

BUDGET RESOLUTION

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 12th day of April, 2011, a public hearing having been held on April 5, 2011, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2011 through June 30, 2012 be approved as follows:

	FY10 Original Budget	FY10 Audited Actual	FY11 Adopted Budget	FY11 Revised Budget	FY12 Adopted Budget	Variance 12- 11 Adopted
EXPENDITURE						
Board of Supervisors	66,680	52,332	64,272	64,272	58,424	(5,848)
County Administrator	263,452	257,905	260,019	260,019	254,954	(5,065)
Legal Services	73,822	65,963	68,611	68,611	71,872	3,261
Commissioner of Revenue	248,274	238,838	244,462	244,462	198,221	(46,241)
Assessor	65,504	64,140	65,322	65,322	64,782	(540)
Equalization Board	12,918	4,350	-	-	-	-
Treasurer	277,963	273,348	282,392	282,392	272,935	(9,457)
Information Technology	288,605	232,393	259,243	259,243	256,980	(2,263)
Electoral Board	32,520	21,565	33,172	33,172	34,242	1,070
General Registrar	66,624	58,964	65,493	65,493	66,067	574
Circuit Court	18,180	11,693	12,180	12,180	12,180	-
General District Court	9,821	9,391	4,821	4,821	5,064	243
Magistrate	1,350	720	1,000	1,000	1,000	-
J&D Court	5,650	7,590	4,650	4,650	4,571	(79)
Clerk of the Circuit Court	96,790	83,855	90,720	90,720	89,263	(1,457)
Victim/Witness Coordinator	40,638	41,619	39,307	39,307	40,867	1,560
Division of Court Services	3,500	1,404	2,000	2,000	3,178	1,178
Blue Ridge Legal Services	2,000	2,000	2,000	2,000	2,000	-
Commonwealth Attorney	242,590	241,332	239,529	239,529	239,986	457
Commonwealth Attorney Grants	36,840	36,128	30,420	30,420	30,755	335
Sheriff	1,540,646	1,465,044	1,456,895	1,456,895	1,472,672	15,777
Sheriff's Grants	99,433	92,109	109,283	109,283	87,964	(21,319)
Communications	391,593	402,614	392,921	392,921	398,390	5,469
Communications Grants	9,695	8,587	39,202	39,202	11,600	(27,602)
Criminal Justice Training Center	15,162	15,485	15,500	15,500	15,500	-
Drug Task Force	12,000	8,912	10,500	10,500	10,500	-
Emergency Medical Services	369,003	350,633	369,471	369,471	368,806	(665)
Volunteer Fire Companies	42,611	41,264	40,905	40,905	40,905	-
Blue Ridge Volunteer Fire Company	50,000	50,000	50,000	50,000	53,000	3,000
Boyce Volunteer Fire Company	50,000	50,000	50,000	50,000	53,000	3,000

