

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

				MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>GENERAL PROPERTY TAXES</b>								
011010	2022	Current Real Estate Taxes		10,405,434	10,400,000	10,400,000	10,400,000	0
011020	2022	Current Public Service		244,232	240,000	240,000	240,000	0
011030	2022	Current Personal Property Taxes		2,143,060	2,000,000	2,000,000	2,000,000	0
011032	2022	Current Mobile Home Taxes		34,554	30,000	30,000	30,000	0
011033	2022	Current Boats Personal Property Taxes		265,307	260,000	260,000	260,000	0
011034	2022	Current Machinery & Tools Taxes		110,095	120,000	120,000	120,000	0
011035	2022	Current Transient Tax		15,577	15,000	15,000	15,000	0
011036	2022	Current Transient Tax - Earmarked for Tourism Efforts		0	25,000	25,000	25,000	0
011060	0001	Penalties All Property Taxes		84,252	80,000	80,000	80,000	0
011060	0002	Interest All Property Taxes		48,751	45,000	45,000	45,000	0
<b>TOTAL GENERAL PROPERTY TAXES</b>				<b>13,351,263</b>	<b>13,215,000</b>	<b>13,215,000</b>	<b>13,215,000</b>	<b>0</b>
<b>OTHER LOCAL TAXES</b>								
012010	0002	Local Sales and Use Tax		633,773	625,000	625,000	625,000	0
012020	0001	Electric Consumer Utility Tax (Dominion)		152,689	150,000	150,000	150,000	0
012020	0004	Utility Consumption Tax (Dominion)		35,148	35,000	35,000	35,000	0
012030	2022	Business & Occupational Licenses 2020		158,108	150,000	150,000	150,000	0
012050	2022	Motor Vehicle License Fee 2020		313,553	285,000	285,000	285,000	0
012060	0001	Bank of America - Stock Taxes		15,594	0	0	0	0
012060	0002	Chesapeake Bank - Stock Taxes		91,768	95,000	95,000	95,000	0
012070	0001	Local Recordation Tax		112,837	100,000	100,000	100,000	0
<b>TOTAL OTHER LOCAL TAXES</b>				<b>1,513,470</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>0</b>
<b>PERMIT FEES AND LICENSES</b>								
013010	2022	Dog Tags 2022		2,507	2,100	2,100	2,100	0
013030	0001	Zoning and Subdivision Permits		9,952	9,500	9,500	9,500	0
013030	0002	Building Permits		51,046	60,000	60,000	60,000	0
013030	0003	Erosion and Sediment Control Permits		1,150	1,000	1,000	1,000	0
013030	0004	Wetlands Permits		7,350	5,000	5,000	5,000	0
013030	0005	Land Transfer Fees		485	500	500	500	0
013030	0006	Septic Tank Permits		25	100	100	100	0
013030	0008	Other Permit Fees and Licenses		0	0	0	0	0
013030	0022	Building Permits Surcharge		1,055	0	0	0	0
<b>TOTAL PERMIT FEES AND LICENSES</b>				<b>73,570</b>	<b>78,200</b>	<b>78,200</b>	<b>78,200</b>	<b>0</b>

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***FY22 Amended June 22, 2021***

				<b>MODIFIED ACCRUAL BASIS 2019-2020</b>	<b>BUDGET REQUEST 2021-2022</b>	<b>ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i></b>	<b>AMENDED BUDGET 2021-2022 <i>June 22, 2021</i></b>	<b>CHANGE</b>
<b>FINES AND FORFEITURES</b>								
014010	0001	Local Fines & Forfeitures		41,464	50,000	50,000	50,000	0
014010	0002	Interest on Local Fines & Forfeitures		1,046	500	500	500	0
014010	0003	General District Court Jail Fees		25	0	0	0	0
<b>TOTAL FINES AND FORFEITURES</b>				<b>42,535</b>	<b>50,500</b>	<b>50,500</b>	<b>50,500</b>	<b>0</b>

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<b>REVENUE FROM USE OF MONEY AND PROPERTY</b>							
015010	0001	Interest on checking - General Fund	5,113	5,000	5,000	5,000	0
015010	0005	Interest on Investments - CD - Chesapeake Bank	54,281	50,000	50,000	50,000	0
015010	0007	Interest on Money Market Acct. - BOA	0	0	0	0	0
015010	0009	Administrative Fee RLF (1% Int)	0	0	0	0	0
<b>TOTAL REVENUE FROM USE OF MONEY</b>			<b>59,394</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>
015020	0001	Rental of County Properties	12	0	0	0	0
015020	0002	Rental of County Property - Hole in the Wall Restaurant	16,200	8,100	8,100	8,100	0
015020	0003	Rental of County Property - Social Services	9,645	13,000	13,000	13,000	0
015020	0004	Rental of County Property - Health Department	31,452	30,220	30,220	30,220	0
<b>TOTAL REVENUE FROM USE OF PROPERTY</b>			<b>57,309</b>	<b>51,320</b>	<b>51,320</b>	<b>51,320</b>	<b>0</b>
<b>TOTAL REVENUE FROM USE OF MONEY AND PROPERTY</b>			<b>116,703</b>	<b>106,320</b>	<b>106,320</b>	<b>106,320</b>	<b>0</b>
<b>CHARGES FOR SERVICES</b>							
016010	0002	Recovery of Sheriff's Svcs to Comm.	13,260	13,000	13,000	13,000	0
016010	0003	Sheriff's Fees	734	800	800	800	0
016010	0004	Courthouse Maintenance Fees	1,819	2,000	2,000	2,000	0
016010	0005	Courthouse Security Fund	7,751	11,500	11,500	11,500	0
016010	0006	Circuit Court - Document Reproduction fees	4,860	4,000	4,000	4,000	0
016010	0007	Blood Test - DNA Fee	139	100	100	100	0
016010	0008	Court Appointed Attorney	645	300	300	300	0
016010	0009	Jail Admission Fee	660	400	400	400	0
016010	0010	Circuit Court - Misc. Local Co.	7,581	6,000	6,000	6,000	0
016015	0001	Parking Ticket Fees	0	100	100	100	0
016020	0001	Commonwealth Attorney's Fees	306	600	600	600	0
016060	0001	Animal Protection - Rabies Clinic	1,121	1,500	1,500	1,500	0
016150	0001	Library Fees and Fines	1,702	2,500	2,500	2,500	0
016150	0002	Library Fees - Copies	1,938	2,500	2,500	2,500	0
<b>TOTAL CHARGES FOR SERVICES</b>			<b>42,515</b>	<b>45,300</b>	<b>45,300</b>	<b>45,300</b>	<b>0</b>

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		<b>MODIFIED ACCRUAL BASIS 2019-2020</b>	<b>BUDGET REQUEST 2021-2022</b>	<b>ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i></b>	<b>AMENDED BUDGET 2021-2022 <i>June 22, 2021</i></b>	<b>CHANGE</b>	
<b>MISCELLANEOUS</b>							
<b>EXPENDITURE REFUNDS</b>							
018030	0001	Expenditure Refunds (Rescue Squad Debt Service)	9,225	10,000	10,000	10,000	0
018030	0002	Insurance Recoveries	4,433	2,000	2,000	2,000	0
018030	0008	DMV "Stop" Fee	4,891	2,000	2,000	2,000	0
018030	0009	Treasurer's Administrative Fee	16,560	20,000	20,000	20,000	0
018030	0014	Expenditure Refunds - Social Services Utilities Reimbursement	0	9,750	9,750	9,750	0
018030	0015	TACS Collection Fees	(9,991)	500	500	500	0
018030	0016	Expenditure Refunds - Health Department Utilities Reimbursement	3,200	7,926	7,926	7,926	0
018030	0017	Expenditure Refunds - Hole in the Wall Utilities Reimbursement	0	12,000	12,000	12,000	0
018030	0018	Expenditure Refunds - Maritime Foundation Utilities Reimbursement	1,047	1,041	1,041	1,041	0
		<b>TOTAL EXPENDITURE REFUNDS</b>	<b>29,365</b>	<b>65,217</b>	<b>65,217</b>	<b>65,217</b>	<b>0</b>
<b>MISCELLANEOUS</b>							
018990	0001	Sale of Maps, Surveys, Books, Etc.	0	50	50	50	0
018990	0002	Other Income - Bad Check Charge	90	75	75	75	0
018990	0006	Property Maintenance Fund	0	0	0	0	0
018990	0012	DMV License Agent Revenue	36,902	15,000	15,000	15,000	0
018990	0040	Orrell Gifts	5,000	5,000	5,000	5,000	0
018990	0041	Library Donations	50	500	500	500	0
018990	0042	Donations	0	0	0	0	0
018990	0099	Miscellaneous Revenue - County - Donations	26,248	2,500	2,500	2,500	0
		<b>TOTAL MISCELLANEOUS</b>	<b>68,290</b>	<b>23,125</b>	<b>23,125</b>	<b>23,125</b>	<b>0</b>
		<b>TOTAL EXPENDITURE REFUNDS AND MISCELLANEOUS</b>	<b>97,655</b>	<b>88,342</b>	<b>88,342</b>	<b>88,342</b>	<b>0</b>
		<b>TOTAL COUNTY OF MATHEWS REVENUE SOURCES</b>	<b>15,237,711</b>	<b>15,023,662</b>	<b>15,023,662</b>	<b>15,023,662</b>	<b>0</b>

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MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES**

**NON-CATEGORICAL AID**

022010	0003	Motor Vehicle Carrier's Tax	0	0	0	0	0
022010	0004	Mobile Home Title Tax	1,278	1,000	1,000	1,000	0
022010	0005	Other (Rental Cars - 4% tax)	0	0	0	0	0
022010	0006	State Recordation Tax	22,352	30,000	30,000	30,000	0
022010	0007	Recordation and Grantor's Tax	30,850	31,000	31,000	31,000	0
022010	0008	Personal Property Tax Relief Act (PPTRA)	1,000,083	1,000,083	1,000,083	1,000,083	0
022010	0010	State Technology Trust Fund - Clerk of Court	0	0	0	0	0
022010	0011	Communication Tax	371,780	370,000	370,000	370,000	0
022010	0012	Games of Skill Tax	0	0	0	0	0
<b>TOTAL NON-CATEGORICAL AID</b>			<b>1,426,343</b>	<b>1,432,083</b>	<b>1,432,083</b>	<b>1,432,083</b>	<b>0</b>

**CATEGORICAL AID - SHARED EXPENSES**

024010	0001	Share of Expenses - Commonwealth's Attorney	173,384	173,384	166,407	166,407	0
024010	0002	Share of Expenses - Sheriff	616,210	616,210	592,703	592,703	0
024010	0003	Share of Expenses - Commissioner of the Revenue	80,228	80,228	141,137	141,137	0
024010	0004	Share of Expenses - Treasurer	87,603	87,603	126,971	126,971	0
024010	0005	Share of Expenses - Medical Examiners	0	0	0	0	0
024010	0006	Share of Expenses - Elections	44,826	44,826	44,826	44,826	0
024010	0007	Share of Expenses - Clerk of the Circuit Court	157,577	157,577	153,306	153,306	0
<b>TOTAL CATEGORICAL AID - SHARED EXPENSES</b>			<b>1,159,828</b>	<b>1,159,828</b>	<b>1,225,350</b>	<b>1,225,350</b>	<b>0</b>

**CATEGORICAL AID**

024010	0009	Library Aid	76,683	98,146	98,146	98,146	0
024010	0010	Fire Program Funds	32,699	25,000	25,000	25,000	0
024010	0011	Two-For-Life E.M.S. Funds	0	7,000	7,000	7,000	0
024010	0014	Misc. Grants	2,930	0	0	0	0
024010	0017	Litter Control Grant	4,883	4,500	4,500	4,500	0
024010	0018	Coalition for Kids (C4K) Grant Program (Library)	0	5,000	5,000	5,000	0
024010	0021	Animal Friendly Plates	155	50	50	50	0
024010	0022	DCJS Victim/Witness Assistance Program	9,278	9,278	57,256	57,256	0
024010	0023	Wireless Services Board Funds	42,997	42,997	42,997	42,997	0
024010	0030	Central Services Cost Allocation Reimbursement	0	0	0	0	0

			<b>MODIFIED</b>	<b>BUDGET</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>CHANGE</b>
			<b>ACCRUAL BASIS</b>	<b>REQUEST</b>	<b>BUDGET</b>	<b>BUDGET</b>	
			<b>2019-2020</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	
					<i>May 11, 2021</i>	<i>June 22, 2021</i>	
024010	0034	Virginia Commission for the Arts	0	4,500	4,500	4,500	0
<b>TOTAL CATEGORICAL AID</b>			<b>169,625</b>	<b>196,471</b>	<b>244,449</b>	<b>244,449</b>	<b>0</b>
<b>TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES</b>			<b>2,755,796</b>	<b>2,788,382</b>	<b>2,901,882</b>	<b>2,901,882</b>	<b>0</b>

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**FEDERAL GOVERNMENT REVENUE SOURCES**

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**CATEGORICAL AID**

033000	0010	Ground Transportation Security Grant	11,220	0	0	0	0
033000	0056	ARRA - JAG Victim Witness Grant	27,836	0	0	0	0
033000	0062	E-Rate Library	26,120	0	0	0	0
033000	0063	Emergency Mgt Performance Grant 97.042	9,988	0	0	0	0
<b>TOTAL CATEGORICAL AID</b>			<b>75,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>75,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>			<b>18,068,671</b>	<b>17,812,044</b>	<b>17,925,544</b>	<b>17,925,544</b>	<b>0</b>
<b>OTHER REVENUE SOURCES - COMMITTED FUNDS</b>							
999999	9999	Ant. Use of Beg. Fund Balance <i>(See Transfers to Other Funds - Page 32)</i>	0	805,641	1,481,766	2,123,961	642,195
<b>TOTAL OTHER REVENUE SOURCES</b>			<b>0</b>	<b>805,641</b>	<b>1,481,766</b>	<b>2,123,961</b>	<b>642,195</b>
<b>TOTAL GENERAL FUND BUDGET REVENUE SOURCES</b>			<b>18,068,671</b>	<b>18,617,685</b>	<b>19,407,310</b>	<b>20,049,505</b>	<b>642,195</b>

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<b>FUNCTION</b>				<b>GENERAL GOVERNMENT ADMINISTRATION</b>				
<b>DEPARTMENT</b>				<b>CONTINGENCY FUND/DESIGNATED AND RESERVED OPERATING RESERVE FUNDS</b>				
<b>DIVISION-ACTIVITY</b>				<b>LEGISLATIVE</b>				
<b>ACTIVITY CODE</b>				<b>011000</b>				
011000	6700	Contingency Fund		24,354	159,644	159,644	307,635	147,991
<b>TOTAL CONTINGENCY/ DESIGNATED &amp; RESERVED OPERATING FUNDS</b>				<b>24,354</b>	<b>159,644</b>	<b>159,644</b>	<b>307,635</b>	<b>147,991</b>
<b>FUNCTION</b>				<b>GENERAL GOVERNMENT ADMINISTRATION</b>				
<b>DEPARTMENT</b>				<b>BOARD OF SUPERVISORS</b>				
<b>DIVISION-ACTIVITY</b>				<b>LEGISLATIVE</b>				
<b>ACTIVITY CODE</b>				<b>011100</b>				
011100	1100	Salaries and Wages		37,750	37,750	37,750	37,750	0
011100	2100	FICA (7.65%)		2,873	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)		5,260	3,000	3,000	3,000	0
011100	3100	Professional Services (CAP, OPEB, Appraisals, etc.)		2,000	6,000	6,000	6,000	0
011100	3150	Professional Services - Ordinance Codification		1,195	2,500	2,500	2,500	0
011100	3600	Advertising		0	500	500	500	0
011100	5230	Telephone (Cellular Phones and iPad Data)		4,898	6,000	6,000	6,000	0
011100	5306	Crime Insurance & Bonds		283	283	283	283	0
011100	5307	Other Public Officials Liability Insurance		5,437	5,437	5,437	5,437	0
011100	5510	Travel (mileage)		908	3,000	3,000	3,000	0
011100	5530	Travel (subsistence and lodging)		2,616	2,000	2,000	2,000	0
011100	5540	Travel (convention and education)		6,156	5,000	5,000	5,000	0
011100	5800	Miscellaneous (Special Event Contributions - Market Days and Fireworks)		0	5,500	5,500	5,500	0
011100	5810	Dues & Memberships (includes NACo, VACo, and VIG)		2,265	2,500	2,500	2,500	0
011100	5840	Filing Fees and Misc. Costs		(625)	0	0	0	0
011100	6001	Office Supplies		377	0	0	0	0
011100	6002	Food Supplies and Food Service		0	0	0	0	0
<b>TOTAL BOARD OF SUPERVISORS</b>				<b>71,393</b>	<b>82,358</b>	<b>82,358</b>	<b>82,358</b>	<b>0</b>

