

COUNTY OF MATHEWS, VIRGINIA

FISCAL YEAR 2015-2016 BUDGET  
RESOLUTION OF APPROPRIATION

WHEREAS, the Mathews County Board of Supervisors has heretofore prepared a budget for the Fiscal Year beginning on July 1, 2015 and ending on June 30, 2016 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on April 16, 2015; and

WHEREAS, by the Mathews County Board of Supervisors has approved the budget for the Fiscal Year beginning on July 1, 2015 and ending on June 30, 2016 for the purposes and in the amounts delineated in the budget adopted on May 26, 2015; and

WHEREAS, it is now necessary to appropriate sufficient funds for the contemplated expenditures that are contained in the budget for the Fiscal Year beginning on July 1, 2015 and ending on June 30, 2016.

NOW, THEREFORE, BE IT RESOLVED, in accordance with Sections 15.2-2506 and 22.1-94 of the *Code of Virginia, 1950, as amended*, the Mathews County Board of Supervisors does hereby appropriate the annual budget for the Fiscal Year beginning on July 1, 2015 and ending on June 30, 2016 for the purposes and in the amounts, subject to the terms and conditions stipulated within this resolution of appropriation, except for the annual appropriations noted herein.

FY2015 - 2016 BUDGET APPROPRIATION		
FUND 100 - GENERAL FUND		APPROPRIATE
11000	Contingency Fund/Designated Operating Reserve Funds	75,000.00
11100	Board of Supervisors	62,441.00
11200	County Administrator	412,516.00
11300	Information Technology	196,700.00
12210	County Attorney and Special Legal Counsel	55,000.00
12240	Independent Auditor	46,000.00
12310	Commissioner of the Revenue	240,368.00
12320	Assessor	50,000.00
12410	Treasurer	264,945.00
13100	Electoral Board and Officials	31,091.00
13200	General Registrar	59,225.00
21100	Circuit Court	24,300.00
21200	General District Court	10,675.00
21300	Special Magistrates	800.00
21601	Juvenile & Domestic Relations Court	6,216.00
21700	Clerk of the Circuit Court	210,864.00
21910	Victim/Witness Assistance Program	26,469.00
22100	Commonwealth Attorney	237,962.00
31200	Sheriff	1,363,188.00
31400	Enhanced 911 Emergency Dispatch System	133,414.00
32200	Fire Protection Services	202,300.00
32300	Ambulance and Rescue Services	152,000.00

32400	Emergency Services and P.E.M.S Council	24,936.00
33203	Juvenile & Domestic Relations Detention Facilities	30,000.00
33204	Group Home Detention Facilities	37,094.00
33205	Regional Security Center	454,200.00
33300	Court Service Unit & Non-Secure Detention	14,100.00
34400	Building Official and Board of Building Appeals	141,166.00
35100	Animal Control	71,349.00
35300	Medical Examiner	100.00
41200	Highways, Streets, Bridges & Sidewalks	500.00
41320	Street Lights	14,000.00
42400	Solid Waste Management	616,077.00
43200	Maintenance Buildings & Grounds	565,391.00
51200	Health Department	130,716.00
51400	Gloucester-Mathews Free Clinic	13,000.00
52200	Community Services Board and Puller Center	35,874.00
52600	Laurel Shelter	2,500.00
53110	Social Services & Comprehensive Services Act Program	638,529.00
53230	Agency on Aging, Bay Transit & Retired Senior Volunteer	54,324.00
61000	Public School System (As presented by School Board)	
	Local General Fund Transfer to Schools	6,762,067.00
	Local General Fund Transfer to Schools - Capital Outlay	18,850.00
	Local General Fund Transfer to Schools - Debt Service Principal	496,465.00
	Local General Fund Transfer to Schools - Debt Service Interest	75,762.00
66000	Rappahannock Community College	6,481.00
71000	Parks and Recreation (Including YMCA)	83,530.00
73100	Memorial Public Library	373,709.00
81100	Planning and Zoning (Including Wetlands)	352,351.00
81400	Planning Commission and Board of Zoning Appeals	9,356.00
81500	Local and Regional Economic Development	39,000.00
81800	M-P Planning District Commission	16,300.00
82400	Soil and Water Conservation District	6,000.00
82600	Wetlands Board	4,003.00
82800	Litter Control Program	5,000.00
83200	Virginia Tech Cooperative Extension Service	38,184.00
95000	Debt Service - Principal & Interest	604,688.00
	<b><i>SUBTOTAL EXCLUDING CAPITAL PROJECTS:</i></b>	<b><i>15,597,076.00</i></b>
94100	Capital Projects	1,041,593.00
	<b><i>TOTAL GENERAL FUND EXPENDITURES:</i></b>	<b><i>16,638,669.00</i></b>
	<i>(including transfers to Schools and Social Services)</i>	
	<b>FUND 201 - SOCIAL SERVICES FUND</b>	
53110	Social Services & Comprehensive Services Act Program	1,325,995.00
	<b>CSA ADMINISTRATION</b>	
53500	CSA Administration	12,500.00
53500	CSA Pool Funds	500,000.00
	<b><i>TOTAL SOCIAL SERVICES FUND EXPENDITURES:</i></b>	<b><i>1,838,495.00</i></b>
	<b>FUND 205 - SCHOOL FUND</b>	

