

## 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, 2013, a public hearing having been held on April 10, 2013, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2013 through June 30, 2014 be approved as follows:

	<b>FY12 Original Budget</b>	<b>FY12 Audited Actual</b>	<b>FY13 Adopted Budget</b>	<b>FY13 Revised Budget</b>	<b>FY14 Adopted Budget</b>	<b>Variance 14- 13 Adopted</b>
<b>EXPENDITURE</b>						
Board of Supervisors	58,424	42,279	57,676	57,676	57,116	(560)
County Administrator	254,954	272,341	293,006	293,006	289,776	(3,230)
Legal Services	71,872	77,120	73,804	73,804	71,816	(1,988)
Commissioner of Revenue	198,221	188,645	202,730	202,730	200,755	(1,975)
Assessor	64,782	46,344	3,500	3,500	3,500	-
Treasurer	272,935	232,099	244,369	244,369	249,161	4,792
Information Technology	256,980	240,993	271,222	271,222	279,533	8,311
Electoral Board	34,242	36,704	34,177	37,577	32,986	(1,191)
General Registrar	66,067	68,274	67,755	67,755	69,320	1,565
Circuit Court	12,180	11,241	12,180	12,180	11,480	(700)
General District Court	5,064	5,239	5,064	5,064	3,980	(1,084)
Magistrate	1,000	202	1,000	1,000	400	(600)
J&D Court	4,571	2,299	4,771	4,771	2,671	(2,100)
Clerk of the Circuit Court	89,263	82,742	88,472	193,101	233,134	144,662
Victim/Witness Coordinator	40,867	39,533	39,741	39,741	40,260	519
Division of Court Services	3,178	-	1,000	1,000	-	(1,000)
Blue Ridge Legal Services	2,000	2,000	2,000	2,000	1,500	(500)
Regional Court Services	-	-	3,759	3,759	3,759	-
Commonwealth Attorney	239,986	246,360	256,304	256,304	260,941	4,637
Commonwealth Attorney Grants	30,755	32,993	41,334	41,334	40,503	(831)
Sheriff	1,472,672	1,466,140	1,595,251	1,598,877	1,644,810	49,559
Sheriff's Grants	87,964	80,448	82,099	82,099	28,353	(53,746)
Communications	398,390	402,574	403,651	403,651	406,236	2,585
Communications Grants	11,600	-	39,284	39,284	39,284	-
Criminal Justice Training Center	15,500	13,448	16,000	16,000	16,000	-
Drug Task Force	10,500	9,866	9,500	9,500	12,500	3,000
Emergency Medical Services	368,806	358,198	372,624	372,624	376,110	3,486
Volunteer Fire Companies	40,905	74,688	40,905	40,905	61,207	20,302
Blue Ridge Volunteer Fire Company	53,000	51,523	51,600	51,600	51,900	300

