

Mathews County Budget
Amended August 23, 2022

				MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
				ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
				2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
					<i>December 31, 2021</i>	<i>May 11, 2021</i>			
GENERAL PROPERTY TAXES									
011010	2022	Current Real Estate Taxes		10,426,366	4,947,410	10,400,000	10,480,000	10,480,000	80,000
011020	2022	Current Public Service		153,772	15,035	240,000	240,000	240,000	0
011030	2022	Current Personal Property Taxes		2,167,183	2,378,089	2,000,000	3,600,000	3,600,000	1,600,000
011032	2022	Current Mobile Home Taxes		35,658	29,127	30,000	35,000	35,000	5,000
011033	2022	Current Boats Personal Property Taxes		276,031	272,550	260,000	300,000	300,000	40,000
011034	2022	Current Machinery & Tools Taxes		124,497	116,804	120,000	125,000	125,000	5,000
011035	2022	Current Transient Tax		29,438	17,918	15,000	30,000	30,000	15,000
011036	2022	Current Transient Tax - Earmarked for Tourism Efforts		3,472	24,936	25,000	25,000	25,000	0
011060	0001	Penalties All Property Taxes		93,756	37,233	80,000	80,000	80,000	0
011060	0002	Interest All Property Taxes		66,365	34,539	45,000	45,000	45,000	0
TOTAL GENERAL PROPERTY TAXES				13,376,538	7,873,643	13,215,000	14,960,000	14,960,000	1,745,000
OTHER LOCAL TAXES									
012010	0002	Local Sales and Use Tax		778,207	423,010	625,000	625,000	625,000	0
012020	0001	Electric Consumer Utility Tax (Dominion)		153,824	77,477	150,000	150,000	150,000	0
012020	0004	Utility Consumption Tax (Dominion)		37,399	16,773	35,000	35,000	35,000	0
012030	2022	Business & Occupational Licenses 2021		170,279	7,279	150,000	150,000	150,000	0
012050	2022	Motor Vehicle License Fee 2021		298,725	242,447	285,000	285,000	285,000	0
012060	0001	Bank of America - Stock Taxes		0	4,188	0	0	0	0
012060	0002	Chesapeake Bank - Stock Taxes		107,444	0	95,000	95,000	95,000	0
012070	0001	Local Recordation Tax		210,369	111,998	100,000	100,000	100,000	0
TOTAL OTHER LOCAL TAXES				1,756,247	883,172	1,440,000	1,440,000	1,440,000	0
PERMIT FEES AND LICENSES									
013010	2022	Dog Tags 2022		1,701	572	2,100	2,100	2,100	0
013030	0001	Zoning and Subdivision Permits		11,544	3,556	9,500	9,500	9,500	0
013030	0002	Building Permits		54,668	34,067	60,000	60,000	60,000	0
013030	0003	Erosion and Sediment Control Permits		2,050	400	1,000	1,000	1,000	0
013030	0004	Wetlands Permits		4,439	950	5,000	5,000	5,000	0
013030	0005	Land Transfer Fees		627	363	500	500	500	0
013030	0006	Septic Tank Permits		0	0	100	100	100	0
013030	0008	Other Permit Fees and Licenses		0	0	0	0	0	0
013030	0022	Building Permits Surcharge		1,067	682	0	0	0	0
TOTAL PERMIT FEES AND LICENSES				76,096	40,590	78,200	78,200	78,200	0

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FINES AND FORFEITURES								
014010	0001	Local Fines & Forfeitures	44,937	31,416	50,000	50,000	50,000	0
014010	0002	Interest on Local Fines & Forfeitures	681	490	500	500	500	0
014010	0003	General District Court Jail Fees	0	0	0	0	0	0
TOTAL FINES AND FORFEITURES			45,618	31,906	50,500	50,500	50,500	0

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REVENUE FROM USE OF MONEY AND PROPERTY								
015010	0001	Interest on checking - General Fund	221	78	5,000	5,000	5,000	0
015010	0005	Interest on Investments - CD - Chesapeake Bank	6,834	19,770	50,000	50,000	50,000	0
015010	0007	Interest on Money Market Acct. - BOA	0	0	0	0	0	0
015010	0009	Administrative Fee RLF (1% Int)	0	0	0	0	0	0
TOTAL REVENUE FROM USE OF MONEY			7,055	19,849	55,000	55,000	55,000	0
015020	0001	Rental of County Properties	12	0	0	0	0	0
015020	0002	Rental of County Property - Hole in the Wall Restaurant	0	8,100	8,100	8,100	8,100	0
015020	0003	Rental of County Property - Social Services	11,398	4,384	13,000	13,000	13,000	0
015020	0004	Rental of County Property - Health Department	31,744	16,186	30,220	30,220	30,220	0
TOTAL REVENUE FROM USE OF PROPERTY			43,154	28,670	51,320	51,320	51,320	0
TOTAL REVENUE FROM USE OF MONEY AND PROPERTY			50,209	48,519	106,320	106,320	106,320	0
CHARGES FOR SERVICES								
016010	0002	Recovery of Sheriff's Svcs to Comm.	787	1,723	13,000	13,000	13,000	0
016010	0003	Sheriff's Fees	1,166	974	800	800	800	0
016010	0004	Courthouse Maintenance Fees	2,179	1,363	2,000	2,000	2,000	0
016010	0005	Courthouse Security Fund	13,278	12,068	11,500	11,500	11,500	0
016010	0006	Circuit Court - Document Reproduction fees	4,672	2,812	4,000	4,000	4,000	0
016010	0007	Blood Test - DNA Fee	200	43	100	100	100	0
016010	0008	Court Appointed Attorney	786	480	300	300	300	0
016010	0009	Jail Admission Fee	867	378	400	400	400	0
016010	0010	Circuit Court - Misc. Local Co.	12,428	2,762	6,000	6,000	6,000	0
016015	0001	Parking Ticket Fees	0	0	100	100	100	0
016020	0001	Commonwealth Attorney's Fees	472	211	600	600	600	0
016060	0001	Animal Protection - Rabies Clinic	0	0	1,500	1,500	1,500	0
016150	0001	Library Fees and Fines	0	1,525	2,500	2,500	2,500	0
016150	0002	Library Fees - Copies	2,409	0	2,500	2,500	2,500	0
TOTAL CHARGES FOR SERVICES			39,244	24,339	45,300	45,300	45,300	0

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MISCELLANEOUS								
EXPENDITURE REFUNDS								
018030	0001	Expenditure Refunds (Rescue Squad Debt Service)	0	0	10,000	10,000	10,000	0
018030	0002	Insurance Recoveries	1,645	0	2,000	2,000	2,000	0
018030	0008	DMV "Stop" Fee	(7,062)	(1,100)	2,000	2,000	2,000	0
018030	0009	Treasurer's Administrative Fee	(1,532)	530	20,000	20,000	20,000	0
018030	0014	Expenditure Refunds - Social Services Utilities Reimbursement	0	0	0	0	0	0
018030	0015	TACS Collection Fees	3,998	(7,477)	500	500	500	0
018030	0016	Expenditure Refunds - Health Department Utilities Reimbursement	8,507	0	7,926	12,000	12,000	4,074
018030	0017	Expenditure Refunds - Hole in the Wall Utilities Reimbursement	0	0	12,000	0	0	(12,000)
018030	0018	Expenditure Refunds - Maritime Foundation Utilities Reimbursement	0	0	1,041	1,041	1,041	0
TOTAL EXPENDITURE REFUNDS			5,556	(8,047)	55,467	47,541	47,541	(7,926)
MISCELLANEOUS								
018990	0001	Sale of Maps, Surveys, Books, Etc.	0	0	50	50	50	0
018990	0002	Other Income - Bad Check Charge	35	30	75	75	75	0
018990	0006	Property Maintenance Fund	0	0	0	0	0	0
018990	0012	DMV License Agent Revenue	124,391	52,253	15,000	45,200	45,200	30,200
018990	0040	Orrell Gifts	4,583	0	5,000	5,000	5,000	0
018990	0041	Library Donations	1,664	1,100	500	500	500	0
018990	0042	Donations	0	0	0	0	0	0
018990	0099	Miscellaneous Revenue - County - Donations	7,453	338,383	2,500	2,500	2,500	0
TOTAL MISCELLANEOUS			138,126	391,766	23,125	53,325	53,325	30,200
TOTAL EXPENDITURE REFUNDS AND MISCELLANEOUS			143,682	383,719	78,592	100,866	100,866	22,274
TOTAL COUNTY OF MATHEWS REVENUE SOURCES			15,487,633	9,285,887	15,013,912	16,781,186	16,781,186	1,767,274

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COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

NON-CATEGORICAL AID

022010	0003	Motor Vehicle Carrier's Tax	0	0	0	0	0	0
022010	0004	Mobile Home Title Tax	6,878	3,028	1,000	1,000	1,000	0
022010	0005	Other (Rental Cars - 4% tax)	238	371	0	0	0	0
022010	0006	State Recordation Tax	0	34,900	30,000	30,000	30,000	0
022010	0007	Recordation and Grantor's Tax	61,481	0	31,000	31,000	31,000	0
022010	0008	Personal Property Tax Relief Act (PPTRA)	100,083	800,067	1,000,083	1,000,083	1,000,083	0
022010	0010	State Technology Trust Fund - Clerk of Court	0	0	0	0	0	0
022010	0011	Communication Tax	330,225	160,806	370,000	370,000	370,000	0
022010	0012	Games of Skill Tax	3,888	576	0	0	0	0
TOTAL NON-CATEGORICAL AID			502,792	999,747	1,432,083	1,432,083	1,432,083	0

CATEGORICAL AID - SHARED EXPENSES

024010	0001	Share of Expenses - Commonwealth's Attorney	173,262	89,816.55	166,407	174,727	174,727	8,320
024010	0002	Share of Expenses - Sheriff	619,836	348,905.45	592,703	632,438	632,438	39,735
024010	0003	Share of Expenses - Commissioner of the Revenue	82,746	51,904.76	141,137	148,404	148,404	7,267
024010	0004	Share of Expenses - Treasurer	88,484	49,424.57	126,971	141,173	141,173	14,202
024010	0005	Share of Expenses - Medical Examiners	0	0	0	0	0	0
024010	0006	Share of Expenses - Elections	37,974	0	67,619	71,000	71,000	3,381
024010	0007	Share of Expenses - Clerk of the Circuit Court	157,810	99,919	153,306	199,776	199,776	46,470
TOTAL CATEGORICAL AID - SHARED EXPENSES			1,160,112	639,971	1,248,143	1,367,518	1,367,518	119,375

CATEGORICAL AID

024010	0009	Library Aid	74,970	42,870	98,146	104,326	104,326	6,180
024010	0010	Fire Program Funds	34,215	0	25,000	25,000	25,000	0
024010	0011	Two-For-Life E.M.S. Funds	0	0	7,000	10,000	10,000	3,000
024010	0014	Misc. Grants	0	0	0	0	0	0
024010	0017	Litter Control Grant	5,608	7,981	4,500	4,500	4,500	0
024010	0018	Coalition for Kids (C4K) Grant Program (Library)	0	0	5,000	5,000	5,000	0
024010	0021	Animal Friendly Plates	0	0	50	50	50	0
024010	0022	DCJS Victim/Witness Assistance Program	14,975	11,828	57,256	57,256	57,256	0

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024010	0023	Wireless Services Board Funds	44,463	25,399	42,997	42,997	42,997	0
024010	0030	Central Services Cost Allocation Reimbursement	0	0	0	0	0	0
024010	0033	Disaster Recovery Grant - State	700	0	0	0	0	0
024010	0034	Virginia Commission for the Arts	4,500	0	4,500	4,500	4,500	0
024010	0058	Library of Virginia Grant - Clerk	11,214	0	0	0	0	0
024010	0059	Virginia Port Authority Grant	369,030	0	0	45,000	45,000	45,000
TOTAL CATEGORICAL AID			559,674	88,078	244,449	298,629	298,629	54,180
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			2,222,578	1,727,796	2,924,675	3,098,230	3,098,230	173,555

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			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
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FEDERAL GOVERNMENT REVENUE SOURCES								
CATEGORICAL AID								
033000	0010	Ground Transportation Security Grant	15,081	0	0	0	0	0
033000	0056	ARRA - JAG Victim Witness Grant	44,926	0	0	0	0	0
033000	0062	E-Rate Library	2,951	0	0	2,939	2,939	2,939
033000	0063	Emergency Mgt Performance Grant 97.042	12,512	0	0	7,500	7,500	7,500
999111	0001	Transfer from VDOT Main Street	257,076	0	0	0	0	0
999797	0001	Transfer from HMGP Fund	17,553	0	0	0	0	0
TOTAL CATEGORICAL AID			350,100	0	0	10,439	10,439	10,439
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			350,100	0	0	10,439	10,439	10,439
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES			18,060,312	11,013,683	17,938,587	19,889,855	19,889,855	1,951,268
OTHER REVENUE SOURCES - COMMITTED FUNDS								
999999	9999	Ant. Use of Beg. Fund Balance <i>(See Transfers to Other Funds - Page 32)</i>	0	0	1,481,766	714,976	714,976	(766,790)
TOTAL OTHER REVENUE SOURCES			0	0	1,481,766	714,976	714,976	(766,790)
TOTAL GENERAL FUND BUDGET REVENUE SOURCES			18,060,312	11,013,683	19,420,353	20,604,831	20,604,831	1,184,478

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	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	CONTINGENCY FUND/DESIGNATED AND RESERVED OPERATING RESERVE FUNDS						
	DIVISION-ACTIVITY	LEGISLATIVE						
	ACTIVITY CODE	011000						
011000	6700	Contingency Fund	55,283	50,830	159,644	50,000	50,000	(109,644)
		TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	55,283	50,830	159,644	50,000	50,000	(109,644)
	FUNCTION	GENERAL GOVERNMENT ADMINISTRATION						
	DEPARTMENT	BOARD OF SUPERVISORS						
	DIVISION-ACTIVITY	LEGISLATIVE						
	ACTIVITY CODE	011100						
011100	1100	Salaries and Wages	39,000	19,500	37,750	37,750	37,750	0
011100	2100	FICA (7.65%)	3,000	1,501	2,888	2,888	2,888	0
011100	2300	Hospital/Medical Plan (8.5% Increase for FY19, 0% increase for FY20, 7.5% increase for FY21, 8.5% FY23)	600	300	3,000	12,900	12,900	9,900
011100	3100	Professional Services (CAP, OPEB, Appraisals, etc.)	5,450	59,547	6,000	6,000	6,000	0
011100	3150	Professional Services - Ordinance Codification	3,330	1,195	2,500	2,500	2,500	0
011100	3600	Advertising	0	0	500	500	500	0
011100	5230	Telephone (Cellular Phones and iPad Data)	4,837	3,048	6,000	6,000	6,000	0
011100	5306	Crime Insurance & Bonds	283	1,434	283	299	299	16
011100	5307	Other Public Officials Liability Insurance	2,509	3,047	5,437	5,437	5,437	0
011100	5510	Travel (mileage)	0	535	3,000	3,000	3,000	0
011100	5530	Travel (subsistence and lodging)	0	1,342	2,000	2,000	2,000	0
011100	5540	Travel (convention and education)	1,774	1,636	5,000	5,000	5,000	0
011100	5800	Miscellaneous (Special Event Contributions - Market Days and Fireworks)	131	0	5,500	20,000	20,000	14,500
011100	5810	Dues & Memberships (includes NACo, VACo, and VIG)	1,815	0	2,500	2,500	2,500	0
011100	5840	Filing Fees and Misc. Costs	0	0	0	0	0	0
011100	6001	Office Supplies	174	30	0	0	0	0
		TOTAL BOARD OF SUPERVISORS	62,903	93,115	82,358	106,774	106,774	24,416

