102	Debt Service - New Rescue Squad Bldg - Principal	65,000	65,000	65,000	70,000	70,000	5,000
095000	9112	Debt Service - New Rescue Squad Bldg - Interest	16,784	7,559	13,453	9,994	9,994	(3,459)
TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST			603,600	561,093	599,624	620,916	620,916	21,291
TOTAL COUNTY BUDGET EXCLUDING CAPITAL PROJECTS			8,108,868	5,821,627	8,357,963	8,550,979	8,738,035	380,072

Mathews County Budget
FY21 Adopted Budget

		MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUNCTION	TRANSFERS TO OTHER FUNDS						
DEPARTMENT	TRANSFERS TO OTHER FUNDS 099000						
DIVISION-ACTIVITY	TRANSFERS TO OTHER FUNDS						
ACTIVITY CODE	099000						
999111	0001 Transfers from General Fund to Main Street VDOT Enhancement Grant Fund 111	0	0	0	0	35,310	35,310
999113	0001 Transfers from General Fund to New Point Comfort Lighthouse VDOT Enhancement Fund 113	17,992	0	294,500	236,703	236,703	(57,797)
999201	0001 Transfers from General Fund to VPA Fund (Social Services) 201	519,935	262,109	726,486	783,141	783,141	56,655
999205	0001 Transfers from General Fund to School Fund (205) - Operations	7,307,906	4,719,611	8,545,353	10,106,920	8,738,860	193,507
999205	0001 Transfers from General Fund to School Fund (205) - Debt Service - Principal	480,300	0	495,519	0	0	(495,519)
999205	0001 Transfers from General Fund to School Fund (205) - Debt Service - Interest	24,690	0	10,512	0	0	(10,512)
999310	0001 Transfers from General Fund (Committed Reserves) to Capital Improvements Fund 310	704,463	0	479,240	380,000	380,000	(99,240)
999769	0001 Transfers from General Fund to Courthouse Basket Fund	5,555	0	0	0	0	0
	TOTAL TRANSFERS TO OTHER FUNDS	9,060,841	4,981,720	10,551,610	11,506,764	10,174,014	(377,596)
	TOTAL COUNTY BUDGETED EXPENDITURES	17,169,708	10,803,347	18,909,573	20,057,743	18,912,049	2,476
	LESS TRANSFER TO SCHOOL FUND	7,812,896	4,719,611	9,051,384	10,106,920	8,738,860	(312,524)
	LESS TRANSFER TO SOCIAL SERVICES FUND (Including CSA)	519,935	262,109	726,486	783,141	783,141	56,655
	LESS TRANSFERS TO OTHER FUNDS (Capital Improvements Fund and Project Funds)	17,992	0	773,740	236,703	652,013	(121,727)
	TOTAL COUNTY GENERAL FUND OPERATING BUDGET	8,818,886	5,821,627	8,357,963	8,930,979	8,738,035	380,072
	Total General Fund (100) Revenues	17,342,349	11,612,886	18,900,272	18,850,652	18,912,049	11,777
	Total General Fund (100) Expenditures	17,169,708	10,803,347	18,909,573	20,057,743	18,912,049	2,476
	Difference	172,640	809,539	(9,301)	(1,207,091)	0	9,301

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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VDOT MAIN STREET ENHANCEMENT GRANT FUND - FUND 111

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

VDOT MAIN STREET ENHANCEMENT GRANT (LOCAL) REVENUE SOURCES

999100	0100	Transfer from General Fund Committed Reserves (Local Match - 20% - Reimbursed by Main Street)	0	0	0	35,310	35,310	35,310
TOTAL LOCAL REVENUE SOURCES			0	0	0	35,310	35,310	35,310

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0007	Federal Reimbursement (80%)	0	0	0	141,240	141,240	141,240
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			0	0	0	141,240	141,240	141,240

TOTAL LOCAL, STATE AND FEDERAL REVENUE VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM:			0	0	0	176,550	176,550	176,550
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EXPENDITURES

FUNCTION VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM
DEPARTMENT CAPITAL PROJECTS - 094100
DIVISION-ACTIVITY VDOT MAIN STREET ENHANCEMENT GRANT FUND CAPITAL PROJECTS
ACTIVITY CODE 094101

094101	3100	Professional Services	0	0	0	176,550	176,550	176,550
094101	3600	Advertising	0	0	0	0	0	0
094101	8100	Construction	0	0	0	0	0	0
094101	8101	Construction Management (VHB)	6,647	0	0	0	0	0
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM EXPENDITURES			6,647	0	0	176,550	176,550	176,550
Total VDOT Main Street Enhancement Grant Fund (111) - Revenues			0	0	0	176,550	176,550	176,550
Total VDOT Main Street Enhancement Grant Fund (111) - Expenditures			6,647	0	0	176,550	176,550	176,550
Difference			(6,647)	0	0	0	0	0

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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MEALS TAX FUND - 112

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

MEALS TAX FUND (LOCAL) REVENUE SOURCES

012080	2018	Meals Tax Revenue (Anticipated Use of Fund Balance)	285,984	197,832	100,000	278,000	278,000	178,000
TOTAL LOCAL REVENUE SOURCES			285,984	197,832	100,000	278,000	278,000	178,000
TOTAL LOCAL REVENUE MEALS TAX FUND:			285,984	197,832	100,000	278,000	278,000	178,000

MEALS TAX FUND EXPENDITURES - TRANSFERS TO CAPITAL IMPROVEMENTS FUND

999310	0001	Transfer to Capital Improvements Fund	0	50,000	0	0	0	0
999205	0100	Transfer to School Fund for CIP	0	0	0	168,000	168,000	168,000
094100	8108	School Bus Purchase	0	95,240	100,000	0	0	(100,000)
094100	8109	Infrastructure Maintenance - Fire Department	0	0	0	50,000	50,000	50,000
094100	8110	Vehicle Purchase (Sheriff 2)	0	0	0	60,000	60,000	60,000
TOTAL MEALS TAX FUND EXPENDITURES			0	145,240	100,000	278,000	278,000	178,000
Total Meals Tax Fund (112) - Revenues			285,984	197,832	100,000	278,000	278,000	178,000
Total Meals Tax Fund (112) - Expenditures			0	145,240	100,000	278,000	278,000	178,000
Difference			285,984	52,592	0	0	0	0