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<b>FUNCTION</b>	<b>GENERAL GOVERNMENT ADMINISTRATION</b>						
<b>DEPARTMENT</b>	<b>COUNTY ADMINISTRATOR</b>						
<b>DIVISION-ACTIVITY</b>	<b>GENERAL AND FINANCIAL ADMINISTRATION</b>						
<b>ACTIVITY CODE</b>	<b>011200</b>						
011200	1100	Salaries and Wages	269,472	302,593	302,593	302,593	0
011200	1100	Other Income - <i>(Administrators Car Allowance - Non-VRS)</i>	0	2,640	2,640	2,640	0
011200	1300	Salaries and Wages - Part Time Payroll Administrator	28,272	32,500	32,500	32,500	0
011200	2100	FICA (7.65%)	22,055	25,837	25,837	25,837	0
011200	2210	Retirement - VRS <i>(11.26% for FY19, FY20, 8.72% for FY21 and FY22)</i>	30,045	26,386	26,386	26,386	0
011200	2300	Hospital/Medical Plan <i>(0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)</i>	30,594	32,364	32,364	32,364	0
011200	2310	Hybrid Disability Insurance <i>(Specific EE's only - current rate of .00528%)</i>	346	346	346	346	0
011200	2400	Group Insurance - VRS <i>(.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)</i>	2,695	1,634	1,634	1,634	0
011200	2400	VRS - Retiree Health Insurance Credit <i>(.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21 and FY22)</i>	0	1,483	1,483	1,483	0
011200	2410	Line of Duty Act <i>(VML Insurance)</i>	53,514	53,514	53,514	53,514	0
011200	2411	Line of Duty Act <i>(Existing Claim)</i>	28,399	35,970	35,970	35,970	0
011200	2600	Unemployment Tax - all salaries <i>(.13% for calendar year 2019, and 2020. .33% for calendar year 2021)</i>	609	2,000	2,000	2,000	0
011200	2650	PCORI Tax <i>(Affordable Care Act - Trust Fund)</i>	0	250	250	250	0
011200	2700	Worker's Compensation	50,196	39,939	39,939	39,939	0
011200	3100	Professional Services <i>(includes direct deposit bank fees)</i>	17,298	250	250	250	0
011200	3320	Maintenance Service Contracts	1,236	1,300	1,300	1,300	0
011200	3600	Advertising	1,433	200	200	200	0
011200	5210	Postage	1,864	1,400	1,400	1,400	0
011200	5220	Parcel Service	0	100	100	100	0
011200	5230	Telephone	4,181	4,500	4,500	4,500	0
011200	5410	Rent/Lease of Equipment	2,668	2,700	2,700	2,700	0
011200	5510	Travel <i>(mileage)</i>	3,633	5,000	5,000	5,000	0
011200	5530	Travel <i>(subsistence and lodging)</i>	1,574	2,000	2,000	2,000	0
011200	5540	Travel <i>(convention and education)</i>	2,786	6,000	6,000	6,000	0
011200	5810	Dues and Memberships (BAI Users Group - all departments)	4,052	4,043	4,043	4,043	0
011200	6001	Office Supplies	8,933	2,800	2,800	2,800	0
011200	6012	Books and Subscriptions	1,184	750	750	750	0
011200	8102	Furniture and Fixtures	0	0	0	0	0
<b>TOTAL COUNTY ADMINISTRATOR</b>			<b>567,039</b>	<b>588,498</b>	<b>588,498</b>	<b>588,498</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE	
	<b>FUNCTION</b>	<b>GENERAL GOVERNMENT ADMINISTRATION</b>					
	<b>DEPARTMENT</b>	<b>INFORMATION TECHNOLOGY</b>					
	<b>DIVISION-ACTIVITY</b>	<b>GENERAL AND FINANCIAL ADMINISTRATION</b>					
	<b>ACTIVITY CODE</b>	<b>011300</b>					
011300	1100	Salaries and Wages	86,400	88,000	88,000	88,000	0
011300	2100	FICA (7.65%)	6,069	6,732	6,732	6,732	0
011300	2210	Retirement - VRS (FY19 and FY20, 8.72% for FY21 and FY22)	9,729	7,674	7,674	7,674	0
011300	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	11,748	16,068	16,068	16,068	0
011300	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	873	475	475	475	0
011300	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	431	431	431	0
011300	3100	Prof. Services (Office 365 Subscription and other contracted services)	10,694	10,000	10,000	10,000	0
011300	3320	Maintenance Service Contracts (Meeting Management, County Website, Bassets & Other Technology Sub.	63,401	53,100	52,100	52,100	0
011300	3321	Finance & Accounting System (BAI Tech Supp, ESD Ann & .NET Support)	35,797	43,100	40,000	40,000	0
011300	5231	Internet Service (Atlantic Broadband)	18,416	12,000	14,500	14,500	0
011300	5810	Dues & Memberships	20	0	0	0	0
011300	6001	Office Supplies	239	250	250	250	0
011300	6002	Technology Supplies (Replacement cycle devices and equipment procurement)	26,836	38,500	41,200	41,200	0
011300	6012	Books & Subscriptions	120	100	100	100	0
011300	8107	Capital Outlay	0	0	0	0	0
<b>TOTAL DEPT OF INFORMATION TECHNOLOGY</b>			<b>270,342</b>	<b>276,430</b>	<b>277,530</b>	<b>277,530</b>	<b>0</b>

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
	<b>FUNCTION</b> <b>GENERAL GOVERNMENT ADMINISTRATION</b> <b>DEPARTMENT</b> <b>COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL</b> <b>DIVISION-ACTIVITY</b> <b>GENERAL AND FINANCIAL ADMINISTRATION</b> <b>ACTIVITY CODE</b> <b>012210</b>					
012210	3150 Professional Services - Legal Counsel	85,140	60,000	60,000	60,000	0
	<b>TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL</b>	<b>85,140</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
	<b>FUNCTION</b> <b>GENERAL GOVERNMENT ADMINISTRATION</b> <b>DEPARTMENT</b> <b>INDEPENDENT AUDITOR</b> <b>DIVISION-ACTIVITY</b> <b>GENERAL AND FINANCIAL ADMINISTRATION</b> <b>ACTIVITY CODE</b> <b>012240</b>					
012240	3100 Professional Services ( <i>Audit, Professional Accounting Services</i> )	52,490	55,000	55,000	55,000	0
	<b>TOTAL INDEPENDENT AUDITOR</b>	<b>52,490</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**FUNCTION**                    **GENERAL GOVERNMENT ADMINISTRATION**  
**DEPARTMENT**            **COMMISSIONER OF THE REVENUE**  
**DIVISION-ACTIVITY**    **GENERAL AND FINANCIAL ADMINISTRATION**  
**ACTIVITY CODE**        **012310**

012310	1100	Salaries and Wages - Compensation Board Reimbursable	142,266	73,894	73,894	73,894	0
012310	1100	Salaries and Wages - Locally Funded	0	68,428	68,428	68,428	0
012310	1102	Salaries - DMV	8,291	6,000	6,000	6,000	0
012310	2100	FICA (7.65%)	9,544	10,888	10,888	10,888	0
012310	2101	FICA - DMV (7.65%)	0	459	459	459	0
012310	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	16,019	12,410	12,410	12,410	0
012310	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	44,767	35,112	35,112	35,112	0
012310	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	103	103	103	103	0
012310	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	740	769	769	769	0
012310	3160	Contractual Services-Data Processing	7,550	10,000	10,000	10,000	0
012310	3500	Printing and Binding	1,009	1,100	1,100	1,100	0
012310	3600	Advertising	0	100	100	100	0
012310	5210	Postage	2,355	2,600	2,600	2,600	0
012310	5230	Telephone	705	2,000	2,000	2,000	0
012310	5410	Lease/Rent of Equipment	2,997	3,000	3,000	3,000	0
012310	5510	Travel (mileage)	761	1,000	1,000	1,000	0
012310	5530	Travel (subsistence and lodging)	358	500	500	500	0
012310	5540	Travel (convention and education)	384	500	500	500	0
012310	5810	Dues and Memberships (BAI Commissioner's Users Group)	889	1,300	1,300	1,300	0
012310	6001	Office Supplies	1,384	2,300	2,300	2,300	0
012310	6012	Books and Subscriptions	1,077	1,100	1,100	1,100	0
012310	8101	Machinery & Equipment	0	0	0	0	0
<b>TOTAL COMMISSIONER OF THE REVENUE</b>			<b>241,198</b>	<b>233,563</b>	<b>233,563</b>	<b>233,563</b>	<b>0</b>

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

012320	3100	Professional Services	0	0	0	0	0
<b>TOTAL ASSESSOR</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>			<b>GENERAL GOVERNMENT ADMINISTRATION</b>				
<b>DEPARTMENT</b>			<b>TREASURER</b>				
<b>DIVISION-ACTIVITY</b>			<b>GENERAL AND FINANCIAL ADMINISTRATION</b>				
<b>ACTIVITY CODE</b>			<b>012410</b>				
012410	1100	Salaries and Wages - Compensation Board Reimbursable	167,680	81,071	81,071	81,071	0
012410	1100	Salaries and Wages - Locally Funded	0	100,287	100,287	100,287	0
012410	1300	Salaries and Wages - New Position (PT)	0	29,043	0	0	0
012410	1102	Salaries - DMV	9,824	6,000	6,000	6,000	0
012410	2100	FICA (7.65%)	11,324	16,096	13,874	13,874	0
012410	2101	FICA - DMV (7.65%)	0	459	459	459	0
012410	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	18,881	15,814	15,814	15,814	0
012410	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	46,271	48,924	48,924	48,924	0
012410	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00289%)	127	127	127	127	0
012410	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	872	979	979	979	0
012410	3100	Professional Services	1,910	6,000	6,000	6,000	0
012410	3150	Land Sale - Legal Fees	1,067	3,500	3,500	3,500	0
012410	3160	Contractual Services	330	0	0	0	0
012410	3320	Maintenance Service Contracts	0	250	250	250	0
012410	3500	Printing and Binding	4,856	6,000	6,000	6,000	0
012410	3600	Advertising	516	1,000	1,000	1,000	0
012410	5210	Postage	14,146	15,604	15,604	15,604	0
012410	5230	Telephone	2,413	2,500	0	2,500	2,500
012410	5410	Lease/Rent of Equipment	1,985	2,000	2,000	2,000	0
012410	5510	Travel (mileage)	398	300	300	300	0
012410	5530	Travel (subsistence and lodging)	681	700	700	700	0
012410	5540	Travel (convention and education)	1,140	1,200	1,200	1,200	0
012410	5810	Dues and Memberships (BAI Treasurer's Users Group)	850	1,000	1,000	1,000	0
012410	6001	Office Supplies	1,435	2,500	1,000	1,000	0
012410	6012	Books and Subscriptions	3	200	200	200	0
012410	8101	Machinery and Equipment	(868)	3,000	2,000	2,000	0
<b>TOTAL TREASURER</b>			<b>285,839</b>	<b>344,554</b>	<b>308,290</b>	<b>310,790</b>	<b>2,500</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>GENERAL GOVERNMENT ADMINISTRATION</b>					
<b>DEPARTMENT</b>	<b>ELECTORAL BOARD AND OFFICIALS</b>					
<b>DIVISION-ACTIVITY</b>	<b>BOARD OF ELECTIONS</b>					
<b>ACTIVITY CODE</b>	<b>013100</b>					
013100	1711 Salaries and Wages - Electoral Board ( <i>Reimbursed at 81.62% per Appropriations Act</i> )	4,428	4,500	4,500	4,651	151
013100	1714 Compensation - Election Officials	9,891	17,000	17,000	17,000	0
013100	1715 Compensation - Election Officials Recount	709	0	0	0	0
013100	1791 Compensation - Voting Machine Technical Support	1,000	750	750	750	0
013100	2100 FICA (7.65%)	254	1,702	1,702	1,714	12
013100	3000 Contractual Services ( <i>includes Voting Machine Service</i> )	3,167	8,000	3,000	3,000	0
013100	3310 Repairs and Maintenance	0	1,000	1,000	1,000	0
013100	3600 Advertising	464	1,500	1,500	1,500	0
013100	5210 Postage	0	500	500	500	0
013100	5510 Travel ( <i>mileage</i> )	83	150	750	750	0
013100	5511 Travel ( <i>mileage</i> ) - Recount	74	0	0	0	0
013100	5540 Travel ( <i>Convention, Education, Training</i> )	48	150	750	750	0
013100	5810 Dues and Memberships	180	180	180	180	0
013100	5840 Primary & General Elections	7,153	8,000	7,000	7,000	0
013100	5842 Primary & General Elections - Recount	600	0	0	0	0
013100	6001 Office Supplies	0	800	400	400	0
013100	6014 Other Operating Supplies ( <i>Ballots</i> )	3,929	5,000	5,000	5,000	0
013100	8101 Machinery and Equipment	546	6,000	21,500	21,500	0
<b>TOTAL ELECTORAL BOARD AND OFFICIALS</b>		<b>32,526</b>	<b>55,232</b>	<b>65,532</b>	<b>65,695</b>	<b>163</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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)	50,185	49,256	49,256	67,619	18,363
013200	1100	Salaries & Wages - Locally Funded	0	32,969	0	0	0
013200	1300	Salaries and Wages - Part time (1290 hrs/yr)	17,412	0	22,691	22,691	0
013200	1300	Salaries and Wages - Temp Help	0	5,000	5,000	5,000	0
013200	2100	FICA (7.65%)	5,180	6,673	5,886	7,291	1,405
013200		Fringe Benefits Increase from SBE	0	0	0	8,930	8,930
013200	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	5,650	7,170	4,295	5,896	1,601
013200	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	1,415	25,740	25,740	25,740	0
013200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	265	320	320	320	0
013200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	261	444	266	365	99
013200	3600	Advertising	0	400	200	200	0
013200	5210	Postage	764	2,300	1,500	1,500	0
013200	5230	Telephone	704	1,500	1,500	1,500	0
013200	5510	Travel (mileage)	432	250	650	650	0
013200	5540	Travel (convention and education)	32	500	1,500	1,500	0
013200	5810	Dues and Membership	40	250	300	300	0
013200	6001	Office Supplies	325	1,200	900	900	0
<b>TOTAL REGISTRAR</b>			<b>82,665</b>	<b>133,972</b>	<b>120,005</b>	<b>150,403</b>	<b>30,398</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>							
<b>JUDICIAL ADMINISTRATION</b>							
<b>DEPARTMENT</b>							
<b>CIRCUIT COURT</b>							
<b>DIVISION-ACTIVITY</b>							
<b>COURTS</b>							
<b>ACTIVITY CODE</b>							
<b>021100</b>							
021100	1711	Compensation of Jury Commissioners	90	100	100	100	0
021100	1715	Compensation of Jurors and Witnesses	1,110	2,000	2,000	2,000	0
021100	5210	Postage	433	500	500	500	0
021100	5230	Telephone	898	500	500	500	0
021100	5600	Payment to Other Locality ( <i>Judges Secretary</i> )	22,255	20,995	20,995	20,995	0
021100	6001	Office Supplies/Food for Jurors	0	100	100	100	0
021100	6012	Books & Subscriptions	75	150	150	150	0
<b>TOTAL CIRCUIT COURT</b>			<b>24,861</b>	<b>24,345</b>	<b>24,345</b>	<b>24,345</b>	<b>0</b>
<b>FUNCTION</b>							
<b>JUDICIAL ADMINISTRATION</b>							
<b>DEPARTMENT</b>							
<b>GENERAL DISTRICT COURT</b>							
<b>DIVISION-ACTIVITY</b>							
<b>COURTS</b>							
<b>ACTIVITY CODE</b>							
<b>021200</b>							
021200	3150	Professional Services - Court Appointed Attorney	717	3,000	3,000	3,000	0
021200	3320	Maintenance Service Contracts	1,390	3,500	3,500	3,500	0
021200	5210	Postage/P.O. Box Rent/Meter Lease	334	1,000	1,000	1,000	0
021200	5230	Telephone	1,576	3,500	3,500	3,500	0
021200	5810	Dues and Memberships	38	250	250	250	0
021200	6001	Office Supplies	424	1,000	1,000	1,000	0
021200	6012	Books & Subscriptions	146	1,000	1,000	1,000	0
021200	8102	Furniture and Fixtures	0	2,000	2,000	2,000	0
<b>TOTAL GENERAL DISTRICT COURT</b>			<b>4,624</b>	<b>15,250</b>	<b>15,250</b>	<b>15,250</b>	<b>0</b>
<b>FUNCTION</b>							
<b>JUDICIAL ADMINISTRATION</b>							
<b>DEPARTMENT</b>							
<b>SPECIAL MAGISTRATES 21300</b>							
<b>DIVISION-ACTIVITY</b>							
<b>COURTS</b>							
<b>ACTIVITY CODE</b>							
<b>021300</b>							
021300	5230	Telephone Service	0	0	0	0	0
021300	6001	Office Supplies	0	0	0	0	0
021300	8101	Machinery and Equipment	0	0	0	0	0
<b>TOTAL SPECIAL MAGISTRATES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS	BUDGET REQUEST	ADOPTED BUDGET	AMENDED BUDGET	CHANGE
2019-2020	2021-2022	2021-2022	2021-2022	
		<i>May 11, 2021</i>	<i>June 22, 2021</i>	

