

The seal of Mathews County, Virginia, is a circular emblem. It features a central figure of a Native American man in traditional dress, holding a bow and arrow. The text "MATHIEWS COUNTY" is arched across the top, and "VIRGINIA" is arched across the bottom. A small crest is visible at the bottom right of the seal.

Proposed Budget

Fiscal Year July 1, 2014 – June 30, 2015

**General Government
(including Social Services and Schools)**

**Public Hearing: Thursday, April 17, 2014 at 7:00 p.m.
Historic Courthouse
27 Court Street
Mathews, Virginia 23109**

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COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES							
GENERAL PROPERTY TAXES							
011010-0001	Current Real Estate Taxes	7,733,170	3,700,430	7,890,000	7,890,000	9,026,000	1,136,000
011010-0002	Delinquent Real Estate Taxes	121,106	0	0	0	0	0
011020-0001	Current Public Service	97,842	106,720	90,000	90,000	100,000	10,000
011030-0001	Current Personal Property Taxes	1,768,990	1,493,200	1,898,500	1,898,500	1,655,000	(243,500)
011030-0002	Delinquent Personal Property Taxes	154,184	0	0	0	0	0
011032-0001	Current Mobile Home Taxes	29,003	24,791	32,000	32,000	30,000	(2,000)
011032-0002	Delinquent Mobile Home Taxes	2,090	0	0	0	0	0
011033-0001	Current Boats Personal Property Taxes	268,713	275,509	305,000	305,000	300,000	(5,000)
011033-0002	Delinquent Boats Personal Property Taxes	8,971	0	0	0	0	0
011060-0001	Penalties All Property Taxes	77,229	35,569	85,000	85,000	85,000	0
011060-0002	Interest All Property Taxes	43,381	21,747	50,000	50,000	50,000	0
	TOTAL GENERAL PROPERTY TAXES	10,304,680	5,657,964	10,350,500	10,350,500	11,246,000	895,500
OTHER LOCAL TAXES							
012010-0002	Local Sales and Use Tax	424,326	231,637	416,000	416,000	416,000	0
012020-0001	Electric Consumer Utility Tax (Dominion)	149,275	74,817	148,000	148,000	148,000	0
012020-0004	Utility Consumption Tax (Dominion)	36,378	15,638	33,000	33,000	33,000	0
012030-2012	Business & Occupational Licenses 2014	173,022	6,416	165,000	165,000	165,000	0
012050-2012	Motor Vehicle License Fee 2014	275,010	223,838	295,000	295,000	295,000	0
012060-0001	Bank of America - Stock Taxes	22,507	0	55,000	55,000	55,000	0
012060-0002	Chesapeake Bank - Stock Taxes	55,517	0	47,000	47,000	47,000	0
012070-0001	Local Recordation Tax	112,327	53,592	95,000	151,000	95,000	0
	TOTAL OTHER LOCAL TAXES	1,248,362	605,937	1,254,000	1,310,000	1,254,000	0
PERMIT FEES AND LICENSES							
013010-2013	Dog Tags	3,549	1,198	5,000	5,000	5,000	0
013030-0001	Zoning and Subdivision Permits	10,353	5,270	12,500	12,500	12,500	0
013030-0002	Building Permits	35,166	19,048	50,000	34,500	65,000	15,000
013030-0003	Erosion and Sediment Control Permits	950	400	2,500	2,500	2,500	0
013030-0004	Wetlands Permits	4,048	2,800	4,000	4,000	4,000	0
013030-0005	Land Transfer Fees	466	230	500	500	500	0
013030-0006	Septic Tank Permits	1,175	525	1,775	1,775	1,775	0
013030-0008	Other Permit Fees and Licenses	0	0	100	100	100	0
013030-0022	Building Permits Surcharge	703	380	575	575	575	0
	TOTAL PERMIT FEES AND LICENSES	56,410	29,850	76,950	61,450	91,950	15,000
FINES AND FORFEITURES							
014010-0001	Local Fines & Forfeitures	28,719	16,903	12,000	26,889	27,000	15,000
014010-0002	Interest on Local Fines & Forfeitures	567	689	250	250	250	0
014010-0003	Jail Fees - All Courts	517	0	10,000	10,000	10,000	0
	TOTAL FINES AND FORFEITURES	29,803	17,592	22,250	37,139	37,250	15,000

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE	
REVENUE FROM USE OF MONEY AND PROPERTY							
015010-0001	Interest on checking - General Fund	5,096	868	7,000	7,000	5,000	(2,000)
015010-0005	Interest on Investments - CD - Chesapeake Bank	10,342	1,844	9,000	9,000	9,000	0
015010-0007	Interest on Money Market Acct. - BOA	873	277	1,200	1,200	1,000	(200)
015020-0001	Rental of County Properties	12	0	25	25	0	(25)
015020-0002	Rental of County Property - Seabreeze Restaurant	7,500	1,875	7,875	7,875	7,875	0
015020-0003	Rental of County Property - Social Services	13,560	6,780	13,000	13,000	13,000	0
015020-0004	Rental of County Property - Health Department	29,452	12,377	29,452	29,452	29,452	0
	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	66,835	24,021	67,552	67,552	65,327	(2,225)
CHARGES FOR SERVICES							
016010-0003	Sheriff's Fees	734	734	1,000	365	365	(635)
016010-0004	Courthouse Maintenance Fees	1,888	993	2,000	2,000	2,000	0
016010-0005	Courthouse Security Fund	7,595	4,224	5,800	7,500	7,500	1,700
016010-0006	Circuit Court - Document Reproduction fees	2,224	1,711	3,500	3,500	3,500	0
016010-0007	Blood Test - DNA Fee	32	36	100	100	100	0
016010-0008	Court Appointed Attorney	956	143	300	300	300	0
016010-0009	Jail Admission Fee	213	373	400	400	400	0
016010-0010	Circuit Court - Misc. Local Co.	7,194	2,607	2,500	2,500	2,500	0
016015-0001	Parking Ticket Fees	100	0	100	100	100	0
016020-0001	Commonwealth Attorney's Fees	486	204	600	600	600	0
016060-0001	Animal Protection - Rabies Clinic	1,321	1,598	1,500	1,500	1,500	0
016150-0001	Library Fees and Fines	2,325	1,395	3,000	4,800	4,800	1,800
016150-0002	Library Fees - Copies	2,979	2,277	3,500	5,200	5,200	1,700
	TOTAL CHARGES FOR SERVICES	28,047	16,296	24,300	28,865	28,865	4,565
MISCELLANEOUS							
018030-0001	Expenditure Refunds (Main Street Match)		0	0	0	0	0
018030-0001	Expenditure Refunds (Rescue Squad Debt Service)		0	32,000	32,000	32,000	0
018030-0001	Expenditure Refunds (Health Dept., & Seabreeze - Utilities)		0	9,750	9,750	9,750	0
018030-0002	Insurance Recoveries - County	963	0	0	0	0	0
018030-0008	DMV "Stop" Fee	320	200	2,000	2,000	2,000	0
018030-0009	Treasurer's Administrative Fee	19,077	10,789	30,000	30,000	20,000	(10,000)
018030-0015	TACS Collection Fees	485	3,541	100	100	100	0
018990-0001	Sale of Maps, Surveys, Books, Etc.	146	0	100	100	100	0
018990-0002	Other Income - Bad Check Charge	195	0	200	200	200	0
018990-0006	Property Maintenance Fund	7,900	0	0	0	20	20
018990-0012	DMV License Agent Revenue	12,540	7,397	11,000	11,000	11,000	0
018990-0015	HMGP Grant - Homeowner Match (Now in Fund 797)	0		44,491	0	0	(44,491)
018990-0015	SRL Grant - Homeowner Match (Now in Fund 796)	0		20,794	0	0	(20,794)
018990-0040	Orrell Gifts	4,583	2,917	5,000	5,000	5,000	0
018990-0041	Library Donations	1,325	4,150	0	0	0	0
018990-0042	Donations	0	0	1,500	1,833	1,833	333
018990-0097	Contributions - Rescue Squad	22,479	0	0	0	0	0
018990-0098	iPad Purchase Proram	0	0	0	0	0	0
018990-0099	Miscellaneous Revenue - County - Donations	9,331	212,361	1,000	4,796	4,796	3,796
	TOTAL MISCELLANEOUS	79,343	241,354	157,935	96,778	86,799	(71,136)
	TOTAL COUNTY OF MATHEWS REVENUE SOURCES	11,813,480	6,593,014	11,953,487	11,952,284	12,810,191	856,704
(See also Appendix for summary of local tax levies and fees.)							

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE	
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES							
NON-CATEGORICAL AID							
022010-0003	Motor Vehicle Carrier's Tax		591	775	775	775	0
022010-0004	Mobile Home Title Tax	4,770	4,067	5,000	5,000	5,000	0
022010-0005	Other (Rental Cars - 4% tax)		0	250	250	250	0
022010-0006	State Recordation Tax	38,238	34,119	38,000	38,000	38,000	0
022010-0007	Recordation and Grantor's Tax	30,695	0	25,000	25,000	25,000	0
022010-0008	Personal Property Tax Relief Act (PPTRA)	1,000,083	800,067	1,000,083	1,000,083	1,000,083	0
022010-0010	Reimbursement by State Technology Trust Fund - Clerks Records System		0	13,000	13,000	13,000	0
022010-0011	Communication Tax	458,997	223,916	460,000	460,000	460,000	0
022010-0020	Reduction in State Aid to Local Gov	46,513		0	0	0	0
	TOTAL NON-CATEGORICAL AID	1,579,296	1,062,759	1,542,108	1,542,108	1,542,108	0
CATEGORICAL AID - SHARED EXPENSES							
024010-0001	Share of Expenses - Commonwealth's Attorney	157,011	79,672	165,582	147,893	147,893	(17,689)
024010-0002	Share of Expenses - Sheriff	564,253	284,836	587,566	518,905	518,905	(68,661)
024010-0003	Share of Expenses - Commissioner of the Revenue	71,104	31,303	76,843	76,843	76,843	(0)
024010-0004	Share of Expenses - Treasurer	71,239	31,857	78,281	78,281	78,281	(0)
024010-0005	Share of Expenses - Medical Examiners		0	150	150	150	0
024010-0006	Share of Expenses - Elections	30,919	0	36,000	36,000	36,000	0
024010-0007	Share of Expenses - Clerk of the Circuit Court	135,909	60,210	139,759	128,826	128,826	(10,933)
	TOTAL SHARED EXPENSES		487,878	1,084,182	986,899	986,898	(97,284)
024010-0009	Library Aid	58,859	45,752	72,000	72,000	72,000	0
024010-0010	Fire Program Funds	25,606	4,006	25,000	25,000	25,000	0
024010-0011	Two-For-Life E.M.S. Funds	9,962	0	7,000	7,000	7,000	0
024010-0014	Misc. Grants		400	1,020	1,020	1,020	0
024010-0017	Litter Control Grant	7,216	6,366	5,000	5,000	5,000	0
024010-0021	Animal Friendly Plates	46	0	50	50	50	0
024010-0022	DCJS Victim/Witness Assistance Program	25,246	12,856	25,699	25,699	25,699	0
024010-0023	Wireless Services Board Funds	38,265	19,900	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	8,308	0	0	0	0	0
024010-0034	Virginia Commission for the Arts	5,000	0	5,000	5,000	5,000	0
024010-0036	HMGP Grant - State	0	0	177,965	0	0	(177,965)
024010-0037	DGIF Grant - (East River Boat Yard)	0	0	0	50,000	50,000	50,000
024010-0050	Wireless Board Funds (Grant)	0	0	0	0	0	0
024010-0051	Spay/Neuter Program	0	0	0	0	0	0
	TOTAL CATEGORICAL AID	178,508	89,280	383,734	255,769	255,769	(127,965)
	TOTAL CATEGORICAL AID AND SHARED EXPENSES	178,508	577,158	1,467,916	1,242,668	1,242,667	(225,249)
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	1,757,804	1,639,917	3,010,024	2,784,776	2,784,775	(225,249)

