

AGENDA

Board of Supervisors

Finance Committee

2/20/2014

5:30 pm JGC

The following documents are attached:

1. Net Tax Funding
2. Budget Document
3. Capital Budget.
4. Minor Capital Requests
5. Personnel Requests
6. Request for Economic Development Director position.

Net Tax Funding

FUND	FY 2014 Budget	Variance	Percent Variance	FY 2015 Proposed
EXPENDITURE				
General	8,417,168	248,693	3.0%	8,665,861
Social Services	1,363,059	(24,894)	-1.8%	1,338,165
School Operating	20,637,598	1,392,088	6.7%	22,029,686
School Food Service	761,012	23,119	3.0%	784,131
CSA	661,500	(54,500)	-8.2%	607,000
Conservation Easement	-	-	0.0%	-
Government Capital Projects	575,000	465,830	81.0%	1,040,830
School Capital Projects	728,163	615,037	84.5%	1,343,200
Government Debt Service	399,200	21,500	5.4%	420,700
School Debt Service	3,888,619	(20,971)	-0.5%	3,867,648
Joint Services Fund	541,737	-	0.0%	541,737
Unemployment Compensation	25,000	-	0.0%	25,000
Total	37,998,056	2,665,902	7.0%	40,663,958
CATEGORICAL REVENUE				
General	2,743,515	(125,681)	-4.6%	2,617,834
Social Services	892,247	8,507	1.0%	900,754
School Operating	9,713,245	(1,619)	0.0%	9,711,626
School Food Service	761,012	23,119	3.0%	784,131
CSA	306,457	(28,616)	-9.3%	277,841
Conservation Easement	-	-	0.0%	-
Government Capital Projects	-	68,330	0.0%	68,330
School Capital Projects	154,000	-	0.0%	154,000
Government Debt Service	-	-	0.0%	-
School Debt Service	119,008	-	0.0%	119,008
Joint Services Fund	3,000	-	0.0%	3,000
Unemployment Compensation	-	-	0.0%	-
Total	14,692,484	(55,960)	-0.4%	14,636,524
NON-CATEGORICAL REVENUE REQUIRED				
General	5,673,653	374,374	6.6%	6,048,027
Social Services	470,812	(33,401)	-7.1%	437,411
School Operating	10,924,353	1,393,707	12.8%	12,318,060
School Food Service	-	-	0.0%	-
CSA	355,043	(25,884)	-7.3%	329,159
Conservation Easement	-	-	0.0%	-
Government Capital Projects	575,000	397,500	69.1%	972,500
School Capital Projects	574,163	615,037	107.1%	1,189,200
Government Debt Service	399,200	21,500	5.4%	420,700
School Debt Service	3,769,611	(20,971)	-0.6%	3,748,640
Joint Services Fund	538,737	-	0.0%	538,737
Unemployment Compensation	25,000	-	0.0%	25,000
Total	23,305,572	2,721,862	11.7%	26,027,434
BUDGET BALANCING				
GF Estimated Non-categorical revenue	22,669,276	460,997	2.0%	23,130,273
Surplus/(Deficit)	(636,296)	(2,249,503)	353.5%	(2,885,799)
Pay-as-you-go	647,968	167,032	25.8%	815,000
Surplus/(Deficit) Net of pay-as-you-go	11,672	(2,082,471)	-17841.6%	(2,070,799)

Pay-as-you-go Elements				
Conservation Easement	-			
School Capital/Debt	323,984			
Government Capital/Debt	323,984			815,000
Sheriff's Communications Study				
	647,968			815,000

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2014 AND ENDING JUNE 30, 2015