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	COUNTY ADMINISTRATOR							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	011200							
011200	1100	Salaries and Wages	288,749	96,085	302,593	270,900	270,900	(31,693)
011200	1100	Other Income - (Administrators Car Allowance - Non-VRS)	0	0	2,640	3,000	3,000	360
011200	1100	Other Income - (Administrators Allowance - Non-VRS)	0	0	0	3,600	3,600	3,600
011200	1300	Salaries and Wages - Part Time Payroll Administrator (NTE 25 hrs per week)	35,502	40,599	32,500	42,909	42,909	10,409
011200	2100	FICA (7.65%)	24,070	10,391	25,837	24,511	24,511	(1,325)
011200	2210	Retirement - VRS (11.26% for FY19, FY20, 8.72% for FY21 and FY22, 9.32% for FY23)	24,827	8,333	26,386	25,248	25,248	(1,138)
011200	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	32,651	8,110	32,364	39,036	39,036	6,672
011200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	358	151	346	346	346	0
011200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	2,933	984	1,634	1,463	1,463	(171)
011200	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, FY22, FY23)	0	0	1,483	1,327	1,327	(156)
011200	2410	Line of Duty Act (VML Insurance)	53,514	64,099	53,514	64,099	64,099	10,585
011200	2411	Line of Duty Act (Existing Claim)	24,298	13,376	35,970	35,970	35,970	0
011200	2600	Unemployment Tax - all salaries (.13% for calendar year 2019, and 2020. .33% for calendar year 2021)	1,274	920	2,000	2,000	2,000	0
011200	2650	PCORI Tax (Affordable Care Act - Trust Fund)	198	208	250	250	250	0
011200	2700	Worker's Compensation	37,399	27,832	39,939	27,850	27,850	(12,089)
011200	3100	Professional Services (includes direct deposit bank fees)	1,148	955	250	27,500	27,500	27,250
011200	3320	Maintenance Service Contracts	1,236	618	1,300	1,300	1,300	0
011200	3600	Advertising	1,337	1,358	200	2,000	2,000	1,800
011200	5210	Postage	1,440	1,044	1,400	1,600	1,600	200
011200	5220	Parcel Service	0	26	100	100	100	0
011200	5230	Telephone	44,291	28,354	4,500	4,500	4,500	0
011200	5410	Rent/Lease of Equipment	2,677	1,613	2,700	4,700	4,700	2,000
011200	5510	Travel (mileage)	136	0	5,000	5,000	5,000	0
011200	5530	Travel (subsistence and lodging)	0	221	2,000	2,000	2,000	0
011200	5540	Travel (convention and education)	1,913	814	6,000	6,000	6,000	0
011200	5810	Dues and Memberships (BAI Users Group - all departments)	3,985	2,428	4,043	10,298	10,298	6,255
011200	6001	Office Supplies	13,640	4,156	2,800	5,000	5,000	2,200
011200	6012	Books and Subscriptions	441	282	750	850	850	100
TOTAL COUNTY ADMINISTRATOR			598,016	312,957	588,498	613,357	613,357	24,859

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FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	INFORMATION TECHNOLOGY							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	011300							
011300	1100	Salaries and Wages	89,803	14,018	88,000	0	0	(88,000)
011300	2100	FICA (7.65%)	6,519	1,059	6,732	0	0	(6,732)
011300	2210	Retirement - VRS (FY19 and FY20, 8.72% for FY21 and FY22)	5,918	961	7,674	0	0	(7,674)
011300	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	8,936	1,612	16,068	0	0	(16,068)
011300	2310	Hybrid Disability Insurance	53	58	0	0	0	0
011300	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)	699	113	475	0	0	(475)
011300	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, and FY22)	0	0	431	0	0	(431)
011300	3100	Prof. Services (Office 365 Subscription and other contracted services) (Managed IT Services w/Premiere)	8,896	49,886	10,000	26,000	26,000	16,000
011300	3320	Maintenance Service Contracts (Meeting Management, County Website, Bassets & Other Technology Sub.	58,251	61,627	52,100	222,792	222,792	170,692
011300	3321	Finance & Accounting System (BAI Tech Supp, ESD Ann & .NET Support)	36,865	24,616	40,000	60,000	60,000	20,000
011300	5230	Telephone Service (VOIP)	0	0	0	25,000	25,000	25,000
011300	5231	Internet Service (Atlantic Broadband)	19,299	7,844	14,500	16,225	16,225	1,725
011300	5810	Dues & Memberships	0	0	0	0	0	0
011300	6001	Office Supplies	96	439	250	313	313	63
011300	6002	Technology Supplies (Replacement cycle devices and equipment procurement)	6,026	82,864	41,200	68,620	68,620	27,420
011300	6012	Books & Subscriptions	67	83	100	0	0	(100)
TOTAL DEPT OF INFORMATION TECHNOLOGY			241,428	245,180	277,530	418,950	418,950	141,420

*Mathews County Budget
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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	012210							
012210	3150	Professional Services - Legal Counsel	62,766	12,000	60,000	48,000	48,000	(12,000)
		TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	62,766	12,000	60,000	48,000	48,000	(12,000)
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	INDEPENDENT AUDITOR							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	012240							
012240	3100	Professional Services (<i>Audit, Professional Accounting Services</i>)	54,313	12,615	55,000	55,000	55,000	0
		TOTAL INDEPENDENT AUDITOR	54,313	12,615	55,000	55,000	55,000	0

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	COMMISSIONER OF THE REVENUE							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	012310							
012310	1100	Salaries and Wages - Compensation Board Reimbursable	147,852	78,196	158,425	166,346	166,346	7,921
012310	1100	Salaries and Wages - Locally Funded			68,428	0	0	(68,428)
012310	1102	Salaries - DMV	52,184	20,901	6,000	6,600	6,600	600
012310	2100	FICA (7.65%)	13,934	6,933	17,354	12,725	12,725	(4,629)
012310	2101	FICA - DMV (7.65%)	0	0	459	505	505	46
012310	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	12,517	6,821	19,782	15,503	15,503	(4,278)
012310	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	37,061	17,556	35,112	52,141	52,141	17,029
012310	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	121	66	103	103	103	0
012310	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	775	422	1,225	898	898	(327)
012310	3160	Contractual Services-Data Processing	7,381	7,267	10,000	12,000	12,000	2,000
012310	3500	Printing and Binding	0	573	1,100	1,210	1,210	110
012310	3600	Advertising	194	123	100	200	200	100
012310	5210	Postage	1,378	1,126	2,600	2,860	2,860	260
012310	5230	Telephone	693	107	2,000	2,200	2,200	200
012310	5410	Lease/Rent of Equipment	2,544	920	3,000	3,300	3,300	300
012310	5510	Travel (mileage)	277	400	1,000	1,100	1,100	100
012310	5530	Travel (subsistence and lodging)	0	0	500	550	550	50
012310	5540	Travel (convention and education)	0	0	500	550	550	50
012310	5810	Dues and Memberships (BAI Commissioner's Users Group)	629	474	1,300	1,430	1,430	130
012310	6001	Office Supplies	1,547	85	2,300	2,530	2,530	230
012310	6012	Books and Subscriptions	184	0	1,100	1,210	1,210	110
012310	8101	Machinery & Equipment	215	0	0	0	0	0
		TOTAL COMMISSIONER OF THE REVENUE	279,486	141,971	332,388	283,962	283,962	(48,426)
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	ASSESSOR							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	012320							
012320	3100	Professional Services	0	0	0	75,000	75,000	75,000
		TOTAL ASSESSOR	0	0	0	75,000	75,000	75,000

Mathews County Budget
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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	TREASURER							
DIVISION-ACTIVITY	GENERAL AND FINANCIAL ADMINISTRATION							
ACTIVITY CODE	012410							
012410	1100	Salaries and Wages - Compensation Board Reimbursable	176,165	96,899	81,071	177,500	177,500	96,429
012410	1100	Salaries and Wages - Locally Funded	0	0	100,287	29,531	29,531	(70,756)
012410	1300	Salaries and Wages - New Position (PT)	0	0	0	28,125	28,125	28,125
012410	1102	Salaries - DMV	52,184	20,901	6,000	45,200	45,200	39,200
012410	2100	FICA (7.65%)	14,514	7,816	13,874	17,989	17,989	4,116
012410	2101	FICA - DMV (7.65%)	0	0	459	3,458	3,458	2,999
012410	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	15,218	8,450	15,814	19,295	19,295	3,481
012410	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	49,386	24,462	48,924	53,064	53,064	4,140
012410	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00289%)	128	71	127	164	164	37
012410	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	942	523	979	1,118	1,118	139
012410	3100	Professional Services	1,055	0	6,000	6,000	6,000	0
012410	3150	Land Sale - Legal Fees	(1,088)	1,062	3,500	3,500	3,500	0
012410	3160	Contractual Services	3,563	0	0	0	0	0
012410	3320	Maintenance Service Contracts	0	0	250	0	0	(250)
012410	3500	Printing and Binding	5,266	4,363	6,000	6,000	6,000	0
012410	3600	Advertising	643	135	1,000	1,000	1,000	0
012410	5210	Postage	11,643	8,746	15,604	16,000	16,000	396
012410	5230	Telephone	2,597	945	0	2,600	2,600	2,600
012410	5410	Lease/Rent of Equipment	2,597	1,985	2,000	2,600	2,600	600
012410	5510	Travel (mileage)	0	0	300	300	300	0
012410	5530	Travel (subsistence and lodging)	0	444	700	700	700	0
012410	5540	Travel (convention and education)	500	120	1,200	1,200	1,200	0
012410	5810	Dues and Memberships (BAI Treasurer's Users Group)	975	775	1,000	1,000	1,000	0
012410	6001	Office Supplies	1,767	1,043	1,000	2,000	2,000	1,000
012410	6012	Books and Subscriptions	0	78	200	200	200	0
012410	8101	Machinery and Equipment	555	0	2,000	2,000	2,000	0
TOTAL TREASURER			338,609	178,819	308,290	420,544	420,544	112,255

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	ELECTORAL BOARD AND OFFICIALS							
DIVISION-ACTIVITY	BOARD OF ELECTIONS							
ACTIVITY CODE	013100							
013100	1711	Salaries and Wages - Electoral Board (<i>Reimbursed at 81.62% per Appropriations Act</i>)	4,428	0	4,651	4,884	4,884	233
013100	1714	Compensation - Election Officials	7,175	3,780	17,000	17,000	17,000	0
013100	1715	Compensation - Election Officials Recount	0	0	0	0	0	0
013100	1791	Compensation - Voting Machine Technical Support	450	200	750	750	750	0
013100	2100	FICA (7.65%)	226	0	1,714	1,732	1,732	18
013100	3000	Contractual Services (<i>includes Voting Machine Service</i>)	4,839	16,829	18,920	29,420	29,420	10,500
013100	3310	Repairs and Maintenance	1,569	0	1,000	1,000	1,000	0
013100	3600	Advertising	135	143	1,500	1,500	1,500	0
013100	5210	Postage	500	0	500	500	500	0
013100	5510	Travel (<i>mileage</i>)	0	0	750	750	750	0
013100	5511	Travel (<i>mileage</i>) - Recount	0	0	0	0	0	0
013100	5540	Travel (<i>Convention, Education, Training</i>)	0	0	750	750	750	0
013100	5810	Dues and Memberships	430	180	180	180	180	0
013100	5840	Primary & General Elections	6,103	2,555	7,000	7,000	7,000	0
013100	5842	Primary & General Elections - Recount	0	0	0	0	0	0
013100	6001	Office Supplies	1,732	480	400	400	400	0
013100	6014	Other Operating Supplies (<i>Ballots</i>)	2,355	2,020	5,000	5,000	5,000	0
013100	8101	Machinery and Equipment	12,892	6,225	21,500	6,000	6,000	(15,500)
TOTAL ELECTORAL BOARD AND OFFICIALS			42,835	32,411	81,615	76,866	76,866	(4,749)

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	GENERAL GOVERNMENT ADMINISTRATION							
DEPARTMENT	REGISTRAR							
DIVISION-ACTIVITY	BOARD OF ELECTIONS							
ACTIVITY CODE	013200							
013200	1100	Salaries & Wages (<i>Reimbursed at 69.96% per Appropriations Act</i>) (<i>Full Time in 2022</i>)	50,185	33,810	67,619	71,000	71,000	3,381
013200	1100	Salaries & Wages - Locally Funded	0	0	0	0	0	0
013200	1300	Salaries and Wages - Part time (1290 hrs/yr)	25,359	13,199	27,691	29,076	29,076	1,385
013200	1300	Salaries and Wages - Temp Help	0	0	5,000	5,000	5,000	0
013200	2100	FICA (7.65%)	5,264	3,450	7,291	8,038	8,038	747
013200	9999	Fringe Benefits Increase from SBE	0	0	0	0	0	0
013200	2210	Retirement - VRS (<i>11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23</i>)	4,376	2,948	5,896	6,617	6,617	721
013200	2300	Hospital/Medical Plan (<i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23</i>)	9,771	4,836	25,740	27,928	27,928	2,188
013200	2310	Hybrid Disability Insurance (<i>Specific EE's only - current rate of .00528%</i>)	265	179	320	320	320	0
013200	2400	Group Insurance - VRS (<i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23</i>)	271	183	365	365	365	0
013200	3600	Advertising	0	0	200	200	200	0
013200	5210	Postage	1,770	0	1,500	1,500	1,500	0
013200	5230	Telephone	357	0	1,500	1,500	1,500	0
013200	5510	Travel (<i>mileage</i>)	0	87	650	650	650	0
013200	5540	Travel (<i>convention and education</i>)	0	0	1,500	1,500	1,500	0
013200	5810	Dues and Membership	0	0	300	300	300	0
013200	6001	Office Supplies	567	286	900	900	900	0
TOTAL REGISTRAR			98,184	58,977	146,472	154,894	154,894	8,422

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			CIRCUIT COURT					
DIVISION-ACTIVITY			COURTS					
ACTIVITY CODE			021100					
021100	1711	Compensation of Jury Commissioners	90	90	100	100	100	0
021100	1715	Compensation of Jurors and Witnesses	1,140	390	2,000	2,000	2,000	0
021100	5210	Postage	433	0	500	500	500	0
021100	5230	Telephone	923	75	500	500	500	0
021100	5600	Payment to Other Locality (<i>Judges Secretary</i>)	22,810	23,300	20,995	20,995	20,995	0
021100	6001	Office Supplies/Food for Jurors	0	0	100	100	100	0
021100	6012	Books & Subscriptions	89	86	150	150	150	0
TOTAL CIRCUIT COURT			25,485	23,940	24,345	24,345	24,345	0
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			GENERAL DISTRICT COURT					
DIVISION-ACTIVITY			COURTS					
ACTIVITY CODE			021200					
021200	3150	Professional Services - Court Appointed Attorney	2,102	1,237	3,000	3,000	3,000	0
021200	3320	Maintenance Service Contracts	1,301	208	3,500	3,500	3,500	0
021200	5210	Postage/P.O. Box Rent/Meter Lease	387	67	1,000	1,000	1,000	0
021200	5230	Telephone	1,677	456	3,500	3,500	3,500	0
021200	5810	Dues and Memberships	328	50	250	250	250	0
021200	6001	Office Supplies	365	0	1,000	1,000	1,000	0
021200	6012	Books & Subscriptions	158	170	1,000	1,000	1,000	0
021200	8102	Furniture and Fixtures	0	0	2,000	4,000	4,000	2,000
TOTAL GENERAL DISTRICT COURT			6,317	2,188	15,250	17,250	17,250	2,000
FUNCTION			JUDICIAL ADMINISTRATION					
DEPARTMENT			SPECIAL MAGISTRATES 21300					
DIVISION-ACTIVITY			COURTS					
ACTIVITY CODE			021300					
021300	5230	Telephone Service	46	15	0	0	0	0
021300	6001	Office Supplies	0	0	0	0	0	0
021300	8101	Machinery and Equipment	0	0	0	0	0	0
TOTAL SPECIAL MAGISTRATES			46	15	0	0	0	0

