

COUNTY OF MATHEWS, VIRGINIA
FISCAL YEAR 2019-2020 BUDGET

RESOLUTION OF APPROPRIATION

WHEREAS, the Mathews County Board of Supervisors has heretofore prepared a budget for the Fiscal Year beginning on July 1, 2019 and ending on June 30, 2020 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on April 15, 2019; and

WHEREAS, the Mathews County Board of Supervisors has approved the budget for the Fiscal Year beginning on July 1, 2019 and ending on June 30, 2020 for the purposes and in the amounts delineated in the budget adopted on April 23, 2019; 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, 2019 and ending on June 30, 2020.

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, 2019 and ending on June 30, 2020 for the purposes and in the amounts delineated, subject to the terms and conditions stipulated within this resolution of appropriation, except for the annual appropriations noted herein.

FY2019 - 2020 BUDGET APPROPRIATION		
FUND 100	GENERAL FUND	APPROPRIATE
11000	Contingency Fund/Designated Operating Reserve Funds	79,943.00
11100	Board of Supervisors	80,161.00
11200	County Administrator	511,115.00
11300	Information Technology	242,513.00
12210	County Attorney and Special Legal Counsel	75,000.00
12240	Independent Auditor	50,000.00
12310	Commissioner of the Revenue	237,593.00
12320	Assessor	0.00
12410	Treasurer	286,337.00
13100	Electoral Board and Officials	38,735.00
13200	General Registrar	100,043.00
21100	Circuit Court	24,395.00
21200	General District Court	7,100.00
21300	Special Magistrates	0.00
21601	Juvenile & Domestic Relations Court	2,400.00
21700	Clerk of the Circuit Court	226,492.00
21910	Victim/Witness Assistance Program	57,269.00
22100	Commonwealth Attorney	274,298.00
31200	Sheriff	1,499,415.00
31400	Enhanced 911 Emergency Dispatch System	135,455.00
32200	Fire Protection Services	207,300.00
32300	Ambulance and Rescue Services	255,000.00
32400	Emergency Services and P.E.M.S Council	37,897.00
33203	Juvenile & Domestic Relations Detention Facilities	23,398.00
33204	Group Home Detention Facilities	71,107.00
33205	Local Probation and Pretrial Services	9,450.00
33205	Regional Security Center	407,396.00

33300	Court Service Unit & Non-Secure Detention	11,960.00
34400	Building Official and Board of Building Appeals	168,494.00
35100	Animal Control	102,924.00
35300	Medical Examiner	100.00
41200	Highways, Streets, Bridges & Sidewalks	0.00
41320	Street Lights	18,000.00
42400	Solid Waste Management	654,407.00
43200	Maintenance Buildings & Grounds	617,300.00
51200	Health Department	138,858.00
51400	Gloucester-Mathews Free Clinic	8,000.00
52200	Community Services Board and Puller Center	38,130.00
52600	Laurel Shelter	0.00
53230	Agency on Aging, Bay Transit & Retired Senior Volunteer	57,349.00
61000	Public School System	
	Local General Fund Transfer to Schools	8,545,353.00
	Local General Fund Transfer to Schools - Capital Outlay	0.00
	Local General Fund Transfer to Schools - Debt Service Principal	495,519.00
	Local General Fund Transfer to Schools - Debt Service Interest	10,512.00
66000	Rappahannock Community College	7,127.00
71000	Parks and Recreation (Including YMCA)	103,500.00
73100	Memorial Public Library	386,913.00
81100	Planning and Zoning (Including Wetlands)	330,314.00
81400	Planning Commission and Board of Zoning Appeals	5,306.00
81500	Local and Regional Economic Development	41,500.00
81800	M-P Planning District Commission	22,757.00
82400	Soil and Water Conservation District	6,000.00
82600	Wetlands Board	1,815.00
82800	Litter Control Program	6,205.00
83200	Virginia Tech Cooperative Extension Service	31,175.00
95000	Debt Service - Principal & Interest	599,624.00
	<i>SUBTOTAL EXCLUDING CAPITAL PROJECTS:</i>	<i>17,348,954.00</i>
99000	Transfers to Other Funds (Not Social Services)	769,549.00
99000	Transfers to Other Funds (Social Services)	676,680.00
	<i>TOTAL GENERAL FUND EXPENDITURES:</i>	<i>18,795,183.00</i>
	<i>(including transfers to Schools and Social Services)</i>	
	FUND 112 - MEALS TAX FUND	
94100	School Bus Purchase	100,000.00
	<i>TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES:</i>	<i>100,000.00</i>
	FUND 113 - NEW POINT COMFORT LIGHTHOUSE GRANT FUND	
94100	NPCL Expenditures	1,451,543.00
	<i>TOTAL NEW POINT COMFORT LIGHTHOUSE FUND EXPENDITURES:</i>	<i>1,451,543.00</i>
	FUND 201 - SOCIAL SERVICES FUND	
53110	Social Services & Comprehensive Services Act Program	1,594,771.00
	CSA ADMINISTRATION	
53500	CSA Administration	17,148.00
53500	CSA Pool Funds	522,940.00
	<i>TOTAL SOCIAL SERVICES FUND EXPENDITURES:</i>	<i>2,134,859.00</i>
	FUND 205 - SCHOOL FUND	