	FY10 Original Budget	FY10 Audited Actual	FY11 Adopted Budget	FY11 Revised Budget	FY12 Adopted Budget	Variance 12- 11 Adopted
Enders Volunteer Fire Company	75,000	75,000	75,000	75,000	79,500	4,500
Shenandah Farms Volunteer Fire Company	50,000	50,000	50,000	50,000	53,000	3,000
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	4,929	4,929	-
Forestry Service	3,576	2,231	2,231	2,231	2,231	-
Regional Jail	414,298	397,675	427,776	483,066	376,287	(51,489)
Juvenile Detention Service	42,988	40,285	25,884	25,884	31,192	5,308
Probation Office	2,050	719	900	900	925	25
Building Inspections	139,609	130,688	135,526	135,526	133,871	(1,655)
Animal Control	138,524	89,613	88,794	88,794	89,746	952
Medical Examiner	300	100	150	150	150	-
Refuse Disposal	180,000	177,654	156,000	156,000	150,000	(6,000)
Litter Control	6,337	5,930	5,429	5,429	5,429	-
Sanitation	39,200	38,882	19,000	19,000	34,000	15,000
Maintenance/Buildings & Grounds	985,422	573,741	823,909	823,909	775,849	(48,060)
Local Health Department	199,000	199,000	199,000	199,000	199,000	-
Our Health	6,500	6,500	6,500	6,500	6,500	-
Northwestern Community Services	82,000	82,000	82,000	82,000	82,000	-
Northwestern Health Services	746	-	-	-	-	-
Concern Hotline	1,000	1,000	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,000	1,000	1,000	-
Shenandoah Area Agency on Aging	35,000	35,000	35,000	35,000	35,000	-
Loudoun Transit Service	17,639	17,639	17,639	17,639	17,639	-
Abused Women's Shelter	2,500	2,500	2,000	2,000	2,000	-
Access Independence (serves the disabled)	1,000	1,000	1,000	1,000	1,000	-
Disability Services Board	707	-	-	-	-	-
Lord Fairfax Community College	15,043	15,043	15,043	15,043	15,043	-
Parks Administration	343,328	327,063	334,529	334,529	338,080	3,551
Recreation Center	103,153	92,385	101,710	101,710	101,994	284
Swimming Pool	85,291	70,095	85,712	85,712	88,679	2,967
Concession Stand	-	17,786	20,177	20,177	21,237	1,060
Parks Programs	285,244	193,558	245,834	245,834	245,846	12
Virginia Commission for Arts	4,000	4,000	4,000	10,000	10,000	6,000
Regional Library	182,119	182,119	182,119	182,119	182,119	-
Planning Administration	456,844	448,150	415,753	421,409	425,551	9,798
Rain Barrel Program	11,700	4,957	-	-	-	-
Help With Housing	7,200	7,200	7,200	7,200	7,200	-
Board of Zoning Appeals	3,620	847	3,620	3,620	3,620	-
Office of Economic Development	60,000	18,976	41,439	41,439	42,598	1,159
Berryville Development Authority	18,800	1,340	11,800	11,800	11,800	-
Beryville Main Street	-	60,000	-	-	-	-

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Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-
Blandy Experimental Farm	4,000	4,000	4,000	4,000	4,000	-
Planning Commission	55,117	24,581	27,467	27,467	26,390	(1,077)
Board of Septic Appeals	2,739	1,396	2,739	2,739	2,739	-
Historic Preservation Commission	7,500	13,353	7,500	7,500	42,500	35,000
NSV Regional Planning District Commission	10,692	12,810	10,692	10,692	10,310	(382)
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Friends of the Shenandoah	4,000	4,000	4,000	4,000	4,000	-
Lord Fairfax Soil & Water Conservation	9,500	9,500	9,500	9,500	9,500	-
Biosolids Application	13,642	20,999	16,041	16,041	19,001	2,960
Cooperative Extension	71,939	43,663	47,345	49,180	47,113	(232)
Northern Virginia 4-H Center	3,000	3,000	3,000	3,000	3,000	-
Non-Departmental Legal/Prof. Contingency	76,744	-	80,000	80,000	85,000	5,000
Social Services	1,378,727	1,273,077	1,397,588	1,397,588	1,351,949	(45,639)
School Operations	19,358,114	19,083,149	18,931,781	18,931,781	19,048,085	116,304
School Food Service Fund	765,581	724,035	759,952	759,952	780,232	20,280
Comprehensive Services Act	906,935	997,703	1,100,583	1,100,583	1,022,594	(77,989)
Drug Enforcement	-	11,986	-	-	-	-
Conservation Easement	292,000	1,869,437	480,000	480,000	150,000	(330,000)
General Capital Improvements	259,723	553,063	390,491	480,835	1,725,525	1,335,034
School Capital Improvements	518,585	2,588,595	690,400	841,847	844,918	154,518
General Debt Service	476,676	355,200	364,701	364,701	374,129	9,428
School Debt Service	3,494,057	3,494,857	3,636,438	3,723,191	4,122,196	485,758
Joint Administrative Services	523,241	505,981	510,810	510,810	510,810	-
Unemployment Compensation	15,000	16,404	15,000	15,000	25,000	10,000
TOTAL EXPENDITURE	36,694,043	39,184,573	36,430,921	36,828,246	38,011,684	1,580,763
<i>Local Funds for Schools</i>	<i>13,972,365</i>	<i>11,850,690</i>	<i>13,943,516</i>	<i>14,094,963</i>	<i>14,746,898</i>	<i>803,382</i>
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	12,908,467	13,001,364	13,395,543	13,395,543	13,307,377	(88,166)
Delinquent Real Estate Taxes	137,118	184,550	74,876	74,876	143,997	69,121
Proceeds from Delinquent Land Sale	60,000	56,395	-	-	-	-
Public Service Corporation Real Estate	225,122	287,417	288,879	288,879	356,500	67,621
Current Personal Property Taxes	2,962,881	3,066,477	2,963,642	2,963,642	2,974,592	10,950
Delinquent Personal Property Taxes	85,000	92,661	109,854	109,854	100,000	(9,854)
Mobile Home Taxes	893	82	963	963	1,049	86