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	01/31/14 FY14 Revised Budget	FY15 Proposed Budget	Variance 15 Proposed- 14 Adopted	Change from 2/17/2014
EXPENDITURE							
Board of Supervisors	57,676	49,041	57,116	57,116	57,806	690	(406)
County Administrator	293,006	289,104	289,776	305,776	287,396	(2,380)	(728)
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)	(747)
Assessor	3,500	3,500	3,500	3,500	3,500	-	-
Treasurer	244,369	241,869	249,161	249,161	262,208	13,047	(608)
Information Technology	271,222	260,818	279,533	279,533	256,465	(23,068)	(526)
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	-	-
J&D 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	(406)
Victim/Witness Coordinator	39,741	40,304	40,260	40,260	39,264	(996)	(158)
Division of Court Services -Detoxification	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	(492)
Commonwealth Attorney Grants	41,334	35,002	40,503	40,503	40,479	(24)	(50)
Sheriff	1,595,251	1,611,754	1,644,810	1,629,810	1,646,306	1,496	(4,851)
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	(1,032)
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	373,912	(2,198)	(1,251)
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)	(40,000)
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	585,844	7,857	-
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)	(442)
Animal Control	91,180	80,695	92,521	92,521	94,084	1,563	(221)
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	-
Maintenance/Buildings & Grounds	773,854	749,200	711,016	711,016	734,077	23,061	(742)
Local Health Department	199,000	199,000	199,000	199,000	205,000	6,000	(20,608)
Our Health	6,500	6,500	4,875	4,875	5,000	125	(1,500)
Northwestern Community Services	82,000	82,000	82,000	82,000	85,000	3,000	(1,100)
Concern Hotline	1,000	1,000	750	750	750	-	(750)
NW Works	1,000	1,000	750	750	750	-	(4,250)
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-	(25,000)
Loudoun Transit Service	17,639	17,639	17,639	17,639	19,302	1,663	-
Laurel Center	2,000	2,000	2,000	2,000	2,000	-	(1,000)
Access Independence (serves the disabled)	1,000	1,000	750	750	750	-	(250)
Lord Fairfax Community College	14,355	14,355	13,924	13,924	14,500	576	(3,034)
Parks Administration	362,307	353,228	358,594	358,594	366,748	8,154	(1,254)
Recreation Center	105,791	98,503	97,309	97,309	99,687	2,378	(203)
Swimming Pool	89,899	57,995	87,679	89,574	87,958	279	-
Concession Stand	21,237	16,934	18,837	18,837	18,000	(837)	(1,837)
Parks Programs	257,329	223,383	252,537	252,537	249,120	(3,417)	(203)

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2014 AND ENDING JUNE 30, 2015

