

Madison County Board of Supervisors

County of Madison Budget Synopsis

For the Fiscal Year 2016 Commencing July 1, 2015

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 unless and 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 14, 2015, at 7:00 p.m., in the Madison County Administration Building, Auditorium at 414 North Main Street, Madison, Virginia 22727**

The current 2014 tax rates in Madison County are as follows:

- Real Estate:** \$0.68 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

No increase in real estate tax rate is projected for 2015, and the recommended FY2016 budget set forth below is balanced. There is an anticipated equalized tax increase in the tangible personal property rate for vehicles, trailers and campers to \$3.60 per \$100 of assessed valuation resulting in a revenue neutral position.

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). And on our county website at www.MadisonCo.Virginia.gov

Leo M. Tayamen
Director of Finance

	FY 2015 ADOPTED	FY 2016 RECOMMENDED	Dollar Change	Percent Change
REVENUES				
GENERAL FUND				
Revenue from Local Source	18,952,920.00	19,168,220.00	215,300.00	1.14%
Revenue from Commonwealth	2,461,074.00	2,670,278.00	209,204.00	8.50%
Revenue from Federal Government	79,731.00	85,342.00	5,611.00	7.04%
General Fund (Accumulated Fund Balance)	0.00	100,000.00	100,000.00	100.00%
GENERAL FUND	21,493,725.00	22,023,840.00	530,115.00	2.47%
SCHOOL OPERATIONAL FUND				
Revenue from Local Source	8,126,424.00	8,368,408.00	241,984.00	2.98%
Revenue from Commonwealth	9,269,665.00	9,405,047.00	135,382.00	1.46%
Revenue from Federal Government	902,822.00	902,822.00	0.00	0.00%
Other Funds	296,770.00	771,270.00	474,500.00	159.89%
General Fund	300,000.00	0.00	-300,000.00	-100.00%
SCHOOL OPERATIONAL FUND	18,895,681.00	19,447,547.00	551,866.00	2.92%
SCHOOL FOOD SERVICES FUND				
SCHOOL FOOD SERVICES FUND	846,501.00	861,900.00	15,399.00	1.82%
SCHOOL SCHOLARSHIP FUND				
SCHOOL SCHOLARSHIP FUND	5,000.00	5,000.00	0.00	0.00%
VPA (SOCIAL SERVICES) FUND				
Revenue from Local Source	453,453.00	449,417.00	-4,036.00	-0.89%
Revenue from Commonwealth	715,804.00	703,139.00	-87,335.00	-14.18%
Revenue from Federal Government	602,536.00	923,489.00	320,953.00	31.45%
VPA (SOCIAL SERVICES) FUND	1,771,793.00	2,076,045.00	304,252.00	17.17%
COMPREHENSIVE SERVICES ACT. AT RISK YOUTH (CSA)				
Revenue from Commonwealth	1,561,906.00	1,561,906.00	0.00	0.00%
Revenue from Local Source	938,094.00	938,094.00	0.00	0.00%
COMPREHENSIVE SERVICES ACT, AT RISK YOUTH (CSA)	2,500,000.00	2,500,000.00	0.00	0.00%
COUNTY DEBT SERVICE				
COUNTY DEBT SERVICE	1,374,074.00	1,394,677.00	20,603.00	1.50%
FUND 11 and 30				
CIP Project Funds - School/County	4,500,000.00	1,500,000.00	-3,000,000.00	-66.67%
Transient Occupancy Tax Fund	75,000.00	75,000.00	0.00	0.00%
FUND 11 and 30	4,575,000.00	1,575,000.00	-3,000,000.00	-66.67%
UNADJUSTED TOTAL REVENUE	51,461,774.00	49,884,010.00	-1,577,764.00	-3.07%
LESS: TRANSFERS				
School - Operational	8,126,424.00	8,368,408.00	241,984.00	2.98%
County Debt Service	1,374,074.00	1,394,677.00	20,603.00	1.50%
Social Services (VPA)	453,453.00	449,417.00	-4,036.00	-0.89%
Comprehensive Services Act (CSA)	938,094.00	938,094.00	0.00	0.00%
County CIP	250,000.00	0.00	-250,000.00	-100.00%
TOTAL TRANSFERS	11,142,045.00	11,150,596.00	8,550.00	0.08%
NET ADJUSTED OPERATING REVENUES	40,319,729.00	38,733,414.00	-1,586,314.00	-3.93%
EXPENDITURES				
AGING TOGETHER	3,000.00	5,000.00	2,000.00	66.67%
ANIMAL CONTROL & FACILITY	221,904.00	268,873.00	46,969.00	21.17%
ASSESSOR	4,425.00	4,575.00	150.00	3.39%
AUDITOR	54,000.00	54,000.00	0.00	0.00%
BOARD OF SUPERVISORS	60,019.00	62,519.00	2,500.00	4.17%
BOARD OF ZONING APPEALS	5,590.00	5,440.00	-150.00	-2.68%
