

BUDGET RESOLUTION

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 14th day of April, 2015, a public hearing having been held on April 7, 2015, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2015 through June 30, 2016 be approved as follows:

	FY14 Original Budget	FY14 Audited Actual	FY15 Adopted Budget	FY15 Revised Budget	FY16 Proposed Budget	Variance 16 Proposed- 15 Adopted
EXPENDITURE						
Board of Supervisors	57,116	51,418	57,806	57,806	58,964	1,158
County Administrator	289,776	289,702	287,396	287,396	300,415	13,019
Legal Services	71,816	32,910	71,846	65,651	70,000	(1,846)
Commissioner of Revenue	200,755	196,422	200,607	200,607	203,717	3,110
Assessor	3,500	3,672	3,500	3,500	3,500	-
Treasurer	249,161	255,423	262,208	262,208	268,891	6,683
Information Technology	279,533	284,766	256,465	256,465	280,244	23,779
Electoral Board	32,986	28,518	32,379	32,379	43,308	10,929
General Registrar	69,320	66,782	69,651	69,651	72,797	3,146
Circuit Court	11,480	10,341	12,680	12,680	12,680	-
General District Court	3,980	5,816	3,980	3,980	3,700	(280)
Magistrate	400	134	400	400	400	-
Juvenile & Domestic Court	2,671	2,244	5,971	5,971	2,990	(2,981)
Clerk of the Circuit Court	233,134	242,424	243,897	243,897	248,563	4,666
Victim/Witness Coordinator	40,260	40,832	40,189	40,189	41,976	1,787
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Regional Court Services	3,759	3,759	4,494	4,494	4,494	-
Commonwealth Attorney	260,941	256,319	264,404	264,404	269,236	4,832
Commonwealth Attorney Grants	40,503	32,567	40,479	40,479	40,754	275
Sheriff	1,644,810	1,592,227	1,649,536	1,471,708	1,459,173	(190,363)
Sheriff's Grants	28,353	40,314	10,906	10,906	22,806	11,900
Communications	406,236	404,140	441,803	619,631	696,007	254,204
Communications Grants	39,284	-	39,284	39,284	-	(39,284)
Criminal Justice Training Center	16,000	13,448	19,185	19,185	18,582	(603)
Drug Task Force	12,500	9,421	12,500	12,500	12,500	-
Emergency Medical Services	376,110	391,700	648,912	641,412	621,643	(27,269)
Volunteer Fire Companies	61,207	46,410	66,652	76,290	66,652	-
Blue Ridge Volunteer Fire Company	51,900	51,495	51,500	51,500	51,742	242
Boyce Volunteer Fire Company	52,900	52,384	52,500	52,500	52,264	(236)

