

## BUDGET RESOLUTION

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 17th day of April, 2018, a public hearing having been held on April 3, 2018, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2018 through June 30, 2019 be approved as follows:

	<b>FY17 Original Budget</b>	<b>FY17 Audited Actual</b>	<b>FY18 Adopted Budget</b>	<b>FY18 Revised Budget</b>	<b>FY19 Proposed Budget</b>	<b>Variance 19 Proposed- 18 Adopted</b>
<b>EXPENDITURE</b>						
Board of Supervisors	60,176	56,051	57,265	57,265	58,459	1,194
County Administrator	306,335	308,924	313,136	371,960	378,976	65,840
Legal Services	35,000	44,860	35,000	35,000	35,000	-
Commissioner of Revenue	205,850	203,428	205,595	205,595	210,490	4,895
Assessor	3,500	3,500	3,500	3,500	4,500	1,000
Equilization Board	-	3,800	-	-	-	-
Treasurer	275,354	277,071	283,229	283,229	302,167	18,938
Information Technology	294,840	302,578	296,879	296,879	305,152	8,273
Electoral Board	40,980	37,571	44,003	44,003	44,503	500
General Registrar	73,970	77,424	78,482	78,482	82,638	4,156
Circuit Court	12,180	18,231	12,680	12,680	13,680	1,000
General District Court	4,420	4,549	4,420	4,420	4,320	(100)
Magistrate	200	17	100	100	40	(60)
Juvenile & Domestic Court	3,500	2,041	3,500	3,500	2,900	(600)
Clerk of the Circuit Court	252,874	245,478	254,374	254,374	264,897	10,523
Victim/Witness Coordinator	70,775	64,420	72,385	72,385	71,897	(488)
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Regional Court Services	4,494	4,494	6,179	6,179	6,500	321
Commonwealth Attorney	357,499	357,564	362,747	365,239	377,070	14,323
Sheriff	2,271,033	2,266,384	2,311,661	2,341,250	2,477,880	166,219
Criminal Justice Training Center	19,593	21,157	20,000	20,000	19,593	(407)
Drug Task Force	12,500	10,608	12,500	12,500	12,500	-
Fire and Rescue Services	767,392	783,586	804,646	804,646	993,830	189,184
Volunteer Fire Companies	140,485	116,341	118,153	154,593	172,200	54,047
Blue Ridge Volunteer Fire Company	51,200	51,050	51,200	51,200	66,250	15,050
Boyce Volunteer Fire Company	51,900	51,400	51,600	51,600	66,700	15,100
Enders Volunteer Fire Company	77,200	77,450	77,800	77,800	93,300	15,500
Lord Fairfax Emergency Medical Services	5,422	5,422	6,282	6,282	6,262	(20)
Forestry Service	2,712	2,712	2,712	2,712	2,874	162

