

Mathews County Budget
FY19 Approved for Public Hearing

				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
GENERAL PROPERTY TAXES									
011010	2017	Current Real Estate Taxes		9,242,992	4,477,290	9,300,000	9,300,000	9,300,000	0
011010	0003	Tax Relief for the Elderly		0	0	0	0	0	0
011020	0001	Current Public Service		218,023	69,151	105,000	105,000	200,000	95,000
011030	2017	Current Personal Property Taxes		2,033,293	1,811,963	1,775,000	1,775,000	1,900,000	125,000
011032	2017	Current Mobile Home Taxes		34,234	27,581	30,000	30,000	30,000	0
011033	2017	Current Boats Personal Property Taxes		282,411	240,548	260,000	260,000	250,000	(10,000)
011034	2017	Current Machinery & Tools Taxes		106,366	91,089	100,000	100,000	100,000	0
011060	0001	Penalties All Property Taxes		108,180	40,044	70,000	70,000	70,000	0
011060	0002	Interest All Property Taxes		55,892	32,458	50,000	50,000	50,000	0
TOTAL GENERAL PROPERTY TAXES				12,081,392	6,790,125	11,690,000	11,690,000	11,900,000	210,000
OTHER LOCAL TAXES									
012010	0002	Local Sales and Use Tax		483,614	257,282	475,000	475,000	485,000	10,000
012020	0001	Electric Consumer Utility Tax (Dominion)		151,482	76,102	175,000	175,000	175,000	0
012020	0004	Utility Consumption Tax (Dominion)		35,385	16,084	36,000	36,000	36,000	0
012030	2017	Business & Occupational Licenses 2017		151,645	3,000	134,000	134,000	145,000	11,000
012030	2016	Business & Occupational Licenses 2016		34,005	370	0	0	0	0
012050	2017	Motor Vehicle License Fee 2017		266,157	217,114	280,000	280,000	290,000	10,000
012050	2016	Motor Vehicle License Fee 2016		30,103	15,920	0	0	0	0
012060	0001	Bank of America - Stock Taxes		25,609	0	25,000	25,000	26,000	1,000
012060	0002	Chesapeake Bank - Stock Taxes		65,698	0	57,000	57,000	58,000	1,000
012070	0001	Local Recordation Tax		109,783	54,033	85,000	109,783	109,783	24,783
TOTAL OTHER LOCAL TAXES				1,353,481	639,904	1,267,000	1,291,783	1,324,783	57,783
PERMIT FEES AND LICENSES									
013010	2017	Dog Tags 2017		2,835	916	2,400	2,400	2,500	100
013010	2016	Dog Tags 2016		328	358	0	0	0	0
013030	0001	Zoning and Subdivision Permits		14,056	6,976	8,500	8,500	8,500	0
013030	0002	Building Permits		69,180	32,536	60,000	65,000	65,000	5,000
013030	0003	Erosion and Sediment Control Permits		1,400	600	2,000	2,000	2,000	0
013030	0004	Wetlands Permits		4,250	2,550	2,500	2,500	2,500	0
013030	0005	Land Transfer Fees		549	241	500	500	500	0
013030	0006	Septic Tank Permits		225	175	100	100	100	0
013030	0008	Other Permit Fees and Licenses		0	0	100	100	100	0
013030	0022	Building Permits Surcharge		1,360	646	750	750	750	0
TOTAL PERMIT FEES AND LICENSES				94,182	44,998	76,850	81,850	81,950	5,100

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			2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
				<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
FINES AND FORFEITURES								
014010	0001	Local Fines & Forfeitures	43,344	22,390	35,000	37,037	37,037	2,037
014010	0002	Interest on Local Fines & Forfeitures	1,412	513	250	250	250	0
014010	0003	General District Court Jail Fees	50	0	0	0	0	0
TOTAL FINES AND FORFEITURES			44,806	22,903	35,250	37,287	37,287	2,037

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REVENUE FROM USE OF MONEY AND PROPERTY								
015010	0001	Interest on checking - General Fund	(5,611)	2,290	2,500	6,000	6,000	3,500
015010	0005	Interest on Investments - CD - Chesapeake Bank	33,153	22,456	8,000	18,000	18,000	10,000
015010	0007	Interest on Money Market Acct. - BOA	242	122	500	2,000	2,000	1,500
015010	0009	Administrative Fee RLF (1% Int)	30	0	0	0	0	0
TOTAL REVENUE FROM USE OF MONEY			27,814	24,868	11,000	26,000	26,000	15,000
015020	0001	Rental of County Properties	12	0	0	0	0	0
015020	0002	Rental of County Property - Seabreeze Restaurant	0	0	8,100	8,100	8,100	0
015020	0003	Rental of County Property - Social Services	10,522	5,261	13,000	13,000	13,000	0
015020	0004	Rental of County Property - Health Department	34,213	15,324	30,220	30,220	30,220	0
TOTAL REVENUE FROM USE OF PROPERTY			44,746	20,585	51,320	51,320	51,320	0
TOTAL REVENUE FROM USE OF MONEY AND PROPERTY			72,560	45,453	62,320	77,320	77,320	15,000
CHARGES FOR SERVICES								
016010	0002	Recovery of Sheriff's Svcs to Comm.	5,540	5,834	0	0	0	0
016010	0003	Sheriff's Fees	734	734	800	800	800	0
016010	0004	Courthouse Maintenance Fees	2,281	1,176	1,100	1,100	1,100	0
016010	0005	Courthouse Security Fund	10,249	5,636	10,645	10,921	10,921	276
016010	0006	Circuit Court - Document Reproduction fees	3,446	2,238	5,000	3,500	3,500	(1,500)
016010	0007	Blood Test - DNA Fee	214	133	100	100	100	0
016010	0008	Court Appointed Attorney	374	427	300	300	300	0
016010	0009	Jail Admission Fee	758	511	400	400	400	0
016010	0010	Circuit Court - Misc. Local Co.	6,018	3,192	2,600	6,000	6,000	3,400
016015	0001	Parking Ticket Fees	0	0	100	100	100	0
016020	0001	Commonwealth Attorney's Fees	774	317	600	600	600	0
016060	0001	Animal Protection - Rabies Clinic	0	1,186	1,500	1,500	1,500	0
016150	0001	Library Fees and Fines	3,098	1,197	3,500	4,100	4,100	600
016150	0002	Library Fees - Copies	3,063	1,177	4,000	4,500	4,500	500
TOTAL CHARGES FOR SERVICES			36,550	23,759	30,645	33,921	33,921	3,276

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MISCELLANEOUS								
EXPENDITURE REFUNDS								
018030	0001	Expenditure Refunds (Rescue Squad Debt Service)	45,225	10,688	19,913	19,913	19,913	0
018030	0002	Insurance Recoveries	1,000	1,771	0	0	0	0
018030	0008	DMV "Stop" Fee	2,088	(234)	2,000	2,000	2,000	0
018030	0009	Treasurer's Administrative Fee	20,510	5,266	20,000	20,000	20,000	0
018030	0014	Expenditure Refunds - Social Services Utilities Reimbursement	0	0	9,750	9,750	9,750	0
018030	0015	TACS Collection Fees	(5,882)	7,023	500	500	500	0
018030	0016	Expenditure Refunds - Health Department Utilities Reimbursement	5,987	5,283	0	0	0	0
018030	0017	Expenditure Refunds - Seabreeze Utilities Reimbursement	1,997	0	0	0	0	0
018030	0018	Expenditure Refunds - Maritime Foundation Utilities Reimbursement	648	369	0	0	0	0
TOTAL EXPENDITURE REFUNDS			71,572	30,166	52,163	52,163	52,163	0
MISCELLANEOUS								
018990	0001	Sale of Maps, Surveys, Books, Etc.	196	25	50	50	50	0
018990	0002	Other Income - Bad Check Charge	175	50	75	75	75	0
018990	0006	Property Maintenance Fund	380	150	0	0	0	0
018990	0012	DMV License Agent Revenue	16,393	8,740	11,000	11,000	11,000	0
018990	0040	Orrell Gifts	5,000	2,083	5,000	5,000	5,000	0
018990	0041	Library Donations	10,549	2,575	0	0	0	0
018990	0042	Donations	0	0	0	0	0	0
018990	0044	Interest Rate Subsidy (VRA)	0	0	0	0	0	0
018990	0045	Garnishment Recoveries	0	0	0	0	0	0
018990	0099	Miscellaneous Revenue - County - Donations	28,105	12,842	2,500	2,500	2,500	0
TOTAL MISCELLANEOUS			60,799	26,465	18,625	18,625	18,625	0
TOTAL EXPENDITURE REFUNDS AND MISCELLANEOUS			132,371	56,631	70,788	70,788	70,788	0
TOTAL COUNTY OF MATHEWS REVENUE SOURCES			13,815,343	7,623,772	13,232,853	13,282,949	13,526,049	293,196

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COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

			MODIFIED		AMENDED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
				<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
NON-CATEGORICAL AID								
022010	0003	Motor Vehicle Carrier's Tax	2,492	1,660	775	775	775	0
022010	0004	Mobile Home Title Tax	1,605	0	500	500	500	0
022010	0005	Other (Rental Cars - 4% tax)	0	0	100	100	100	0
022010	0006	State Recordation Tax	37,164	36,988	35,000	58,408	58,408	23,408
022010	0007	Recordation and Grantor's Tax	33,469	0	500	33,469	33,469	32,969
022010	0008	Personal Property Tax Relief Act (PPTRA)	1,000,083	800,067	1,000,083	1,000,083	1,000,083	0
022010	0010	State Technology Trust Fund - Clerk of Court	0	0	13,000	13,000	13,000	0
022010	0011	Communication Tax	423,338	208,485	450,000	450,000	450,000	0
TOTAL NON-CATEGORICAL AID			1,498,152	1,047,200	1,499,958	1,556,335	1,556,335	56,377
CATEGORICAL AID - SHARED EXPENSES								
024010	0001	Share of Expenses - Commonwealth's Attorney	164,941	83,411	152,745	153,867	153,867	1,122
024010	0002	Share of Expenses - Sheriff	576,965	289,964	544,519	542,953	542,953	(1,566)
024010	0003	Share of Expenses - Commissioner of the Revenue	76,284	39,350	77,994	0	77,994	0
024010	0004	Share of Expenses - Treasurer	82,934	42,054	79,541	0	79,541	0
024010	0005	Share of Expenses - Medical Examiners	0	0	150	0	150	0
024010	0006	Share of Expenses - Elections	32,191	0	36,000	0	36,000	0
024010	0007	Share of Expenses - Clerk of the Circuit Court	149,509	75,790	132,587	131,403	132,587	(0)
TOTAL CATEGORICAL AID - SHARED EXPENSES			1,082,824	530,569	1,023,536	828,223	1,023,092	(444)
CATEGORICAL AID								
024010	0009	Library Aid	81,892	38,440	81,906	75,660	75,660	(6,246)
024010	0010	Fire Program Funds	29,136	0	25,000	25,000	25,000	0
024010	0011	Two-For-Life E.M.S. Funds	10,020	10,020	7,000	7,000	7,000	0
024010	0014	Misc. Grants	0	15,326	1,020	1,020	1,020	0
024010	0015	DHCD Pamunky Broadband Planning Grant (Pass-through to MPPDC)	0	10,149	0	0	0	0
024010	0017	Litter Control Grant	6,192	6,038	5,000	5,000	5,000	0
024010	0021	Animal Friendly Plates	107	0	50	50	50	0
024010	0022	DCJS Victim/Witness Assistance Program	5,111	16,563	32,674	32,033	32,033	(641)
024010	0023	Wireless Services Board Funds	43,437	21,977	35,000	35,000	35,000	0
024010	0030	Central Services Cost Allocation Reimbursement	0	0	30,000	30,000	30,000	0
024010	0032	DMV Grant - Sheriff	0	0	30,000	0	0	(30,000)
024010	0034	Virginia Commission for the Arts	5,000	4,500	4,500	0	0	(4,500)
024010	0037	DGIF Grant - (East River Boat Yard)	0	0	0	0	0	0
024010	0038	VDEM State Grant	3,240	0	0	0	0	0
024010	0040	RSAF Grant (Rescue Squad Assistance Grant)	6,922	0	0	0	0	0
024010	0050	Wireless Services Board E911 CHE Grant	93,360	0	0	0	0	0
024010	0051	State Donation to Spay & Neuter Fund	29	43	0	0	0	0

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			2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
				<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
024010	0058	Library of Virginia Grant - Clerk	33,266	0	0	0	0	0
TOTAL CATEGORICAL AID			317,712	123,056	252,150	210,763	210,763	(41,387)
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			2,898,688	1,700,825	2,775,644	2,595,321	2,790,190	14,546

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FEDERAL GOVERNMENT REVENUE SOURCES

		MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
CATEGORICAL AID							
033000	0003	USFW Grant (Bavon Beach)	0	0	0	0	0
033000	0007	Main St. VDOT Enhancement Grant	2,376	0	0	0	0
033000	0010	Ground Transportation Security Grant	12,150	0	0	0	0
033000	0013	CDBG Grant - DHCD Funds	10,759	0	0	0	0
033000	0040	LEMPG	12,086	0	0	0	0
033000	0057	Local Law Enforcement Block Grant	498	0	0	0	0
033000	0059	Victim Witness - Federal	15,334	0	0	0	0
033000	0062	E-Rate Library	0	735	0	0	0
TOTAL CATEGORICAL AID			53,203	735	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			53,203	735	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES			16,767,234	9,325,333	16,008,497	15,878,270	307,742
OTHER REVENUE SOURCES - COMMITTED FUNDS							
999999	9999	Anticipated Use of Beginning Fund Balance - Committed Reserves (<i>See Transfers to Other Funds - Page 32</i>)	0	0	267,451	175,000	204,600
TOTAL OTHER REVENUE SOURCES			0	0	267,451	175,000	204,600
TOTAL GENERAL FUND BUDGET REVENUE SOURCES			16,767,234	9,325,333	16,275,948	16,053,270	244,891

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FUNCTION			GENERAL GOVERNMENT ADMINISTRATION					
DEPARTMENT			CONTINGENCY FUND/DESIGNATED AND RESERVED OPERATING RESERVE FUNDS					
DIVISION-ACTIVITY			LEGISLATIVE					
ACTIVITY CODE			011000					
6700	6700	Contingency Fund	110,108	18,082	75,000	76,448	78,866	3,866
TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS			110,108	18,082	75,000	76,448	78,866	3,866
FUNCTION			GENERAL GOVERNMENT ADMINISTRATION					
DEPARTMENT			BOARD OF SUPERVISORS					
DIVISION-ACTIVITY			LEGISLATIVE					
ACTIVITY CODE			011100					
011100	1100	Salaries and Wages	36,525	18,250	36,500	36,500	36,500	0
011100	2100	FICA (7.65%)	2,747	1,370	2,792	2,792	2,792	0
011100	2300	Hospital/Medical Plan (8.5% Increase)	9,949	5,208	11,780	12,500	12,500	720
011100	3100	Professional Services (CAP, OPEB, Appraisals, etc.)	0	0	6,000	6,000	6,000	0
011100	3150	Professional Services - Ordinance Codification	4,326	2,034	3,000	3,000	3,000	0
011100	3500	Printing & Binding (Minutes)	0	0	0	0	0	0
011100	3600	Advertising	1,088	30	1,000	1,000	1,000	0
011100	5230	Telephone (iPad Data)	2,881	1,440	2,000	2,000	2,000	0
011100	5306	Crime Insurance & Bonds	280	266	266	293	293	27
011100	5307	Other Public Officials Liability Insurance	2,040	2,091	2,091	2,300	2,300	209
011100	5510	Travel (mileage)	1,126	551	2,500	2,500	2,500	0
011100	5530	Travel (subsistence and lodging)	2,363	1,161	4,000	4,000	4,000	0
011100	5540	Travel (convention and education)	1,335	1,448	4,000	5,000	5,000	1,000
011100	5800	Miscellaneous (Special Event Contributions)	607	1,650	3,500	1,500	1,500	(2,000)
011100	5810	Dues & Memberships (includes NACo, VACo, and VIG)	4,101	450	2,500	2,500	2,500	0
011100	5840	Filing Fees and Misc. Costs	0	100	0	0	0	0
011100	6012	Books and Subscriptions	205	0	200	200	200	0
011100	6022	Recordation of Documents	0	0	0	0	0	0
TOTAL BOARD OF SUPERVISORS			69,572	36,049	82,129	82,085	82,085	(44)