<b>FUNCTION</b>	<b>JUDICIAL ADMINISTRATION</b>
<b>DEPARTMENT</b>	<b>JUVENILE AND DOMESTIC RELATIONS COURT/UNIT AND DETENTION FACILITIES 21601</b>
<b>DIVISION-ACTIVITY</b>	<b>CORRECTION AND DETENTION</b>
<b>ACTIVITY CODE</b>	<b>021601</b>

021601	3320	Maintenance Service Contracts	0	0	0	0	0
021601	3700	Dry Cleaning/Laundry	0	50	50	50	0
021601	5230	Telephone	711	1,500	1,500	1,500	0
021601	5410	Lease/Rent Equipment	0	0	0	0	0
021601	5540	Travel ( <i>Convention &amp; Education</i> )	0	750	750	750	0
021601	5653	Juvenile & Domestic Relations Court	1,303	0	0	0	0
021601	5810	Dues & Memberships	50	100	100	100	0
021601	6001	Office Supplies	175	250	250	250	0
021601	6012	Books & Subscriptions	225	450	450	450	0
<b>TOTAL JUVENILE &amp; DOMESTIC RELATIONS COURT</b>			<b>2,464</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>0</b>

<b>FUNCTION</b>	<b>JUDICIAL ADMINISTRATION</b>
<b>DEPARTMENT</b>	<b>CLERK OF THE CIRCUIT COURT 21700</b>
<b>DIVISION-ACTIVITY</b>	<b>COURTS</b>
<b>ACTIVITY CODE</b>	<b>021700</b>

021700	1100	Salaries and Wages - Compensation Board Reimbursable	150,116	138,052	138,052	138,052	0
021700	1100	Salaries and Wages - Locally Funded	0	15,350	15,350	15,350	0
021700	2100	FICA (7.65%)	10,997	11,735	11,735	11,735	0
021700	2210	Retirement - VRS ( <i>11.26% for FY19 and FY20, 8.72% for FY21 and FY22</i> )	16,659	13,377	13,377	13,377	0
021700	2300	Hospital/Medical Plan ( <i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22</i> )	27,448	29,016	29,016	29,016	0
021700	2310	Hybrid Disability Insurance ( <i>Specific EE's only - current rate of .00528%</i> )	122	146	146	146	0
021700	2400	Group Insurance - VRS ( <i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21</i> )	770	828	828	828	0
021700	3100	Professional Services ( <i>Audit</i> )	1,610	2,800	2,800	2,800	0
021700	3500	Printing & Binding	0	500	500	500	0
021700	5210	Postage	892	1,300	1,300	1,300	0
021700	5230	Telephone	359	1,500	1,500	1,500	0
021700	5410	Lease/Rent of Equipment	3,597	3,640	3,657	3,657	0
021700	5540	Travel ( <i>convention and education</i> )	0	0	0	0	0
021700	5810	Dues and Memberships	290	290	290	290	0
021700	6001	Office Supplies	1,363	1,500	1,500	1,500	0
021700	6021	Record Books	20,246	300	300	300	0
021700	6022	Recordation of Documents	13,228	13,000	13,000	13,000	0
021700	8101	Machinery and Equipment	170	300	300	300	0
<b>TOTAL CLERK OF THE CIRCUIT COURT</b>			<b>247,866</b>	<b>233,634</b>	<b>233,651</b>	<b>233,651</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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FUNCTION	JUDICIAL ADMINISTRATION					
DEPARTMENT	VICTIM/WITNESS ASSISTANCE PROGRAM <i>(Grant Funded Department)</i>					
DIVISION-ACTIVITY	COURTS					
ACTIVITY CODE	021910					
021910 1100	Salaries and Wages - Grant Funded	39,700	39,700	39,700	39,700	0
021910 2100	FICA (7.65%)	3,037	3,037	3,037	3,037	0
021910 2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	4,470	3,462	3,462	3,462	0
021910 2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	0	0	0	0	0
021910 2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	210	210	210	210	0
021910 2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	401	214	214	214	0
021910 2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	195	195	195	0
021910 5210	Postage	92	195	195	195	0
021910 5230	Telephone	180	600	600	600	0
021910 5510	Travel (Mileage)	611	1,120	1,120	1,120	0
021910 5530	Travel (Subsistence & Lodging)	10	0	0	0	0
021910 5540	Travel (convention and education)	335	450	450	450	0
021910 5810	Dues and Memberships	50	100	100	100	0
021910 6001	Office Supplies	654	3,944	3,944	3,944	0
021910 8101	Furniture & Fixtures	0	3,000	3,000	3,000	0
<b>TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM</b>		<b>49,749</b>	<b>56,227</b>	<b>56,227</b>	<b>56,227</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE	
<b>FUNCTION</b>		<b>JUDICIAL ADMINISTRATION</b>					
<b>DEPARTMENT</b>		<b>COMMONWEALTH'S ATTORNEY 22100</b>					
<b>DIVISION-ACTIVITY</b>		<b>COMMONWEALTH'S ATTORNEY</b>					
<b>ACTIVITY CODE</b>		<b>022100</b>					
022100	1100	Salaries and Wages - Compensation Board Reimbursable	179,829	158,483	158,483	158,483	0
022100	1100	Salaries and Wages - Locally Funded	0	23,946	23,946	23,946	0
022100	1300	Salaries and Wages - Part time (27 hrs per week)	28,024	28,838	28,838	28,838	0
022100	2100	FICA (7.65%)	14,834	16,162	16,162	16,162	0
022100	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	20,249	15,908	15,908	15,908	0
022100	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	23,496	24,840	24,840	24,840	0
022100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	935	985	985	985	0
022100	3100	Professional Services	204	100	100	100	0
022100	3320	Maintenance Service Contracts	1,218	1,250	1,250	1,250	0
022100	5210	Postage	317	300	300	300	0
022100	5230	Telephone	539	1,200	1,200	1,200	0
022100	5240	Subpoena Expense	50	50	50	50	0
022100	5410	Lease/Rent of Equipment	2,331	2,400	2,400	2,400	0
022100	5510	Travel (mileage)	0	200	200	200	0
022100	5530	Travel (subsistence and lodging)	332	400	400	400	0
022100	5540	Travel (convention and education)	0	200	200	200	0
022100	5810	Dues and Memberships	640	750	750	750	0
022100	6001	Office Supplies	1,314	1,300	1,300	1,300	0
022100	6012	Books and Subscriptions	0	750	750	750	0
022100	8101	Machinery and Equipment	0	0	0	0	0
<b>TOTAL COMMONWEALTH'S ATTORNEY</b>			<b>274,312</b>	<b>278,062</b>	<b>278,062</b>	<b>278,062</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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FUNCTION	PUBLIC SAFETY
DEPARTMENT	SHERIFF 31200
DIVISION-ACTIVITY	LAW ENFORCEMENT, TRAFFIC CONTROL AND COURT SERVICE
ACTIVITY CODE	031200

031200	1100	Salaries and Wages - Compensation Board Reimbursable	637,963	433,723	433,723	433,723	0
031200	1104	Salaries & Wages - Locally Funded	191,944	194,586	194,586	194,586	0
031200	1200	Overtime Compensation ( <i>including Market Days</i> )	59,303	41,500	41,500	41,500	0
031200	1300	Salaries and Wages - Part time	117,075	121,849	121,849	121,849	0
031200	2100	FICA (7.65%)	75,539	60,562	60,562	60,562	0
031200	2210	Retirement - VRS ( <i>11.26% for FY19 and FY20, 8.72% for FY21 and FY22</i> )	92,227	54,789	54,789	54,789	0
031200	2300	Hospital/Medical Plan ( <i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22</i> )	118,391	132,336	132,336	132,336	0
031200	2310	Hybrid Disability Insurance ( <i>Specific EE's only - current rate of .00528%</i> )	193	370	370	370	0
031200	2400	Group Insurance - VRS ( <i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21</i> )	4,259	3,393	3,393	3,393	0
031200	3100	Professional Services ( <b>Grant Writing Consultant</b> )	0	16,000	16,000	16,000	0
031200	3110	Professional Health Services	39	1,000	1,000	1,000	0
031200	3310	Repairs and Maintenance	0	0	0	0	0
031200	3320	Maintenance Service Contracts	15,083	17,900	17,900	17,900	0
031200	3330	Repairs to Vehicles	18,483	15,000	15,000	15,000	0
031200	3340	Vehicle Cleaning	343	500	500	500	0
031200	3700	Laundry and Cleaning	0	100	100	100	0
031200	5210	Postage	470	700	700	700	0
031200	5230	Telephone ( <i>includes MDT internet access</i> )	15,402	22,066	22,066	22,066	0
031200	5305	Motor Vehicle Insurance	9,578	6,314	6,314	6,314	0
031200	5510	Travel ( <i>mileage</i> )	126	500	500	500	0
031200	5530	Travel ( <i>subsistence and lodging</i> )	950	3,000	3,000	3,000	0
031200	5540	Travel ( <i>convention and education</i> )	1,553	2,500	2,500	2,500	0
031200	5570	Inmate Expense	1,063	500	1,850	1,850	0
031200	5810	Dues and Memberships	15,335	16,000	16,000	16,000	0
031200	5850	Investigations	713	2,000	2,000	2,000	0
031200	5852	Confidential Funds	1,000	2,000	2,000	2,000	0
031200	5860	Crime Prevention ( <i>Grant Funded</i> )	211	1,000	1,000	1,000	0
031200	6001	Office Supplies	2,192	3,000	3,000	3,000	0
031200	6004	Medical Supplies	0	0	0	0	0
031200	6007	Repair and Maintenance Supplies	1,110	1,600	1,600	1,600	0
031200	6008	Vehicle and Power Equipment - Fuel	21,719	34,000	34,500	34,500	0
031200	6009	Vehicle and Power Equipment - Supplies	866	5,000	5,000	5,000	0
031200	6010	Police Supplies	13,512	9,610	9,610	9,610	0
031200	6011	Uniforms and Wearing Apparel	5,197	6,000	6,000	6,000	0