BOYS AND GIRLS CLUB	500.00	1,000.00	500.00	100.00%
BUILDING CODE APPEALS BOARD	700.00	700.00	0.00	0.00%
BUILDING OFFICIAL	245,519.00	259,231.00	13,712.00	5.58%
CHAMBER OF COMMERCE	63,909.00	0.00	-63,909.00	-100.00%
CIRCUIT COURT	28,520.00	29,171.00	651.00	2.28%
CLERK OF CIRCUIT COURT	285,714.00	292,037.00	6,323.00	2.21%
COMMISSIONER OF ACCOUNTS	920.00	920.00	0.00	0.00%
COMMISSIONER OF REVENUE	201,589.00	208,210.00	6,621.00	3.28%
COMMONWEALTH ATTORNEY	328,547.00	328,533.00	-14.00	0.00%
CONFINEMENT OF PRISONERS	2,300.00	2,300.00	0.00	0.00%
CONTINGENCY FUND	753,637.00	448,882.00	-304,755.00	-40.44%
COUNTY ADMINISTRATOR	245,831.00	253,168.00	7,337.00	2.98%
CULPEPER SOIL & WATER	34,397.00	40,033.00	5,636.00	16.39%
DATA PROCESSING AND TECHNOLOGY	127,899.00	172,899.00	45,000.00	35.18%
DEPT. OF ECONOMIC DEVELOPMENT	0.00	139,443.00	139,443.00	100.00%
ELECTORAL BOARD	34,200.00	35,700.00	1,500.00	4.39%
EMERGENCY OPERATIONS CENTER (E-911)	819,835.00	849,595.00	29,760.00	3.63%
EMS	1,155,975.00	1,184,268.00	28,293.00	2.45%
EXTENSION & CONT'D ED.	93,185.00	97,558.00	4,373.00	4.69%
FACILITIES & MAINTENANCE	511,513.00	516,210.00	4,697.00	0.92%
FINANCE DEPARTMENT	171,008.00	181,289.00	10,281.00	6.01%
FORESTRY SERVICE	6,000.00	6,000.00	0.00	0.00%
GEOGRAPHIC INFORMATION SYSTEM	19,977.00	19,982.00	5.00	0.03%
GERMANNA COMMUNITY COLLEGE	3,000.00	3,000.00	0.00	0.00%
HOSPICE OF THE RAPIDAN	3,000.00	3,000.00	0.00	0.00%
JEFFERSON AREA COMMUNITY CORRECTIONS	4,000.00	6,523.00	2,523.00	63.08%
JUVENILE DETENTION	64,793.00	66,611.00	1,818.00	2.81%
JUVENILE PROBATION	20,679.00	19,729.00	-950.00	-4.59%
LAND USE PROGRAM	1,475.00	1,475.00	0.00	0.00%
LEGAL SERVICES	64,250.00	66,838.00	2,588.00	4.03%
LINE OF DUTY ACT	55,433.00	58,201.00	2,768.00	4.99%
MADISON COMBINED COURT	12,050.00	12,000.00	-50.00	-0.41%
MADISON COUNTY FAIR	1,000.00	1,000.00	0.00	0.00%
MADISON FREE CLINIC	2,000.00	2,500.00	500.00	25.00%
MADISON HABITAT FOR HUMANITY	500.00	500.00	0.00	0.00%
MADISON HEALTH DEPARTMENT	140,412.00	140,412.00	0.00	0.00%
MADISON LIBRARY	103,228.00	117,028.00	13,800.00	13.37%
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 (COMMUNITY SERVICES-RRRC)	72,723.00	82,144.00	9,421.00	12.95%
NORTHERN VA 4-H	750.00	750.00	0.00	0.00%
PARKS & RECREATION	126,438.00	313,233.00	186,795.00	147.74%
PERSONAL PROPERTY	9,085.00	9,085.00	0.00	0.00%
PIEDMONT REGIONAL DENTAL CLINIC	3,000.00	3,000.00	0.00	0.00%
PIEDMONT WORKFORCE NETWORK	500.00	2,000.00	1,500.00	300.00%
PLANNING COMMISSION	17,645.00	17,645.00	0.00	0.00%
PUBLIC SAFETY	69,324.00	16,148.00	-53,176.00	-76.71%
RAPIDAN BETTER HOUSING	5,000.00	7,000.00	2,000.00	40.00%
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	10,464.00	16,057.00	5,593.00	53.45%
RAPP-RAPIDAN MEDICAL RESERVE CORP	500.00	1,000.00	500.00	100.00%
REGIONAL JAIL "GENERAL OPERATIONS"	577,183.00	938,195.00	361,012.00	62.55%
REGIONAL JAIL "NEW CONSTRUCTION"	65,500.00	0.00	-65,500.00	-100.00%
REGISTRAR	82,404.00	82,992.00	588.00	0.71%
RESCUE SQUAD "LEASE"	100,000.00	100,000.00	0.00	0.00%
RESCUE SQUAD "FOUR FOR LIFE"	15,000.00	14,000.00	-1,000.00	-6.67%
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	149,151.00	64,650.00	-84,501.00	-56.65%
SENIOR CENTER	525.00	525.00	0.00	0.00%
SERVICES TO ABUSED FAMILIES	1,000.00	1,000.00	0.00	0.00%
SHERIFF	1,678,557.00	1,795,108.00	116,551.00	6.94%
SHERIFF-COURT SECURITY	158,626.00	161,606.00	2,980.00	1.88%
SKYLINE CAP	28,000.00	47,585.00	19,585.00	69.95%
THOMAS JEFFERSON EMS COUNCIL	7,743.00	7,743.00	0.00	0.00%
TRANSFER STATION & RECYCLING CTR	527,525.00	526,300.00	-1,225.00	-0.23%
TRANSFERS	11,142,045.00	11,150,596.00	8,551.00	0.08%
TREASURER	250,286.00	257,024.00	6,738.00	2.69%
VA BUILDING PERMIT FEE	2,2			