	FY14 Original Budget	FY14 Audited Actual	FY15 Adopted Budget	FY15 Revised Budget	FY16 Proposed Budget	Variance 16 Proposed- 15 Adopted
Enders Volunteer Fire Company	79,000	78,445	78,500	78,500	77,927	(573)
Lord Fairfax Emergency Medical Services	4,929	4,929	5,422	5,422	5,422	-
Forestry Service	2,712	2,712	2,712	2,712	2,712	-
Regional Jail	577,987	542,879	562,301	562,301	515,422	(46,879)
Juvenile Detention Service	57,904	57,904	38,854	38,854	31,008	(7,846)
Probation Office	925	248	925	925	800	(125)
Building Inspections	140,012	140,451	139,585	145,780	144,092	4,507
Animal Control	92,521	83,091	94,084	94,084	128,744	34,660
Medical Examiner & Indigent Burial	1,000	60	1,000	1,000	1,000	-
Refuse Disposal	168,000	90,762	168,000	168,000	100,000	(68,000)
Litter Control	5,817	2,827	6,171	6,171	3,000	(3,171)
Sanitation	57,000	57,176	72,000	72,000	162,377	90,377
Buildings & Grounds	711,016	747,560	734,077	734,077	824,209	90,132
Local Health Department	199,000	199,000	205,000	205,000	218,594	13,594
Our Health	4,875	4,875	5,000	5,000	5,000	-
Northwestern Community Services	82,000	82,000	85,000	85,000	88,000	3,000
Concern Hotline	750	750	750	750	750	-
NW Works (Disabilities)	750	750	750	750	1,000	250
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Virginia Regional Transit	17,639	17,639	19,302	19,302	19,302	-
FISH (human services)	-	-	-	-	1,000	1,000
Laurel Center (Women's Shelter)	2,000	2,000	2,000	2,000	2,000	-
Access Independence (Disabilities)	750	750	750	750	750	-
Lord Fairfax Community College	13,924	13,924	17,534	17,534	15,580	(1,954)
Parks Administration	358,594	356,188	369,940	372,645	391,613	21,673
Recreation Center	97,309	96,873	103,870	106,830	102,423	(1,447)
Swimming Pool	87,679	73,412	87,958	87,958	87,154	(804)
Concession Stand	18,837	14,242	16,000	16,000	14,841	(1,159)
Parks Programs	252,537	197,066	249,120	249,120	254,084	4,964
Barns of Rose Hill (arts)	-	-	-	-	5,000	5,000
Virginia Commission for Arts	10,000	10,000	10,000	10,000	10,000	-
Regional Library	182,119	182,119	185,000	185,000	190,000	5,000
Planning Administration	338,979	328,103	337,522	337,522	379,873	42,351
Rain Barrel Project	1,400	320	1,080	1,080	200	(880)
Help With Housing	5,400	5,400	5,400	5,400	5,400	-
Board of Zoning Appeals	3,470	3,585	3,470	3,470	3,470	-
Office of Economic Development	45,546	47,025	105,938	105,938	109,544	3,606
Berryville Development Authority	6,100	393	6,100	6,100	4,100	(2,000)
Small Business Development Center	1,500	1,500	1,500	1,500	1,500	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-

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Planning Commission	19,389	24,599	20,000	20,000	22,250	2,250
Board of Septic Appeals	1,016	352	1,000	1,000	720	(280)
Historic Preservation Commission	7,800	20,367	26,300	31,650	8,000	(18,300)
Regional Planning District Commission	5,712	5,712	5,776	5,776	7,329	1,553
Regional Airport	2,500	2,500	2,500	2,500	2,500	-
Friends of the Shenandoah	3,000	3,000	3,000	3,000	3,000	-
Water Quality Monitoring	30,000	39,613	30,000	30,000	30,000	-
Soil & Water Conservation	4,750	4,750	5,000	5,000	5,000	-
Biosolids Application	16,914	11,179	15,761	15,761	14,459	(1,302)
Cooperative Extension	38,965	31,013	40,000	40,000	40,736	736
Northern Virginia 4-H Center	2,250	2,250	2,300	2,300	2,300	-
Non-Departmental Contingency	70,000	-	215,000	212,150	182,000	(33,000)
Social Services	1,363,059	1,305,046	1,338,165	1,363,865	1,445,745	107,580
School Operations	20,637,598	20,151,333	21,447,660	21,447,660	21,537,710	90,050
School Food Service Fund	761,012	749,692	782,343	782,343	820,245	37,902
Comprehensive Services Act	661,500	598,649	607,000	607,000	972,948	365,948
Public Safety Fund	-	24,373	-	-	-	-
Conservation Easement	-	1,113,546	15,000	388,124	30,000	15,000
General Capital Improvements	575,000	636,799	1,040,830	1,138,250	735,930	(304,900)
School Capital Improvements	728,163	7,017,862	852,179	1,268,755	852,000	(179)
General Debt Service	399,200	399,200	420,700	420,700	345,700	(75,000)
School Debt Service	3,888,619	3,887,513	3,867,648	3,867,648	3,846,945	(20,703)
Joint Administrative Services	541,737	532,559	551,038	551,038	577,953	26,915
Unemployment Compensation	25,000	302	25,000	25,000	17,000	(8,000)
TOTAL EXPENDITURE	37,998,056	44,459,257	39,932,445	40,855,568	40,380,859	448,414
<i>Local Funds for Schools</i>	<i>15,268,127</i>	<i>21,322,873</i>	<i>16,182,853</i>	<i>16,599,429</i>	<i>16,136,654</i>	<i>(46,199)</i>
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	13,249,882	13,857,804	14,135,069	14,135,069	14,208,241	73,172
Delinquent Real Estate Taxes	108,612	28,126	68,152	68,152	48,189	(19,963)
Proceeds from Delinquent Land Sale	-	(150)	-	-	-	-
Public Service Corporation Real Estate	396,900	404,731	420,772	420,772	419,200	(1,572)
Current Personal Property Taxes	3,341,094	3,731,494	3,739,323	3,739,323	4,023,605	284,282
Delinquent Personal Property Taxes	72,710	17,289	50,000	50,000	45,000	(5,000)
Mobile Home Taxes	1,264	1,125	1,036	1,036	876	(160)
Machinery and Tools Taxes	191,499	182,352	177,726	177,726	174,014	(3,712)