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	JUVENILE AND DOMESTIC RELATIONS COURT/UNIT AND DETENTION FACILITIES 21601							
DIVISION-ACTIVITY	CORRECTION AND DETENTION							
ACTIVITY CODE	021601							
021601	3150	Legal Services - Compensation for Attorneys - Local Charges	0	0	0	1,200	1,200	1,200
021601	3320	Maintenance Service Contracts	0	0	50	0	0	(50)
021601	3700	Dry Cleaning/Laundry	731	120	1,500	50	50	(1,450)
021601	5230	Telephone	0	0	750	700	700	(50)
021601	5410	Lease/Rent Equipment	760	1,001	0	0	0	0
021601	5540	Travel (<i>Convention & Education</i>)	0	0	100	750	750	650
021601	5653	Juvenile & Domestic Relations Court	182	0	250	0	0	(250)
021601	5810	Dues & Memberships	204	0	450	100	100	(350)
021601	6001	Office Supplies	0	0	0	750	750	750
021601	6012	Books & Subscriptions	0	0	0	450	450	0
			1,876	1,121	3,100	4,000	4,000	450
FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	CLERK OF THE CIRCUIT COURT 21700							
DIVISION-ACTIVITY	COURTS							
ACTIVITY CODE	021700							
021700	1100	Salaries and Wages - Compensation Board Reimbursable	155,437	93,691	138,052	185,500	185,500	47,448
021700	1100	Salaries and Wages - Locally Funded	0	0	15,350	15,350	15,350	0
021700	2100	FICA (<i>7.65%</i>)	11,645	7,003	11,735	15,365	15,365	3,630
021700	2210	Retirement - VRS (<i>11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23</i>)	13,223	8,170	13,377	18,719	18,719	5,343
021700	2300	Hospital/Medical Plan (<i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23</i>)	29,313	19,344	29,016	31,417	31,417	2,401
021700	2310	Hybrid Disability Insurance (<i>Specific EE's only - current rate of .00528%</i>)	165	261	146	146	146	0
021700	2400	Group Insurance - VRS (<i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23</i>)	819	506	828	1,085	1,085	256
021700	3100	Professional Services (<i>Audit</i>)	1,194	0	2,800	2,800	2,800	0
021700	3500	Printing & Binding	0	505	520	520	520	0
021700	5210	Postage	692	500	1,500	1,500	1,500	0
021700	5230	Telephone	369	30	1,500	1,500	1,500	0
021700	5410	Lease/Rent of Equipment	3,655	1,663	3,657	3,657	3,657	0
021700	5540	Travel (<i>convention and education</i>)	0	0	0	0	0	0
021700	5810	Dues and Memberships	0	0	290	290	290	0
021700	6001	Office Supplies	1,815	958	1,500	1,500	1,500	0
021700	6021	Record Books	0	11,214	300	300	300	0
021700	6022	Recordation of Documents	14,306	7,116	13,000	13,000	13,000	0
021700	8101	Machinery and Equipment	143	192	300	300	300	0
		TOTAL CLERK OF THE CIRCUIT COURT	232,775	151,153	233,871	292,949	292,949	59,078

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	VICTIM/WITNESS ASSISTANCE PROGRAM (Grant Funded Department)							
DIVISION-ACTIVITY	COURTS							
ACTIVITY CODE	021910							
021910	1100	Salaries and Wages - Grant Funded	39,700	9,925	42,750	57,256	57,256	14,506
021910	2100	FICA (7.65%)	3,037	759	3,270	4,380	4,380	1,110
021910	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	3,462	865	3,728	5,336	5,336	1,608
021910	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	0	0	4,836	10,500	10,500	5,664
021910	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	210	52	226	210	210	(16)
021910	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	409	102	440	309	309	(131)
021910	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, FY22, FY23)	0	0	0	281	281	281
021910	5210	Postage	92	0	0	0	0	0
021910	5230	Telephone	185	15	200	200	200	0
021910	5510	Travel (Mileage)	21	0	124	600	600	476
021910	5530	Travel (Subsistence & Lodging)	0	0	0	0	0	0
021910	5540	Travel (convention and education)	0	0	0	0	0	0
021910	5810	Dues and Memberships	0	0	0	0	0	0
021910	6001	Office Supplies	473	543	1,182	1,000	1,000	(182)
021910	8101	Furniture & Fixtures	0	0	500	500	500	0
TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM			47,588	12,263	57,256	80,572	80,572	23,316

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	JUDICIAL ADMINISTRATION							
DEPARTMENT	COMMONWEALTH'S ATTORNEY 22100							
DIVISION-ACTIVITY	COMMONWEALTH'S ATTORNEY							
ACTIVITY CODE	022100							
022100	1100	Salaries and Wages - Compensation Board Reimbursable	181,129	95,775	158,483	191,550	191,550	33,067
022100	1100	Salaries and Wages - Locally Funded	0	0	23,946	0	0	(23,946)
022100	1300	Salaries and Wages - Part time (<i>NTE 27 hrs per week</i>)	27,811	11,727	28,838	30,284	30,284	1,446
022100	2100	FICA (<i>7.65%</i>)	15,515	8,196	16,162	16,970	16,970	808
022100	2210	Retirement - VRS (<i>11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23</i>)	15,794	8,352	15,908	17,852	17,852	1,945
022100	2300	Hospital/Medical Plan (<i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23</i>)	23,221	11,046	24,840	26,951	26,951	2,111
022100	2400	Group Insurance - VRS (<i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23</i>)	978	517	985	1,034	1,034	49
022100	3100	Professional Services	6	55	100	100	100	0
022100	3320	Maintenance Service Contracts	1,218	1,496	1,250	1,500	1,500	250
022100	5210	Postage	285	160	300	300	300	0
022100	5230	Telephone	554	301	1,200	1,200	1,200	0
022100	5240	Subpoena Expense	0	0	50	50	50	0
022100	5410	Lease/Rent of Equipment	2,328	1,080	2,400	2,400	2,400	0
022100	5510	Travel (<i>mileage</i>)	77	0	200	200	200	0
022100	5530	Travel (<i>subsistence and lodging</i>)	0	0	400	400	400	0
022100	5540	Travel (<i>convention and education</i>)	0	0	200	200	200	0
022100	5810	Dues and Memberships	640	285	750	750	750	0
022100	6001	Office Supplies	1,416	873	1,300	1,300	1,300	0
022100	6012	Books and Subscriptions	514	0	750	750	750	0
TOTAL COMMONWEALTH'S ATTORNEY			271,486	139,864	278,062	293,793	293,793	15,731

Mathews County Budget
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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PUBLIC SAFETY							
DEPARTMENT	SHERIFF 31200							
DIVISION-ACTIVITY	LAW ENFORCEMENT, TRAFFIC CONTROL AND COURT SERVICE							
ACTIVITY CODE	031200							
031200	1100	Salaries and Wages - Compensation Board Reimbursable	649,514	493,058	433,723	469,173	469,172	35,450
031200	1104	Salaries & Wages - Locally Funded	197,320	0	194,586	328,975	334,975	134,389
031200	1200	Overtime Compensation (<i>including Market Days</i>)	39,382	26,071	41,500	41,500	41,500	0
031200	1300	Salaries and Wages - Part time	125,506	61,965	121,849	137,000	137,000	15,151
031200	2100	FICA (<i>7.65%</i>)	74,537	43,178	60,562	74,714	75,173	14,152
031200	2210	Retirement - VRS (<i>11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23</i>)	73,640	41,132	54,789	74,387	74,947	19,599
031200	2300	Hospital/Medical Plan (<i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23</i>)	130,116	71,874	132,336	173,340	173,340	41,004
031200	2310	Hybrid Disability Insurance (<i>Specific EE's only - current rate of .00528%</i>)	197	106	370	370	370	0
031200	2400	Group Insurance - VRS (<i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23</i>)	4,560	2,547	3,393	4,310	4,342	917
031200	3100	Professional Services (Grant Writing Consultant)	13,750	5,417	16,000	0	0	(16,000)
031200	3110	Professional Health Services	0	0	1,000	1,000	1,000	0
031200	3310	Repairs and Maintenance	0	0	0	0	0	0
031200	3320	Maintenance Service Contracts	15,348	6,795	17,900	17,900	17,900	0
031200	3330	Repairs to Vehicles	15,320	7,147	15,000	15,000	15,000	0
031200	3340	Vehicle Cleaning	563	0	500	500	500	0
031200	3700	Laundry and Cleaning	0	0	100	100	100	0
031200	5210	Postage	570	354	700	700	700	0
031200	5230	Telephone (<i>includes MDT internet access</i>)	16,676	8,589	22,066	22,066	22,066	0
031200	5305	Motor Vehicle Insurance	10,358	11,236	6,314	12,708	12,708	6,394
031200	5510	Travel (<i>mileage</i>)	0	0	500	500	500	0
031200	5530	Travel (<i>subsistence and lodging</i>)	1,747	1,835	3,000	3,000	3,000	0
031200	5540	Travel (<i>convention and education</i>)	6	325	2,500	2,500	2,500	0
031200	5570	Inmate Expense	92	9	1,850	1,850	1,850	0
031200	5810	Dues and Memberships	13,321	15,743	16,000	17,300	17,300	1,300
031200	5850	Investigations	503	58	2,000	2,000	2,000	0
031200	5852	Confidential Funds	2,000	0	2,000	2,000	2,000	0
031200	5860	Crime Prevention (<i>Grant Funded</i>)	677	0	1,000	1,000	1,000	0
031200	6001	Office Supplies	2,276	896	3,000	3,000	3,000	0
031200	6007	Repair and Maintenance Supplies	1,266	0	1,600	1,600	1,600	0
031200	6008	Vehicle and Power Equipment - Fuel	21,494	16,907	34,500	60,000	60,000	25,500
031200	6009	Vehicle and Power Equipment - Supplies	4,149	531	5,000	5,000	5,000	0
031200	6010	Police Supplies	9,588	10,362	9,610	9,610	9,610	0
031200	6011	Uniforms and Wearing Apparel	5,432	2,664	6,000	6,000	6,000	0

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
031200	6012	Books and Subscriptions	2,770	2,102	2,500	2,800	2,800	300
031200	6013	School/LE Programs/Special Event Coverage for Market Days and Fireworks	2,690	0	2,700	2,700	2,700	0
031200	8101	Machinery and Equipment	4,608	1,236	5,000	5,000	5,000	0
031200	8102	Furniture and Fixtures	1,491	998	2,250	2,250	2,250	0
031200	8103	Communications	3,121	981	2,260	2,260	2,260	0
031200	8105	Motor Vehicle Purchase	0	0	0	0	0	0
031200	8110	Information Technology	0	79,200	79,200	0	0	(79,200)
		TOTAL SHERIFF	1,444,588	913,315	1,305,157	1,504,113	1,511,163	198,956

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PUBLIC SAFETY							
DEPARTMENT	ENHANCED - 911 EMERGENCY DISPATCH SYSTEM 31400							
DIVISION-ACTIVITY	OTHER PROTECTION	3506						
ACTIVITY CODE	031400							
031400	1100	Salaries and Wages - Compensation Board Reimbursable	66,893	38,155	140,756	155,184	155,184	14,428
031400	1104	Salaries and Wages - Locally Funded	10,928	0	148,550	241,442	241,442	92,892
031400	1200	Overtime Compensation	6,575	7,262	10,000	10,000	10,000	0
031400	1300	Salaries and Wages - Part Time	35,045	15,604	38,670	38,670	38,670	0
031400	2100	FICA (7.65%)	8,677	4,191	25,855	34,065	34,065	8,210
031400	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	6,264	3,392	25,227	36,966	36,966	11,738
031400	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	19,542	9,672	9,672	21,000	21,000	11,328
031400	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	379	205	190	190	190	0
031400	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	388	210	1,562	2,142	2,142	580
031400	3320	Maintenance Service Contracts	30,101	26,930	33,610	25,205	25,205	(8,405)
031400	5230	Telephone	592	670	1,460	1,460	1,460	0
031400	5231	Telephone (E911 Trunks & NCM System)	5,191	1,889	9,000	9,000	9,000	0
031400	5510	Travel (mileage)	0	0	450	450	450	0
031400	5530	Travel (subsistence and lodging)	0	0	1,000	1,000	1,000	0
031400	5540	Travel (convention and education)	444	270	1,000	1,000	1,000	0
031400	5810	Dues and Memberships	390	453	1,000	1,000	1,000	0
031400	6001	Office Supplies	1,437	332	1,800	1,800	1,800	0
031400	8101	Machinery & Equipment	2,489	881	2,700	2,700	2,700	0
TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM			195,335	110,116	452,503	583,273	583,273	130,770

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	FIRE PROTECTION SERVICES 32200						
	DIVISION-ACTIVITY	FIRE AND RESCUE SERVICES						
	ACTIVITY CODE	032200						
032200	5650	State Forester <i>(Pass through funds)</i>	2,283	2,283	2,300	2,300	2,300	0
032200	5660	Mathews Volunteer Fire Dept. - VA. Fire Program <i>(Pass through funds)</i>	34,215	43,750	25,000	25,000	25,000	0
032200	5699	Mathews Volunteer Fire Dept. - Local Contribution	175,000	43,750	175,000	200,000	200,000	25,000
		TOTAL FIRE PROTECTION SERVICES	211,498	89,783	202,300	227,300	227,300	25,000
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	AMBULANCE AND RESCUE SERVICES 32300						
	DIVISION-ACTIVITY	FIRE AND RESCUE SERVICES						
	ACTIVITY CODE	032300						
032300	5661	MVRS. - Two-For-Life Funds <i>(Pass through funds)</i>	0	0	7,000	10,000	10,000	3,000
032300	5699	Mathews Vol. Rescue Squad - Local Contribution	243,000	111,506	243,000	243,000	243,000	0
		TOTAL AMBULANCE AND RESCUE SERVICES	243,000	111,506	250,000	253,000	253,000	3,000
	FUNCTION	PUBLIC SAFETY						
	DEPARTMENT	EMERGENCY SERVICES AND PENINSULA EMERGENCY MEDICAL SERVICES COUNCIL 32400						
	DIVISION-ACTIVITY	OTHER PROTECTION						
	ACTIVITY CODE	032400						
032400	1300	Salaries and Wages - Part Time (20 hrs/wk)	26,120	18,086	28,756	30,191	30,191	1,435
032400	2100	FICA (7.65%)	1,945	1,384	2,200	2,310	2,310	110
032400	3100	Professional Services	0	0	500	500	500	0
032400	3150	Communications Tower Lease <i>(Fire, Rescue & Sheriff)</i>	6,931	3,144	4,200	4,200	4,200	0
032400	3320	Maintenance Service Contract <i>(Code Red)</i>	11,834	9,800	10,000	10,000	10,000	0
032400	3330	Repairs to Vehicle	845	14	0	0	0	0
032400	5230	Telephone	1,475	292	1,050	1,050	1,050	0
032400	5305	Motor Vehicle Insurance	986	1,021	0	0	0	0
032400	5510	Travel <i>(mileage - OES and EMS)</i>	0	0	2,000	0	0	(2,000)
032400	5530	Travel <i>(subsistence & lodging)</i>	312	84	500	500	500	0
032400	5540	Travel <i>(convention and education)</i>	0	325	1,500	3,000	3,000	1,500
032400	5699	Peninsula Emergency Medical Services Council, Inc.- Local Contribution	1,132	1,123	1,393	1,386	1,386	(7)
032400	5810	Dues and Memberships	350	0	425	425	425	0
032400	6001	Office Supplies	324	21	0	0	0	0
032400	6008	Vehicle Fuel	0	0	0	1,500	1,500	1,500
032400	8107	Machinery & Equipment	0	0	1,500	0	0	(1,500)

<i>Mathews County Budget</i> <i>Amended August 23, 2022</i>	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
		<i>December 31, 2021</i>	<i>May 11, 2021</i>			
TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	52,254	35,293	54,024	55,062	55,062	1,038

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		PUBLIC SAFETY						
		JUVENILE DETENTION FACILITIES						
		CORRECTION AND DETENTION						
		033203						
033203	7001	Regional Juvenile Detention Facility (Merrimac Center)	19,004	7,400	14,799	8,057	8,057	(6,742)
		TOTAL J & D RELATIONS DETENTION FACILITIES	19,004	7,400	14,799	8,057	8,057	(6,742)
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		PUBLIC SAFETY						
		GROUP HOME FACILITIES						
		CORRECTION AND DETENTION						
		033204						
033204	5654	Colonial Group Home Commission Services (VJCCCA) <i>(Crossroads, Project Insight, Community Supervision and Psychological Services)</i>	63,996	10,428	35,738	28,459	28,459	(7,279)
		TOTAL GROUP HOME DETENTION FACILITIES	63,996	10,428	35,738	28,459	28,459	(7,279)
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		PUBLIC SAFETY						
		MIDDLE PENINSULA REGIONAL SECURITY CENTER (JAIL)						
		CORRECTION AND DETENTION						
		033205						
033205	5699	Local Probation and Pretrial Services	0	5,900	5,900	6,600	6,600	700
033205	7002	Regional Jail - Local Contribution	504,303	310,869	585,579	671,324	671,324	85,745
		TOTAL REGIONAL SECURITY CENTER	504,303	316,769	591,479	677,924	677,924	86,445
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		JUDICIAL ADMINISTRATION						
		COURT SERVICE UNIT & NON-SECURE DETENTION						
		CORRECTION AND DETENTION						
		033300						
033300	5699	Court Service Unit & Non-Secure Detention	7,431	3,088	14,799	14,799	14,799	0
		TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	7,431	3,088	14,799	14,799	14,799	0