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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NEW POINT COMFORT LIGHTHOUSE ENHANCEMENT GRANT FUND - FUND 113

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

NEW POINT COMFORT LIGHTHOUSE ENHANCEMENT GRANT (LOCAL) REVENUE SOURCES

999100	0100	Transfers from General Fund Committed Reserves (Local Match - 20%)	17,992	0	294,500	236,703	236,703	(57,797)
TOTAL LOCAL REVENUE SOURCES			17,992	0	294,500	236,703	236,703	(57,797)

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0001	Federal Reimbursement (80%)	58,714	0	1,161,234	946,812	946,812	(214,422)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			58,714	0	1,161,234	946,812	946,812	(214,422)
TOTAL LOCAL AND FEDERAL REVENUE NPCL ENHANCEMENT PROGRAM:			76,706	0	1,455,734	1,183,515	1,183,515	(272,219)

EXPENDITURES

FUNCTION NEW POINT COMFORT LIGHTHOUSE ENHANCEMENT GRANT PROGRAM
DEPARTMENT CAPITAL PROJECTS - 094100
DIVISION-ACTIVITY NEW POINT COMFORT LIGHTHOUSE ENHANCEMENT GRANT FUND CAPITAL PROJECTS
ACTIVITY CODE 094101

094100	3600	Advertisement	0	338	0	0	0	0
094100	8100	Construction	0	0	1,455,734	1,044,460	1,044,460	(411,274)
094100	8101	Construction Management (McPherson Design Group)	76,706	2,391	0	139,055	139,055	139,055
TOTAL NPCL ENHANCEMENT GRANT PROGRAM EXPENDITURES			76,706	2,729	1,455,734	1,183,515	1,183,515	(272,219)
Total NPCL Enhancement Grant Fund (113) - Revenues			76,706	0	1,455,734	1,183,515	1,183,515	(272,219)
Total NPCL Enhancement Grant Fund (113) - Expenditures			76,706	2,729	1,455,734	1,183,515	1,183,515	(272,219)
Difference			0	(2,729)	0	0	0	0

*Mathews County Budget
FY21 Adopted Budget*

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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MATHEWS COUNTY DEPARTMENT OF SOCIAL SERVICES BUDGET - FUND 201 (Including CSA)

*Mathews County Budget
FY21 Adopted Budget*

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES

999100	0001	Transfer from General Fund (100) - Operations	519,935	262,109	471,236	527,891	527,891	56,655
999100	0001	Transfer from General Fund (100) - Cost Allocation Local Share	0	0	15,000	15,000	15,000	0
999100	0001	Transfer from General Fund (100) - CSA Pool and Administration Funds (42% local)	0	0	210,250	210,250	210,250	0
999100	0001	Transfer from General Fund (100) - CSA Legal Fees	0	0	30,000	30,000	30,000	0
018030	0014	Expenditure Refund - Local	2,147	2,768	0	0	0	0
TOTAL LOCAL REVENUE SOURCES			522,081	264,878	726,486	783,141	783,141	56,655

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

024010	0008	Administration and Assistance	389,354	287,380	432,375	446,727	446,727	14,352
024010	0015	CSA Administration	9,824	0	9,827	10,787	10,787	960
024010	0016	CSA Pool Funds (58% state; 42% local)	162,991	126,523	290,000	290,000	290,000	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			562,168	413,903	732,202	747,514	747,514	15,312

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0004	Federal Welfare Reimbursement	782,712	461,542	665,668	834,106	834,106	168,438
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			782,712	461,542	665,668	834,106	834,106	168,438
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES INCLUDING CSA			1,866,961	1,140,323	2,124,356	2,364,761	2,364,761	240,405

Mathews County Budget
FY21 Adopted Budget

			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
EXPENDITURES								
FUNCTION	HEALTH AND WELFARE							
DEPARTMENT	SOCIAL SERVICES 53110 - FUND 201							
DIVISION-ACTIVITY	WELFARE/SOCIAL SERVICES							
ACTIVITY CODE	053110 - FUND 201							
053110	1100	Salaries & Wages - Board Members	2,950	1,900	3,000	3,000	3,000	0
053110	1101	Salaries & Wages (Including CSA Coord & KIDSHELP Positions)	629,926	510,199	771,584	868,817	868,817	97,233
053110	1734	General Administration (include Fed & State)	96,376	58,797	98,997	129,544	129,544	30,547
053110	2100	FICA	46,169	36,258	59,026	66,465	66,465	7,439
053110	2211	VRS Retirement	67,882	52,325	99,262	112,613	112,613	13,351
053110	2301	Health Insurance	109,322	89,626	141,112	178,776	178,776	37,664
053110	2310	Hybrid Disability Insurance (.00528% of EE Monthly Creditable Comp)	778	597	397	1,277	1,277	880
053110	2401	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	3,135	2,416	3,498	3,969	3,969	471
053110	2600	Unemployment Tax	0	0	560	630	630	70
053110	2700	Workers' Compensation	(101,391)	0	0	0	0	0
053110	3000	Contractual Services	3,848	0	0	0	0	0
053110	5000	Other Charges/Materials & Supplies	90,299	0	0	0	0	0
053110	5301	Welfare Administration	37	49	0	0	0	0
053110	5302	Assistance/Purchased Services	387,089	198,153	377,611	430,361	430,361	52,750
053110	5303	Fostering Futures IV-E	15,436	2,487	0	0	0	0
053110	5305	Motor Vehicle Insurance	1,200	1,824	0	0	0	0
053110	5307	Public Officials Liability Insurance	0	2,217	1,040	1,040	1,040	0
053110	5711	Client Purchased Services	24,824	9,908	26,500	26,500	26,500	0
053110	8000	Capital Outlay	5,670	0	0	0	0	0
053500	1734	CSA Administration	17,148	0	18,829	18,829	18,829	0
053500	3110	CSA Pool Funds	470,216	222,466	522,940	522,940	522,940	0
TOTAL SOCIAL SERVICES EXPENDITURES INCLUDING CSA			1,870,913	1,189,222	2,124,356	2,364,761	2,364,761	240,405
Total Social Services Fund (201) Revenues (Including CSA)			1,866,961	1,140,323	2,124,356	2,364,761	2,364,761	240,405
Total Social Services Fund (201) Expenditures (Including CSA)			1,870,913	1,189,222	2,124,356	2,364,761	2,364,761	240,405
Difference			(3,952)	(48,899)	0	0	0	0