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE	
FEDERAL GOVERNMENT REVENUE SOURCES							
CATEGORICAL AID							
033000-0001	New Point Comfort Light -VDOT Enhancement Grant	419,103	316,832	10,000	60,000	60,000	50,000
033000-0003	USFW Grant (Bavon Beach)	0		0	160,000	160,000	160,000
033000-0007	Main Street - VDOT Enhancement Grant	55,120	15,261	300,000	200,000	200,000	(100,000)
033000-0008	Fl. Nonsense - VDOT Enhancement Grant	116,268	376,048	500,000	0	0	(500,000)
033000-0009	Homeland Security Grant	0	25,000	0	0	0	0
033000-0010	Ground Transportation Security Grant	6,252	0	0	0	0	0
033000-0011	NPS Grant - Put-In Creek Park	0	0	0	88,000	88,000	88,000
033000-0012	FEMA VDEM SRL Grant	0	0	187,148	0	0	(187,148)
033000-0013	CDBG Grant - 11-PG-22 - DHCD Funds	0	0	0	250,000	250,000	250,000
033000-0013	HMGP Grant - Federal	0	0	667,369	0	0	(667,369)
033000-0033	Disaster Recovery Grant - Federal	214	0	0	0	0	0
033000-0037	State Homeland Security Grant	32,420	0	0	0	0	0
033000-0057	Local Law Enforcement Block Grant	1,050	0	0	0	0	0
	TOTAL CATEGORICAL AID	630,427	733,141	1,664,517	758,000	758,000	(906,517)
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	630,427	733,141	1,664,517	758,000	758,000	(906,517)
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	14,201,710	8,966,071	16,628,028	15,495,060	16,352,966	(275,062)
OTHER REVENUE SOURCES - COMMITTED FUNDS							
410403	Appropriation Oper. Resv. - Reassessment		0	0	0	0	0
410409	Appropriation Oper. Resv. - New Point Comfort Lighthouse Resv.		0	50,000	15,000	15,000	(35,000)
410413	Appropriation Oper. Resv. - Fort Nonsense		0	65,000	0	0	(65,000)
410414	Appropriation Oper. Resv. - NPS Grant - Put-In Creek Park		0	0	88,000	88,000	88,000
410415	Appropriation Oper. Resv. - VDOT Enhancement Grant - Main Street		0	0	50,000	50,000	50,000
410420	Appropriation Oper. Resv. - Shore lands Access (DGIF Grant ERBY)		0	175,000	132,000	132,000	(43,000)
410422	Appropriation Oper. Resv. - School Bus Replacement		0	101,370	0	0	(101,370)
410423	Appropriation Oper. Resv. - Vehicle Replacement		0	0	0	0	0
410424	Appropriation Oper. Resv. - Office Machinery/E911/IT		0	25,000	30,000	30,000	5,000
410424	Appropriation Oper. Resv. - Communications Equipment - Fire & Rescue		0	0	0	120,303	120,303
410425	Appropriation Oper. Resv. - Drainage Projects		0	15,000	40,000	40,000	25,000
410426	General Fund Unassigned Fund Balance		0	60,948	0	0	(60,948)
410427	Appropriation Oper. Resv. - Court Green Renovations		0	80,000	80,000	80,000	0
	999999-9999 (Committed Fund Balance Account)						0
	TOTAL OTHER REVENUE SOURCES	0	0	572,318	435,000	555,303	(17,015)
	TOTAL GENERAL FUND BUDGET REVENUE SOURCES	14,201,710	8,966,071	17,200,346	15,930,060	16,908,269	(292,077)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
DEPARTMENT	CONTINGENCY FUND/DESIGNATED AND RESERVED OPERATING RESERVE FUNDS						
DIVISION-ACTIVITY	LEGISLATIVE						
ACTIVITY CODE	011000						
6700	Contingency Fund	5,172	630	75,000	75,000	75,000	0
	TOTAL CONTINGENCY/DESIGNATED & RESERVED OPERATING FUNDS	5,172	630	75,000	75,000	75,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	BOARD OF SUPERVISORS						
	LEGISLATIVE						
	011100						
1100	Salaries and Wages	30,500	15,250	30,500	30,500	30,500	0
2100	FICA	2,333	1,167	2,333	2,333	2,333	0
2300	Hospital/Medical Plan	2,736	1,499	3,900	4,290	4,290	390
3100	Professional Services (CAP, OPEB, Appraisals, etc.)	6,183	1,000	4,500	6,000	6,000	1,500
3110	Professional Services - COBRA Admin. - CANCELLED FOR 2015	1,373	535	1,300	0	0	(1,300)
3150	Professional Services - Ordinance Codification (Incl. Subdivision & Zoning)	2,523	1,195	2,000	11,000	11,000	9,000
3600	Advertising	795	432	1,000	1,000	1,000	0
5230	Telephone (iPad Data)	0	32	0	2,000	2,000	2,000
5306	Crime Insurance & Bonds	325	313	313	312	312	(1)
5307	Other Public Officials Liability Insurance	2,748	3,754	2,606	1,366	1,366	(1,240)
5510	Travel (mileage)	1,082	988	500	500	500	0
5530	Travel (subsistence and lodging)	1,844	1,126	2,000	2,000	2,000	0
5540	Travel (convention and education)	1,394	675	1,500	1,500	1,500	0
5800	Miscellaneous (Special Events Contributions)	2,497	54	2,000	2,000	2,000	0
5810	Dues & Memberships (includes NACo, VACo, and VIG)	2,366	2,404	2,500	2,500	2,500	0
6012	Books and Subscriptions	359	0	700	700	700	0
6022	Recordation of Documents	23	0	0	0	0	0
	TOTAL BOARD OF SUPERVISORS	59,083	30,424	57,652	68,001	68,001	10,349

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	COUNTY ADMINISTRATOR						
	GENERAL AND FINANCIAL ADMINISTRATION						
	011200						
1100	Salaries and Wages	185,391	90,633	178,626	178,626	182,199	3,573
1100	Other Income - (Car Allowance) (Non-VRS)	0	0	2,640	2,640	2,640	0
1300	Salaries and Wages - Part Time Clerical	3,020	10,329	11,489	21,000	21,415	9,926
1300	Salaries and Wages - Part Time Consultant	0	0	0	0	4,500	4,500
2100	FICA (7.65%)	14,232	7,499	14,746	15,473	16,123	1,377
2210	Retirement - VRS (13.62% for FY15 and FY16)	21,810	10,771	21,542	24,329	24,816	3,273
2300	Hospital/Medical Plan (5.3% increase for FY15)	13,731	7,411	12,204	17,102	17,102	4,898
2400	Group Insurance - VRS (.53% for FY15 and FY16)	868	429	857	947	966	108
2410	Line of Duty Act (VML Insurance)	12,820	16,666	16,666	20,106	20,106	3,440
2411	Line of Duty Act (Existing Claim)	19,028	12,108	23,100	26,000	26,000	2,900
2600	Unemployment Tax - all salaries (FY12 was .77%) (FY13 is .83%) (FY14 is .73%) (FY15 is .57%)	3,394	304	4,000	3,500	3,500	(500)
2700	Workmen's Compensation	19,419	20,031	20,031	20,746	20,746	715
3100	Professional Services (includes direct deposit bank fees)	147	0	500	500	500	0
3310	Repair and Maintenance	0	0	200	200	200	0
3320	Maintenance Service Contracts	1,249	588	1,300	1,300	1,300	0
3600	Advertising	368	78	200	200	200	0
5210	Postage	1,403	614	1,400	1,400	1,400	0
5220	Parcel Service	0	0	100	100	100	0
5230	Telephone	2,870	2,181	4,500	4,500	4,500	0
5410	Rent/Lease of Equipment	3,024	864	2,700	2,700	2,700	0
5510	Travel (mileage)	1,977	1,884	2,750	2,750	2,750	0
5530	Travel (subsistence and lodging)	3,497	1,452	3,000	3,000	3,000	0
5540	Travel (convention and education)	7,538	2,254	7,000	7,000	7,000	0
5810	Dues and Memberships (BAI Acct User Group Increase 5% for FY15)	2,899	2,504	3,300	3,465	3,465	165
6001	Office Supplies	4,011	1,505	2,800	2,800	2,800	0
6012	Books and Subscriptions	1,508	431	750	750	750	0
8102	Furniture and Fixtures	504	0	0	0	0	0
	TOTAL COUNTY ADMINISTRATOR	324,707	190,538	336,401	361,134	370,777	34,375

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	INFORMATION TECHNOLOGY						
	GENERAL AND FINANCIAL ADMINISTRATION						
	011300						
1100	Salaries and Wages	0	0	0	0	0	0
2100	FICA	0	0	0	0	0	0
2210	Retirement - VRS	0	0	0	0	0	0
2300	Hospital/Medical Plan	0	0	0	0	0	0
2400	Group Insurance - VRS	0	0	0	0	0	0
3100	Prof. Services (Network Maintenance)	74,694	58,164	50,000	95,000	95,000	45,000
3320	Maintenance Service Contracts (Vision Internet, Bassets & Office Tracker Maintenance)	22,732	3,959	7,500	17,650	17,650	10,150
3321	Finance & Accounting System - BAI (BAI Tech Support, ESD Annual Support and .NET Support)	25,789	15,930	25,000	25,515	25,515	515
5231	Internet Service (Verizon, Vision Internet Web Hosting, Rack Space, Domain Renewal)	8,605	4,079	12,000	13,700	13,700	1,700
6012	Books and Subscriptions	0	0	0	0	0	0
8107	Capital Outlay - Replacement of EDP Equipment (iPads for Planning & Wetlands)	27,664	18,488	70,000	105,400	105,400	35,400
	TOTAL DEPT OF INFORMATION TECHNOLOGY	159,484	100,620	164,500	257,265	257,265	92,765

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL						
	GENERAL AND FINANCIAL ADMINISTRATION						
	012210						
3150	Professional Services - Legal Counsel	33,738	21,594	65,000	55,000	55,000	(10,000)
	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	33,738	21,594	65,000	55,000	55,000	(10,000)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	INDEPENDENT AUDITOR						
	GENERAL AND FINANCIAL ADMINISTRATION						
	012240						
3100	Professional Services (Audit, Pre-Audit)	37,257	9,180	40,000	42,000	42,000	2,000
	TOTAL INDEPENDENT AUDITOR	37,257	9,180	40,000	42,000	42,000	2,000

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	COMMISSIONER OF THE REVENUE						
	GENERAL AND FINANCIAL ADMINISTRATION						
	012310						
1100	Salaries and Wages	128,162	64,270	128,541	128,541	129,170	629
1300	Salaries and Wages - Part Time	0	0	0	0	0	0
1102	Salaries - DMV	4,963	2,959	6,000	6,000	6,000	0
2100	FICA	9,462	4,745	9,833	9,833	9,882	48
2101	FICA - DMV	0	0	459	459	459	0
2210	Retirement - VRS	14,576	7,751	15,502	17,507	17,593	2,091
2300	Hospital/Medical Plan	23,751	13,511	23,979	28,462	28,462	4,483
2400	Group Insurance - VRS	580	308	617	681	685	68
3100	Maintenance of Maps	2,000	0	2,500	3,000	3,000	500
3160	Contractual Services-Data Processing	11,189	5,311	8,000	8,000	8,000	0
3161	Web Access for Real Estate Records	5,100	5,100	6,000	6,000	6,000	0
3310	Repairs and Maintenance	0	0	200	200	200	0
3320	Maintenance Service Contracts	0	0	725	725	725	0
3500	Printing and Binding	0	425	1,100	1,100	1,100	0
3600	Advertising	0	0	200	200	200	0
5210	Postage	3,428	788	1,800	2,000	2,000	200
5230	Telephone	1,253	621	1,000	4,000	4,000	3,000
5410	Lease/Rent of Equipment	2,733	1,342	2,100	2,400	2,400	300
5510	Travel (mileage)	870	414	2,500	2,500	2,500	0
5530	Travel (subsistence and lodging)	995	108	2,000	2,000	2,000	0
5540	Travel (convention and education)	0	768	2,500	2,500	2,500	0
5810	Dues and Memberships (BAI Users Group)	705	440	800	850	850	50
6001	Office Supplies	1,668	397	3,200	3,200	3,200	0
6012	Books and Subscriptions	2,614	35	1,400	1,400	1,400	0
	TOTAL COMMISSIONER OF THE REVENUE	214,049	109,293	220,956	231,559	232,325	11,369

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	ASSESSOR						
	GENERAL AND FINANCIAL ADMINISTRATION						
	012320						
3100	Professional Services	0	0	0	0	0	0
	TOTAL ASSESSOR	0	0	0	0	0	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION					
	DEPARTMENT	TREASURER					
	DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION					
	ACTIVITY CODE	012410					
1100	Salaries and Wages	143,650	72,817	145,633	145,633	146,547	914
1102	Salaries - DMV	4,963	2,959	6,000	6,000	6,000	0
2100	FICA	9,886	4,999	11,141	11,141	11,211	70
2101	FICA - DMV	0	0	459	459	459	0
2210	Retirement - VRS	17,025	8,782	17,563	19,835	19,960	2,396
2300	Hospital/Medical Plan	29,164	15,864	31,727	33,415	33,415	1,688
2400	Group Insurance - VRS	678	350	699	772	777	78
3100	Professional Services	4,073	3,390	5,000	5,000	5,000	0
3150	Land Sale - Legal Fees	2,379	824	3,500	3,500	3,500	0
3160	Contractual Services	1,150	150	500	500	500	0
3320	Maintenance Service Contracts	205	0	250	250	250	0
3500	Printing and Binding	5,410	4,092	5,000	5,000	5,000	0
3600	Advertising	570	285	1,000	1,000	1,000	0
5210	Postage	13,146	7,135	15,150	15,604	15,604	454
5230	Telephone	1,588	800	1,300	1,300	1,300	0
5410	Lease/Rent of Equipment	2,054	2,119	3,000	3,000	3,000	0
5510	Travel (mileage)	137	54	300	300	300	0
5530	Travel (subsistence and lodging)	755	599	800	800	800	0
5540	Travel (convention and education)	1,405	0	1,500	1,500	1,500	0
5810	Dues and Memberships (BAI Users Group)	850	640	900	1,000	1,000	100
6001	Office Supplies	1,830	927	1,500	2,500	2,500	1,000
6012	Books and Subscriptions	51	69	100	200	200	100
8101	Machinery and Equipment	1,428	720	1,500	2,000	2,000	500
	TOTAL TREASURER	242,396	127,572	254,523	260,709	261,822	7,300