	<b>FY12 Original Budget</b>	<b>FY12 Audited Actual</b>	<b>FY13 Adopted Budget</b>	<b>FY13 Revised Budget</b>	<b>FY14 Adopted Budget</b>	<b>Variance 14- 13 Adopted</b>
Boyce Volunteer Fire Company	53,000	52,415	52,500	52,500	52,900	400
Enders Volunteer Fire Company	79,500	78,308	78,500	78,500	79,000	500
Shenandah Farms Volunteer Fire Company	53,000	51,155	51,200	51,200	-	(51,200)
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	4,929	4,929	-
Forestry Service	2,231	2,231	2,231	2,231	2,712	481
Regional Jail	376,287	376,287	453,049	465,093	577,987	124,938
Juvenile Detention Service	31,192	26,217	50,818	50,818	57,904	7,086
Probation Office	925	483	925	925	925	-
Building Inspections	133,871	130,268	141,492	141,492	140,012	(1,480)
Animal Control	89,746	84,480	91,180	91,180	92,521	1,341
Medical Examiner & Indigent Burial	150	120	2,000	2,000	1,000	(1,000)
Refuse Disposal	150,000	159,593	168,000	168,000	168,000	-
Litter Control	5,429	4,718	5,399	5,399	5,817	418
Sanitation	34,000	35,879	61,000	63,000	57,000	(4,000)
Maintenance/Buildings & Grounds	775,849	771,075	773,854	773,854	711,016	(62,838)
Local Health Department	199,000	199,000	199,000	199,000	199,000	-
Our Health	6,500	6,500	6,500	6,500	4,875	(1,625)
Northwestern Community Services	82,000	82,000	82,000	82,000	82,000	-
Concern Hotline	1,000	1,000	1,000	1,000	750	(250)
NW Works	1,000	1,000	1,000	1,000	750	(250)
Shenandoah Area Agency on Aging	35,000	35,000	40,000	40,000	40,000	-
Loudoun Transit Service	17,639	17,639	17,639	17,639	17,639	-
Laurel Center (Women's Shelter)	2,000	2,000	2,000	2,000	2,000	-
Access Independence (serves the disabled)	1,000	1,000	1,000	1,000	750	(250)
Lord Fairfax Community College	15,043	15,043	14,355	14,355	13,924	(431)
Parks Administration	338,080	334,008	362,307	362,307	358,594	(3,713)
Recreation Center	101,994	93,955	105,791	105,791	97,309	(8,482)
Swimming Pool	88,679	76,207	89,899	89,899	87,679	(2,220)
Concession Stand	21,237	18,367	21,237	21,237	18,837	(2,400)
Parks Programs	245,846	205,488	257,329	257,329	252,537	(4,792)
Josephine School Community Museum	-	-	7,290	7,290	-	(7,290)
Virginia Commission for Arts	10,000	10,000	10,000	10,000	10,000	-
Regional Library	182,119	182,119	182,119	182,119	182,119	-
Planning Administration	425,551	362,160	348,854	348,854	338,979	(9,875)
Rain Barrel Program	-	-	-	-	1,400	1,400
Help With Housing	7,200	7,200	7,200	7,200	5,400	(1,800)
Board of Zoning Appeals	3,620	4,405	3,620	3,620	3,470	(150)
Office of Economic Development	42,598	43,412	46,319	46,319	45,546	(773)
Berryville Development Authority	11,800	2,973	11,800	11,800	6,100	(5,700)
Small Business Development Center	2,000	2,000	2,000	2,000	1,500	(500)

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Blandy Experimental Farm	4,000	4,000	4,000	4,000	3,000	(1,000)
Planning Commission	26,390	14,362	23,388	23,388	19,389	(3,999)
Board of Septic Appeals	2,739	54	2,739	2,739	1,016	(1,723)
Historic Preservation Commission	42,500	37,187	12,000	12,000	7,800	(4,200)
NSV Regional Planning District Commission	10,310	18,815	14,217	14,217	5,712	(8,505)
Regional Airport	5,000	5,000	5,000	5,000	2,500	(2,500)
Friends of the Shenandoah	4,000	4,000	4,000	4,000	3,000	(1,000)
Water Quality Monitoring	-	-	37,544	41,544	30,000	(7,544)
Lord Fairfax Soil & Water Conservation	9,500	9,500	9,500	9,500	4,750	(4,750)
Biosolids Application	19,001	11,642	19,116	19,116	16,914	(2,202)
Cooperative Extension	47,113	24,580	36,201	36,201	38,965	2,764
Northern Virginia 4-H Center	3,000	3,000	3,000	3,000	2,250	(750)
Non-Departmental Legal/Prof. Contingency	85,000	-	70,000	70,000	70,000	-
Social Services	1,351,949	1,361,559	1,432,321	1,432,321	1,363,059	(69,262)
School Operations	19,048,085	18,587,700	20,542,386	20,725,929	20,637,598	95,212
School Food Service Fund	780,232	796,574	754,252	754,252	761,012	6,760
Comprehensive Services Act	1,022,594	773,848	761,000	761,000	661,500	(99,500)
Gang Task Force Fund	-	198,348	-	-	-	-
Drug Enforcement	-	37,555	-	-	-	-
Conservation Easement	150,000	167,028	150,000	150,000	-	(150,000)
General Capital Improvements	1,725,525	1,183,663	366,310	566,310	575,000	208,690
School Capital Improvements	844,918	13,485,080	504,200	514,200	728,163	223,963
General Debt Service	374,129	375,700	389,200	389,200	399,200	10,000
School Debt Service	4,122,196	4,121,446	4,034,879	4,034,879	3,888,619	(146,260)
Joint Administrative Services	510,810	501,144	542,520	542,520	541,737	(783)
Unemployment Compensation	25,000	38,765	25,000	25,000	25,000	-
<b>TOTAL EXPENDITURE</b>	<b>38,011,684</b>	<b>49,325,480</b>	<b>37,814,887</b>	<b>38,338,129</b>	<b>37,998,056</b>	<b>183,169</b>
<i>Local Funds for Schools</i>	<i>14,746,898</i>	<i>26,886,568</i>	<i>15,120,509</i>	<i>15,314,052</i>	<i>15,268,127</i>	<i>147,618</i>
<b>ESTIMATED REVENUE</b>						
<b>LOCAL REVENUE</b>						
Current Real Estate Taxes	13,307,377	13,327,737	13,522,865	13,522,865	13,249,882	(272,983)
Delinquent Real Estate Taxes	143,997	68,251	108,612	108,612	108,612	-
Public Service Corporation Real Estate	356,500	385,872	392,096	392,096	396,900	4,804
Current Personal Property Taxes	2,974,592	3,245,034	3,024,723	3,024,723	3,341,094	316,371
Delinquent Personal Property Taxes	100,000	72,710	100,000	100,000	72,710	(27,290)
Mobile Home Taxes	1,049	699	1,258	1,258	1,264	6

