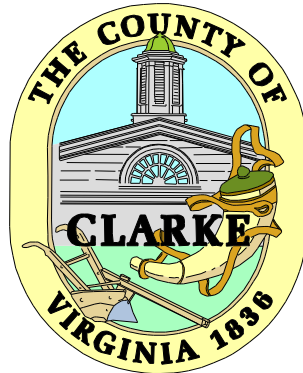


Clarke County Board of Supervisors



FY2014 Budget Work Session

Monday, February 4, 2013

10:00 AM

2nd Floor - Meeting Room AB
Berryville Clarke County
Government Center
101 Chalmers Court
Berryville Virginia

Clarke County
Projection of FY 2014 Revenues
February 1, 2013

	ACTUAL FY12	ORIGINAL FY 13	YTD FY13	PROJECTED FY13	VARIANCE PROPOSED FY 14 - ORIGINAL FY 13	VARIANCE PROPOSED FY 14 - PROJECTED FY 13	PROPOSED BUDGET FY 14	METHOD	NONCAT	
Current Taxes on Real Property	110101	13,327,737	13,522,865	6,522,327	13,272,184	(285,678)	(34,998)	13,237,187	3, 48	*
Delinquent Taxes on Real Property	110102	68,251	108,612	14,191	108,612	-	-	108,612	10, 37	*
Land Redemptions	110103	-	-	-	-	-	-	-	2	*
Proceeds from Delinquent Land	110105	-	-	-	-	-	-	-	11	*
Current Taxes on Real Prop - Public Svc C	110201	385,872	392,096	401,682	401,682	4,804	(4,782)	396,900	3	*
Delinq Taxes on Real Prop - Public Svc C	110202	-	-	-	-	-	-	-	24	*
Current Taxes on Personal Property	110301	3,245,034	3,024,723	1,574,695	3,179,146	-	(154,423)	3,024,723	44	*
Delinquent Taxes on Personal Property	110302	72,710	100,000	8,471	72,710	(27,290)	-	72,710	10, 36	*
Current Taxes on Machinery & Tools	110401	207,657	172,173	98,143	196,733	(1)	(24,560)	172,172	1	*
Delinquent Taxes on Machinery	110402	-	-	32	-	-	-	-	24	*
MOBILE HOME TAXES+delinq mobile	110501	699	1,258	489	1,224	(88)	(55)	1,170	1	*
PENALTIES -All Property Taxes	110601	135,105	122,849	35,306	122,849	(1)	(1)	122,848	2, 46	*
INTEREST - All Property Taxes	110602	92,611	89,461	49,189	92,611	3,150	-	92,611	10	*
Administrative Costs - Delinq	110605	15,540	11,541	3,915	11,541	-	-	11,541	14, 34	*
DMV Stop Fee	110606	(180)	-	140	-	-	-	-	43	*
Local Sales Tax	150101	809,340	810,000	261,778	833,620	40,292	16,672	850,292	5	*
Consumer Utility Tax	120201	377,700	376,348	123,537	376,348	(1,213)	(1,213)	375,135	2	*
Consumption Tax	120203	33,732	36,991	13,123	36,991	(1,042)	(1,042)	35,949	2	*
Communications Tax	120213	469,025	416,632	147,742	469,025	52,393	-	469,025	10	*
Business Licenses Taxes	120301	23,210	24,000	2,150	24,000	-	-	24,000	14	*
Franchise License Tax (Public	120401	21,629	13,854	-	-	(13,854)	-	-	14, 31	*