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PUBLIC SAFETY							
DEPARTMENT	BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS 34400							
DIVISION-ACTIVITY	BUILDING INSPECTIONS & FLOOD PLAIN MANAGEMENT							
ACTIVITY CODE	034400							
034400	1100	Salaries and Wages	108,680	58,461	111,354	121,718	121,718	10,364
034400	1300	Salaries and Wages - Part Time Clerical	0	0	2,081	0	0	(2,081)
034400	2100	FICA (7.65%)	8,164	4,400	8,678	9,311	9,311	634
034400	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	9,477	5,098	9,710	11,344	11,344	1,634
034400	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	19,542	9,672	31,764	34,464	34,464	2,700
034400	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	1,119	602	601	657	657	56
034400	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, FY22, FY23)	355	0	546	596	596	51
034400	3330	Repairs to Vehicles	0	0	250	250	250	0
034400	5210	Postage	0	0	150	150	150	0
034400	5230	Telephone	1,887	1,377	2,400	2,400	2,400	0
034400	5305	Motor Vehicle Insurance	493	511	332	1,489	1,489	1,157
034400	5410	Maintenance Service Agreements (Copier)	2,960	493	1,500	1,500	1,500	0
034400	5530	Travel (subsistence and lodging)	409	0	150	150	150	0
034400	5540	Travel (convention and education)	0	0	300	300	300	0
034400	5810	Dues and Memberships	45	0	300	300	300	0
034400	6001	Office Supplies	1,491	536	900	900	900	0
034400	6008	Vehicle and Power Equipment Supplies (Fuel)	0	0	2,000	2,000	2,000	0
034400	6012	Books and Subscriptions	0	0	500	500	500	0
034400	8102	Furniture & Fixtures	147	0	0	0	0	0
034400	9999	Building Permit S/Chg Pmt to State - (9999)	913	628	900	1,300	1,300	400
TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS			155,682	81,778	174,416	189,330	189,330	14,914

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PUBLIC SAFETY							
DEPARTMENT	ANIMAL CONTROL - 035100							
DIVISION-ACTIVITY	OTHER PROTECTION							
ACTIVITY CODE	035100							
035100	1100	Salaries & Wages - Full Time	37,066	41,479	36,099	75,561	75,561	39,462
035100	1300	Salaries & Wages - Part time (<i>Up to 29 hours per week</i>)	29,943	2,983	22,689	0	0	(22,689)
035100	2100	FICA (<i>7.65%</i>)	4,696	3,176	4,497	5,780	5,780	1,283
035100	2210	Retirement - VRS (<i>11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23</i>)	2,945	3,177	3,148	7,042	7,042	3,894
035100	2300	Hospital/Medical Plan (<i>0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23</i>)	480	5,460	600	22,284	22,284	21,684
035100	2310	Hybrid Disability Insurance (<i>Specific EE's only - current rate of .00528%</i>)	178	100	166	166	166	0
035100	2400	Group Insurance - VRS (<i>.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22, FY23</i>)	348	375	195	408	408	213
035100	2400	VRS - Retiree Health Insurance Credit (<i>.0038% of EE Salary for FY18</i>) (<i>.0049% for FY19, FY20, FY21, FY22, FY23</i>)	0	0	177	370	370	193
035100	3110	Professional Health Services	308	1,575	1,000	1,000	1,000	0
035100	3111	Professional Health Services - Rabies Clinic	569	0	0	0	0	0
035100	3330	Repairs to Vehicles	0	129	600	600	600	0
035100	3600	Advertising	162	0	50	50	50	0
035100	3840	GM Humane Society Payments	24,000	10,000	25,000	25,000	25,000	0
035100	5210	Postage	0	0	50	50	50	0
035100	5230	Telephone (<i>Cell</i>)	1,167	675	1,300	1,300	1,300	0
035100	5305	Motor Vehicle Insurance	986	1,021	370	1,448	1,448	1,078
035100	5510	Travel (<i>Mileage</i>)	282	161	600	600	600	0
035100	5530	Travel (<i>Subsistence and Lodging</i>)	16	0	780	780	780	0
035100	5540	Travel (<i>Convention and Education</i>)	1,275	1,743	2,000	2,000	2,000	0
035100	5810	Dues and Memberships	95	0	200	200	200	0
035100	6001	Office Supplies	659	183	500	500	500	0
035100	6002	Food Supplies/Food Service Supplies	0	0	100	100	100	0
035100	6004	Medical Supplies	0	24	200	200	200	0
035100	6008	Vehicle and Power Equipment (<i>Fuel</i>)	0	0	2,000	3,600	3,600	1,600
035100	6010	Police Supplies	345	155	600	600	600	0
035100	6011	Uniforms and Wearing Apparel	322	523	500	500	500	0
035100	8101	Machinery and Equipment	0	0	300	1,000	1,000	700
035100	8103	Communications	341	0	300	300	300	0
TOTAL ANIMAL CONTROL			106,184	72,940	104,021	151,440	151,440	47,419

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		PUBLIC SAFETY						
		MEDICAL EXAMINER 35300						
		OTHER PROTECTION						
		035300						
035300	3110	Medical Examiner's Fees	200	80	100	100	100	0
		TOTAL MEDICAL EXAMINER	200	80	100	100	100	0
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		PUBLIC WORKS						
		STREET LIGHTS 41320						
		MAINTENANCE OF HIGHWAYS, STREETS, BRIDGES & SIDEWALKS						
		041320						
041320	5110	Electrical Services	16,292	0	18,000	18,000	18,000	0
		TOTAL STREET LIGHTS	16,292	0	18,000	18,000	18,000	0
		FUNCTION						
		DEPARTMENT						
		DIVISION-ACTIVITY						
		ACTIVITY CODE						
		PUBLIC WORKS						
		SOLID WASTE MANAGEMENT 42400						
		SANITATION AND WASTE REMOVAL						
		042400						
042400	3800	Transfer Station O & M, Disposal	658,344	337,732	675,463	828,963	828,963	153,500
042400	3820	Drop-off Recycling Program	0	2,650	0	0	0	0
042400	3821	Household Chemicals Recycling Program	4,800	25,026	0	0	0	0
042400	5699	Virginia Peninsulas PSA-Local Contribution Administrative Services	50,052	0	0	0	0	0
042400	5699	Virginia Peninsulas PSA-Local Contribution - Vehicle Maintenance Facility	0	0	0	0	0	0
		TOTAL SOLID WASTE MANAGEMENT	713,196	365,408	675,463	828,963	828,963	153,500

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PUBLIC WORKS							
DEPARTMENT	MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS 43200							
DIVISION-ACTIVITY	GENERAL PROPERTIES							
ACTIVITY CODE	043200							
043200	1100	Salaries and Wages	93,176	77,016	167,139	158,270	158,270	(8,869)
043200	2100	FICA (7.65%)	6,235	5,157	12,786	12,108	12,108	(678)
043200	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	8,029	6,572	14,575	14,751	14,751	176
043200	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	28,993	21,102	9,672	44,976	44,976	35,304
043200	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	307	241	228	401	401	173
043200	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22, FY23)	948	776	903	1,300	1,300	397
043200	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, FY22, FY23)	0	0	819	776	776	(43)
043200	3100	Professional Services	2,200	0	0	0	0	0
043200	3310	Repairs & Maintenance	148,193	111,153	100,000	120,000	120,000	20,000
043200	3312	Maintenance (Hole in the Wall Sewage System)	36,210	17,328	3,300	3,300	3,300	0
043200	3320	Maintenance Service Contracts	92,405	45,501	89,000	100,000	100,000	11,000
043200	3321	Contractual Services (Janitorial)	56,776	0	0	0	0	0
043200	3330	Repairs-Vehicles	10,584	2,605	2,500	3,200	3,200	700
043200	5110	Electrical Services	132,379	60,046	140,000	140,000	140,000	0
043200	5120	Fuel Oil & Propane (Heating Services)	13,664	3,833	20,000	20,000	20,000	0
043200	5130	Sewage Services	9,648	2,731	25,000	25,000	25,000	0
043200	5131	Water Services (Water Coolers)	3,502	1,438	4,400	4,400	4,400	0
043200	5140	Refuse Collection	7,333	2,600	6,000	6,000	6,000	0
043200	5230	Telephone (Including Maintenance Equipment at Liberty Square and Social Services)	8,999	943	16,700	16,700	16,700	0
043200	5301	Boiler Insurance	4,146	4,415	3,960	4,646	4,646	686
043200	5305	Motor Vehicle Insurance (Including Social Services 4 Vehicles)	1,480	2,043	1,662	3,826	3,826	2,164
043200	5308	Property, General Liability, Inland Marine and Cyber	30,882	35,155	27,947	35,000	35,000	7,053
043200	5309	Flood Insurance	12,098	13,775	8,700	13,775	13,775	5,075
043200	5530	Travel (subsistence & lodging)	0	0	0	0	0	0
043200	6001	Office Supplies	5,081	3,699	400	2,000	2,000	1,600
043200	6003	Agricultural Supplies (Mosquito Control)	0	0	1,500	1,500	1,500	0
043200	6005	Janitorial Supplies	12,897	4,424	5,000	9,000	9,000	4,000
043200	6007	Repairs and Maintenance Supplies	0	0	600	600	600	0
043200	6008	Vehicle and Power Equipment Supplies (Fuel)	207	0	5,000	7,000	7,000	2,000
043200	6009	Vehicle and Power Equipment Supplies	0	0	100	100	100	0
043200	6011	Uniforms and Wearing Apparel	0	305	100	500	500	400
043200	6014	Flags, including those purchased for resale	0	0	1,000	1,000	1,000	0
043200	6015	Signs	0	0	0	1,000	1,000	1,000
043200	8101	Machinery and Equipment	213	42,925	500	10,000	10,000	9,500
TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS			726,585	465,784	669,490	761,128	761,128	91,638

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE	
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET		
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023		
				<i>December 31, 2021</i>	<i>May 11, 2021</i>				
		FUNCTION	HEALTH AND WELFARE						
		DEPARTMENT	HEALTH DEPARTMENT 51200						
		DIVISION-ACTIVITY	HEALTH						
		ACTIVITY CODE	051200						
051200	5610	Health Department - Local Contribution (<i>Three Rivers Health District</i>)	138,858	83,567	167,133	157,708	157,708	(9,425)	
		TOTAL HEALTH DEPARTMENT	138,858	83,567	167,133	157,708	157,708	(9,425)	
		FUNCTION	HEALTH AND WELFARE						
		DEPARTMENT	GLOUCESTER-MATHEWS CARE CLINIC 51400						
		DIVISION-ACTIVITY	HEALTH						
		ACTIVITY CODE	051400						
051400	5699	Gloucester-Mathews Care Clinic- Local Contribution	8,000	8,000	8,000	8,000	8,000	0	
		TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	8,000	8,000	0	
		FUNCTION	HEALTH AND WELFARE						
		DEPARTMENT	MIDDLE PENINSULA-NORTHERN NECK COMMUNITY SERVICES BOARD AND PULLER CENTER (Versability Resources) 52200						
		DIVISION-ACTIVITY	MENTAL HEALTH AND MENTAL RETARDATION						
		ACTIVITY CODE	052200						
052200	5620	Community Services Board - Local Contribution	33,130	16,565	33,130	33,364	33,364	234	
052200	5699	Puller Center (Versability Resources) - Local Contribution	5,000	5,000	5,000	5,000	5,000	0	
		TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	38,130	21,565	38,130	38,364	38,364	234	

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	HEALTH AND WELFARE							
DEPARTMENT	CHESAPEAKE BAY AGENCY ON AGING, INC., AND RETIRED SENIOR VOLUNTEER PROGRAM 53230							
DIVISION-ACTIVITY	WELFARE/SOCIAL SERVICES							
ACTIVITY CODE	053230							
053230	3400	Local Contribution - Bay Transit - Transit Services	0	0	40,400	40,400	40,400	0
053230	5699	Local Contribution - Bay Aging - Aging Services	17,263	29,012	13,898	13,898	13,898	0
053230	5699	Section 8 - Voucher Program	0	0	3,725	3,724	3,724	(1)
TOTAL AGENCY ON AGING & BAY TRANSIT			17,263	29,012	58,023	58,022	58,022	(1)

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		MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
		ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
			<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	EDUCATION						
DEPARTMENT	RAPPAHANNOCK COMMUNITY COLLEGE 68000						
DIVISION-ACTIVITY	COMMUNITY COLLEGES						
ACTIVITY CODE	068000						
068000	5699 Rappahannock Community College - Local Operating Contribution	7,270	7,270	7,270	7,270	7,270	0
	TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	7,270	7,270	7,270	7,270	7,270	0

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PARKS, RECREATION AND CULTURAL							
DEPARTMENT	PARKS AND RECREATION 71000							
DIVISION-ACTIVITY	ADMINISTRATION, OPERATION AND MAINTENANCE OF PARKS, PLAYGROUNDS AND RECREATION CENTERS							
ACTIVITY CODE	071000							
071000	3160	Contractual Services (YMCA)	85,000	42,500	65,000	65,000	65,000	0
071000	3160	Contractual Services (YMCA - Shelter Lease Agreement 2017 - 2027)	0	5,500	20,000	20,000	20,000	0
071000	5600	Contribution - Mathews Little League	5,500	10,000	6,500	6,500	6,500	0
071000	5699	Contribution - Boys & Girls Club	10,000	3,276	10,000	10,000	10,000	0
071000	6003	Agricultural Supplies - Baseball Field Maintenance (MHS)	3,500	0	3,500	3,500	3,500	0
071000		Civil War Trails-Tourism	0	0	0	1,600	1,600	1,600
TOTAL PARKS AND RECREATION			104,000	61,276	105,000	106,600	106,600	1,600

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	PARKS, RECREATION AND CULTURAL							
DEPARTMENT	MEMORIAL (PUBLIC) LIBRARY 73100							
DIVISION-ACTIVITY	LIBRARY ADMINISTRATION							
ACTIVITY CODE	073100							
073100	1100	Salaries and Wages - Full-time Staff	108,543	73,342	117,271	123,135	123,135	5,864
073100	1102	Salaries and Wages - Director	66,026	30,341	69,350	76,459	76,459	7,109
073100	1300	Salaries and Wages - Part time	52,073	18,974	58,563	61,491	61,491	2,928
073100	2100	FICA (7.65%)	16,245	8,837	18,757	19,973	19,973	1,216
073100	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	15,226	8,983	16,273	17,405	17,405	1,131
073100	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	33,186	16,392	33,384	31,574	31,574	(1,810)
073100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	222	186	202	215	215	13
073100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21, FY22 and FY23)	1,799	1,061	1,008	519	519	(489)
073100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, FY22, FY23)	0	0	914	467	467	(447)
073100	3000	Professional Services - Training	2,952	1,480	6,500	6,500	6,500	0
073100	3001	Professional Services - C4K Leadership Grant Program	17,481	0	17,481	17,481	17,481	0
073100	3160	Computer/Installation & Maintenance	15,110	16,236	19,000	19,000	19,000	0
073100	3310	Repairs and Maintenance	260	0	1,000	1,000	1,000	0
073100	3320	Maintenance Service Contracts (Including HVAC/Controls)	15,894	13,462	15,500	15,500	15,500	0
073100	3600	Advertising	1,309	0	5,000	5,000	5,000	0
073100	5210	Postage	1,197	414	1,500	1,500	1,500	0
073100	5230	Telephone	8,549	9,421	3,900	3,900	3,900	0
073100	5240	VA Database User Fee	21,699	10,106	19,500	19,500	19,500	0
073100	5410	Lease/Rent of Equipment	3,952	1,701	4,000	4,000	4,000	0
073100	5510	Travel (mileage)	101	0	500	500	500	0
073100	5540	Travel (Convention & Education)	380	0	800	800	800	0
073100	5810	Dues and Memberships	560	0	250	250	250	0
073100	6001	Office Supplies	2,981	1,908	3,000	3,000	3,000	0
073100	6012	Books and Subscriptions	29,596	17,295	35,000	35,000	35,000	0
073100	6014	Library Supplies	1,473	862	4,500	4,500	4,500	0
073100	8101	Machinery and Equipment	1,128	439	1,500	1,500	1,500	0
073100	8102	Furniture and Fixtures	1,126	771	1,000	1,000	1,000	0
TOTAL MEMORIAL (PUBLIC) LIBRARY			419,066	232,211	455,653	471,168	471,168	15,515