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Regional Jail	512,000	489,071	551,259	551,259	547,984	(3,275)
Juvenile Detention Service	22,595	22,098	16,254	16,254	13,179	(3,075)
Probation Office	800	47	800	800	500	(300)
Building Inspections	172,409	183,254	211,515	211,515	203,704	(7,811)
Animal Control	117,557	114,212	118,496	118,496	112,695	(5,801)
Medical Examiner & Indigent Burial	1,000	160	500	500	200	(300)
Refuse Disposal	175,500	142,851	162,000	162,000	150,000	(12,000)
Convenience Center	-	-	50,000	50,000	100,000	50,000
Litter Control	5,310	3,835	5,310	5,310	5,310	-
Sanitation	240,750	238,398	240,750	240,750	242,000	1,250
Maintenance/Buildings & Grounds	873,187	784,033	853,854	853,854	880,222	26,368
Local Health Department	220,000	220,000	221,909	221,909	154,126	(67,783)
Our Health	5,000	5,000	6,500	6,500	6,500	-
N Shen Valley Subs Abuse Coalition	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	88,000	88,000	90,000	90,000	92,000	2,000
Concern Hotline	750	750	750	750	750	-
NW Works (Disabilities)	1,000	1,000	1,000	1,000	1,000	-
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Virginia Regional Transit	19,302	19,302	19,302	19,302	19,302	-
FISH (human services)	1,000	1,000	1,000	1,000	1,000	-
Laurel Center (Women's Shelter)	2,000	2,000	2,500	2,500	3,000	500
Access Independence (Disabilities)	750	750	1,000	1,000	1,000	-
Tax Relief for the Elderly	-	263,906	212,501	212,501	213,396	895
Lord Fairfax Community College	16,441	16,441	15,788	15,788	18,441	2,653
Parks Administration	407,878	385,303	440,606	440,606	449,034	8,428
Recreation Center	106,143	99,491	109,130	109,130	114,384	5,254
Swimming Pool	83,756	61,127	84,214	84,214	84,934	720
Concession Stand	15,301	15,157	15,330	15,330	16,130	800
Parks Programs	252,310	188,735	241,427	241,427	244,301	2,874
Barns of Rose Hill (arts)	5,000	7,000	5,000	5,000	5,000	-
Virginia Commission for Arts	10,000	10,000	10,000	9,000	9,000	(1,000)
Regional Library	206,513	206,513	223,757	223,757	232,000	8,243
Planning Administration	412,612	403,207	398,684	406,936	426,498	27,814
Housing Services	5,400	-	2,500	2,500	2,500	-
Board of Zoning Appeals	3,270	3,321	3,519	3,519	3,520	1
Office of Economic Development	80,000	49,599	61,575	61,575	64,100	2,525
Berryville Development Authority	2,000	475	2,300	2,300	900	(1,400)
Small Business Development Center	1,500	1,500	1,500	1,500	1,500	-
Berryville Main Street	-	-	2,500	2,500	2,500	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-

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Planning Commission	9,639	11,735	14,388	14,388	14,389	1
Board of Septic Appeals	1,016	749	1,565	1,565	1,566	1
Historic Preservation Commission	11,400	11,448	7,900	7,900	9,900	2,000
NSV Regional Planning District Commission	7,384	7,383	10,273	10,273	10,273	-
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	30,000	30,000	30,000	30,000	-
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	10,028	618	6,990	6,990	1,001	(5,989)
Cooperative Extension	42,202	45,086	43,712	43,712	50,443	6,731
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,300	-
Non-Departmental Legal/Prof. Contingency	70,000	-	112,000	50,684	138,000	26,000
Social Services	1,546,124	1,478,944	1,613,733	1,651,733	1,555,824	(57,909)
School Operations	22,137,428	21,487,287	22,535,741	22,535,741	23,270,676	734,935
School Food Service Fund	838,400	816,246	832,408	832,408	844,773	12,365
Comprehensive Services Act	1,097,426	756,714	478,689	478,689	269,499	(209,190)
Public Safety Fund	-	65,875	-	-	-	-
Conservation Easement	30,000	698,391	45,000	125,000	45,000	-
Shenandoah Farms Sanitary District	20,000	4,760	-	-	-	-
General Capital Improvements	955,162	1,045,734	947,589	2,407,812	597,000	(350,589)
School Capital Improvements	4,412,000	4,287,124	842,000	4,810,193	732,000	(110,000)
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	3,815,812	3,815,112	2,972,014	2,972,014	2,942,715	(29,299)
Joint Administrative Services	592,619	588,395	619,461	619,461	793,131	173,670
Unemployment Compensation	17,000	914	13,000	13,000	10,000	(3,000)
<b>TOTAL EXPENDITURE</b>	<b>45,436,058</b>	<b>44,902,161</b>	<b>41,325,521</b>	<b>46,945,218</b>	<b>42,137,378</b>	<b>811,857</b>
<i>Local Funds for Schools</i>	<i>20,209,341</i>	<i>19,352,914</i>	<i>15,886,734</i>	<i>19,628,587</i>	<i>16,439,311</i>	<i>552,577</i>
<b>ESTIMATED REVENUE</b>						
<b>LOCAL REVENUE</b>						
Current Real Estate Taxes	14,500,000	14,092,010	14,693,827	14,693,827	14,854,902	161,075
Delinquent Real Estate Taxes	50,000	159,930	42,639	42,639	114,041	71,402
Land Redemptions	-	3,743	-	-	-	-
Public Service Corporation Real Estate	482,255	487,565	475,887	475,887	496,356	20,469
Current Personal Property Taxes	4,475,997	4,291,056	4,610,712	4,610,712	4,823,300	212,588
Delinquent Personal Property Taxes	64,192	162,002	15,430	15,430	105,966	90,536
Mobile Home Taxes	1,099	1,075	1,183	1,183	1,131	(52)