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207
FUND 205 - SCHOOL OPERATING BUDGET

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

999100	0001	Transfer from General Fund (100) - Operations	7,307,906	4,719,611	8,545,353	10,106,920	8,738,860	193,507
999100	0001	Transfer from Meals Tax Fund (112) - Capital Outlay	0	0	0	168,000	168,000	168,000
999100	0001	Transfer from General Fund (100) - Debt Service Principal	0	0	495,519	0	0	(495,519)
999100	0001	Transfer from General Fund (100) - Debt Service Interest	0	0	10,512	0	0	(10,512)
TOTAL COUNTY REVENUE SOURCES:			7,307,906	4,719,611	9,051,384	10,274,920	8,906,860	(144,524)

COUNTY OF MATHEWS (OTHER LOCAL) REVENUE SOURCES

016120	0003	Rents	12,658	8,569	7,000	7,000	7,000	0
016120	0006	Special Fees - Tuition - Local	9,300	23,400	28,000	28,000	28,000	0
018030	0001	Rebates & Refunds	39,287	17,204	35,000	35,000	35,000	0
018990	0005	Sale of Supplies	0	0	300	300	300	0
018990	0008	Sale of Buses	0	314	500	500	500	0
018990	0009	Sale of Equipment	0	0	100	100	100	0
018990	0012	Other Funds	0	1,782	5,000	5,000	5,000	0
018990	0014	Donations/Grants	16,000	0	36,000	16,000	16,000	(20,000)
018990	0015	Donations/Grants - White Trust Grant	0	0	0	20,000	20,000	20,000
019000	0001	Medicaid Reimbursement - Recovered	87,651	29,361	65,000	0	0	(65,000)
019000	0002	E-Rate - Rovedred Costs	21,596	20,006	21,000	0	0	(21,000)
		Thrifty Spot	0	0	0	0	63,557	63,557
TOTAL OTHER LOCAL REVENUE SOURCES:			186,493	100,636	197,900	111,900	175,457	(22,443)
TOTAL COUNTY OF MATHEWS AND OTHER LOCAL REVENUE SOURCES			7,494,399	4,820,247	9,249,284	10,386,820	9,082,317	(166,967)

Mathews County Budget
FY21 Adopted Budget

		MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE	
		ACCRUAL BASIS	2019-2020	BUDGET	REQUEST	BUDGET		
		2018-2019	2019-2020	2019-2020	2020-2021	2020-2021		
			<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>		
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES								
CATEGORICAL AID - EDUCATION								
024020	0001	Sales Tax Receipts	1,176,320	846,031	1,213,195	1,236,492	1,236,492	23,297
024020	0002	Basic School Aid	2,737,884	1,788,211	2,739,553	2,767,098	2,767,098	27,545
024020	0004	Remedial Summer School	0	22,603	19,767	0	0	(19,767)
024020	0007	Gifted Education - SOQ	25,837	16,993	25,935	25,641	25,641	(294)
024020	0008	Prevention, Intervention & Remediation - SOQ	83,711	54,719	83,511	77,892	77,892	(5,619)
024020	0012	Special Education - SOQ	483,267	284,473	434,152	382,686	382,686	(51,466)
024020	0014	Textbook Payments - SOQ	52,030	34,222	52,228	51,994	51,994	(234)
024020	0015	Project Graduation/Senior	3,660	969	0	0	0	0
024020	0017	Vocational Education - SOQ	132,284	86,667	132,269	152,881	152,881	20,612
024020	0018	Remedial Summer School - Lottery	17,993	12,092	0	17,402	17,402	17,402
024020	0021	Social Security - SOQ	170,005	112,158	171,171	167,395	167,395	(3,776)
024020	0023	VRS Retirement - Teachers - SOQ	374,632	247,427	377,614	390,427	390,427	12,813
024020	0024	Lottery Proceeds	188,169	48,724	0	0	0	0
024020	0028	Reading Intervention - Lottery	18,164	3,836	18,164	0	0	(18,164)
024040	0031	Other State Funds (Foster Care Lottery)	0	0	14,004	30,336	30,336	16,332
024020	0031	Other Funds (Misc. State Grants)	0	0	0	33,114	33,114	33,114
024020	0037	SOL Algebra Readiness - Lottery	8,402	2,665	8,402	10,424	10,424	2,022
024020	0039	Workplace Readiness Skills/Compensation Supplement	0	112,852	172,593	15,190	15,190	(157,403)
024020	0040	Adult Education	8,355	2,287	8,355	8,386	8,386	31
024020	0041	Group Life - SOQ	11,368	7,477	11,930	11,611	11,611	(319)
024020	0042	Homebound - Categ.	0	0	2,453	3,286	3,286	833
024020	0046	Special Ed Homebound Payments	2,440	368	0	0	0	0
024020	0049	Industry Certification Costs	2,326	0	0	1,608	1,608	1,608
024020	0050	State Foster Care	0	0	0	531	531	531
024020	0052	Career & Technical Education	0	0	3,441	3,472	3,472	31
024020	0060	Industry Certification Costs	0	0	1,608	0	0	(1,608)
024020	0064	Enrollment Loss	75,000	0	0	0	0	0
024020	0065	At Risk - Lottery	72,694	64,123	79,930	128,285	128,285	48,355
024020	0075	K-3 Primary Class Size Reduction	86,279	0	85,051	85,285	85,285	234
024020	0091	Mentor Teacher Program - Lottery	1,032	211	1,032	1,053	1,053	21
024020	0092	VA Workplace Readiness	0	0	0	373	373	373
024020	0280	Early Reading	0	0	0	15,479	15,479	15,479
024020	0290	English as a Second Language	10,303	9,084	13,626	5,555	5,555	(8,071)
024020	0291	Supplemental Per Pupil Lottery	0	0	187,324	146,140	146,140	(41,184)
024020	0293	Project Graduation	0	0	3,552	3,575	3,575	23
024040	0031	Misc. State School Money	1,308	18,265	0	0	0	0
024040	0032	SNAP State Security Grant	12,266	0	0	0	0	0
024040	0052	CTE Equipment	6,126	0	0	0	0	0
024040	0085	Education Technology State Grant	128,000	0	128,000	128,000	128,000	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			5,889,855	3,776,458	5,988,860	5,901,611	5,901,611	(87,249)
FEDERAL GOVERNMENT REVENUE SOURCES								
033000	0003	Title VI-B - Special Education	250,293	6,092	252,952	252,952	252,952	0
033000	0010	Title II - Part A	33,370	127,637	33,165	33,165	33,165	0
033000	0011	Medicaid Reimbursement	0	0	0	65,000	65,000	65,000
033000	0019	Pre-School (Other School Aid)	9,092	488	10,027	10,027	10,027	0
033084	0010	Title I	185,285	0	193,986	193,986	193,986	0
033084	0015	E-Rate	0	0	0	21,000	21,000	21,000
033084	0048	Carl Perkins Vocational Act	18,011	13,225	17,981	17,981	17,981	0
033084	0028	Title IV	0	0	13,708	13,708	13,708	0
033084	0394	Title III	0	0	1,981	1,981	1,981	0
033084	0424	Title II - Part A - ESSA	12,684	1,025	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			508,734	148,466	523,800	609,800	609,800	86,000
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES			13,892,988	8,745,171	15,761,944	16,898,231	15,593,728	(168,216)