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	COMMUNITY DEVELOPMENT							
DEPARTMENT	PLANNING AND ZONING 81100							
DIVISION-ACTIVITY	PLANNING AND COMMUNITY DEVELOPMENT							
ACTIVITY CODE	081100							
081100	1100	Salaries and Wages	158,924	105,475	192,476	238,213	238,213	45,737
	1300	Salarie PT Wages	0	0	0	3,200	3,200	3,200
081100	2100	FICA (7.65%)	11,561	7,707	14,724	18,223	18,223	3,499
081100	2210	Retirement - VRS (11.26% for FY19 and FY20, 8.72% for FY21, FY22, 9.32% FY23)	13,401	8,811	16,784	20,772	20,772	3,988
081100	2300	Hospital/Medical Plan (0% increase for FY20, 7.5% increase for FY21, 4% decrease for FY22, 8.5% FY23)	29,752	15,972	51,480	31,764	31,764	(19,716)
081100	2310	Hybrid Disability Insurance (Specific EE's only - current rate of .00528%)	365	353	235	235	235	0
081100	2400	Group Insurance - VRS (.53% for FY15 and FY16; .52% for FY17-FY20, .54% FY21, FY22 and FY23)	1,583	1,041	1,039	1,286	1,286	247
081100	2400	VRS - Retiree Health Insurance Credit (.0038% of EE Salary for FY18) (.0049% for FY19, FY20, FY21, FY22, FY23)	0	0	943	0	0	(943)
081100	3100	Professional Services	370,797	5,204	15,000	15,000	15,000	0
081100	3311	Property Maintenance Fund	0	0	1,000	3,900	3,900	2,900
081100	3320	Maintenance Service Contracts	1,236	618	1,300	1,300	1,300	0
081100	3330	Repairs to Vehicles (Staff Car)	1,383	40	500	500	500	0
081100	3500	Printing and Binding	0	80	200	200	200	0
081100	3600	Advertising	2,503	2,176	2,000	2,000	2,000	0
081100	5210	Postage	146	7	400	400	400	0
081100	5230	Telephone	4,403	1,644	3,500	3,500	3,500	0
081100	5305	Motor Vehicle Insurance (Staff Car, Pick-Up)	986	1,021	1,000	1,000	1,000	0
081100	5410	Rent/Lease of Equipment	3,253	3,034	4,620	4,620	4,620	0
081100	5510	Travel (mileage)	0	0	500	500	500	0
081100	5530	Travel (subsistence and lodging)	0	0	500	500	500	0
081100	5540	Travel (convention and education)	2,050	0	750	750	750	0
081100	6001	Office Supplies	120	301	1,000	1,000	1,000	0
081100	6008	Vehicle & Power Equipment (Fuel)	20	0	500	500	500	0
081100	6012	Books and Subscriptions	0	76	100	100	100	0
081100	6014	Maintenance of Maps	1,500	1,545	1,500	1,000	1,000	(500)
081100	6015	Signs & Sign Hardware	1,863	6,458	2,000	2,000	2,000	0
081100	8102	Furniture and Fixtures	0	0	100	100	100	0
TOTAL PLANNING AND ZONING			605,847	161,564	314,152	352,564	352,564	38,412

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			PLANNING COMMISSION AND BOARD OF ZONING APPEALS 81400					
DIVISION-ACTIVITY			PLANNING AND COMMUNITY DEVELOPMENT					
ACTIVITY CODE			081400					
081400	1100	Salaries - Board and Attorney	2,500	800	4,000	9,000	9,000	5,000
081400	2100	FICA (7.65%)	172	52	306	689	689	383
081400	5510	Travel (mileage)	0	0	0	0	0	0
081400	5530	Travel (subsistence and lodging)	0	0	500	500	500	0
081400	5540	Travel (convention and education)	0	0	500	500	500	0
TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS			2,672	852	5,306	10,689	10,689	5,383
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			LOCAL AND REGIONAL ECONOMIC DEVELOPMENT 81500					
DIVISION-ACTIVITY			ECONOMIC DEVELOPMENT					
ACTIVITY CODE			081500					
081500	5697	Bay School Contribution - (\$5,500 local contribution + \$4,500 Commission for the Arts state pass-through grant)	9,500	5,000	9,500	10,000	10,000	500
081500	5702	Mathews Visitor & Information Center (Director Support)	24,000	10,000	24,000	24,000	24,000	0
081500	5703	Mathews Visitor & Information Center (Tourism Marketing Support)	5,000	4,000	5,000	5,000	5,000	0
081500	5704	Middle Peninsula Alliance (\$5,000 total, split between County and EDA)	2,500	0	2,500	0	0	(2,500)
TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT			41,000	19,000	41,000	39,000	39,000	(2,000)
FUNCTION			COMMUNITY DEVELOPMENT					
DEPARTMENT			MIDDLE PENINSULA PLANNING DISTRICT COMMISSION 81800					
DIVISION-ACTIVITY			PLANNING AND COMMUNITY DEVELOPMENT					
ACTIVITY CODE			081800					
081800	5699	Middle Peninsula Planning District Commission	22,757	23,471	22,757	24,186	24,186	1,429
TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.			22,757	23,471	22,757	24,186	24,186	1,429

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE	
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET		
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023		
				<i>December 31, 2021</i>	<i>May 11, 2021</i>				
		FUNCTION	COMMUNITY DEVELOPMENT						
		DEPARTMENT	TIDEWATER SOIL AND WATER CONSERVATION DISTRICT 82400						
		DIVISION-ACTIVITY	ENVIRONMENTAL MANAGEMENT						
		ACTIVITY CODE	082400						
082400	5699	Soil and Water Conservation District - Local Contribution	6,000	6,000	6,000	6,000	6,000	0	
		TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	6,000	6,000	6,000	6,000	0	
		FUNCTION	COMMUNITY DEVELOPMENT						
		DEPARTMENT	WETLANDS BOARD 82600						
		DIVISION-ACTIVITY	PLANNING AND COMMUNITY DEVELOPMENT						
		ACTIVITY CODE	082600						
082600	1100	Salaries - Board	850	625	1,500	1,500	1,500	0	
082600	2100	FICA (7.65%)	65	48	115	115	115	0	
082600	5510	Travel (mileage)	0	0	100	100	100	0	
082600	5540	Travel (convention and education)	0	0	100	100	100	0	
		TOTAL WETLANDS BOARD	915	673	1,815	1,815	1,815	0	

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			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
	FUNCTION	COMMUNITY DEVELOPMENT						
	DEPARTMENT	LITTER CONTROL PROGRAM 82800						
	DIVISION-ACTIVITY	ENVIRONMENTAL MANAGEMENT						
	ACTIVITY CODE	082800						
082800	5699	Litter Control Management Services <i>(Grant Pass-through to MCVIC)</i>	5,608	7,981	5,608	5,608	5,608	0
		TOTAL LITTER CONTROL PROGRAM	5,608	7,981	5,608	5,608	5,608	0
	FUNCTION	COMMUNITY DEVELOPMENT						
	DEPARTMENT	VIRGINIA TECH COOPERATIVE EXTENSION SERVICE 83200						
	DIVISION-ACTIVITY	HORTICULTURE AND FAMILY RESOURCES						
	ACTIVITY CODE	083200						
083200	1100	Salaries and Wages	20,933	5,840	21,704	24,205	24,205	2,501
083200	2000	Fringe Payment	7,356	2,136	7,713	7,713	7,713	0
083200	5230	Telephone	1,488	625	1,500	1,500	1,500	0
083200	5540	Travel <i>(convention and education)</i>	270	425	1,810	1,810	1,810	0
083200	5698	Contribution to Jamestown 4-H Center	213	14	1,400	1,400	1,400	0
083200	5810	Dues and Memberships	130	130	130	130	130	0
083200	6013	Educational and Recreational Supplies	828	0	2,000	1,600	1,600	(400)
083200	6016	Other Operating Supplies	0	0	500	900	900	400
		TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	31,217	9,170	36,757	39,258	39,258	2,501

Mathews County Budget
Amended August 23, 2022

			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	DEBT SERVICE							
DEPARTMENT	DEBT SERVICE - PRINCIPAL AND INTEREST 95000							
DIVISION-ACTIVITY	PRINCIPAL AND INTEREST ON LOANS							
ACTIVITY CODE	095000							
095000	9101	Debt Service - New Courthouse Principal <i>(retires 4/1/2023)</i>	465,000	511,642	511,642	505,000	505,000	(6,642)
095000	9111	Debt Service - New Courthouse Interest	54,280		44,996	11,677	11,677	(33,319)
095000	9102	Debt Service - New Rescue Squad Bldg - Principal <i>(retires 4/1/2023)</i>	70,000	80,000	84,100	80,000	80,000	(4,100)
095000	9112	Debt Service - New Rescue Squad Bldg - Interest	9,994	4,100	8,200	2,050	2,050	(6,150)
	9107	Debt Service-Public Safety Radios Principal	0	0	0	268,267	268,267	268,267
	9117	Debt Service-Public Safety Radios Interest	0	0	0	25,750	25,750	25,750
TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST			599,274	595,742	648,938	892,744	892,744	243,806
TOTAL COUNTY BUDGET EXCLUDING CAPITAL PROJECTS			8,924,945	5,319,339	9,184,408	10,532,648	10,539,698	1,347,790

*Mathews County Budget
Amended August 23, 2022*

			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUNCTION	TRANSFERS TO OTHER FUNDS							
DEPARTMENT	TRANSFERS TO OTHER FUNDS 099000							
DIVISION-ACTIVITY	TRANSFERS TO OTHER FUNDS							
ACTIVITY CODE	099000							
999201	0001	Transfers from General Fund to VPA Fund (Social Services) 201	511,383	294,785	783,141	901,764	901,764	118,623
999205	0001	Transfers from General Fund to School Fund (205) - Operations	8,747,188	2,646,917	9,226,860	10,067,080	8,738,860	840,220
999310	0001	Transfers from General Fund (Committed Reserves) to Capital Improvements Fund 310	220,603	0	920,625	170,000	170,000	(750,625)
	0001	Transfers to Broadband Infrastructure Maintenance	0	0	0	194,904	194,904	
TOTAL TRANSFERS TO OTHER FUNDS			9,479,175	2,941,702	10,930,626	11,333,748	10,005,528	403,122
TOTAL COUNTY BUDGETED EXPENDITURES			18,404,120	8,261,041	20,115,034	21,866,396	20,545,226	1,751,362
LESS TRANSFER TO SOCIAL SERVICES FUND (Including CSA)			511,383	294,785	783,141	901,764	901,764	118,623
LESS TRANSFER TO SCHOOL FUND			8,747,188	2,646,917	9,226,860	10,067,080	8,738,860	840,220
LESS TRANSFERS TO OTHER FUNDS (Capital Improvements Fund and Project Funds)			220,603	0	920,625	364,904	364,904	(750,625)
TOTAL COUNTY GENERAL FUND OPERATING BUDGET			8,924,945	5,319,339	9,184,408	10,532,648	10,539,698	1,348,240
Total General Fund (100) Revenues			18,060,312	11,013,683	19,420,353	20,604,831	20,604,831	1,184,478
Total General Fund (100) Expenditures			18,404,120	8,261,041	20,115,034	21,866,396	20,545,226	1,751,362
Difference			(343,808)	2,752,642	(694,682)	(1,261,566)	59,605	(566,884)

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 31, 2021</i>	<i>May 11, 2021</i>			

MEALS TAX FUND - 112

*Mathews County Budget
Amended July 26, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 1, 2021</i>	<i>May 11, 2021</i>			

REVENUES

MEALS TAX FUND (LOCAL) REVENUE SOURCES

012080	2021	Meals Tax Revenue (Fund Balance)	293,653	170,386	205,000	728,178	728,178	523,178
TOTAL LOCAL REVENUE SOURCES			293,653	170,386	205,000	728,178	728,178	523,178
TOTAL LOCAL REVENUE MEALS TAX FUND:			293,653	170,386	205,000	728,178	728,178	523,178

MEALS TAX FUND EXPENDITURES - TRANSFERS TO CAPITAL IMPROVEMENTS FUND

999310	0001	Transfer to Capital Improvements Fund			130,000	728,178	728,178	598,178
999205	0100	Transfer to School Fund for CIP (\$25k for THMS Boilers, \$50k for Window Replacement/Repair)			75,000	0	0	(75,000)
094100	8103	Technology Expense (ERP Replacement)			0	0	0	0
094100	8109	Infrastructure Maintenance (Fire Dept.)	50,000	50,000	0	0	0	0
TOTAL MEALS TAX FUND EXPENDITURES			50,000	50,000	205,000	728,178	728,178	523,178
Total Meals Tax Fund (112) - Revenues			293,653	170,386	205,000	728,178	728,178	523,178
Total Meals Tax Fund (112) - Expenditures			50,000	50,000	205,000	728,178	728,178	523,178
Difference			243,653	120,386	0	0	0	0

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 31, 2021</i>	<i>May 11, 2021</i>			

BROADBAND FUND - FUND 114

*Mathews County Budget
Amended July 26, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 1, 2021</i>	<i>May 11, 2021</i>			

REVENUES

BROADBAND FUND (LOCAL) REVENUE SOURCES

018990	0042	Donations	0	0	0	0	0	0
999100	0120	Transfers from ARP Fund (120)	0	0	0	777,710	777,710	777,710
999100	0100	Transfers from Fund Balance	0	0	0	194,904	194,904	194,904
TOTAL LOCAL REVENUE SOURCES			0	0	0	972,614	972,614	972,614

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0011	CARES Act Grant	(15,016)	15,016	0	0	0	0
033000	0019	CARES Broadband Fund	212,841		0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			197,825	15,016	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE BROADBAND FUND:			197,825	15,016	0	972,614	972,614	972,614

EXPENDITURES

FUNCTION **BROADBAND FUND**
DEPARTMENT **CAPITAL PROJECTS - 094100**
DIVISION-ACTIVITY **BROADBAND FUND**
ACTIVITY CODE **094101**

094100	8104	Infrastructure Maintenance	197,825	0	0	972,614	972,614	972,614
TOTAL BROADBAND FUND EXPENDITURES:			197,825	0	0	972,614	972,614	972,614
Total Broadband Fund (114) - Revenues			197,825	15,016	0	972,614	972,614	972,614
Total Broadband Fund (114) - Expenditures			197,825	0	0	972,614	972,614	972,614
Difference			0	15,016	0	0	0	0

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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31,2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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VA PORT AUTHORITY GRANT FUND - FUND 115

*Mathews County Budget
Amended July 26, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 1,2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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REVENUES

VA PORT AUTHORITY GRANT FUND (LOCAL) REVENUE SOURCES

999100	0100	Transfers from General Fund Committed Reserves/Local Contribution	0	0	0	0	0	0
TOTAL LOCAL REVENUE SOURCES			0	0	0	0	0	0

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0007	VA Port Authority Grant	0	0	1,500,000	1,500,000	1,500,000	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			0	0	1,500,000	1,500,000	1,500,000	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE VA PORT AUTHORITY GRANT FUND:			0	0	1,500,000	1,500,000	1,500,000	0

EXPENDITURES

FUNCTION VA PORT AUTHORITY GRANT FUND
DEPARTMENT CAPITAL PROJECTS - 094100
DIVISION-ACTIVITY VA PORT AUTHORITY GRANT FUND
ACTIVITY CODE 094101

094100	3100	Professional Services	0	29,453	0	19,000	19,000	19,000
094100	3600	Advertising	0	128	0	0	0	0
094100	8100	Hole in the Wall Dredging	0	600	0	1,344,636	1,344,636	1,344,636
094100	8103	Construction Management	0	30,180	0	136,364	136,364	136,364

TOTAL VA PORT AUTHORITY GRANT FUND EXPENDITURES:			0	60,361	0	1,500,000	1,500,000	1,500,000
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Total VA Port Authority Grant Fund (115) - Revenues			0	0	1,500,000	1,500,000	1,500,000	0
Total VA Port Authority Grant Fund (115) - Expenditures			0	60,361	0	1,500,000	1,500,000	1,500,000
Difference			0	(60,361)	1,500,000	0	0	(1,500,000)

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 31,2021 May 11, 2021

AMERICA RESCUE PLAN ACT FUND (120)

*Mathews County Budget
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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 1,2021 May 11, 2021

REVENUES

ARP ACT (LOCAL) REVENUE SOURCES

999999	9999	Beg. Use of Fund Balance	0	0	0	533,860	533,860	0
TOTAL LOCAL REVENUE SOURCES			0	0	0	533,860	533,860	0

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0019	Federal ARP Act Funds	80,813	777,937	0	343,850	343,850	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			80,813	777,937	0	343,850	343,850	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE ARP ACT PROGRAM:			80,813	777,937	0	877,710	877,710	0