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	01/31/14 FY14 Revised Budget	FY15 Proposed Budget	Variance 15 Proposed- 14 Adopted	Change from 2/17/2014
Josephine School Community Museum	7,290	7,290	-	-	-	-	(7,200)
Shenandoah Valley Discovery Museum	-	-	-	-	-	-	(6,000)
Virginia Commission for Arts	10,000	9,000	10,000	10,000	10,000	-	(1,000)
Regional Library	182,119	182,119	182,119	182,119	185,000	2,881	(10,675)
Planning Administration	348,854	332,934	338,979	338,979	337,522	(1,457)	(710)
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	-	(2,100)
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	45,938	392	(101)
Berryville Development Authority	11,800	466	6,100	6,100	6,100	-	(500)
Small Business Development Center	2,000	2,000	1,500	1,500	1,500	-	(4,500)
Blandy Experimental Farm	4,000	4,000	3,000	3,000	3,000	-	(1,000)
Planning Commission	23,388	12,174	19,389	19,389	20,000	611	(1,389)
Board of Septic Appeals	2,739	471	1,016	1,016	1,000	(16)	(16)
Historic Preservation Commission	12,000	29,526	7,800	23,700	26,300	18,500	-
NSV Regional Planning District Commissior	14,217	14,217	5,712	5,712	5,776	64	-
Regional Airport	5,000	5,000	2,500	2,500	2,500	-	(2,500)
Friends of the Shenandoah	4,000	4,000	3,000	3,000	3,000	-	(1,000)
Water Quality Management	37,544	45,422	30,000	42,000	30,000	-	-
Lord Fairfax Soil & Water Conservation	9,500	9,500	4,750	4,750	5,000	250	(4,750)
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	(2,536)
Northern Virginia 4-H Center	3,000	3,000	2,250	2,250	2,300	50	(200)
Non-Departmental Legal/Prof. Contingency	70,000	-	70,000	43,666	220,000	150,000	150,000
Social Services	1,432,321	1,306,484	1,363,059	1,376,059	1,338,165	(24,894)	(5,379)
School Operations	20,542,386	20,695,121	20,637,598	20,637,598	22,029,686	1,392,088	-
School Food Service	754,252	822,389	761,012	761,012	784,131	23,119	-
Comprehensive Services Act	761,000	458,496	661,500	661,500	607,000	(54,500)	-
Gang Task Force Fund	-	360,400	-	-	-	-	-
Public Safety Fund	-	25,244	-	-	-	-	-
Conservation Easement	150,000	510,766	-	343,750	-	-	(150,000)
General Capital Improvements	366,310	1,355,355	575,000	1,198,411	1,040,830	465,830	(630,000)
School Capital Improvements	504,200	2,026,125	728,163	902,584	1,343,200	615,037	-
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	541,737	-	-
Unemployment Compensation	25,000	12,077	25,000	25,000	25,000	-	-
TOTAL EXPENDITURE	37,814,887	40,603,127	37,998,056	39,187,233	40,663,958	2,665,902	(795,204)
<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>17,255,900</i>	<i>1,987,773</i>	<i>-</i>
ESTIMATED REVENUE							
LOCAL REVENUE							
Current Real Estate Taxes	13,522,865	13,519,981	13,249,882	13,249,882	13,548,687	298,805	(62,110)
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	404,712	7,812	(21)
Current Personal Property Taxes	3,024,723	3,433,992	3,341,094	3,341,094	3,650,312	309,218	-
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	1,117	(147)	-
Machinery and Tools Taxes	172,173	193,207	191,499	191,499	190,247	(1,252)	-
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	-

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2014 AND ENDING JUNE 30, 2015

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	01/31/14 FY14 Revised Budget	FY15 Proposed Budget	Variance 15 Proposed- 14 Adopted	Change from 2/17/2014
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	-	-	-	-	-
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 Penalty	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)	(20,000)
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)	(3,844)
Local Jury Fees	-	24	-	-	-	-	-
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	-	-	-	-	-	-
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	-	-
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)	1,000
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 - Historic Preservation	-	-	-	-	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	-	-
Transfer from Animal Control Fund	-	-	1,500	1,500	-	(1,500)	-
Transfer from Parks Construction Fund	-	-	-	1,895	-	-	-
Insurance Recovery	13,754	8,783	13,754	13,754	13,754	-	-

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2014 AND ENDING JUNE 30, 2015

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	01/31/14 FY14 Revised Budget	FY15 Proposed Budget	Variance 15 Proposed- 14 Adopted	Change from 2/17/2014
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	555,648	527,566	518,440	518,440	522,424	3,984	-
Public Safety Fund	-	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	-	-	-	-	-
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	22,637,011	343,027	(84,974)
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	-	-
Historic Preservation Grants	-	24,996	-	9,000	12,000	12,000	-
DEQ Water Quality Management Grant	-	4,000	-	12,000	-	-	-
Welfare	955,261	806,358	892,247	892,247	900,754	8,507	-
School Operations	8,695,554	8,608,873	8,616,666	8,616,666	8,666,412	49,746	-
School Food Service	8,787	8,572	8,572	8,572	7,707	(865)	-
Comprehensive Services Act	351,000	178,011	306,457	306,457	277,841	(28,616)	-
Public Safety Fund	-	3,820	-	-	-	-	-
Conservation Easement	-	109,280	-	196,104	-	-	-
General Capital Projects	-	200,000	-	130,094	66,830	66,830	-
School Capital Projects	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	14,025,294	140,260	-
FEDERAL REVENUE							
Payment in Lieu of Taxes	5,554	5,578	25,987	25,987	5,578	(20,409)	-
Miscellaneous Federal Revenue	-	1,296	-	-	-	-	-
Crime Victims Assistance	39,024	39,024	37,463	37,463	39,024	1,561	-
Multi Agency Federal Task Force	65,000	60,576	15,000	30,000	-	(15,000)	-
DOJ Vest Grant	-	403	1,500	1,500	-	(1,500)	-
DOJ Local Law Enforcement Block Grant	-	2,226	1,853	1,853	1,906	53	-
SCAAP Grant	2,535	3,671	3,671	3,671	3,074	(597)	-
ARRA Byrne Justice Assistance Grant	5,423	5,423	-	-	-	-	-
Conservation Easement	-	324,250	-	21,250	-	-	-
V-Stop	33,004	35,002	33,004	33,004	28,053	(4,951)	-