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

			<b>MODIFIED</b>	<b>BUDGET</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>CHANGE</b>
			<b>ACCRUAL BASIS</b>	<b>REQUEST</b>	<b>BUDGET</b>	<b>BUDGET</b>	
			<b>2019-2020</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	
					<i>May 11, 2021</i>	<i>June 22, 2021</i>	
031200	6012	Books and Subscriptions	2,968	2,500	2,500	2,500	0
031200	6013	School/LE Programs/Special Event Coverage for Market Days and Fireworks	2,641	2,700	2,700	2,700	0
031200	8101	Machinery and Equipment	3,427	5,000	5,000	5,000	0
031200	8102	Furniture and Fixtures	2,022	2,250	2,250	2,250	0
031200	8103	Communications	420	2,260	2,260	2,260	0
031200	8105	Motor Vehicle Purchase	965	0	0	0	0
031200	8107	Mobile Data Units	0	0	0	0	0
<b>TOTAL SHERIFF</b>			<b>1,434,281</b>	<b>1,224,107</b>	<b>1,225,957</b>	<b>1,225,957</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE	
<b>FUNCTION</b>		<b>PUBLIC SAFETY</b>					
<b>DEPARTMENT</b>		<b>ENHANCED - 911 EMERGENCY DISPATCH SYSTEM 31400</b>					
<b>DIVISION-ACTIVITY</b>		<b>OTHER PROTECTION 3506</b>					
<b>ACTIVITY CODE</b>		<b>031400</b>					
031400	1100	Salaries and Wages - Compensation Board Reimbursable	59,685	140,756	140,756	140,756	0
031400	1104	Salaries and Wages - Locally Funded	9,892	148,550	148,550	148,550	0
031400	1200	Overtime Compensation	4,965	10,000	10,000	10,000	0
031400	1300	Salaries and Wages - Part Time	24,933	38,670	38,670	38,670	0
031400	2100	FICA (7.65%)	6,326	25,855	25,855	25,855	0
031400	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	7,834	25,227	25,227	25,227	0
031400	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	18,306	9,672	9,672	9,672	0
031400	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	367	190	190	190	0
031400	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	362	1,562	1,562	1,562	0
031400	3310	Repair and Maintenance	0	0	0	0	0
031400	3320	Maintenance Service Contracts	30,008	33,610	33,610	33,610	0
031400	5230	Telephone	206	1,460	1,460	1,460	0
031400	5231	Telephone (E911 Trunks & NCM System)	5,881	9,000	9,000	9,000	0
031400	5510	Travel (mileage)	0	450	450	450	0
031400	5530	Travel (subsistence and lodging)	987	1,000	1,000	1,000	0
031400	5540	Travel (convention and education)	42	1,000	1,000	1,000	0
031400	5810	Dues and Memberships	489	1,000	1,000	1,000	0
031400	6001	Office Supplies	1,234	1,800	1,800	1,800	0
031400	6007	Repair and Maintenance Supplies	0	0	0	0	0
031400	8101	Machinery & Equipment	891	2,700	2,700	2,700	0
<b>TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM</b>			<b>172,408</b>	<b>452,503</b>	<b>452,503</b>	<b>452,503</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE	
<b>FUNCTION</b>		<b>PUBLIC SAFETY</b>					
<b>DEPARTMENT</b>		<b>FIRE PROTECTION SERVICES 32200</b>					
<b>DIVISION-ACTIVITY</b>		<b>FIRE AND RESCUE SERVICES</b>					
<b>ACTIVITY CODE</b>		<b>032200</b>					
032200	5650	State Forester ( <i>Pass through funds</i> )	2,283	2,300	2,300	2,300	0
032200	5660	Mathews Volunteer Fire Dept. - VA. Fire Program ( <i>Pass through funds</i> )	32,699	25,000	25,000	25,000	0
032200	5699	Mathews Volunteer Fire Dept. - Local Contribution	180,000	175,000	175,000	175,000	0
<b>TOTAL FIRE PROTECTION SERVICES</b>			<b>214,982</b>	<b>202,300</b>	<b>202,300</b>	<b>202,300</b>	<b>0</b>
<b>FUNCTION</b>		<b>PUBLIC SAFETY</b>					
<b>DEPARTMENT</b>		<b>AMBULANCE AND RESCUE SERVICES 32300</b>					
<b>DIVISION-ACTIVITY</b>		<b>FIRE AND RESCUE SERVICES</b>					
<b>ACTIVITY CODE</b>		<b>032300</b>					
032300	5661	MVRS. - Two-For-Life Funds ( <i>Pass through funds</i> )	0	7,000	7,000	7,000	0
032300	5699	Mathews Vol. Rescue Squad - Local Contribution	248,000	243,000	243,000	243,000	0
<b>TOTAL AMBULANCE AND RESCUE SERVICES</b>			<b>248,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>
<b>FUNCTION</b>		<b>PUBLIC SAFETY</b>					
<b>DEPARTMENT</b>		<b>EMERGENCY SERVICES AND PENINSULA EMERGENCY MEDICAL SERVICES COUNCIL 32400</b>					
<b>DIVISION-ACTIVITY</b>		<b>OTHER PROTECTION</b>					
<b>ACTIVITY CODE</b>		<b>032400</b>					
032400	1300	Salaries and Wages - Part Time (20 hrs/wk)	17,396	28,756	28,756	28,756	0
032400	2100	FICA (7.65%)	1,331	2,200	2,200	2,200	0
032400	3100	Professional Services	280	500	500	500	0
032400	3150	Communications Tower Lease ( <i>Fire, Rescue &amp; Sheriff</i> )	5,206	4,200	4,200	4,200	0
032400	3320	Maintenance Service Contract ( <i>Code Red</i> )	9,500	10,000	10,000	10,000	0
032400	3330	Repairs to Vehicle	1,138	1,000	0	0	0
032400	5230	Telephone	607	1,050	1,050	1,050	0
032400	5305	Motor Vehicle Insurance	456	0	0	0	0
032400	5510	Travel ( <i>mileage - OES and EMS</i> )	339	2,000	2,000	2,000	0
032400	5530	Travel ( <i>subsistence &amp; lodging</i> )	87	500	500	500	0
032400	5540	Travel ( <i>convention and education</i> )	64	1,500	1,500	1,500	0
032400	5699	Peninsula Emergency Medical Services Council, Inc.- Local Contribution	1,125	1,123	1,393	1,393	0
032400	5810	Dues and Memberships	0	425	425	425	0
032400	6001	Office Supplies	135	200	0	0	0
032400	6008	Vehicle & Power Equipment Fuel	0	0	0	0	0
032400	6012	Books and Subscriptions	0	0	0	0	0
032400	8107	Machinery & Equipment	0	1,500	1,500	1,500	0
<b>TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL</b>			<b>37,663</b>	<b>54,954</b>	<b>54,024</b>	<b>54,024</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
	<b>FUNCTION PUBLIC SAFETY</b> <b>DEPARTMENT JUVENILE DETENTION FACILITIES</b> <b>DIVISION-ACTIVITY CORRECTION AND DETENTION</b> <b>ACTIVITY CODE 033203</b>					
033203	7001 Regional Juvenile Detention Facility (Merrimac Center)	23,396	14,799	14,799	14,799	0
	<b>TOTAL J &amp; D RELATIONS DETENTION FACILITIES</b>	<b>23,396</b>	<b>14,799</b>	<b>14,799</b>	<b>14,799</b>	<b>0</b>
	<b>FUNCTION PUBLIC SAFETY</b> <b>DEPARTMENT GROUP HOME FACILITIES</b> <b>DIVISION-ACTIVITY CORRECTION AND DETENTION</b> <b>ACTIVITY CODE 033204</b>					
033204	5654 Colonial Group Home Commission Services (VJCCCA) <i>(Crossroads, Project Insight, Community Supervision and Psychological Services)</i>	71,107	35,738	35,738	35,738	0
	<b>TOTAL GROUP HOME DETENTION FACILITIES</b>	<b>71,107</b>	<b>35,738</b>	<b>35,738</b>	<b>35,738</b>	<b>0</b>
	<b>FUNCTION PUBLIC SAFETY</b> <b>DEPARTMENT MIDDLE PENINSULA REGIONAL SECURITY CENTER (JAIL)</b> <b>DIVISION-ACTIVITY CORRECTION AND DETENTION</b> <b>ACTIVITY CODE 033205</b>					
033205	5699 Local Probation and Pretrial Services	9,450	5,900	5,900	5,900	0
033205	7002 Regional Jail - Local Contribution	407,604	585,579	585,579	585,579	0
	<b>TOTAL REGIONAL SECURITY CENTER</b>	<b>417,054</b>	<b>591,479</b>	<b>591,479</b>	<b>591,479</b>	<b>0</b>
	<b>FUNCTION JUDICIAL ADMINISTRATION</b> <b>DEPARTMENT COURT SERVICE UNIT &amp; NON-SECURE DETENTION</b> <b>DIVISION-ACTIVITY CORRECTION AND DETENTION</b> <b>ACTIVITY CODE 033300</b>					
033300	5699 Court Service Unit & Non-Secure Detention	7,021	14,799	14,799	14,799	0
	<b>TOTAL COURT SERVICE UNIT &amp; NON-SECURE DETENTION</b>	<b>7,021</b>	<b>14,799</b>	<b>14,799</b>	<b>14,799</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>					
<b>DEPARTMENT</b>	<b>BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS 34400</b>					
<b>DIVISION-ACTIVITY</b>	<b>BUILDING INSPECTIONS &amp; FLOOD PLAIN MANAGEMENT</b>					
<b>ACTIVITY CODE</b>	<b>034400</b>					
034400	1100 Salaries and Wages	92,712	111,354	111,354	111,354	0
034400	1300 Salaries and Wages - Part Time Clerical	11,764	2,081	2,081	2,081	0
034400	2100 FICA (7.65%)	7,609	8,678	8,678	8,678	0
034400	2210 Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	9,744	9,710	9,710	9,710	0
034400	2300 Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	18,036	31,764	31,764	31,764	0
034400	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	874	601	601	601	0
034400	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	546	546	546	0
034400	3310 Repairs and Maintenance	0	0	0	0	0
034400	3330 Repairs to Vehicles	0	250	250	250	0
034400	5210 Postage	0	150	150	150	0
034400	5230 Telephone	2,025	2,400	2,400	2,400	0
034400	5305 Motor Vehicle Insurance	456	332	332	332	0
034400	5410 Maintenance Service Agreements (Copier)	2,920	1,500	1,500	1,500	0
034400	5530 Travel (subsistence and lodging)	36	150	150	150	0
034400	5540 Travel (convention and education)	250	300	300	300	0
034400	5810 Dues and Memberships	45	4,600	300	300	0
034400	6001 Office Supplies	949	1,900	900	900	0
034400	6008 Vehicle and Power Equipment Supplies (Fuel)	580	2,000	2,000	2,000	0
034400	6012 Books and Subscriptions	201	500	500	500	0
034400	8102 Furniture and Fixtures	0	0	0	0	0
034400	9999 Building Permit S/Chg Pmt to State - (9999)	1,399	900	900	900	0
<b>TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS</b>		<b>149,602</b>	<b>179,716</b>	<b>174,416</b>	<b>174,416</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>					
<b>DEPARTMENT</b>	<b>ANIMAL CONTROL - 035100</b>					
<b>DIVISION-ACTIVITY</b>	<b>OTHER PROTECTION</b>					
<b>ACTIVITY CODE</b>	<b>035100</b>					
035100	1100 Salaries & Wages - Full Time	20,967	36,099	36,099	36,099	0
035100	1300 Salaries & Wages - Part time ( <i>Up to 29 hours per week</i> )	33,763	22,689	22,689	22,689	0
035100	2100 FICA (7.65%)	4,217	4,497	4,497	4,497	0
035100	2210 Retirement - VRS ( <i>11.26% for FY19 and FY20, 8.72% for FY21 and FY22</i> )	3,541	3,148	3,148	3,148	0
035100	2300 Hospital/Medical Plan ( <i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22</i> )	480	600	600	600	0
035100	2310 Hybrid Disability Insurance ( <i>Specific EE's only - current rate of .00528%</i> )	166	166	166	166	0
035100	2400 Group Insurance - VRS ( <i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21</i> )	318	195	195	195	0
035100	2400 VRS - Retiree Health Insurance Credit ( <i>.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)</i> )	0	177	177	177	0
035100	3110 Professional Health Services	1,241	1,000	1,000	1,000	0
035100	3111 Professional Health Services - Rabies Clinic	826	1,600	0	0	0
035100	3330 Repairs to Vehicles	387	600	600	600	0
035100	3600 Advertising	0	75	50	50	0
035100	3840 GM Humane Society Payments	24,000	25,000	25,000	25,000	0
035100	5210 Postage	0	50	50	50	0
035100	5230 Telephone ( <i>Cell</i> )	1,251	1,300	1,300	1,300	0
035100	5305 Motor Vehicle Insurance	912	370	370	370	0
035100	5510 Travel ( <i>Mileage</i> )	147	600	600	600	0
035100	5530 Travel ( <i>Subsistence and Lodging</i> )	0	780	780	780	0
035100	5540 Travel ( <i>Convention and Education</i> )	697	2,000	2,000	2,000	0
035100	5810 Dues and Memberships	194	200	200	200	0
035100	6001 Office Supplies	325	600	500	500	0
035100	6002 Food Supplies/Food Service Supplies	0	100	100	100	0
035100	6004 Medical Supplies	209	300	200	200	0
035100	6008 Vehicle and Power Equipment ( <i>Fuel</i> )	627	2,000	2,000	2,000	0
035100	6009 Vehicle and Power Equipment ( <i>Supplies</i> )	0	0	0	0	0
035100	6010 Police Supplies	1,064	600	600	600	0
035100	6011 Uniforms and Wearing Apparel	500	500	500	500	0
035100	8101 Machinery and Equipment	185	300	300	300	0
035100	8103 Communications	0	300	300	300	0
<b>TOTAL ANIMAL CONTROL</b>		<b>96,016</b>	<b>105,846</b>	<b>104,021</b>	<b>104,021</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
		<b>FUNCTION PUBLIC SAFETY</b> <b>DEPARTMENT MEDICAL EXAMINER 35300</b> <b>DIVISION-ACTIVITY OTHER PROTECTION</b> <b>ACTIVITY CODE 035300</b>					
035300	3110	Medical Examiner's Fees	100	100	100	100	0
<b>TOTAL MEDICAL EXAMINER</b>			<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>
		<b>FUNCTION PUBLIC WORKS</b> <b>DEPARTMENT HIGHWAYS, STREETS, BRIDGES AND SIDEWALKS 41200</b> <b>DIVISION-ACTIVITY MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES &amp; SIDEWALKS</b> <b>ACTIVITY CODE 041200</b>					
041200	3310	Repairs and Maintenance	0	0	0	0	0
<b>TOTAL HIGHWAYS, STREETS, BRIDGES &amp; SIDEWALKS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>FUNCTION PUBLIC WORKS</b> <b>DEPARTMENT STREET LIGHTS 41320</b> <b>DIVISION-ACTIVITY MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES &amp; SIDEWALKS</b> <b>ACTIVITY CODE 041320</b>					
041320	5110	Electrical Services	17,219	18,000	18,000	18,000	0
<b>TOTAL STREET LIGHTS</b>			<b>17,219</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
		<b>FUNCTION PUBLIC WORKS</b> <b>DEPARTMENT SOLID WASTE MANAGEMENT 42400</b> <b>DIVISION-ACTIVITY SANITATION AND WASTE REMOVAL</b> <b>ACTIVITY CODE 042400</b>					
042400	3800	Transfer Station O & M, Disposal	635,657	675,463	675,463	730,316	54,853
042400	3820	Drop-off Recycling Program	0	0	0	0	0
042400	3821	Household Chemicals Recycling Program	8,000	0	0	0	0
042400	5699	Virginia Peninsulas PSA-Local Contribution Administrative Services	10,750	0	0	0	0
042400	5699	Virginia Peninsulas PSA-Local Contribution - Vehicle Maintenance Facility	0	0	0	0	0
<b>TOTAL SOLID WASTE MANAGEMENT</b>			<b>654,407</b>	<b>675,463</b>	<b>675,463</b>	<b>730,316</b>	<b>54,853</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>PUBLIC WORKS</b>					
<b>DEPARTMENT</b>	<b>MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS 43200</b>					
<b>DIVISION-ACTIVITY</b>	<b>GENERAL PROPERTIES</b>					
<b>ACTIVITY CODE</b>	<b>043200</b>					
043200	1100 Salaries and Wages	68,598	167,139	167,139	167,139	0
043200	2100 FICA (7.65%)	4,630	12,786	12,786	12,786	0
043200	2210 Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	7,724	14,575	14,575	14,575	0
043200	2300 Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	20,901	9,672	9,672	9,672	0
043200	2310 Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	228	228	228	228	0
043200	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	693	903	903	903	0
043200	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	819	819	819	0
043200	3100 Professional Services	250	0	0	0	0
043200	3310 Repairs & Maintenance	61,001	100,000	100,000	100,000	0
043200	3312 Maintenance (Hole in the Wall Sewage System)	14,453	35,000	3,300	3,300	0
043200	3320 Maintenance Service Contracts	92,859	89,000	89,000	89,000	0
043200	3321 Contractual Services (Janitorial)	85,473	0	0	0	0
043200	3330 Repairs-Vehicles	1,187	2,500	2,500	2,500	0
043200	5110 Electrical Services	121,632	140,000	140,000	140,000	0
043200	5120 Fuel Oil & Propane (Heating Services)	18,016	20,000	20,000	20,000	0
043200	5130 Sewage Services	19,698	25,000	25,000	25,000	0
043200	5131 Water Services (Water Coolers)	3,466	4,400	4,400	4,400	0
043200	5140 Refuse Collection	5,880	6,000	6,000	6,000	0
043200	5230 Telephone (Including Maintenance Equipment at Liberty Square and Social Services)	11,747	16,700	16,700	16,700	0
043200	5301 Boiler Insurance	4,000	3,960	3,960	3,960	0
043200	5305 Motor Vehicle Insurance (Including Social Services 3 Vehicles)	912	1,662	1,662	1,662	0
043200	5308 Property, General Liability, Inland Marine and Cyber	27,972	27,947	27,947	27,947	0
043200	5309 Flood Insurance	10,167	8,700	8,700	8,700	0
043200	5530 Travel (subsistence & lodging)	138	0	0	0	0
043200	6001 Office Supplies	242	400	400	400	0
043200	6003 Agricultural Supplies (Mosquito Control)	0	1,500	1,500	1,500	0
043200	6005 Janitorial Supplies	7,715	5,000	5,000	5,000	0
043200	6007 Repairs and Maintenance Supplies	630	600	600	600	0
043200	6008 Vehicle and Power Equipment Supplies (Fuel)	2,438	5,000	5,000	5,000	0
043200	6009 Vehicle and Power Equipment Supplies	0	100	100	100	0
043200	6011 Uniforms and Wearing Apparel	0	100	100	100	0
043200	6014 Flags, including those purchased for resale	0	500	1,000	1,000	0
043200	8101 Machinery and Equipment	600	2,000	500	500	0
<b>TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS</b>		<b>593,249</b>	<b>702,190</b>	<b>669,490</b>	<b>669,490</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION HEALTH AND WELFARE</b> <b>DEPARTMENT HEALTH DEPARTMENT 51200</b> <b>DIVISION-ACTIVITY HEALTH</b> <b>ACTIVITY CODE 051200</b>							
051200	5610	Health Department - Local Contribution ( <i>Three Rivers Health District</i> )	138,858	167,133	167,133	167,133	0
		<b>TOTAL HEALTH DEPARTMENT</b>	<b>138,858</b>	<b>167,133</b>	<b>167,133</b>	<b>167,133</b>	<b>0</b>
<b>FUNCTION HEALTH AND WELFARE</b> <b>DEPARTMENT GLOUCESTER-MATHEWS CARE CLINIC 51400</b> <b>DIVISION-ACTIVITY HEALTH</b> <b>ACTIVITY CODE 051400</b>							
051400	5699	Gloucester-Mathews Care Clinic- Local Contribution	8,000	8,000	8,000	8,000	0
		<b>TOTAL GLOUCESTER - MATHEWS CARE CLINIC</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>
<b>FUNCTION HEALTH AND WELFARE</b> <b>DEPARTMENT MIDDLE PENINSULA-NORTHERN NECK COMMUNITY SERVICES BOARD AND PULLER CENTER (Versability Resources) 52200</b> <b>DIVISION-ACTIVITY MENTAL HEALTH AND MENTAL RETARDATION</b> <b>ACTIVITY CODE 052200</b>							
052200	5620	Community Services Board - Local Contribution	33,130	33,130	33,130	33,130	0
052200	5699	Puller Center (Versability Resources) - Local Contribution	5,000	5,000	5,000	5,000	0
		<b>TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER</b>	<b>38,130</b>	<b>38,130</b>	<b>38,130</b>	<b>38,130</b>	<b>0</b>