Mathews County Budget
FY21 Adopted Budget

			MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
EXPENDITURES								
FUNCTION EDUCATION								
DEPARTMENT PUBLIC SCHOOL SYSTEM 61000								
DIVISION-ACTIVITY ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS								
ACTIVITY CODE 061000 - FUND #205								
061000	8101	Capital Improvements	0	0	0	168,000	168,000	168,000
063130	0001	Instruction	9,231,559	5,783,511	10,863,458	12,078,707	10,710,647	(152,811)
063140	0001	Admin, Attendance & Health Services	945,681	644,886	969,626	1,051,123	1,051,123	81,497
063150	0001	Transportation	1,197,598	767,056	1,124,308	1,137,765	1,137,765	13,457
063160	0001	Operation & Maintenance	1,477,855	994,159	1,442,477	1,559,474	1,559,474	116,997
063180	0001	Technology	629,283	455,212	663,569	774,244	774,244	110,675
063185	0001	Schools Facilities	161,896	(118,440)	0	0	0	0
063190	0001	Debt Service - Principal	0	491,600	495,519	0	0	(495,519)
063190	0002	Debt Service - Interest	0	10,512	10,512	0	0	(10,512)
999206	0001	Transfer from School Fund to Textbook Fund #206	106,666	46,467	105,725	105,725	105,725	0
999207	0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	142,449	86,750	86,750	86,750	86,750	0
999207	0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	0	0	0	0	0	0
TOTAL SCHOOL EXPENDITURES			13,892,988	9,161,712	15,761,944	16,961,788	15,593,728	(168,216)
TOTAL SCHOOL DIVISION BUDGET			13,892,988	9,161,712	15,761,944	16,961,788	15,593,728	(168,216)

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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SCHOOL TEXTBOOK FUND BUDGET - FUND 206

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010	0001	Interest from Deposits	2	0	0	0	0	0
015010	0005	Interest Income CDs	247	(2,928)	0	0	0	0
999205	0001	Transfer from School Fund 205	106,666	0	105,725	105,725	105,725	0
999999	9999	Textbook Fund (Anticipated Use of Beginning Fund Balance)	0	0	0	0	0	0
TOTAL TEXTBOOK FUND REVENUES:			106,915	(2,928)	105,725	105,725	105,725	0

EXPENDITURES

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

063130	0001	Textbook Fund Expenditures	87,787	0	105,725	105,725	105,725	0
TOTAL TEXTBOOK FUND EXPENDITURES:			87,787	0	105,725	105,725	105,725	0

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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CAFETERIA FUND BUDGET - FUND 207

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010	0001	Interest from Deposits	223	0	0	42,000	42,000	42,000
999205	0001	Transfer from School Fund (205) - Fringe Benefits	142,449	86,750	86,750	0	0	(86,750)
016120	0010	Cafeteria Fund (207) - Local Sales	335,279	230,827	451,204	484,928	484,928	33,724
TOTAL CAFETERIA FUND REVENUES:			477,951	317,577	537,954	526,928	526,928	(11,026)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

024010	0015	School Food - State Incentive	10,088	0	11,518	11,518	11,518	0
TOTAL CAFETERIA FUND STATE REVENUES:			10,088	0	11,518	11,518	11,518	0

FEDERAL GOVERNMENT REVENUE SOURCES

033080	0009	School Breakfast Program	99,217	38,530	97,500	0	0	(97,500)
033080	0010	School Lunch Program	234,245	109,713	277,500	0	0	(277,500)
033080	0011	Federal Food Programs	44,591	0	0	400,000	400,000	400,000
TOTAL CAFETERIA FUND FEDERAL REVENUES:			378,053	148,243	375,000	400,000	400,000	25,000
TOTAL CAFETERIA FUND REVENUES:			866,092	465,820	924,472	938,446	938,446	13,974

Mathews County Budget
FY21 Adopted Budget

				MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
EXPENDITURES									
		FUNCTION	EDUCATION						
		DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000						
		DIVISION-ACTIVITY	SCHOOL CAFETERIA FUND						
		ACTIVITY CODE	061000 - FUND #207						
065100	5899	Cafeteria Fund Expenditures		901,973	505,057	924,472	938,446	938,446	13,974
		TOTAL CAFETERIA FUND EXPENDITURES:		901,973	505,057	924,472	938,446	938,446	13,974
		Difference		(35,881)	(39,237)	0	0	0	0
		Total School Division Fund (205) Revenues		13,892,988	8,745,171	15,761,944	16,898,231	15,593,728	(168,216)
		Total School Division Fund (205) Expenditures		13,892,988	9,161,712	15,761,944	16,961,788	15,593,728	(168,216)
		Difference		(0)	(416,541)	0	(63,556)	0	0

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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THRIFTY SPOT FUND BUDGET - FUND 208

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

018990	0050	Thrifty Spot	56,272	31,435	0	63,557	63,557	63,557
		TOTAL CAFETERIA FUND REVENUES:	56,272	31,435	0	63,557	63,557	63,557
		TOTAL CAFETERIA FUND REVENUES:	56,272	31,435	0	63,557	63,557	63,557