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	ELECTORAL BOARD AND OFFICIALS						
	BOARD OF ELECTIONS						
	013100						
1711	Salaries and Wages - Electoral Board	2,676	2,676	4,500	4,500	4,500	0
1714	Compensation - Election Officials	7,195	4,073	4,800	6,800	6,800	2,000
1791	Compensation - Voting Machine Technical Support	0	0	500	500	500	0
2100	FICA	205	205	750	903	903	153
3000	Contractual Services (includes Voting Machine Service)	6,894	0	2,600	3,600	3,600	1,000
3310	Repairs and Maintenance	0	0	2,000	2,000	2,000	0
3600	Advertising	0	0	150	150	150	0
5210	Postage	35	134	125	200	200	75
5510	Travel (mileage)	290	179	500	300	300	(200)
5540	Travel (Convention, Education, Training)	0	0	900	1,100	1,100	200
5810	Dues and Memberships	125	125	125	125	125	0
5840	Primary & General Elections	852	1,965	5,100	3,100	3,100	(2,000)
6001	Office Supplies	498	0	200	200	200	0
6014	Other Operating Supplies (Ballots)	759	831	1,000	1,000	1,000	0
8101	Machinery and Equipment	0	0	250	250	250	0
8102	Furniture and Fixtures	0	0	125	50	50	(75)
	TOTAL ELECTORAL BOARD AND OFFICIALS	19,528	10,188	23,625	24,778	24,778	1,153

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	GENERAL GOVERNMENT ADMINISTRATION						
	REGISTRAR						
	BOARD OF ELECTIONS						
	013200						
1100	Salaries & Wages	38,255	22,191	33,804	33,804	33,804	0
1300	Salaries and Wages - Part time	9,527	6,104	13,000	13,000	13,260	260
2100	FICA	3,664	2,179	3,581	3,581	3,600	20
2210	Retirement - VRS	4,614	2,676	4,077	0	0	(4,077)
2300	Hospital/Medical Plan	600	300	600	0	0	(600)
2400	Group Insurance - VRS	184	107	162	0	0	(162)
3600	Advertising	0	0	50	50	50	0
5210	Postage	1,041	380	1,100	1,200	1,200	100
5230	Telephone	1,333	708	1,500	1,500	1,500	0
5510	Travel (mileage)	90	90	200	200	200	0
5540	Travel (convention and education)	717	94	900	900	900	0
5810	Dues and Membership	140	0	140	150	150	10
6001	Office Supplies	771	334	900	900	900	0
8102	Furniture and Fixtures	120	0	200	150	150	(50)
	TOTAL REGISTRAR	61,056	35,162	60,214	55,435	55,714	(4,499)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	JUDICIAL ADMINISTRATION						
	CIRCUIT COURT						
	COURTS						
	021100						
1711	Compensation of Jury Commissioners	330	270	400	400	400	0
1715	Compensation of Jurors and Witnesses	1,313	2,048	2,500	2,500	2,500	0
5210	Postage	440	480	600	600	600	0
5230	Telephone	984	1,327	350	500	500	150
5600	Payment to Other Locality (Secretarial) (included a 3% increase)	19,109	0	19,382	19,900	19,900	518
6001	Office Supplies/Food for Jurors	0	0	150	150	150	0
6012	Books & Subscriptions	8	0	250	250	250	0
	TOTAL CIRCUIT COURT	22,183	4,125	23,632	24,300	24,300	668

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	JUDICIAL ADMINISTRATION						
	GENERAL DISTRICT COURT						
	COURTS						
	021200						
3150	Professional Services - Court Appointed Attorney	1,410	411	1,500	1,500	1,500	0
3320	Maintenance Service Contracts	588	365	1,900	1,900	1,900	0
5210	Postage	233	155	200	375	375	175
5230	Telephone	3,277	789	1,700	1,800	1,800	100
5810	Dues and Memberships	0	20	250	250	250	0
6001	Office Supplies	566	49	2,000	800	800	(1,200)
6012	Books & Subscriptions	0	0	0	500	500	500
8102	Furniture and Fixtures	0	0	500	500	500	0
	TOTAL GENERAL DISTRICT COURT	6,074	1,789	8,050	7,625	7,625	(425)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	JUDICIAL ADMINISTRATION						
	SPECIAL MAGISTRATES 21300						
	COURTS						
	021300						
5230	Telephone Service	466	245	0	0	0	0
5510	Professional Training	0	0	0	0	0	0
5810	Dues and Memberships	0	0	0	0	0	0
6001	Office Supplies	0	0	200	200	200	0
8101	Machinery and Equipment	0	240	600	600	600	0
8102	Furniture and Fixtures	0	0	0	0	0	0
	TOTAL SPECIAL MAGISTRATES	466	485	800	800	800	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	JUDICIAL ADMINISTRATION						
DEPARTMENT	JUVENILE AND DOMESTIC RELATIONS COURT/UNIT AND DETENTION FACILITIES 21601						
DIVISION-ACTIVITY	CORRECTION AND DETENTION						
ACTIVITY CODE	021601						
3320	Maintenance Service Contracts	0	0	833	833	833	0
3700	Dry Cleaning/Laundry	0	0	33	33	33	0
5230	Telephone	912	395	2,233	1,233	1,233	(1,000)
5410	Lease/Rent Equipment	0	0	1,000	1,000	1,000	0
5540	Travel (Convention & Education)	0	0	133	500	500	367
5653	Juvenile & Domestic Relations Court	1,860	110	0	0	0	0
5810	Dues & Memberships	0	0	67	133	133	67
6001	Office Supplies	0	0	1,333	1,333	1,333	0
6011	Uniforms & Wearing Apparel (Robe for New Judge)	0	0	350	0	0	(350)
6012	Books & Subscriptions	0	0	833	917	917	83
8102	Furniture & Fixtures (one-time file system expense)	15,220	0	0	867	867	867
	TOTAL JUVENILE & DOMESTIC RELATIONS COURT	17,992	505	6,816	6,850	6,850	34

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	JUDICIAL ADMINISTRATION						
	CLERK OF THE CIRCUIT COURT 21700						
	COURTS						
	021700						
1100	Salaries and Wages	144,108	54,630	138,698	134,826	134,946	(3,752)
1300	Salaries and Wages - Part Time	7,633	8,228	0	0	0	0
2100	FICA	11,048	4,470	10,610	10,314	10,323	(287)
2210	Retirement - VRS	15,037	6,588	16,727	18,363	18,380	1,653
2300	Hospital/Medical Plan	17,243	8,120	26,378	27,779	27,779	1,401
2400	Group Insurance - VRS	599	262	666	715	715	49
3100	Professional Services (Audit)	2,863	0	3,000	3,000	3,000	0
3310	Repairs & Maintenance	129	0	0	0	0	0
3320	Maintenance Service Contracts	385	440	500	500	500	0
3500	Printing & Binding	0	0	400	400	400	0
5210	Postage	870	778	1,200	1,300	1,300	100
5230	Telephone	1,159	206	1,800	1,800	1,800	0
5410	Lease/Rent of Equipment	1,649	900	1,860	1,860	1,860	0
5540	Travel (convention and education)	0	0	100	100	100	0
5810	Dues and Memberships	0	290	290	290	290	0
6001	Office Supplies	2,786	782	1,500	1,500	1,500	0
6021	Record Books	0	6,967	500	500	500	0
6022	Recordation of Documents	13,700	442	13,000	13,000	13,000	0
8101	Machinery and Equipment	100	470	500	500	500	0
	TOTAL CLERK OF THE CIRCUIT COURT	219,309	93,574	217,730	216,747	216,893	(836)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
		JUDICIAL ADMINISTRATION					
		VICTIM/WITNESS ASSISTANCE PROGRAM					
		COURTS					
		021910					
1100	Salaries and Wages	22,200	11,100	22,200	22,200	22,200	0
2100	FICA	1,698	849	1,698	1,698	1,698	0
5210	Postage	118	0	100	100	100	0
5230	Telephone	274	133	300	300	300	0
5510	Travel (Mileage)	112	318	450	450	450	0
6001	Office Supplies	844	230	950	950	950	0
	TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM	25,246	12,630	25,698	25,698	25,698	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	JUDICIAL ADMINISTRATION						
	COMMONWEALTH'S ATTORNEY 22100						
	COMMONWEALTH'S ATTORNEY						
	022100						
1100	Salaries and Wages	158,666	80,907	161,815	161,815	161,932	117
1300	Salaries and Wages - Part time	13,330	6,735	14,040	14,040	14,321	281
2100	FICA	12,208	6,329	13,453	13,453	13,483	30
2210	Retirement - VRS	19,039	9,757	19,515	22,039	22,055	2,540
2300	Hospital/Medical Plan	9,775	3,860	12,575	14,674	14,674	2,100
2400	Group Insurance - VRS	758	388	777	858	858	82
3100	Professional Services	0	0	100	100	100	0
3320	Maintenance Service Contracts	156	156	200	200	200	0
3600	Advertising	0	0	0	0	0	0
5210	Postage	396	130	400	400	400	0
5230	Telephone	831	445	1,020	1,020	1,020	0
5240	Subpoena Expense	0	0	50	50	50	0
5410	Lease/Rent of Equipment	2,217	1,101	2,177	2,200	2,200	23
5510	Travel (mileage)	161	0	200	200	200	0
5530	Travel (subsistence and lodging)	0	0	0	400	400	400
5540	Travel (convention and education)	167	0	200	200	200	0
5810	Dues and Memberships	525	325	550	550	550	0
6001	Office Supplies	1,400	487	1,400	1,400	1,400	0
6012	Books and Subscriptions	335	49	150	250	250	100
	TOTAL COMMONWEALTH'S ATTORNEY	219,964	110,670	228,621	233,848	234,294	5,673

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	SHERIFF 31200						
	LAW ENFORCEMENT, TRAFFIC CONTROL AND COURT SERVICE						
	031200						
1100	Salaries and Wages	575,827	311,815	584,396	617,118	617,118	32,722
1104	Salaries & Wages - Supplements - Deputies & Admin Staff	131,119	72,560	91,993	99,414	100,928	8,935
1104	Salaries and Wages - Supplement - Dispatchers	0	0	39,415	39,100	39,726	311
1200	Overtime Compensation	20,875	10,151	20,000	30,800	30,800	10,800
1300	Salaries and Wages - Part time	111,775	56,109	118,450	128,450	131,019	12,569
2100	FICA	62,269	33,762	65,350	69,989	70,349	4,998
2210	Retirement - VRS	84,671	43,158	86,326	102,917	103,209	16,883
2300	Hospital/Medical Plan	60,281	32,818	68,338	80,604	80,604	12,266
2400	Group Insurance - VRS	3,358	1,718	3,436	4,005	4,016	580
3110	Professional Health Services	56	0	4,000	4,000	4,000	0
3170	Contractual Services - Special Events	0	0	800	0	0	(800)
3310	Repairs and Maintenance	425	93	750	750	750	0
3320	Maintenance Service Contracts (Including Voice Mail Box)	13,700	11,233	17,900	15,631	15,631	(2,269)
3330	Repairs to Vehicles	11,175	11,605	17,000	17,000	17,000	0
3340	Vehicle Cleaning	328	161	400	400	400	0
3500	Printing and Binding	86	0	150	150	150	0
3700	Laundry and Cleaning	3,006	13	1,500	1,500	1,500	0
5210	Postage	481	274	550	650	650	100
5230	Telephone	14,127	8,151	11,650	14,200	14,200	2,550
5240	Parcel Service	0	0	50	0	0	(50)
5305	Motor Vehicle Insurance	8,306	8,229	8,229	7,250	7,250	(979)
5510	Travel (mileage)	373	0	250	250	250	0
5530	Travel (subsistence and lodging)	2,008	616	3,000	3,000	3,000	0
5540	Travel (convention and education)	915	645	2,500	2,500	2,500	0
5570	Inmate Expense	1,758	797	2,700	2,500	2,500	(200)
5810	Dues and Memberships	8,358	8,795	8,575	9,550	9,550	975
5840	Reimbursed by Defendant	0	0	0	0	0	0
5850	Investigations	1,424	435	2,000	2,000	2,000	0
5852	Confidential Fund (New Line Item FY14)	0	750	2,000	2,000	2,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
5860	Crime Prevention (Grant Funded)	963	68	1,000	1,000	1,000	0
6001	Office Supplies	2,617	1,131	3,500	3,500	3,500	0
6004	Medical Supplies	70	0	250	250	250	0
6007	Repair and Maintenance Supplies	1,125	750	1,800	1,800	1,800	0
6008	Vehicle and Power Equipment - Fuel	48,504	19,853	53,800	53,800	53,800	0
6009	Vehicle and Power Equipment - Supplies	10,667	1,412	5,250	5,250	5,250	0
6010	Police Supplies	8,320	4,433	9,210	9,210	9,210	0
6011	Uniforms and Wearing Apparel	5,568	868	6,000	6,000	6,000	0
6012	Books and Subscriptions	1,908	1,407	2,500	2,500	2,500	0
6013	DARE Program	2,400	410	3,000	3,000	3,000	0
8101	Machinery and Equipment	31,805	1,465	9,000	9,000	9,000	0
8102	Furniture and Fixtures	370	23	400	400	400	0
8103	Communications	1,829	304	5,260	5,260	5,260	0
8105	Motor Vehicles	49,791	44,910	50,000	50,000	50,000	0
8107	Capital Outlay - Server	0	0	0	0	0	0
	TOTAL SHERIFF	1,282,636	690,922	1,312,679	1,406,698	1,412,070	99,391

