

BUDGET RESOLUTION

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 16th day of April, 2014, a public hearing having been held on April 9, 2014, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2014 through June 30, 2015 be approved as follows:

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	FY14 Revised Budget	FY15 Adopted Budget	Variance 15- 14 Adopted
EXPENDITURE						
Board of Supervisors	57,676	49,041	57,116	57,116	57,806	690
County Administrator	293,006	289,104	289,776	305,776	287,396	(2,380)
Legal Services	73,804	52,335	71,816	71,816	71,846	30
Commissioner of Revenue	202,730	193,888	200,755	200,755	200,607	(148)
Assessor	3,500	3,500	3,500	3,500	3,500	-
Treasurer	244,369	241,869	249,161	249,161	262,208	13,047
Information Technology	271,222	260,818	279,533	279,533	256,465	(23,068)
Electoral Board	34,177	33,687	32,986	35,170	32,379	(607)
General Registrar	67,755	67,033	69,320	69,320	69,651	331
Circuit Court	12,180	13,379	11,480	11,480	12,680	1,200
General District Court	5,064	5,953	3,980	3,980	3,980	-
Magistrate	1,000	176	400	400	400	-
Juvenile & Domestic Court	4,771	2,664	2,671	2,671	5,971	3,300
Clerk of the Circuit Court	88,472	206,398	233,134	243,834	243,897	10,763
Victim/Witness Coordinator	39,741	40,304	40,260	40,260	40,189	(71)
Division of Court Services	1,000	-	-	-	-	-
Blue Ridge Legal Services	2,000	2,000	1,500	1,500	1,500	-
Regional Court Services	3,759	3,759	3,759	3,759	4,494	735
Commonwealth Attorney	256,304	256,801	260,941	260,941	264,404	3,463
Commonwealth Attorney Grants	41,334	35,002	40,503	40,503	40,479	(24)
Sheriff	1,595,251	1,611,754	1,644,810	1,629,810	1,649,536	4,726
Sheriff's Grants	82,099	79,912	28,353	43,353	10,906	(17,447)
Communications	403,651	396,693	406,236	406,236	441,803	35,567
Communications Grants	39,284	-	39,284	39,284	39,284	-
Criminal Justice Training Center	16,000	16,300	16,000	16,000	19,185	3,185
Drug Task Force	9,500	9,314	12,500	12,500	12,500	-
Emergency Medical Services	372,624	375,490	376,110	376,110	648,912	272,802
Volunteer Fire Companies	40,905	16,568	61,207	61,207	66,652	5,445
Blue Ridge Volunteer Fire Company	51,600	51,827	51,900	51,900	51,500	(400)

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	FY14 Revised Budget	FY15 Adopted Budget	Variance 15- 14 Adopted
Boyce Volunteer Fire Company	52,500	52,898	52,900	52,900	52,500	(400)
Enders Volunteer Fire Company	78,500	78,969	79,000	79,000	78,500	(500)
Shenandoah Farms Volunteer Fire Company	51,200	51,386	-	-	-	-
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	4,929	5,422	493
Forestry Service	2,231	2,231	2,712	2,712	2,712	-
Regional Jail	453,049	465,137	577,987	577,987	562,301	(15,686)
Juvenile Detention Service	50,818	50,817	57,904	57,904	38,854	(19,050)
Probation Office	925	661	925	925	925	-
Building Inspections	141,492	141,166	140,012	140,012	139,585	(427)
Animal Control	91,180	80,695	92,521	92,521	94,084	1,563
Medical Examiner & Indigent Burial	2,000	80	1,000	1,000	1,000	-
Refuse Disposal	168,000	131,598	168,000	168,000	168,000	-
Litter Control	5,399	3,408	5,817	5,817	6,171	354
Sanitation	61,000	65,476	57,000	57,500	72,000	15,000
Buildings & Grounds	773,854	749,200	711,016	711,016	734,077	23,061
Local Health Department	199,000	199,000	199,000	199,000	205,000	6,000
Our Health	6,500	6,500	4,875	4,875	5,000	125
Northwestern Community Services	82,000	82,000	82,000	82,000	85,000	3,000
Concern Hotline	1,000	1,000	750	750	750	-
NW Works	1,000	1,000	750	750	750	-
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Loudoun Transit Service	17,639	17,639	17,639	17,639	19,302	1,663
Laurel Center (Women's Shelter)	2,000	2,000	2,000	2,000	2,000	-
Access Independence (disabled)	1,000	1,000	750	750	750	-
Lord Fairfax Community College	14,355	14,355	13,924	13,924	17,534	3,610
Parks Administration	362,307	353,228	358,594	358,594	369,940	11,346
Recreation Center	105,791	98,503	97,309	97,309	103,870	6,561
Swimming Pool	89,899	57,995	87,679	89,574	87,958	279
Concession Stand	21,237	16,934	18,837	18,837	16,000	(2,837)
Parks Programs	257,329	223,383	252,537	252,537	249,120	(3,417)
Josephine School Community Museum	7,290	7,290	-	-	-	-
Virginia Commission for Arts	10,000	9,000	10,000	10,000	10,000	-
Regional Library	182,119	182,119	182,119	182,119	185,000	2,881
Planning Administration	348,854	332,934	338,979	338,979	337,522	(1,457)
Rain Barrel Program	-	1,400	1,400	1,400	1,080	(320)
Help With Housing	7,200	7,200	5,400	5,400	5,400	-
Board of Zoning Appeals	3,620	5,805	3,470	3,470	3,470	-
Office of Economic Development	46,319	48,252	45,546	47,296	105,938	60,392
Berryville Development Authority	11,800	466	6,100	6,100	6,100	-
Small Business Development Center	2,000	2,000	1,500	1,500	1,500	-