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FUNCTION			GENERAL GOVERNMENT ADMINISTRATION					
DEPARTMENT			COUNTY ADMINISTRATOR					
DIVISION-ACTIVITY			GENERAL AND FINANCIAL ADMINISTRATION					
ACTIVITY CODE			011200					
011200	1100	Salaries and Wages	199,047	114,181	222,706	238,810	243,586	20,880
011200	1100	Other Income - (Administrators Car Allowance - Non-VRS)	0	0	2,640	2,640	2,640	0
011200	1300	Salaries and Wages - Part Time Clerical/Payroll	24,778	11,651	22,280	22,280	23,245	965
011200	2100	FICA (7.65%)	16,614	9,507	18,943	20,175	20,615	1,671
011200	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	22,953	13,452	26,569	26,890	27,428	859
011200	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	23,110	12,654	44,603	27,900	27,900	(16,703)
011200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .0059%)	27	161	0	330	330	330
011200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	1,679	1,015	1,158	1,242	1,267	109
011200	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19)	0	0	721	862	862	141
011200	2410	Line of Duty Act (VML Insurance)	25,526	32,957	35,050	38,555	38,555	3,505
011200	2411	Line of Duty Act (Existing Claim)	22,944	14,100	28,200	28,200	28,200	0
011200	2600	Unemployment Tax - all salaries (.13% for calendar year 2018)	1,316	0	2,000	2,000	2,000	0
011200	2650	PCORI Tax (Affordable Care Act - Trust Fund)	408	0	150	250	250	100
011200	2700	Workmen's Compensation	18,258	17,069	16,656	18,322	18,322	1,666
011200	3100	Professional Services (includes direct deposit bank fees)	10,162	10,093	500	500	500	0
011200	3310	Repair and Maintenance	0	0	200	200	200	0
011200	3320	Maintenance Service Contracts	1,236	618	1,300	1,300	1,300	0
011200	3600	Advertising	473	0	200	200	200	0
011200	5210	Postage	1,015	867	1,400	1,400	1,400	0
011200	5220	Parcel Service	0	0	100	100	100	0
011200	5230	Telephone	5,913	2,785	4,500	4,500	4,500	0
011200	5410	Rent/Lease of Equipment	3,197	1,334	2,700	2,700	2,700	0
011200	5510	Travel (mileage)	3,342	2,311	3,500	3,500	3,500	0
011200	5530	Travel (subsistence and lodging)	2,339	1,897	3,500	3,500	3,500	0
011200	5540	Travel (convention and education)	3,890	1,696	7,000	7,000	7,000	0
011200	5810	Dues and Memberships (BAI Acct User Group Increase 5% for FY15) (All personnel)	5,131	2,182	4,043	4,043	4,043	0
011200	6001	Office Supplies	3,569	3,135	2,800	2,800	2,800	0
011200	6012	Books and Subscriptions	970	575	750	750	750	0
011200	8102	Furniture and Fixtures	1,881	0	0	0	0	0
TOTAL COUNTY ADMINISTRATOR			399,776	254,238	454,170	460,949	467,692	13,522

FUNCTION			GENERAL GOVERNMENT ADMINISTRATION					
DEPARTMENT			INFORMATION TECHNOLOGY					
DIVISION-ACTIVITY			GENERAL AND FINANCIAL ADMINISTRATION					
ACTIVITY CODE			011300					
011300	3100	Prof. Services (Network Maintenance)	74,363	24,135	50,000	65,000	65,000	15,000
011300	3320	Maintenance Service Contracts(Vision Internet, Bassets, Office 365 Subscription)	22,698	32,452	35,000	40,000	40,000	5,000

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				<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
011300	3321	Finance & Accounting System (BAI Tech Supp, ESD Ann & .NET Support)	27,643	27,373	30,050	33,055	33,055	3,005
011300	5231	Internet Service (Verizon, Vision Int. Web Host, Domain Renewal)	7,547	2,439	10,000	11,000	11,000	1,000
011300	8107	Capital Outlay - Replacement of EDP Equipment - MOVED TO CAPITAL IMPROVEMENTS FUND	24,427	8,561	65,000	0	0	(65,000)
TOTAL DEPT OF INFORMATION TECHNOLOGY			156,678	94,960	190,050	149,055	149,055	(40,995)

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				MODIFIED		AMENDED	BUDGET	RECOMMENDED	CHANGE
				ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
				2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
					<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
		FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
		DEPARTMENT	COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL						
		DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
		ACTIVITY CODE	012210						
012210	3150	Professional Services - Legal Counsel		40,012	18,630	50,000	75,000	75,000	25,000
			TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	40,012	18,630	50,000	75,000	75,000	25,000
		FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
		DEPARTMENT	INDEPENDENT AUDITOR						
		DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
		ACTIVITY CODE	012240						
012240	3100	Professional Services (Audit, Pre-Audit)		49,330	13,903	50,000	50,000	50,000	0
			TOTAL INDEPENDENT AUDITOR	49,330	13,903	50,000	50,000	50,000	0

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				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUNCTION DEPARTMENT DIVISION-ACTIVITY ACTIVITY CODE				GENERAL GOVERNMENT ADMINISTRATION COMMISSIONER OF THE REVENUE GENERAL AND FINANCIAL ADMINISTRATION 012310					
012310	1100	Salaries and Wages		130,984	66,416	130,984	140,984	135,488	4,504
012310	1102	Salaries - DMV		6,467	3,496	6,000	6,000	6,000	0
012310	2100	FICA (7.65%)		9,097	4,559	10,020	10,785	10,365	345
012310	2101	FICA - DMV (7.65%)		0	0	459	459	459	0
012310	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)		15,626	7,923	15,626	15,875	15,256	(370)
012310	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)		34,251	18,462	36,936	40,100	40,100	3,164
012310	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)		681	345	681	733	705	23
012310	3100	Maintenance of Maps		13,455	0	3,000	1,000	1,000	(2,000)
012310	3160	Contractual Services-Data Processing		12,605	6,153	11,500	13,000	13,000	1,500
012310	3161	Web Access for Real Estate Records		5,100	0	6,000	0	0	(6,000)
012310	3310	Repairs and Maintenance		0	0	0	0	0	0
012310	3320	Maintenance Service Contracts		0	0	0	0	0	0
012310	3500	Printing and Binding		0	501	1,000	1,000	1,000	0
012310	3600	Advertising		0	0	0	1,000	1,000	1,000
012310	5210	Postage		1,900	864	2,700	2,200	2,200	(500)
012310	5230	Telephone		1,286	663	3,000	3,000	3,000	0
012310	5410	Lease/Rent of Equipment		2,679	1,010	3,000	3,000	3,000	0
012310	5510	Travel (mileage)		952	194	2,500	2,500	2,500	0
012310	5530	Travel (subsistence and lodging)		711	363	2,000	2,000	2,000	0
012310	5540	Travel (convention and education)		125	95	2,500	2,500	2,500	0
012310	5810	Dues and Memberships (BAI Commissioner's Users Group)		495	275	1,300	1,300	1,300	0
012310	6001	Office Supplies		3,080	621	3,200	3,200	3,200	0
012310	6012	Books and Subscriptions		1,273	245	1,400	2,000	2,000	600
012310	8101	Machinery and Equipment		0	65	0	0	0	0
TOTAL COMMISSIONER OF THE REVENUE				240,768	112,251	243,807	252,636	246,072	2,265
FUNCTION DEPARTMENT DIVISION-ACTIVITY ACTIVITY CODE				GENERAL GOVERNMENT ADMINISTRATION ASSESSOR GENERAL AND FINANCIAL ADMINISTRATION 012320					
012320	3100	Professional Services		30,037	0	0	0	0	0
TOTAL ASSESSOR				30,037	0	0	0	0	0

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		MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE	
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	TREASURER						
	DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION						
	ACTIVITY CODE	012410						
012410	1100	Salaries and Wages	154,806	79,095	156,563	156,563	159,694	3,131
012410	1300	Salaries and Wages - <i>(Part Time/Seasonal - New in FY19)</i>	0	0	0	15,000	0	0
012410	1102	Salaries - DMV	6,467	3,496	6,000	6,000	6,000	0
012410	2100	FICA (7.65%)	10,315	5,132	11,977	13,125	12,217	240
012410	2101	FICA - DMV (7.65%)	0	0	459	459	459	0
012410	2210	Retirement - VRS <i>(13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)</i>	18,168	9,339	18,678	17,629	17,982	(696)
012410	2300	Hospital/Medical Plan <i>(8.5% increase for FY17) (8.5% increase for FY19)</i>	38,494	21,516	43,033	46,700	46,700	3,667
012410	2310	Hybrid Disability Insurance <i>(Specific EE's only - current rate of .0059%)</i>	119	66	130	132	132	2
012410	2400	Group Insurance - VRS <i>(.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)</i>	792	407	814	814	830	16
012410	3100	Professional Services	4,360	2,027	6,700	6,700	6,700	0
012410	3150	Land Sale - Legal Fees	(1,825)	3,484	3,500	3,500	3,500	0
012410	3160	Contractual Services (Delete Per Treasurer - move to Professional Services)	840	450	0	0	0	0
012410	3320	Maintenance Service Contracts	0	0	250	250	250	0
012410	3500	Printing and Binding	5,623	3,088	6,000	6,000	6,000	0
012410	3600	Advertising	128	293	1,000	1,000	1,000	0
012410	5210	Postage	13,489	8,405	15,604	15,604	15,604	0
012410	5230	Telephone	2,425	1,258	2,400	2,500	2,500	100
012410	5410	Lease/Rent of Equipment	2,351	1,985	3,000	3,000	3,000	0
012410	5510	Travel <i>(mileage)</i>	70	498	300	300	300	0
012410	5530	Travel <i>(subsistence and lodging)</i>	596	802	800	800	800	0
012410	5540	Travel <i>(convention and education)</i>	1,200	835	1,500	1,500	1,500	0
012410	5810	Dues and Memberships <i>(BAI Treasurer's Users Group)</i>	1,025	775	1,000	1,000	1,000	0
012410	6001	Office Supplies	1,594	592	2,500	2,500	2,500	0
012410	6012	Books and Subscriptions	64	146	200	200	200	0
012410	8101	Machinery and Equipment	1,479	65	3,000	3,000	3,000	0
		TOTAL TREASURER	262,580	143,752	285,408	304,276	291,868	6,459

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUNCTION			GENERAL GOVERNMENT ADMINISTRATION					
DEPARTMENT			ELECTORAL BOARD AND OFFICIALS					
DIVISION-ACTIVITY			BOARD OF ELECTIONS					
ACTIVITY CODE			013100					
013100	1711	Salaries and Wages - Electoral Board <i>(Reimbursed at 81.62% per Appropriations Act)</i>	4,048	1,433	4,500	4,500	4,500	0
013100	1714	Compensation - Election Officials	7,343	3,415	10,900	10,900	10,900	0
013100	1791	Compensation - Voting Machine Technical Support	425	250	500	750	750	250
013100	2100	FICA (7.65%)	310	110	1,216	1,235	1,235	19
013100	3000	Contractual Services <i>(includes Voting Machine Service)</i>	3,825	336	3,000	3,000	3,000	0
013100	3310	Repairs and Maintenance	0	130	2,000	2,000	2,000	0
013100	3600	Advertising	342	114	250	250	250	0
013100	5210	Postage	0	24	200	300	300	100
013100	5510	Travel <i>(mileage)</i>	0	91	300	300	300	0
013100	5540	Travel <i>(Convention, Education, Training)</i>	300	392	1,100	1,100	1,100	0
013100	5810	Dues and Memberships	180	180	180	180	180	0
013100	5840	Primary & General Elections	5,615	2,773	5,600	6,500	6,500	900
013100	6001	Office Supplies	245	72	200	200	200	0
013100	6014	Other Operating Supplies (Ballots)	791	2,107	1,500	3,000	3,000	1,500
013100	8101	Machinery and Equipment	47,928	22,822	25,000	3,000	3,000	(22,000)
013100	8102	Furniture and Fixtures	116	16	50	50	0	(50)
TOTAL ELECTORAL BOARD AND OFFICIALS			71,468	34,263	56,496	37,265	37,215	(19,281)
FUNCTION			GENERAL GOVERNMENT ADMINISTRATION					
DEPARTMENT			REGISTRAR					
DIVISION-ACTIVITY			BOARD OF ELECTIONS					
ACTIVITY CODE			013200					
013200	1100	Salaries & Wages <i>(Full Time as of July 1, 2016) (Reimbursed at 69.96% per Appropriations Act)</i>	45,557	23,234	45,557	45,557	47,398	1,841
013200	1300	Salaries and Wages - Part time	15,557	8,697	15,525	16,525	15,836	311
013200	2100	FICA (7.65%)	4,675	2,443	4,673	4,749	4,837	165
013200	2200	Retirement - VRS <i>(13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)</i>	5,435	2,772	5,435	5,130	5,337	(98)
013200	2300	Hospital/Medical Plan <i>(8.5% increase for FY17) (8.5% increase for FY19)</i>	100	300	0	600	600	600
013200	2310	Hybrid Disability Insurance <i>(Specific EE's only - current rate of .0059%)</i>	269	137	270	274	274	4
013200	2400	Group Insurance - VRS <i>(.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)</i>	237	121	237	237	246	10
013200	3600	Advertising	0	0	50	50	50	0
013200	5210	Postage	1,031	0	1,400	1,500	1,500	100
013200	5230	Telephone	1,787	809	1,500	1,500	1,500	0
013200	5510	Travel <i>(mileage)</i>	431	92	300	500	500	200
013200	5540	Travel <i>(convention and education)</i>	439	459	1,400	1,500	1,500	100
013200	5810	Dues and Membership	150	0	150	170	170	20
013200	6001	Office Supplies	901	511	900	900	900	0
013200	8102	Furniture and Fixtures	0	0	150	150	150	0

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TOTAL REGISTRAR	76,569	39,575	77,547	79,342	80,798	3,251