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Machinery and Tools Taxes	164,962	176,461	220,167	220,167	166,593	(53,574)
Penalties (All Property Taxes)	134,147	150,214	134,147	134,147	140,576	6,429
Interest (All Property Taxes)	131,901	120,399	133,477	133,477	147,371	13,894
Administrative Costs Delinq	12,360	11,753	11,406	11,406	11,406	(0)
DMV Stop Fee	453	3,460	2,340	2,340	3,460	1,120
Credit Card Fees	8,327	11,916	11,364	11,364	11,916	552
Sales and Use Taxes	886,732	898,361	959,874	959,874	950,000	(9,874)
Consumer's Utility Taxes	364,567	346,094	340,856	340,856	346,094	5,238
Consumption Tax	34,318	32,433	35,165	35,165	34,516	(649)
Business License Tax	31,135	22,890	25,172	25,172	25,172	-
Motor Vehicle Licenses	301,285	325,439	301,924	301,924	325,439	23,515
Recordation Taxes	258,490	309,762	262,385	262,385	291,749	29,364
Taxes on Wills	4,184	6,124	4,053	4,053	6,775	2,722
Transient Occupancy Tax	32,711	28,005	23,564	23,564	23,564	-
Animal Licenses	11,930	6,471	8,440	8,440	8,440	0
Animal Shelter Fees - Dogs & Cats	7,910	8,068	8,525	8,525	8,525	-
Dangerous Dog Registration	-	265	200	200	200	-
Land Use Application Fees Penalties	3,400	7,700	3,450	3,450	3,450	-
Land Use Application Fees	24,575	25,450	400	400	300	(100)
Transfer Fees	444	545	461	461	485	24
Zoning and Subdivision Permits	67,754	88,924	90,490	90,490	90,490	(0)
Building Permits	163,987	242,160	200,000	200,000	196,245	(3,755)
Road Sign Fees	275	-	-	-	-	-
Sign Permits and Inspection Fees	360	3,493	488	488	1,927	1,439
Weapons Permits	7,000	5,605	5,959	5,959	7,000	1,041
New Dwelling Address Fee	2,275	4,420	3,380	3,380	3,055	(325)
Other permits, fees, and licenses	1,900	450	1,300	1,300	1,075	(225)
Court Fines and Forfeitures	310,095	352,279	310,095	310,095	310,095	-
Courthouse Security Fees	41,285	52,890	41,285	41,285	47,088	5,803
E-Ticket Fee	30,000	26,639	25,000	25,000	30,000	5,000
Interest on Bank Deposits	67,802	38,117	20,071	20,071	78,808	58,737
Rental of Property	55,947	61,000	55,947	55,947	61,000	5,053
Sheriff's Fees	800	-	796	796	796	0
DNA Fees - Blood Test	696	257	235	235	235	(0)
Commonwealth's Attorney Fees	1,777	1,742	1,776	1,776	1,749	(27)
Court Appointed Attorney	1,228	93	1,032	1,032	947	(85)
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Fees for Ambulance & Rescue Services	325,000	409,373	354,920	354,920	447,911	92,991
Jail Processing Fee	1,890	1,287	1,825	1,825	1,825	(0)
EMS- Berryville	79,637	50,000	33,000	33,000	16,500	(16,500)