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2014 AND ENDING JUNE 30, 2015

	FY13 Original Budget	FY13 Audited Actual	FY14 Adopted Budget	01/31/14 FY14 Revised Budget	FY15 Proposed Budget	Variance 15 Proposed- 14 Adopted	Change from 2/17/2014
Gang Task Force Fund	-	360,400	-	-	-	-	-
Public Safety Fund	-	636	-	-	-	-	-
School Operations	681,758	692,686	711,256	711,256	663,710	(47,546)	-
School Food Service	189,817	253,302	234,000	234,000	254,000	20,000	-
General Capital Projects	-	-	-	458,223	1,500	1,500	-
School Capital Projects	52,510	22,494	-	-	-	-	-
School Debt Service	130,349	118,604	119,008	119,008	119,008	-	-
TOTAL FEDERAL REVENUE	1,204,974	1,925,573	1,182,742	1,677,215	1,115,853	(66,889)	-
BUDGET BALANCE PROCEDURE							
TOTAL EXPENDITURES	37,814,887	40,603,127	37,998,056	39,187,233	40,663,958	2,665,902	(795,204)
TOTAL REVENUE	37,119,651	38,532,641	37,361,760	38,348,422	37,778,159	416,398	(84,974)
SURPLUS (DEFICIT)	(695,236)	(2,070,486)	(636,296)	(838,811)	(2,885,799)	(2,249,504)	710,230
FROM FUND BALANCE	695,236	2,070,486	636,296	838,811	2,885,799	2,249,504	(710,230)
NET	-	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS

ADJUSTED SURPLUS (DEFICIT)

PAY-AS-YOU-GO:

ENERGY EFFICIENCY	150,000
VOTING EQUIPMENT	50,000
PARKS MASTER PLAN	100,000
REASSESSMENT	200,000
DATA & COMMUNICATIONS TECHNOLOGY	80,000
GOVERNMENT SAVINGS	135,000
PAY AND CLASSIFICATION	100,000
TOTAL PAY-AS-YOU-GO	815,000
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	(2,070,799)

ALL TAX RATES ARE BASED ON EACH \$100
OF ASSESSED VALUATION

	2014
1. Real Estate, including the real estate of public service corporations**	\$ 0.630
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles*	\$ 0.045
3. Tangible Machinery and tools	\$ 1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles*	\$ 0.022

** Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

* Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 is ...still to be determined.