EXPENDITURES

FUNCTION ARP ACT FUND - 120
DEPARTMENT ARP ACT FUND EXPENSES
DIVISION-ACTIVITY ARP ACT FUND
ACTIVITY CODE Fund 120

Broadband (2 Towers, BBAB Projected Expenses - see Fund 114)	244,077	0	0	777,710	777,710	0
Water & Wastewater Infrastructure	0	0	0	0	0	0
K-12 Schools (buses)	0	0	0	0	0	0
Housing and Homlessness	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Small Business Assistance	0	0	0	0	0	0
Health and Human Services (Security at HCG \$75k and Treasurer's Kiosk \$25k)	80,013	0	0	100,000	100,000	0

TOTAL ARP ACT FUND PROGRAM EXPENDITURES	324,090	0	0	877,710	877,710	0
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Total ARP Act Fund (120) - Revenues	80,813	777,937	0	877,710	877,710	0
Total ARP Act Fund (120) - Expenditures	324,090	0	0	877,710	877,710	0

Difference	(243,277)	777,937	0	0	0	0
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*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 31, 2021 May 11, 2021

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

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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 1, 2021 May 11, 2021

REVENUES

DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES

999100	0001	Transfer from General Fund (100) - Operations	511,383	294,785	527,891	646,514	646,514	118,623
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)			210,250	210,250	210,250	0
999100	0001	Transfer from General Fund (100) - CSA Legal Fees			30,000	30,000	30,000	0
018030	0014	Expenditure Refund - Local		3,195	0	0	0	0
TOTAL LOCAL REVENUE SOURCES			511,383	297,980	783,141	901,764	901,764	118,623

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

024010	0008	Administration and Assistance	359,269	200,544	435,749	414,851	425,339	(20,898)
024010	0015	CSA Administration	10,787	10,787	10,787	10,787	13,405	0
024010	0016	CSA Pool Funds (58% state; 42% local)	162,661	61,670	290,000	290,000	290,000	0
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES			532,717	273,001	736,536	715,638	728,744	(20,898)

FEDERAL GOVERNMENT REVENUE SOURCES

033000	0004	Federal Welfare Reimbursement	819,875	393,148	805,347	867,091	877,848	61,744
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			819,875	393,148	805,347	867,091	877,848	61,744
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES INCLUDING CSA			1,863,975	964,129	2,325,024	2,484,493	2,508,356	159,469

Mathews County Budget
Amended August 23, 2022

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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EXPENDITURES

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

053110	1100	Salaries & Wages - Board Members	3,000	1,500	3,000	3,000	3,000	0
053110	1101	Salaries & Wages <i>(Including CSA Coord & KIDSHELP Positions)</i>	787,411	430,610	829,080	1,013,844	1,011,642	184,764
053110	1734	General Administration <i>(include Fed & State)</i>	135,710	40,794	129,544	123,068	123,068	(6,476)
053110	2100	FICA	56,589	31,171	66,465	77,559	77,559	11,094
053110	2211	VRS Retirement	62,804	34,616	112,613	136,328	136,328	23,715
053110	2301	Health Insurance	131,039	73,052	178,776	175,560	175,560	(3,216)
053110	2310	Hybrid Disability Insurance <i>(.00528% of EE Monthly Creditable Comp)</i>	946	560	1,277	1,700	1,700	423
053110	2401	Group Insurance - VRS <i>(.53% for FY15 and FY16; .52% for FY17-FY20, .54% for FY21)</i>	3,889	2,143	3,969	4,923	4,923	954
053110	2600	Unemployment Tax	0	0	630	630	630	0
053110	2700	Workers' Compensation	0	0	0	2,441	2,441	2,441
053110	3000	Contractual Services	0	0	0	0	0	0
053110	5000	Other Charges/Materials & Supplies	0	0	0	0	0	0
053110	5301	Welfare Administration	151	0	0	0	0	0
053110	5302	Assistance/Purchased Services	329,551	180,077	430,361	378,622	402,069	(51,739)
053110	5303	Fostering Futures IV-E	6,976	2,043	0	0	0	0
053110	5305	Motor Vehicle Insurance	1,480	0	0	0	0	0
053110	5307	Public Officials Liability Insurance	816	0	1,040	816	816	(224)
053110	5711	Client Purchased Services	28,799	13,163	26,500	24,233	24,233	(2,267)
053110	8000	Capital Outlay	0	0	0	0	0	0
053500	1734	CSA Administration	0	0	18,829	18,829	19,130	0
053500	3110	CSA Pool Funds	314,868	90,025	522,940	520,989	520,989	(1,951)
TOTAL SOCIAL SERVICES EXPENDITURES INCLUDING CSA			1,864,029	899,752	2,325,024	2,482,542	2,504,088	157,518
Total Social Services Fund (201) Revenues (Including CSA)			1,863,975	964,129	2,325,024	2,484,493	2,508,356	159,469
Total Social Services Fund (201) Expenditures (Including CSA)			1,864,029	899,752	2,325,024	2,482,542	2,504,088	157,518
Difference			(54)	64,377	0	1,951	4,268	1,951

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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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**MATHEWS COUNTY SCHOOL DIVISION BUDGET - FUNDS 205, 206 & 207
FUND 205 - SCHOOL OPERATING BUDGET**

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 1, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

999100	0001	Transfer from General Fund (100) - Operations	8,738,860	2,646,917	9,058,860	9,899,080	8,738,860	0
999112	0001	Transfer from Meals Tax Fund (112) - Capital Outlay	0	0	168,000	168,000	0	0
TOTAL COUNTY REVENUE SOURCES:			8,738,860	2,646,917	9,226,860	10,067,080	8,738,860	840,220

COUNTY OF MATHEWS (OTHER LOCAL) REVENUE SOURCES

016120	0003	Rents	3,447	3,118	7,000	7,000	7,000	0
016120	0006	Special Fees - Tuition - Local	12,678	11,000	28,000	28,000	28,000	0
018030	0001	Rebates & Refunds	18,551	16,066	35,000	35,000	35,000	0
018990	0005	Sale of Supplies	0	0	300	300	300	0
018990	0008	Sale of Buses	1,561	0	500	500	500	0
018990	0009	Sale of Equipment	0	0	100	100	100	0
018990	0012	Other Funds	14,643	3,117	5,000	5,000	5,000	0
018990	0014	Donations/Grants	19,500	0	16,000	16,000	16,000	0
018990	0015	Donations/Grants - White Trust Grant	0	0	20,000	20,000	20,000	0
019000	0001	Medicaid Reimbursement - Recovered	115,039	20,691	0	85,000	85,000	85,000
019000	0002	E-Rate - Roveded Costs	20,830	24,717	0	21,000	21,000	21,000
TOTAL OTHER LOCAL REVENUE SOURCES:			206,250	78,709	111,900	217,900	217,900	106,000
TOTAL COUNTY OF MATHEWS AND OTHER LOCAL REVENUE SOURCES			8,945,110	2,725,626	9,338,760	10,284,980	8,956,760	946,220

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MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
	<i>December 31, 2021</i>	<i>May 11, 2021</i>			

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

CATEGORICAL AID - EDUCATION

024020	0001	Sales Tax Receipts	1,322,440	690,204	1,236,492	1,299,610	1,297,744	63,118
024020	0002	Basic School Aid	2,383,370	1,204,839	2,767,098	2,506,916	2,576,965	(260,182)
024020	0004	Remedial Summer School	3,428	0	0	23,633	23,633	23,633
024020	0007	Gifted Education - SOQ	22,716	11,085	25,641	22,662	22,662	(2,979)
024020	0008	Prevention, Intervention & Remediation - SOQ	69,005	34,319	77,892	72,034	72,034	(5,858)
024020	0012	Special Education - SOQ	339,025	168,612	382,686	377,165	377,165	(5,521)
024020	0014	Textbook Payments - SOQ	46,062	22,908	51,994	53,572	53,572	1,578
024020	0015	School Food Services	3,575	0	0	0	15,920	0
024020	0017	Vocational Education - SOQ	135,439	67,359	152,881	194,248	212,863	41,367
024020	0018	Remedial Summer School - Lottery	0	0	17,402	0	0	(17,402)
024020	0021	Social Security - SOQ	147,868	73,968	167,395	160,254	162,683	(7,141)
024020	0023	VRS Retirement - Teachers - SOQ	344,597	172,235	390,427	373,522	378,783	(16,905)
024020	0024	Lottery Proceeds	0	0	0	0	0	0
024020	0028	Reading Intervention - Lottery	15,479	0	0	0	0	0
024040	0031	Other State Funds (Foster Care Lottery)	0	0	30,336	0	0	(30,336)
024020	0031	Other Funds (Misc. State Grants)	0	0	33,114	80,000	77,686	46,886
024020	0037	SOL Algebra Readiness - Lottery	10,424	0	10,424	10,345	10,345	(79)
024020	0039	Workplace Readiness Skills/Compensation Supplement	0	32,606	15,190	175,677	82,543	160,487
024020	0040	Adult Education	8,387	0	8,386	8,233	8,233	(153)
024020	0041	Group Life - SOQ	10,286	5,116	11,611	11,331	11,331	(280)
024020	0042	Homebound - Categ.	1,064	0	3,286	0	0	(3,286)
024020	0046	Special Ed Homebound Payments	16,381	0	0	1,011	1,011	1,011
024020	0049	Industry Certification Costs	1,342	0	1,608	1,608	0	0
024020	0050	State Foster Care	522	0	531	307	307	(224)
024020	0051	State SPED Foster Care (Schools)	322	0	0	0	0	0
024020	0052	Career & Technical Education	5,429	0	3,472	5,795	5,795	2,323
024020	0064	Enrollment Loss	285,020	0	0	196,792	0	196,792
024020	0065	At Risk - Lottery	98,720	64,182	128,285	262,385	196,908	134,100
024020	0075	K-3 Primary Class Size Reduction	80,245	0	85,285	55,730	55,730	(29,555)
024020	0091	Mentor Teacher Program - Lottery	900	0	1,053	412	412	(641)
024020	0092	VA Workplace Readiness	1,568	0	373	373	0	0
024020	0099	National Board Cert Bonuses	2,500	0	0	0	0	0
024020	0280	Early Reading	0	0	15,479	61,168	37,381	45,689
024020	0290	English as a Second Language	3,124	1,736	5,555	7,612	6,920	2,057
024020	0291	Supplemental Per Pupil Lottery	200,000	0	146,140	200,000	200,000	53,860
024020	0293	Project Graduation	0	0	3,575	3,595	3,595	20
024040	0031	Misc. State School Money	5,366	5,800	0	0	0	0
024040	0032	SNAP State Security Grant	36,365	0	0	0	0	0
024040	0052	CTE Equipment	0	0	0	0	0	0
024040	0085	Education Technology State Grant	128,000	0	128,000	128,000	128,000	0
024040	0220	STEM Comp Team Grant	5,000	0	0	0	0	0
024040	0221	Learning Loss PPA	24,992	0	0	0	0	0
024040		Special Ed Regional Program	0	0	0	30,925	30,925	

Mathews County Budget
Amended August 23, 2022

	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
		<i>December 31, 2021</i>	<i>May 11, 2021</i>			
Virginia Preschool Initiative	0	0	0	118,742	75,231	
Other State Funds (Construction)	0	0	0	1,211,140	1,153,452	
1.8% Sales Tax	0	0	0	120,000	0	
Composit Index Hold Harmless	0	0	0	154,256	112,342	
Additional Assistance	0	0	0	161,882	0	
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	5,758,960	2,554,967	5,901,611	8,090,935	7,392,171	2,189,324

Mathews County Budget
Amended August 23, 2022

			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FEDERAL GOVERNMENT REVENUE SOURCES								
033000	0003	Title VI-B - Special Education	215,562	20,854	252,952	254,959	254,959	2,007
033000	0010	Title II - Part A	33,174	0	33,165	32,124	32,124	(1,041)
033000	0011	Medicaid Reimbursement	0	0	65,000	0	0	(65,000)
033000	0019	Pre-School (Other School Aid)	7,459	8,773	10,027	10,086	10,086	59
033084	0010	Title I	192,015	34,620	193,986	210,928	210,928	16,942
033084	0015	E-Rate	0	0	21,000	0	0	(21,000)
033084	0048	Carl Perkins Vocational Act	18,311	0	17,981	18,362	18,362	381
033084	0028	Title IV	0	0	13,708	13,708	13,708	0
033084	0394	Title III	0	849	1,981	1,981	1,981	0
033084	0424	Title II - Part A - ESSA	15,102	15,102	0	0	0	0
033084	0425	CARES Act ESSERF	103,463	25,075	0	664,347	664,347	664,347
033084	1019	CARES CRF K-12 Schools	165,484		0			0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			750,571	105,272	609,800	1,206,495	1,206,495	596,695
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES			15,454,641	5,385,865	15,850,171	19,582,410	17,555,426	3,732,239

Mathews County Budget
Amended August 23, 2022

MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
	<i>December 31, 2021</i>	<i>May 11, 2021</i>			

EXPENDITURES

FUNCTION EDUCATION
DEPARTMENT PUBLIC SCHOOL SYSTEM 61000
DIVISION-ACTIVITY ADMINISTRATION, OPERATION AND MAINTENANCE OF SCHOOLS
ACTIVITY CODE 061000 - FUND #205

061000	8101	Capital Improvements	0	0	168,000	0	0	(168,000)
063130	0001	Instruction	10,481,254	3,716,010	10,710,647	12,682,967	11,120,978	1,972,320
063140	0001	Admin, Attendance & Health Services	1,020,940	416,174	1,051,123	1,243,116	1,127,634	191,993
063150	0001	Transportation	1,064,158	435,784	1,137,765	1,197,045	1,389,300	59,280
063160	0001	Operation & Maintenance	1,448,334	653,143	1,559,474	1,799,883	1,563,988	240,410
063180	0001	Technology	1,162,011	477,296	774,244	966,777	876,767	192,533
063185	0001	Schools Facilities	119,247	7,449	0	1,211,140	1,153,452	1,211,140
999206	0001	Transfer from School Fund to Textbook Fund #206	41,968	100,535	105,725	103,182	103,182	(2,543)
999207	0001	Transfer from School Fund to Cafeteria Fund #207 - Federal Reimbursements	142,449	0	86,750	220,125	220,125	133,375
TOTAL SCHOOL EXPENDITURES			15,480,361	5,806,390	15,593,728	19,424,235	17,555,425	3,830,508
TOTAL SCHOOL DIVISION BUDGET			15,480,361	5,806,390	15,593,728	19,424,235	17,555,425	3,830,508

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 31,2021</i>	<i>May 11, 2021</i>			0

SCHOOL TEXTBOOK FUND BUDGET - FUND 206

Mathews County Budget

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 1,2021</i>	<i>May 11, 2021</i>			

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010	0001	Interest from Deposits	(7)	0	0	0	0	0	0
015010	0005	Interest Income CDs	115	0	0	0	0	0	0
999205	0001	Transfer from School Fund 205	0	0	105,725	103,182	103,182	103,182	(2,543)
TOTAL TEXTBOOK FUND REVENUES:			109	0	105,725	103,182	103,182	103,182	(2,543)

EXPENDITURES

FUNCTION **EDUCATION**
DEPARTMENT **PUBLIC SCHOOL SYSTEM 61000**
DIVISION-ACTIVITY **SCHOOL TEXTBOOK FUND**
ACTIVITY CODE **061000 - FUND #206**

063130	0001	Textbook Fund Expenditures	41,968	100,535	105,725	103,182	103,182	103,182	(2,543)
TOTAL TEXTBOOK FUND EXPENDITURES:			41,968	100,535	105,725	103,182	103,182	103,182	(2,543)

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 31,2021 May 11, 2021

CAFETERIA FUND BUDGET - FUND 207

Mathews County Budget

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 1,2021 May 11, 2021

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010	0001	Interest from Deposits	0	72	42,000	0	5,750	(42,000)
999205	0001	Transfer from School Fund (205) - Fringe Benefits	167,026	0	0	0	220,125	0
016120	0010	Cafeteria Fund (207) - Local Sales	174,888	56,840	484,928	163,180	10,680	(321,748)
TOTAL CAFETERIA FUND REVENUES:			341,914	56,912	526,928	163,180	236,555	(363,748)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

024010	0015	School Food - State Incentive	5,470	0	11,518	30,951	15,920	19,433
TOTAL CAFETERIA FUND STATE REVENUES:			5,470	0	11,518	30,951	15,920	19,433