Motor Vehicle Licenses	120501	302,478	303,336	38,040	303,336	(0)	-	303,336	14	*
Motor Vehicle License Penalty	120502	-	-	-	-	-	-	-	14, 20	*
Recordation Taxes	120701	219,515	175,000	146,570	219,515	47,892	3,377	222,892	14, 25, 53	*
Tax on Wills	120702	3,475	15,000	2,127	3,475	(3,747)	7,778	11,253	2	*
Transient Occupancy Tax	121001	23,851	18,000	19,692	40,547	22,547	-	40,547	14	*
Animal Licenses	130101	11,077	10,328	5,976	11,077	749	-	11,077	10, 35	*
Animal Shelter Fees - Dogs & Cats	130102	11,065	6,909	4,705	8,741	1,550	(283)	8,459	2	*
Spay & Neuter Fund Distribution	130103	169	161	104	104	(57)	-	104	14	*
Dangerous Dog Registration	130105	100	-	-	-	-	-	-	14	*
Land Use Application Fee Penalty	130303	3,600	3,300	3,200	3,300	300	300	3,600	10	*
Land Use Application Fees	130304	-	100	-	-	(100)	-	-	10, 23	*
Transfer Fees	130305	447	476	254	476	(44)	(44)	432	2	*
Zoning and Subdivision Permits	130307	96,953	77,666	75,029	116,416	19,287	(19,463)	96,953	10, 12	*
Building Permits	130308	104,353	92,000	37,371	104,353	12,353	-	104,353	10, 12	*
Road Sign Fees	130309	-	90	-	90	(90)	(90)	-	10	*
New Dwelling Address Fee	130310	1,430	1,300	780	1,430	130	-	1,430	10	*
Mapping Fee	130311	800	900	-	800	-	100	900	2	*
Sign Permits and Inspection Fees	130319	200	1,493	20	200	(1)	1,293	1,493	2	*
Weapons Permits	130328	5,686	4,500	2,912	5,686	953	(233)	5,453	2	*
Other Permits, Fees & Licenses	130331	1,000	2,988	900	2,988	112	112	3,100	2	*
Court Fines and Forfeitures	140101	362,725	283,000	196,114	362,725	79,725	-	362,725	7, 10	*
DNA Fees - Blood Test	140102	1,233	200	53	200	-	-	200	14	*
Courthouse Security Fees	140103	63,160	55,000	27,252	63,160	8,160	-	63,160	10	*
Local Jury Fees	104104	48	-	-	-	-	-	-	27	*
Interest on Bank Deposits	150101	48,265	68,242	36,226	64,089	(20,675)	(16,522)	47,567	6	*
Rental of General Property	150201	51,774	51,772	28,268	51,772	-	-	51,772	26	*
Excess Fees of Clerks	160102	-	500	-	-	(500)	-	-	10	*
Sheriff's Fees	160103	796	797	796	796	(1)	-	796	2	*
Commonwealth's Attorney's Fees	160201	1,923	1,000	788	1,000	162	162	1,162	2	*
Court Appointed Attorney	160202	978	657	704	704	(129)	(176)	528	2	*