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUNCTION								
DEPARTMENT								
DIVISION-ACTIVITY								
ACTIVITY CODE								
JUDICIAL ADMINISTRATION								
CIRCUIT COURT								
COURTS								
021100								
021100	1711	Compensation of Jury Commissioners	90	90	250	200	200	(50)
021100	1715	Compensation of Jurors and Witnesses	2,193	570	2,500	2,500	2,500	0
021100	5210	Postage	500	0	600	600	600	0
021100	5230	Telephone	3,320	1,721	500	500	500	0
021100	5600	Payment to Other Locality (Secretarial)	20,982	0	20,500	20,500	20,500	0
021100	6001	Office Supplies/Food for Jurors	0	0	150	150	150	0
021100	6012	Books & Subscriptions	81	60	250	250	250	0
TOTAL CIRCUIT COURT			27,167	2,442	24,750	24,700	24,700	(50)
FUNCTION								
DEPARTMENT								
DIVISION-ACTIVITY								
ACTIVITY CODE								
JUDICIAL ADMINISTRATION								
GENERAL DISTRICT COURT								
COURTS								
021200								
021200	3150	Professional Services - Court Appointed Attorney	852	127	3,000	3,000	3,000	0
021200	3320	Maintenance Service Contracts	1,095	365	1,900	1,900	1,900	0
021200	5210	Postage/P.O. Box Rent/Meter Lease	144	142	375	500	500	125
021200	5230	Telephone	3,457	970	3,500	3,500	3,500	0
021200	5810	Dues and Memberships	25	0	100	100	100	0
021200	6001	Office Supplies	72	0	800	1,000	1,000	200
021200	6012	Books & Subscriptions	239	241	500	500	500	0
021200	8102	Furniture and Fixtures	0	0	500	500	500	0
TOTAL GENERAL DISTRICT COURT			5,883	1,846	10,675	11,000	11,000	325
FUNCTION								
DEPARTMENT								
DIVISION-ACTIVITY								
ACTIVITY CODE								
JUDICIAL ADMINISTRATION								
SPECIAL MAGISTRATES 21300								
COURTS								
021300								
021300	5230	Telephone Service	50	59	0	0	0	0
021300	6001	Office Supplies	0	0	100	0	0	(100)
021300	8101	Machinery and Equipment	0	0	200	0	0	(200)
TOTAL SPECIAL MAGISTRATES			50	59	300	0	0	(300)

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			JUVENILE AND DOMESTIC RELATIONS COURT/UNIT AND DETENTION FACILITIES 21601					
DIVISION-ACTIVITY			CORRECTION AND DETENTION					
ACTIVITY CODE			021601					
021601	3320	Maintenance Service Contracts	0	0	500	500	500	0
021601	3700	Dry Cleaning/Laundry	0	0	50	50	50	0
021601	5230	Telephone	1,220	641	1,500	1,500	1,500	0
021601	5410	Lease/Rent Equipment	0	0	500	500	500	0
021601	5540	Travel (<i>Convention & Education</i>)	0	0	500	500	500	0
021601	5653	Juvenile & Domestic Relations Court	901	958	0	0	0	0
021601	5810	Dues & Memberships	50	0	100	100	100	0
021601	6001	Office Supplies	102	0	1,200	1,200	1,200	0
021601	6012	Books & Subscriptions	210	0	750	750	750	0
TOTAL JUVENILE & DOMESTIC RELATIONS COURT			2,482	1,598	5,100	5,100	5,100	0
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			CLERK OF THE CIRCUIT COURT 21700					
DIVISION-ACTIVITY			COURTS					
ACTIVITY CODE			021700					
021700	1100	Salaries and Wages	137,523	70,075	140,151	140,151	143,085	2,934
021700	2100	FICA (7.65%)	9,995	5,077	10,722	10,722	10,946	224
021700	2210	Retirement - VRS (<i>13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)</i>	16,407	8,360	16,720	15,781	16,111	(609)
021700	2300	Hospital/Medical Plan (<i>8.5% increase for FY17) (8.5% increase for FY19)</i>	18,353	9,809	19,738	21,400	21,400	1,662
021700	2400	Group Insurance - VRS (<i>.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)</i>	715	364	729	729	744	15
021700	3100	Professional Services (<i>Audit</i>)	2,364	0	3,000	3,000	3,000	0
021700	3320	Maintenance Service Contracts	910	0	575	0	0	(575)
021700	3500	Printing & Binding	0	0	400	400	400	0
021700	5210	Postage	1,301	669	1,300	1,300	1,300	0
021700	5230	Telephone	1,126	447	1,800	1,800	1,800	0
021700	5410	Lease/Rent of Equipment	1,649	1,199	3,657	3,657	3,657	0
021700	5540	Travel (<i>convention and education</i>)	0	0	100	100	100	0
021700	5810	Dues and Memberships	0	0	290	290	290	0
021700	6001	Office Supplies	1,125	747	1,500	1,500	1,500	0
021700	6021	Record Books	33,751	2,167	500	500	500	0
021700	6022	Recordation of Documents	12,506	6,299	13,000	13,000	13,000	0
021700	8101	Machinery and Equipment	0	335	500	500	500	0
TOTAL CLERK OF THE CIRCUIT COURT			237,724	105,549	214,681	214,829	218,333	3,652

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			VICTIM/WITNESS ASSISTANCE PROGRAM (Grant Funded Department)					
DIVISION-ACTIVITY			COURTS					
ACTIVITY CODE			021910					
021910	1100	Salaries and Wages	22,369	13,530	25,015	27,590	27,590	2,575
021910	2100	FICA (7.65%)	1,711	1,035	1,914	2,111	2,111	197
021910	5210	Postage	200	0	200	98	98	(102)
021910	5230	Telephone	363	169	400	389	389	(11)
021910	5510	Travel (Mileage)	398	190	975	1,020	1,020	45
021910	5540	Travel (convention and education)	0	228	0	450	450	450
021910	5810	Dues and Memberships	50	50	0	100	100	100
021910	6001	Office Supplies	1,161	1,390	1,780	275	275	(1,505)
021910	8101	Furniture & Fixtures	2,524	275	2,390	0	0	(2,390)
TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM			28,776	16,867	32,674	32,033	32,033	(641)
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			COMMONWEALTH'S ATTORNEY 22100					
DIVISION-ACTIVITY			COMMONWEALTH'S ATTORNEY					
ACTIVITY CODE			022100					
022100	1100	Salaries and Wages	164,891	83,954	167,908	167,908	171,266	3,358
022100	1300	Salaries and Wages - Part time	23,795	11,762	26,293	29,443	26,819	526
022100	2100	FICA (7.65%)	13,706	6,634	14,856	15,097	15,154	297
022100	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	19,671	10,016	20,031	18,906	19,285	(747)
022100	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	15,542	9,564	16,762	18,200	18,200	1,438
022100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	857	437	873	873	891	17
022100	3100	Professional Services	0	10	100	100	100	0
022100	3320	Maintenance Service Contracts	1,123	1,042	1,200	2,600	2,600	1,400
022100	5210	Postage	232	284	250	270	270	20
022100	5230	Telephone	1,104	538	1,100	1,100	1,100	0
022100	5240	Subpoena Expense	0	0	50	50	50	0
022100	5410	Lease/Rent of Equipment	2,181	928	2,400	2,400	2,400	0
022100	5510	Travel (mileage)	86	0	200	200	200	0
022100	5530	Travel (subsistence and lodging)	400	0	400	400	400	0
022100	5540	Travel (convention and education)	0	0	200	200	200	0
022100	5810	Dues and Memberships	700	350	700	750	750	50
022100	6001	Office Supplies	1,140	423	1,400	1,400	1,400	0
022100	6012	Books and Subscriptions	815	672	250	750	750	500
TOTAL COMMONWEALTH'S ATTORNEY			246,244	126,614	254,974	260,648	261,834	6,860

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	FUNCTION							
	DEPARTMENT							
	DIVISION-ACTIVITY							
	ACTIVITY CODE							
	PUBLIC SAFETY							
	SHERIFF 31200							
	LAW ENFORCEMENT, TRAFFIC CONTROL AND COURT SERVICE							
	031200							
031200	1100	Salaries and Wages	604,073	301,325	616,444	609,674	639,282	22,838
031200	1104	Salaries & Wages - Supplements - Deputies & Admin Staff	132,594	64,747	98,154	131,154	131,154	33,000
031200	1104	Salaries and Wages - Supplement - Dispatchers	0	0	39,499	39,499	39,499	0
031200	1200	Overtime Compensation	41,124	29,404	40,000	35,000	35,000	(5,000)
031200	1300	Salaries and Wages - Part time	113,485	56,327	123,230	118,300	118,300	(4,930)
031200	2100	FICA (7.65%)	66,587	33,793	70,176	71,422	73,687	3,512
031200	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	85,904	42,771	89,964	87,865	91,199	1,235
031200	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	86,653	52,201	115,384	117,600	117,600	2,216
031200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .0059%)	189	77	200	392	392	192
031200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	3,745	1,864	3,921	4,058	4,212	290
031200	3110	Professional Health Services	0	0	2,000	2,000	2,000	0
031200	3310	Repairs and Maintenance	1,263	7,972	750	0	0	(750)
031200	3320	Maintenance Service Contracts (Including Voice Mail Box)	15,695	6,622	17,900	17,900	17,900	0
031200	3330	Repairs to Vehicles	23,319	7,428	15,000	15,000	15,000	0
031200	3340	Vehicle Cleaning	286	213	400	400	400	0
031200	3500	Printing and Binding	0	67	150	0	0	(150)
031200	3700	Laundry and Cleaning	275	0	1,500	1,000	1,000	(500)
031200	5210	Postage	701	341	750	750	750	0
031200	5230	Telephone (includes MDT internet access)	17,271	9,040	18,226	22,066	22,066	3,840
031200	5305	Motor Vehicle Insurance	6,486	6,314	6,314	6,314	6,314	0
031200	5410	Lease/Rent of Equipment	181	0	0	0	0	0
031200	5510	Travel (mileage)	289	215	250	250	250	0
031200	5530	Travel (subsistence and lodging)	2,733	2,263	3,000	3,000	3,000	0
031200	5540	Travel (convention and education)	1,874	1,211	2,500	2,500	2,500	0
031200	5570	Inmate Expense	1,419	690	2,000	1,850	1,850	(150)
031200	5810	Dues and Memberships	10,952	15,404	14,130	16,000	16,000	1,870
031200	5850	Investigations	1,671	883	2,000	2,000	2,000	0
031200	5852	Confidential Funds	0	0	2,000	2,000	2,000	0
031200	5860	Crime Prevention (Grant Funded)	934	0	1,000	1,000	1,000	0
031200	6001	Office Supplies	3,507	559	3,500	3,500	3,500	0
031200	6004	Medical Supplies	0	0	250	0	0	(250)
031200	6007	Repair and Maintenance Supplies	1,083	14	1,800	1,600	1,600	(200)
031200	6008	Vehicle and Power Equipment - Fuel	21,699	10,161	30,000	26,000	26,000	(4,000)
031200	6009	Vehicle and Power Equipment - Supplies	4,606	1,069	8,250	8,250	8,250	0
031200	6010	Police Supplies	7,054	2,135	9,210	9,610	9,610	400
031200	6011	Uniforms and Wearing Apparel	776	3,077	6,000	6,000	6,000	0
031200	6012	Books and Subscriptions	2,705	1,633	2,500	2,500	2,500	0
031200	6013	School/LE Programs	2,122	685	3,000	2,700	2,700	(300)
031200	8101	Machinery and Equipment	6,459	2,363	7,500	7,000	7,000	(500)
031200	8102	Furniture and Fixtures	1,933	0	1,900	2,250	2,250	350

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
031200	8103	Communications	1,182	1,303	2,260	2,260	2,260	0
031200	8105	Motor Vehicles (1)	53,182	50,715	59,240	59,240	29,620	(29,620)
TOTAL SHERIFF			1,326,009	714,886	1,422,252	1,439,904	1,445,644	23,393

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FUNCTION	PUBLIC SAFETY							
DEPARTMENT	ENHANCED - 911 EMERGENCY DISPATCH SYSTEM 31400							
DIVISION-ACTIVITY	OTHER PROTECTION 3506							
ACTIVITY CODE	031400							
031400	1100	Salaries and Wages	28,604	12,711	25,422	25,422	26,106	684
031400	1104	Salaries and Wages - Supplement	7,060	3,864	7,702	9,702	8,702	1,000
031400	1200	Overtime Compensation	4,738	3,621	7,000	7,000	7,000	0
031400	1300	Salaries and Wages - Part Time	25,934	6,957	23,481	23,481	23,951	470
031400	2100	FICA (7.65%)	4,749	1,748	4,866	5,019	5,031	165
031400	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	3,568	1,976	3,952	3,955	3,919	(32)
031400	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	7,954	3,490	8,381	9,100	9,100	719
031400	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .0059%)	160	98	200	200	200	0
031400	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	156	86	172	183	181	9
031400	3100	Professional Services	0	0	500	500	500	0
031400	3310	Repair and Maintenance	41	190	250	0	0	(250)
031400	3320	Maintenance Service Contracts	19,880	24,960	27,925	31,485	31,485	3,560
031400	5230	Telephone	1,421	715	1,355	1,460	1,460	105
031400	5231	Telephone (E911 Trunks & NCM System)	7,825	3,920	9,000	9,000	9,000	0
031400	5510	Travel (mileage)	310	94	300	300	300	0
031400	5530	Travel (subsistence and lodging)	970	0	1,000	1,000	1,000	0
031400	5540	Travel (convention and education)	419	2,086	500	500	500	0
031400	5541	Travel (convention and education) - EMD Grant	9,777	0	0	0	0	0
031400	5810	Dues and Memberships	775	331	1,000	1,000	1,000	0
031400	6001	Office Supplies	1,583	633	2,000	2,000	2,000	0
031400	6007	Repair and Maintenance Supplies	4	0	100	350	350	250
031400	6008	Vehicle Fuel	0	0	0	0	0	0
031400	6012	Books and Subscriptions	0	0	50	0	0	(50)
031400	8101	Machinery & Equipment	94,129	38,286	800	800	800	0
TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM			220,058	105,766	125,956	132,456	132,585	6,629

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FUNCTION PUBLIC SAFETY DEPARTMENT FIRE PROTECTION SERVICES 32200 DIVISION-ACTIVITY FIRE AND RESCUE SERVICES ACTIVITY CODE 032200								
032200	5650	State Forester (Pass through funds)	2,270	2,270	2,300	2,300	2,300	0
032200	5660	Mathews Volunteer Fire Dept. - VA. Fire Program (Pass through funds)	33,243	2,914	25,000	25,000	25,000	0
032200	5699	Mathews Volunteer Fire Dept. - Local Contribution	175,000	137,500	175,000	175,000	180,000	5,000
TOTAL FIRE PROTECTION SERVICES			210,513	142,684	202,300	202,300	207,300	5,000
FUNCTION PUBLIC SAFETY DEPARTMENT AMBULANCE AND RESCUE SERVICES 32300 DIVISION-ACTIVITY FIRE AND RESCUE SERVICES ACTIVITY CODE 032300								
032300	5661	MVRS. - Two-For-Life Funds (Pass through funds)	10,020	10,020	7,000	7,000	7,000	0
032300	5699	Mathews Vol. Rescue Squad - Local Contribution	145,000	133,500	178,000	245,000	180,000	2,000
TOTAL AMBULANCE AND RESCUE SERVICES			155,020	143,520	185,000	252,000	187,000	2,000
FUNCTION PUBLIC SAFETY DEPARTMENT EMERGENCY SERVICES AND PENINSULA EMERGENCY MEDICAL SERVICES COUNCIL 32400 DIVISION-ACTIVITY OTHER PROTECTION ACTIVITY CODE 032400								
032400	1300	Salaries and Wages - Part Time (up to 20 hrs per week at \$12.00 per hr)	10,416	5,422	12,730	12,730	12,985	255
032400	2100	FICA (7.65%)	797	415	974	974	993	19
032400	3100	Professional Services	0	0	0	0	0	0
032400	3150	Communications Towers (Fire, Rescue & Sheriff)	4,336	2,081	4,200	4,200	4,200	0
032400	3320	Maintenance Service Contract (Code Red)	9,500	9,500	10,000	10,000	10,000	0
032400	3600	Advertising	0	0	0	0	0	0
032400	5230	Telephone	620	300	1,050	1,050	1,050	0
032400	5510	Travel (mileage - OES and EMS)	1,244	745	250	250	250	0
032400	5530	Travel (subsistence & lodging)	425	135	100	100	100	0
032400	5540	Travel (convention and education)	317	614	250	250	250	0
032400	5699	Peninsula Emergency Medical Services Council, Inc.-Contr.	885	885	885	1,124	1,124	239
032400	5810	Dues and Memberships	0	0	200	200	200	0
032400	6001	Office Supplies	19	0	100	100	100	0
032400	6012	Books and Subscriptions	0	0	150	150	150	0
032400	8107	Machinery & Equipment	13,503	0	0	0	0	0
TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL			42,062	20,097	30,889	31,128	31,402	513