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Blandy Experimental Farm	4,000	4,000	3,000	3,000	3,000	-
Planning Commission	23,388	12,174	19,389	19,389	20,000	611
Board of Septic Appeals	2,739	471	1,016	1,016	1,000	(16)
Historic Preservation Commission	12,000	29,526	7,800	23,700	26,300	18,500
Regional Planning District Commission	14,217	14,217	5,712	5,712	5,776	64
Regional Airport	5,000	5,000	2,500	2,500	2,500	-
Friends of the Shenandoah	4,000	4,000	3,000	3,000	3,000	-
Water Quality Monitoring	37,544	45,422	30,000	42,000	30,000	-
Soil & Water Conservation	9,500	9,500	4,750	4,750	5,000	250
Biosolids Application	19,116	9,668	16,914	16,914	15,761	(1,153)
Cooperative Extension	36,201	35,374	38,965	38,965	40,000	1,035
Northern Virginia 4-H Center	3,000	3,000	2,250	2,250	2,300	50
Non-Departmental Contingency	70,000	-	70,000	43,666	215,000	145,000
Social Services	1,432,321	1,306,484	1,363,059	1,376,059	1,338,165	(24,894)
School Operations	20,542,386	20,695,121	20,637,598	20,637,598	21,447,660	810,062
School Food Service Fund	754,252	822,389	761,012	761,012	782,343	21,331
Comprehensive Services Act	761,000	458,496	661,500	661,500	607,000	(54,500)
Drug Enforcement	-	25,244	-	-	-	-
Conservation Easement	150,000	510,766	-	343,750	15,000	15,000
General Capital Improvements	366,310	1,355,355	575,000	1,198,411	1,040,830	465,830
School Capital Improvements	504,200	2,026,125	728,163	902,584	852,179	124,016
General Debt Service	389,200	389,200	399,200	399,200	420,700	21,500
School Debt Service	4,034,879	4,031,722	3,888,619	3,888,619	3,867,648	(20,971)
Joint Administrative Services	542,520	532,175	541,737	541,737	551,038	9,301
Unemployment Compensation	25,000	12,077	25,000	25,000	25,000	-
TOTAL EXPENDITURE	37,814,887	40,242,727	37,998,056	39,187,233	39,932,445	1,934,389
<i>Local Funds for Schools</i>	<i>15,067,999</i>	<i>16,871,410</i>	<i>15,268,127</i>	<i>15,442,548</i>	<i>16,182,853</i>	<i>914,726</i>
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	13,522,865	13,519,981	13,249,882	13,249,882	14,135,069	885,187
Delinquent Real Estate Taxes	108,612	68,151	108,612	108,612	68,152	(40,460)
Proceeds from Delinquent Land Sale	-	100	-	-	-	-
Public Service Corporation Real Estate	392,096	401,682	396,900	396,900	420,772	23,872
Current Personal Property Taxes	3,024,723	3,433,992	3,341,094	3,341,094	3,739,323	398,229
Delinquent Personal Property Taxes	100,000	26,734	72,710	72,710	50,000	(22,710)
Mobile Home Taxes	1,258	978	1,264	1,264	1,036	(228)

