



County of Madison Budget Synopsis

For the Fiscal Year Commencing July 1, 2014

This budget synopsis is prepared and published for informative and fiscal planning purposes. In no event shall the preparation, publication and approval of the County's budget synopsis be deemed an appropriation of any funding, and the inclusion of any item or items does not constitute an obligation or commitment on the part of the Madison County Board of Supervisors to appropriate any funds for any item or purpose. No allocation or designation of any funds for any purpose can take place until there has been an appropriation by the Madison County Board of Supervisors for that purpose.

The budget reflected by this synopsis has been prepared on the basis of estimates and requests submitted to the Board of Supervisors by various County departments and agencies, and on the basis of the budgets proposed by the Madison County School Board and Madison Social Services. The Board of Supervisors will receive comments from the public at a public hearing to be held on **Tuesday, April 8, 2014, at 7:00 p.m., in the Madison County Administration Building, Auditorium at 414 North Main Street, Madison, Virginia 22727.**

The current 2013 tax rates in Madison County are as follows:

Real Estate: \$0.67 per \$100 of assessed valuation

Tangible Personal Property:

- \$3.45 per \$100 of assessed value for vehicles, trailers and campers;
- \$3.10 per \$100 of assessed valuation for other tangible personal property;
- No taxation for farm machinery

Machinery and Tools: \$1.67 per \$100 of assessed valuation

Merchants Capital: \$0.86 per \$100 of assessed valuation

If the real estate tax rate is increased by \$0.01 per \$100 of assessed valuation, the recommended FY15 budget set forth below is balanced.

A complete itemized plan of all contemplated expenditures and estimated revenues is on file in the Board of Supervisors' Office located at 302 Thrift Road, and is available for public inspection during normal business hours (8:30 a.m., to 4:30 p.m., Monday – Friday).