	FY14 Original Budget	FY14 Audited Actual	FY15 Adopted Budget	FY15 Revised Budget	FY16 Proposed Budget	Variance 16 Proposed- 15 Adopted
Penalties (All Property Taxes)	122,849	117,894	122,849	122,849	132,583	9,734
Interest (All Property Taxes)	92,611	93,375	96,740	96,740	110,189	13,449
Administrative Costs Delinq	11,541	9,179	11,541	11,541	12,235	694
DMV Stop Fee	-	480	-	-	480	480
Credit Card Fees	-	4,417	600	600	7,000	6,400
Sales and Use Taxes	850,293	794,171	760,491	760,491	871,738	111,247
Consumer's Utility Taxes	375,135	385,641	375,203	375,203	379,174	3,971
Consumption Tax	35,950	36,598	35,950	35,950	35,950	-
Communications Tax	450,000	431,966	442,829	442,829	442,829	-
Business License Tax	24,000	39,481	23,605	23,605	31,136	7,531
Franchise License Tax	-	-	20,000	20,000	12,319	(7,681)
Motor Vehicle Licenses	303,336	295,170	305,225	305,225	298,038	(7,187)
Recordation Taxes	230,000	256,567	252,845	252,845	252,095	(750)
Taxes on Wills	11,254	9,367	11,254	11,254	11,254	-
Circuit Court Online Land Record Fees	-	-	6,034	6,034	-	(6,034)
Transient Occupancy Tax	40,547	32,618	33,939	33,939	32,618	(1,321)
Animal Licenses	11,077	7,683	10,730	10,730	7,683	(3,047)
Animal Shelter Fees - Dogs & Cats	8,459	9,140	8,459	8,459	10,087	1,628
Spay & Neuter Fund Distribution	104	106	106	106	180	74
Land Use Application Fees Penalties	3,600	3,600	3,200	3,200	3,600	400
Land Use Application Fees	-	200	400	400	-	(400)
Transfer Fees	432	461	440	440	448	8
Zoning and Subdivision Permits	65,000	112,166	65,000	65,000	112,166	47,166
Building Permits	104,353	142,181	104,353	104,353	152,845	48,492
Road Sign Fees	-	200	-	-	-	-
New Dwelling Address Fee	1,430	3,250	1,550	1,550	2,275	725
Mapping Fee	900	300	700	700	450	(250)
Sign Permits and Inspection Fees	1,493	360	1,493	1,493	221	(1,272)
Rain Barrel Sales	1,400	1,170	1,080	1,080	200	(880)
Weapons Permits	5,453	5,472	6,000	6,000	5,579	(421)
Other permits, fees, and licenses	3,100	1,700	3,100	3,100	1,950	(1,150)
Court Fines and Forfeitures	362,725	237,835	280,000	280,000	250,000	(30,000)
DNA Fees - Blood Test	200	311	400	400	261	(139)
Courthouse Security Fees	63,161	43,219	53,812	53,812	52,000	(1,812)
Local Jury Fees	-	166	36	36	95	59
Interest on Bank Deposits	47,568	43,090	31,856	31,856	54,143	22,287
Rental of Property	51,772	53,001	57,772	57,772	7,000	(50,772)
Sheriff's Fees	797	796	797	797	797	-
Commonwealth's Attorney Fees	1,163	1,743	1,714	1,714	1,743	29
Court Appointed Attorney	529	1,511	1,027	1,027	1,174	147