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Machinery and Tools Taxes	172,173	193,207	191,499	191,499	177,726	(13,773)
Delinquent Taxes on Machinery & Tools	-	32	-	-	-	-
Penalties (All Property Taxes)	122,849	130,753	122,849	122,849	122,849	-
Interest (All Property Taxes)	89,461	132,109	92,611	92,611	96,740	4,129
Administrative Costs Delinq	11,541	13,632	11,541	11,541	11,541	-
DMV Stop Fee	-	(140)	-	-	-	-
Credit Card Fees	-	-	-	-	600	600
Sales and Use Taxes	810,000	760,491	850,293	850,293	760,491	(89,802)
Consumer's Utility Taxes	376,348	376,302	375,135	375,135	375,203	68
Consumption Tax	36,991	35,113	35,950	35,950	35,950	-
Communications Tax	416,632	439,446	450,000	450,000	442,829	(7,171)
Business License Tax	24,000	22,790	24,000	24,000	23,605	(395)
Franchise License Tax	13,854	19,759	-	-	20,000	20,000
Motor Vehicle Licenses	303,336	305,225	303,336	303,336	305,225	1,889
Recordation Taxes	175,000	297,464	230,000	230,000	252,845	22,845
Taxes on Wills	15,000	4,438	11,254	11,254	11,254	-
Circuit Court Online Land Record Fees	-	-	-	5,034	6,034	6,034
Transient Occupancy Tax	18,000	33,938	40,547	40,547	33,939	(6,608)
Animal Licenses	10,328	9,612	11,077	11,077	10,730	(347)
Animal Shelter Fees - Dogs & Cats	6,909	9,108	8,459	8,459	8,459	-
Spay & Neuter Fund Distribution	161	104	104	104	106	2
Land Use Application Fees Penalties	3,300	3,200	3,600	3,600	3,200	(400)
Land Use Application Fees	100	400	-	-	400	400
Transfer Fees	476	463	432	432	440	8
Zoning and Subdivision Permits	77,666	113,226	65,000	65,000	65,000	-
Building Permits	92,000	91,583	104,353	104,353	104,353	-
Road Sign Fees	90	-	-	-	-	-
New Dwelling Address Fee	1,300	1,690	1,430	1,430	1,550	120
Mapping Fee	900	100	900	900	700	(200)
Sign Permits and Inspection Fees	1,493	81	1,493	1,493	1,493	-
Rain Barrel Sales	360	630	1,400	1,400	1,080	(320)
Weapons Permits	4,500	7,567	5,453	5,453	6,000	547
Other permits, fees, and licenses	2,988	1,600	3,100	3,100	3,100	-
Court Fines and Forfeitures	283,000	347,687	362,725	362,725	280,000	(82,725)
DNA Fees - Blood Test	200	249	200	200	400	200
Courthouse Security Fees	55,000	52,467	63,161	63,161	53,812	(9,349)
Local Jury Fees	-	24	-	-	36	36
Interest on Bank Deposits	68,242	58,515	47,568	47,568	31,856	(15,712)
Rental of Property	51,772	54,756	51,772	51,772	57,772	6,000
Excess Fees of Clerks	500	-	-	-	-	-

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	FY14 Revised Budget	FY15 Adopted Budget	Variance 15- 14 Adopted
Sheriff's Fees	797	796	797	797	797	-
Commonwealth's Attorney Fees	1,000	1,714	1,163	1,163	1,714	551
Court Appointed Attorney	657	1,801	529	529	1,027	498
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Fees for Ambulance & Rescue Services	-	-	-	-	25,000	25,000
Jail Processing Fee	1,500	2,404	1,571	1,571	1,500	(71)
Revenue from Shared Costs - Berryville	60,739	55,738	67,380	67,380	67,918	538
Wireless E-911	39,285	35,716	39,285	39,285	39,285	-
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	-
Recycling Rebate	39,000	91,537	92,843	92,843	45,769	(47,074)
Recreation Center Fees	33,100	35,365	39,100	39,100	39,007	(93)
Swimming Pool Fees	91,000	77,276	88,299	88,299	86,991	(1,308)
Concession Stand Revenue	19,500	16,417	18,500	18,500	16,000	(2,500)
Parks Programs Fees	248,000	266,328	275,000	275,000	275,000	-
Sale of Maps, Surveys, etc.	10	-	-	-	-	-
Sale of Publications	25	10	26	26	25	(1)
Zoning Research Fee	75	-	75	75	75	-
Engineer's Fees	9,699	11,359	13,441	13,441	11,360	(2,081)
Biosolids Application Fees	17,751	8,969	16,913	16,913	15,761	(1,152)
Rebates & Refunds	8,318	17,963	26,724	26,724	17,959	(8,765)
Gifts & Donations in Lieu of Taxes	3,000	2,500	3,000	3,000	22,933	19,933
Donations	-	-	-	-	2,500	2,500
Sale of Salvage & Surplus Property	272	7,212	272	272	3,681	3,409
Sale of Vehicles	3,055	3,336	2,777	2,777	2,777	-
Insurance Adjustments	7,876	7,544	7,876	7,876	7,876	-
Miscellaneous Revenue	8,469	4,555	4,197	4,197	3,096	(1,101)
Loan Repayment	3,495	3,495	3,495	3,495	3,495	-
Insurance Recovery	13,754	8,783	13,754	13,754	13,754	-
Transfer from Animal Control Fund	-	-	1,500	1,500	-	(1,500)
Transfer from Parks Construction Fund	-	-	-	1,895	-	-
Tsfr from Capital Projects - Industrial Park	-	-	-	-	60,000	60,000
Welfare	-	53,586	-	-	-	-
Comprehensive Services Act	-	8,623	-	-	-	-
School Operations	292,898	411,921	385,323	385,323	381,504	(3,819)
School Food Service Fund	555,648	527,566	518,440	518,440	520,636	2,196
Drug Enforcement	-	2,998	-	-	-	-
Conservation Easement	-	118,507	-	126,396	-	-
General Capital Projects	117,024	68,691	-	5,000	-	-
School Capital Projects Proffers	-	444	-	-	-	-
School Capital Projects	-	960	-	-	-	-