	FY10 Original Budget	FY10 Audited Actual	FY11 Adopted Budget	FY11 Revised Budget	FY12 Adopted Budget	Variance 12- 11 Adopted
Machinery and Tools Taxes	267,670	254,468	207,611	207,611	198,670	(8,941)
Delinquent Taxes on Machinery & Tools	359	103	-	-	-	-
Penalties (All Property Taxes)	114,179	129,178	98,425	98,425	113,802	15,377
Interest (All Property Taxes)	64,880	88,267	61,370	61,370	88,268	26,898
Administrative Costs Delinq	2,972	8,930	3,810	3,810	8,930	5,120
DMV Stop Fee	-	80	440	440	440	-
Sales and Use Taxes	762,030	737,458	752,668	752,668	752,000	(668)
Consumer's Utility Taxes	372,571	372,949	376,348	376,348	376,348	-
Consumption Tax	34,779	39,860	34,779	34,779	36,991	2,212
Communications Tax	447,138	449,599	416,393	416,393	449,600	33,207
Business License Tax	22,448	24,210	24,000	24,000	24,000	-
Franchise License Tax	-	16,921	-	-	5,000	5,000
Motor Vehicle Licenses	277,730	290,851	277,730	277,730	290,851	13,121
Motor Vehicle License Penalty	1,500	125	310	310	125	(185)
Recordation Taxes	146,812	156,609	150,000	150,000	156,608	6,608
Taxes on Wills	4,468	12,454	6,265	6,265	7,777	1,512
Transient Occupancy Tax	17,562	16,058	15,226	15,226	16,058	832
Animal Licenses	12,000	10,466	11,848	11,848	10,463	(1,385)
Animal Shelter Fees - Dogs & Cats	9,711	5,852	5,576	5,576	6,909	1,333
Spay & Neuter Fund	-	105	105	105	90	(15)
Dangerous Dog Registration	50	-	-	-	-	-
Land Use Application Fees Penalties	6,300	2,400	6,000	6,000	3,000	(3,000)
Land Use Application Fees	30,000	200	26,250	26,250	500	(25,750)
Transfer Fees	614	435	601	601	601	-
Zoning and Subdivision Permits	65,600	83,795	65,600	65,600	45,000	(20,600)
Building Permits	127,471	115,203	92,000	92,000	92,000	-
Road Sign Fees	200	-	90	90	100	10
New Dwelling Address Fee	2,340	1,340	990	990	1,000	10
Mapping Fee	1,158	1,300	900	900	1,000	100
Sign Permits and Inspection Fees	772	-	772	772	1,000	228
Rain Barrel Sales	11,700	1,800	4,000	4,000	2,250	(1,750)
Weapons Permits	5,500	4,289	4,463	4,463	5,000	537
Other permits, fees, and licenses	900	5,200	1,075	1,075	2,988	1,913
Court Fines and Forfeitures	298,000	224,547	240,000	240,000	290,000	50,000
DNA Fees - Blood Test	141	209	203	203	-	(203)
Courthouse Security Fees	45,000	52,633	45,000	45,000	55,000	10,000
Interest on Bank Deposits	30,187	69,855	132,379	132,379	81,048	(51,331)
Rental of Property	74,908	74,871	74,908	74,908	51,772	(23,136)
Excess Fees of Clerks	2,000	497	-	-	500	500
Sheriff's Fees	800	796	797	797	800	3