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
		FUNCTION PUBLIC SAFETY DEPARTMENT JUVENILE DETENTION FACILITIES DIVISION-ACTIVITY CORRECTION AND DETENTION ACTIVITY CODE 033203						
033203	7001	Regional Juvenile Detention Facility (Merrimac Center)	14,054	9,240	19,555	23,245	23,245	3,690
		TOTAL J & D RELATIONS DETENTION FACILITIES	14,054	9,240	19,555	23,245	23,245	3,690
		FUNCTION PUBLIC SAFETY DEPARTMENT GROUP HOME FACILITIES DIVISION-ACTIVITY CORRECTION AND DETENTION ACTIVITY CODE 033204						
033204	5654	Colonial Group Home Commission Services (VJCCCA) <i>(Crossroads, Project Insight, Community Supervision and Psychological Services)</i>	38,355	23,596	47,193	57,521	57,521	10,328
		TOTAL GROUP HOME DETENTION FACILITIES	38,355	23,596	47,193	57,521	57,521	10,328
		FUNCTION PUBLIC SAFETY DEPARTMENT MIDDLE PENINSULA REGIONAL SECURITY CENTER (JAIL) DIVISION-ACTIVITY CORRECTION AND DETENTION ACTIVITY CODE 033205						
033205	5699	Local Probation and Pretrial Services	2,400	2,800	2,800	4,900	4,900	2,100
033205	7002	Regional Jail - Local Contribution	460,396	221,057	472,140	456,708	472,000	(140)
		TOTAL REGIONAL SECURITY CENTER	462,796	223,857	474,940	461,608	476,900	1,960
		FUNCTION JUDICIAL ADMINISTRATION DEPARTMENT COURT SERVICE UNIT & NON-SECURE DETENTION DIVISION-ACTIVITY CORRECTION AND DETENTION ACTIVITY CODE 033300						
033300	5699	Court Service Unit & Non-Secure Detention	6,563	1,947	11,960	11,960	11,960	0
		TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	6,563	1,947	11,960	11,960	11,960	0

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FUNCTION	PUBLIC SAFETY							
DEPARTMENT	BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS 34400							
DIVISION-ACTIVITY	BUILDING INSPECTIONS & FLOOD PLAIN MANAGEMENT							
ACTIVITY CODE	034400							
034400	1100	Salaries and Wages	89,509	45,694	91,387	91,387	93,215	1,828
034400	1300	Salaries and Wages - Part Time Clerical	2,515	589	2,040	2,040	2,081	41
034400	2100	FICA (7.65%)	5,789	2,864	7,147	7,147	7,290	143
034400	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	10,679	5,451	10,902	10,290	10,496	(406)
034400	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	22,901	12,336	24,677	26,800	26,800	2,123
034400	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	806	411	475	475	485	10
034400	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19)	0	0	340	347	347	7
034400	3310	Repairs and Maintenance	0	0	200	200	200	0
034400	3330	Repairs to Vehicles	0	0	250	250	250	0
034400	5210	Postage	0	250	150	150	150	0
034400	5230	Telephone	2,600	1,261	2,400	2,600	2,600	200
034400	5305	Motor Vehicle Insurance	346	332	332	346	346	14
034400	5410	Maintenance Service Agreements (Copier)	1,684	582	1,500	1,685	1,685	185
034400	5510	Travel (mileage)	348	0	0	0	0	0
034400	5530	Travel (subsistence and lodging)	227	27	250	250	250	0
034400	5540	Travel (convention and education)	533	250	300	300	300	0
034400	5810	Dues and Memberships	370	0	300	300	300	0
034400	6001	Office Supplies	1,835	429	900	1,800	1,800	900
034400	6008	Vehicle and Power Equipment Supplies (Fuel)	1,635	0	2,500	2,500	2,500	0
034400	6012	Books and Subscriptions	653	122	1,000	1,000	1,000	0
034400	9999	Building Permit S/Chg Pmt to State - (9999)	1,321	711	900	1,325	1,325	425
TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS			143,751	71,308	147,952	151,193	153,420	5,468

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	ANIMAL CONTROL - 035100						
	DIVISION-ACTIVITY	OTHER PROTECTION						
	ACTIVITY CODE	035100						
035100	1100	Salaries & Wages - Full Time	44,530	23,226	35,336	22,277	22,723	(12,613)
035100	1300	Salaries & Wages - Part time (29 hours per week max)	44,530	23,226	0	26,723	27,257	27,257
035100	2100	FICA (7.65%)	3,407	1,760	2,703	3,749	3,823	1,120
035100	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	0	0	0	2,508	2,559	2,559
035100	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	0	0	0	9,100	9,100	9,100
035100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .0059%)	160	98	200	131	131	(69)
035100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	0	0	0	116	118	118
035100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19)	0	0	0	85	85	85
035100	3110	Professional Health Services	1,834	54	2,500	2,500	2,500	0
035100	3111	Professional Health Services - Rabies Clinic	0	935	1,500	0	0	(1,500)
035100	3112	Spay Neuter Program	107	0	0	0	0	0
035100	3330	Repairs to Vehicles	1,451	602	1,400	500	500	(900)
035100	3600	Advertising	0	89	100	0	0	(100)
035100	3840	GM Humane Society Payments	24,000	10,000	25,000	25,000	25,000	0
035100	5210	Postage	7	13	50	50	50	0
035100	5230	Telephone (Cell)	1,297	600	1,200	1,300	1,300	100
035100	5305	Motor Vehicle Insurance	340	332	332	350	350	18
035100	5510	Travel (Mileage)	254	286	500	500	500	0
035100	5530	Travel (Subsistence and Lodging)	0	207	750	750	750	0
035100	5540	Travel (Convention and Education)	426	850	1,950	1,950	1,950	0
035100	5810	Dues and Memberships	60	20	250	250	250	0
035100	6001	Office Supplies	387	114	500	500	500	0
035100	6002	Food Supplies/Food Service Supplies	0	0	200	200	200	0
035100	6004	Medical Supplies	128	88	251	251	251	0
035100	6007	Repair and Maintenance Supplies	0	0	0	0	0	0
035100	6008	Vehicle and Power Equipment (Fuel)	981	0	3,200	2,000	2,000	(1,200)
035100	6009	Vehicle and Power Equipment (Supplies)	0	0	0	0	0	0
035100	6010	Police Supplies	241	257	500	500	500	0
035100	6011	Uniforms and Wearing Apparel	249	50	400	400	400	0
035100	8101	Machinery and Equipment	0	0	300	300	300	0
035100	8103	Communications	0	0	200	200	200	0
		TOTAL ANIMAL CONTROL	124,390	62,807	79,322	102,189	103,297	23,975

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FUNCTION PUBLIC SAFETY DEPARTMENT MEDICAL EXAMINER 35300 DIVISION-ACTIVITY OTHER PROTECTION ACTIVITY CODE 035300									
035300	3110	Medical Examiner's Fees		120	60	100	100	100	0
TOTAL MEDICAL EXAMINER				120	60	100	100	100	0
FUNCTION PUBLIC WORKS DEPARTMENT HIGHWAYS, STREETS, BRIDGES AND SIDEWALKS 41200 DIVISION-ACTIVITY MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS ACTIVITY CODE 041200									
041200	3310	Repairs and Maintenance		0	0	0	0	0	0
TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS				0	0	0	0	0	0
FUNCTION PUBLIC WORKS DEPARTMENT STREET LIGHTS 41320 DIVISION-ACTIVITY MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS ACTIVITY CODE 041320									
041320	5110	Electrical Services		13,104	0	18,000	25,000	25,000	7,000
TOTAL STREET LIGHTS				13,104	0	18,000	25,000	25,000	7,000
FUNCTION PUBLIC WORKS DEPARTMENT SOLID WASTE MANAGEMENT 42400 DIVISION-ACTIVITY SANITATION AND WASTE REMOVAL ACTIVITY CODE 042400									
042400	3800	Transfer Station O & M, Disposal		605,439	307,195	614,390	643,560	643,560	29,170
042400	3820	Drop-off Recycling Program		5,140	5,584	9,206	0	0	(9,206)
042400	3821	Household Chemicals Recycling Program		8,277	4,768	9,536	9,400	9,400	(136)
042400	5699	Virginia Peninsulas PSA-Local Contribution Administrative Services		10,500	5,250	10,500	10,750	10,750	250
TOTAL SOLID WASTE MANAGEMENT				629,356	322,796	643,632	663,710	663,710	20,078

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FUNCTION	PUBLIC WORKS							
DEPARTMENT	MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS 43200							
DIVISION-ACTIVITY	GENERAL PROPERTIES							
ACTIVITY CODE	043200							
043200	1100	Salaries and Wages	22,566	11,508	23,017	23,017	23,477	460
043200	1300	Salaries and Wages - Part Time Maintenance Tech	19,008	15,704	36,908	36,908	37,646	738
043200	2100	FICA (7.65%)	3,114	2,046	4,584	4,584	4,676	92
043200	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	2,692	1,373	2,746	2,592	2,644	(102)
043200	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	7,771	4,188	8,381	9,100	9,100	719
043200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	203	104	120	120	122	2
043200	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19)	0	0	86	87	87	2
043200	3100	Professional Services	0	0	0	0	0	0
043200	3310	Repairs & Maintenance	83,737	13,116	102,500	102,500	102,500	0
043200	3311	Repairs & Maintenance - Flood Damage	0	0	0	0	0	0
043200	3312	Maintenance (Seabreeze Sewage System)	7,888	0	3,300	3,300	3,300	0
043200	3320	Maintenance Service Contracts	73,992	42,213	89,000	89,000	89,000	0
043200	3321	Contractual Services (Janitorial)	85,624	42,582	82,000	86,000	86,000	4,000
043200	3330	Repairs-Vehicles	1,510	937	5,000	5,000	5,000	0
043200	3600	Advertising	0	0	0	0	0	0
043200	5110	Electrical Services	132,923	59,311	140,000	145,000	145,000	5,000
043200	5120	Fuel Oil & Propane (Heating Services)	16,786	5,106	26,000	26,000	26,000	0
043200	5130	Sewage Services	6,780	2,431	7,500	8,250	8,250	750
043200	5131	Water Services (Water Coolers)	4,044	1,775	4,400	4,400	4,400	0
043200	5140	Refuse Collection	5,305	2,610	6,300	6,300	6,300	0
043200	5230	Telephone (Including Maintenance Equipment at Liberty Square and Social Services)	16,453	7,859	16,700	16,700	16,700	0
043200	5301	Boiler Insurance	3,774	3,797	3,757	3,757	3,757	0
043200	5305	Motor Vehicle Insurance (Including Social Services 3 Vehicles)	1,782	1,662	1,662	1,662	1,662	0
043200	5308	Property, General Liability Insurance and Inland Marine	22,444	25,981	25,981	25,981	25,981	0
043200	5309	Flood Insurance	8,446	10,018	12,000	12,000	12,000	0
043200	5530	Travel (subsistence and lodging)	0	0	0	0	0	0
043200	6001	Office Supplies	64	0	400	400	400	0
043200	6003	Agricultural Supplies (Mosquito Control)	0	0	2,100	2,100	2,100	0
043200	6005	Janitorial Supplies	5,559	2,487	5,000	6,000	6,000	1,000
043200	6007	Repairs and Maintenance Supplies	0	0	600	600	600	0
043200	6008	Vehicle and Power Equipment Supplies (Fuel)	2,675	0	14,000	14,000	14,000	0
043200	6009	Vehicle and Power Equipment Supplies	0	0	200	200	200	0
043200	6011	Uniforms and Wearing Apparel	70	0	100	100	100	0
043200	6014	Flags, including those purchased for resale	720	17	1,000	1,000	1,000	0
043200	8101	Machinery and Equipment	42	0	1,000	1,000	1,000	0
TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS			535,972	256,824	626,342	637,658	639,002	12,660

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
		FUNCTION	HEALTH AND WELFARE					
		DEPARTMENT	HEALTH DEPARTMENT 51200					
		DIVISION-ACTIVITY	HEALTH					
		ACTIVITY CODE	051200					
051200	5610	Health Department - Contribution (Three Rivers Health District)	130,716	98,037	130,716	138,858	138,858	8,142
		TOTAL HEALTH DEPARTMENT	130,716	98,037	130,716	138,858	138,858	8,142
		FUNCTION	HEALTH AND WELFARE					
		DEPARTMENT	GLOUCESTER-MATHEWS CARE CLINIC 51400					
		DIVISION-ACTIVITY	HEALTH					
		ACTIVITY CODE	051400					
051400	5699	Gloucester-Mathews Care Clinic- Contribution	8,000	8,000	8,000	9,000	8,000	0
		TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	9,000	8,000	0
		FUNCTION	HEALTH AND WELFARE					
		DEPARTMENT	MIDDLE PENINSULA-NORTHERN NECK COMMUNITY SERVICES BOARD AND PULLER CENTER (Versability Resources) 52200					
		DIVISION-ACTIVITY	MENTAL HEALTH AND MENTAL RETARDATION					
		ACTIVITY CODE	052200					
052200	5620	Community Services Board - Local Contribution	30,874	28,598	33,130	33,130	33,130	0
052200	5699	Puller Center (Versability Resources) - Local Contribution	5,000	5,000	5,000	5,000	5,000	0
		TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	35,874	33,598	38,130	38,130	38,130	0
		FUNCTION	HEALTH AND WELFARE					
		DEPARTMENT	LAUREL SHELTER, INC. 52600					
		DIVISION-ACTIVITY	WELFARE					
		ACTIVITY CODE	052600					
052600	5699	Laurel Shelter - Local Contribution (<i>Acquired by Avalon Center</i>)	2,500	2,500	2,500	0	0	(2,500)
		TOTAL LAUREL SHELTER, INC.	2,500	2,500	2,500	0	0	(2,500)

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FUNCTION	HEALTH AND WELFARE							
DEPARTMENT	CHESAPEAKE BAY AGENCY ON AGING, INC., AND RETIRED SENIOR VOLUNTEER PROGRAM 53230							
DIVISION-ACTIVITY	WELFARE/SOCIAL SERVICES							
ACTIVITY CODE	053230							
053230	3400	Local Contribution - Bay Transit - Transit Services	36,975	18,488	36,975	36,975	36,975	0
053230	5699	Local Contribution - Bay Aging - Aging Services	17,349	8,675	13,625	13,625	13,625	0
053230	5699	Section 8 - Voucher Program	0	0	3,724	3,724	3,724	0
053600	5799	Tax Relief for the Elderly- REMOVE THIS FOR FINAL BUDGET	100,315	0	0	0	0	0
TOTAL AGENCY ON AGING & BAY TRANSIT			154,639	27,162	54,324	54,324	54,324	0