Clarke County
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Central Alarm Control - Town of Berryvil	160302	2,000	2,000	-	2,000	-	2,000	2	
Jail Processing Fee	160501	1,988	1,500	1,585	1,988	70	1,570	30	
Jail Time Nonconsecutive	160502	-	-	-	-	-	-	24	
Revenue fr Shared Costs - Berryville	160604	85,234	60,739	-	55,738	6,641	67,380	22	
Revenue from Shared Costs - IDA	160605	-	-	-	-	-	-	39	
Wireless E-911	160606	43,333	39,285	16,188	39,285	(1)	39,284	2	
Humane Foundation Contribution	160608	25,000	25,000	-	25,000	-	25,000	49	
Recycling Rebate	160805	92,843	39,000	91,537	91,537	53,843	1,306	92,843	10, 33
Recreation Center Fees	161301	31,494	33,100	16,017	33,100	6,000	6,000	39,100	16, 54
Swimming Pool Fees	161302	91,606	91,000	31,034	91,000	(2,701)	(2,701)	88,299	2
Concession Stand Revenues	161303	19,508	19,500	10,897	19,500	(1,000)	(1,000)	18,500	16
Parks Program Fees	161306	260,595	248,000	119,239	248,000	27,000	27,000	275,000	16
Sale of Maps, Plats, Surveys, Etc.	161601	-	10	-	10	(10)	(10)	-	2
Sale of Publications	161602	26	25	10	25	1	1	26	10
Zoning Research Fee	161607	-	75	-	75	-	-	75	2
Engineer's Fee	161608	13,440	9,699	5,302	9,699	3,741	3,742	13,440	10
Biosolids Application Fees	161701	10,687	17,751	2,879	17,751	345	345	18,096	2, 42
Gas Tax & Other Refunds	180301	26,724	8,318	7,541	26,724	18,406	-	26,724	14, 29
Gifts & Donations in Lieu of Taxes	189903	2,500	3,000	2,500	2,500	-	500	3,000	14, 45
Donations	189904	-	-	-	-	-	-	38	
Sale of Salvage & Surplus Property	189906	149	272	64	272	-	-	272	14
Revenue from Sale of Industrial Park	189907	-	-	-	-	-	-	-	2
Sale of Vehicles	189908	-	3,055	-	2,000	(279)	776	2,776	2
Insurance Adjustments	189910	-	7,876	7,544	7,876	-	-	7,876	2
Rain Barrel Sales	189913	370	360	270	360	-	-	360	14
Other Miscellaneous Revenue	189914	4,197	8,469	1,682	8,469	(4,272)	(4,272)	4,197	10
Loan Repayments	190201	3,494	3,495	1,747	3,495	(0)	(0)	3,495	32
Motor Vehicle Carrier's Taxes	220103	20,821	19,426	23,668	23,668	4,947	705	24,373	14, 53
Mobile Home Titling Tax	220105	35	-	(35)	-	-	-	-	14
Tax on Deeds	220106	61,801	66,421	12,242	61,801	(4,620)	-	61,801	10, 25
Other Non-Categorical Aid	220110	-	-	80	-	-	-	-	24
Quarterly rental tax	220112	1,782	2,305	1,031	1,782	(144)	379	2,161	2
Personal Property Tax Relief - State	220125	2,483,842	2,483,842	1,270,946	2,483,842	-	-	2,483,842	1
Commonwealth's Attorney	230101	174,246	175,766	73,031	175,834	5,711	5,643	181,477	4, 53
Sheriff	230201	688,383	698,760	293,950	694,993	38,441	42,208	737,201	4, 53
Commissioner of Revenue	230301	73,934	71,339	29,219	71,419	752	672	72,091	4, 53
Treasurer	230401	78,887	79,211	30,878	79,441	(1,813)	(2,043)	77,398	4, 53
Medical Examiner	230501	-	-	-	-	-	-	-	24
Registrar/Electoral Board	230601	40,186	36,362	5,000	41,362	5,344	344	41,706	14, 53
Clerk of the Circuit Court	230701	4,519	9,411	13,873	120,780	144,631	33,262	154,042	4, 52
DOJ Vest Grant	602-240401	-	-	-	1,050	1,500	450	1,500	17
DOJ Local Law Enforcement Block Grant	605-240401	3,766	-	320	-	-	-	-	17
DMV CPSF Grant	401-240401	-	-	-	-	-	-	-	38
DMV 402 Grant	402-240401	10,754	11,675	1,748	11,675	(10,575)	(10,575)	1,100	17, 18
Emergency Services Grants	240402	-	3,314	-	-	3,986	7,300	7,300	2
Litter Control	240407	6,000	5,399	7,216	7,216	418	(1,400)	5,817	2
Other Categorical Aid	240409	858	2,041	-	2,041	(0)	(0)	2,041	2
Extradition	240110	-	-	-	3,626	-	(3,626)	-	51
Distribution of Fire Programs	240412	63,387	36,901	3,498	36,901	-	-	36,901	18
Virginia Commission for the Arts	240413	5,000	5,000	-	-	-	5,000	5,000	10, 41
Gypsy Moth Control	240414	-	-	-	-	-	-	-	14