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Wireless E-911	46,009	42,798	42,038	42,038	44,700	2,662
Humane Foundation Contribution	25,000	15,000	20,000	20,000	20,000	-
Recycling Rebate	20,011	21,311	21,311	21,311	22,109	798
Recreation Center Fees	34,995	39,027	33,931	33,931	36,500	2,569
Swimming Pool Fees	73,845	81,040	83,963	83,963	82,519	(1,444)
Concession Stand Revenue	12,500	16,834	14,336	14,336	16,500	2,164
Parks Programs Fees	275,000	261,419	277,140	277,140	265,000	(12,140)
Sale of Maps, Surveys, etc.	650	-	-	-	-	-
Sale of Publications	35	24	35	35	35	-
Mapping Fee	-	120	450	450	205	(245)
Engineer's Fees	8,670	500	10,000	10,000	10,000	-
Zoning Research Fee	1,182	-	-	-	-	-
Biosolids Application Fees	10,000	585	6,882	6,882	1,000	(5,882)
Payment in Lieu of Taxes	-	42,500	-	-	48,722	48,722
Rebates & Refunds	24,772	4,803	21,992	23,381	5,000	(16,992)
Miscellaneous Revenue	5,608	20,586	5,174	5,174	12,571	7,397
Gifts & Donations in Lieu of Taxes	2,750	45,400	31,645	31,645	2,750	(28,895)
Sale of Salvage & Surplus Property	6,075	182	3,680	3,680	3,697	17
Sale of Vehicles	6,100	2,599	4,433	4,433	4,433	(0)
Sale of Other Equipment	-	2,500	-	-	-	-
Insurance Adjustments	7,876	-	7,016	7,016	7,016	0
Cancelled Cks/NSF Fees	-	1,189	-	-	1,189	1,189
Loan Repayment	3,495	3,495	3,495	3,495	3,495	(0)
Insurance Recovery	13,058	5,982	13,002	13,002	13,002	0
Tsfr from Conservation Easement	-	2,500	-	-	-	-
Tsfr from Animal Trust	-	9,625	-	-	-	-
Welfare - Various	-	50,004	-	-	-	-
School Operations - Various	488,927	380,550	423,766	423,766	374,506	(49,260)
School Food Service Fund - Various	574,420	483,576	542,661	542,661	536,758	(5,903)
Public Safety Fund - Various	-	47,233	-	-	-	-
Conservation Easement Fund - Various	20,000	115,814	-	-	-	-
General Capital Projects - Various	-	38,218	-	653	-	-
School Capital Projects	-	25,589	-	-	-	-
Shenandoah Farms Sanitary District Fees	20,000	-	-	-	-	-
Parks Construction Fund - Donations	-	802	-	-	-	-
School Debt Service - Interest	58,075	58,075	104,231	104,231	107,731	3,500
Joint Administrative Services - Refunds	2,000	539	2,000	2,000	2,000	-
<b>TOTAL LOCAL REVENUE</b>	<b>24,890,135</b>	<b>24,850,339</b>	<b>25,149,828</b>	<b>25,151,870</b>	<b>25,821,910</b>	<b>672,082</b>