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Machinery and Tools Taxes	198,670	207,657	172,173	172,173	191,499	19,326
Penalties (All Property Taxes)	113,802	135,105	122,849	122,849	122,849	-
Interest (All Property Taxes)	88,268	92,611	89,461	89,461	92,611	3,150
Administrative Costs Delinq	8,930	15,540	11,541	11,541	11,541	-
DMV Stop Fee	440	(180)	-	-	-	-
Sales and Use Taxes	752,000	809,340	810,000	810,000	850,293	40,293
Consumer's Utility Taxes	376,348	377,700	376,348	376,348	375,135	(1,213)
Consumption Tax	36,991	33,732	36,991	36,991	35,950	(1,041)
Communications Tax	449,600	469,025	416,632	416,632	450,000	33,368
Business License Tax	24,000	23,210	24,000	24,000	24,000	-
Franchise License Tax	5,000	21,629	13,854	13,854	-	(13,854)
Motor Vehicle Licenses	290,851	302,478	303,336	303,336	303,336	-
Motor Vehicle License Penalty	125	-	-	-	-	-
Recordation Taxes	156,608	219,515	175,000	175,000	230,000	55,000
Taxes on Wills	7,777	3,475	15,000	15,000	11,254	(3,746)
Transient Occupancy Tax	16,058	23,851	18,000	18,000	40,547	22,547
Animal Licenses	10,463	11,077	10,328	10,328	11,077	749
Animal Shelter Fees - Dogs & Cats	6,909	11,065	6,909	6,909	8,459	1,550
Spay & Neuter Fund	90	169	161	161	104	(57)
Dangerous Dog Registration	-	100	-	-	-	-
Land Use Application Fees Penalties	3,000	3,600	3,300	3,300	3,600	300
Land Use Application Fees	500	-	100	100	-	(100)
Transfer Fees	601	447	476	476	432	(44)
Zoning and Subdivision Permits	45,000	96,953	77,666	77,666	65,000	(12,666)
Building Permits	92,000	104,353	92,000	92,000	104,353	12,353
Road Sign Fees	100	-	90	90	-	(90)
New Dwelling Address Fee	1,000	1,430	1,300	1,300	1,430	130
Mapping Fee	1,000	800	900	900	900	-
Sign Permits and Inspection Fees	1,000	200	1,493	1,493	1,493	-
Rain Barrel Sales	2,250	370	360	360	1,400	1,040
Weapons Permits	5,000	5,686	4,500	4,500	5,453	953
Other permits, fees, and licenses	2,988	1,000	2,988	2,988	3,100	112
Court Fines and Forfeitures	290,000	362,725	283,000	283,000	362,725	79,725
DNA Fees - Blood Test	-	1,233	200	200	200	-
Courthouse Security Fees	55,000	63,160	55,000	55,000	63,161	8,161
Local Jury Fees	-	48	-	-	-	-
Interest on Bank Deposits	81,048	48,265	68,242	68,242	47,568	(20,674)
Rental of Property	51,772	51,774	51,772	51,772	51,772	-
Excess Fees of Clerks	500	-	500	500	-	(500)
Sheriff's Fees	800	796	797	797	797	-