Leo M. Tayamen
Director of Finance

REVENUES	FY 2014 Adopted	FY 2015 Recommended	Dollar Change	Percent Change
GENERAL FUND				
Revenue from Local Source	18,155,285.51	18,932,534.95	777,249.44	4.28%
Revenue from Commonwealth	2,481,459.07	2,481,459.07	0.00	0.00%
Revenue from Federal Government	80,000.00	79,731.00	-269.00	-0.34%
General Fund	225,000.00	0.00	-225,000.00	-100.00%
GENERAL FUND	20,941,744.58	21,493,725.02	551,980.44	2.64%
SCHOOL OPERATIONAL FUND				
Revenue from Local Source	7,976,424.00	8,126,424.00	150,000.00	1.88%
Revenue from Commonwealth	8,944,626.00	9,269,665.00	325,039.00	3.63%
Revenue from Federal Government	913,673.00	902,822.00	-10,851.00	-1.19%
Other Funds	269,970.00	296,770.00	26,800.00	9.93%
General Fund	324,512.00	300,000.00	-24,512.00	-7.55%
SCHOOL OPERATIONAL FUND	18,429,205.00	18,895,681.00	466,476.00	2.53%
SCHOOL FOOD SERVICES FUND	719,711.00	846,500.75	126,789.75	17.62%
SCHOOL SCHOLARSHIP FUND	5,000.00	5,000.00	0.00	0.00%
VPA (SOCIAL SERVICES) FUND				
Revenue from Local Source	437,234.00	453,453.00	16,219.00	3.71%
Revenue from Commonwealth	532,414.00	615,804.00	83,390.00	15.66%
Revenue from Federal Government	614,757.00	702,536.00	87,779.00	14.28%
VPA (SOCIAL SERVICES) FUND	1,584,405.00	1,771,793.00	171,169.00	10.80%
COMPREHENSIVE SERVICES ACT, AT RISK YOUTH (CSA)				
Revenue from Commonwealth	1,239,966.00	1,561,906.00	321,940.00	25.96%
Revenue from Local Source	760,034.00	938,094.00	178,060.00	23.43%
COMPREHENSIVE SERVICES ACT, AT RISK YOUTH (CSA)	2,000,000.00	2,500,000.00	500,000.00	25.00%
COUNTY DEBT SERVICE	1,354,035.00	1,374,074.48	20,039.48	1.48%
FUND 11 and 30				
CIP Project Funds - School	6,000,000.00	4,500,000.00	-1,500,000.00	-25.00%
Transient Occupancy Tax Fund	50,000.00	75,000.00	25,000.00	50.00%
TOTAL TOT/CIP	6,050,000.00	4,575,000.00	-1,475,000.00	-24.38%
UNADJUSTED TOTAL REVENUE	51,084,100.58	51,461,774.25	361,454.67	0.71%
LESS: TRANSFERS				
School - Operational	7,976,424.00	8,126,424.00	150,000.00	1.88%
County Debt Service	1,354,035.00	1,374,074.48	20,039.48	1.48%
Social Services (VPA)	437,234.00	453,453.00	16,219.00	3.71%
Comprehensive Services Act (CSA)	760,034.00	938,094.00	178,060.00	23.43%
CIP School Construction Fund	250,000.00	250,000.00	0.00	0.00%
TOTAL TRANSFERS	10,777,727.00	11,142,045.48	364,318.48	3.38%
NET ADJUSTED OPERATING REVENUES	40,306,373.58	40,319,728.77	-2,863.81	-0.01%
EXPENDITURES				
AGING TOGETHER	9,250.00	3,000.00	-6,250.00	-67.57%
ANIMAL CONTROL & FACILITY	232,876.08	221,903.83	-10,972.25	-4.71%
ASSESSOR	4,425.00	4,425.00	0.00	0.00%
AUDITOR	52,595.00	54,000.00	1,405.00	2.67%
BOARD OF SUPERVISORS	58,819.00	60,019.00	1,200.00	2.04%
BOARD OF ZONING APPEALS	5,440.00	5,590.00	150.00	2.76%
BOYS AND GIRLS CLUB	500.00	500.00	0.00	0.00%
BUILDING CODE APPEALS BOARD	700.00	700.00	0.00	0.00%
BUILDING OFFICIAL	246,279.40	245,518.43	-760.97	-0.31%
CHAMBER OF COMMERCE	63,909.00	63,909.00	0.00	0.00%
CIRCUIT COURT	23,705.00	28,520.00	4,815.00	20.31%
CLERK OF CIRCUIT COURT	285,054.94	285,714.32	659.38	0.23%
COMMISSIONER OF ACCOUNTS	920.00	920.00	0.00	0.00%
COMMISSIONER OF REVENUE	201,427.07	201,589.26	162.20	0.08%
COMMONWEALTH ATTORNEY	313,183.15	328,547.18	15,364.03	4.91%
CONFINEMENT OF PRISONERS	2,300.00	2,300.00	0.00	0.00%
CONTINGENCY FUND	760,865.88	753,636.61	-7,229.27	-0.95%
COUNTY ADMINISTRATOR	222,153.47	245,831.30	23,677.83	10.66%
CULPEPER SOIL & WATER	34,397.00	34,397.00	0.00	0.00%
DATA PROCESSING AND TECHNOLOGY	84,733.00	127,899.00	43,166.00	50.94%
ELECTORAL BOARD	34,500.00	34,200.00	-300.00	-0.87%