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			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUNCTION			EDUCATION					
DEPARTMENT			PUBLIC SCHOOL SYSTEM 61000					
DIVISION-ACTIVITY			ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS					
ACTIVITY CODE			061000 - FUND #205					
999205	0001	Transfer to School Fund (205) - Operations	6,572,803	2,107,019	6,912,067	7,396,232	7,137,067	225,000
999205	0001	Transfer to School Fund (205) - Capital Outlay - MOVED TO CAPITAL IMPROVEMENTS FUND	0	0	18,850	192,000	0	(18,850)
999205	0001	Transfer to School Fund (205) - Debt Service - Principal	511,275	0	522,575	504,990	480,300	(42,275)
999205	0001	Transfer to School Fund (205) - Debt Service - Interest	59,441	0	46,457	0	24,690	(21,767)
TOTAL PUBLIC SCHOOL SYSTEM			7,143,518	2,107,019	7,499,949	8,093,222	7,642,057	142,108
FUNCTION			EDUCATION					
DEPARTMENT			RAPPAHANNOCK COMMUNITY COLLEGE 68000					
DIVISION-ACTIVITY			COMMUNITY COLLEGES					
ACTIVITY CODE			068000					
068000	5699	Rappahannock Community College - Local Operating Contribution	6,481	6,850	6,850	6,987	6,987	137
068000	5699	Rappahannock Community College - Capital Funds	0	0	0	9,531	0	0
TOTAL RAPPAHANNOCK COMMUNITY COLLEGE			6,481	6,850	6,850	16,518	6,987	137

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			MODIFIED		AMENDED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
				(12/31/2017)	(6/27/2017)			
FUNCTION	PARKS, RECREATION AND CULTURAL							
DEPARTMENT	PARKS AND RECREATION 71000							
DIVISION-ACTIVITY	ADMINISTRATION, OPERATION AND MAINTENANCE OF PARKS, PLAYGROUNDS AND RECREATION CENTERS							
ACTIVITY CODE	071000							
071000	3160	Contractual Services (YMCA)	65,000	29,583	65,000	65,000	65,000	0
071000	3160	Contractual Services (YMCA - Shelter Lease Agreement 2017 - 2027)	20,000	20,000	20,000	20,000	20,000	0
071000	5600	Contribution - Mathews Little League	5,000	5,000	5,000	5,000	5,000	0
071000	5699	Contribution - Boys & Girls Club	10,000	10,000	10,000	10,000	10,000	0
071000	6003	Agricultural Supplies - Mathews Park Baseball Field Maintenance	3,614	0	3,500	3,500	3,500	0
		TOTAL PARKS AND RECREATION	103,614	64,583	103,500	103,500	103,500	0
FUNCTION	PARKS, RECREATION AND CULTURAL							
DEPARTMENT	MEMORIAL (PUBLIC) LIBRARY 73100							
DIVISION-ACTIVITY	LIBRARY ADMINISTRATION							
ACTIVITY CODE	073100							
073100	1100	Salaries and Wages - Full-time Staff	86,473	43,897	116,695	90,685	92,499	(24,196)
073100	1102	Salaries and Wages - Director	55,803	28,460	56,919	56,919	58,057	1,138
073100	1300	Salaries and Wages - Part time	33,905	15,334	12,000	38,010	38,770	26,770
073100	2100	FICA (7.65%)	12,443	6,177	14,199	14,199	14,483	284
073100	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	10,567	5,409	13,922	10,211	10,415	(3,506)
073100	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	33,522	14,940	52,196	48,200	48,200	(3,996)
073100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .0059%)	199	102	220	205	205	(15)
073100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	792	408	607	472	481	(126)
073100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19)	0	0	345	345	345	(1)
073100	3000	Professional Services - Training	3,901	1,039	6,500	6,500	6,500	0
073100	3001	Professional Services - C4K Leadership Grant Program	5,037	0	5,000	0	0	(5,000)
073100	3160	Computer/Installation & Maintenance	6,883	1,656	10,000	12,000	12,000	2,000
073100	3310	Repairs and Maintenance	60	324	1,000	1,000	1,000	0
073100	3320	Maintenance Service Contracts (Including HVAC/Controls)	12,153	3,053	13,500	13,500	13,500	0
073100	3600	Advertising	2,764	1,087	2,000	5,000	5,000	3,000
073100	5210	Postage	1,072	892	1,600	1,600	1,600	0
073100	5230	Telephone	8,078	3,684	3,900	3,900	3,900	0
073100	5240	VA Database User Fee	14,601	16,284	19,500	19,500	19,500	0
073100	5410	Lease/Rent of Equipment	3,813	1,654	3,600	3,600	3,600	0
073100	5510	Travel (mileage)	230	295	500	500	500	0
073100	5540	Travel (Convention & Education)	210	336	1,079	1,079	1,079	0
073100	5810	Dues and Memberships	287	0	250	250	250	0
073100	6001	Office Supplies	2,393	1,447	3,000	3,000	3,000	0
073100	6012	Books and Subscriptions	30,103	10,740	35,000	35,000	35,000	0
073100	6014	Library Supplies	3,281	1,981	4,000	4,500	4,500	500
073100	8101	Machinery and Equipment	301	1,376	1,500	1,500	1,500	0

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073100	8102	Furniture and Fixtures		1,307	222	1,000	1,000	0
		TOTAL MEMORIAL (PUBLIC) LIBRARY	330,178	160,797	380,032	372,675	376,884	(3,148)

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FUNCTION	COMMUNITY DEVELOPMENT							
DEPARTMENT	PLANNING AND ZONING 81100							
DIVISION-ACTIVITY	PLANNING AND COMMUNITY DEVELOPMENT							
ACTIVITY CODE	081100							
081100	1100	Salaries and Wages	181,800	88,953	176,989	176,989	181,789	4,800
081100	2100	FICA (7.65%)	12,931	6,250	13,540	13,540	13,907	367
081100	2210	Retirement - VRS (13.62% for FY15 and FY16; 11.93% for FY17 and FY18) (11.26% for FY19)	20,349	10,478	21,115	19,929	20,469	(645)
081100	2300	Hospital/Medical Plan (8.5% increase for FY17) (8.5% increase for FY19)	32,934	19,128	38,275	45,000	45,000	6,725
081100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .0059%)	17	105	0	218	218	218
081100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17, FY18 and FY19)	1,535	790	920	920	945	25
081100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19)	0	0	522	673	673	151
081100	3100	Professional Services	19,462	10,759	30,000	30,000	30,000	0
081100	3102	PSAP GIS Grant ID#18-092	0	6,300	0	0	0	0
081100	3310	Repairs and Maintenance	0	0	200	200	200	0
081100	3311	Property Maintenance Fund	2,727	0	15,000	15,000	15,000	0
081100	3320	Maintenance Service Contracts	1,236	618	2,000	2,000	2,000	0
081100	3330	Repairs to Vehicles (Staff Car)	1,397	29	1,000	1,000	1,000	0
081100	3500	Printing and Binding	0	165	500	500	500	0
081100	3600	Advertising	1,918	1,396	2,000	2,000	2,000	0
081100	5210	Postage	701	60	1,000	1,000	1,000	0
081100	5230	Telephone	4,114	1,853	4,000	4,000	4,000	0
081100	5305	Motor Vehicle Insurance (Staff Car, Pick-Up)	683	665	665	665	665	0
081100	5410	Rent/Lease of Equipment	4,620	1,925	5,000	5,000	5,000	0
081100	5510	Travel (mileage)	72	51	0	0	0	0
081100	5530	Travel (subsistence and lodging)	0	0	500	500	500	0
081100	5540	Travel (convention and education)	170	4	750	750	750	0
081100	5810	Dues and Memberships	0	105	500	500	500	0
081100	6001	Office Supplies	2,032	377	2,000	2,000	2,000	0
081100	6008	Vehicle & Power Equipment (Fuel)	509	0	2,000	2,000	2,000	0
081100	6009	Vehicle Supplies (Staff Car)	0	0	200	200	200	0
081100	6012	Books and Subscriptions	0	0	250	250	250	0
081100	6014	Maintenance of Maps	0	0	1,000	1,000	1,000	0
081100	6015	Signs & Sign Hardware - MOVED TO THE CAPITAL IMPROVEMENTS FUND	3,815	272	6,000	0	0	(6,000)
081100	8102	Furniture and Fixtures	0	0	500	500	500	0
081100	8107	GIS Programs - MOVED TO THE CAPITAL IMPROVEMENTS FUND	0	0	2,000	0	0	(2,000)
		TOTAL PLANNING AND ZONING	293,021	150,283	328,425	326,334	332,066	3,641

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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	2,200	825	4,000	4,000	4,000	0
081400	2100	FICA (7.65%)	149	54	306	306	306	0
081400	5510	Travel (mileage)	0	0	0	0	0	0
081400	5530	Travel (subsistence and lodging)	0	144	1,500	1,500	1,500	0
081400	5540	Travel (convention and education)	0	62	1,000	1,000	1,000	0
081400	5810	Dues and Memberships	0	0	250	250	250	0
081400	6012	Books and Subscriptions	0	0	300	300	300	0
TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS			2,349	1,084	7,356	7,356	7,356	0
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			LOCAL AND REGIONAL ECONOMIC DEVELOPMENT 81500					
DIVISION-ACTIVITY			ECONOMIC DEVELOPMENT					
ACTIVITY CODE			081500					
081500	5697	Bay School Contribution - (\$5000 local contribution + \$5,000 Commission for the Arts state pass-through grant)	10,000	9,500	10,000	10,000	10,000	0
081500	5702	Mathews Visitor & Information Center (Director Support)	24,000	14,000	24,000	24,000	24,000	0
081500	5703	Tourism-Marketing (previously in MCVIC budget)	5,000	0	5,000	5,000	5,000	0
081500	5704	Middle Peninsula Alliance (\$5,000 total, split between County and EDA) <i>New in FY19</i>	0	0	0	0	2,500	2,500
TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT			39,000	23,500	39,000	39,000	41,500	2,500
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			MIDDLE PENINSULA PLANNING DISTRICT COMMISSION 81800					
DIVISION-ACTIVITY			PLANNING AND COMMUNITY DEVELOPMENT					
ACTIVITY CODE			081800					
081800	5699	Middle Peninsula Planning District Commission - Local Contribution	16,300	16,900	16,900	22,757	22,757	5,857
TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.			16,300	16,900	16,900	22,757	22,757	5,857

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FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT TIDEWATER SOIL AND WATER CONSERVATION DISTRICT 82400 DIVISION-ACTIVITY ENVIRONMENTAL MANAGEMENT ACTIVITY CODE 082400								
082400	5699	Soil and Water Conservation District - Local Contribution	6,000	6,000	6,000	9,500	6,000	0
TOTAL SOIL AND WATER CONSERVATION DISTRICT			6,000	6,000	6,000	9,500	6,000	0
FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT WETLANDS BOARD 82600 DIVISION-ACTIVITY PLANNING AND COMMUNITY DEVELOPMENT ACTIVITY CODE 082600								
082600	1100	Salaries - Board	1,050	525	1,800	1,800	1,100	(700)
082600	2100	FICA (7.65%)	80	40	138	138	84	(54)
082600	5510	Travel (mileage)	0	0	400	400	0	(400)
082600	5540	Travel (convention and education)	0	0	500	500	0	(500)
082600	5810	Dues and Memberships	0	0	100	100	0	(100)
082600	6012	Books and Subscriptions	0	0	50	50	0	(50)
TOTAL WETLANDS BOARD			1,130	565	2,988	2,988	1,184	(1,804)

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		FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT LITTER CONTROL PROGRAM 82800 DIVISION-ACTIVITY ENVIRONMENTAL MANAGEMENT ACTIVITY CODE 082800						
082800	5699	Litter Control Management Services <i>(Grant Pass Through Funds to MCVIC)</i>	6,192	0	5,000	6,192	5,000	0
		TOTAL LITTER CONTROL PROGRAM	6,192	0	5,000	6,192	5,000	0
		FUNCTION COMMUNITY DEVELOPMENT DEPARTMENT VIRGINIA TECH COOPERATIVE EXTENSION SERVICE 83200 DIVISION-ACTIVITY HORTICULTURE AND FAMILY RESOURCES ACTIVITY CODE 083200						
083200	1100	Salaries and Wages	20,267	697	20,583	20,583	20,583	0
083200	2000	Fringe Payment	6,704	0	7,101	7,101	7,101	0
083200	5230	Telephone	1,261	676	1,500	1,500	1,500	0
083200	5540	Travel <i>(convention and education)</i>	1,810	0	1,810	1,810	1,810	0
083200	5698	Contribution to Jamestown 4-H Center	0	0	1,400	1,400	1,400	0
083200	5810	Dues and Memberships	0	130	130	130	130	0
083200	6013	Educational and Recreational Supplies	0	0	1,000	1,000	1,000	0
083200	6016	Other Operating Supplies	63	0	1,500	1,500	1,500	0
		TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	30,106	1,503	35,024	35,024	35,024	0

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FUNCTION	DEBT SERVICE							
DEPARTMENT	DEBT SERVICE - PRINCIPAL AND INTEREST 95000							
DIVISION-ACTIVITY	PRINCIPAL AND INTEREST ON LOANS							
ACTIVITY CODE	095000							
095000	9101	Debt Service - New Courthouse Principal	385,000	405,000	405,000	425,000	425,000	20,000
095000	9111	Debt Service - New Courthouse Interest	134,543	63,813	117,096	96,816	96,816	(20,280)
095000	9102	Debt Service - New Rescue Squad Bldg - Principal	60,000	60,000	60,000	65,000	65,000	5,000
095000	9112	Debt Service - New Rescue Squad Bldg - Interest	45,225	10,688	19,913	16,784	16,784	(3,128)
095000	9106	Debt Service - Bond Trustee Expense	0	0	0	0	0	0
TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST			624,768	539,501	602,009	603,601	603,601	1,592
TOTAL COUNTY BUDGET EXCLUDING CAPITAL PROJECTS			14,911,734	6,367,946	15,409,856	16,186,316	15,692,965	283,109

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FUNCTION	TRANSFERS TO OTHER FUNDS							
DEPARTMENT	TRANSFERS TO OTHER FUNDS 099000							
DIVISION-ACTIVITY	TRANSFERS TO OTHER FUNDS							
ACTIVITY CODE	099000							
999111	0001	Transfers from General Fund to Main Street VDOT Enhancement Grant Fund 111	390,000	0	100,000	0	0	(100,000)
999113	0001	Transfers from General Fund to New Point Comfort Lighthouse VDOT Enhancement Fund 113	0	0	30,540	0	0	(30,540)
999201	0001	Transfers from General Fund to VPA Fund (Social Services) 201	299,181	0	601,323	611,448	623,274	21,951
999300	0001	Transfers from General Fund to Schools Capital Improvements Fund 300	0	0	0	0	0	0
999310	0001	Transfers from General Fund (Committed Reserves) to Capital Improvements Fund 310	0	0	130,050	175,000	204,600	74,550
TOTAL TRANSFERS TO OTHER FUNDS			689,181	0	861,913	786,448	827,874	(34,039)
TOTAL COUNTY BUDGET EXPENDITURES			15,600,914	6,367,946	16,271,769	16,972,764	16,520,839	249,070
LESS TRANSFER TO SCHOOL FUND			7,143,518	2,107,019	7,499,949	8,093,222	7,642,057	142,108
LESS TRANSFER TO SOCIAL SERVICES FUND (Including CSA)			299,181	0	601,323	611,448	623,274	21,951
LESS TRANSFERS TO OTHER FUNDS (Capital Improvements Fund and Project Funds)			390,000	0	260,590	175,000	204,600	(55,990)
TOTAL COUNTY GENERAL FUND OPERATING BUDGET			7,768,215	4,260,928	7,909,907	8,093,094	8,050,908	141,001
Total General Fund (100) Revenues			16,767,234	9,325,333	16,275,948	16,053,270	16,520,839	244,891
Total General Fund (100) Expenditures			15,600,914	6,367,946	16,271,769	16,972,764	16,520,839	249,070
Difference			1,166,320	2,957,386	4,179	(919,494)	0	(4,179)