**Clarke County
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February 1, 2013**

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Division of Historic Landmarks	240416	8,700	-	8,781	23,000	-	(23,000)	-	2
DEQ Water Quality Management Grant	240905	-	-	4,000	-	-	(4,000)	-	
Payments in Lieu of Taxes	310101	5,715	5,554	-	5,554	20,433	20,433	25,987	14 *
Miscellaneous Federal Revenue	330233	4,953	-	-	-	-	-	-	
SCAAP Grant	340102	2,535	2,535	3,671	3,671	1,136	-	3,671	14, 50
Crime Victims Assistance	330106	27,883	39,024	-	39,024	(1,561)	(1,561)	37,463	13, 50
Federal Gang Grant	127-330114	62,468	65,000	15,686	65,000	(65,000)	(65,000)	-	38
V-Stop	126-330112	37,645	33,004	7,754	33,004	(16,502)	(16,502)	16,502	18
ARRA Byrne Justice Assistance Grant	810-340101	56	5,423	1,366	-	-	-	2,440	17
Insurance Recovery	410101	16,267	13,754	250	13,754	(1)	(1)	13,753	2 *
Transfer from Health Insurance Fund	410522	34,534	34,534	-	-	-	-	-	
TOTAL	***	25,236,917	24,925,648	12,004,998	25,257,095	174,915	(196,490)	25,063,046	
*Total Noncategorical Revenue		22,563,590	22,481,240	10,857,147	22,523,945	(148,542)	(191,247)	22,332,698	

Due to the fact that a portion of our Personal Property Tax Revenue now comes from the State in the form of PPTRA, the following is presented to facilitate comparison:

Current Taxes on Personal Property	3,245,034	3,024,723	1,574,695	3,179,146	-	(154,423)	3,024,723
Personal Property Tax Relief	2,483,842	2,483,842	1,270,946	2,483,842	-	-	2,483,842
Total Personal Property Tax Revenue	5,728,876	5,508,565	2,845,641	5,662,988	-	(154,423)	5,508,565
Consumer Utility Tax	377,700	376,348	123,537	376,348	(1,213)	(1,213)	375,135
Communications Tax	469,025	416,632	147,742	469,025	52,393	-	469,025
Franchise License Tax (Public	21,629	13,854	-	-	(13,854)	-	-
Total Communications/Utility Tax	868,353	806,834	271,279	845,373	37,326	(1,213)	844,160

Liquidity Designation (12% of Budgeted Operating Revenue) | 2,991,078 | 1,440,600 | 3,030,851 | 3,007,565

Stabilization Designation (3% of Budgeted Operating Revenue) | 747,769 | 360,150 | 757,713 | 751,891

Revenue figures are unaudited and may be subject to audit adjustments.

1. Based on estimated assessment values.
2. Average of inside low and inside high revenue estimates, which are based on 5 year history of account.
3. Based on Real Estate Tax Calculation.
4. Based on FY 14 Comp Bd budget. Statewide across the board reductions were eliminated.
5. Based on Schedule of Sales Tax Variance. Our estimate is for a 2% increase in revenue for the county. The state is estimating a 3.9% increase statewide. This has the potential to slow down depending on
6. Based on Estimate of Interest Income Schedule. Interest rates are extremely low and projected to stay low for the near future.
7. Revenue for court fines & forfeitures depends, in part on the sheriff's staffing level.
8. No distribution scheduled by the Commonwealth.
9. Adjusted by Director of Joint Admin Svc.
10. Revenue is estimated to be the same as revenue received in FY 12.
11. Based on Treasurer's estimate. Delinquent land sales take 3 years to proceed from sale to being recorded as revenue.
12. Based on departmental estimate.
13. Calculated based on preliminary correspondence regarding FY 14 grant.
14. Based on FY 13 revenue estimate.
15. Based on Planning Department Estimate.