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>HEALTH AND WELFARE</b>						
<b>DEPARTMENT</b>	<b>CHESAPEAKE BAY AGENCY ON AGING, INC., AND RETIRED SENIOR VOLUNTEER PROGRAM 53230</b>						
<b>DIVISION-ACTIVITY</b>	<b>WELFARE/SOCIAL SERVICES</b>						
<b>ACTIVITY CODE</b>	<b>053230</b>						
053230	3400	Local Contribution - Bay Transit - Transit Services	40,000	41,208	40,400	40,400	0
053230	5699	Local Contribution - Bay Aging - Aging Services	17,349	14,040	13,898	13,898	0
053230	5699	Section 8 - Voucher Program	0	3,724	3,725	3,725	0
<b>TOTAL AGENCY ON AGING &amp; BAY TRANSIT</b>			<b>57,349</b>	<b>58,972</b>	<b>58,023</b>	<b>58,023</b>	<b>0</b>

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
	<b>FUNCTION</b> <b>DEPARTMENT</b> <b>DIVISION-ACTIVITY</b> <b>ACTIVITY CODE</b>	<b>EDUCATION</b> <b>RAPPAHANNOCK COMMUNITY COLLEGE 68000</b> <b>COMMUNITY COLLEGES</b> <b>068000</b>				
068000	5699 Rappahannock Community College - Local Operating Contribution	7,127	7,270	7,270	7,270	0
	<b>TOTAL RAPPAHANNOCK COMMUNITY COLLEGE</b>	<b>7,127</b>	<b>7,270</b>	<b>7,270</b>	<b>7,270</b>	<b>0</b>

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>PARKS, RECREATION AND CULTURAL</b>						
<b>DEPARTMENT</b>	<b>PARKS AND RECREATION 71000</b>						
<b>DIVISION-ACTIVITY</b>	<b>ADMINISTRATION, OPERATION AND MAINTENANCE OF PARKS, PLAYGROUNDS AND RECREATION CENTERS</b>						
<b>ACTIVITY CODE</b>	<b>071000</b>						
071000	3160	Contractual Services (YMCA)	77,917	65,000	65,000	65,000	0
071000	3160	Contractual Services (YMCA - Shelter Lease Agreement 2017 - 2027)	0	20,000	20,000	20,000	0
071000	5600	Contribution - Mathews Little League	5,000	6,500	5,500	5,500	0
071000	5699	Contribution - Boys & Girls Club	10,000	10,000	10,000	10,000	0
071000	6003	Agricultural Supplies - Baseball Field Maintenance (MHS)	3,500	3,500	3,500	3,500	0
<b>TOTAL PARKS AND RECREATION</b>			<b>96,417</b>	<b>105,000</b>	<b>104,000</b>	<b>104,000</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
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		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>PARKS, RECREATION AND CULTURAL</b>					
<b>DEPARTMENT</b>	<b>MEMORIAL (PUBLIC) LIBRARY 73100</b>					
<b>DIVISION-ACTIVITY</b>	<b>LIBRARY ADMINISTRATION</b>					
<b>ACTIVITY CODE</b>	<b>073100</b>					
073100	1100 Salaries and Wages - Full-time Staff	99,899	117,271	117,271	117,271	0
073100	1102 Salaries and Wages - Director	62,702	69,350	69,350	69,350	0
073100	1300 Salaries and Wages - Part time	41,752	58,563	58,563	58,563	0
073100	2100 FICA (7.65%)	14,593	18,757	18,757	18,757	0
073100	2210 Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	17,132	16,273	16,273	16,273	0
073100	2300 Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	31,176	33,384	33,384	33,384	0
073100	2310 Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	202	202	202	202	0
073100	2400 Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	1,537	1,008	1,008	1,008	0
073100	2400 VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	914	914	914	0
073100	3000 Professional Services - Training	3,942	6,500	6,500	6,500	0
073100	3001 Professional Services - C4K Leadership Grant Program	(794)	17,481	17,481	17,481	0
073100	3160 Computer/Installation & Maintenance	10,913	19,000	19,000	19,000	0
073100	3310 Repairs and Maintenance	240	1,000	1,000	1,000	0
073100	3320 Maintenance Service Contracts (Including HVAC/Controls)	8,304	15,500	15,500	15,500	0
073100	3600 Advertising	1,834	5,000	5,000	5,000	0
073100	5210 Postage	625	1,500	1,500	1,500	0
073100	5230 Telephone	8,384	3,900	3,900	3,900	0
073100	5240 VA Database User Fee	24,601	19,500	19,500	19,500	0
073100	5410 Lease/Rent of Equipment	3,948	4,000	4,000	4,000	0
073100	5510 Travel (mileage)	210	500	500	500	0
073100	5540 Travel (Convention & Education)	205	800	800	800	0
073100	5810 Dues and Memberships	315	250	250	250	0
073100	6001 Office Supplies	2,420	3,000	3,000	3,000	0
073100	6012 Books and Subscriptions	22,365	35,000	35,000	35,000	0
073100	6014 Library Supplies	1,062	4,500	4,500	4,500	0
073100	8101 Machinery and Equipment	230	1,500	1,500	1,500	0
073100	8102 Furniture and Fixtures	383	1,000	1,000	1,000	0
<b>TOTAL MEMORIAL (PUBLIC) LIBRARY</b>		<b>358,181</b>	<b>455,653</b>	<b>455,653</b>	<b>455,653</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS	BUDGET REQUEST	ADOPTED BUDGET	AMENDED BUDGET	CHANGE
2019-2020	2021-2022	2021-2022	2021-2022	
		<i>May 11, 2021</i>	<i>June 22, 2021</i>	

**FUNCTION**                    **COMMUNITY DEVELOPMENT**  
**DEPARTMENT**            **PLANNING AND ZONING 81100**  
**DIVISION-ACTIVITY**    **PLANNING AND COMMUNITY DEVELOPMENT**  
**ACTIVITY CODE**        **081100**

081100	1100	Salaries and Wages	148,708	192,476	192,476	192,476	0
081100	2100	FICA (7.65%)	10,689	14,724	14,724	14,724	0
081100	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21 and FY22)	16,744	16,784	16,784	16,784	0
081100	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22)	30,054	51,480	51,480	51,480	0
081100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	235	235	235	235	0
081100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	1,502	1,039	1,039	1,039	0
081100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	943	943	943	0
081100	3100	Professional Services	4,959	15,000	15,000	15,000	0
081100	3311	Property Maintenance Fund	0	1,000	1,000	1,000	0
081100	3320	Maintenance Service Contracts	1,236	1,300	1,300	1,300	0
081100	3330	Repairs to Vehicles (Staff Car)	905	500	500	500	0
081100	3500	Printing and Binding	0	200	200	200	0
081100	3600	Advertising	1,997	2,000	2,000	2,000	0
081100	5210	Postage	304	400	400	400	0
081100	5230	Telephone	4,280	3,500	3,500	3,500	0
081100	5305	Motor Vehicle Insurance (Staff Car, Pick-Up)	912	1,000	1,000	1,000	0
081100	5410	Rent/Lease of Equipment	4,694	4,620	4,620	4,620	0
081100	5510	Travel (mileage)	273	500	500	500	0
081100	5530	Travel (subsistence and lodging)	0	500	500	500	0
081100	5540	Travel (convention and education)	1,314	750	750	750	0
081100	5810	Dues and Memberships	0	0	0	0	0
081100	6001	Office Supplies	183	1,000	1,000	1,000	0
081100	6008	Vehicle & Power Equipment (Fuel)	168	500	500	500	0
081100	6009	Vehicle Supplies (Staff Car)	0	0	0	0	0
081100	6012	Books and Subscriptions	0	100	100	100	0
081100	6014	Maintenance of Maps	1,597	1,000	1,500	1,500	0
081100	6015	Signs & Sign Hardware	3,349	2,000	2,000	2,000	0
081100	8102	Furniture and Fixtures	0	100	100	100	0
<b>TOTAL PLANNING AND ZONING</b>			<b>234,103</b>	<b>313,652</b>	<b>314,152</b>	<b>314,152</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
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MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**FUNCTION**                    **COMMUNITY DEVELOPMENT**  
**DEPARTMENT**            **PLANNING COMMISSION AND BOARD OF ZONING APPEALS 81400**  
**DIVISION-ACTIVITY**    **PLANNING AND COMMUNITY DEVELOPMENT**  
**ACTIVITY CODE**        **081400**

081400	1100	Salaries - Board	1,800	4,000	4,000	4,000	0
081400	2100	FICA (7.65%)	119	306	306	306	0
081400	5510	Travel (mileage)	81	0	0	0	0
081400	5530	Travel (subsistence and lodging)	224	500	500	500	0
081400	5540	Travel (convention and education)	600	500	500	500	0
081400	5810	Dues and Memberships	0	0	0	0	0
081400	6012	Books and Subscriptions	0	0	0	0	0
<b>TOTAL PLANNING COMM.&amp; BOARD OF ZONING APPEALS</b>			<b>2,824</b>	<b>5,306</b>	<b>5,306</b>	<b>5,306</b>	<b>0</b>

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

081500	5697	Bay School Contribution - (\$5,000 local contribution + \$5,000 Commission for the Arts state pass-through grant)	10,000	10,000	9,500	9,500	0
081500	5702	Mathews Visitor & Information Center (Director Support)	24,000	34,000	24,000	24,000	0
081500	5703	Mathews Visitor & Information Center (Tourism Marketing Support)	5,000	5,000	5,000	5,000	0
081500	5704	Middle Peninsula Alliance (\$5,000 total, split between County and EDA)	2,500	0	2,500	2,500	0
<b>TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT</b>			<b>41,500</b>	<b>49,000</b>	<b>41,000</b>	<b>41,000</b>	<b>0</b>

**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	0
<b>TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.</b>			<b>22,757</b>	<b>22,757</b>	<b>22,757</b>	<b>22,757</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE	
<b>FUNCTION</b> <b>DEPARTMENT</b> <b>DIVISION-ACTIVITY</b> <b>ACTIVITY CODE</b>		<b>COMMUNITY DEVELOPMENT</b> <b>TIDEWATER SOIL AND WATER CONSERVATION DISTRICT 82400</b> <b>ENVIRONMENTAL MANAGEMENT</b> <b>082400</b>					
082400	5699	Soil and Water Conservation District - Local Contribution	6,000	9,500	6,000	6,000	0
<b>TOTAL SOIL AND WATER CONSERVATION DISTRICT</b>			<b>6,000</b>	<b>9,500</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>FUNCTION</b> <b>DEPARTMENT</b> <b>DIVISION-ACTIVITY</b> <b>ACTIVITY CODE</b>		<b>COMMUNITY DEVELOPMENT</b> <b>WETLANDS BOARD 82600</b> <b>PLANNING AND COMMUNITY DEVELOPMENT</b> <b>082600</b>					
082600	1100	Salaries - Board	1,150	1,500	1,500	1,500	0
082600	2100	FICA (7.65%)	88	115	115	115	0
082600	5510	Travel (mileage)	0	100	100	100	0
082600	5540	Travel (convention and education)	0	100	100	100	0
<b>TOTAL WETLANDS BOARD</b>			<b>1,238</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b> <b>COMMUNITY DEVELOPMENT</b> <b>DEPARTMENT</b> <b>LITTER CONTROL PROGRAM 82800</b> <b>DIVISION-ACTIVITY</b> <b>ENVIRONMENTAL MANAGEMENT</b> <b>ACTIVITY CODE</b> <b>082800</b>						
082800	5699 Litter Control Management Services <i>(Grant Pass-through to MCVIC)</i>	4,883	5,608	5,608	5,608	0
<b>TOTAL LITTER CONTROL PROGRAM</b>		<b>4,883</b>	<b>5,608</b>	<b>5,608</b>	<b>5,608</b>	<b>0</b>
<b>FUNCTION</b> <b>COMMUNITY DEVELOPMENT</b> <b>DEPARTMENT</b> <b>VIRGINIA TECH COOPERATIVE EXTENSION SERVICE 83200</b> <b>DIVISION-ACTIVITY</b> <b>HORTICULTURE AND FAMILY RESOURCES</b> <b>ACTIVITY CODE</b> <b>083200</b>						
083200	1100 Salaries and Wages	19,843	21,985	21,704	21,704	0
083200	2000 Fringe Payment	6,490	7,713	7,713	7,713	0
083200	5230 Telephone	1,831	1,500	1,500	1,500	0
083200	5540 Travel <i>(convention and education)</i>	882	1,810	1,810	1,810	0
083200	5698 Contribution to Jamestown 4-H Center	0	1,400	1,400	1,400	0
083200	5810 Dues and Memberships	130	130	130	130	0
083200	6013 Educational and Recreational Supplies	718	2,000	2,000	2,000	0
083200	6016 Other Operating Supplies	583	500	500	500	0
<b>TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE</b>		<b>30,477</b>	<b>37,038</b>	<b>36,757</b>	<b>36,757</b>	<b>0</b>

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

			<b>MODIFIED ACCRUAL BASIS 2019-2020</b>	<b>BUDGET REQUEST 2021-2022</b>	<b>ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i></b>	<b>AMENDED BUDGET 2021-2022 <i>June 22, 2021</i></b>	<b>CHANGE</b>
<b>FUNCTION</b>	<b>DEBT SERVICE</b>						
<b>DEPARTMENT</b>	<b>DEBT SERVICE - PRINCIPAL AND INTEREST 95000</b>						
<b>DIVISION-ACTIVITY</b>	<b>PRINCIPAL AND INTEREST ON LOANS</b>						
<b>ACTIVITY CODE</b>	<b>095000</b>						
095000	9101	Debt Service - New Courthouse Principal ( <i>retires 4/1/2023</i> )	445,000	511,642	511,642	511,642	0
095000	9111	Debt Service - New Courthouse Interest	76,171	44,996	44,996	44,996	0
095000	9102	Debt Service - New Rescue Squad Bldg - Principal ( <i>retires 4/1/2023</i> )	65,000	84,100	84,100	84,100	0
095000	9112	Debt Service - New Rescue Squad Bldg - Interest	13,453	8,200	8,200	8,200	0
<b>TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST</b>			<b>599,624</b>	<b>648,938</b>	<b>648,938</b>	<b>648,938</b>	<b>0</b>
<b>TOTAL COUNTY BUDGET EXCLUDING CAPITAL PROJECTS</b>			<b>8,100,835</b>	<b>9,055,633</b>	<b>8,964,684</b>	<b>9,200,589</b>	<b>235,905</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

		MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUNCTION</b>	<b>TRANSFERS TO OTHER FUNDS</b>					
<b>DEPARTMENT</b>	<b>TRANSFERS TO OTHER FUNDS 099000</b>					
<b>DIVISION-ACTIVITY</b>	<b>TRANSFERS TO OTHER FUNDS</b>					
<b>ACTIVITY CODE</b>	<b>099000</b>					
999111	0001 Transfers from General Fund to Main Street VDOT Enhancement Grant Fund 111	0	0	0	0	0
999113	0001 Transfers from General Fund to New Point Comfort Lighthouse VDOT Enhancement Fund 113	0	0	0	0	0
999201	0001 Transfers from General Fund to VPA Fund (Social Services) 201	583,023	791,141	783,141	816,431	33,290
999205	0001 Transfers from General Fund to School Fund (205) - Operations	8,356,945	9,998,137	8,738,860	9,058,860	320,000
999310	0001 Transfers from General Fund (Committed Reserves) to Capital Improvements Fund 310	0	14,500	920,625	973,625	53,000
	<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>8,939,968</b>	<b>10,803,778</b>	<b>10,442,626</b>	<b>10,848,916</b>	<b>406,290</b>
	<b>TOTAL COUNTY BUDGETED EXPENDITURES</b>	<b>17,040,803</b>	<b>19,859,411</b>	<b>19,407,310</b>	<b>20,049,505</b>	<b>642,195</b>
	<b>LESS TRANSFER TO SCHOOL FUND</b>	<b>8,356,945</b>	<b>9,998,137</b>	<b>8,738,860</b>	<b>9,058,860</b>	<b>320,000</b>
	<b>LESS TRANSFER TO SOCIAL SERVICES FUND (Including CSA)</b>	<b>583,023</b>	<b>791,141</b>	<b>783,141</b>	<b>816,431</b>	<b>33,290</b>
	<b>LESS TRANSFERS TO OTHER FUNDS (Capital Improvements Fund and Project Funds)</b>	<b>0</b>	<b>0</b>	<b>920,625</b>	<b>973,625</b>	<b>53,000</b>
	<b>TOTAL COUNTY GENERAL FUND OPERATING BUDGET</b>	<b>8,100,835</b>	<b>9,070,133</b>	<b>8,964,684</b>	<b>9,200,589</b>	<b>235,905</b>
	<b>Total General Fund (100) Revenues</b>	<b>18,068,671</b>	<b>18,617,685</b>	<b>19,407,310</b>	<b>20,049,505</b>	<b>642,195</b>
	<b>Total General Fund (100) Expenditures</b>	<b>17,040,803</b>	<b>19,859,411</b>	<b>19,407,310</b>	<b>20,049,505</b>	<b>642,195</b>
	<b>Difference</b>	<b>1,027,868</b>	<b>(1,241,726)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