EXPENDITURES

FUNCTION EDUCATION
DEPARTMENT PUBLIC SCHOOL SYSTEM 61000
DIVISION-ACTIVITY THRIFTY SPOT FUND
ACTIVITY CODE 061000 - FUND #208

095500	8500	Thrifty Spot Fund Expenditures	57,755	30,390	0	63,557	63,557	63,557
		TOTAL CAFETERIA FUND EXPENDITURES:	57,755	30,390	0	63,557	63,557	63,557
		Difference	(1,483)	1,045	0	0	0	0

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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CAPITAL IMPROVEMENTS FUND - 310

Mathews County Budget
FY21 Adopted Budget

MODIFIED ACCRUAL BASIS 2017-2018	MODIFIED ACCRUAL BASIS 2017-2018	AMENDED BUDGET 2019-2020 (6/25/2019)	BUDGET REQUEST 2019-2020	BUDGET REQUEST 2019-2020	CHANGE
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REVENUES

CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES

999100	0100	Transfers from General Fund (Fund Balance and/or Committed Reserves)	704,463	0	479,240	380,000	380,000	(99,240)
999112	0112	Transfers from Meals Tax Fund	0	50,000	0	0	0	0
TOTAL LOCAL REVENUE SOURCES			704,463	50,000	479,240	380,000	380,000	(99,240)

STATE GOVERNMENT REVENUE SOURCES

024020	N/A	State Revenue Sources (Grants)	0	0	0	0	0	0
TOTAL STATE GOVERNMENT REVENUE SOURCES			0	0	0	0	0	0

FEDERAL GOVERNMENT REVENUE SOURCES

033000	N/A	Federal Revenue Sources (Grants)	704,463	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			704,463	0	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE CAPITAL IMPROVMENTS FUND:			1,408,925	50,000	479,240	380,000	380,000	(99,240)

Mathews County Budget
FY21 Adopted Budget

		MODIFIED	CASH BASIS	AMENDED	BUDGET	ADOPTED	CHANGE	
		ACCRUAL BASIS		BUDGET	REQUEST	BUDGET		
		2018-2019	2019-2020	2019-2020	2020-2021	2020-2021		
			<i>(03/10/2020)</i>	<i>(06/25/2019)</i>		<i>(04/28/2020)</i>		
EXPENDITURES								
FUNCTION	CAPITAL IMPROVEMENTS FUND							
DEPARTMENT	CAPITAL PROJECTS - 094100							
DIVISION-ACTIVITY	CAPITAL IMPROVEMENTS FUND							
ACTIVITY CODE	094100							
094100	8101	Public Access Improvements (Haven Beach)	0	17,661	30,000	40,000	40,000	10,000
094100	8102	Drainage Improvements	0	0	0	0	0	0
094100	8103	Technology Expense (Server Replacement and Consolidation)	74,765	167,673	320,000	250,000	250,000	(70,000)
094100	8104	Infrastructure Maintenance (Parking Lot at Human Services building)	403,898	101,653	40,000	50,000	50,000	10,000
094100	8105	Accumulated Leave Payout	0	0	0	0	0	0
094100	8108	School Bus Purchase	91,931	0	0	0	0	0
094100	8110	Vehicle Purchase	85,335	25,745	89,240	0	0	(89,240)
094100	8112	Historic Court Green Renovations (Admin and School Board buildings)	0	0	0	40,000	40,000	40,000
094100	8124	Ditching Project	126,615	7,210	0	0	0	0
		TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	782,544	319,941	479,240	380,000	380,000	(99,240)
		Total Capital Improvements Fund (310) - Revenues	1,408,925	50,000	479,240	380,000	380,000	(99,240)
		Total Capital Improvements Fund (310) - Expenditures	782,544	319,941	479,240	380,000	380,000	(99,240)
		Difference	626,382	(269,941)	0	0	0	0

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
SUMMARY TOTAL COUNTY BUDGET - ALL FUNDS						
Total County Budgeted Expenditures (Fund 100, 111, 112, 113, 201, 205, 310)	25,448,684	16,640,472	28,279,237	30,275,593	28,714,588	1,996,356

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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**COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2020 - 2021
REVENUE DETAILS**

LOCAL REVENUE SOURCES

1100	TOTAL GENERAL PROPERTY TAXES	12,687,041	7,702,761	12,954,863	12,954,863	12,950,000	(4,863)
1200	TOTAL OTHER LOCAL TAXES	1,372,877	966,939	1,311,000	1,311,000	1,291,000	(20,000)
1300	TOTAL PERMIT FEES AND LICENSES	87,209	54,169	83,450	83,450	81,825	(1,625)
1400	TOTAL FINES AND FORFEITURES	54,428	37,518	45,250	45,250	50,500	5,250
1500	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	84,889	41,111	78,320	78,320	86,320	8,000
1600	TOTAL CHARGES FOR SERVICES	45,403	37,476	34,800	34,800	45,300	10,500
1600	TOTAL EXPENDITURE REFUNDS	43,687	17,713	75,130	75,130	65,217	(9,913)
1800	TOTAL MISCELLANEOUS	58,776	635,821	23,125	23,125	23,125	0
	TOTAL COUNTY OF MATHEWS REVENUE SOURCES	14,434,310	9,493,508	14,605,938	14,605,938	14,593,287	(12,651)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE RESOURCES

2200	TOTAL NON-CATEGORICAL AID	1,450,495	1,248,286	1,483,083	1,483,083	1,483,083	0
2400	TOTAL SHARED EXPENSES	1,119,956	737,148	1,109,000	1,109,000	1,109,000	0
2400	TOTAL CATEGORICAL AID	213,505	131,001	235,306	240,306	244,806	9,500
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	2,783,956	2,116,434	2,827,389	2,832,389	2,836,889	9,500

FEDERAL GOVERNMENT REVENUE SOURCES

3300	TOTAL CATEGORICAL AID	124,083	2,943	0	0	0	0
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	124,083	2,943	0	0	0	0
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	17,342,349	11,612,886	17,433,327	17,438,327	17,430,176	(3,151)