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	ENHANCED - 911 EMERGENCY DISPATCH SYSTEM 31400						
	OTHER PROTECTION 3506						
	031400						
1100	Salaries and Wages	23,766	12,126	24,375	24,375	24,435	60
1104	Salaries and Wages - Supplement	7,762	4,207	7,762	7,702	7,827	65
1200	Overtime Compensation	2,011	24,028	2,000	7,000	7,000	5,000
1300	Salaries and Wages - Part Time	6,722	1,882	18,000	13,000	13,260	(4,740)
2100	FICA	2,746	3,041	3,988	3,984	4,018	29
2210	Retirement - VRS	3,797	1,938	3,876	4,369	4,394	518
2300	Hospital/Medical Plan	7,195	3,915	7,830	8,248	8,248	418
2400	Group Insurance - VRS	151	77	154	170	171	17
3100	Professional Services	0	0	500	500	500	0
3310	Repair and Maintenance	1	0	250	250	250	0
3320	Maintenance Service Contracts	28,326	29,266	32,339	35,500	35,500	3,161
5230	Telephone	5,515	4,383	1,800	900	900	(900)
5231	Telephone (E911 Trunks & NCM System)	6,006	2,455	11,290	11,000	11,000	(290)
5510	Travel (mileage)	0	0	100	100	100	0
5530	Travel (subsistence and lodging)	0	334	250	300	300	50
5540	Travel (convention and education)	0	70	250	300	300	50
5810	Dues and Memberships	0	0	100	100	100	0
6001	Office Supplies	651	86	1,000	1,000	1,000	0
6007	Repair and Maintenance Supplies	0	0	100	100	100	0
6008	Vehicle Fuel	0	29	0	0	0	0
6012	Books and Subscriptions	0	0	50	50	50	0
8101	Machinery & Equipment	333	0	500	500	500	0
8107	Capital Outlay - Replace Equipment		0	0	0	0	0
	TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	94,982	87,837	116,514	119,448	119,953	3,439

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	PUBLIC SAFETY						
DEPARTMENT	FIRE PROTECTION SERVICES 32200						
DIVISION-ACTIVITY	FIRE AND RESCUE SERVICES						
ACTIVITY CODE	032200						
5650	State Forester	2,237	2,270	2,300	2,300	2,300	0
5660	Mathews Volunteer Fire Dept. - VA. Fire Program	25,606		25,000	25,000	25,000	0
5699	Mathews Volunteer Fire Dept. - Local Contribution	49,000	37,500	75,000	75,000	75,000	0
8103	Two-way Radio Replacement (one time expense in FY 2012-13)	0		0	0	0	0
8105	Fire Truck Replacement (Debt Service)	60,000	60,000	60,000	60,000	60,000	0
	TOTAL FIRE PROTECTION SERVICES	136,843	99,770	162,300	162,300	162,300	0
FUNCTION	PUBLIC SAFETY						
DEPARTMENT	AMBULANCE AND RESCUE SERVICES 32300						
DIVISION-ACTIVITY	FIRE AND RESCUE SERVICES						
ACTIVITY CODE	032300						
5661	MVRS. - Two-For-Life Funds	9,962	0	7,000	7,000	7,000	0
5663	Equipment, Special	0	0	0	0	0	0
5699	Mathews Vol. Rescue Squad Contribution (Includes Training funds for EMS Classes)	46,609	37,500	75,000	100,000	75,000	0
8105	Motor Vehicles and Equipment	25,000	25,000	25,000	25,000	25,000	0
	TOTAL AMBULANCE AND RESCUE SERVICES	81,571	62,500	107,000	132,000	107,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	PUBLIC SAFETY						
DEPARTMENT	EMERGENCY SERVICES AND PENINSULA EMERGENCY MEDICAL SERVICES COUNCIL 32400						
DIVISION-ACTIVITY	OTHER PROTECTION						
ACTIVITY CODE	032400						
1300	Stipend (Board Appointee)	7,200	3,600	7,200	7,200	7,200	0
2100	FICA	551	275	551	551	551	0
3100	Professional Services	0	25,000	30,000	0	0	(30,000)
3310	Repairs & Maintenance	793	0	0	0	0	0
3320	Maintenance Service Contract (Code Red)	9,500	9,500	10,000	10,000	10,000	0
3600	Advertising	114	0	0	0	0	0
5230	Telephone	1,029	622	1,050	1,050	1,050	0
5510	Travel (mileage - OES and EMS)	0	0	250	250	250	0
5530	Travel (subsistence & lodging)	0	0	100	100	100	0
5540	Travel (convention and education)	0	0	250	250	250	0
5699	Peninsula Emergency Medical Services Council, Inc.-Contr.	899	899	899	899	899	0
5810	Dues and Memberships	0	0	200	200	200	0
6001	Office Supplies	0	0	100	100	100	0
6012	Books and Subscriptions	0	0	150	150	150	0
8101	Machinery & Equipment (VDEM EOC Equipment Grant)	2,659	0	3,000	3,000	3,000	0
	TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	22,745	39,896	53,750	23,750	23,750	(30,000)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	JUVENILE DETENTION FACILITIES						
	CORRECTION AND DETENTION						
	033203						
7001	Regional Juvenile Detention Facility (Merrimac Center)	7,553	0	22,000	33,000	33,000	11,000
	TOTAL J & D RELATIONS DETENTION FACILITIES	7,553	0	22,000	33,000	33,000	11,000
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	GROUP HOME FACILITIES						
	CORRECTION AND DETENTION						
	033204						
5654	Colonial Group Home Commission Services (VJCCCA) (Crossroads & Project Insight)	39,634	19,817	39,634	42,876	42,876	3,242
	TOTAL GROUP HOME DETENTION FACILITIES	39,634	19,817	39,634	42,876	42,876	3,242
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	MIDDLE PENINSULA REGIONAL SECURITY CENTER (JAIL)						
	CORRECTION AND DETENTION						
	033205						
5699	Local Probation and Pretrial Services	1,750	2,450	2,450	3,720	3,720	1,270
7002	Regional Jail - Local Contribution	369,621	223,064	345,346	403,209	403,209	57,863
	TOTAL REGIONAL SECURITY CENTER	371,371	225,514	347,796	406,929	406,929	59,133
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	JUDICIAL ADMINISTRATION						
	COURT SERVICE UNIT & NON-SECURE DETENTION						
	CORRECTION AND DETENTION						
	033300						
5699	Court Service Unit & Non-Secure Detention	9,759	3,043	15,600	16,080	16,080	480
	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	9,759	3,043	15,600	16,080	16,080	480

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS 34400						
	BUILDING INSPECTIONS & FLOOD PLAIN MANAGEMENT						
	034400						
1100	Salaries and Wages	75,366	41,577	83,155	85,154	85,787	2,632
1300	Salaries and Wages - Part Time Clerical	2,030	630	2,000	2,000	2,040	40
2100	FICA	4,825	2,736	6,514	6,667	6,719	204
2210	Retirement - VRS	8,641	5,014	10,028	11,598	11,684	1,656
2300	Hospital/Medical Plan	14,973	8,984	17,968	18,924	18,924	956
2400	Group Insurance - VRS	344	200	399	451	455	56
3310	Repairs and Maintenance	0	0	200	200	200	0
3330	Repairs to Vehicles	0	0	250	250	250	0
5210	Postage	10	65	150	150	150	0
5230	Telephone	1,329	770	1,360	1,360	1,360	0
5305	Motor Vehicle Insurance	396	392	392	329	329	(63)
5410	Maintenance Service Agreements (Copier)	0	0	0	1,310	1,310	1,310
5510	Travel (mileage)	0	0	0	0	0	0
5530	Travel (subsistence and lodging)	180	0	250	250	250	0
5540	Travel (convention and education)	144	0	300	300	300	0
5801	Building Permit S/Chg Pmt to State - (9999)	0	0	900	900	900	0
5810	Dues and Memberships	35	0	100	100	100	0
6001	Office Supplies	1,077	956	900	900	900	0
6008	Vehicle and Power Equipment Supplies (fuel)	1,684	0	2,500	2,500	2,500	0
6012	Books and Subscriptions	0	434	1,000	1,000	1,000	0
9999	Building Permit/Chg Pmt to State	678	442	0	0	0	0
	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	111,711	62,200	128,367	134,344	135,158	6,791

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	ANIMAL CONTROL - 035100						
	OTHER PROTECTION						
	035100						
1100	Salaries & Wages	41,055	0	0	0	0	0
1200	Salaries & Wages - Overtime	0	531	0	0	0	0
1300	Salaries & Wages - Part time (29 hours per week)	0	13,352	28,500	28,500	29,070	570
2100	FICA	3,493	1,062	2,180	2,180	2,224	44
2210	Retirement - VRS	4,356	1,538	0	0	0	0
2300	Hospital/Medical Plan	4,751	0	0	0	0	0
2400	Group Insurance - VRS	185	61	0	0	0	0
3110	Professional Health Services	1,372	437	1,000	1,000	1,000	0
3111	Professional Health Services - Rabies Clinic	0	1,474	1,200	0	0	(1,200)
3330	Repairs to Vehicles	4,548	368	1,500	1,500	1,500	0
3600	Advertising	261	165	0	0	0	0
3840	GM Humane Society Payments	24,000	10,000	25,000	25,000	25,000	0
5210	Postage	0	0	50	50	50	0
5230	Telephone (Cell)	635	206	400	400	400	0
5305	Motor Vehicle Insurance	396	392	392	392	329	(63)
5510	Travel (Mileage)	0	0	0	0	0	0
5530	Travel (Subsistence and Lodging)	0	0	750	750	750	0
5540	Travel (Convention and Education)	0	0	750	1,950	1,950	1,200
5810	Dues and Memberships	30	0	250	250	250	0
6001	Office Supplies	30	359	500	500	500	0
6002	Food Supplies/Food Service Supplies	0	0	200	200	200	0
6004	Medical Supplies	0	0	150	150	150	0
6007	Repair and Maintenance Supplies	1,066	0	400	400	400	0
6008	Vehicle and Power Equipment - Fuel	1,813	0	3,200	3,200	3,200	0
6009	Vehicle and Power Equipment - Supplies	57	0	250	250	250	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
6010	Police Supplies	0	0	600	600	600	0
6011	Uniforms and Wearing Apparel	0	0	500	500	500	0
8101	Machinery and Equipment	119	0	500	500	500	0
8103	Communications	0	0	400	400	400	0
	TOTAL ANIMAL CONTROL	88,165	29,946	68,672	68,672	69,223	551