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				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
VDOT MAIN STREET ENHANCEMENT GRANT FUND - FUND 111									
				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
REVENUES									
VDOT MAIN STREET ENHANCEMENT GRANT (LOCAL) REVENUE SOURCES									
018030	0001	Expenditure Refunds (Main Street Match) - <i>Moved from Fund 100 - General Fund</i>		390,000	0	0	0	0	0
999100	0100	Transfer from General Fund Committed Reserves (Local Match - 20%)		0	100,000	100,000	0	0	(100,000)
TOTAL LOCAL REVENUE SOURCES				390,000	100,000	100,000	0	0	(100,000)
FEDERAL GOVERNMENT REVENUE SOURCES									
033000	0007	Federal Reimbursement (80%)		598,633	594,207	400,000	0	0	(400,000)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES				598,633	594,207	400,000	0	0	(400,000)
TOTAL LOCAL, STATE AND FEDERAL REVENUE VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM:				988,633	694,207	500,000	0	0	(500,000)
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	3600	Advertising		163	0	0	0	0	0
094101	8100	Construction		636,474	729,497	400,000	0	0	(400,000)
094101	8101	Construction Management (VHB)		142,418	152,289	100,000	0	0	(100,000)
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT PROGRAM EXPENDITURES				779,055	881,786	500,000	0	0	(500,000)
Total VDOT Main Street Enhancement Grant Fund (111) - Revenues				988,633	694,207	500,000	0	0	(500,000)
Total VDOT Main Street Enhancement Grant Fund (111) - Expenditures				779,055	881,786	500,000	0	0	(500,000)
Difference				209,578	(187,579)	0	0	0	0

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MEALS TAX FUND - 112

				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
REVENUES									
MEALS TAX FUND (LOCAL) REVENUE SOURCES									
012080	2018	Meals Tax Revenue		113,601	124,823	0	0	0	0
TOTAL LOCAL REVENUE SOURCES				113,601	124,823	0	0	0	0
TOTAL LOCAL REVENUE MEALS TAX FUND:				113,601	124,823	0	0	0	0
MEALS TAX FUND EXPENDITURES - TRANSFERS TO CAPITAL IMPROVEMENTS FUND									
999112	0100	Transfers to the General Fund 100 - NEW FOR FY19		0	0	0	0	0	0
999310	0100	Transfers to the Capital Improvements Fund 310 - NEW FOR FY19		0	0	0	0	0	0
TOTAL MEALS TAX FUND EXPENDITURES				0	0	0	0	0	0
Total Meals Tax Fund (112) - Revenues				113,601	124,823	0	0	0	0
Total Meals Tax Fund (112) - Expenditures				0	0	0	0	0	0
Difference				113,601	124,823	0	0	0	0

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MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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NEW POINT COMFORT LIGHTHOUSE ENHANCEMENT GRANT FUND - FUND 113

MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	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%)	0	30,540	30,540	0	0	(30,540)
TOTAL LOCAL REVENUE SOURCES			0	30,540	30,540	0	0	(30,540)

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0001	Federal Reimbursement - NPCL VDOT Enhancement Grant	0	122,160	122,160	0	0	(122,160)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			0	122,160	122,160	0	0	(122,160)
TOTAL LOCAL AND FEDERAL REVENUE NPCL ENHANCEMENT PROGRAM:			0	152,700	152,700	0	0	(152,700)

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	0
094100	8100	Construction	0	0	0	0	0	0
094100	8101	Construction Management (McPherson Design Group)	0	54,624	152,700	0	0	(152,700)
TOTAL NPCL ENHANCEMENT GRANT PROGRAM EXPENDITURES			0	54,624	152,700	0	0	(152,700)
Total NPCL Enhancement Grant Fund (113) - Revenues			0	152,700	152,700	0	0	(152,700)
Total NPCL Enhancement Grant Fund (113) - Expenditures			0	54,624	152,700	0	0	(152,700)
Difference			0	98,076	0	0	0	0

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MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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MATHEWS COUNTY DEPARTMENT OF SOCIAL SERVICES BUDGET - FUND 201 (Including CSA)

	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE	
REVENUES							
DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES							
999100 0001	Transfer from General Fund (100) - Operations	299,181	0	346,073	356,198	368,024	21,951
999100 0001	Transfer from General Fund (100) - Cost Allocation Local Share	0	0	15,000	15,000	15,000	0
999100 0001	Transfer from General Fund (100) - CSA Pool and Administration Funds (42% local)	0	0	210,250	210,250	210,250	0
999100 0001	Transfer from General Fund (100) - CSA Legal Fees	0	0	30,000	30,000	30,000	0
018030 0014	Expenditure Refund - Local	2,193	1,143	0	0	0	0
	TOTAL LOCAL REVENUE SOURCES	301,374	1,143	601,323	611,448	623,274	21,951
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES							
024010 0008	Administration and Assistance	349,415	184,636	378,892	397,329	397,329	18,437
024010 0015	CSA Administration	9,820	9,784	9,820	9,820	9,820	0
024010 0016	CSA Pool Funds (58% state; 42% local)	57,176	14,298	290,000	290,000	290,000	0
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	416,410	208,718	678,712	697,149	697,149	18,437
FEDERAL GOVERNMENT REVENUE SOURCES							
033000 0004	Federal Welfare Reimbursement	717,996	327,943	613,611	648,724	648,724	35,113
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	717,996	327,943	613,611	648,724	648,724	35,113
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES INCLUDING CSA	1,435,780	537,804	1,893,646	1,957,321	1,969,147	75,501

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			MODIFIED			AMENDED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	CASH BASIS			BUDGET	BUDGET	
			2016-2017	2017-2018			2017-2018	2018-2019	2018-2019
				<i>(12/31/2017)</i>			<i>(6/27/2017)</i>		
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	3,150	1,450	3,000	3,000	3,000	3,000	0
053110	1101	Salaries & Wages (Including CSA Coord & KIDSHELP Positions)	555,891	278,718	610,891	656,967	668,793	668,793	57,902
053110	1734	General Administration (include Fed & State)	0	55,708	129,544	129,544	129,544	129,544	0
053110	2100	FICA	41,327	21,246	47,977	50,488	50,488	50,488	2,511
053110	2211	VRS Retirement	63,021	32,790	76,873	82,781	82,781	82,781	5,908
053110	2301	Health Insurance	82,911	46,308	93,847	107,767	107,767	107,767	13,920
053110	2310	Hybrid Disability Insurance (.0059% of EE Monthly Creditable Comp)	528	318	397	397	397	397	0
053110	2401	VRS Group Insurance	2,747	1,429	2,682	2,917	2,917	2,917	235
053110	2600	Unemployment Tax	0	0	500	525	525	525	25
053110	2700	Workers' Compensation Insurance	4,926	0	0	0	0	0	0
053110	3000	Contractual Services	35,740	0	0	0	0	0	0
053110	5000	Other Charges/Materials and Supplies	39,356	0	0	0	0	0	0
053110	5230	Telephone Service	0	0	0	0	0	0	0
053110	5302	Assistance/Purchased Services	372,065	198,937	340,814	340,814	340,814	340,814	0
053110	5303	Fostering Futures IV-E	22,588	13,173	0	0	0	0	0
053110	5305	Motor Vehicle Insurance	0	0	0	0	0	0	0
053110	5307	Public Officials Liability Insurance	816	0	1,040	1,040	1,040	1,040	0
053110	5711	Client Purchased Services	70,120	9,001	46,000	41,000	41,000	41,000	(5,000)
053110	8000	Capital Outlay	6,835	0	0	0	0	0	0
053500	1734	CSA Administration	17,141	0	17,141	17,141	17,141	17,141	0
053500	3110	CSA Pool Funds	116,617	31,070	522,940	522,940	522,940	522,940	0
TOTAL SOCIAL SERVICES EXPENDITURES INCLUDING CSA			1,435,780	690,147	1,893,646	1,957,321	1,969,147	1,969,147	75,501
Total Social Services Fund (201) Revenues (Including CSA)			1,435,780	537,804	1,893,646	1,957,321	1,969,147	1,969,147	75,501
Total Social Services Fund (201) Expenditures (Including CSA)			1,435,780	690,147	1,893,646	1,957,321	1,969,147	1,969,147	75,501
Difference			0	(152,344)	0	0	0	0	0

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MODIFIED	AMENDED	BUDGET	RECOMMENDED	CHANGE
ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET
2016-2017	2017-2018	2017-2018	2018-2019	2018-2019
	<i>(12/31/2017)</i>	<i>(6/27/2017)</i>		

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

	MODIFIED	AMENDED	BUDGET	RECOMMENDED	CHANGE		
	ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET		
	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019		
		<i>(12/31/2017)</i>	<i>(6/27/2017)</i>				
REVENUES							
COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES							
999100 0001	Transfer from General Fund (100) - Operations	6,572,803	2,107,019	6,912,067	7,396,232	7,137,067	225,000
999100 0001	Transfer from General Fund (100) - Capital Outlay	0	0	18,850	192,000	0	(18,850)
999100 0001	Transfer from General Fund (100) - Debt Service Principal	0	0	522,575	480,300	480,300	(42,275)
999100 0001	Transfer from General Fund (100) - Debt Service Interest	0	0	46,457	24,690	24,690	(21,767)
	TOTAL COUNTY REVENUE SOURCES:	6,572,803	2,107,019	7,499,949	8,093,222	7,642,057	142,108
COUNTY OF MATHEWS (OTHER LOCAL) REVENUE SOURCES							
016120 0003	Rents	6,591	2,618	7,000	7,000	7,000	0
016120 0006	Special Fees - Tuition - Local	41,599	8,125	20,000	28,000	28,000	8,000
018030 0001	Rebates & Refunds	27,321	7,589	35,000	35,000	35,000	0
018990 0005	Sale of Supplies	0	0	300	300	300	0
018990 0008	Sale of Buses	300	0	500	500	500	0
018990 0009	Sale of Equipment	450	0	100	100	100	0
018990 0012	Other Funds	20,204	3,661	5,000	5,000	5,000	0
018990 0014	Donations/Grants	0	0	10,000	10,000	10,000	0
019000 0001	Medicaid Reimbursement - Recovered	96,857	20,685	25,000	40,000	40,000	15,000
019000 0002	E-Rate - Roveded Costs	46,022	0	25,000	25,000	25,000	0
	TOTAL OTHER LOCAL REVENUE SOURCES:	239,343	42,678	127,900	150,900	150,900	23,000
	TOTAL COUNTY OF MATHEWS AND OTHER LOCAL REVENUE SOURCES	6,812,146	2,149,697	7,627,849	8,244,122	7,792,957	165,108

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COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

				MODIFIED		AMENDED	BUDGET	RECOMMENDED	CHANGE
				ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
				2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
					<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
CATEGORICAL AID - EDUCATION									
024020	0001	Sales Tax Receipts		1,219,198	605,255	1,203,965	1,163,222	1,163,222	(40,743)
024020	0002	Basic School Aid		2,526,152	1,257,713	2,475,348	2,784,552	2,784,552	309,204
024020	0004	Remedial Summer School		0	0	15,049	12,164	12,164	(2,885)
024020	0007	Gifted Education - SOQ		24,532	12,174	24,031	26,166	26,166	2,135
024020	0008	Prevention, Intervention & Remediation - SOQ		78,196	38,802	76,598	84,778	84,778	8,180
024020	0009	Enrollment Loss Supplement		75,000	0	0	0	0	0
024020	0012	Special Education - SOQ		394,555	195,787	386,494	437,495	437,495	51,001
024020	0014	Textbook Payments - SOQ		56,107	27,842	54,960	52,693	52,693	(2,267)
024020	0015	Project Graduation/Senior		6,327	0	0	0	0	0
024020	0017	Vocational Education - SOQ		102,216	50,722	100,128	133,970	133,970	33,842
024020	0018	Remedial Summer School - Lottery		15,766	882	0	0	0	0
024020	0021	Social Security - SOQ		159,969	79,380	156,700	172,172	172,172	15,472
024020	0022	VRS Retirement - Health Insurance		0	0	0	0	0	0
024020	0023	VRS Retirement - Teachers - SOQ		330,159	182,092	359,460	379,406	379,406	19,946
024020	0024	Lottery Proceeds		26,862	0	0	0	0	0
024020	0028	Reading Intervention - Lottery		0	0	0	0	0	0
024020	0039	Compensation Supplement		0	12,962	0	0	0	0
024020	0041	Group Life - SOQ		10,733	5,326	10,513	11,513	11,513	1,000
024020	0290	English as a Second Language		0	2,969	5,937	6,647	6,647	710
TOTAL STATE SOQ FUNDS:				5,025,772	2,471,905	4,869,183	5,264,778	5,264,778	395,595
024020	0042	Homebound - Categ.		0	0	0	3,553	3,553	3,553
024020	0040	ISAEF Adult Education - Lottery & Categ.		0	0	0	0	0	0
024020	0049	Industry Certification Costs		1,905	0	0	0	0	0
024020	0050	State Foster Care		0	0	0	0	0	0
024020	0051	State Special Ed Foster Care (Schools)		32,109	0	0	0	0	0
024020	0215	School Lunch		0	0	0	0	0	0
TOTAL STATE CATEGORICAL AID:				34,013	0	0	3,553	3,553	3,553
024020	0014	Textbook Payments - Lottery		0	0	0	0	0	0
024020	0028	Reading Intervention - Lottery		17,125	0	15,568	16,512	16,512	944
024020	0031	Foster Care - Lottery		0	0	32,664	12,268	12,268	(20,396)
024020	0037	SOL Algebra Readiness - Lottery		9,595	0	9,447	10,053	10,053	606
024020	0040	ISAEF Adult Education - Lottery & Categ.		8,418	0	7,859	7,859	7,859	0
024020	0046	Special Ed - Homebound Payments		4,117	853	0	0	0	0
024020	0052	Career & Technical Education		0	0	3,592	3,531	3,531	(61)
024020	0060	Hold Harmless Incentive - Comp. Index		0	0	0	0	0	0
024020	0065	At Risk - Lottery		67,483	26,052	14,787	8,481	8,481	(6,306)
024020	0075	K-3 Primary Class Size Reduction		75,537	0	75,325	0	0	(75,325)
024020	0091	Mentor Teacher Program - Lottery		842	0	842	86,257	86,257	85,415

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			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
				<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
024020	0092	VA Workplace Readiness	321	0	0	414	414	414
024020	0093	Math Sci Teacher Recruitment	5,000	0	0	0	0	0
024020	0215	School Lunch Program - Lottery & Categ.	0	0	0	0	0	0
024020	0280	Early Reading	0	0	0	0	0	0
024020	0290	English as a Second Language	5,859	0	0	0	0	0
024020	0291	Supplemental Per Pupil Lottery	0	0	137,235	143,348	143,348	6,113
024020	0292	Virginia Preschool Initiative	0	0	0	0	0	0
024020	0293	Project Graduation	0	0	3,674	3,660	3,660	(14)
TOTAL LOTTERY FUNDED:			194,298	26,905	300,993	292,383	292,383	(8,610)