Clarke County
Projection of FY 2014 Revenues
February 1, 2013

ACTUAL FY12	ORIGINAL FY 13	YTD FY13	PROJECTED FY13	VARIANCE PROPOSED FY 14 - ORIGINAL FY 13	VARIANCE PROPOSED FY 14 - PROJECTED FY 13	PROPOSED BUDGET FY 14	METHOD	NONCAT
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16. Based on Parks & Recreation Dept. estimate.
17. Based on Sheriff's estimate.
18. Estimate is based on most recent grant documents.
19. Revenue adjusted by Board of Supervisors.
20. Now billed with personal property tax billing. As a result, any late penalties have been minimal.
21. Adjusted by County Administrator.
22. Based on the cost of one EMT. FY 12 revenue also contains some of the final settlement costs for the Joint Government Center.
23. According to the Commissioner of the Revenue, the peak year for collections is FY 11. Revenue has been adjusted according to the 6 year payment cycle.
24. Revenue in most years is zero.
25. Based on discussion with the Circuit Clerk, periods of foreclosures and/or refinancing drive this revenue upward.
26. Based on \$4,231 monthly from social services and \$1,000 annually from the Historical Society.
27. New revenue source.
28. Adjusted by Finance Committee.
29. Previous years (FY 11 and back) contained approximately \$9,700 in fuel tax refunds due to a new arrangement with our fuel vendors, we will no longer be paying this tax and therefore no refund will be. The balance is from miscellaneous other refunds and can vary greatly from year to year.
30. Based on estimate by Clerk of the Circuit Court.
31. The tax structure for communications taxes changed effective January 1, 2007. Consumer utility tax on landline, wireless phones, and cable television, E-911, Wireless E-911, and cable television franchise fees will all be affected. Most will be eliminated immediately to be replaced by the new tax, with cable television franchise fees being eliminated as contracts run out.
32. Annual payment on Berryville Main Street Loan.
33. The revenue model for this changed in FY 11 and it was expected to revert back to the previous model in FY 13. It is anticipated that this change will not happen until FY 15.
34. Delinquencies have been aggressively pursued through DMV stops and wage garnishments. This has also affected collections for penalties and interest. Increased collections are expected to continue.
35. The state changed the law to require veterinarians to report to the county when they vaccinate an animal for rabies. The treasurer now bills monthly.
36. Trend seems to be a high collections year followed by a low collections year.
37. There are several land sales pending. This figure is subject to modification as more becomes known about timing and estimated revenue based on these sales.
38. No new grant has been awarded.
39. No revenue is anticipated for FY 13.
40. Based on staff revenue committee estimate.
41. Opus Oakes is requesting \$8,000 and Clarke County Community Band is requesting \$2,000.
42. The program is growing. Several growers have long-term agreements. Biosolids can only be spread every 3 years. Revenue depends on the timing.
43. Revenue here is generally offset by fees charged by the DMV.
44. Commissioner's figures will not be available until mid-February. Since the supervisor's have determined to keep the revenue level over the last several years, and adjust the rate, revenue should be okay. It should be a matter of adjusting the rate once the assessed valuation is available from the Commissioner.
45. Fultz weatherization and Georgetown have been added to this line item. It is unknown at this point how much revenue we will receive based on this change.
46. Penalties, like real and personal property taxes, have July and August collections accrued back to the previous fiscal year. This means, that with the 2nd quarter revenue estimate, we have only 4 months estimate, instead of 6.
47. Revenue here is generally offset by fees charged by the DMV.
48. Estimates from the Commissioner of Revenue includes 50% of the \$789,000 in building improvements for Berryville Graphics in CY 14.
49. This is a 5 year agreement. FY 14 will be the final year of the agreement.
50. Reflects a possible 4% decrease.
51. Infrequent revenue source.