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC SAFETY						
	MEDICAL EXAMINER 35300						
	OTHER PROTECTION						
	035300						
3110	Medical Examiner's Fees	80	20	100	100	100	0
	TOTAL MEDICAL EXAMINER	80	20	100	100	100	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC WORKS						
	HIGHWAYS, STREETS, BRIDGES AND SIDEWALKS 41200						
	MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS						
	041200						
3310	Repairs and Maintenance	0	0	500	500	500	0
	TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS	0	0	500	500	500	0
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC WORKS						
	MAIN STREET VDOT ENHANCEMENT GRANT 041310						
	MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS						
	041310 (**Moved to Capital Projects)						
3100	Professional Services	65,509	13,963	0	0	0	0
	TOTAL MAIN STREET VDOT ENHANCEMENT GRANT	65,509	13,963	0	0	0	0
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC WORKS						
	STREET LIGHTS 41320						
	MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS						
	041320						
5110	Electrical Services	16,372	6,729	11,000	11,000	11,000	0
	TOTAL STREET LIGHTS	16,372	6,729	11,000	11,000	11,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC WORKS						
	SOLID WASTE MANAGEMENT 42400						
	SANITATION AND WASTE REMOVAL						
	042400						
3140	Contractual Services: Landfill Well & Gas Monitoring	313	0	0	0	0	0
3310	Sanitary Landfill Maintenance (Moved to Buildings & Grounds)	0	0	0	0	0	0
3400	Tire Recycling Transportation	1,032	0	0	0	0	0
3800	Transfer Station O & M, Disposal	538,666	219,036	561,209	575,701	575,701	14,492
3820	Drop-off Recycling Program	0	70,050	10,691	10,433	10,433	(258)
3821	Household Chemicals Recycling Program	0	0	0	0	0	0
5699	Virginia Peninsulas PSA-Local Contribution	0	0	9,750	10,000	10,000	250
	TOTAL SOLID WASTE MANAGEMENT	540,011	289,085	581,650	596,134	596,134	14,484

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PUBLIC WORKS						
	MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS 43200						
	GENERAL PROPERTIES						
	043200						
1100	Salaries and Wages	21,059	10,845	21,690	21,690	22,124	434
1100	Salaries and Wages - Part Time Maintenance Tech	0	0	0	0	40,000	40,000
2100	FICA	1,563	804	1,659	1,659	4,752	3,093
2210	Retirement - VRS	2,540	1,308	2,616	2,954	3,013	397
2300	Hospital/Medical Plan	5,607	3,051	6,102	6,426	6,426	324
2400	Group Insurance - VRS	101	52	104	115	117	13
3100	Professional Services (Design Development-County Admin. Building)	0	0	80,000	0	0	(80,000)
3310	Repairs & Maintenance	56,961	10,229	102,500	102,500	102,500	0
3312	Maintenance (Seabreeze Sewage System)	0	166	1,500	1,500	1,500	0
3320	Maintenance Service Contracts	67,561	30,183	62,000	64,000	64,000	2,000
3321	Contractual Services (janitorial)	81,710	39,853	82,000	82,000	82,000	0
3330	Repairs-Vehicles	607	501	1,300	1,300	1,300	0
3600	Advertising	103	0	0	0	0	0
5110	Electrical Services	117,682	41,647	115,000	115,000	115,000	0
5120	Fuel Oil & Propane (Heating Services)	31,245	4,984	26,000	26,000	26,000	0
5130	Sewage Services	5,092	1,340	4,400	6,000	6,000	1,600
5131	Water Services (water coolers)	3,777	1,750	4,400	4,400	4,400	0
5140	Refuse Collection	5,232	1,980	4,500	4,500	4,500	0
5230	Telephone (Including Maintenance Equipment at Liberty Square)	1,214	608	1,800	1,800	1,800	0
5301	Boiler Insurance	3,025	3,259	3,259	3,740	3,740	481
5305	Motor Vehicle Insurance	791	784	784	659	659	(125)
5308	Property, General Liability Insurance and Inland Marine	18,877	20,371	19,522	22,134	22,134	2,612
5309	Flood Insurance	12,587	4,194	12,000	12,000	12,000	0
6001	Office Supplies	59	0	300	300	300	0
6003	Agricultural Supplies (Mosquito Control)	0	0	2,100	2,100	2,100	0
6005	Janitorial Supplies	5,105	1,676	4,500	4,500	4,500	0
6007	Repairs and Maintenance Supplies	126	158	600	600	600	0
6008	Vehicle and Power Equipment Supplies (FUEL)	4,886	556	14,000	14,000	14,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
6009	Vehicle and Power Equipment Supplies	17	0	200	200	200	0
6011	Uniforms and Wearing Apparel	100	0	100	100	100	0
6014	Flags, including those purchased for resale	826	230	1,000	1,000	1,000	0
6015	Signs (Moved to Planning & Zoning)	5,479	0	0	0	0	0
8101	Machinery and Equipment	614	0	1,000	1,000	1,000	0
	TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS	454,547	180,529	576,936	504,178	547,766	(29,170)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	HEALTH AND WELFARE						
	HEALTH DEPARTMENT 51200						
	HEALTH						
	051200						
5610	Health Department - Contribution (Three Rivers Health District)	120,170	61,123	122,247	122,247	122,247	0
	TOTAL HEALTH DEPARTMENT	120,170	61,123	122,247	122,247	122,247	0
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	HEALTH AND WELFARE						
	GLOUCESTER-MATHEWS FREE CLINIC 51400						
	HEALTH						
	051400						
5699	Gloucester-Mathews Free Clinic- Contribution	5,000	8,000	8,000	8,000	8,000	0
5699	Gloucester-Mathews Free Clinic- Construction Contribution	0	10,000	10,000	10,000	10,000	0
	TOTAL GLOUCESTER - MATHEWS FREE CLINIC	5,000	18,000	18,000	18,000	18,000	0
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	HEALTH AND WELFARE						
	MIDDLE PENINSULA-NORTHERN NECK COMMUNITY SERVICES BOARD AND PULLER CENTER 52200						
	MENTAL HEALTH AND MENTAL RETARDATION						
	052200						
5620	Community Services Board-Contribution	29,975	14,987	29,975	30,874	30,874	899
5699	Puller Center-Local Contribution	5,500	5,500	5,500	10,000	5,000	(500)
	TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	35,475	20,487	35,475	40,874	35,874	399
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	HEALTH AND WELFARE						
	LAUREL SHELTER, INC. 52600						
	WELFARE						
	052600						
5699	Laurel Shelter- Contribution	2,500	2,500	2,500	2,500	2,500	0
	TOTAL LAUREL SHELTER, INC.	2,500	2,500	2,500	2,500	2,500	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	HEALTH AND WELFARE						
DEPARTMENT	SOCIAL SERVICES 53110 - FUND 201						
DIVISION-ACTIVITY	WELFARE/SOCIAL SERVICES						
ACTIVITY CODE	053110 - FUND 201						
<i>***MOVED TO FUND 201***</i>							
999201-0001	Transfer to Social Services Fund (201) - Operations	445,840	72,948	334,616	353,122	366,712	32,096
999201-0001	Transfer to Social Services Fund (201) - Central Services Cost Allocation			15,000	15,000	15,000	0
999201-0001	Transfer to Social Services Fund (201) - CSA Administration & Pool Funds			240,250	240,250	240,250	0
	TOTAL SOCIAL SERVICES	445,840	72,948	589,866	608,372	621,962	32,096

FUNCTION	HEALTH AND WELFARE						
DEPARTMENT	CHESAPEAKE BAY AGENCY ON AGING, INC., AND RETIRED SENIOR VOLUNTEER PROGRAM 53230						
DIVISION-ACTIVITY	WELFARE/SOCIAL SERVICES						
ACTIVITY CODE	053230						
3400	Local Contribution - Bay (Public) Transit - Transit Services	36,975	18,487	36,975	36,975	36,975	0
5699	Local Contribution - Bay Aging - Aging Services	17,349	8,674	13,625	13,625	13,625	0
5699	Section 8 - Voucher Program (New)	0	0	3,724	3,724	3,724	0
	TOTAL AGENCY ON AGING & BAY TRANSIT	54,324	27,161	54,324	54,324	54,324	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	EDUCATION						
DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000						
DIVISION-ACTIVITY	ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS						
ACTIVITY CODE	061000 - FUND #205						
MOVED TO FUND 205							
999205-0001	Transfer to School Fund (205) - Operations	5,957,764	1,871,147	6,136,522	6,421,319	6,605,628	469,106
999205-0001	Transfer to School Fund (205) - Capital Outlay			18,850	18,850	18,850	0
999205-0001	Transfer to School Fund (205) - Debt Service - Principal			726,055	752,663	812,890	86,835
999205-0001	Transfer to School Fund (205) - Debt Service - Interest			179,267	135,775	96,098	(83,169)
	TOTAL PUBLIC SCHOOL SYSTEM	5,957,764	1,871,147	7,060,694	7,328,607	7,533,466	472,772
	(School Fund 205 Budget Attached at end of General Fund 100 Budget)						

FUNCTION	EDUCATION						
DEPARTMENT	RAPPAHANNOCK COMMUNITY COLLEGE 68000						
DIVISION-ACTIVITY	COMMUNITY COLLEGES						
ACTIVITY CODE	068000						
3100	Professional Services - Capital Outlay	0	0	0	17,360	0	0
5699	Rappahannock Community College - Operating Contribution	6,199	6,323	6,323	6,481	6,481	158
	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	6,199	6,323	6,323	23,841	6,481	158

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	PARKS, RECREATION AND CULTURAL						
DEPARTMENT	PARKS AND RECREATION 71000						
DIVISION-ACTIVITY	ADMINISTRATION, OPERATION AND MAINTENANCE OF PARKS, PLAYGROUNDS AND RECREATION CENTERS						
ACTIVITY CODE	071000						
3160	Contractual Services (YMCA)	65,000	32,499	65,000	65,000	65,000	0
5699	Boys & Girls Club Contribution	10,000	10,000	10,000	15,000	10,000	0
6003	Agricultural Supplies - Mathews Park Baseball Field Maintenance	0	2,144	2,000	2,182	2,182	182
	TOTAL PARKS AND RECREATION	75,000	44,643	77,000	82,182	77,182	182

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	PARKS, RECREATION AND CULTURAL MEMORIAL (PUBLIC) LIBRARY 73100 LIBRARY ADMINISTRATION 073100						
1100	Salaries/Wages Full-time Staff	63,664	33,006	100,152	81,074	82,696	(17,456)
1102	Salaries and Wages - Director	52,074	26,818	53,636	53,636	54,709	1,073
1300	Salaries and Wages - Part time	53,392	28,298	38,526	57,581	58,733	20,207
2100	FICA	12,275	6,368	14,712	14,710	15,005	293
2210	Retirement - VRS	8,677	3,751	12,078	11,042	11,263	(815)
2300	Hospital/Medical Plan	14,390	9,200	35,902	32,712	32,712	(3,190)
2400	Group Insurance - VRS	345	149	481	430	438	(42)
3000	Professional Services - Training	4,834	2,029	5,000	5,000	5,000	0
3160	Computer/Installation & Maintenance	10,639	5,611	5,000	5,000	5,000	0
3310	Repairs and Maintenance	95	0	500	500	500	0
3320	Maintenance Service Contracts (Including HVAC/Controls)	2,718	2,898	5,200	9,100	9,100	3,900
3600	Advertising	3,682	859	1,000	2,000	2,000	1,000
5210	Postage	1,645	307	1,000	1,600	1,600	600
5230	Telephone	5,871	1,373	3,000	6,000	6,000	3,000
5240	VA Database User Fee	7,998	6,781	12,000	12,000	12,000	0
5410	Lease/Rent of Equipment	0	0	2,885	5,500	5,500	2,615
5510	Travel (mileage)	0	(33)	100	100	100	0
5540	Travel (Convention & Education)	631	0	0	0	0	0
5810	Dues and Memberships	161	0	250	250	250	0
6001	Office Supplies	3,506	1,012	3,000	3,000	3,000	0
6012	Books and Subscriptions	38,917	14,715	42,000	42,000	42,000	0
6014	Library Supplies	4,529	1,091	3,500	3,500	3,500	0
8101	Machinery and Equipment	1,085	685	1,500	1,500	1,500	0
8102	Furniture and Fixtures	1,018	15,208	1,000	1,000	1,000	0
8102	Furniture and Fixtures - Youth Wing Furnishings - One Time Appropriations	0	0	20,000	0	0	(20,000)
	TOTAL MEMORIAL (PUBLIC) LIBRARY	292,146	160,125	362,422	349,236	353,606	(8,816)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	COMMUNITY DEVELOPMENT						
	PLANNING AND ZONING 81100						
	PLANNING AND COMMUNITY DEVELOPMENT						
	081100						
1100	Salaries and Wages	188,322	89,578	193,971	190,339	194,146	175
2100	FICA	13,688	6,483	14,839	14,561	14,852	13
2210	Retirement - VRS	22,712	10,559	23,393	25,924	26,443	3,050
2300	Hospital/Medical Plan	25,604	11,898	27,864	33,598	33,598	5,734
2400	Group Insurance - VRS	904	420	931	1,009	1,029	98
3100	Professional Services	4,721	0	10,000	10,000	10,000	0
3310	Repairs and Maintenance	0	0	200	200	200	0
3311	Property Maintenance Fund	3,365	2,700	15,000	15,000	15,000	0
3320	Maintenance Service Contracts	1,249	588	2,000	2,000	2,000	0
3330	Repairs to Vehicles (Staff Car)	130	301	750	750	750	0
3500	Printing and Binding	1,969	35	1,000	1,000	1,000	0
3600	Advertising	1,412	1,023	2,500	2,500	2,500	0
5210	Postage	1,412	480	1,500	1,500	1,500	0
5230	Telephone	3,156	1,642	4,000	4,000	4,000	0
5305	Motor Vehicle Insurance (Staff Car, Pick-Up)	791	784	784	659	659	(125)
5410	Rent/Lease of Equipment	5,244	2,860	5,500	5,750	5,750	250
5530	Travel (subsistence and lodging)	0	181	500	500	500	0
5540	Travel (convention and education)	765	275	1,500	1,000	1,000	(500)
5810	Dues and Memberships	50	470	500	500	500	0
6001	Office Supplies	2,202	850	2,500	2,500	2,500	0
6008	Vehicle & Power Equipment (FUEL)	1,349	48	2,000	2,000	2,000	0
6009	Vehicle Supplies (Staff Car)	0	0	200	200	200	0
6012	Books and Subscriptions	0	0	500	500	500	0
6014	Maintenance of Maps	78	0	1,000	1,000	1,000	0
6015	Signs & Sign Hardware (Moved from Buildings & Grounds)	1,425	1,541	6,000	0	0	(6,000)
8102	Furniture and Fixtures	0	0	500	500	500	0
8107	GIS Programs	0	0	2,000	2,000	2,000	0
	TOTAL PLANNING AND ZONING	280,548	132,717	321,432	319,490	324,127	2,695