*Mathews County Budget*  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**VDOT MAIN STREET ENHANCEMENT GRANT FUND - FUND 111**

*Mathews County Budget*  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**REVENUES**

**VDOT MAIN STREET ENHANCEMENT GRANT (LOCAL) REVENUE SOURCES**

999100	0100	Transfer from General Fund Committed Reserves	0	0	0	0	0
<b>TOTAL LOCAL REVENUE SOURCES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

033000	0007	Federal Reimbursement (80%)	0	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM:</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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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	0	0
094101	3600	Advertising	0	0	0	0	0
094101	8100	Construction	0	0	0	0	0
094101	8101	Construction Management (VHB)	6,647	0	0	0	0

<b>TOTAL VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM EXPENDITURES</b>			<b>6,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>Total VDOT Main Street Enhancement Grant Fund (111) - Revenues</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total VDOT Main Street Enhancement Grant Fund (111) - Expenditures</b>			<b>6,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Difference</b>			<b>(6,647)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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*Mathews County Budget  
 FY22 Adopted May 11, 2021  
 FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**MEALS TAX FUND - 112**

*Mathews County Budget  
 FY22 Adopted May 11, 2021  
 FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**REVENUES**

**MEALS TAX FUND (LOCAL) REVENUE SOURCES**

012080	2021	Meals Tax Revenue (Anticipated Use of Fund Balance)	197,832	205,000	205,000	348,000	143,000
<b>TOTAL LOCAL REVENUE SOURCES</b>			<b>197,832</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000
<b>TOTAL LOCAL REVENUE MEALS TAX FUND:</b>			<b>197,832</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000

**MEALS TAX FUND EXPENDITURES - TRANSFERS TO CAPITAL IMPROVEMENTS FUND**

999310	0001	Transfer to Capital Improvements Fund	50,000	130,000	130,000	130,000	0
999205	0100	Transfer to School Fund for CIP (\$25k for THMS Boilers, \$50k for Window Replacement/Repair)	0	75,000	75,000	168,000	93,000
094100	8103	Technology Expense (ERP Replacement)	95,240	0	0	0	0
094100	8108	School Bus Purchase	0	0	0	0	0
094100	8109	Infrastructure Maintenance (Fire Dept.)	0	0	0	50,000	50,000
094100	8110	Vehicle Purchase	0	0	0	0	0
<b>TOTAL MEALS TAX FUND EXPENDITURES</b>			<b>145,240</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000
<b>Total Meals Tax Fund (112) - Revenues</b>			<b>197,832</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000
<b>Total Meals Tax Fund (112) - Expenditures</b>			<b>145,240</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000
<b>Difference</b>			<b>52,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	0

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**NEW POINT COMFORT LIGHTHOUSE ENHANCEMENT GRANT FUND - FUND 113**

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	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	0	0	0
<b>TOTAL LOCAL REVENUE SOURCES</b>			<b>17,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

033000	0001	Federal Reimbursement (80%)	58,714	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>58,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL AND FEDERAL REVENUE NPCL ENHANCEMENT PROGRAM:</b>			<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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	0	0	0	0
094100	8100	Construction	0	0	0	0	0
094100	8101	Construction Management (McPherson Design Group)	76,706	0	0	0	0
<b>TOTAL NPCL ENHANCEMENT GRANT PROGRAM EXPENDITURES</b>			<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total NPCL Enhancement Grant Fund (113) - Revenues</b>			<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total NPCL Enhancement Grant Fund (113) - Expenditures</b>			<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Difference</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BROADBAND FUND - FUND 114**

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**REVENUES**

**BROADBAND FUND (LOCAL) REVENUE SOURCES**

018990	0042	Donations	0	0	0	0	0
999100	0100	Transfers from General Fund Committed Reserves	0	0	0	0	0

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>Mathews County Budget</b>							
<b><i>FY22 Adopted May 11, 2021</i></b>							
<b><i>FY22 Amended June 22, 2021</i></b>							
<b>TOTAL LOCAL REVENUE SOURCES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL GOVERNMENT REVENUE SOURCES</b>							
033000	0001	Federal Grant	0	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE BROADBAND FUND:</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
<b>FUNCTION</b>		<b>BROADBAND FUND</b>					
<b>DEPARTMENT</b>		<b>CAPITAL PROJECTS - 094100</b>					
<b>DIVISION-ACTIVITY</b>		<b>BROADBAND FUND</b>					
<b>ACTIVITY CODE</b>		<b>094101</b>					
094100	8104	Infrastructure Maintenance	0	0	0	0	0
<b>TOTAL BROADBAND FUND EXPENDITURES:</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Broadband Fund (114) - Revenues</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Broadband Fund (114) - Expenditures</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Difference</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## MATHEWS COUNTY DEPARTMENT OF SOCIAL SERVICES BUDGET - FUND 201 (Including CSA)

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>Mathews County Budget</b>							
<b><i>FY22 Adopted May 11, 2021</i></b>							
<b><i>FY22 Amended June 22, 2021</i></b>							
<b>REVENUES</b>							
<b>DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES</b>							
999100	0001	Transfer from General Fund (100) - Operations	519,935	535,891	527,891	540,641	12,750
999100	0001	Transfer from General Fund (100) - Cost Allocation Local Share	0	15,000	15,000	15,000	0
999100	0001	Transfer from General Fund (100) - CSA Pool and Administration Funds (42% local)	0	210,250	210,250	210,250	0
999100	0001	Transfer from General Fund (100) - CSA Legal Fees	0	30,000	30,000	30,000	0
018030	0014	Expenditure Refund - Local	2,147		0	0	0
<b>TOTAL LOCAL REVENUE SOURCES</b>			<b>522,081</b>	<b>791,141</b>	<b>783,141</b>	<b>795,891</b>	<b>12,750</b>
<b>COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES</b>							
024010	0008	Administration and Assistance	389,354	435,749	435,749	440,120	4,371
024010	0015	CSA Administration	9,824	10,787	10,787	10,787	0
024010	0016	CSA Pool Funds (58% state; 42% local)	162,991	290,000	290,000	290,000	0
<b>TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES</b>			<b>562,168</b>	<b>736,536</b>	<b>736,536</b>	<b>740,907</b>	<b>4,371</b>

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FEDERAL GOVERNMENT REVENUE SOURCES</b>							
033000	0004	Federal Welfare Reimbursement	782,712	805,347	805,347	821,516	16,169
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>782,712</b>	<b>805,347</b>	<b>805,347</b>	<b>821,516</b>	16,169
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES INCLUDING CSA</b>			<b>1,866,961</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,314</b>	33,290

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**EXPENDITURES**

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

053110	1100	Salaries & Wages - Board Members	2,950	3,000	3,000	3,000	0
053110	1101	Salaries & Wages (Including CSA Coord & KIDSHELP Positions)	629,926	854,952	829,080	878,981	49,901
053110	1734	General Administration (include Fed & State)	96,376	145,997	129,544	137,068	7,524
053110	2100	FICA	46,169	65,403	66,465	66,879	414
053110	2211	VRS Retirement	67,882	105,555	112,613	111,271	(1,342)
053110	2301	Health Insurance	109,322	144,614	178,776	147,326	(31,450)
053110	2310	Hybrid Disability Insurance (.00528% of EE Monthly Creditable Comp)	778	1,414	1,277	1,500	223
053110	2401	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	3,135	3,720	3,969	3,921	(48)
053110	2600	Unemployment Tax	0	630	630	630	0
053110	2700	Workers' Compensation	(101,391)	2,441	0	2,441	2,441
053110	3000	Contractual Services	3,848	0	0	0	0
053110	5000	Other Charges/Materials & Supplies	90,299	0	0	0	0
053110	5301	Welfare Administration	37	0	0	0	0
053110	5302	Assistance/Purchased Services	387,089	433,956	430,361	433,956	3,595
053110	5303	Fostering Futures IV-E	15,436	0	0	0	0
053110	5305	Motor Vehicle Insurance	1,200	0	0	0	0
053110	5307	Public Officials Liability Insurance	0	1,040	1,040	1,040	0
053110	5711	Client Purchased Services	24,824	28,533	26,500	28,533	2,033
053110	8000	Capital Outlay	5,670	0	0	0	0
053500	1734	CSA Administration	17,148	18,829	18,829	18,829	0
053500	3110	CSA Pool Funds	470,216	522,940	522,940	522,940	0
<b>TOTAL SOCIAL SERVICES EXPENDITURES INCLUDING CSA</b>			<b>1,870,913</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,315</b>	<b>33,291</b>
<b>Total Social Services Fund (201) Revenues (Including CSA)</b>			<b>1,866,961</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,314</b>	<b>33,290</b>
<b>Total Social Services Fund (201) Expenditures (Including CSA)</b>			<b>1,870,913</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,315</b>	<b>33,291</b>
<b>Difference</b>			<b>(3,952)</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>

*Mathews County Budget*  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

MODIFIED ACCRUAL BASIS	BUDGET REQUEST	ADOPTED BUDGET	AMENDED BUDGET	CHANGE
2019-2020	2021-2022	2021-2022	2021-2022	
		<i>May 11, 2021</i>	<i>June 22, 2021</i>	

**MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207**  
**FUND 205 - SCHOOL OPERATING BUDGET**

*Mathews County Budget*  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

MODIFIED ACCRUAL BASIS	BUDGET REQUEST	ADOPTED BUDGET	AMENDED BUDGET	CHANGE
2019-2020	2021-2022	2021-2022	2021-2022	
		<i>May 11, 2021</i>	<i>June 22, 2021</i>	

**REVENUES**

**COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES**

999100	0001	Transfer from General Fund (100) - Operations	7,307,906		8,738,860	9,058,860	320,000
999100	0001	Transfer from Meals Tax Fund (112) - Capital Outlay	0		168,000	168,000	0
999100	0001	Transfer from General Fund (100) - Debt Service Principal	0		0	0	0
999100	0001	Transfer from General Fund (100) - Debt Service Interest	0		0	0	0
<b>TOTAL COUNTY REVENUE SOURCES:</b>			<b>7,307,906</b>	<b>0</b>	<b>8,906,860</b>	<b>9,226,860</b>	<b>320,000</b>

**COUNTY OF MATHEWS (OTHER LOCAL) REVENUE SOURCES**

016120	0003	Rents	12,658		7,000	7,000	0
016120	0006	Special Fees - Tuition - Local	9,300		28,000	28,000	0
018030	0001	Rebates & Refunds	39,287		35,000	35,000	0
018990	0005	Sale of Supplies	0		300	300	0
018990	0008	Sale of Buses	0		500	500	0
018990	0009	Sale of Equipment	0		100	100	0
018990	0012	Other Funds	0		5,000	5,000	0
018990	0014	Donations/Grants	16,000		16,000	16,000	0
018990	0015	Donations/Grants - White Trust Grant	0		20,000	20,000	0
019000	0001	Medicaid Reimbursement - Recovered	87,651		0	0	0
019000	0002	E-Rate - Rovered Costs	21,596		0	0	0
		Thrifty Spot	0		63,557	63,557	0
<b>TOTAL OTHER LOCAL REVENUE SOURCES:</b>			<b>186,493</b>	<b>0</b>	<b>175,457</b>	<b>175,457</b>	<b>0</b>
<b>TOTAL COUNTY OF MATHEWS AND OTHER LOCAL REVENUE SOURCES</b>			<b>7,494,399</b>	<b>0</b>	<b>9,082,317</b>	<b>9,402,317</b>	<b>320,000</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS	BUDGET REQUEST	ADOPTED BUDGET	AMENDED BUDGET	CHANGE
2019-2020	2021-2022	2021-2022	2021-2022	
		<i>May 11, 2021</i>	<i>June 22, 2021</i>	

**COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES**

**CATEGORICAL AID - EDUCATION**

024020	0001	Sales Tax Receipts	1,176,320	1,236,492	1,236,492	0	
024020	0002	Basic School Aid	2,737,884	2,767,098	2,767,098	0	
024020	0004	Remedial Summer School	0	0	0	0	
024020	0007	Gifted Education - SOQ	25,837	25,641	25,641	0	
024020	0008	Prevention, Intervention & Remediation - SOQ	83,711	77,892	77,892	0	
024020	0012	Special Education - SOQ	483,267	382,686	382,686	0	
024020	0014	Textbook Payments - SOQ	52,030	51,994	51,994	0	
024020	0015	Project Graduation/Senior	3,660	0	0	0	
024020	0017	Vocational Education - SOQ	132,284	152,881	152,881	0	
024020	0018	Remedial Summer School - Lottery	17,993	17,402	17,402	0	
024020	0021	Social Security - SOQ	170,005	167,395	167,395	0	
024020	0023	VRS Retirement - Teachers - SOQ	374,632	390,427	390,427	0	
024020	0024	Lottery Proceeds	188,169	0	0	0	
024020	0028	Reading Intervention - Lottery	18,164	0	0	0	
024040	0031	Other State Funds (Foster Care Lottery)	0	30,336	30,336	0	
024020	0031	Other Funds (Misc. State Grants)	0	33,114	33,114	0	
024020	0037	SOL Algebra Readiness - Lottery	8,402	10,424	10,424	0	
024020	0039	Workplace Readiness Skills/Compensation Supplement	0	15,190	15,190	0	
024020	0040	Adult Education	8,355	8,386	8,386	0	
024020	0041	Group Life - SOQ	11,368	11,611	11,611	0	
024020	0042	Homebound - Categ.	0	3,286	3,286	0	
024020	0046	Special Ed Homebound Payments	2,440	0	0	0	
024020	0049	Industry Certification Costs	2,326	1,608	1,608	0	
024020	0050	State Foster Care	0	531	531	0	
024020	0052	Career & Technical Education	0	3,472	3,472	0	
024020	0060	Industry Certification Costs	0	0	0	0	
024020	0064	Enrollment Loss	75,000	0	0	0	
024020	0065	At Risk - Lottery	72,694	128,285	128,285	0	
024020	0075	K-3 Primary Class Size Reduction	86,279	85,285	85,285	0	
024020	0091	Mentor Teacher Program - Lottery	1,032	1,053	1,053	0	
024020	0092	VA Workplace Readiness	0	373	373	0	
024020	0280	Early Reading	0	15,479	15,479	0	
024020	0290	English as a Second Language	10,303	5,555	5,555	0	
024020	0291	Supplemental Per Pupil Lottery	0	146,140	146,140	0	
024020	0293	Project Graduation	0	3,575	3,575	0	
024040	0031	Misc. State School Money	1,308	0	0	0	
024040	0032	SNAP State Security Grant	12,266	0	0	0	
024040	0052	CTE Equipment	6,126	0	0	0	
024040	0085	Education Technology State Grant	128,000	128,000	128,000	0	
<b>TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES</b>			<b>5,889,855</b>	<b>0</b>	<b>5,901,611</b>	<b>5,901,611</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

033000	0003	Title VI-B - Special Education	250,293	252,952	252,952	0
033000	0010	Title II - Part A	33,370	33,165	33,165	0
033000	0011	Medicaid Reimbursement	0	65,000	65,000	0
033000	0019	Pre-School (Other School Aid)	9,092	10,027	10,027	0
033084	0010	Title I	185,285	193,986	193,986	0
033084	0015	E-Rate	0	21,000	21,000	0
033084	0048	Carl Perkins Vocational Act	18,011	17,981	17,981	0
033084	0028	Title IV	0	13,708	13,708	0
033084	0394	Title III	0	1,981	1,981	0