	<b>FY12</b>	<b>FY12</b>	<b>FY13</b>	<b>FY13</b>	<b>FY14</b>	<b>Variance</b>
	<b>Original</b>	<b>Audited</b>	<b>Adopted</b>	<b>Revised</b>	<b>Adopted</b>	<b>14-</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>13 Adopted</b>
Commonwealth's Attorney Fees	573	1,923	1,000	1,000	1,163	163
Court Appointed Attorney	273	978	657	657	529	(128)
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Jail Processing Fee	1,200	1,988	1,500	1,500	1,571	71
Revenue from Shared Costs - Berryville	59,282	85,234	60,739	60,739	67,380	6,641
Wireless E-911	11,600	43,333	39,285	39,285	39,285	-
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	-
Recycling Rebate	92,075	92,843	39,000	39,000	92,843	53,843
Recreation Center Fees	35,250	31,494	33,100	33,100	39,100	6,000
Swimming Pool Fees	91,000	91,606	91,000	91,000	88,299	(2,701)
Concession Stand Revenue	20,000	19,508	19,500	19,500	18,500	(1,000)
Parks Programs Fees	231,440	260,595	248,000	248,000	275,000	27,000
Sale of Maps, Surveys, etc.	-	-	10	10	-	(10)
Sale of Publications	100	26	25	25	26	1
Zoning Research Fee	100	-	75	75	75	-
Engineer's Fees	7,000	13,440	9,699	9,699	13,441	3,742
Biosolids Application Fees	19,000	10,687	17,751	17,751	16,913	(838)
Gas Tax & Other Refunds	8,318	26,724	8,318	8,318	26,724	18,406
Gifts & Donations in Lieu of Taxes	3,000	2,500	3,000	3,000	3,000	-
Sale of Salvage & Surplus Property	272	149	272	272	272	-
Sale of Vehicles	3,055	-	3,055	3,055	2,777	(278)
Insurance Adjustments	5,057	-	7,876	7,876	7,876	-
Miscellaneous Revenue	9,466	4,197	8,469	8,469	4,197	(4,272)
Loan Repayment	3,495	3,494	3,495	3,495	3,495	-
Insurance Recovery	12,327	16,267	13,754	13,754	13,754	-
Transfer from Animal Control Fund	-	-	-	-	1,500	1,500
Welfare	-	46,825	-	-	-	-
Comprehensive Services Act	-	2,902	-	-	-	-
School Operations	348,930	315,843	292,898	292,898	385,323	92,425
School Food Service Fund	560,832	516,687	555,648	555,648	518,440	(37,208)
Drug Enforcement	-	3,543	-	-	-	-
Conservation Easement	-	18,601	-	-	-	-
General Capital Projects	535,860	537,758	117,024	117,024	-	(117,024)
School Capital Projects Proffers	-	452	-	-	-	-
School Capital Projects	-	13,178	-	-	-	-
Parks Construction Fund	-	6,177	-	-	-	-
General Debt Service	-	9,910	-	-	-	-
School Debt Service	17,325	27,976	6,397	6,397	-	(6,397)
Joint Administrative Services	-	-	3,000	3,000	3,000	-
Trigon Demutualization Funds	34,534	34,534	34,534	34,534	-	(34,534)