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	COMMUNITY DEVELOPMENT						
	PLANNING COMMISSION AND BOARD OF ZONING APPEALS 81400						
	PLANNING AND COMMUNITY DEVELOPMENT						
	081400						
1100	Salaries - Board	2,000	850	4,000	4,000	4,000	0
2100	FICA	153	65	306	306	306	0
5230	Telephone (iPad Data Plan)	0	0	0	2,000	2,000	2,000
5510	Travel (mileage)	94	0	0	0	0	0
5530	Travel (subsistence and lodging)	0	0	500	500	500	0
5540	Travel (convention and education)	530	0	1,000	750	750	(250)
5810	Dues and Memberships	0	0	0	250	250	250
6012	Books and Subscriptions	0	0	300	300	300	0
	TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS	2,777	915	6,106	8,106	8,106	2,000

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	COMMUNITY DEVELOPMENT						
DEPARTMENT	LOCAL AND REGIONAL ECONOMIC DEVELOPMENT 81500						
DIVISION-ACTIVITY	ECONOMIC DEVELOPMENT						
ACTIVITY CODE	081500						
5697	Bay School Contribution - (\$5000 local + \$5,000 state grant)	10,000	10,000	10,000	10,000	10,000	0
5702	Mathews Visitor & Information Center	24,000	12,000	24,000	24,000	24,000	0
5703	Tourism-Marketing (previously in MCVIC budget)	4,428	0	5,000	5,000	5,000	0
5705	Historical Society Grant	0	8,500	20,000	0	0	(20,000)
	TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT	38,428	30,500	59,000	39,000	39,000	0
FUNCTION	COMMUNITY DEVELOPMENT						
DEPARTMENT	MIDDLE PENINSULA PLANNING DISTRICT COMMISSION 81800						
DIVISION-ACTIVITY	PLANNING AND COMMUNITY DEVELOPMENT						
ACTIVITY CODE	081800						
5699	Middle Peninsula P.D.C. - Contribution	16,300	16,300	16,300	16,300	16,300	0
	TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.	16,300	16,300	16,300	16,300	16,300	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	COMMUNITY DEVELOPMENT						
	TIDEWATER SOIL AND WATER CONSERVATION DISTRICT 82400						
	ENVIRONMENTAL MANAGEMENT						
	082400						
5699	Soil and Water Conservation District Contribution	6,000	6,000	6,000	8,500	6,000	0
	TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	6,000	6,000	8,500	6,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	COMMUNITY DEVELOPMENT						
	WETLANDS BOARD 82600						
	PLANNING AND COMMUNITY DEVELOPMENT						
	082600						
1100	Salaries - Board	1,800	950	1,800	1,800	1,800	0
2100	FICA	138	73	138	138	138	0
5230	Telephone (iPad Data Plan)	0	0	0	1,000	1,000	1,000
5510	Travel (mileage)	43	0	400	400	400	0
5540	Travel (convention and education)	0	0	0	0	0	0
5810	Dues and Memberships	0	0	50	50	50	0
6012	Books and Subscriptions	0	0	50	50	50	0
	TOTAL WETLANDS BOARD	1,980	1,023	2,438	3,438	3,438	1,000

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
5699	FUNCTION DEPARTMENT DIVISION-ACTIVITY ACTIVITY CODE COMMUNITY DEVELOPMENT LITTER CONTROL PROGRAM 82800 ENVIRONMENTAL MANAGEMENT 082800						
	Payment to MCVIC for Litter Control Management Services (Grant Funded)	7,216	0	5,000	5,000	5,000	0
	TOTAL LITTER CONTROL PROGRAM	7,216	0	5,000	5,000	5,000	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	COMMUNITY DEVELOPMENT						
	VIRGINIA TECH COOPERATIVE EXTENSION SERVICE 83200						
	HORTICULTURE AND FAMILY RESOURCES						
	083200						
1100	Salaries and Wages	18,224	7,260	27,206	27,206	27,206	0
2000	Fringe Payment	4,151	2,636	7,958	7,958	7,958	0
5230	Telephone	961	531	1,500	1,500	1,500	0
5540	Travel (convention and education)	0	0	200	200	200	0
5698	Contribution to Jamestown 4-H Center	0	0	400	400	400	0
5810	Dues and Memberships	120	80	120	120	120	0
6013	Educational and Recreational Supplies	0	0	600	600	600	0
6016	Other Operating Supplies	19	0	200	200	200	0
	TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	23,475	10,507	38,184	38,184	38,184	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUNCTION	DEBT SERVICE						
DEPARTMENT	DEBT SERVICE - PRINCIPAL AND INTEREST 95000						
DIVISION-ACTIVITY	PRINCIPAL AND INTEREST ON LOANS						
ACTIVITY CODE	095000						
9101	Debt Service - New Courthouse Principal	345,000	355,000	355,000	360,000	360,000	5,000
9111	Debt Service - New Courthouse Interest	178,674	87,439	170,974	162,584	162,584	(8,390)
9102	Debt Service - New Rescue Squad Bldg - Principal	855,000	60,000	60,000	60,000	60,000	0
9112	Debt Service - New Rescue Squad Bldg - Interest	41,349	14,797	28,719	26,907	26,907	(1,812)
9105	Debt Service - School Facilities - Principal Only	701,746	0	0	0	0	0
9115	Debt Service - School Facilities - Interest Only	225,039	0	0	0	0	0
9106	Debt Service - Bond Trustee Expense	29,520	0	5,000	5,000	5,000	0
	TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	2,376,328	517,236	619,693	614,491	614,491	(5,202)
	TOTAL COUNTY BUDGET EXCLUDING CAPITAL PROJECTS	14,738,662	5,670,402	14,756,719	15,287,449	15,523,269	786,550

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
	FUNCTION						
	DEPARTMENT						
	DIVISION-ACTIVITY						
	ACTIVITY CODE						
	CAPITAL PROJECTS						
	CAPITAL PROJECTS 94100						
	GENERAL FUND CAPITAL PROJECTS						
	094100						
8101	Public Access Improvements (NPC Lighthouse)	522,966	4,507	60,000	75,000	75,000	15,000
8101	Public Access Improvements (East River Boatyard & HRSD Site)		0	175,000	182,000	182,000	7,000
8102	Storm water Drainage Improvements (VDOT Main St. project)		0	15,000	40,000	40,000	25,000
8107	Ft. Nonsense Historical Park	173,486	289,431	565,000	0	0	(565,000)
8108	School Bus Replacement	86,958	101,369	101,369	0	0	(101,369)
8112	Historic Court Green Renovations	200,000	66,590	80,000	80,000	80,000	0
8114	Main Street Improvements		31,323	300,000	250,000	250,000	(50,000)
8115	SRL Grant		0	207,942	0	0	(207,942)
8116	HMGP Grant (Home Elevations)		0	934,316	0	0	(934,316)
8117	Library Addition/Renovation		50,000	0	0	0	0
8118	CDBG Business District Revitalization Grant		0	0	250,000	250,000	250,000
8119	National Park Service Grant (Put In Creek Park)		0	0	176,000	176,000	176,000
8120	US Fish & Wildlife Service Cooperative Agreement (Bavon Beach)		0	0	160,000	160,000	160,000
8121	Communications Equipment - Fire & Rescue		0	0	172,000	172,000	172,000
	TOTAL CAPITAL PROJECTS	983,410	543,220	2,438,627	1,385,000	1,385,000	(669,369)
	TOTAL COUNTY BUDGET	15,722,072	6,213,622	17,195,346	16,672,449	16,908,269	(287,077)
	LESS TRANSFER TO SCHOOL FUND	5,957,764	1,871,147	7,060,694	7,328,607	7,533,466	472,772
	LESS TRANSFER TO SOCIAL SERVICES FUND (Including CSA)	445,840	72,948	589,866	608,372	621,962	32,096
	TOTAL COUNTY GENERAL FUND OPERATING BUDGET	9,318,468	4,269,527	9,544,786	8,735,470	8,752,841	(791,945)
	Total General Fund (100) Revenues	14,201,710	8,966,071	17,200,346	15,930,060	16,908,269	(292,077)
	Total General Fund (100) Expenditures	15,722,072	6,213,622	17,195,346	16,672,449	16,908,269	(287,077)
	Difference	(1,520,362)	2,752,450	5,000	(742,389)	0	(579,154)

ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
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MATHEWS COUNTY DEPARTMENT OF SOCIAL SERVICES BUDGET - FUND 201 (Including CSA)

REVENUES						
DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES						
999100-0001	Transfer from General Fund (100) - Operations		334,616	353,122	366,712	32,096
999100-0001	Transfer from General Fund (100) - Cost Allocation Local Share		15,000	15,000	15,000	0
999100-0001	Transfer from General Fund (100) - CSA Pool and Administration Funds (42% local)		240,250	240,250	240,250	0
018030-0014	Expenditure Refund - Local		0			0
	TOTAL LOCAL REVENUE SOURCES	0	589,866	608,372	621,962	32,096
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES						
024010-0008	Administration and Assistance		281,133	306,361	306,361	25,228
024010-0011	State and Local Foster Care - State		0	0	0	0
	CSA ADMINISTRATION					
024010-0015	CSA Administration		7,250	7,250	7,250	0
024010-0016	CSA Pool Funds (58% state; 42% local)		290,000	290,000	290,000	0
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	578,383	603,611	603,611	25,228
FEDERAL GOVERNMENT REVENUE SOURCES						
033000-0004	Federal Welfare Reimbursement		496,077	494,191	494,191	(1,886)
033000-0005	Federal ARRA Reimbursement		0			0
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	496,077	494,191	494,191	(1,886)
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES INCLUDING CSA	0	1,664,326	1,706,174	1,719,764	55,438

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
EXPENDITURES							
FUNCTION	HEALTH AND WELFARE						
DEPARTMENT	SOCIAL SERVICES 53110 - FUND 201						
DIVISION-ACTIVITY	WELFARE/SOCIAL SERVICES						
ACTIVITY CODE	053110 - FUND 201						
1100	Salaries & Wages - Board Members			3,000	3,000	3,000	0
1101	Salaries & Wages (Including CSA Coord & KIDSHELP Positions)			548,812	575,833	587,140	38,328
1734	General Administration (include Fed & State)			99,904	99,904	99,904	0
2100	FICA			42,516	44,514	45,379	2,863
2211	VRS Retirement			65,640	66,453	67,817	2,177
2301	Health Insurance			83,024	91,740	91,740	8,716
2401	VRS Group Insurance			2,643	2,799	2,853	210
2600	Unemployment Tax			648	792	792	144
5230	Telephone Service			3,500	3,500	3,500	0
5302	Assistance/Purchased Services			250,000	265,000	265,000	15,000
5305	Motor Vehicle Insurance			1,099	1,099	1,099	0
5307	Public Officials Liability Insurance			1,040	1,040	1,040	0
5711	Client Purchased Services			50,000	38,000	38,000	(12,000)
	CSA ADMINISTRATION						0
053500-1734	CSA Administration			12,500	12,500	12,500	0
053500-3110	CSA Pool Funds			500,000	500,000	500,000	0
	TOTAL SOCIAL SERVICES EXPENDITURES INCLUDING CSA	0	0	1,664,326	1,706,174	1,719,764	55,438
	Total Social Services Fund (201) Revenues (Including CSA)	0	0	1,664,326	1,706,174	1,719,764	55,438
	Total Social Services Fund (201) Expenditures (Including CSA)	0	0	1,664,326	1,706,174	1,719,764	55,438
	Difference	0	0	0	0	0	0

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
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MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207
FUND 205 - SCHOOL OPERATING BUDGET