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	FY14 Revised Budget	FY15 Adopted Budget	Variance 15- 14 Adopted
Parks Construction Fund	-	2,688	-	-	-	-
General Debt Service	-	4,955	-	-	-	-
School Debt Service	6,397	11,174	-	-	-	-
Joint Administrative Services	3,000	285	3,000	3,000	3,000	-
Unemployment Fund	-	895	-	-	-	-
Trigon Demutualization Funds	34,534	-	-	-	-	-
TOTAL LOCAL REVENUE	22,042,902	22,870,345	22,293,984	22,432,309	23,419,110	1,125,126
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	19,426	24,493	24,373	24,373	24,373	-
Mobile Home Titling Tax	-	(35)	-	-	-	-
Tax on Deeds (Grantor's Tax)	66,421	30,960	61,801	61,801	61,801	-
Other Non-Categorical Aid	-	40	-	-	-	-
Quarterly Rental Tax	2,305	3,810	2,161	2,161	2,796	635
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Circuit Court Online Land Records	-	-	-	5,666	5,666	5,666
Commonwealth's Attorney	175,766	174,882	184,517	184,517	187,055	2,538
Sheriff	698,760	692,082	736,470	736,470	750,887	14,417
Commissioner of Revenue	71,339	71,352	74,585	74,585	75,111	526
Treasurer	79,211	79,324	85,708	85,708	92,780	7,072
Registrar	36,362	38,549	36,876	37,876	38,549	1,673
Clerk of the Circuit Court	9,411	104,235	152,694	152,694	153,026	332
DMV 402 Grant	11,675	10,334	10,000	10,000	9,000	(1,000)
Emergency Services Grants	3,314	-	-	-	-	-
Litter Control	5,399	7,216	5,817	5,817	6,171	354
Other Categorical Aid	2,041	242	2,041	2,041	2,041	-
Extradition	-	3,626	-	-	-	-
Fire Programs Fund	36,901	20,066	41,207	41,207	41,652	445
Virginia Commission for the Arts	5,000	-	5,000	5,000	5,000	-
Division of Historic Landmarks	-	24,996	-	9,000	12,000	12,000
DEQ Water Quality Management Grant	-	4,000	-	12,000	-	-
Welfare - Various	955,261	806,358	892,247	892,247	900,754	8,507
School Operations - Various	8,695,554	8,608,873	8,616,666	8,616,666	8,666,412	49,746
School Lunch Program - State Match	8,787	8,572	8,572	8,572	7,707	(865)
Comprehensive Services Act - Various	351,000	178,011	306,457	306,457	277,841	(28,616)
Drug Enforcement Grant - Asset Forfeiture	-	3,820	-	-	-	-
Conservation Easement - Grants	-	109,280	-	196,104	15,000	15,000
General Capital Projects - Various	-	200,000	-	130,094	66,830	66,830
School Capital Projects - Technology Bond	154,000	47,795	154,000	154,000	154,000	-
TOTAL COMMONWEALTH REVENUE	13,871,775	13,736,722	13,885,034	14,238,898	14,040,294	155,260