	<b>FY12 Original Budget</b>	<b>FY12 Audited Actual</b>	<b>FY13 Adopted Budget</b>	<b>FY13 Revised Budget</b>	<b>FY14 Adopted Budget</b>	<b>Variance 14- 13 Adopted</b>
<b>TOTAL LOCAL REVENUE</b>	22,198,368	22,868,614	22,042,902	22,042,902	22,293,984	251,082
<b>REVENUE FROM THE COMMONWEALTH OF VIRGINIA</b>						
Motor Vehicles Carrier's Taxes	19,426	20,821	19,426	19,426	24,373	4,947
Mobile Home Titling Tax	45	35	-	-	-	-
Tax on Deeds (Grantor's Tax)	110,198	61,801	66,421	66,421	61,801	(4,620)
Quarterly Rental Tax	2,464	1,782	2,305	2,305	2,161	(144)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Commonwealth's Attorney	175,237	174,246	175,766	175,766	184,517	8,751
Sheriff	679,680	688,383	698,760	698,760	736,470	37,710
Commissioner of Revenue	77,830	73,934	71,339	71,339	74,585	3,246
Treasurer	79,095	78,887	79,211	79,211	85,708	6,497
Registrar	30,414	40,186	36,362	36,362	36,876	514
Clerk of the Circuit Court	9,657	4,519	9,411	114,040	152,694	143,283
DMV 402 Grant	7,677	10,754	11,675	11,675	10,000	(1,675)
Emergency Services Grants	3,314	-	3,314	3,314	-	(3,314)
Litter Control	5,429	6,000	5,399	5,399	5,817	418
Other Categorical Aid	7,810	858	2,041	2,041	2,041	-
Extradition	-	-	-	3,626	-	-
Fire Programs Fund	40,905	63,386	36,901	36,901	41,207	4,306
Virginia Commission for the Arts	5,000	5,000	5,000	1,000	5,000	-
Division of Historic Landmarks	24,500	8,700	-	-	-	-
DEQ Water Quality Management Grant	-	-	-	4,000	-	-
Welfare	935,333	897,051	955,261	955,261	892,247	(63,014)
School Operations	7,560,316	7,658,227	8,695,554	8,695,554	8,616,666	(78,888)
School Food Service Fund	9,400	9,112	8,787	8,787	8,572	(215)
Comprehensive Services Act	471,297	332,113	351,000	351,000	306,457	(44,543)
Drug Enforcement Grant	-	29,658	-	-	-	-
Conservation Easement	-	83,562	-	-	-	-
School Capital Projects	154,000	219,187	154,000	154,000	154,000	-
<b>TOTAL COMMONWEALTH REVENUE</b>	12,892,869	12,952,044	13,871,775	13,980,030	13,885,034	13,259
<b>FEDERAL REVENUE</b>						
Payment in Lieu of Taxes	5,554	5,715	5,554	5,554	25,987	20,433
Miscellaneous Federal Revenue	-	4,953	-	-	-	-
Crime Victims Assistance	30,784	27,883	39,024	39,024	37,463	(1,561)
Multi Agency Federal Task Force	65,000	62,468	65,000	65,000	15,000	(50,000)
DOJ Vest Grant	-	-	-	-	1,500	1,500
DOJ Local Law Enforcement Block Grant	4,500	3,766	-	-	1,853	1,853
SCAAP Grant	5,416	2,535	2,535	2,535	3,671	1,136

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ARRA Byrne Justice Assitance Grant	10,789	56	5,423	5,423	-	(5,423)
V-Stop	30,754	37,645	33,004	33,004	33,004	-
Gang Task Force Fund	-	198,348	-	-	-	-
Public Safety Fund	-	17,544	-	-	-	-
School Operations	1,057,382	979,992	681,758	681,758	711,256	29,498
School Food Service Fund	210,000	233,688	189,817	189,817	234,000	44,183
School Capital Projects	-	40,590	52,510	510	-	(52,510)
School Debt Service	130,348	130,343	130,349	130,349	119,008	(11,341)
<b>TOTAL FEDERAL REVENUE</b>	<b>1,550,527</b>	<b>1,745,525</b>	<b>1,204,974</b>	<b>1,152,974</b>	<b>1,182,742</b>	<b>(22,232)</b>

**BUDGET BALANCE PROCEDURE**

TOTAL EXPENDITURES	38,011,684	49,325,480	37,814,887	38,338,129	37,998,056	183,169
TOTAL REVENUE	36,641,764	37,566,182	37,119,651	37,175,906	37,361,761	242,109
SURPLUS (DEFICIT)	(1,369,920)	(11,759,298)	(695,236)	(1,162,223)	(636,295)	58,940
FROM FUND BALANCE	1,369,920	11,759,298	695,236	1,162,223	636,295	(58,940)
NET	-	-	-	-	-	-