63130	Instruction	8,874,787.00
63140	Admin, Attendance & Health Services	746,811.00
63150	Transportation	972,791.00
63160	Operations & Maintenance	1,291,784.00
63180	Technology	490,486.00
63190	Debt Service - Principal	496,465.00
63190	Debt Service - Interest	75,762.00
999206-0001	Transfer from School Fund to Textbook Fund	46,735.00
999207-0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	287,000.00
999207-0001	Transfer from School Fund to Cafeteria Fund - State Reimbursements	9,491.00
999207-0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	72,815.00
	<b>TOTAL SCHOOL FUND EXPENDITURES:</b>	<b>13,364,927.00</b>
	<b>FUND 206 - TEXTBOOK FUND</b>	
63130	Textbook Fund Expenditures	73,718.00
	<b>TOTAL TEXTBOOK FUND EXPENDITURES:</b>	<b>73,718.00</b>
	<b>FUND 207 - CAFETERIA FUND</b>	
63130	Cafeteria Fund Expenditures	807,709.00
	<b>TOTAL CAFETERIA FUND EXPENDITURES:</b>	<b>807,709.00</b>
	<b>TOTAL SCHOOL EXPENDITURES:</b>	<b>14,246,354.00</b>
	<b>TOTAL COUNTY BUDGET:</b>	<b>16,638,669.00</b>
	<b>LESS TRANSFER TO SCHOOL FUND:</b>	<b>7,353,144.00</b>
	<b>LESS TRANSFER TO SOCIAL SERVICES FUND:</b>	<b>638,529.00</b>
	<b>TOTAL GENERAL FUND OPERATING BUDGET:</b>	<b>8,646,996.00</b>
	<b>FUND 791 - FORFEITED ASSETS - SHERIFF</b>	
	Forfeited Assets - Balance as of June 30, 2015	2,818.00
	<b>FUND 792 - FORFEITED ASSETS - COMMONWEALTH ATTORNEY</b>	
	Forfeited Assets - Balance as of June 30, 2015	24,699.00
	<b>FUND 797 - HMGP GRANT FUND</b>	
	Revenue:	
018990	Local Revenue - Homeowner Match (5%)	95,000.00
024010	State Revenue (20%)	380,000.00
033000	Federal Revenue (75%)	1,425,000.00
	Expenditure:	
081700	Grant Fund Expenditures	1,900,000.00
	<b>FUND 800 - CDBG REVITALIZATION GRANT FUND</b>	
	Revenue:	
018990	Local Revenue - Business Owner Match	250,000.00
033000	Federal Revenue	250,000.00
	Expenditure:	

081700	Grant Fund Expenditures	500,000.00

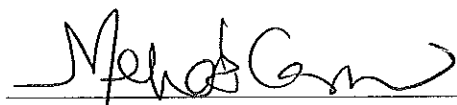
### TERMS AND CONDITIONS

- 1 In accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended* , except as noted herein, all appropriations, including those for the Mathews County Public Schools and General Fund departments, agencies and organizations, are made on an annual (12-month) basis; specifically, for the period beginning July 1, 2015 and ending on June 30, 2016.
  
- 2 All appropriations are declared to be maximum, conditional and proportionate appropriations. This makes the appropriations payable in full in the amounts named herein, if the aggregate revenues collected and other resources available during the fiscal year beginning on July 1, 2015 and ending on June 30, 2016 for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Board of Supervisors to be available for appropriation in the fiscal year beginning on July 1, 2015 and ending on June 30, 2016.
  
- 3 No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the amount approved for that department, agency or individual by the Mathews County Board of Supervisors.
  
- 4 The County Administrator is authorized to establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this resolution and to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.
  
- 5 In accordance with Section 22.1-94 of the *Code of Virginia, 1950, as amended* , the amounts appropriated to fund the contemplated expenditures for the Mathews County Public Schools (School Board) are by the major expenditure categories or classifications that are delineated in this resolution. The School Board shall not transfer any funds between said categories without first obtaining the prior approval of the Board of Supervisors.
  
- 6 No expenditures shall exceed the appropriation established by the Mathews County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.
  
- 7 Any request to increase the overall appropriation to any department, agency or organization as appropriated by this resolution must be made to the Board of Supervisors by written request.
  
- 8 The County Administrator may increase appropriations for the following items of non-budgeted revenue that may occur during the fiscal year:
  - a. Insurance recoveries received for damage to County vehicles or other property for which County funds have been expended to make repairs.
  - b. Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
  - c. Additional, unbudgeted grants received during the fiscal year for which there is sufficient

revenues to defray expenditures

- 9 All appropriations that are not encumbered or expended prior to June 30, 2016 will lapse and the balance shall become part of the General Operating Fund Balance.
- 10 The County Administrator may increase or reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.
- 11 The County Administrator may appropriate both revenue and expenditures for donations by citizens or citizen groups in support of County programs. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be reappropriated into the subsequent fiscal year.
- 12 The County Administrator may appropriate revenues and expenditures for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. The outstanding balance of these funds shall not lapse but be carried forward into the subsequent fiscal year.

Adopted: 6/25/15

Attest:   
Melinda Conner, Clerk and  
County Administrator