Analysis of Real Estate Tax Estimates
02/19/14

DESCRIPTION	REV	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY 2014 BUDGET	FY 2015 BUDGET
Current Taxes on Real Property	110101	\$12,291,043	\$13,001,364	\$13,087,081	\$13,327,737	\$13,519,981		
Original tax billing		\$13,001,871	\$13,409,710	\$13,399,939	\$13,584,903	\$13,646,104		
Variance (actual - original billing)		(\$710,828)	(\$408,346)	(\$312,858)	(\$257,166)	(\$126,123)		
Allowance for doubtful accounts (CAFR method)		0.21%	1.21%	0.36%	0.46%	0.47%		
Allowance for delinquency (CAFR method)		(\$27,304)	(\$162,257)	(\$48,240)	(\$62,491)	(\$64,137)		
Original budgeted revenue		\$12,273,479	\$12,908,467	\$13,395,543	\$13,307,377	\$13,522,865	\$13,249,882	\$13,233,658
Original allowance for delinquency		(\$167,960)	(\$297,126)	(\$308,338)	(\$292,395)	(\$332,529)	(\$409,790)	(\$437,012)
Original estimated delinquency rate		1.35%	2.25%	2.25%	2.15%	2.40%	3.00%	3.20%
Variance (actual - original budget)		\$17,564	\$92,897	(\$308,462)	\$20,360	(\$2,884)		
Variance (original budget - original billing)		(\$728,392)	(\$501,243)	(\$4,396)	(\$277,526)	(\$123,239)		
Total supplements		\$89,548	\$61,865	\$33,391	\$21,073	\$14,262		
Estimated taxable value used for original FY 13 estimate					\$2,199,566,234	\$2,207,094,234		
Estimated taxable value used for original FY 14 estimate						\$2,171,219,494	\$2,169,816,694	
CY Estimated taxable value						\$2,168,852,349	\$2,173,288,243	\$2,173,002,743
								Boiled figure is actual, not estimate
Increase in estimated taxable value							0.20%	-0.01%
New budgeted amount based on increase in estimated taxable value							\$13,550,466	\$13,548,686
Additional revenue estimated using new method							\$300,584	\$315,028

Clarke County								
Preliminary Real Property Budget Estimate								
		CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014	CY 2015
		Actual	Actual	Actual	Actual	Actual	Projected	Projected
	Tax rate	0.53	0.62	0.62	0.63	0.63	0.63	0.63
A	Original Taxable Value of All Real Estate	2,453,183,192	2,162,856,511	2,162,193,523	2,156,333,775	2,166,048,200	2,173,288,243	2,173,002,743
B	Nontaxable/Exempt	-	180,669,100	180,274,700	183,095,600	205,871,300	216,765,900	221,708,900
C	Conservation Easement/Exempt	114,684,243	120,600,000	127,599,960	130,600,200	135,305,219	138,123,219	138,123,219
D	Land Use Deferral	398,809,787	397,474,093	406,324,221	406,819,071	400,468,204	398,783,710	398,783,710
E	Tax Relief	33,000,000	42,262,776	39,657,364	50,624,096	33,030,596	33,030,596	33,030,596
F	Historic Rehabilitated Properties*	-	300,000	280,700	782,200	280,700	280,700	280,700
G	Original Market Value of All Property	2,999,677,222	2,904,162,480	2,916,330,468	2,928,254,942	2,941,004,219	2,960,272,368	2,964,929,868
H	Taxable value of real estate from above	2,453,183,192	2,162,856,511	2,162,193,523	2,156,333,775	2,166,048,200	2,173,288,243	2,173,002,743
I	Plus Utility	51,387,144	56,051,400	62,780,358	63,758,978	64,243,208	64,239,939	64,000,000
J	Plus Supplement	-	-	-	-	-	-	-
K	Plus Supplement	16,654,992	8,921,245	913,116	2,006,768	2,263,802	-	-
L	Plus Supplement	240,800	1,057,035	4,472,563	3,416,500	540,348	-	-
M	Plus Supplement	-	-	-	-	-	-	-
N	Net Taxable Real Estate Value	2,521,466,129	2,228,886,192	2,230,359,560	2,225,516,021	2,233,095,557	2,237,528,182	2,237,002,743
	N=H+(I through M)							
	Original Taxable Plus supplements	2,470,078,985	2,172,834,792	2,167,579,202	2,161,757,043	2,168,852,349	2,173,288,243	2,173,002,743
	Land Use Deferral/Original Market Value	13.30%	13.69%	13.93%	13.89%	13.62%	13.47%	13.45%
	Percentage change in original taxable plus supplements		-12.03%	-0.24%	-0.27%	0.33%	0.20%	-0.01%
Real estate assessment step 1.								
Current Taxes on Real Prop - Public Svc Corp assessment step 1: CY 2011 assessment applied to FY 12, CY 2012 assessment applied to FY 13, etc.								
**Technically, the market value of conservation easement and historic rehabilitated properties is its use value.								
**** Items in bold are estimates								