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			ACCRUAL BASIS	CASH BASIS	BUDGET	REQUEST	BUDGET	
			2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	
				<i>(12/31/2017)</i>	<i>(6/27/2017)</i>			
024040	0031	Misc. State School Money	14,048	0	0	0	0	0
024040	0032	Compensation Supplement	0	0	25,587	0	0	(25,587)
024040	0032	Education Technology State Grant	128,000	0	128,000	128,000	128,000	0
024040	0052	CTE Equipment	6,231	0	0	0	0	0
024020	0065	At Risk - Incentive	0	0	51,431	58,133	58,133	6,702
TOTAL INCENTIVE PROGRAMS:			148,279	0	205,018	186,133	186,133	(18,885)
024020	0060	Industry Certification Costs	0	0	1,608	1,608	1,608	0
024020	0039	Workplace Readiness Skills/Compensation Supplement	0	0	373	373	373	0
TOTAL ADDITIONAL SUPPORT:			0	0	1,981	1,981	1,981	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			5,402,363	2,498,810	5,377,175	5,748,828	5,748,828	371,653
FEDERAL GOVERNMENT REVENUE SOURCES								
033000	0002	School Lunch Program	0	0	0	0	0	0
033000	0003	Title VI-B - Special Education	264,356	15,436	252,316	256,567	256,567	4,251
033000	0010	Title II-D	0	0	0	0	0	0
033000	0010	Title II - Part A	49,153	1,662	45,413	33,306	33,306	(12,107)
033000	0019	Pre-School (Other School Aid)	13,347	135	9,419	9,708	9,708	289
033084	0010	Title I	187,515	6,226	197,564	192,667	192,667	(4,897)
033084	0048	Carl Perkins Vocational Act	16,809	5,272	15,000	16,726	16,726	1,726
033084	0330	AP Test	190	0	0	0	0	0
033084	0394	Title III	0	0	1,020	1,020	1,020	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			531,371	28,731	520,732	509,994	509,994	(10,738)
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES			12,745,879	4,677,237	13,525,756	14,502,944	14,051,779	526,023

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		MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE	
EXPENDITURES								
FUNCTION	EDUCATION							
DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000							
DIVISION-ACTIVITY	ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS							
ACTIVITY CODE	061000 - FUND #205							
063130	0001	Instruction	8,901,608	3,357,529	9,148,369	9,884,628	9,433,463	285,094
063140	0001	Admin, Attendance & Health Services	799,006	357,909	780,657	816,081	816,081	35,424
063150	0001	Transportation	920,600	510,826	1,009,466	1,232,752	1,232,752	223,286
063160	0001	Operation & Maintenance	1,462,050	886,267	1,370,144	1,359,833	1,359,833	(10,311)
063180	0001	Technology	438,371	302,563	506,558	565,397	565,397	58,839
063190	0001	Debt Service - Principal	0	197,173	522,575	480,300	480,300	(42,275)
063190	0002	Debt Service - Interest	0	25,063	46,457	24,690	24,690	(21,767)
999206	0001	Transfer from School Fund to Textbook Fund #206	117,673	0	54,960	52,693	52,693	(2,267)
999207	0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	106,570	86,570	0	86,570	86,570	86,570
999207	0001	Transfer from School Fund to Cafeteria Fund - State Reimbursements	0	0	0	0	0	0
999207	0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	0	0	86,570	0	0	(86,570)
TOTAL SCHOOL EXPENDITURES			12,745,879	5,723,899	13,525,756	14,502,944	14,051,779	526,023
TOTAL SCHOOL DIVISION BUDGET			12,745,879	5,723,899	13,525,756	14,502,944	14,051,779	526,023
Difference			0	(1,046,662)	0	0	0	0

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SCHOOL TEXTBOOK FUND BUDGET - FUND 206

			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
REVENUES								
COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES								
015010	0001	Interest from Deposits	1	0	0	0	0	0
015010	0005	Interest Income CDs	225	0	0	0	0	0
999205	0001	Transfer from School Fund 205	117,673	54,960	54,960	52,693	52,693	(2,267)
999999	9999	Anticipated Use of Beginning Fund Balance - Textbook Fund (206)	0	23,055	23,055	82,307	82,307	59,252
TOTAL TEXTBOOK FUND REVENUES:			117,899	78,015	78,015	135,000	135,000	56,985
EXPENDITURES								
FUNCTION		EDUCATION						
DEPARTMENT		PUBLIC SCHOOL SYSTEM 61000						
DIVISION-ACTIVITY		SCHOOL TEXTBOOK FUND						
ACTIVITY CODE		061000 - FUND #206						
063130	0001	Textbook Fund Expenditures	50,012	49,720	78,015	135,000	135,000	56,985
TOTAL TEXTBOOK FUND EXPENDITURES:			50,012	49,720	78,015	135,000	135,000	56,985
Difference			67,888	28,295	0	0	0	0

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CAFETERIA FUND BUDGET - FUND 207

		MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
REVENUES							
COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES							
015010	0001	88	422	0	0	0	0
999205	0001	106,570	86,570	0	318,000	318,000	318,000
999205	0001	0		0	9,327	9,327	9,327
999205	0001	0		86,570	86,570	86,570	0
016120	0010	368,690	160,366	365,807	367,845	367,845	2,038
TOTAL CAFETERIA FUND REVENUES:		475,348	247,357	452,377	781,742	781,742	329,365
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES							
024010	0015	7,732	6,097	8,179	9,327	9,327	1,148
TOTAL CAFETERIA FUND STATE REVENUES:		7,732	6,097	8,179	9,327	9,327	1,148
FEDERAL GOVERNMENT REVENUE SOURCES							
033080	0009	84,698	36,676	74,000	79,500	79,500	5,500
033080	0010	225,476	92,496	226,000	238,500	238,500	12,500
033080	0011	53,933	0	0	0	0	0
TOTAL CAFETERIA FUND FEDERAL REVENUES:		364,108	129,172	300,000	318,000	318,000	18,000
TOTAL CAFETERIA FUND REVENUES:		847,188	382,627	760,556	1,109,069	1,109,069	348,513
EXPENDITURES							
FUNCTION		EDUCATION					
DEPARTMENT		PUBLIC SCHOOL SYSTEM 61000					
DIVISION-ACTIVITY		SCHOOL CAFETERIA FUND					
ACTIVITY CODE		061000 - FUND #207					
065100	5899	822,999	316,068	760,556	781,742	781,742	21,186
999205	0001	0	0	0	0	0	0
TOTAL CAFETERIA FUND EXPENDITURES:		822,999	316,068	760,556	781,742	781,742	21,186
Difference		24,189	66,559	0	327,327	327,327	327,327

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
Total School Division Fund (205) Revenues	12,745,879	4,677,237	13,525,756	14,502,944	14,051,779	526,023
Total School Division Fund (205) Expenditures	12,745,879	5,723,899	13,525,756	14,502,944	14,051,779	526,023
Difference	0	(1,046,662)	0	0	0	0

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CAPITAL IMPROVEMENTS FUND - 310

			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
REVENUES								
CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES								
999100	0100	Transfers from General Fund Committed Reserves	0	0	130,050	204,600	204,600	74,550
999112	0100	Transfers from Meals Tax Fund	0	0	0	0	0	0
TOTAL LOCAL REVENUE SOURCES			0	0	130,050	204,600	204,600	74,550
STATE GOVERNMENT REVENUE SOURCES								
024020	N/A	State Revenue Sources (Grants) - VDOT Share of Expenses in Drainage Project	0	0	0	0	0	0
TOTAL STATE GOVERNMENT REVENUE SOURCES			0	0	0	0	0	0
FEDERAL GOVERNMENT REVENUE SOURCES								
033000	N/A	Federal Revenue Sources (Grants)	0	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			0	0	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE CAPITAL IMPROVMENTS FUND:			0	0	130,050	204,600	204,600	74,550
EXPENDITURES								
	FUNCTION	CAPITAL IMPROVMENTS FUND						
	DEPARTMENT	CAPITAL PROJECTS - 094100						
	DIVISION-ACTIVITY	CAPITAL IMPROVEMENTS FUND						
	ACTIVITY CODE	094100						
094100	8101	Public Access Improvements (East River Boatyard & HRSD Site)	0	0	25,000	0	0	(25,000)
094100	8102	Drainage Improvements	0	722	0	0	0	0
094100	8103	IT Equipment Replacement	0	0	20,050	73,000	73,000	52,950
094100	8105	Port Fun - Tennis Courts	42,721	0	0	6,000	6,000	6,000
094100	8108	School Bus Purchase	91,050	0	0	96,000	96,000	96,000
094100	8110	Vehicle Purchase (Sheriff)	0	0	10,000	29,600	29,600	19,600
094100	8112	Historic Court Green Renovations	0	0	75,000	0	0	(75,000)
094100	8124	Ditching Project	0	68	0	0	0	0

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	133,771	790	130,050	204,600	204,600	74,550
Total Capital Improvements Fund (310) - Revenues	0	0	130,050	204,600	204,600	74,550
Total Capital Improvements Fund (310) - Expenditures	133,771	790	130,050	204,600	204,600	74,550
Difference	(133,771)	(790)	0	0	0	0

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HAZARD MITIGATION GRANT FUND - FUND 797

			MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
REVENUES								
HAZARD MITIGATION GRANT PROG. (LOCAL) REVENUE SOURCES								
015010	0001	Interest Earned	0	0	0	0	0	0
018990	0001	Homeowner Match - Funds Due From Homeowner	0	0	73,750	0	0	(73,750)
TOTAL LOCAL REVENUE SOURCES			0	0	73,750	0	0	(73,750)
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES								
024010	0001	State Reimbursement	349,164	76,942	295,000	0	0	(295,000)
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			349,164	76,942	295,000	0	0	(295,000)
FEDERAL GOVERNMENT REVENUE SOURCES								
033000	0002	Federal Reimbursement	1,309,366	796,850	1,106,250	0	0	(1,106,250)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			1,309,366	796,850	1,106,250	0	0	(1,106,250)
TOTAL LOCAL, STATE AND FEDERAL REVENUE HMGP GRANT PROGRAM			1,658,530	873,791	1,475,000	0	0	(1,475,000)
EXPENDITURES								
		FUNCTION	HMGP GRANT PROGRAM					
		DEPARTMENT	CAPITAL PROJECTS - 094100					
		DIVISION-ACTIVITY	HMGP GRANT FUND CAPITAL PROJECTS					
		ACTIVITY CODE	081600					
081600	0001	HMGP Grant Program Expenditures - All Homeowners	1,733,356	760,674	1,475,000	0	0	(1,475,000)
TOTAL HAZARD MITIGATION GRANT PROGRAM EXPENDITURES			1,733,356	760,674	1,475,000	0	0	(1,475,000)
Total HMGP Grant Fund (797) - Revenues			1,658,530	873,791	1,475,000	0	0	(1,475,000)
Total HMGP Grant Fund (797) - Expenditures			1,733,356	760,674	1,475,000	0	0	(1,475,000)
Difference			(74,826)	113,117	0	0	0	0

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COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) - FUND 800

				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE	
				MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE	
REVENUES										
CDBG GRANT FUND (LOCAL) REVENUE SOURCES										
015010	0001	Interest Earned		0	0	0	0	0	0	
018990	0001	Business Owner Match - In-Kind Match - See Federal budget		0	0	0	0	0	0	
TOTAL LOCAL REVENUE SOURCES				0	0	0	0	0	0	
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES										
024010	0001	State Reimbursement		0	33,725	0	0	0	0	
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES				0	33,725	0	0	0	0	
FEDERAL GOVERNMENT REVENUE SOURCES										
033000	0001	Federal Reimbursement		58,382	57,560	115,000	0	0	(115,000)	
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES				58,382	57,560	115,000	0	0	(115,000)	
TOTAL LOCAL, STATE AND FEDERAL REVENUE CDBG GRANT PROGRAM				58,382	91,285	115,000	0	0	(115,000)	
EXPENDITURES										
FUNCTION		CDBG GRANT PROGRAM								
DEPARTMENT		CAPITAL PROJECTS - 094100								
DIVISION-ACTIVITY		CDBG GRANT FUND CAPITAL PROJECTS								
ACTIVITY CODE		081600								
081600	0001	CDBG Grant Program Expenditures		110,774	79,442	115,000	0	0	(115,000)	
TOTAL CDBG GRANT PROGRAM EXPENDITURES				110,774	79,442	115,000	0	0	(115,000)	
Total CDBG Grant Fund (800) - Revenues				58,382	91,285	115,000	0	0	(115,000)	
Total CDBG Grant Fund (800) - Expenditures				110,774	79,442	115,000	0	0	(115,000)	
Difference				(52,392)	11,843	0	0	0	0	

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
SUMMARY TOTAL COUNTY BUDGET - ALL FUNDS						
Total County Budget (Fund 100, 111, 112, 113, 201, 205, 310, 797 and 800) Revenues	33,768,038	16,477,179	34,068,100	32,718,135	32,746,365	(1,321,735)
Total County Budget (Fund 100, 111, 112, 113, 201, 205, 310, 797 and 800) Expenditures	32,539,529	14,559,309	34,063,921	33,637,629	32,746,365	(1,317,556)
Difference	1,228,509	1,917,870	4,179	(919,494)	0	(4,179)

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MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2018 - 2019
REVENUE DETAILS

LOCAL REVENUE SOURCES

1100	TOTAL GENERAL PROPERTY TAXES	12,081,392	6,790,125	11,690,000	11,690,000	11,900,000	210,000
1200	TOTAL OTHER LOCAL TAXES	1,353,481	639,904	1,267,000	1,291,783	1,324,783	57,783
1300	TOTAL PERMIT FEES AND LICENSES	94,182	44,998	76,850	81,850	81,950	5,100
1400	TOTAL FINES AND FORFEITURES	44,806	22,903	35,250	37,287	37,287	2,037
1500	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	72,560	45,453	62,320	77,320	77,320	15,000
1600	TOTAL CHARGES FOR SERVICES	36,550	23,759	30,645	33,921	33,921	3,276
1600	TOTAL EXPENDITURE REFUNDS	71,572	30,166	52,163	52,163	52,163	0
1800	TOTAL MISCELLANEOUS	60,799	26,465	18,625	18,625	18,625	0
	TOTAL COUNTY OF MATHEWS REVENUE SOURCES	13,815,343	7,623,772	13,232,853	13,282,949	13,526,049	293,196

COMMONWEALTH OF VIRGINIA (STATE) REVENUE RESOURCES

2200	TOTAL NON-CATEGORICAL AID	1,498,152	1,047,200	1,499,958	1,556,335	1,556,335	56,377
2400	TOTAL SHARED EXPENSES	1,082,824	530,569	1,023,536	828,223	1,023,092	(444)
2400	TOTAL CATEGORICAL AID	317,712	123,056	252,150	210,763	210,763	(41,387)
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	2,898,688	1,700,825	2,775,644	2,595,321	2,790,190	14,546

FEDERAL GOVERNMENT REVENUE SOURCES

3300	TOTAL CATEGORICAL AID	53,203	735	0	0	0	0
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	53,203	735	0	0	0	0
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	16,767,234	9,325,333	16,008,497	15,878,270	16,316,239	307,742

OTHER REVENUE SOURCES

4100	TOTAL OTHER REVENUE (COMMITTED/RESTRICTED) SOURCES	0	0	267,451	175,000	204,600	(62,851)
	TOTAL COUNTY BUDGET REVENUE SOURCES	16,767,234	9,325,333	16,275,948	16,053,270	16,520,839	244,891

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MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2018 - 2019
EXPENDITURE DETAILS