	FY10 Original Budget	FY10 Audited Actual	FY11 Adopted Budget	FY11 Revised Budget	FY12 Adopted Budget	Variance 12- 11 Adopted
Commonwealth's Attorney Fees	554	401	573	573	573	-
Court Appointed Attorney	160	545	160	160	273	113
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Jail Processing Fee	1,500	1,152	1,348	1,348	1,200	(148)
Revenue from Shared Costs - Berryville	106,706	62,300	30,000	30,000	59,282	29,282
Wireless E-911	37,600	31,390	39,203	39,203	11,600	(27,603)
Humane Foundation Contribution	19,561	25,000	25,000	25,000	25,000	-
Recycling Rebate	30,000	62,320	57,000	57,000	92,075	35,075
Recreation Center Fees	40,000	61,280	37,859	37,859	35,250	(2,609)
Swimming Pool Fees	115,753	92,167	93,412	93,412	91,000	(2,412)
Concession Stand Revenue	-	21,317	21,985	21,985	20,000	(1,985)
Parks Programs Fees	287,578	195,997	231,440	231,440	231,440	-
Sale of Publications	351	15	40	40	100	60
Zoning Research Fee	120	150	60	60	100	40
Engineer's Fees	50,000	28,049	14,377	14,377	7,000	(7,377)
Biosolids Application Fees	13,642	15,172	16,041	16,041	19,000	2,959
Gas Tax & Other Refunds	28,162	18,017	30,008	30,008	8,318	(21,690)
Gifts & Donations in Lieu of Taxes	2,500	2,500	2,500	2,500	3,000	500
Sale of Salvage & Surplus Property	1,000	272	1,000	1,000	272	(728)
Revenue from Sale of Industrial Park	59,000	-	-	-	-	-
Sale of Vehicles	5,000	2,140	2,140	2,140	3,055	915
Insurance Adjustments	-	10,114	3,632	3,632	5,057	1,425
Miscellaneous Revenue	11,551	3,629	9,867	9,867	9,466	(401)
Loan Repayment	16,875	18,622	3,495	3,495	3,495	-
Insurance Recovery	12,205	4,775	12,899	12,899	12,327	(572)
Welfare	-	41,724	-	-	-	-
Comprehensive Services Act	-	16,730	-	-	-	-
School Operations	312,534	348,678	289,997	289,997	348,930	58,933
School Food Service Fund	608,826	505,087	553,509	553,509	560,832	7,323
Drug Enforcement	-	4,200	-	-	-	-
Conservation Easement	-	14,759	-	-	-	-
General Capital Projects	62,544	112,537	-	25,194	535,860	535,860
School Capital Projects Proffers	-	559	-	-	-	-
School Capital Projects	-	997,038	-	-	-	-
Parks Construction Fund	-	1,929	-	-	-	-
General Debt Service	-	9,910	-	-	-	-
School Debt Service	295,769	3,446,815	218,070	218,070	17,325	(200,745)
Trigon Demutualization Funds	-	-	-	-	34,534	34,534
TOTAL LOCAL REVENUE	21,763,422	26,102,147	21,670,304	21,695,498	22,198,368	528,064