EMERGENCY OPERATIONS CENTER (E-911)	568,109.63	569,566.90	1,457.27	0.26%
EMERGENCY OPERATIONS CENTER "ADJUSTMENTS"	0.00	250,268.00	250,268.00	0.00%
EMS	1,070,145.63	1,155,974.31	85,828.68	8.02%
EXTENSION & CONT'D ED.	89,408.00	93,185.00	3,777.00	4.22%
FACILITIES & MAINTENANCE	535,222.32	511,513.06	-23,709.26	-4.43%
FINANCE DEPARTMENT	163,389.77	171,007.71	7,617.94	4.66%
FORESTRY SERVICE	6,000.00	6,000.00	0.00	0.00%
GEOGRAPHIC INFORMATION SYSTEM	23,407.12	19,977.04	-3,430.08	-14.65%
GERMANNIA COMMUNITY COLLEGE	3,434.00	3,000.00	-434.00	-12.64%
HOSPICE OF THE RAPIDAN	4,000.00	3,000.00	-1,000.00	-25.00%
JEFFERSON AREA COMMUNITY CORRECTIONS	6,234.00	4,000.00	-2,234.00	-35.84%
JUVENILE DETENTION	71,846.00	64,793.00	-7,053.00	-9.82%
JUVENILE PROBATION	20,679.00	20,679.00	0.00	0.00%
LAND USE PROGRAM	1,475.00	1,475.00	0.00	0.00%
LEGAL SERVICES	60,000.00	64,250.00	4,250.00	7.08%
LINE OF DUTY ACT	53,892.75	55,433.31	1,540.56	2.86%
MADISON COMBINED COURT	12,050.00	12,050.00	0.00	0.00%
MADISON COUNTY FAIR	1,500.00	1,000.00	-500.00	-33.33%
MADISON FREE CLINIC	2,500.00	2,000.00	-500.00	-20.00%
MADISON HABITAT FOR HUMANITY	500.00	500.00	0.00	0.00%
MADISON HEALTH DEPARTMENT	148,436.00	140,412.00	-8,024.00	-5.41%
MADISON LIBRARY	103,228.00	103,228.00	0.00	0.00%
MADISON VOLUNTEER FIRE DEPARTMENT	82,000.00	82,000.00	0.00	0.00%
MADISON VOLUNTEER FIRE DEPARTMENT "GRANT"	35,000.00	35,000.00	0.00	0.00%
MAGISTRATES	500.00	500.00	0.00	0.00%
MEDICAL EXAMINER	600.00	600.00	0.00	0.00%
MENTAL HEALTH	75,723.00	72,723.00	-3,000.00	-3.96%
NORTHERN VA 4-H	750.00	750.00	0.00	0.00%
PARKS & RECREATION	126,428.78	126,438.24	9.46	0.01%
PERSONAL PROPERTY	7,716.00	9,085.00	1,369.00	17.74%
PIEDMONT REGIONAL DENTAL CLINIC	2,500.00	3,000.00	500.00	20.00%
PIEDMONT WORKFORCE NETWORK	500.00	500.00	0.00	0.00%
PLANNING COMMISSION	17,645.00	17,645.00	0.00	0.00%
PUBLIC SAFETY	69,294.88	69,323.98	29.10	0.04%
RAPIDAN BETTER HOUSING	7,000.00	5,000.00	-2,000.00	-28.57%
RAPIDAN VOLUNTEER FIRE DEPARTMENT	2,500.00	2,500.00	0.00	0.00%
RAPPAHANNOCK LEGAL SERVICES	2,000.00	2,000.00	0.00	0.00%
RAPPAHANNOCK-RAPIDAN PLANNING DISTRICT	11,210.00	10,464.32	-745.68	-6.65%
RAPP-RAPIDAN MEDICAL PLANNING CORP	1,000.00	500.00	-500.00	-50.00%
REGIONAL JAIL "GENERAL OPERATIONS"	531,230.00	577,183.00	45,953.00	8.65%
REGIONAL JAIL "NEW CONSTRUCTION"	118,000.00	65,499.63	-52,500.37	-44.49%
REGISTRAR	81,553.16	82,403.76	850.60	1.04%
RESCUE SQUAD "LEASE"	100,000.00	100,000.00	0.00	0.00%
RESCUE SQUAD "FOUR FOR LIFE"	15,000.00	15,000.00	0.00	0.00%
RESCUE SQUAD "BUILDING FUND"	150,000.00	150,000.00	0.00	0.00%
REVA VOLUNTEER FIRE DEPARTMENT	2,500.00	2,500.00	0.00	0.00%
REVENUE REFUNDS	137,361.00	149,150.96	11,789.96	8.58%
SENIOR CENTER	525.00	525.00	0.00	0.00%
SERVICES TO ABUSED FAMILIES	3,500.00	1,000.00	-2,500.00	-71.43%
SHERIFF "BASE"	1,858,732.48	1,928,825.28	70,092.80	3.77%
SHERIFF "ADJUSTMENT"	0.00	-250,268.00	-250,268.00	0.00%
SHERIFF-COURT SECURITY	154,314.53	158,626.26	4,311.73	2.79%
SKYLINE CAP	28,000.00	28,000.00	0.00	0.00%
THOMAS JEFFERSON EMS COUNCIL	7,743.00	7,743.00	0.00	0.00%
TRANSFER STATION & RECYCLING CTR	542,433.00	527,525.00	-14,908.00	-2.75%
TRANSFERS	10,777,726.89	11,142,045.48	364,318.59	3.38%
TREASURER	245,327.84	250,286.16	4,958.32	2.02%
VA BUILDING PERMIT FEE	2,000.00	2,200.00	200.00	10.00%
VICTIM/WITNESS PROGRAM	23,290.72	23,293.72	3.00	0.01%
WATER QUALITY MANAGEMENT PROGRAM	1,000.00	1,000.00	0.00	0.00%
WVPT TV	550.00	0.00	-550.00	-100.00%
ZONING & PLANNING	135,099.10	136,723.96	1,624.86	1.20%
TOTAL EXPENDITURES	20,941,744.58	21,493,725.02	551,980.44	2.64%