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<b>REVENUE FROM THE COMMONWEALTH OF VIRGINIA</b>						
Motor Vehicles Carrier's Taxes	23,382	22,640	24,138	24,138	25,047	909
Mobile Home Titling Taxes	-	1,207	-	-	-	-
Tax on Deeds (Grantor's Tax)	66,695	58,785	66,820	66,820	55,440	(11,380)
Quarterly Rental Tax	2,186	2,404	2,796	2,796	2,404	(392)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Communications Tax	430,180	405,302	415,390	415,390	415,390	0
Commonwealth's Attorney	192,722	189,964	195,575	195,575	194,140	(1,435)
Sheriff	768,916	752,055	771,856	771,856	782,973	11,117
Commissioner of Revenue	77,727	76,730	77,529	77,529	78,658	1,129
Treasurer	95,550	93,184	94,888	94,888	96,457	1,569
Registrar	39,797	37,029	36,601	36,601	37,700	1,099
Clerk of the Circuit Court	157,247	164,497	157,091	157,091	159,249	2,158
Spay & Neuter Fund Distribution	125	24	99	99	24	(75)
Fire Programs Fund	45,475	45,236	47,153	47,153	46,142	(1,011)
Litter Control	5,310	4,055	5,310	5,310	4,500	(810)
Virginia Commission for the Arts	5,000	5,000	5,000	4,500	4,500	(500)
Other Categorical Aid	-	1,946	-	-	973	973
Welfare - Various	1,023,207	990,156	1,072,068	1,072,068	970,388	(101,680)
School Operations - Various	8,668,432	8,699,716	8,939,299	8,939,299	9,107,288	167,989
School Lunch Program - State Match	6,980	9,801	10,862	10,862	12,015	1,153
Comprehensive Services Act - Various	550,456	285,079	239,688	239,688	138,977	(100,711)
Public Safety Fund - Asset Forfeiture	-	6,652	-	-	-	-
Conservation Easement - Grants	-	305,963	30,000	70,000	12,000	(18,000)
General Capital Projects - Various	-	200,000	147,792	126,560	-	(147,792)
School Capital Projects - Technology Bond	154,000	201,787	154,000	380,340	154,000	-
School Debt Service	-	-	-	-	-	-
<b>TOTAL COMMONWEALTH REVENUE</b>	<b>14,797,229</b>	<b>15,043,053</b>	<b>14,977,797</b>	<b>15,222,405</b>	<b>14,782,107</b>	<b>(195,690)</b>
<b>FEDERAL REVENUE</b>						
Payment in Lieu of Taxes	5,700	6,135	6,464	6,464	6,697	233
Emergency Management Assistance	-	7,721	-	-	-	-
State Criminal Alien Assistance Program	921	605	775	775	775	-
Crime Victims Assistance	70,775	63,798	70,775	70,775	72,191	1,416
Violence Against Women Grant	28,053	27,629	28,053	28,053	28,053	-
DMV Alcohol Enforcement	12,870	10,913	11,859	11,859	10,000	(1,859)
DMV Speed Enforcement	8,000	2,315	5,005	5,005	5,000	(5)
Internet Crimes Against Children Task Force	4,000	4,050	4,000	4,000	4,000	-
Dept of Historic Resources	-	11,500	-	-	-	-
DOJ Vest Grant	-	-	-	-	500	500

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ARRA Byrne Justice Assistance Grant	-	9,655	-	-	-	-
DOJ Local Law Enforcement Block Grant	1,510	906	1,118	1,118	500	(618)
Fire & Emergency Response Grant	-	-	-	-	7,500	7,500
Comprehensive Services Act	-	14,036	-	-	-	-
Conservation Easement - Federal Grants	-	233,625	-	-	-	-
School Operations - Various	665,632	773,248	723,071	723,071	649,259	(73,812)
School Food Service Fund - NSLP	257,000	296,987	278,885	278,885	296,000	17,115
General Capital Projects - Various	-	224,938	-	-	-	-
Sch Debt Svc - Build America Bond Subsidy	120,833	123,525	118,654	118,654	113,296	(5,358)
<b>TOTAL FEDERAL REVENUE</b>	<b>1,175,294</b>	<b>1,811,587</b>	<b>1,248,659</b>	<b>1,248,659</b>	<b>1,193,771</b>	<b>(54,888)</b>
<b>BUDGET BALANCE PROCEDURE</b>						
TOTAL EXPENDITURES	45,436,058	44,902,161	41,325,521	46,945,218	42,137,378	811,857
TOTAL REVENUE	40,862,659	41,704,979	41,376,284	41,622,935	41,797,788	421,504
<b>SURPLUS (DEFICIT)</b>	<b>(4,573,399)</b>	<b>(3,197,181)</b>	<b>50,763</b>	<b>(5,322,283)</b>	<b>(339,590)</b>	<b>(390,353)</b>
<b>FROM FUND BALANCE</b>	<b>4,573,399</b>	<b>3,197,181</b>	<b>(50,763)</b>	<b>5,322,283</b>	<b>339,590</b>	<b>390,353</b>
<b>NET</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>