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

999100-0001	Transfer from General Fund (100) - Operations			6,136,522	6,700,661	6,605,628	469,106
999100-0001	Transfer from General Fund (100) - Capital Outlay			18,850	18,850	18,850	0
999100-0001	Transfer from General Fund (100) - Debt Service Principal			726,055	752,663	812,890	86,835
999100-0001	Transfer from General Fund (100) - Debt Service Interest			179,267	135,775	96,098	(83,169)
999100-0002	Transfer from Cafeteria Fund (207) - Payroll Reimbursement			0	0	0	0
TOTAL COUNTY REVENUE SOURCES:		0	0	7,060,694	7,607,949	7,533,466	472,772

COUNTY OF MATHEWS (OTHER LOCAL) REVENUE SOURCES

016120-0003	Rents			7,000	7,000	7,000	0
016120-0004	Field Trips - Local			0	0	0	0
016120-0005	Drivers Education - Local			0	0	0	0
016120-0006	Special Fees - Tuition - Local			25000	25000	25000	0
018030-0001	Rebates & Refunds			20000	20000	20000	0
018990-0005	Sale of Supplies			300	300	300	0
018990-0008	Sale of Buses			500	500	500	0
018990-0009	Sale of Equipment			100	100	100	0
018990-0012	Other Funds			5000	5000	5000	0
019000-0001	Medicaid Reimbursement - Recovered			0	0	0	0
019000-0002	E-Rate - Roveder Costs			0	36000	36000	36,000
TOTAL OTHER LOCAL REVENUE SOURCES:		0	0	57,900	93,900	93,900	36,000

TOTAL COUNTY OF MATHEWS AND OTHER LOCAL REVENUE SOURCES		0	0	7,118,594	7,701,849	7,627,366	508,772
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COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

CATEGORICAL AID - EDUCATION

024020-0001	Sales Tax Receipts	1,184,096	540,016	1,230,470	1,173,968	1,173,968	0
024020-0002	Basic School Aid	2,294,257	1,032,477	2,253,038	2,529,622	2,529,622	0
024020-0004	Remedial Summer School	74,105	0	0	0	0	0
024020-0007	Gifted Education - SOQ	24,325	11,021	24,049	23,989	23,989	0
024020-0008	Prevention, Intervention & Remediation - SOQ	53,307	24,152	52,703	65,333	65,333	0
024020-0012	Special Education - SOQ	321,914	146,321	319,286	334,320	334,320	0
024020-0014	Textbook Payments - SOQ	46,439	21,041	34,196	39,200	39,200	0
024020-0017	Vocational Education - SOQ	112,308	50,884	111,034	90,853	90,853	0
024020-0018	Remedial Summer School - Lottery	23,368	0	26,706	79,156	79,156	0
024020-0021	Social Security - SOQ	146,983	66,829	145,828	150,572	150,572	0
024020-0022	VRS Retirement - Health Insurance	0	23,772	0	0	0	0
024020-0023	VRS Retirement - Teachers - SOQ	245,835	111,382	243,046	308,800	308,800	0
024020-0024	Lottery Proceeds	3,285	0	0	0	0	0
024020-0025	Epipen Grant	295	0	0	0	0	0
024020-0026	CTE Microsoft IT Academy Grant	2,700	0	0	0	0	0
024020-0027	Addl Ret Inflat Preschool	38,058	0	0	0	0	0
024020-0041	Group Life - SOQ	9,316	4,221	9,210	10,208	10,208	0
TOTAL STATE SOQ FUNDS:		4,580,592	2,032,115	4,449,566	4,806,021	4,806,021	0

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE	
024020-0042	Homebound - Categ.	0	0	3,189	2,054	2,054	0
024020-0040	ISAEF Adult Education - Lottery & Categ.	0	0	2,118	2,118	2,118	0
024020-0049	Industry Certification Costs	855	0	0	0	0	0
024020-0050	State Foster Care	1,602	0	0	0	0	0
024020-0051	State Special Ed Foster Care (Schools)	11,200	0	0	0	0	0
024020-0215	School Lunch	0	0	6,674	6,674	6,674	0
	TOTAL STATE CATEGORICAL AID:	13,657	0	11,981	10,846	10,846	0
024020-0014	Textbook Payments - Lottery			11,717	9,912	9,912	0
024020-0028	Reading Intervention - Lottery	8,263	0	8,263	10,132	10,132	0
024020-0031	Foster Care - Lottery	1,676	0	13,716	4,458	4,458	0
024020-0033	Support for School Construction & Operating Costs	0	4,394	0	0	0	0
024020-0037	SOL Algebra Readiness - Lottery	8,459	0	8,459	8,903	8,903	0
024020-0040	ISAEF Adult Education - Lottery & Categ.	7,859	0	7,859	7,859	7,859	0
024020-0046	Special Ed - Homebound Payments	2,980	360	0	0	0	0
024020-0052	Career & Technical Education	3,688	0	3,830	3,688	3,688	0
024020-0060	Hold Harmless Incentive - Comp. Index	0	0	0	0	0	0
024020-0065	At Risk - Lottery	39,264	0	39,006	53,512	53,512	0
024020-0075	K-3 Primary Class Size Reduction	74,105	0	73,851	47,834	47,834	0
024020-0091	Mentor Teacher Program - Lottery	736	0	736	736	736	0
024020-0215	School Lunch Program - Lottery & Categ.	0	6,905	25	2,462	2,462	0
024020-0280	Early Reading	4,132	0	0	0	0	0
024020-0290	English as a Second Language	1,315	0	1,315	2,562	2,562	0
	TOTAL LOTTERY FUNDED:	152,476	11,659	168,777	152,058	152,058	0
024040-0032	Education Technology State Grant			128,000	128,000	128,000	0
	TOTAL INCENTIVE PROGRAMS:	0	0	128,000	128,000	128,000	0
024040-0031	Misc. State School Mondy - Supplemental Support for Operating	0	17,771	38,773	0	0	0
024020-0060	Hold Harmless Incentive	0	0	0	0	0	0
024020-0039	Compensation Supplement	0	21,400	56,183	0	0	0
	TOTAL ADDITIONAL SUPPORT:	0	39,171	94,956	0	0	0
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	4,746,724	2,082,945	4,853,280	5,096,925	5,096,925	0

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FEDERAL GOVERNMENT REVENUE SOURCES							
033000-0002	School Lunch Program	0	111,741	287,000	287,000	287,000	0
033000-0003	Title VI-B - Special Education	280,950	95,826	273,973	252,967	252,967	0
033000-0009	Title IV	0	0	0	0	0	0
033000-0010	Title II-D	45,164	17,810	0	0	0	0
033000-0010	Title II - Part A	0	0	48,522	46,430	46,430	0
033000-0011	Medicaid Reimbursement	0	21,654	45,000	45,000	45,000	0
033000-0024	Education Jobs Fund (Funding in FY12 only)	0	0	0	0	0	0
033084-0014	Special Education Grant (SLVER) (Title VI Flow Through - Parent Resour)	0	0	0	0	0	0
033000-0019	Pre-School (Other School Aid)	15,341	1,358	9,757	9,593	9,593	0
033084-0010	Title I	169,390	51,113	166,842	165,114	165,114	0
033084-0015	E-Rate	0	0	36,000	0	0	0
033084-0048	Carl Perkins Vocational Act	17,849	104	15,000	15,000	15,000	0
033084-0318	Title II - Ed. Tech	100	0	0	0	0	0
033084-0386	ARRA Educational Technology Grant	0	0	0	0	0	0
033084-0389	ARRA Title I - Grants to LEAS	0	0	0	0	0	0
033084-0391	ARRA Special Education Grants	0	0	0	0	0	0
033084-0394	ARRA St. Fiscal Stabilization Fund	0	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES		528,794	299,606	882,094	821,104	821,104	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES		5,275,518	2,382,551	12,853,968	13,619,878	13,545,395	508,772
EXPENDITURES							
FUNCTION		EDUCATION					
DEPARTMENT		PUBLIC SCHOOL SYSTEM 61000					
DIVISION-ACTIVITY		ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS					
ACTIVITY CODE		061000 - FUND #205					
063130-0001	Instruction	7,884,815	3,098,081	8,132,344	8,687,578	8,624,819	(62,759)
063140-0001	Admin, Attendance & Health Services	802,406	389,871	828,136	901,579	895,700	(5,879)
063150-0001	Transportation	861,301	399,914	912,791	958,486	949,011	(9,475)
063160-0001	Operation & Maintenance	1,256,566	653,311	1,214,174	1,294,124	1,278,052	(16,072)
063180-0001	Technology	384,292	247,660	448,774	471,610	470,762	(848)
063190-0001	Debt Service - Principal	0	501,864	726,055	752,663	812,890	60,227
063190-0002	Debt Service - Interest	0	85,455	179,267	135,775	96,098	(39,677)
999206-0001	Transfer from School Fund to Textbook Fund #206	170,923	45,913	45,913	49,112	49,112	0
999207-0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	71,313	215,978	287,000	287,000	287,000	0
999207-0001	Transfer from School Fund to Cafeteria Fund - State Reimbursements	0	0	6,699	9,136	9,136	0
999207-0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	0	0	72,815	72,815	72,815	0
TOTAL SCHOOL EXPENDITURES		11,431,616	5,638,048	12,853,968	13,619,878	13,545,395	(74,483)
TOTAL SCHOOL DIVISION BUDGET		11,431,616	5,638,048	12,853,968	13,619,878	13,545,395	(74,483)

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
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MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207

FUND 206 - SCHOOL TEXTBOOK FUND BUDGET

REVENUES						
COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES						
015010-0001	Interest from Deposits			0	0	0
999205-0001	Transfer from School Fund 205			45,913	49,112	3,199
000300-0100	Use of Beginning Fund Balance - Textbook Fund (206)			139,087	2,500	(136,587)
TOTAL TEXTBOOK FUND REVENUES:		0	0	185,000	51,612	(133,388)
EXPENDITURES						
FUNCTION	EDUCATION					
DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000					
DIVISION-ACTIVITY	SCHOOL TEXTBOOK FUND					
ACTIVITY CODE	061000 - FUND #206					
063130-0001	Textbook Fund Expenditures			185,000	51,612	(133,388)
TOTAL TEXTBOOK FUND EXPENDITURES:		0	0	185,000	51,612	(133,388)

FUND 207 - CAFETERIA FUND BUDGET

REVENUES						
COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES						
015010-0001	Interest From Deposits			0	0	0
999205-0001	Transfer from School Fund (205) - Federal Reimbursements			261,000	287,000	26,000
999205-0001	Transfer from School Fund (205) - State Reimbursements			7,146	9,136	1,990
999205-0001	Transfer from School Fund (205) - Fringe Benefits			72,815	72,815	0
016120-0010	Cafeteria Fund (207) - Local Sales			441,430	423,177	(18,253)
TOTAL CAFETERIA FUND REVENUES:		0	0	782,391	804,533	9,737
EXPENDITURES						
FUNCTION	EDUCATION					
DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000					
DIVISION-ACTIVITY	SCHOOL CAFETERIA FUND					
ACTIVITY CODE	061000 - FUND #207					
065100-5899	Cafeteria Fund Expenditures			782,391	804,533	9,737
999205-0001	Transfer from Cafeteria Fund (207) to School Operating Fund (205)			0		0
TOTAL CAFETERIA FUND EXPENDITURES:		0	0	782,391	804,533	9,737
Total School Division Fund (205) Revenues		5,275,518	2,382,551	12,853,968	13,619,878	691,427
Total School Division Fund (205) Expenditures		11,431,616	5,638,048	12,853,968	13,545,395	691,427
Difference		(6,156,098)	(3,255,497)	0	0	0

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
SUMMARY TOTAL COUNTY BUDGET - ALL FUNDS						
Total County Budget (Fund 100, 201 and 205) Revenues	19,477,228	11,348,622	24,068,080	23,039,791	24,018,000	(50,080)
Total County Budget (Fund 100, 201 and 205) Expenditures	20,750,084	9,907,575	24,063,080	24,061,522	24,018,000	(45,080)
Difference	(1,272,856)	1,441,047	5,000	(1,021,731)	0	(5,000)