FEDERAL GOVERNMENT REVENUE SOURCES

033080	0009	School Breakfast Program	0	35,083	0	0	0	0
033080	0010	School Lunch Program	0	119,336	0	0	0	0
033080	0011	Federal Food Programs	32,506	0	400,000	753,546	772,139	353,546
033080	0012	CARES - Summer Food Service	339,798	56,679	0	0	0	0
033084	0425	CARES ESSERF	200,000	0	0	0	0	0
TOTAL CAFETERIA FUND FEDERAL REVENUES:			572,304	211,099	400,000	753,546	772,139	353,546
TOTAL CAFETERIA FUND REVENUES:			919,687	268,011	938,446	947,677	1,024,614	9,231

*Mathews County Budget
Amended August 23, 2022*

			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
EXPENDITURES								
FUNCTION	EDUCATION							
DEPARTMENT	PUBLIC SCHOOL SYSTEM 61000							
DIVISION-ACTIVITY	SCHOOL CAFETERIA FUND							
ACTIVITY CODE	061000 - FUND #207							
065100	5899	Cafeteria Fund Expenditures	725,118	330,332	938,446	996,529	1,024,614	58,083
TOTAL CAFETERIA FUND EXPENDITURES:			725,118	330,332	938,446	996,529	1,024,614	58,083
Difference			194,570	(62,321)	0	(48,852)	(0)	(48,852)
Total School Division Fund (205) Revenues			15,454,641	5,385,865	15,850,171	20,602,648	17,555,426	4,752,477
Total School Division Fund (205) Expenditures			15,480,361	5,806,390	15,593,728	20,602,647	17,555,425	5,008,920
Difference			(25,720)	(420,525)	256,443	1	0	(256,443)

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 31, 2021</i>	<i>May 11, 2021</i>			

THRIFTY SPOT FUND BUDGET - FUND 208

Mathews County Budget

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 1, 2021</i>	<i>May 11, 2021</i>			

REVENUES

COUNTY OF MATHEWS (LOCAL) REVENUE SOURCES

015010	0001	Interest Earned from Deposits	139	92	63,557	0		(63,557)
018990	0050	Thrifty Spot	57,498	25,518	63,557	72,561	78,701	9,004
TOTAL THRIFTY FUND REVENUES:			57,498	25,518	63,557	72,561	78,701	9,004
TOTAL THRIFTY FUND REVENUES:			57,498	25,518	63,557	72,561	78,701	9,004

EXPENDITURES

FUNCTION **EDUCATION**
DEPARTMENT **PUBLIC SCHOOL SYSTEM 61000**
DIVISION-ACTIVITY **THRIFTY SPOT FUND**
ACTIVITY CODE **061000 - FUND #208**

095500	8500	Thrifty Spot Fund Expenditures	43,358	20,754	63,557	78,701	78,701	15,144
TOTAL THRIFTY FUND EXPENDITURES:			43,358	20,754	63,557	78,701	78,701	15,144
Difference			14,140	4,764	0	(6,140)	0	(6,140)

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 31,2021 May 11, 2021

CAPITAL IMPROVEMENTS FUND - 310

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 1,2021 May 11, 2021

REVENUES

CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES

999100	0100	Transfers from General Fund (Fund Balance and/or Committed Reserves)	220,603	0	920,625	170,000	170,000	(750,625)
999112	0112	Transfers from Meals Tax Fund	0	0	130,000	728,178	728,178	598,178
TOTAL LOCAL REVENUE SOURCES			220,603	0	1,050,625	898,178	898,178	(152,447)

STATE GOVERNMENT REVENUE SOURCES

024020	0001	VDH Public Water System Grant	20,843	0	0	45,000	45,000	45,000
TOTAL STATE GOVERNMENT REVENUE SOURCES			20,843	0	0	45,000	45,000	45,000

FEDERAL GOVERNMENT REVENUE SOURCES

033000	N/A	Federal Revenue Sources (Grants)	0	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES			0	0	0	0	0	0

TOTAL LOCAL, STATE AND FEDERAL REVENUE CAPITAL IMPROVMENTS FUND:			241,446	0	1,050,625	943,178	943,178	(107,447)
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Mathews County Budget
Amended August 23, 2022

			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31, 2021</i>	<i>May 11, 2021</i>			
EXPENDITURES								
FUNCTION	CAPITAL IMPROVEMENTS FUND							
DEPARTMENT	CAPITAL PROJECTS - 094100							
DIVISION-ACTIVITY	CAPITAL IMPROVEMENTS FUND							
ACTIVITY CODE	094100							
094100	8101	Public Access Improvements (ERBY and Gwynn's Island Boat Ramp Repairs) <i>(Committed Reserves-Public Access)</i>	12,073	1,385	0	80,000	80,000	80,000
094100	8104	Infrastructure Maintenance (VDH Public Water System) <i>(General Fund/State VDH)</i>	0	187,581	341,000	45,000	45,000	(296,000)
094100	8104	Infrastructure Maintenance (Parking Lot Resurface and Restripe) <i>(Meals Tax)</i>	0	0	0	105,000	105,000	105,000
094100	8104	Infrastructure Maintenance (Sheriff Sallyport repair)	0	0	0	83,000	83,000	83,000
	8104	Infrastructure Maintenance-Library Roof	0	0	0	25,000	25,000	25,000
094100	8104	Infrastructure Maintenance (School Field Bathroom Repair)	0	0	0	7,000	7,000	7,000
	8104	Infrastructure Maintenance (Security and Data storage)	0	0	0	65,000	65,000	65,000
	8104	Infrastructure Maintenance-Sibleys Store	0	0	0	20,000	20,000	20,000
	8110	Vehicle Purchase-Mower B&G	0	0	0	7,000	7,000	7,000
094100	8108	Vehicle Purchase-School Bus Replacement	0	0	0	201,280	201,280	201,280
094100	8110	Vehicle Purchase-Sheriff Department	0	0	0	70,000	70,000	70,000
094100	8110	Vehicle Purchase (1 MVFD Truck, 1 MVFD Gator) <i>(Meals Tax)</i>	0	0	0	189,898	189,898	189,898
094100	8112	Historic Court Green Renovations (Court Green Bathrooms) <i>(Committed Reserves-Court Green Renovations)</i>	0	13,000	14,500	45,000	45,000	30,500
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES			12,073	201,966	355,500	943,178	943,178	587,678
Total Capital Improvements Fund (310) - Revenues			241,446	0	1,050,625	943,178	943,178	(107,447)
Total Capital Improvements Fund (310) - Expenditures			12,073	201,966	355,500	943,178	943,178	587,678
Difference			229,373	(201,966)	695,125	0	0	(695,125)

*Mathews County Budget
Amended August 23, 2022*

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 31,2021</i>	<i>May 11, 2021</i>			

FOUR COUNTY/ABB REGIONAL 2021 VATI PROJECT - FUND 803

Mathews County Budget

MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 1,2021</i>	<i>May 11, 2021</i>			

REVENUES

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

999100	0100	Transfer from General Fund Committed Reserves (Local Match)	0	0	482,400	482,400	482,400	0
TOTAL LOCAL REVENUE SOURCES			0	0	482,400	482,400	482,400	0

STATE GOVERNMENT REVENUE SOURCES

024010	0002	DHCD VATI 2021 Grant - Mathews	0	0	1,227,333	1,227,333	1,227,333	0
024010	0003	DHCD VATI 2021 Grant - Lancaster	0	0	1,051,099	1,051,099	1,051,099	0
024010	0004	DHCD VATI 2021 Grant - Caroline	0	0	1,309,137	1,309,137	1,309,137	0
024010	0005	DHCD VATI 2021 Grant - Middlesex	0	0	613,666	613,666	613,666	0
TOTAL STATE GOVERNMENT REVENUE SOURCES			0	0	4,201,234	4,201,234	4,201,234	0
TOTAL LOCAL and STATE REVENUE VATI FOUR COUNTY/ABB REGIONAL 2021 GRANT:			0	0	4,683,634	4,683,634	4,683,634	0

EXPENDITURES

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

DHCD VATI 2021 Grant - Mathews			0	0	1,709,733	1,709,733	1,709,733	0
081200	3000	Labor	0	0	0	0	0	0
081200	6000	Materials	0	0	0	0	0	0
081200	6001	Electronics	0	0	0	0	0	0
081200	5000	Miscellaneous (Field Engineering and Maps)	0	0	0	0	0	0
DHCD VATI 2021 Grant - Lancaster			0	0	1,051,099	1,051,099	1,051,099	0
081201	3000	Labor	0	0	0	0	0	0
081201	6000	Materials	0	0	0	0	0	0
081201	6001	Electronics	0	0	0	0	0	0
081201	5000	Miscellaneous (Field Engineering and Maps)	0	0	0	0	0	0
DHCD VATI 2021 Grant - Caroline			0	0	1,309,137	1,309,137	1,309,137	0
081202	3000	Labor	0	0	0	0	0	0

Mathews County Budget
Amended August 23, 2022

			MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
			ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
			2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
				<i>December 31,2021</i>	<i>May 11, 2021</i>			
081202	6000	Materials	0	0	0	0	0	0
081202	6001	Electronics	0	0	0	0	0	0
081202	5000	Miscellaneous (Field Engineering and Maps)	0	0	0	0	0	0
		DHCD VATI 2021 Grant - Middlesex	0	0	613,666	613,666	613,666	0
081203	3000	Labor	0	0	0	0	0	0
081203	6000	Materials	0	0	0	0	0	0
081203	6001	Electronics	0	0	0	0	0	0
081203	5000	Miscellaneous (Field Engineering and Maps)	0	0	0	0	0	0
		TOTAL VATI FOUR COUNTY/ABB REGIONA 2021 GRANT EXPENDITURES	0	0	4,683,634	4,683,634	4,683,634	0
		Total VATI Four County/ABB Regional 2021 Grant Fund (121) - Revenues	0	0	4,683,634	4,683,634	4,683,634	0
		Total VATI Four County/ABB Regional 2021 Grant Fund (121) - Expenditures	0	0	4,683,634	4,683,634	4,683,634	0
		Difference	0	0	0	0	0	0

MATHEWS/GLOUCESTER 2021 VATI Project OPEN BROADBAND -FUND 804

	MODIFIED	CASH	ADOPTED	BUDGET	RECOMMENDED	CHANGE
	ACCRUAL BASIS	BASIS	BUDGET	REQUEST	BUDGET	
	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	
		<i>December 1,2021</i>	<i>May 11, 2021</i>			

Mathews County Budget

REVENUES

VATI OPEN BROADBAND MATHEWS/GLOUCESTER 2021 GRANT FUND (LOCAL) REVENUE SOURCES

0100	Transfer from General Fund Committed Reserves (Local Match)-310-094100-8104		0	0	0	82,725	82,725	82,725
		TOTAL LOCAL REVENUE SOURCES	0	0	0	82,725	82,725	82,725

STATE GOVERNMENT REVENUE SOURCES

0002	DHCD VATI 2021 Grant		0	0		478,654	478,654	478,654
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EXPENDITURES

FUNCTION VATI MATHEWS/GLOUCESTER 2021 GRANT
DEPARTMENT CAPITAL PROJECTS - 094100
DIVISION-ACTIVITY VATI OPEN BROADBAND MATHEWS/GLOUCESTER 2021 GRANT FUND CAPITAL PROJECTS
ACTIVITY CODE 094101

	DHCD VATI 2021 Grant - Regional Fixed Wireless		0	0	0	561,379	561,379	561,379
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*Mathews County Budget
Amended August 23, 2022*

	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
TOTAL VATI FOUR COUNTY/ABB REGIONA 2021 GRANT EXPENDITURES	0	0	0	561,379	561,379	561,379
Total VATI Four County/ABB Regional 2021 Grant Fund (121) - Revenues	0	0	0	561,379	561,379	561,379
Total VATI Four County/ABB Regional 2021 Grant Fund (121) - Expenditures	0	0	0	561,379	561,379	561,379
Difference	0	0	0	0	0	0
SUMMARY TOTAL COUNTY BUDGET - ALL FUNDS						
Total County Budgeted Expenditures (Fund 100, 111, 112, 113, 201, 205, 310)	26,331,409	12,277,447	27,663,660	35,289,194	32,270,567	7,625,534

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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
	<i>December 31, 2021</i>	<i>May 11, 2021</i>			

COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2021 - 2022
REVENUE DETAILS

LOCAL REVENUE SOURCES

1100	TOTAL GENERAL PROPERTY TAXES	13,376,538	7,873,643	13,215,000	14,960,000	14,960,000	1,745,000
1200	TOTAL OTHER LOCAL TAXES	1,756,247	883,172	1,440,000	1,440,000	1,440,000	0
1300	TOTAL PERMIT FEES AND LICENSES	76,096	40,590	78,200	78,200	78,200	0
1400	TOTAL FINES AND FORFEITURES	45,618	31,906	50,500	50,500	50,500	0
1500	TOTAL REVENUE FROM USE OF MONEY AND PROPERTY	50,209	48,519	106,320	106,320	106,320	0
1600	TOTAL CHARGES FOR SERVICES	39,244	24,339	45,300	45,300	45,300	0
1600	TOTAL EXPENDITURE REFUNDS	5,556	(8,047)	55,467	47,541	47,541	(7,926)
1800	TOTAL MISCELLANEOUS	138,126	391,766	23,125	53,325	53,325	30,200
	TOTAL COUNTY OF MATHEWS REVENUE SOURCES	15,487,633	9,285,887	15,013,912	16,781,186	16,781,186	1,767,274

COMMONWEALTH OF VIRGINIA (STATE) REVENUE RESOURCES

2200	TOTAL NON-CATEGORICAL AID	502,792	999,747	1,432,083	1,432,083	1,432,083	0
2400	TOTAL SHARED EXPENSES	1,160,112	639,971	1,248,143	1,367,518	1,367,518	119,375
2400	TOTAL CATEGORICAL AID	559,674	88,078	244,449	298,629	298,629	54,180
	TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	2,222,578	1,727,796	2,924,675	3,098,230	3,098,230	173,555

FEDERAL GOVERNMENT REVENUE SOURCES

3300	TOTAL CATEGORICAL AID	350,100	0	0	10,439	10,439	10,439
	TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	350,100	0	0	10,439	10,439	10,439
	TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	18,060,312	11,013,683	17,938,587	19,889,855	19,889,855	1,951,268

OTHER REVENUE SOURCES

4100	TOTAL OTHER REVENUE (COMMITTED/RESTRICTED) SOURCES	0	0	1,481,766	714,976	714,976	(766,790)
	TOTAL COUNTY BUDGET REVENUE SOURCES	18,060,312	11,013,683	19,420,353	20,604,831	20,604,831	1,184,478

Mathews County Budget
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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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December 31, 2021

May 11, 2021

COUNTY OF MATHEWS BUDGET SYNOPSIS FY 2021 - 2022
EXPENDITURE DETAILS

011000 TOTAL CONTINGENCY/ DESIGNATED & RESERVED OPERATING FUNDS	55,283	50,830	159,644	50,000	50,000	(109,644)
011100 TOTAL BOARD OF SUPERVISORS	62,903	93,115	82,358	106,774	106,774	24,416
011200 TOTAL COUNTY ADMINISTRATOR	598,016	312,957	588,498	613,357	613,357	24,859
011300 TOTAL DEPT OF INFORMATION TECHNOLOGY	241,428	245,180	277,530	418,950	418,950	141,420
012210 TOTAL COUNTY ATTORNEY AND SPECIAL LEGAL COUNSEL	62,766	12,000	60,000	48,000	48,000	(12,000)
012240 TOTAL INDEPENDENT AUDITOR	54,313	12,615	55,000	55,000	55,000	0
012310 TOTAL COMMISSIONER OF THE REVENUE	279,486	141,971	332,388	283,962	283,962	(48,426)
012320 TOTAL ASSESSOR	0	0	0	75,000	75,000	75,000
012410 TOTAL TREASURER	338,609	178,819	308,290	420,544	420,544	112,255
013100 TOTAL ELECTORAL BOARD AND OFFICIALS	42,835	32,411	81,615	76,866	76,866	(4,749)
013200 TOTAL REGISTRAR	98,184	58,977	146,472	154,894	154,894	8,422
021100 TOTAL CIRCUIT COURT	25,485	23,940	24,345	24,345	24,345	0
021200 TOTAL GENERAL DISTRICT COURT	6,317	2,188	15,250	17,250	17,250	2,000
021300 TOTAL SPECIAL MAGISTRATES	46	15	0	0	0	0
021601 TOTAL J & D RELATIONS COURT/UNIT AND DETENTION FACILITIES	1,876	1,121	3,100	4,000	4,000	900
021700 TOTAL CLERK OF THE CIRCUIT COURT	232,775	151,153	233,871	292,949	292,949	59,078
021910 TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM	47,588	12,263	57,256	80,572	80,572	23,316
022100 TOTAL COMMONWEALTH'S ATTORNEY	271,486	139,864	278,062	293,793	293,793	15,731
031200 TOTAL SHERIFF	1,444,588	913,315	1,305,157	1,504,113	1,511,163	198,956
031400 TOTAL ENHANCED - 911 EMERGENCY DISPATCH SYSTEM	195,335	110,116	452,503	583,273	583,273	130,770
032200 TOTAL FIRE PROTECTION SERVICES	211,498	89,783	202,300	227,300	227,300	25,000
032300 TOTAL AMBULANCE AND RESCUE SERVICES	243,000	111,506	250,000	253,000	253,000	3,000
032400 TOTAL EMERGENCY SERVICES AND P.E.M.S. COUNCIL	52,254	35,293	54,024	55,062	55,062	1,038
033203 TOTAL J&D RELATIONS DETENTION FACILITIES	19,004	7,400	14,799	8,057	8,057	(6,742)
033204 TOTAL GROUP HOME DETENETION FACILITIES	63,996	10,428	35,738	28,459	28,459	(7,279)
033205 TOTAL REGIONAL SECURITY CENTER	504,303	316,769	591,479	677,924	677,924	86,445
033300 TOTAL COURT SERVICE UNIT & NON-SECURE DETENTION	7,431	3,088	14,799	14,799	14,799	0
034400 TOTAL BUILDING OFFICIAL AND BOARD OF BUILDING APPEALS	155,682	81,778	174,416	189,330	189,330	14,914
035100 TOTAL ANIMAL CONTROL	106,184	72,940	104,021	151,440	151,440	47,419