OTHER REVENUE SOURCES

4100	TOTAL OTHER REVENUE (COMMITTED/RESTRICTED) SOURCES	0	0	1,466,945	1,412,325	1,481,873	14,928
	TOTAL COUNTY BUDGET REVENUE SOURCES	17,342,349	11,612,886	18,900,272	18,850,652	18,912,049	11,777

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2020 - 2021
EXPENDITURE DETAILS

011000	TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	79,750	3,521	79,943	75,000	178,656	98,713
011100	TOTAL BOARD OF SUPERVISORS	82,085	54,315	88,852	88,852	82,358	(6,494)
011200	TOTAL COUNTY ADMINISTRATOR	472,193	416,657	543,835	543,812	556,902	13,066
011300	TOTAL DEPT OF INFORMATION TECHNOLOGY	205,003	194,590	242,513	272,107	272,107	29,594
012210	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	51,332	64,378	75,000	70,000	60,000	(15,000)
012240	TOTAL INDEPENDENT AUDITOR	44,056	50,999	50,000	50,000	50,000	0
012310	TOTAL COMMISSIONER OF THE REVENUE	229,222	161,448	237,593	237,898	249,186	11,592
012320	TOTAL ASSESSOR	0	0	0	0	0	0
012410	TOTAL TREASURER	272,187	187,561	286,337	316,042	294,797	8,460
013100	TOTAL ELECTORAL BOARD AND OFFICIALS	23,547	20,763	38,735	42,991	65,532	26,798
013200	TOTAL REGISTRAR	77,957	55,158	83,073	84,258	90,513	7,440
021100	TOTAL CIRCUIT COURT	24,700	24,793	24,395	24,345	24,345	(50)
021200	TOTAL GENERAL DISTRICT COURT	8,213	2,976	7,100	8,400	8,400	1,300
021300	TOTAL SPECIAL MAGISTRATES	0	0	0	0	0	0
021601	TOTAL J & D RELATIONS COURT/UNIT AND DETENTION FACILITIES	2,815	1,831	2,400	3,100	3,100	700
021700	TOTAL CLERK OF THE CIRCUIT COURT	225,783	157,437	226,492	240,042	233,649	7,157
021910	TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM	48,656	33,609	57,269	56,232	56,232	(1,036)
022100	TOTAL COMMONWEALTH'S ATTORNEY	277,035	183,286	274,298	274,536	274,720	422
031200	TOTAL SHERIFF	1,430,894	967,376	1,503,415	1,463,446	1,558,238	54,823
031400	TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	131,261	121,630	135,455	136,651	134,142	(1,313)
032200	TOTAL FIRE PROTECTION SERVICES	213,359	137,283	207,300	207,300	202,300	(5,000)
032300	TOTAL AMBULANCE AND RESCUE SERVICES	263,890	186,000	255,000	255,000	250,000	(5,000)
032400	TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	71,994	28,605	37,897	38,165	48,249	10,353
033203	TOTAL J&D RELATIONS DETENTION FACILITIES	23,244	17,547	23,398	21,970	21,970	(1,428)
033204	TOTAL GROUP HOME DETENETION FACILITIES	57,521	53,330	71,107	75,891	75,891	4,784
033205	TOTAL REGIONAL SECURITY CENTER	466,755	341,201	416,846	453,364	453,364	36,518
033300	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	7,018	5,110	11,960	12,360	12,360	400
034400	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	147,957	96,948	168,494	162,178	169,904	1,410
035100	TOTAL ANIMAL CONTROL	103,832	62,777	102,925	100,513	103,710	786

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
035300 TOTAL MEDICAL EXAMINER	40	60	100	100	100	0
041200 TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	0	0	0	0
041320 TOTAL STREET LIGHTS	16,846	10,285	18,000	18,000	18,000	0
042400 TOTAL SOLID WASTE MANAGEMENT	663,710	490,805	654,407	713,195	713,195	58,788
043200 TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS	617,305	382,116	619,469	650,905	639,213	19,745
051200 TOTAL HEALTH DEPARTMENT	138,858	104,144	138,858	138,858	138,858	0
051400 TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	8,000	8,000	0
052200 TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	38,130	29,848	38,130	38,130	38,130	0
053230 TOTAL AGENCY ON AGING & BAY TRANSIT	54,324	43,012	57,349	58,023	58,023	674
066000 TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	6,987	7,127	7,127	7,270	7,270	143
071000 TOTAL PARKS AND RECREATION	103,500	75,167	103,500	116,500	104,000	500
073100 TOTAL MEMORIAL (PUBLIC) LIBRARY	460,795	247,990	411,394	414,904	421,823	10,429
081100 TOTAL PLANNING AND ZONING	246,164	152,415	330,314	328,928	321,365	(8,949)
081400 TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS	4,998	2,265	5,306	5,306	5,306	0
081500 TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT	41,500	25,500	41,500	41,500	41,000	(500)
081800 TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.	22,757	22,757	22,757	22,757	22,757	0
082400 TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	6,000	6,000	9,500	6,000	0
082600 TOTAL WETLANDS BOARD	1,184	727	1,815	1,815	1,815	0
082800 TOTAL LITTER CONTROL PROGRAM	6,207	4,883	6,207	4,883	4,883	(1,324)
083200 TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	25,706	16,306	36,476	37,038	36,757	281
095000 TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	603,600	561,093	599,624	620,916	620,916	21,291
TOTAL GENERAL FUND BUDGET EXCLUDING CAPITAL PROJECTS	8,108,868	5,821,627	8,357,963	8,550,979	8,738,035	380,072
099000 TOTAL TRANSFERS TO OTHER FUNDS	9,060,841	4,981,720	10,551,610	11,506,764	10,174,014	(377,596)
TOTAL GENERAL FUND BUDGETED EXPENDITURES	17,169,708	10,803,347	18,909,573	20,057,743	18,912,049	2,476
LESS TRANSFERS TO OTHER FUNDS	9,060,841	4,981,720	10,551,610	11,506,764	10,174,014	(377,596)
TOTAL GENERAL FUND OPERATING BUDGET	8,108,868	5,821,627	8,357,963	8,550,979	8,738,035	380,072