Government Projects	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	Notes
<i>Public Safety</i>						
Cruisers	74,000	161,000	121,000	112,000	116,000	1 cruisers in FY 15 @42K; 1 w/o Video @\$32K
Crime Scene Vehicle				75,000		
Radios			125,000			
Personal Computers (MDTs, laptops and desktops)	11,500	12,000	14,000	14,000		
ICOP Server, Communications CPUs, Backup Battery			19,000			
Weapons and Armor	4,000	10,000	23,000			Might use Drug Enforcement Funds
Microwave System	70,000					
2 nd Transmitter Site		400,000				
Voice Logging Data Recorder	66,830					
Sheriff's Building Renovation Supplement	150,000					Placeholder number
<i>Parks</i>						
<i>New Projects</i>						
Athletic Fields		200,000				Master Plan Update needed
Bandstand and Shelter	90,000					Possible donation assistance; Board reduces 10K
Game Court Construction (basketball, shufflebrd, skate)			220,000			Master Plan Update needed
<i>Major Capital Asset Renovation and Repair</i>						
Replace ballfield and pool fencing	10,000	10,000	10,000	10,000	10,000	
<i>Community Development</i>						
Real Property Assessment	200,000				200,000	
Park to Town Utility Upgrades		50,000				
Solid Waste Convenience Center		500,000				
<i>General</i>						
<i>Regular Capital Asset Renovation and Repair</i>						
Voting Equipment	62,000	27,000	20,400	20,400	20,400	See schedule from Registrar
Technology	80,000	40,000	40,000	40,000	40,000	FY 15: Network Switches
Joint Technology	57,500	137,500	287,500	115,000	97,500	FY 15: 12.5 Dis. Recover; 30K Fiber; 15K Telephone
Vehicles	30,000	130,000	30,000	30,000	30,000	FY 16: Emergency Vehicle
General	135,000	50,000	50,000	50,000	50,000	FY 15: 50K Asphalt; 85K Painting
Totals	1,040,830	1,727,500	959,900	466,400	563,900	

Sources

Emergency Services Grant		50,000			
PSAP Grant	66,830				
OJP Federal Grant for Armor	1,500				
<i>Total Revenue</i>	<i>68,330</i>	<i>50,000</i>	-	-	-
<i>Fund Balance for Capital (pay-as-you-go):</i>					
Energy Efficiency	150,000				
Vehicle Replacements		100,000			
Voting Equipment	50,000				
Parks Master Plan	100,000				
Reassessment	200,000				
Data Communications and Technology	80,000				
Recycling and Convenience Center		250,000			
Government Savings	<u>135,000</u>				
<i>Total Fund Balance for Capital</i>	<i>715,000</i>	<i>350,000</i>	-	-	-
General Fund Transfer net of Revenue and Pay-as-you go	257,500	1,327,500	959,900	466,400	563,900