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	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
		<i>December 31, 2021</i>	<i>May 11, 2021</i>			
035300 TOTAL MEDICAL EXAMINER	200	80	100	100	100	0
041320 TOTAL STREET LIGHTS	16,292	0	18,000	18,000	18,000	0
042400 TOTAL SOLID WASTE MANAGEMENT	713,196	365,408	675,463	828,963	828,963	153,500
043200 TOTAL MAINTENANCE OF GENERAL BUILDINGS AND GROUNDS	726,585	465,784	669,490	761,128	761,128	91,638
051200 TOTAL HEALTH DEPARTMENT	138,858	83,567	167,133	157,708	157,708	(9,425)
051400 TOTAL GLOUCESTER - MATHEWS CARE CLINIC	8,000	8,000	8,000	8,000	8,000	0
052200 TOTAL COMMUNITY SERVICES BOARD AND PULLER CENTER	38,130	21,565	38,130	38,364	38,364	234
053230 TOTAL AGENCY ON AGING & BAY TRANSIT	17,263	29,012	58,023	58,022	58,022	(1)
066000 TOTAL RAPPAHANNOCK COMMUNITY COLLEGE	7,270	7,270	7,270	7,270	7,270	0
071000 TOTAL PARKS AND RECREATION	104,000	61,276	105,000	106,600	106,600	1,600
073100 TOTAL MEMORIAL (PUBLIC) LIBRARY	419,066	232,211	455,653	471,168	471,168	15,515
081100 TOTAL PLANNING AND ZONING	605,847	161,564	314,152	352,564	352,564	38,412
081400 TOTAL PLANNING COMM.& BOARD OF ZONING APPEALS	2,672	852	5,306	10,689	10,689	5,383
081500 TOTAL LOCAL AND REGIONAL ECONOMIC DEVELOPMENT	41,000	19,000	41,000	39,000	39,000	(2,000)
081800 TOTAL MIDDLE PENINSULA PLANNING DISTRICT COMM.	22,757	23,471	22,757	24,186	24,186	1,429
082400 TOTAL SOIL AND WATER CONSERVATION DISTRICT	6,000	6,000	6,000	6,000	6,000	0
082600 TOTAL WETLANDS BOARD	915	673	1,815	1,815	1,815	0
082800 TOTAL LITTER CONTROL PROGRAM	5,608	7,981	5,608	5,608	5,608	0
083200 TOTAL VIRGINIA TECH COOPERATIVE EXTENSION SERVICE	31,217	9,170	36,757	39,258	39,258	2,501
095000 TOTAL DEBT SERVICE - PRINCIPAL AND INTEREST	599,274	595,742	648,938	892,744	892,744	243,806
TOTAL GENERAL FUND BUDGET EXCLUDING CAPITAL PROJECTS	8,926,821	5,320,459	9,187,508	10,536,198	\$10,543,248	1,348,690
099000 TOTAL TRANSFERS TO OTHER FUNDS	9,479,175	2,941,702	10,930,626	10,968,844	10,061,583	38,218
TOTAL GENERAL FUND BUDGETED EXPENDITURES	18,405,996	8,262,162	20,118,134	21,505,042	20,604,831	1,386,908
LESS TRANSFERS TO OTHER FUNDS	9,479,175	2,941,702	10,930,626	11,333,748	10,061,583	403,122
TOTAL GENERAL FUND OPERATING BUDGET	8,926,821	5,320,459	9,187,508	10,171,294	10,543,248	983,786
TOTAL GENERAL FUND REVENUE	18,060,312	11,013,683	17,938,587	20,604,831	20,604,831	

VDOT MAIN STREET ENHANCEMENT GRAND FUND SYNOPSIS FY 2021 - 2022
REVENUE DETAILS

VDOT MAIN STREET ENHANCEMENT GRANT FUND (LOCAL) REVENUE SOURCES

TOTAL TRANSFER FROM GENERAL FUND (100)	0	0	0	56,055	56,055	56,055
TOTAL LOCAL REVENUE SOURCES	0	0	0	56,055	56,055	56,055

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	0	0	0	224,222	224,222	224,222
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	0	0	224,222	224,222	224,222

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	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	0	0	0	280,277	280,277	280,277
VDOT MAIN STREET ENHANCEMENT GRAND FUND SYNOPSIS FY 2021 - 2022 EXPENDITURE DETAILS						
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	0	0	0	280,277	280,277	280,277
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND EXPENDITURES	0	0	0	280,277	280,277	280,277
TOTAL VDOT MAIN STREET ENHANCEMENT GRANT FUND BUDGET	0	0	0	280,277	280,277	280,277
MEALS TAX FUND SYNOPSIS FY 2021 - 2022 REVENUE DETAILS						
MEALS TAX FUND (LOCAL) REVENUE SOURCES						
TOTAL LOCAL REVENUE	293,653	170,386	205,000	728,178	728,178	523,178
TOTAL LOCAL REVENUE SOURCES	293,653	170,386	205,000	728,178	728,178	523,178
TOTAL LOCAL REVENUE:	293,653	170,386	205,000	728,178	728,178	523,178
MEALS TAX FUND SYNOPSIS FY 2021 - 2022 EXPENDITURE DETAILS						
TOTAL MEALS TAX FUND EXPENDITURES - Transfers to Capital Improvements Fund	50,000	50,000	205,000	728,178	728,178	523,178
TOTAL MEALS TAX FUND EXPENDITURES	50,000	50,000	205,000	728,178	728,178	523,178
TOTAL MEALS TAX FUND BUDGET	50,000	50,000	205,000	728,178	728,178	523,178
DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2021 - 2022 REVENUE DETAILS						
DEPARTMENT OF SOCIAL SERVICES (LOCAL) REVENUE SOURCES						
TOTAL TRANSFER FROM GENERAL FUND (100) AND OTHER LOCAL SOURCES	511,383	297,980	783,141	901,764	901,764	118,623
TOTAL LOCAL REVENUE SOURCES	511,383	297,980	783,141	901,764	901,764	118,623
COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES						
TOTAL STATE CATEGORICAL AID	359,269	200,544	435,749	414,851	425,339	(20,898)
TOTAL CSA FUNDS	173,448	72,457	300,787	300,787	303,405	0

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	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
		<i>December 31, 2021</i>	<i>May 11, 2021</i>			
TOTAL STATE REVENUE SOURCES	532,717	273,001	736,536	715,638	728,744	(20,898)
FEDERAL GOVERNMENT REVENUE SOURCES						
TOTAL FEDERAL CATEGORICAL AID	819,875	393,148	805,347	867,091	877,848	61,744
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	819,875	393,148	805,347	867,091	877,848	61,744
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	1,863,975	964,129	2,325,024	2,484,493	2,508,356	159,469
DEPARTMENT OF SOCIAL SERVICES SYNOPSIS FY 2021 - 2022						
EXPENDITURE DETAILS						
TOTAL SOCIAL SERVICES EXPENDITURES	1,549,162	809,727	1,783,255	1,942,724	1,963,969	159,469
TOTAL CSA ADMINISTRATION & POOL FUNDS	314,868	90,025	541,769	539,818	540,119	(1,951)
TOTAL SOCIAL SERVICES EXPENDITURES	1,864,029	899,752	2,325,024	2,482,542	2,504,088	157,518
TOTAL SOCIAL SERVICES BUDGET	1,864,029	899,752	2,325,024	2,482,542	2,504,088	157,518

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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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**SCHOOL DIVISION SYNOPSIS FY 2021 - 2022
FUND 205 - OPERATING REVENUE DETAILS**

SCHOOL DIVISION (LOCAL) REVENUE SOURCES

TOTAL LOCAL REVENUE SOURCES - TRANSFERS FROM GENERAL FUND	8,738,860	2,646,917	9,226,860	10,067,080	8,738,860	840,220
TOTAL OTHER LOCAL REVENUE SOURCES	206,250	78,709	111,900	217,900	217,900	106,000
TOTAL LOCAL REVENUE SOURCES	8,945,110	2,725,626	9,338,760	10,284,980	8,956,760	946,220

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

TOTAL AID FROM COMMONWEALTH	5,758,960	2,554,967	5,901,611	8,090,935	7,392,171	2,189,324
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	5,758,960	2,554,967	5,901,611	8,090,935	7,392,171	2,189,324

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	750,571	105,272	609,800	1,206,495	1,206,495	596,695
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	750,571	105,272	609,800	1,206,495	1,206,495	596,695
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	15,454,641	5,385,865	15,850,171	19,582,410	17,555,426	3,732,239

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

FUND 205 - Operating

CAPITAL PROJECTS	0	0	168,000	0	0	(168,000)
INSTRUCTION	10,481,254	3,716,010	10,710,647	12,682,967	11,120,978	1,972,320
ADMIN, ATTENDENCE & HEALTH SERVICES	1,020,940	416,174	1,051,123	1,243,116	1,127,634	191,993
TRANSPORTATION	1,064,158	435,784	1,137,765	1,197,045	1,389,300	59,280
OPERATION & MAINTENANCE	1,448,334	653,143	1,559,474	1,799,883	1,563,988	240,410
TECHNOLOGY	1,162,011	477,296	774,244	966,777	876,767	192,533
SCHOOL FACILITIES	0	0	0	1,211,140	1,211,140	1,211,140
DEBT SERVICE/TRANSFER FUNDS	0	0	0	323,307	323,307	323,307
TOTAL SCHOOL FUND EXPENDITURES	15,176,697	5,698,406	15,401,253	19,424,235	17,613,113 (57,688)	4,022,983

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	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
		<i>December 31, 2021</i>	<i>May 11, 2021</i>			
FUND 206 - Textbook						
<i>FUND 206 - TEXTBOOK REVENUE DETAILS</i>						
TOTAL TRANSFER FROM SCHOOL FUND	0	0	105,725	103,182	103,182	(2,543)
INTEREST INCOME	109	0	0	0	0	0
TOTAL LOCAL TEXTBOOK REVENUE	109	0	105,725	103,182	103,182	(2,543)
<i>FUND 206 - TEXTBOOK EXPENDITURE DETAILS</i>						
TEXTBOOK FUND EXPENDITURES	41,968	100,535	105,725	103,182	103,182	(2,543)
TOTAL TEXTBOOK FUND EXPENDITURES	41,968	100,535	105,725	103,182	103,182	(2,543)
TOTAL TEXTBOOK FUND BUDGET	41,968	100,535	105,725	103,182	103,182	(2,543)
FUND 207 - Cafeteria						
<i>FUND 207 - CAFETERIA REVENUE DETAILS</i>						
TOTAL CAFETERIA FUND REVENUES	919,687	268,011	938,446	947,677	1,024,614	9,231
TOTAL CAFETERIA FUND REVENUES:	919,687	268,011	938,446	947,677	1,024,614	9,231
<i>FUND 207 - CAFETERIA EXPENDITURE DETAILS</i>						
CAFETERIA FUND EXPENDITURES	725,118	330,332	938,446	996,529	1,024,614	58,083
TOTAL CAFETERIA FUND EXPENDITURES:	725,118	330,332	938,446	996,529	1,024,614	58,083
TOTAL CAFETERIA FUND BUDGET	725,118	330,332	938,446	996,529	1,024,614	58,083
FUND 208 - Thrifty Spot						
<i>FUND 208 - THRIFTY SPOT REVENUE DETAILS</i>						
TOTAL THRIFTY SPOT FUND REVENUES	57,498	25,518	63,557	72,561	78,701	9,004
TOTAL THRIFTY SPOT FUND REVENUES:	57,498	25,518	63,557	72,561	78,701	9,004
<i>FUND 208 - THRIFTY SPOT EXPENDITURE DETAILS</i>						
TOTAL THRIFTY SPOT FUND EXPENDITURES	43,358	20,754	63,557	78,701	78,701	15,144

<i>Mathews County Budget</i> <i>Amended August 23, 2022</i>	MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022	ADOPTED BUDGET 2021-2022	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
		<i>December 31, 2021</i>	<i>May 11, 2021</i>			
TOTAL THRIFTY FUND EXPENDITURES:	43,358	20,754	63,557	78,701	78,701	15,144
TOTAL THRIFTY FUND BUDGET	43,358	20,754	63,557	78,701	78,701	15,144

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MODIFIED ACCRUAL BASIS 2020-2021	CASH BASIS 2021-2022 <i>December 31, 2021</i>	ADOPTED BUDGET 2021-2022 <i>May 11, 2021</i>	BUDGET REQUEST 2022-2023	RECOMMENDED BUDGET 2022-2023	CHANGE
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**CAPITAL IMPROVEMENTS FUND SYNOPSIS FY 2021 - 2022
FUND 310 - REVENUE DETAILS**

CAPITAL IMPROVEMENTS FUND (LOCAL) REVENUE SOURCES

TOTAL LOCAL REVENUE - Transfers from General Fund Committed Reserves	220,603	0	1,050,625	898,178	898,178	(152,447)
TOTAL LOCAL REVENUE SOURCES	220,603	0	1,050,625	898,178	898,178	(152,447)

COMMONWEALTH OF VIRGINIA (STATE) REVENUE SOURCES

TOTAL AID FROM COMMONWEALTH	20,843	0	0	45,000	45,000	45,000
TOTAL COMMONWEALTH OF VIRGINIA REVENUE SOURCES	20,843	0	0	45,000	45,000	45,000

FEDERAL GOVERNMENT REVENUE SOURCES

TOTAL FEDERAL CATEGORICAL AID	0	0	0	0	0	0
TOTAL FEDERAL GOVERNMENT REVENUE SOURCES	0	0	0	0	0	0
TOTAL LOCAL, STATE AND FEDERAL REVENUE SOURCES	241,446	0	1,050,625	943,178	943,178	(107,447)

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

TOTAL CAPITAL IMPROVEMENTS FUND EXPENSE	12,073	201,966	355,500	943,178	943,178	587,678
TOTAL CAPITAL IMPROVEMENTS FUND EXPENDITURES	12,073	201,966	355,500	943,178	943,178	587,678
TOTAL CAPITAL IMPROVEMENTS FUND BUDGET	12,073	201,966	355,500	943,178	943,178	587,678

TOTAL MEALS TAX FUND	50,000	50,000	205,000	728,178	728,178	523,178
TOTAL SOCIAL SERVICES FUND	1,864,029	899,752	2,325,024	2,482,542	2,504,088	157,518
TOTAL SCHOOL DIVISION FUND	15,480,361	5,806,390	15,593,728	19,424,235	17,555,426	3,830,508
TOTAL CAPITAL IMPROVEMENT FUND	12,073	201,966	355,500	943,178	943,178	587,678
TOTAL GENERAL FUND	8,924,945	5,319,339	9,184,408	10,532,648	10,539,698	1,348,240
TOTAL COUNTY BUDGET	26,331,409	12,277,447	27,663,660	34,110,782	30,599,211	6,447,122