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE	
COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2011 - 2012 REVENUE DETAILS							
LOCAL REVENUE SOURCES							
1100	TOTAL GENERAL PROPERTY TAXES		10,350,500	10,350,500	11,246,000	895,500	
1200	TOTAL OTHER LOCAL TAXES		1,254,000	1,310,000	1,254,000	0	
1300	TOTAL PERMIT FEES AND LICENSES		76,950	61,450	91,950	15,000	
1400	TOTAL FINES AND FORFEITURES		22,250	37,139	37,250	15,000	
1500	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY		67,552	67,552	65,327	(2,225)	
1600	TOTAL CHARGES FOR SERVICES		24,300	28,865	28,865	4,565	
1800	TOTAL MISCELLANEOUS		157,935	96,778	86,799	(71,136)	
	TOTAL COUNTY OF MATHEWS REVENUE SOURCES	0	0	11,953,487	11,952,284	12,810,191	856,704
COMMONWEALTH OF VIRGINIA (STATE) REVENUE RESOURCES							
2200	TOTAL NON-CATEGORICAL AID		1,542,108	1,542,108	1,542,108	0	
2400	TOTAL SHARED EXPENSES		1,084,182	986,899	986,898	(97,284)	
2400	TOTAL CATEGORICAL AID		383,734	255,769	255,769	(127,965)	
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	0	3,010,024	2,784,776	2,784,775	(225,249)
FEDERAL GOVERNMENT REVENUE SOURCES							
3300	TOTAL CATEGORICAL AID		1,664,517	758,000	758,000	(906,517)	
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	0	1,664,517	758,000	758,000	(906,517)
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	0	16,628,028	15,495,060	16,352,966	(275,062)
OTHER REVENUE SOURCES							
4100	TOTAL OTHER REVENUE (COMMITTED/RESTRICTED) SOURCES		572,318	435,000	555,303	(17,015)	
	TOTAL COUNTY BUDGET REVENUE SOURCES	0	0	17,200,346	15,930,060	16,908,269	(292,077)

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2011 - 2012						
EXPENDITURE DETAILS						
011000	TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS		75,000	75,000	75,000	0
011100	TOTAL BOARD OF SUPERVISORS		57,652	68,001	68,001	10,349
011200	TOTAL COUNTY ADMINISTRATOR		336,401	361,134	370,777	34,375
011300	TOTAL DEPT OF INFORMATION TECHNOLOGY		164,500	257,265	257,265	92,765
012210	TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL		65,000	55,000	55,000	(10,000)
012240	TOTAL INDEPENDENT AUDITOR		40,000	42,000	42,000	2,000
012310	TOTAL COMMISSIONER OF THE REVENUE		220,956	231,559	232,325	11,369
012320	TOTAL ASSESSOR		0	0	0	0
012410	TOTAL TREASURER		254,523	260,709	261,822	7,300
013100	TOTAL ELECTORAL BOARD AND OFFICIALS		23,625	24,778	24,778	1,153
013200	TOTAL REGISTRAR		60,214	55,435	55,714	(4,499)
021100	TOTAL CIRCUIT COURT		23,632	24,300	24,300	668
021200	TOTAL GENERAL DISTRICT COURT		8,050	7,625	7,625	(425)
021300	TOTAL SPECIAL MAGISTRATES		800	800	800	0
021601	TOTAL J & D RELATIONS COURT/UNIT AND DETENTION FACILITIES		6,816	6,850	6,850	34
021700	TOTAL CLERK OF THE CIRCUIT COURT		217,730	216,747	216,893	(836)
021910	TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM		25,698	25,698	25,698	0
022100	TOTAL COMMONWEALTH'S ATTORNEY		228,621	233,848	234,294	5,673
031200	TOTAL SHERIFF		1,312,679	1,406,698	1,412,070	99,391
031400	TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM		116,514	119,448	119,953	3,439
032200	TOTAL FIRE PROTECTION SERVICES		162,300	162,300	162,300	0
032300	TOTAL AMBULANCE AND RESCUE SERVICES		107,000	132,000	107,000	0
032400	TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL		53,750	23,750	23,750	(30,000)
033203	TOTAL J&D RELATIONS DETENTION FACILITIES		22,000	33,000	33,000	11,000
033204	TOTAL GROUP HOME DETENETION FACILITIES		39,634	42,876	42,876	3,242
033205	TOTAL REGIONAL SECURITY CENTER		347,796	406,929	406,929	59,133
033300	TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION		15,600	16,080	16,080	480
034400	TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS		128,367	134,344	135,158	6,791
035300	TOTAL MEDICAL EXAMINER		100	100	100	0
041200	TOTAL HIGHWAYS, STREETS, BRIDGES & SIDEWALKS		500	500	500	0

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2011 - 2012						
EXPENDITURE DETAILS CONTINUED						
041320	TOTAL STREET LIGHTS		11,000	11,000	11,000	0
042400	TOTAL SOLID WASTE MANAGEMENT		581,650	596,134	596,134	14,484
043200	TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS		576,936	504,178	547,766	(29,170)
051200	TOTAL HEALTH DEPARTMENT		122,247	122,247	122,247	0
051400	TOTAL GLOUCESTER - MATHEWS FREE CLINIC		18,000	18,000	18,000	0
052200	TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER		35,475	40,874	35,874	399
052600	TOTAL LAUREL SHELTER, INC.		2,500	2,500	2,500	0
053110	TOTAL SOCIAL SERVICES		589,866	608,372	621,962	32,096
053230	TOTAL AGENCY ON AGING & BAY TRANSIT		54,324	54,324	54,324	0
061000	TOTAL PUBLIC SCHOOL SYSTEM		7,060,694	7,328,607	7,533,466	472,772
066000	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE		6,323	23,841	6,481	158
071000	TOTAL PARKS AND RECREATION		77,000	82,182	77,182	182
073100	TOTAL MEMORIAL (PUBLIC) LIBRARY		362,422	349,236	353,606	(8,816)
081100	TOTAL PLANNING AND ZONING		321,432	319,490	324,127	2,695
081400	TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS		6,106	8,106	8,106	2,000
081500	TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT		59,000	39,000	39,000	(20,000)
081800	TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.		16,300	16,300	16,300	0
082400	TOTAL SOIL AND WATER CONSERVATION DISTRICT		6,000	8,500	6,000	0
082600	TOTAL WETLANDS BOARD		2,438	3,438	3,438	1,000
082800	TOTAL LITTER CONTROL PROGRAM		5,000	5,000	5,000	0
083200	TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE		38,184	38,184	38,184	0
095000	TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST		619,693	614,491	614,491	(5,202)
	TOTAL GENERAL FUND BUDGET EXCLUDING CAPITAL PROJECTS	0	14,688,046	15,218,777	15,454,046	765,999
094100	TOTAL CAPITAL PROJECTS		2,438,627	1,385,000	1,385,000	(1,053,627)
	TOTAL GENERAL FUND BUDGET	0	17,126,673	16,603,777	16,839,046	(287,628)
	LESS TRANSFER TO SCHOOL FUND (205, 206 & 207)	5,957,764	1,871,147	7,060,694	7,328,607	472,772
	LESS TRANSFER TO SOCIAL SERVICES FUND (201) INCLUDING CSA	445,840	72,948	589,866	608,372	32,096
	TOTAL GENERAL FUND BUDGET	(6,403,604)	(1,944,094)	9,476,113	8,666,798	(792,496)

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2011 - 2012 REVENUE DETAILS							
<i>DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES</i>							
999100	TOTAL TRANSFER FROM GENERAL FUND (100)	0	0	589,866	608,372	621,962	32,096
	TOTAL LOCAL REVENUE SOURCES	0	0	589,866	608,372	621,962	32,096
<i>COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES</i>							
2400	TOTAL STATE CATEGORICAL AID	0	0	281,133	306,361	306,361	25,228
2400	TOTAL CSA FUNDS	0	0	297,250	297,250	297,250	0
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	0	0	578,383	603,611	603,611	25,228
<i>FEDERAL GOVERNMENT REVENUE SOURCES</i>							
3300	TOTAL FEDERAL CATEGORICAL AID	0	0	496,077	494,191	494,191	(1,886)
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	0	496,077	494,191	494,191	(1,886)
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	0	1,664,326	1,706,174	1,719,764	55,438
DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2011 - 2012 EXPENDITURE DETAILS							
053110	TOTAL SOCIAL SERVICES EXPENDITURES	0	0	1,151,826	1,193,674	1,207,264	55,438
053500	TOTAL CSA ADMINISTRATION & POOL FUNDS	0	0	512,500	512,500	512,500	0
	TOTAL SOCIAL SERVICES EXPENDITURES	0	0	1,664,326	1,706,174	1,719,764	55,438
	TOTAL SOCIAL SERVICES BUDGET	0	0	1,664,326	1,706,174	1,719,764	55,438

		ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
SCHOOL DIVISION SYNOPSIS FY 2011 - 2012 REVENUE DETAILS							
<i>COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES</i>							
999100	TOTAL LOCAL REVENUE SOURCES	0	0	7,060,694	7,607,949	7,533,466	472,772
1800	TOTAL OTHER LOCAL REVENUE SOURCES	0	0	57,900	93,900	93,900	36,000
	TOTAL LOCAL REVENUE SOURCES	0	0	7,118,594	7,701,849	7,627,366	508,772
<i>COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES</i>							
2400	TOTAL STATE CATEGORICAL AID	4,746,724	2,082,945	4,853,280	5,096,925	5,096,925	243,645
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	4,746,724	2,082,945	4,853,280	5,096,925	5,096,925	243,645
<i>FEDERAL GOVERNMENT REVENUE SOURCES</i>							
3300	TOTAL FEDERAL CATEGORICAL AID	528,794	299,606	882,094	821,104	821,104	(60,990)
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	528,794	299,606	882,094	821,104	821,104	(60,990)
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	5,275,518	2,382,551	12,853,968	13,619,878	13,545,395	691,427
SCHOOL DIVISION SYNOPSIS FY 2011 - 2012 EXPENDITURE DETAILS							
063130-0001	INSTRUCTION	7,884,815	3,098,081	8,132,344	8,624,819	8,624,819	492,475
063140-0001	ADMIN, ATTENDENCE & HEALTH SERVICES	802,406	389,871	828,136	895,700	895,700	67,564
063150-0001	TRANSPORTATION	861,301	399,914	912,791	949,011	949,011	36,220
063160-0001	OPERATION & MAINTENANCE	1,256,566	653,311	1,214,174	1,278,052	1,278,052	63,878
063180-0001	TECHNOLOGY	384,292	247,660	448,774	470,762	470,762	21,988
063190-0001	DEBT SERVICE - PRINCIPAL	0	501,864	726,055	812,890	812,890	86,835
063190-0002	DEBT SERVICE - INTEREST	0	85,455	179,267	96,098	96,098	(83,169)
999206	TRANSFER FROM SCHOOL FUND TO TEXTBOOK FUND	170,923	45,913	45,913	49,112	49,112	3,199
999207	TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FEDERAL	71,313	215,978	287,000	287,000	287,000	0
999207	TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - STATE	0	0	6,699	9,136	9,136	2,437
999207	TRANSFER FROM SCHOOL FUND TO CAFETERIA FUND - FRINGE BENEFITS	0	0	72,815	72,815	72,815	0
	TOTAL SCHOOL FUND EXPENDITURES	11,431,616	5,638,048	12,853,968	13,545,395	13,545,395	691,427

	ACTUAL ACCRUAL BASIS 2012-2013	ACTUAL CASH BASIS 2013-2014 12/31/2013	AMENDED BUDGET 2013-2014	BUDGET REQUEST 2014-2015	RECOMMENDED BUDGET 2014-2015	CHANGE
FUND 206						
<i>REVENUE DETAILS</i>						
999100			45,913	49,112	49,112	3,199
000300-0100			0	0	0	0
	TOTAL LOCAL TEXTBOOK REVENUE	0	45,913	49,112	49,112	3,199
<i>EXPENDITURE DETAILS</i>						
063130-0001			185,000	51,612	51,612	(133,388)
	TOTAL TEXTBOOK FUND EXPENDITURES	0	185,000	51,612	51,612	(133,388)
	TOTAL TEXTBOOK FUND BUDGET	0	185,000	51,612	51,612	(133,388)
FUND 207						
<i>REVENUE DETAILS</i>						
999205-0001			782,391	804,533	792,128	9,737
	TOTAL CAFETERIA FUND REVENUES:	0	782,391	804,533	792,128	9,737
<i>EXPENDITURE DETAILS</i>						
065100-5899			782,391	804,533	792,128	9,737
	TOTAL CAFETERIA FUND EXPENDITURES:	0	782,391	804,533	792,128	9,737
	TOTAL CAFETERIA FUND BUDGET	0	782,391	804,533	792,128	9,737
	TOTAL SCHOOL REVENUES	5,275,518	2,382,551	12,853,968	13,619,878	691,427
	TOTAL SCHOOL EXPENDITURES	11,431,616	5,638,048	12,853,968	13,619,878	691,427
	TOTAL SCHOOL DIVISION BUDGET	11,431,616	5,638,048	12,853,968	13,619,878	691,427
	TOTAL SCHOOL DIVISION BUDGET	11,431,616	5,638,048	12,853,968	13,619,878	691,427
	TOTAL DEPARTMENT OF SOCIAL SERVICES BUDGET INCLUDING CSA	0	0	1,664,326	1,706,174	55,438
	TOTAL GENERAL FUND BUDGET	9,318,468	4,269,527	9,544,786	8,752,841	(791,945)
	TOTAL COUNTY BUDGET	20,750,084	9,907,575	24,063,080	24,018,000	(45,080)