61000	Capital Improvements (Special Ed Bus)	0.00
63130	Instruction	10,879,658.00
63140	Admin, Attendance & Health Services	985,214.00
63150	Transportation	1,192,963.00
63160	Operations & Maintenance	1,361,401.00
63180	Technology	672,290.00
63190	Debt Service - Principal	495,519.00
63190	Debt Service - Interest	10,512.00
999206-0001	Transfer from School Fund to Textbook Fund	105,725.00
999207-0001	Transfer from School Fund to Cafeteria Fund - Federal Reimbursements	86,750.00
999207-0001	Transfer from School Fund to Cafeteria Fund - State Reimbursements	0.00
999207-0001	Transfer from School Fund to Cafeteria Fund - Fringe Benefits	0.00
	TOTAL SCHOOL FUND EXPENDITURES:	15,790,032.00
	FUND 206 - TEXTBOOK FUND	
63130	Textbook Fund Expenditures	105,725.00
	TOTAL TEXTBOOK FUND EXPENDITURES:	105,725.00
	FUND 207 - CAFETERIA FUND	
63130	Cafeteria Fund Expenditures	952,230.00
	TOTAL CAFETERIA FUND EXPENDITURES:	952,230.00
	TOTAL SCHOOL EXPENDITURES:	16,847,987.00
	TOTAL COUNTY BUDGET:	18,795,183.00
	LESS TRANSFER TO SCHOOL FUND:	9,051,384.00
	LESS TRANSFER TO SOCIAL SERVICES FUND:	676,680.00
	LESS TRANSFERS TO OTHER FUNDS:	769,549.00
	TOTAL GENERAL FUND OPERATING BUDGET:	8,297,570.00
	FUND 310 - CAPITAL IMPROVEMENTS FUND	
63130	Capital Improvement Fund Expenditures	479,240.00
	TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES:	479,240.00
	FUND 791 - FORFEITED ASSETS - SHERIFF	
	Forfeited Assets - Balance as of June 30, 2019	38,160.53
	FUND 792 - FORFEITED ASSETS - COMMONWEALTH ATTORNEY	
	Forfeited Assets - Balance as of June 30, 2019	2,797.73

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, 2019 and ending on June 30, 2020.

- 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, 2019 and ending on June 30, 2020 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, 2019 and ending on June 30, 2020.

- 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, except with the prior consent and approval of 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 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.
- 7 All appropriations that are not encumbered or expended prior to June 30, 2019 will lapse and the balance shall become part of the General Operating Fund Balance.
- 8 The Board of Supervisors 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.
- 9 Additional funds received for the following items are hereby appropriated for the purposes and to the programs for which received:
 - a) Insurance recoveries and other payments received for damage to County vehicles or property.
 - b) Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
 - c) Contributions and donations received for specific programs or purposes in an amount not to exceed \$1,000.
- 10 The Board of Supervisors 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.

ROLL CALL VOTE:

G.C. Morrow, Chairman	Aye
Edwina J. Casey, Vice Chair	Aye
Amy Dubois, Member	Aye
Charles E. Ingram, Member	Aye
Michael C. Rowe, Member	Aye

Adopted: 6/25/19

Attest: Melinda Conner

Melinda Conner, County Administrator