<i>Mathews County Budget</i> <i>FY21 Adopted Budget</i>	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
VDOT MAIN STREET ENHANCEMENT GRAND FUND SYNOPSIS FY 2020 - 2021 REVENUE DETAILS						
<i>VDOT MAIN STREET ENHANCEMENT GRANT FUND (LOCAL) REVENUE SOURCES</i>						
TOTAL TRANSFER FROM GENERAL FUND (100)	0	0	0	35,310	35,310	35,310
TOTAL LOCAL REVENUE SOURCES	0	0	0	35,310	35,310	35,310
<i>FEDERAL GOVERNMENT REVENUE SOURCES</i>						
TOTAL FEDERAL CATEGORICAL AID	0	0	0	141,240	141,240	141,240
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	0	0	141,240	141,240	141,240
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	0	0	176,550	176,550	176,550
VDOT MAIN STREET ENHANCEMENT GRAND FUND SYNOPSIS FY 2020 - 2021 EXPENDITURE DETAILS						
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	6,647	0	0	176,550	176,550	176,550
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	6,647	0	0	176,550	176,550	176,550
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND BUDGET	6,647	0	0	176,550	176,550	176,550

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
MEALS TAX FUND SYNOPSIS FY 2020 - 2021						
REVENUE DETAILS						
<i>MEALS TAX FUND (LOCAL) REVENUE SOURCES</i>						
TOTAL LOCAL REVENUE	285,984	197,832	100,000	278,000	278,000	178,000
TOTAL LOCAL REVENUE SOURCES	285,984	197,832	100,000	278,000	278,000	178,000
TOTAL LOCAL REVENUE:	285,984	197,832	100,000	278,000	278,000	178,000
MEALS TAX FUND SYNOPSIS FY 2020 - 2021						
EXPENDITURE DETAILS						
TOTAL MEALS TAX FUND EXPENDITURES - Transfers to Capital Improvements Fund	0	145,240	100,000	278,000	278,000	178,000
TOTAL MEALS TAX FUND EXPENDITURES	0	145,240	100,000	278,000	278,000	178,000
TOTAL MEALS TAX FUND BUDGET	0	145,240	100,000	278,000	278,000	178,000

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
VDOT NEW POINT COMFORT LIGHTHOUSE FUND SYNOPSIS FY 2020 - 2021 REVENUE DETAILS						
<i>NEW POINT COMFORT LIGHTHOUSE FUND (LOCAL) REVENUE SOURCES</i>						
TOTAL TRANSFER FROM GENERAL FUND (100)	17,992	0	294,500	236,703	236,703	(57,797)
TOTAL LOCAL REVENUE SOURCES	17,992	0	294,500	236,703	236,703	(57,797)
<i>FEDERAL GOVERNMENT REVENUE SOURCES</i>						
TOTAL FEDERAL CATEGORICAL AID	58,714	0	1,161,234	946,812	946,812	(214,422)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	58,714	0	1,161,234	946,812	946,812	(214,422)
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	76,706	0	1,455,734	1,183,515	1,183,515	(272,219)
VDOT NEW POINT COMFORT LIGHTHOUSE FUND SYNOPSIS FY 2020 - 2021 EXPENDITURE DETAILS						
TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES	76,706	2,729	1,455,734	1,183,515	1,183,515	(272,219)
TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES	76,706	2,729	1,455,734	1,183,515	1,183,515	(272,219)
TOTAL NEW POINT COMFORT LIGHTHOUSE FUND BUDGET	76,706	2,729	1,455,734	1,183,515	1,183,515	(272,219)

*Mathews County Budget
FY21 Adopted Budget*

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2020 - 2021 REVENUE DETAILS						
DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES						
TOTAL TRANSFER FROM GENERAL FUND (100) AND OTHER LOCAL SOURCES	522,081	264,878	726,486	783,141	783,141	56,655
TOTAL LOCAL REVENUE SOURCES	522,081	264,878	726,486	783,141	783,141	56,655
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES						
TOTAL STATE CATEGORICAL AID	389,354	287,380	432,375	446,727	446,727	14,352
TOTAL CSA FUNDS	172,815	126,523	299,827	300,787	300,787	960
TOTAL STATE REVENUE SOURCES	562,168	413,903	732,202	747,514	747,514	15,312
FEDERAL GOVERNMENT REVENUE SOURCES						
TOTAL FEDERAL CATEGORICAL AID	782,712	461,542	665,668	834,106	834,106	168,438
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	782,712	461,542	665,668	834,106	834,106	168,438
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	1,866,961	1,140,323	2,124,356	2,364,761	2,364,761	240,405
DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2020 - 2021 EXPENDITURE DETAILS						
TOTAL SOCIAL SERVICES EXPENDITURES	1,383,550	966,756	1,582,587	1,822,992	1,822,992	240,405
TOTAL CSA ADMINISTRATION & POOL FUNDS	487,364	222,466	541,769	541,769	541,769	0
TOTAL SOCIAL SERVICES EXPENDITURES	1,870,913	1,189,222	2,124,356	2,364,761	2,364,761	240,405
TOTAL SOCIAL SERVICES BUDGET	1,870,913	1,189,222	2,124,356	2,364,761	2,364,761	240,405

Mathews County Budget
FY21 Adopted Budget

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
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SCHOOL DIVISION SYNOPSIS FY 2020 - 2021
FUND 205 - OPERATING REVENUE DETAILS

SCHOOL DIVISION (LOCAL) REVENUE SOURCES

TOTAL LOCAL REVENUE SOURCES - TRANSFERS FROM GENERAL FUND	7,307,906	4,719,611	9,051,384	10,274,920	8,906,860	(144,524)
TOTAL OTHER LOCAL REVENUE SOURCES	186,493	100,636	197,900	111,900	175,457	(22,443)
TOTAL LOCAL REVENUE SOURCES	7,494,399	4,820,247	9,249,284	10,386,820	9,082,317	(166,967)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

TOTAL AID FROM COMMONWEALTH	5,889,855	3,776,458	5,988,860	5,901,611	5,901,611	(87,249)
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	5,889,855	3,776,458	5,988,860	5,901,611	5,901,611	(87,249)

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	508,734	148,466	523,800	609,800	609,800	86,000
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	508,734	148,466	523,800	609,800	609,800	86,000
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	13,892,988	8,745,171	15,761,944	16,898,231	15,593,728	(168,216)