	FY14 Original Budget	FY14 Audited Actual	FY15 Adopted Budget	FY15 Revised Budget	FY16 Proposed Budget	Variance 16 Proposed- 15 Adopted
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Fees for Ambulance & Rescue Services	-	-	25,000	25,000	275,000	250,000
Jail Processing Fee	1,571	1,611	1,500	1,500	1,779	279
Revenue from Shared Costs - Berryville	67,380	67,380	67,918	67,918	67,777	(141)
Wireless E-911	39,285	40,742	39,285	39,285	37,610	(1,675)
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	-
Recycling Rebate	92,843	92,065	45,769	45,769	38,013	(7,756)
Recreation Center Fees	39,100	36,369	39,007	39,007	35,042	(3,965)
Swimming Pool Fees	88,299	88,719	86,991	86,991	76,420	(10,571)
Concession Stand Revenue	18,500	12,254	16,000	16,000	15,000	(1,000)
Parks Programs Fees	275,000	261,036	275,000	275,000	265,000	(10,000)
Sale of Publications	26	40	25	25	25	-
Zoning Research Fee	75	-	75	75	-	(75)
Engineer's Fees	13,441	7,867	11,360	11,360	10,654	(706)
Biosolids Application Fees	16,913	9,955	15,761	15,761	14,458	(1,303)
Rebates & Refunds	26,724	31,585	17,959	17,959	24,772	6,813
Gifts & Donations in Lieu of Taxes	3,000	2,500	22,933	22,933	22,933	-
Donations	-	-	2,500	5,460	5,000	2,500
Sale of Salvage & Surplus Property	272	3,646	3,681	3,681	3,681	-
Sale of Vehicles	2,777	-	2,777	2,777	2,253	(524)
Insurance Adjustments	7,876	14,033	7,876	7,876	7,876	-
Miscellaneous Revenue	4,197	6,152	3,096	3,096	3,894	798
Loan Repayment	3,495	3,495	3,495	3,495	3,495	-
Insurance Recovery	13,754	7,279	13,754	13,754	13,754	-
Transfer from Animal Control Fund	1,500	1,500	-	-	-	-
Transfer from Parks Construction Fund	-	1,895	-	1,010	-	-
Tsfr from Capital Projects - Industrial Park	-	-	60,000	60,000	-	(60,000)
Welfare - Various	-	40,483	-	-	-	-
Comprehensive Services Act - Various	-	2,361	-	-	-	-
School Operations - Various	385,323	416,191	381,504	381,504	398,543	17,039
School Food Service Fund - Various	518,440	475,983	520,636	520,636	536,300	15,664
Public Safety Fund - Various	-	5,875	-	-	-	-
Conservation Easement Fund - Various	-	222,302	-	25,000	-	-
General Capital Projects - Various	-	119,809	-	-	-	-
School Capital Projects Proffers	-	228	-	-	-	-
Parks Construction Fund - Donations	-	4,965	-	-	-	-
General Debt Service - Refunds	-	9,910	-	-	-	-
School Debt Service - Interest	-	3,484	-	-	52,463	52,463
Joint Administrative Services - Refunds	3,000	796	3,000	3,000	3,000	-
Unemployment Fund - Refunds	-	725	-	-	-	-