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	FY10 Original Budget	FY10 Audited Actual	FY11 Adopted Budget	FY11 Revised Budget	FY12 Adopted Budget	Variance 12- 11 Adopted
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	16,676	-	19,381	19,381	19,426	45
Mobile Home Titling Tax	-	45	1,641	1,641	45	(1,596)
Tax on Deeds (Grantor's Tax)	110,198	116,593	110,198	110,198	110,198	-
Quarterly Rental Tax	2,154	2,532	2,464	2,464	2,464	-
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Commonwealth's Attorney	188,814	182,638	182,480	182,480	175,237	(7,243)
Sheriff	780,095	706,339	712,006	712,006	679,680	(32,326)
Commissioner of Revenue	94,296	89,089	81,121	81,121	77,830	(3,291)
Treasurer	104,338	95,884	84,226	84,226	79,095	(5,131)
Registrar	48,521	40,962	36,280	36,280	30,414	(5,866)
Clerk of the Circuit Court	6,481	10,373	11,606	11,606	9,657	(1,949)
DMV CPSF Grant	3,000	-	2,277	2,277	-	(2,277)
DMV 402 Grant	7,000	12,971	15,000	15,000	7,677	(7,323)
Emergency Services Grants	-	2,699	-	-	3,314	3,314
Litter Control	6,337	5,125	5,429	5,429	5,429	-
Other Categorical Aid	9,540	-	9,250	9,250	7,810	(1,440)
Fire Programs Fund	37,071	40,323	40,905	40,905	40,905	-
Virginia Commission for the Arts	2,000	2,000	2,000	5,000	5,000	3,000
Division of Historic Landmarks	-	-	-	-	24,500	24,500
Welfare	987,334	261,888	989,200	989,200	935,333	(53,867)
School Operations	7,344,039	6,868,030	7,817,233	7,817,233	7,560,316	(256,917)
School Food Service Fund	9,755	9,443	9,443	9,443	9,400	(43)
Comprehensive Services Act	443,261	520,166	453,945	453,945	471,297	17,352
Drug Enforcement Grant	-	4,748	-	-	-	-
Conservation Easement	-	689,604	-	-	-	-
General Capital Projects	-	44,500	-	25,000	-	-
School Capital Projects	180,000	204,341	154,000	154,000	154,000	-
School Debt Service	38,051	48,042	-	-	-	-
TOTAL COMMONWEALTH REVENUE	12,902,803	12,442,179	13,223,927	13,251,927	12,892,869	(331,058)
FEDERAL REVENUE						
Payment in Lieu of Taxes	4,815	5,554	8,337	8,337	5,554	(2,783)
Crime Victims Assistance	35,198	38,257	30,784	30,784	30,784	-
Multi Agency Federal Task Force	59,300	69,993	65,000	65,000	65,000	-
DOJ Vest Grant	5,051	6,693	-	-	-	-
DOJ Local Law Enforcement Block Grant	23,338	2,173	4,114	4,114	4,500	386
SCAAP Grant	-	7,149	7,149	7,149	5,416	(1,733)
ARRA Byrne Justice Assitance Grant	-	36,100	23,338	23,338	10,789	(12,549)
Conservation Easement	146,000	748,250	320,000	320,000	-	(320,000)

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V-Stop	27,738	27,150	29,570	29,570	30,754	1,184
Public Assistance and Welfare Admin	-	535,869	-	-	-	-
Public Safety Fund	-	2,620	-	-	-	-
School Operations	1,088,959	1,402,968	835,803	835,803	1,057,382	221,579
School Food Service Fund	147,000	209,505	197,000	197,000	210,000	13,000
General Capital Projects	-	116,102	-	40,150	-	-
School Capital Projects	-	146,799	-	-	-	-
School Debt Service	139,039	-	-	86,753	130,348	130,348
TOTAL FEDERAL REVENUE	1,676,438	3,355,183	1,521,095	1,647,998	1,550,527	29,432
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	36,694,043	39,184,573	36,430,921	36,828,246	38,011,684	1,580,763
TOTAL REVENUE	36,342,663	41,899,509	36,415,326	36,595,423	36,641,764	226,438
SURPLUS (DEFICIT)	(351,380)	2,714,936	(15,595)	(232,823)	(1,369,920)	(1,354,325)
FROM FUND BALANCE	351,380	(2,714,936)	15,595	232,823	1,369,920	1,354,325
NET	-	-	-	-	-	-