011000	TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	110,108	18,082	75,000	76,448	78,866	3,866
011100	TOTAL BOARD OF SUPERVISORS	69,572	36,049	82,129	82,085	82,085	(44)
011200	TOTAL COUNTY ADMINISTRATOR	399,776	254,238	454,170	460,949	467,692	13,522
011300	TOTAL DEPT OF INFORMATION TECHNOLOGY	156,678	94,960	190,050	149,055	149,055	(40,995)
012210	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	40,012	18,630	50,000	75,000	75,000	25,000
012240	TOTAL INDEPENDENT AUDITOR	49,330	13,903	50,000	50,000	50,000	0
012310	TOTAL COMMISSIONER OF THE REVENUE	240,768	112,251	243,807	252,636	246,072	2,265
012320	TOTAL ASSESSOR	30,037	0	0	0	0	0
012410	TOTAL TREASURER	262,580	143,752	285,408	304,276	291,868	6,459
013100	TOTAL ELECTORAL BOARD AND OFFICIALS	71,468	34,263	56,496	37,265	37,215	(19,281)
013200	TOTAL REGISTRAR	76,569	39,575	77,547	79,342	80,798	3,251
021100	TOTAL CIRCUIT COURT	27,167	2,442	24,750	24,700	24,700	(50)
021200	TOTAL GENERAL DISTRICT COURT	5,883	1,846	10,675	11,000	11,000	325
021300	TOTAL SPECIAL MAGISTRATES	50	59	300	0	0	(300)
021601	TOTAL J & D RELATIONS COURT/UNIT AND DETENTION FACILITIES	2,482	1,598	5,100	5,100	5,100	0
021700	TOTAL CLERK OF THE CIRCUIT COURT	237,724	105,549	214,681	214,829	218,333	3,652
021910	TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM	28,776	16,867	32,674	32,033	32,033	(641)
022100	TOTAL COMMONWEALTH'S ATTORNEY	246,244	126,614	254,974	260,648	261,834	6,860
031200	TOTAL SHERIFF	1,326,009	714,886	1,422,252	1,439,904	1,445,644	23,393
031400	TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	220,058	105,766	125,956	132,456	132,585	6,629
032200	TOTAL FIRE PROTECTION SERVICES	210,513	142,684	202,300	202,300	207,300	5,000
032300	TOTAL AMBULANCE AND RESCUE SERVICES	155,020	143,520	185,000	252,000	187,000	2,000
032400	TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	42,062	20,097	30,889	31,128	31,402	513
033203	TOTAL J&D RELATIONS DETENTION FACILITIES	14,054	9,240	19,555	23,245	23,245	3,690
033204	TOTAL GROUP HOME DETENETION FACILITIES	38,355	23,596	47,193	57,521	57,521	10,328
033205	TOTAL REGIONAL SECURITY CENTER	462,796	223,857	474,940	461,608	476,900	1,960
033300	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	6,563	1,947	11,960	11,960	11,960	0
034400	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	143,751	71,308	147,952	151,193	153,420	5,468
035100	TOTAL ANIMAL CONTROL	124,390	62,807	79,322	102,189	103,297	23,975
035300	TOTAL MEDICAL EXAMINER	120	60	100	100	100	0
041200	TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	0	0	0	0
041320	TOTAL STREET LIGHTS	13,104	0	18,000	25,000	25,000	7,000
042400	TOTAL SOLID WASTE MANAGEMENT	629,356	322,796	643,632	663,710	663,710	20,078
043200	TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS	535,972	256,824	626,342	637,658	639,002	12,660
051200	TOTAL HEALTH DEPARTMENT	130,716	98,037	130,716	138,858	138,858	8,142
051400	TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	9,000	8,000	0
052200	TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	35,874	33,598	38,130	38,130	38,130	0
052600	TOTAL LAUREL SHELTER, INC.	2,500	2,500	2,500	0	0	(2,500)
053230	TOTAL AGENCY ON AGING & BAY TRANSIT	154,639	27,162	54,324	54,324	54,324	0
061000	TOTAL PUBLIC SCHOOL SYSTEM	7,143,518	2,107,019	7,499,949	8,093,222	7,642,057	142,108
066000	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	6,481	6,850	6,850	16,518	6,987	137
071000	TOTAL PARKS AND RECREATION	103,614	64,583	103,500	103,500	103,500	0
073100	TOTAL MEMORIAL (PUBLIC) LIBRARY	330,178	160,797	380,032	372,675	376,884	(3,148)

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
081100 TOTAL PLANNING AND ZONING	293,021	150,283	328,425	326,334	332,066	3,641
081400 TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS	2,349	1,084	7,356	7,356	7,356	0

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081500 TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT	39,000	23,500	39,000	39,000	41,500	2,500
081800 TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.	16,300	16,900	16,900	22,757	22,757	5,857
082400 TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	6,000	6,000	9,500	6,000	0
082600 TOTAL WETLANDS BOARD	1,130	565	2,988	2,988	1,184	(1,804)
082800 TOTAL LITTER CONTROL PROGRAM	6,192	0	5,000	6,192	5,000	0
083200 TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	30,106	1,503	35,024	35,024	35,024	0
095000 TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	624,768	539,501	602,009	603,601	603,601	1,592
TOTAL GENERAL FUND BUDGET EXCLUDING CAPITAL PROJECTS	14,911,734	6,367,946	15,409,856	16,186,316	15,692,965	283,109
099000 TOTAL TRANSFERS TO OTHER FUNDS	689,181	0	861,913	786,448	827,874	(34,039)
TOTAL GENERAL FUND BUDGET EXPENDITURES	15,600,914	6,367,946	16,271,769	16,972,764	16,520,839	249,070
LESS TRANSFER TO SCHOOL FUND (205, 206 & 207)	7,143,518	2,107,019	7,499,949	8,093,222	7,642,057	142,108
LESS TRANSFER TO OTHER FUNDS	689,181	0	861,913	786,448	827,874	(34,039)
TOTAL GENERAL FUND BUDGET	7,768,215	4,260,928	7,909,907	8,093,094	8,050,908	141,001

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
VDOT MAIN STREET ENHANCEMENT GRAND FUND SYNOPSIS FY 2017 - 2019 REVENUE DETAILS						
VDOT MAIN STREET ENHANCEMENT GRANT FUND (LOCAL) REVENUE SOURCES						
EXPENDITURE REFUNDS (MAIN STREET MATCH)	390,000	0	0	0	0	0
TOTAL TRANSFER FROM GENERAL FUND (100)	0	100,000	100,000	0	0	(100,000)
TOTAL LOCAL REVENUE SOURCES	390,000	100,000	100,000	0	0	(100,000)
FEDERAL GOVERNMENT REVENUE SOURCES						
TOTAL FEDERAL CATEGORICAL AID	598,633	594,207	400,000	0	0	(400,000)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	598,633	594,207	400,000	0	0	(400,000)
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	988,633	694,207	500,000	0	0	(500,000)
VDOT MAIN STREET ENHANCEMENT GRAND FUND SYNOPSIS FY 2017 - 2019 EXPENDITURE DETAILS						
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	779,055	881,786	500,000	0	0	(500,000)
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	779,055	881,786	500,000	0	0	(500,000)
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND BUDGET	779,055	881,786	500,000	0	0	(500,000)

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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**MEALS TAX FUND SYNOPSIS FY 2018 - 2019
 REVENUE DETAILS**

MEALS TAX FUND (LOCAL) REVENUE SOURCES

TOTAL LOCAL REVENUE	113,601	124,823	0	0	0	0
TOTAL LOCAL REVENUE SOURCES	113,601	124,823	0	0	0	0
TOTAL LOCAL REVENUE:	113,601	124,823	0	0	0	0

**MEALS TAX FUND SYNOPSIS FY 2018 - 2019
 EXPENDITURE DETAILS**

TOTAL MEALS TAX FUND EXPENDITURES - Transfers to Capital Improvements Fund	0	0	0	0	0	0
TOTAL MEALS TAX FUND EXPENDITURES	0	0	0	0	0	0
TOTAL MEALS TAX FUND BUDGET	113,601	124,823	0	0	0	0

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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**VDOT NEW POINT COMFORT LIGHTHOUSE FUND SYNOPSIS FY 2018 - 2019
REVENUE DETAILS**

NEW POINT COMFORT LIGHTHOUSE FUND (LOCAL) REVENUE SOURCES

TOTAL TRANSFER FROM GENERAL FUND (100):	0	30,540	30,540	0	0	(30,540)
TOTAL LOCAL REVENUE SOURCES	0	30,540	30,540	0	0	(30,540)

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	0	122,160	122,160	0	0	(122,160)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	122,160	122,160	0	0	(122,160)
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	152,700	152,700	0	0	(152,700)

**VDOT NEW POINT COMFORT LIGHTHOUSE FUND SYNOPSIS FY 2018 - 2019
EXPENDITURE DETAILS**

TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES	0	54,624	152,700	0	0	(152,700)
TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES	0	54,624	152,700	0	0	(152,700)
TOTAL NEW POINT COMFORT LIGHTHOUSE FUND BUDGET	0	54,624	152,700	0	0	(152,700)

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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**DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2018 - 2019
REVENUE DETAILS**

DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES

TOTAL TRANSFER FROM GENERAL FUND (100) AND OTHER LOCAL SOURCES:	301,374	1,143	601,323	611,448	623,274	21,951
TOTAL LOCAL REVENUE SOURCES	301,374	1,143	601,323	611,448	623,274	21,951

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

TOTAL STATE CATEGORICAL AID	349,415	184,636	378,892	397,329	397,329	18,437
TOTAL CSA FUNDS	66,996	24,082	299,820	299,820	299,820	0
TOTAL STATE REVENUE SOURCES	416,410	208,718	678,712	697,149	697,149	18,437

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	717,996	327,943	613,611	648,724	648,724	35,113
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	717,996	327,943	613,611	648,724	648,724	35,113
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	1,435,780	537,804	1,893,646	1,957,321	1,969,147	75,501

**DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2018 - 2019
EXPENDITURE DETAILS**

TOTAL SOCIAL SERVICES EXPENDITURES	1,302,022	659,078	1,353,565	1,417,240	1,429,066	75,501
TOTAL CSA ADMINISTRATION & POOL FUNDS	133,758	31,070	540,081	540,081	540,081	0
TOTAL SOCIAL SERVICES EXPENDITURES	1,435,780	690,147	1,893,646	1,957,321	1,969,147	75,501
TOTAL SOCIAL SERVICES BUDGET	1,435,780	690,147	1,893,646	1,957,321	1,969,147	75,501

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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SCHOOL DIVISION SYNOPSIS FY 2018 - 2019
FUND 205 - OPERATING REVENUE DETAILS

SCHOOL DIVISION (LOCAL) REVENUE SOURCES

TOTAL LOCAL REVENUE SOURCES - TRANSFERS FROM GENERAL FUND	6,572,803	2,107,019	7,499,949	8,093,222	7,642,057	142,108
TOTAL OTHER LOCAL REVENUE SOURCES	239,343	42,678	127,900	150,900	150,900	23,000
TOTAL LOCAL REVENUE SOURCES	6,812,146	2,149,697	7,627,849	8,244,122	7,792,957	165,108

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

TOTAL AID FROM COMMONWEALTH	5,402,363	2,498,810	5,377,175	5,748,828	5,748,828	371,653
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	5,402,363	2,498,810	5,377,175	5,748,828	5,748,828	371,653

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	531,371	28,731	520,732	509,994	509,994	(10,738)
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	531,371	28,731	520,732	509,994	509,994	(10,738)
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	12,745,879	4,677,237	13,525,756	14,502,944	14,051,779	526,023

SCHOOL DIVISION SYNOPSIS FY 2018 - 2019
FUND 205 - OPERATING EXPENDITURE DETAILS

FUND 205 - Operating

INSTRUCTION	8,901,608	3,357,529	9,148,369	9,884,628	9,433,463	285,094
ADMIN, ATTENDENCE & HEALTH SERVICES	799,006	357,909	780,657	816,081	816,081	35,424
TRANSPORTATION	920,600	510,826	1,009,466	1,232,752	1,232,752	223,286
OPERATION & MAINTENANCE	1,462,050	886,267	1,370,144	1,359,833	1,359,833	(10,311)
TECHNOLOGY	438,371	302,563	506,558	565,397	565,397	58,839
DEBT SERVICE - PRINCIPAL	0	197,173	522,575	480,300	480,300	(42,275)
DEBT SERVICE - INTEREST	0	25,063	46,457	24,690	24,690	(21,767)
TRANSFER FROM SCHOOL FUND TO TEXTBOOK FUND	117,673	0	54,960	52,693	52,693	(2,267)
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FEDERAL	106,570	86,570	0	86,570	86,570	86,570
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - STATE	0	0	0	0	0	0
TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FRINGE BENEFITS	0	0	86,570	0	0	(86,570)
TOTAL SCHOOL FUND EXPENDITURES	12,745,879	5,723,899	13,525,756	14,502,944	14,051,779	526,023

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
FUND 206 - Textbook						
FUND 206 - TEXTBOOK REVENUE DETAILS						
TOTAL TRANSFER FROM SCHOOL FUND	117,673	54,960	54,960	52,693	52,693	(2,267)
INTEREST INCOME	226	0	0	0	0	0
USE OF BEGINNING FUND BALANCE	0	23,055	23,055	82,307	82,307	59,252
TOTAL LOCAL TEXTBOOK REVENUE	117,899	78,015	78,015	135,000	135,000	56,985
FUND 206 - TEXTBOOK EXPENDITURE DETAILS						
TEXTBOOK FUND EXPENDITURES	50,012	49,720	78,015	135,000	135,000	56,985
TOTAL TEXTBOOK FUND EXPENDITURES	50,012	49,720	78,015	135,000	135,000	56,985
TOTAL TEXTBOOK FUND BUDGET	50,012	49,720	78,015	135,000	135,000	56,985
FUND 207 - Cafeteria						
FUND 207 - CAFETERIA REVENUE DETAILS						
TOTAL CAFETERIA FUND REVENUES	847,188	382,627	760,556	1,109,069	1,109,069	348,513
TOTAL CAFETERIA FUND REVENUES:	847,188	382,627	760,556	1,109,069	1,109,069	348,513
FUND 207 - CAFETERIA EXPENDITURE DETAILS						
CAFETERIA FUND EXPENDITURES	822,999	316,068	760,556	781,742	781,742	21,186
TOTAL CAFETERIA FUND EXPENDITURES:	822,999	316,068	760,556	781,742	781,742	21,186
TOTAL CAFETERIA FUND BUDGET	822,999	316,068	760,556	781,742	781,742	21,186

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	MODIFIED ACCRUAL BASIS 2016-2017	CASH BASIS 2017-2018 (12/31/2017)	AMENDED BUDGET 2017-2018 (6/27/2017)	BUDGET REQUEST 2018-2019	RECOMMENDED BUDGET 2018-2019	CHANGE
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CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2018 - 2019
FUND 310 - REVENUE DETAILS

CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES

TOTAL LOCAL REVENUE - Transfers from General Fund Committed Reserves	0	0	130,050	204,600	204,600	74,550
TOTAL LOCAL REVENUE - Transfers from Meals Tax Fund	0	0	0	0	0	0
TOTAL LOCAL REVENUE SOURCES	0	0	130,050	204,600	204,600	74,550

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

TOTAL AID FROM COMMONWEALTH	0	0	0	0	0	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	0	0	0	0	0

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	0	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	0	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	0	130,050	204,600	204,600	74,550

CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2018 - 2019
FUND 310 - EXPENDITURE DETAILS

TOTAL CAPITAL IMPROVEMENTS FUND EXPENSE	133,771	790	130,050	204,600	204,600	74,550
TOTAL CAPITAL IMPROVEMENTS FUND EXPENDITURES	133,771	790	130,050	204,600	204,600	74,550
TOTAL CAPITAL IMPROVEMENTS FUND BUDGET	133,771	790	130,050	204,600	204,600	74,550

TOTAL SCHOOL DIVISION BUDGET	12,745,879	5,723,899	13,525,756	14,502,944	14,051,779	526,023
TOTAL DEPARTMENT OF SOCIAL SERVICES BUDGET INCLUDING CSA	1,435,780	690,147	1,893,646	1,957,321	1,969,147	75,501
TOTAL PROJECTS AND CAPITAL IMPROVEMENT FUNDS BUDGETS	390,000	0	260,590	175,000	204,600	(55,990)
TOTAL GENERAL FUND BUDGET	7,768,215	4,260,928	7,909,907	8,093,094	8,050,908	141,001
TOTAL COUNTY BUDGET	22,339,874	10,674,974	23,589,899	24,728,359	24,276,434	686,535