	FY14 Original Budget	FY14 Audited Actual	FY15 Adopted Budget	FY15 Revised Budget	FY16 Proposed Budget	Variance 16 Proposed- 15 Adopted
TOTAL LOCAL REVENUE	22,293,984	23,419,591	23,419,110	23,448,080	24,155,402	736,292
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	24,373	25,954	24,373	24,373	24,373	-
Tax on Deeds (Grantor's Tax)	61,801	53,719	61,801	61,801	53,719	(8,082)
Quarterly Rental Tax	2,161	3,124	2,796	2,796	3,546	750
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	184,517	184,065	187,055	187,055	187,157	102
Sheriff	736,470	747,010	750,887	750,887	749,413	(1,474)
Commissioner of Revenue	74,585	74,065	75,111	75,111	75,178	67
Treasurer	85,708	91,733	92,780	92,780	92,369	(411)
Registrar	36,876	39,796	38,549	38,549	39,797	1,248
Clerk of the Circuit Court	152,694	159,687	153,026	153,026	152,728	(298)
Litter Control	5,817	2,445	6,171	6,171	6,171	-
Other Categorical Aid	2,041	-	2,041	2,041	430	(1,611)
Extradition	-	-	-	-	2,000	2,000
Fire Programs Fund	41,207	42,667	41,652	41,652	42,135	483
Virginia Commission for the Arts	5,000	5,000	5,000	5,000	5,000	-
Division of Historic Landmarks	-	1,685	12,000	12,000	-	(12,000)
DEQ Water Quality Management Grant	-	12,000	-	-	-	-
Welfare - Various	892,247	841,484	900,754	900,754	981,846	81,092
School Operations - Various	8,616,666	8,553,289	8,666,412	8,666,412	8,631,798	(34,614)
School Lunch Program - State Match	8,572	7,707	7,707	7,707	8,000	293
Comprehensive Services Act - Various	306,457	295,209	277,841	277,841	499,836	221,995
Public Safety Fund - Asset Forfeiture	-	7,157	-	-	-	-
Conservation Easement - Grants	-	372,075	15,000	129,124	5,000	(10,000)
General Capital Projects - Various	-	-	66,830	66,830	-	(66,830)
School Capital Projects - Technology Bond	154,000	23,350	154,000	154,000	154,000	(0)
TOTAL COMMONWEALTH REVENUE	13,875,034	14,027,063	14,031,294	14,145,418	14,198,338	167,044
FEDERAL REVENUE						
Payment in Lieu of Taxes	25,987	5,971	5,578	5,578	5,971	393
Miscellaneous Federal Revenue	-	-	3,125	3,125	2,477	(648)
Crime Victims Assistance	37,463	39,024	39,024	39,024	39,024	-
Multi Agency Federal Task Force	15,000	22,562	-	-	-	-
DMV Alcohol Enforcement	1,500	6,833	9,000	9,000	10,625	1,625
DMV Speed Enforcement	10,000	2,363	-	-	4,000	4,000
Internet Crimes Against Children Task Force	-	5,478	-	-	6,000	6,000
DOJ Local Law Enforcement Block Grant	-	-	1,906	1,906	2,181	275

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SCAAP Grant	1,853	3,074	3,074	3,074	862	(2,212)
ARRA Byrne Justice Assistance Grant	3,671	-	-	-	-	-
Conservation Easement - Federal Grants	-	398,750	-	184,000	-	-
V-Stop	33,004	32,567	28,053	28,053	28,053	-
SAFER Grant	-	-	25,000	25,000	140,000	115,000
Public Safety Fund - Asset Forfeiture	-	254,695	-	-	-	-
School Operations - Various	711,256	636,536	663,710	663,710	743,329	79,619
School Food Service Fund - NSLP	234,000	247,002	254,000	254,000	274,980	20,980
General Capital Projects - Various	-	7,068	1,500	1,500	145,067	143,567
School Capital Projects - Various	-	-	-	67,223	-	-
Sch Debt Svc - Build America Bond Subsidy	119,008	119,986	119,008	119,008	120,833	1,825
TOTAL FEDERAL REVENUE	1,192,742	1,781,909	1,152,978	1,404,201	1,523,402	370,424
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	37,998,056	44,459,257	39,932,445	40,855,568	40,380,859	448,414
TOTAL REVENUE	37,361,760	39,228,564	38,603,383	38,997,699	39,877,143	1,273,759
SURPLUS (DEFICIT)	(636,296)	(5,230,694)	(1,329,062)	(1,857,869)	(503,716)	825,345
FROM FUND BALANCE	636,296	5,230,694	1,329,062	1,857,869	503,716	(825,345)
NET	-	-	-	-	-	-