SCHOOL DIVISION SYNOPSIS FY 2020 - 2021
FUND 205 - OPERATING EXPENDITURE DETAILS

FUND 205 - Operating

CAPITAL PROJECTS	0	0	0	168,000	168,000	168,000
INSTRUCTION	9,231,559	5,783,511	10,863,458	12,078,707	10,710,647	(152,811)
ADMIN, ATTENDENCE & HEALTH SERVICES	945,681	644,886	969,626	1,051,123	1,051,123	81,497
TRANSPORTATION	1,197,598	767,056	1,124,308	1,137,765	1,137,765	13,457
OPERATION & MAINTENANCE	1,477,855	994,159	1,442,477	1,559,474	1,559,474	116,997
TECHNOLOGY	629,283	455,212	663,569	774,244	774,244	110,675
DEBT SERVICE - PRINCIPAL	0	491,600	495,519	0	0	(495,519)
DEBT SERVICE - INTEREST	0	10,512	10,512	0	0	(10,512)
TRANSFER FROM SCHOOL FUND TO TEXTBOOK FUND	106,666	46,467	105,725	105,725	105,725	0
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FEDERAL	142,449	86,750	86,750	86,750	86,750	0
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FRINGE BENEFITS	0	0	0	0	0	0
TOTAL SCHOOL FUND EXPENDITURES	13,731,092	9,280,152	15,761,944	16,961,788	15,593,728	(168,216)

*Mathews County Budget
FY21 Adopted Budget*

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
FUND 206 - Textbook						
<i>FUND 206 - TEXTBOOK REVENUE DETAILS</i>						
TOTAL TRANSFER FROM SCHOOL FUND	106,666	0	105,725	105,725	105,725	0
INTEREST INCOME	249	(2,928)	0	0	0	0
USE OF BEGINNING FUND BALANCE	0	0	0	0	0	0
TOTAL LOCAL TEXTBOOK REVENUE	106,915	(2,928)	105,725	105,725	105,725	0
<i>FUND 206 - TEXTBOOK EXPENDITURE DETAILS</i>						
TEXTBOOK FUND EXPENDITURES	87,787	0	105,725	105,725	105,725	0
TOTAL TEXTBOOK FUND EXPENDITURES	87,787	0	105,725	105,725	105,725	0
TOTAL TEXTBOOK FUND BUDGET	87,787	0	105,725	105,725	105,725	0
FUND 207 - Cafeteria						
<i>FUND 207 - CAFETERIA REVENUE DETAILS</i>						
TOTAL CAFETERIA FUND REVENUES	866,092	465,820	924,472	938,446	938,446	13,974
TOTAL CAFETERIA FUND REVENUES:	866,092	465,820	924,472	938,446	938,446	13,974
<i>FUND 207 - CAFETERIA EXPENDITURE DETAILS</i>						
CAFETERIA FUND EXPENDITURES	901,973	505,057	924,472	938,446	938,446	13,974
TOTAL CAFETERIA FUND EXPENDITURES:	901,973	505,057	924,472	938,446	938,446	13,974
TOTAL CAFETERIA FUND BUDGET	901,973	505,057	924,472	938,446	938,446	13,974
FUND 208 - Thrifty Spot						
<i>FUND 208 - THRIFTY SPOT REVENUE DETAILS</i>						
TOTAL THRIFTY SPOT FUND REVENUES	56,272	31,435	0	63,557	63,557	63,557
TOTAL THRIFTY SPOT FUND REVENUES:	56,272	31,435	0	63,557	63,557	63,557
<i>FUND 208 - THRIFTY SPOT EXPENDITURE DETAILS</i>						
TOTAL THRIFTY SPOT FUND EXPENDITURES	57,755	30,390	0	63,557	63,557	63,557
TOTAL CAFETERIA FUND EXPENDITURES:	57,755	30,390	0	63,557	63,557	63,557
TOTAL CAFETERIA FUND BUDGET	57,755	30,390	0	63,557	63,557	63,557

*Mathews County Budget
FY21 Adopted Budget*

	MODIFIED ACCRUAL BASIS 2018-2019	CASH BASIS 2019-2020 (03/10/2020)	AMENDED BUDGET 2019-2020 (06/25/2019)	BUDGET REQUEST 2020-2021	ADOPTED BUDGET 2020-2021 (04/28/2020)	CHANGE
CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2020 - 2021 FUND 310 - REVENUE DETAILS						
CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES						
TOTAL LOCAL REVENUE - Transfers from General Fund Committed Reserves	704,463	50,000	479,240	380,000	380,000	(99,240)
TOTAL LOCAL REVENUE SOURCES	704,463	50,000	479,240	380,000	380,000	(99,240)
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES						
TOTAL AID FROM COMMONWEALTH	0	0	0	0	0	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	0	0	0	0	0
FEDERAL GOVERNMENT REVENUE SOURCES						
TOTAL FEDERAL CATEGORICAL AID	704,463	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	704,463	0	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	1,408,925	50,000	479,240	380,000	380,000	(99,240)
CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2020 - 2021 FUND 310 - EXPENDITURE DETAILS						
TOTAL CAPITAL IMPROVEMENTS FUND EXPENSE	782,544	319,941	479,240	380,000	380,000	(99,240)
TOTAL CAPITAL IMPROVEMENTS FUND EXPENDITURES	782,544	319,941	479,240	380,000	380,000	(99,240)
TOTAL CAPITAL IMPROVEMENTS FUND BUDGET	782,544	319,941	479,240	380,000	380,000	(99,240)
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TOTAL MAIN STREET FUND	6,647	0	0	176,550	176,550	176,550
TOTAL MEALS TAX FUND	0	145,240	100,000	278,000	278,000	178,000
TOTAL NEW POINT COMFORT LIGHTHOUSE FUND	76,706	2,729	1,455,734	1,183,515	1,183,515	(272,219)
TOTAL SOCIAL SERVICES FUND	1,870,913	1,189,222	2,124,356	2,364,761	2,364,761	240,405
TOTAL SCHOOL DIVISION FUND	13,892,988	9,161,712	15,761,944	16,961,788	15,593,728	(168,216)
TOTAL CAPITAL IMPROVEMENT FUND	782,544	319,941	479,240	380,000	380,000	(99,240)
TOTAL GENERAL FUND	8,818,886	5,821,627	8,357,963	8,930,979	8,738,035	380,072
TOTAL COUNTY BUDGET	25,448,684	16,640,472	28,279,237	30,275,593	28,714,588	435,351