			<b>MODIFIED</b>	<b>BUDGET</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>CHANGE</b>
			<b>ACCRUAL BASIS</b>	<b>REQUEST</b>	<b>BUDGET</b>	<b>BUDGET</b>	
			<b>2019-2020</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	
					<i>May 11, 2021</i>	<i>June 22, 2021</i>	
033084	0424	Title II - Part A - ESSA	12,684		0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>508,734</b>	<b>0</b>	<b>609,800</b>	<b>609,800</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>			<b>13,892,988</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**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	168,000	168,000	0	
063130	0001	Instruction	9,231,559	10,710,647	11,030,647	320,000	
063140	0001	Admin, Attendance & Health Services	945,681	1,051,123	1,051,123	0	
063150	0001	Transportation	1,197,598	1,137,765	1,137,765	0	
063160	0001	Operation & Maintenance	1,477,855	1,559,474	1,559,474	0	
063180	0001	Technology	629,283	774,244	774,244	0	
063185	0001	Schools Facilities	161,896	0	0	0	
063190	0001	Debt Service - Principal	0	0	0	0	
063190	0002	Debt Service - Interest	0	0	0	0	
999206	0001	Transfer from School Fund to Textbook Fund #206	106,666	105,725	105,725	0	
999207	0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	142,449	86,750	86,750	0	
999207	0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	0	0	0	0	
<b>TOTAL SCHOOL EXPENDITURES</b>			<b>13,892,988</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>
<b>TOTAL SCHOOL DIVISION BUDGET</b>			<b>13,892,988</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**SCHOOL TEXTBOOK FUND BUDGET - FUND 206**

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**REVENUES**

**COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES**

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

**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	105,725	105,725	105,725	0
<b>TOTAL TEXTBOOK FUND EXPENDITURES:</b>			<b>87,787</b>	<b>105,725</b>	<b>105,725</b>	<b>105,725</b>	<b>0</b>

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**CAFETERIA FUND BUDGET - FUND 207**

*Mathews County Budget*  
*FY22 Adopted May 11, 2021*  
*FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**REVENUES**

**COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES**

015010	0001	Interest from Deposits	223	42,000	42,000	42,000	0
999205	0001	Transfer from School Fund (205) - Fringe Benefits	142,449	0	0	0	0
016120	0010	Cafeteria Fund (207) - Local Sales	335,279	484,928	484,928	484,928	0
<b>TOTAL CAFETERIA FUND REVENUES:</b>			<b>477,951</b>	<b>526,928</b>	<b>526,928</b>	<b>526,928</b>	<b>0</b>

**COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES**

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

**FEDERAL GOVERNMENT REVENUE SOURCES**

033080	0009	School Breakfast Program	99,217	0	0	0	0
033080	0010	School Lunch Program	234,245	0	0	0	0
033080	0011	Federal Food Programs	44,591	400,000	400,000	400,000	0
<b>TOTAL CAFETERIA FUND FEDERAL REVENUES:</b>			<b>378,053</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>TOTAL CAFETERIA FUND REVENUES:</b>			<b>866,092</b>	<b>938,446</b>	<b>938,446</b>	<b>938,446</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>EXPENDITURES</b>							
	FUNCTION	EDUCATION					
	DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000					
	DIVISION-ACTIVITY	SCHOOL CAFETERIA FUND					
	ACTIVITY CODE	061000 - FUND #207					
065100	5899	Cafeteria Fund Expenditures	901,973	938,446	938,446	938,446	0
		<b>TOTAL CAFETERIA FUND EXPENDITURES:</b>	<b>901,973</b>	<b>938,446</b>	<b>938,446</b>	<b>938,446</b>	<b>0</b>
		<b>Difference</b>	<b>(35,881)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Total School Division Fund (205) Revenues</b>	<b>13,892,988</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>
		<b>Total School Division Fund (205) Expenditures</b>	<b>13,892,988</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>
		<b>Difference</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Mathews County Budget  
 FY22 Adopted May 11, 2021  
 FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**THRIFTY SPOT FUND BUDGET - FUND 208**

*Mathews County Budget  
 FY22 Adopted May 11, 2021  
 FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**REVENUES**

**COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES**

018990	0050	Thrifty Spot	56,272	63,557	63,557	63,557	0
<b>TOTAL CAFETERIA FUND REVENUES:</b>			<b>56,272</b>	<b>63,557</b>	<b>63,557</b>	<b>63,557</b>	<b>0</b>
<b>TOTAL CAFETERIA FUND REVENUES:</b>			<b>56,272</b>	<b>63,557</b>	<b>63,557</b>	<b>63,557</b>	<b>0</b>

**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	63,557	63,557	63,557	0
<b>TOTAL CAFETERIA FUND EXPENDITURES:</b>			<b>57,755</b>	<b>63,557</b>	<b>63,557</b>	<b>63,557</b>	<b>0</b>
<b>Difference</b>			<b>(1,483)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Mathews County Budget  
 FY22 Adopted May 11, 2021  
 FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**CAPITAL IMPROVEMENTS FUND - 310**

*Mathews County Budget  
 FY22 Adopted May 11, 2021  
 FY22 Amended June 22, 2021*

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	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	14,500	920,625	973,625	53,000
999112	0112	Transfers from Meals Tax Fund	0	130,000	130,000	130,000	0
<b>TOTAL LOCAL REVENUE SOURCES</b>			<b>704,463</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>

**STATE GOVERNMENT REVENUE SOURCES**

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

**FEDERAL GOVERNMENT REVENUE SOURCES**

033000	N/A	Federal Revenue Sources (Grants)	704,463	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>			<b>704,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE CAPITAL IMPROVMENTS FUND:</b>			<b>1,408,925</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

			MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>EXPENDITURES</b>							
<b>FUNCTION</b>	<b>CAPITAL IMPROVEMENTS FUND</b>						
<b>DEPARTMENT</b>	<b>CAPITAL PROJECTS - 094100</b>						
<b>DIVISION-ACTIVITY</b>	<b>CAPITAL IMPROVEMENTS FUND</b>						
<b>ACTIVITY CODE</b>	<b>094100</b>						
094100	8101	Public Access Improvements (Haven Beach)	0	0	0	40,000	40,000
094100	8102	Drainage Improvements	0	0	0	0	0
094100	8103	Technology Expense (ERP Replacement and VATI Grant Match for Both ABB/OBB)	74,765	130,000	695,125	695,125	0
094100	8104	Infrastructure Maintenance (\$222k for Radio, \$79k Dispatch, \$40k for B&G Equip)	403,898	0	341,000	341,000	0
094100	8105	Accumulated Leave Payout	0	0	0	0	0
094100	8108	School Bus Purchase	91,931	0	0	0	0
094100	8110	Vehicle Purchase	85,335	0	0	0	0
094100	8112	Historic Court Green Renovations (Admin Building and HCH Grounds Maintenance)	0	14,500	14,500	27,500	13,000
094100	8124	Ditching Project	126,615	0	0	0	0
<b>TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES</b>			<b>782,544</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>
<b>Total Capital Improvements Fund (310) - Revenues</b>			<b>1,408,925</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>
<b>Total Capital Improvements Fund (310) - Expenditures</b>			<b>782,544</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>
<b>Difference</b>			<b>626,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mathews County Budget**  
***FY22 Adopted May 11, 2021***  
***FY22 Amended June 22, 2021***

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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SUMMARY TOTAL COUNTY BUDGET - ALL FUNDS					
Total County Budgeted Expenditures (Fund 100, 111, 112, 113, 201, 205, 310)	24,875,873	11,752,657	28,139,061	28,924,256	785,196

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2021 - 2022**  
**REVENUE DETAILS**

**LOCAL REVENUE SOURCES**

1100	TOTAL GENERAL PROPERTY TAXES	13,351,263	13,215,000	13,215,000	13,215,000	0
1200	TOTAL OTHER LOCAL TAXES	1,513,470	1,440,000	1,440,000	1,440,000	0
1300	TOTAL PERMIT FEES AND LICENSES	73,570	78,200	78,200	78,200	0
1400	TOTAL FINES AND FORFEITURES	42,535	50,500	50,500	50,500	0
1500	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	116,703	106,320	106,320	106,320	0
1600	TOTAL CHARGES FOR SERVICES	42,515	45,300	45,300	45,300	0
1600	TOTAL EXPENDITURE REFUNDS	29,365	65,217	65,217	65,217	0
1800	TOTAL MISCELLANEOUS	68,290	23,125	23,125	23,125	0
	<b>TOTAL COUNTY OF MATHEWS REVENUE SOURCES</b>	<b>15,237,711</b>	<b>15,023,662</b>	<b>15,023,662</b>	<b>15,023,662</b>	<b>0</b>

**COMMONWEALTH OF VIRGINIA (STATE) REVENUE RESOURCES**

2200	TOTAL NON-CATEGORICAL AID	1,426,343	1,432,083	1,432,083	1,432,083	0
2400	TOTAL SHARED EXPENSES	1,159,828	1,159,828	1,225,350	1,225,350	0
2400	TOTAL CATEGORICAL AID	169,625	196,471	244,449	244,449	0
	<b>TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES</b>	<b>2,755,796</b>	<b>2,788,382</b>	<b>2,901,882</b>	<b>2,901,882</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

3300	TOTAL CATEGORICAL AID	75,163	0	0	0	0
	<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>	<b>75,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>	<b>18,068,671</b>	<b>17,812,044</b>	<b>17,925,544</b>	<b>17,925,544</b>	<b>0</b>

**OTHER REVENUE SOURCES**

4100	TOTAL OTHER REVENUE (COMMITTED/RESTRICTED) SOURCES	0	805,641	1,481,766	2,123,961	642,195
	<b>TOTAL COUNTY BUDGET REVENUE SOURCES</b>	<b>18,068,671</b>	<b>18,617,685</b>	<b>19,407,310</b>	<b>20,049,505</b>	<b>642,195</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2021 - 2022**  
**EXPENDITURE DETAILS**

011000	TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	24,354	159,644	159,644	307,635	147,991
011100	TOTAL BOARD OF SUPERVISORS	71,393	82,358	82,358	82,358	0
011200	TOTAL COUNTY ADMINISTRATOR	567,039	588,498	588,498	588,498	0
011300	TOTAL DEPT OF INFORMATION TECHNOLOGY	270,342	276,430	277,530	277,530	0
012210	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	85,140	60,000	60,000	60,000	0
012240	TOTAL INDEPENDENT AUDITOR	52,490	55,000	55,000	55,000	0
012310	TOTAL COMMISSIONER OF THE REVENUE	241,198	233,563	233,563	233,563	0
012320	TOTAL ASSESSOR	0	0	0	0	0
012410	TOTAL TREASURER	285,839	344,554	308,290	310,790	2,500
013100	TOTAL ELECTORAL BOARD AND OFFICIALS	32,526	55,232	65,532	65,695	163
013200	TOTAL REGISTRAR	82,665	133,972	120,005	150,403	30,398
021100	TOTAL CIRCUIT COURT	24,861	24,345	24,345	24,345	0
021200	TOTAL GENERAL DISTRICT COURT	4,624	15,250	15,250	15,250	0
021300	TOTAL SPECIAL MAGISTRATES	0	0	0	0	0
021601	TOTAL J & D RELATIONS COURT/UNIT AND DETENTION FACILITIES	2,464	3,100	3,100	3,100	0
021700	TOTAL CLERK OF THE CIRCUIT COURT	247,866	233,634	233,651	233,651	0
021910	TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM	49,749	56,227	56,227	56,227	0
022100	TOTAL COMMONWEALTH'S ATTORNEY	274,312	278,062	278,062	278,062	0
031200	TOTAL SHERIFF	1,434,281	1,224,107	1,225,957	1,225,957	0
031400	TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	172,408	452,503	452,503	452,503	0
032200	TOTAL FIRE PROTECTION SERVICES	214,982	202,300	202,300	202,300	0
032300	TOTAL AMBULANCE AND RESCUE SERVICES	248,000	250,000	250,000	250,000	0
032400	TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	37,663	54,954	54,024	54,024	0
033203	TOTAL J&D RELATIONS DETENTION FACILITIES	23,396	14,799	14,799	14,799	0
033204	TOTAL GROUP HOME DETENTION FACILITIES	71,107	35,738	35,738	35,738	0
033205	TOTAL REGIONAL SECURITY CENTER	417,054	591,479	591,479	591,479	0
033300	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	7,021	14,799	14,799	14,799	0
034400	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	149,602	179,716	174,416	174,416	0
035100	TOTAL ANIMAL CONTROL	96,016	105,846	104,021	104,021	0

<i>Mathews County Budget</i>		<b>MODIFIED</b>	<b>BUDGET</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>CHANGE</b>
<i>FY22 Adopted May 11, 2021</i>		<b>ACCRUAL BASIS</b>	<b>REQUEST</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<i>FY22 Amended June 22, 2021</i>		<b>2019-2020</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	
				<i>May 11, 2021</i>	<i>June 22, 2021</i>	
035300	TOTAL MEDICAL EXAMINER	100	100	100	100	0
041200	TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	0	0	0
041320	TOTAL STREET LIGHTS	17,219	18,000	18,000	18,000	0
042400	TOTAL SOLID WASTE MANAGEMENT	654,407	675,463	675,463	730,316	54,853
043200	TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS	593,249	702,190	669,490	669,490	0
051200	TOTAL HEALTH DEPARTMENT	138,858	167,133	167,133	167,133	0
051400	TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	8,000	0
052200	TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	38,130	38,130	38,130	38,130	0
053230	TOTAL AGENCY ON AGING & BAY TRANSIT	57,349	58,972	58,023	58,023	0
066000	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	7,127	7,270	7,270	7,270	0
071000	TOTAL PARKS AND RECREATION	96,417	105,000	104,000	104,000	0
073100	TOTAL MEMORIAL (PUBLIC) LIBRARY	358,181	455,653	455,653	455,653	0
081100	TOTAL PLANNING AND ZONING	234,103	313,652	314,152	314,152	0
081400	TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS	2,824	5,306	5,306	5,306	0
081500	TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT	41,500	49,000	41,000	41,000	0
081800	TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.	22,757	22,757	22,757	22,757	0
082400	TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	9,500	6,000	6,000	0
082600	TOTAL WETLANDS BOARD	1,238	1,815	1,815	1,815	0
082800	TOTAL LITTER CONTROL PROGRAM	4,883	5,608	5,608	5,608	0
083200	TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	30,477	37,038	36,757	36,757	0
095000	TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	599,624	648,938	648,938	648,938	0
	<b>TOTAL GENERAL FUND BUDGET EXCLUDING CAPITAL PROJECTS</b>	<b>8,100,835</b>	<b>9,055,633</b>	<b>8,964,684</b>	<b>9,200,589</b>	235,905
099000	TOTAL TRANSFERS TO OTHER FUNDS	8,939,968	10,803,778	10,442,626	10,848,916	406,290
	<b>TOTAL GENERAL FUND BUDGETED EXPENDITURES</b>	<b>17,040,803</b>	<b>19,859,411</b>	<b>19,407,310</b>	<b>20,049,505</b>	642,195
	<b>LESS TRANSFERS TO OTHER FUNDS</b>	<b>8,939,968</b>	<b>10,803,778</b>	<b>10,442,626</b>	<b>10,848,916</b>	406,290
	<b>TOTAL GENERAL FUND OPERATING BUDGET</b>	<b>8,100,835</b>	<b>9,055,633</b>	<b>8,964,684</b>	<b>9,200,589</b>	235,905

	<b>MODIFIED ACCRUAL BASIS 2019-2020</b>	<b>BUDGET REQUEST 2021-2022</b>	<b>ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i></b>	<b>AMENDED BUDGET 2021-2022 <i>June 22, 2021</i></b>	<b>CHANGE</b>
<b>Mathews County Budget</b>					
<b><i>FY22 Adopted May 11, 2021</i></b>					
<b><i>FY22 Amended June 22, 2021</i></b>					
<b>VDOT MAIN STREET ENHANCEMENT GRANT FUND SYNOPSIS FY 2021 - 2022</b>					
<b>REVENUE DETAILS</b>					
<b>VDOT MAIN STREET ENHANCEMENT GRANT FUND (LOCAL) REVENUE SOURCES</b>					
TOTAL TRANSFER FROM GENERAL FUND (100)	0	0	0	0	0
<b>TOTAL LOCAL REVENUE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL GOVERNMENT REVENUE SOURCES</b>					
TOTAL FEDERAL CATEGORICAL AID	0	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VDOT MAIN STREET ENHANCEMENT GRANT FUND SYNOPSIS FY 2021 - 2022</b>					
<b>EXPENDITURE DETAILS</b>					
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	6,647	0	0	0	0
<b>TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES</b>	<b>6,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND BUDGET</b>	<b>6,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**MEALS TAX FUND SYNOPSIS FY 2021 - 2022**  
**REVENUE DETAILS**