**CLARKE COUNTY
MINOR CAPITAL REQUESTS & ACTIONS
FY 15 BUDGET**

<u>Source</u>	<u>Item</u>	<u>Request Amount</u>	<u>Status</u>
Commissioner of Revenue	Laptop	500	IT will investigate and recommend
Juvenile Court	Copier	?	IT will investigate and recommend
Juvenile Court	Date Stamping machine	700	IT will investigate and recommend
Juvenile Court	Typewriter	?	IT will investigate and recommend
GD Court	Color Printer	500	IT will investigate and recommend
GD Court	Water Cooler	200	Take from current year minor capital contingency
GD Court	Metal Shelving for Case Files	500	Take from current year minor capital contingency
Sheriff Communications	Headset	4,000	Bring back request justification
Parks	Backboards (First Aid Pool)	700	Take from current year minor capital contingency
Parks	Hand Cart	200	Take from current year minor capital contingency
Commonwealth's Attorney	Computer terminal	1,000	IT will investigate and recommend
Commonwealth's Attorney	Furniture	1,550	Take from current year minor capital contingency
TOTAL		9,350	

CLARKE COUNTY
 NEW POSITIONS REQUESTED/funding reduced GENERAL GOVERNMENT PERSONNEL ISSUES
 FY 15 BUDGET
 Source: Joint Services

02/19/14 15:38

<u>Title</u>	<u>Department</u>	<u>Current Wage</u>	<u>New Wage</u>	<u>Delta Wage</u>	<u>Delta Benefits</u>	<u>Delta TOTAL</u>	<u>Notes</u>
Commissioner Deputy Increase	Commissioner of Revenue	26473	30473	4000	793	4,793	Await study
Poll Worker wages	Electoral Board	6,014	6,194	180	36	216	Set by State Board of Elections (in budget)
Registrar	See her request						Show Request
Sheriff PT	Sheriff	20,000	26,000	6000	1,190	7,190	Show Request
Sheriff Pay Adjustments	Sheriff			117,902			Await study
Parks Admin PT	Parks @ Rec	13,356	16,020	2664	528	3,192	Show Request
Parks Rec Center PT	Parks @ Rec	25,809	29,300	3491	692	4,183	Show Request
Parks Concession Stand PT	Parks @ Rec	4,400	5,290	890	176	1,066	Show Request
Emergency Services Director	Pending						See study
Recruitment and Retention Coordinator	Pending						From SAFER grant; see study
PT Administrative Staff for Fee for Service Program	Pending						From fee-for-service revenue; see study
PT Salaries Commonwealth's Attorney	Commonwealth's Attorney	12300	14,450	2150	426	2,576	Show Request
Victim Witness Shortfall	Commonwealth's Attorney						Amount to be determined
V-Stop Shortfall	Commonwealth's Attorney						Amount to be determined
Social Service Reclases	Social Services			18691		18,691	Await Study
HVAC Technician	Maintenance					37,500	.5 of shared position with school; cost analysis needed
TOTAL						41,908	

<u>Cost of 1% Salary increase</u>	<u>1 Percent</u>			<u>Total</u>
	<u>Base</u>	<u>of Salary</u>	<u>Benefits</u>	
Schools				146,280 est.
Government	2,968,023	29,680	5,886	35,566
Social Services	672,630	6,726	1,334	8,060
JAS	366,798	3,668	904	4,572
TOTAL	4,007,451	40,075	8,124	194,478



Clarke County Planning Department

101 Chalmers Court, Suite B

Berryville, Virginia 22611

(540) 955-5132

TO: Tom Judge

FROM: Brandon Stidham

RE: Economic Development Advisory Committee (EDAC) Budget Recommendation for Economic Development Director

DATE: February 19, 2014

At their meeting earlier this afternoon, the Economic Development Advisory Committee (EDAC) passed a motion to recommend that the Board of Supervisors include funding to hire an economic development director in the upcoming FY14-15 budget. The EDAC made this recommendation in response to current efforts to develop a County Economic Development Strategic Plan. The subcommittee in charge of developing the Plan has already identified potential action items that would require additional staffing in order to implement. Given the expected completion of the Plan by late spring, the EDAC wanted to ensure that a director position would be considered during this budget cycle rather than wait until the FY15-16 budget cycle and potentially delay implementation of the Plan's action items.

Please let me know if you have any questions or concerns.