**MEALS TAX FUND (LOCAL) REVENUE SOURCES**

TOTAL LOCAL REVENUE	197,832	205,000	205,000	348,000	143,000
TOTAL LOCAL REVENUE SOURCES	<b>197,832</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000
TOTAL LOCAL REVENUE:	<b>197,832</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000

**MEALS TAX FUND SYNOPSIS FY 2021 - 2022**  
**EXPENDITURE DETAILS**

TOTAL MEALS TAX FUND EXPENDITURES - Transfers to Capital Improvements Fund	145,240	205,000	205,000	348,000	143,000
TOTAL MEALS TAX FUND EXPENDITURES	<b>145,240</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000
TOTAL MEALS TAX FUND BUDGET	<b>145,240</b>	<b>205,000</b>	<b>205,000</b>	<b>348,000</b>	143,000

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**VDOT NEW POINT COMFORT LIGHTHOUSE FUND SYNOPSIS FY 2021 - 2022**  
**REVENUE DETAILS**

**NEW POINT COMFORT LIGHTHOUSE FUND (LOCAL) REVENUE SOURCES**

TOTAL TRANSFER FROM GENERAL FUND (100)	17,992	0	0	0	0
<b>TOTAL LOCAL REVENUE SOURCES</b>	<b>17,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

TOTAL FEDERAL CATEGORICAL AID	58,714	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>	<b>58,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>	<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**VDOT NEW POINT COMFORT LIGHTHOUSE FUND SYNOPSIS FY 2021 - 2022**  
**EXPENDITURE DETAILS**

TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES	76,706	0	0	0	0
<b>TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES</b>	<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NEW POINT COMFORT LIGHTHOUSE FUND BUDGET</b>	<b>76,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2021 - 2022**  
**REVENUE DETAILS**

**DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES**

TOTAL TRANSFER FROM GENERAL FUND (100) AND OTHER LOCAL SOURCES	522,081	791,141	783,141	795,891	12,750
<b>TOTAL LOCAL REVENUE SOURCES</b>	<b>522,081</b>	<b>791,141</b>	<b>783,141</b>	<b>795,891</b>	12,750

**COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES**

TOTAL STATE CATEGORICAL AID	389,354	435,749	435,749	440,120	4,371
TOTAL CSA FUNDS	172,815	300,787	300,787	300,787	0
<b>TOTAL STATE REVENUE SOURCES</b>	<b>562,168</b>	<b>736,536</b>	<b>736,536</b>	<b>740,907</b>	4,371

**FEDERAL GOVERNMENT REVENUE SOURCES**

TOTAL FEDERAL CATEGORICAL AID	782,712	805,347	805,347	821,516	16,169
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>	<b>782,712</b>	<b>805,347</b>	<b>805,347</b>	<b>821,516</b>	16,169
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>	<b>1,866,961</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,314</b>	33,290

**DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2021 - 2022**  
**EXPENDITURE DETAILS**

TOTAL SOCIAL SERVICES EXPENDITURES	1,383,550	1,791,255	1,783,255	1,816,546	33,291
TOTAL CSA ADMINISTRATION & POOL FUNDS	487,364	541,769	541,769	541,769	0
<b>TOTAL SOCIAL SERVICES EXPENDITURES</b>	<b>1,870,913</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,315</b>	33,291
<b>TOTAL SOCIAL SERVICES BUDGET</b>	<b>1,870,913</b>	<b>2,333,024</b>	<b>2,325,024</b>	<b>2,358,315</b>	33,291

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**SCHOOL DIVISION SYNOPSIS FY 2021 - 2022**  
**FUND 205 - OPERATING REVENUE DETAILS**

**SCHOOL DIVISION (LOCAL) REVENUE SOURCES**

TOTAL LOCAL REVENUE SOURCES - TRANSFERS FROM GENERAL FUND	7,307,906	0	8,906,860	9,226,860	320,000
TOTAL OTHER LOCAL REVENUE SOURCES	186,493	0	175,457	175,457	0
<b>TOTAL LOCAL REVENUE SOURCES</b>	<b>7,494,399</b>	<b>0</b>	<b>9,082,317</b>	<b>9,402,317</b>	<b>320,000</b>

**COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES**

TOTAL AID FROM COMMONWEALTH	5,889,855	0	5,901,611	5,901,611	0
<b>TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES</b>	<b>5,889,855</b>	<b>0</b>	<b>5,901,611</b>	<b>5,901,611</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

TOTAL FEDERAL CATEGORICAL AID	508,734	0	609,800	609,800	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>	<b>508,734</b>	<b>0</b>	<b>609,800</b>	<b>609,800</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>	<b>13,892,988</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>

**SCHOOL DIVISION SYNOPSIS FY 2021 - 2022**  
**FUND 205 - OPERATING EXPENDITURE DETAILS**

**FUND 205 - Operating**

CAPITAL PROJECTS	0	0	168,000	168,000	0
INSTRUCTION	9,231,559	0	10,710,647	11,030,647	320,000
ADMIN, ATTENDANCE & HEALTH SERVICES	945,681	0	1,051,123	1,051,123	0
TRANSPORTATION	1,197,598	0	1,137,765	1,137,765	0
OPERATION & MAINTENANCE	1,477,855	0	1,559,474	1,559,474	0
TECHNOLOGY	629,283	0	774,244	774,244	0
DEBT SERVICE - PRINCIPAL	0	0	0	0	0
DEBT SERVICE - INTEREST	0	0	0	0	0
TRANSFER FROM SCHOOL FUND TO TEXTBOOK FUND	106,666	0	105,725	105,725	0
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FEDERAL	142,449	0	86,750	86,750	0
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FRINGE BENEFITS	0	0	0	0	0
<b>TOTAL SCHOOL FUND EXPENDITURES</b>	<b>13,731,092</b>	<b>0</b>	<b>15,593,728</b>	<b>15,913,728</b>	<b>320,000</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

	MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
<b>FUND 206 - Textbook</b>					
<b>FUND 206 - TEXTBOOK REVENUE DETAILS</b>					
TOTAL TRANSFER FROM SCHOOL FUND	106,666	105,725	105,725	105,725	0
INTEREST INCOME	249	0	0	0	0
USE OF BEGINNING FUND BALANCE	0	0	0	0	0
<b>TOTAL LOCAL TEXTBOOK REVENUE</b>	<b>106,915</b>	<b>105,725</b>	<b>105,725</b>	<b>105,725</b>	<b>0</b>
<b>FUND 206 - TEXTBOOK EXPENDITURE DETAILS</b>					
TEXTBOOK FUND EXPENDITURES	87,787	105,725	105,725	105,725	0
<b>TOTAL TEXTBOOK FUND EXPENDITURES</b>	<b>87,787</b>	<b>105,725</b>	<b>105,725</b>	<b>105,725</b>	<b>0</b>
<b>TOTAL TEXTBOOK FUND BUDGET</b>	<b>87,787</b>	<b>105,725</b>	<b>105,725</b>	<b>105,725</b>	<b>0</b>
<b>FUND 207 - Cafeteria</b>					
<b>FUND 207 - CAFETERIA REVENUE DETAILS</b>					
TOTAL CAFETERIA FUND REVENUES	866,092	938,446	938,446	938,446	0
<b>TOTAL CAFETERIA FUND REVENUES:</b>	<b>866,092</b>	<b>938,446</b>	<b>938,446</b>	<b>938,446</b>	<b>0</b>
<b>FUND 207 - CAFETERIA EXPENDITURE DETAILS</b>					
CAFETERIA FUND EXPENDITURES	901,973	938,446	938,446	938,446	0
<b>TOTAL CAFETERIA FUND EXPENDITURES:</b>	<b>901,973</b>	<b>938,446</b>	<b>938,446</b>	<b>938,446</b>	<b>0</b>
<b>TOTAL CAFETERIA FUND BUDGET</b>	<b>901,973</b>	<b>938,446</b>	<b>938,446</b>	<b>938,446</b>	<b>0</b>
<b>FUND 208 - Thrifty Spot</b>					
<b>FUND 208 - THRIFTY SPOT REVENUE DETAILS</b>					
TOTAL THRIFTY SPOT FUND REVENUES	56,272	63,557	63,557	63,557	0
<b>TOTAL THRIFTY SPOT FUND REVENUES:</b>	<b>56,272</b>	<b>63,557</b>	<b>63,557</b>	<b>63,557</b>	<b>0</b>
<b>FUND 208 - THRIFTY SPOT EXPENDITURE DETAILS</b>					
TOTAL THRIFTY SPOT FUND EXPENDITURES	57,755	63,557	63,557	63,557	0
<b>TOTAL CAFETERIA FUND EXPENDITURES:</b>	<b>57,755</b>	<b>63,557</b>	<b>63,557</b>	<b>63,557</b>	<b>0</b>
<b>TOTAL CAFETERIA FUND BUDGET</b>	<b>57,755</b>	<b>63,557</b>	<b>63,557</b>	<b>63,557</b>	<b>0</b>

**Mathews County Budget**  
**FY22 Adopted May 11, 2021**  
**FY22 Amended June 22, 2021**

MODIFIED ACCRUAL BASIS 2019-2020	BUDGET REQUEST 2021-2022	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	AMENDED BUDGET 2021-2022 <i>June 22, 2021</i>	CHANGE
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**CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2021 - 2022**  
**FUND 310 - REVENUE DETAILS**

**CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES**

TOTAL LOCAL REVENUE - Transfers from General Fund Committed Reserves	704,463	144,500	1,050,625	1,103,625	53,000
<b>TOTAL LOCAL REVENUE SOURCES</b>	<b>704,463</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>

**COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES**

TOTAL AID FROM COMMONWEALTH	0	0	0	0	0
<b>TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FEDERAL GOVERNMENT REVENUE SOURCES**

TOTAL FEDERAL CATEGORICAL AID	704,463	0	0	0	0
<b>TOTAL FEDERAL GOVERNMENT REVENUE SOURCES</b>	<b>704,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES</b>	<b>1,408,925</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>

**CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2021 - 2022**  
**FUND 310 - EXPENDITURE DETAILS**

TOTAL CAPITAL IMPROVEMENTS FUND EXPENSE	782,544	144,500	1,050,625	1,103,625	53,000
<b>TOTAL CAPITAL IMPROVEMENTS FUND EXPENDITURES</b>	<b>782,544</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS FUND BUDGET</b>	<b>782,544</b>	<b>144,500</b>	<b>1,050,625</b>	<b>1,103,625</b>	<b>53,000</b>

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<b>TOTAL MAIN STREET FUND</b>	6,647	0	0	0	0
<b>TOTAL MEALS TAX FUND</b>	145,240	205,000	205,000	348,000	143,000
<b>TOTAL NEW POINT COMFORT LIGHTHOUSE FUND</b>	76,706	0	0	0	0
<b>TOTAL SOCIAL SERVICES FUND</b>	1,870,913	2,333,024	2,325,024	2,358,315	33,291
<b>TOTAL SCHOOL DIVISION FUND</b>	13,892,988	0	15,593,728	15,913,728	320,000
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	782,544	144,500	1,050,625	1,103,625	53,000
<b>TOTAL GENERAL FUND</b>	8,100,835	9,070,133	8,964,684	9,200,589	235,905
<b>TOTAL COUNTY BUDGET</b>	<b>24,875,873</b>	<b>11,752,657</b>	<b>28,139,061</b>	<b>28,924,256</b>	<b>785,196</b>

999999 9999

033000 0019

012000 3100

012000 3310

012000 6019

012000 8119

018990 0099

# AMERICA RESCUE PLAN ACT FUND (120)

*Mathews County Budget*  
*FY21 Adopted June 22, 2021*  
*FY21 Amended June 22, 2021*

## REVENUES

### ARP ACT (LOCAL) REVENUE SOURCES

Beg. Use of Fund Balance

### TOTAL LOCAL REVENUE SOURCES

### FEDERAL GOVERNMENT REVENUE SOURCES

Federal ARP Act Funds

### TOTAL FEDERAL GOVERNMENT REVENUE SOURCES

### TOTAL LOCAL, STATE AND FEDERAL REVENUE ARP ACT PROGRAM:

## EXPENDITURES

<b>FUNCTION</b>	<b>ARP ACT FUND - 120</b>
<b>DEPARTMENT</b>	<b>ARP ACT FUND EXPENSES</b>
<b>DIVISION-ACTIVITY</b>	<b>ARP ACT FUND</b>
<b>ACTIVITY CODE</b>	<b>Fund 120</b>

Professional Services  
Repairs & Maintenance  
Operating Supplies & Materials  
Capital Outlay  
Misc. ARP Act Expenses

### TOTAL ARP ACT FUND PROGRAM EXPENDITURES

**Total ARP Act Fund (120) - Revenues**

**Total ARP Act Fund (120) - Expenditures**

**Difference**

<b>MODIFIED ACCRUAL BASIS 2019-2020</b>	<b>CASH BASIS 2020-2021 <i>November 24, 2020</i></b>	<b>AMENDED BUDGET 2020-2021</b>	<b>BUDGET REQUEST 2021-2022</b>	<b>ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i></b>	<b>CHANGE</b>
0	0	0	857,951	857,951	857,951
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	857,951	857,951	857,951
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

999100 0100

024010 0002

024010 0003

024010 0004

024010 0005

1

081200 3000

081200 6000

081200 6001

081200 5000

081201 3000

081201 6000

081201 6001

081201 5000

081202 3000

081202 6000  
081202 6001  
081202 5000

081203 3000  
081203 6000  
081203 6001  
081203 5000

# FOUR COUNTY/ABB REGIONAL 2021 VATI PROJECT

*Mathews County Budget*  
*FY22 Adopted June 22, 2021*  
*FY22 Amended June 22, 2021*

## REVENUES

### VATI FOUR COUNTY/ABB REGIONAL 2021 GRANT FUND (LOCAL) REVENUE SOURCES

Transfer from General Fund Committed Reserves (Local Match)

**TOTAL LOCAL REVENUE SOURCES**

### STATE GOVERNMENT REVENUE SOURCES

DHCD VATI 2021 Grant - Mathews  
DHCD VATI 2021 Grant - Lancaster  
DHCD VATI 2021 Grant - Caroline  
DHCD VATI 2021 Grant - Middlesex

**TOTAL STATE GOVERNMENT REVENUE SOURCES**

**TOTAL LOCAL and STATE REVENUE VATI FOUR COUNTY/ABB REGIONAL 2021 GRANT:**

## EXPENDITURES

FUNCTION	VATI FOUR COUNTY/ABB REGIONAL 2021 GRANT
DEPARTMENT	CAPITAL PROJECTS - 094100
DIVISION-ACTIVITY	VATI FOUR COUNTY/ABB REGIONAL 2021 GRANT FUND CAPITAL
ACTIVITY CODE	094101

### DHCD VATI 2021 Grant - Mathews

- Labor
- Materials
- Electronics
- Miscellaneous (Field Engineering and Maps)

### DHCD VATI 2021 Grant - Lancaster

- Labor
- Materials
- Electronics
- Miscellaneous (Field Engineering and Maps)

### DHCD VATI 2021 Grant - Caroline

- Labor

Materials  
Electronics  
Miscellaneous (Field Engineering and Maps)

**DHCD VATI 2021 Grant - Middlesex**

Labor  
Materials  
Electronics  
Miscellaneous (Field Engineering and Maps)

**TOTAL VATI FOUR COUNTY/ABB REGIONA 2021 GRANT EXPENDITURES**

**Total VATI Four County/ABB Regional 2021 Grant Fund (121) - Revenues**

**Total VATI Four County/ABB Regional 2021 Grant Fund (121) - Expenditures**

**Difference**



0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
			613,666	613,666	613,666
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>4,683,634</b>	<b>4,683,634</b>	<b>4,683,634</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>4,683,634</b>	<b>4,683,634</b>	<b>4,683,634</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>4,683,634</b>	<b>4,683,634</b>	<b>4,683,634</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>