**Clarke County, Virginia
Real Estate Tax Calculation**

REVENUE RAISED BY ONE PENNY	<u>2013</u>	<u>2014</u>		<u>2013</u>
Taxable Real Estate Value	2,162,437,509	2,150,354,462	Real Estate	
Add Utility Assessment	63,000,000	64,000,000	Estimated Levy	13,623,356
Total Taxable Assessment	2,225,437,509	2,214,354,462	Estimated Abatements (50% of total levy)	(22,667)
Rate	0.00630	0.00630	Estimated taxes CY 13	<u>13,600,690</u>
Utility Levy	396,900	403,200		
General Levy	13,623,356	13,547,233		
Total Levy	14,020,256	13,950,433		<u>2014</u>
Value of penny (unadjusted)	222,544	221,435		
Penny adjusted for delinquency	217,328	216,246		
			Estimated Levy	13,547,233
			Estimated Abatements (50% of total levy)	(22,540)
			Estimated taxes CY14	<u>13,524,693</u>
			1/2 of levies, supplements and abatements	CY 13 6,800,345
			1/2 of levies and abatements	CY 14 <u>6,762,346</u>
				13,562,691
			less allowance for delinquencies	2.4%
				<u>(325,505)</u>
			FY 14 revenue projection	<u><u>13,237,187</u></u>

Real estate assessment step 3: Compute levies, combine to fiscal year, apply delinquency rate based on historical high and low.

Real estate assessment step 4: Place in high and low fiscal year estimates in projection sheet as outside high and low. Projection is mean of inside high and low.

Current Taxes on Real Prop - Public Svc Corp assessment step 2: Apply assessed valuation from step 1 to correct fiscal year.

**Clarke County
Projection of Increase in Assessed Valuations**

Real Estate

	CY 2008	CY 2009	CY 2010*	CY 2011	CY 2012	CY 2013
Valuation	2,425,960,718.00	2,470,078,984.91	2,172,834,791.94	2,167,579,201.61	2,161,757,042.86	2,162,437,508.86
Increase/(Decrease)	42,754,922.50	44,118,266.91	(297,244,192.97)	(5,255,590.32)	(5,822,158.76)	680,466.00
% Increase/(Decrease)	4.48%	4.62%	-12.03%	-0.24%	-0.27%	0.03%
Average increase				2.95%	1.37%	-0.16%

* CY 2010 was omitted from the average because the change was primarily due to reassessments.

Real estate assessment step 1: Average increase in original book plus supplements (excludes reassessment years)

Clarke County
Calculation of Estimated Abatements
2/1/2013

Real Estate

	Levy	Abatement		
CY 08	12,103,154.60	32,477.53	0.27%	0.13%
CY 09	13,090,142.58	54,953.47	0.42%	0.21%
CY 10	13,471,575.71	61,781.66	0.46%	0.23%
CY 11	13,433,329.73	40,377.00	0.30%	0.15%
CY 12	13,597,545.42	29,021.97	0.21%	0.11%
	65,695,748.04	218,611.63	0.33%	0.17%

Personal Property

CY 08	6,468,609.14	231,818.51	3.58%	1.79%
CY 09	6,173,640.86	188,035.99	3.05%	1.52%
CY 10	6,127,351.28	215,722.88	3.52%	1.76%
CY 11	6,537,464.19	205,014.39	3.14%	1.57%
CY 12	6,198,506.75	251,015.59	4.05%	2.02%
	31,505,572.22	1,091,607.36	3.46%	1.73%

Clarke County
Delinquent Percentages

Real Estate	12/31/02	12/31/03	12/31/04	12/31/05	12/31/06	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	12/31/12
2000	0.78%										
2001	1.49%	0.78%									
2002	3.52%	1.02%	0.49%								
2003	1.93%	3.29%	0.66%	0.51%							
2004		1.70%	0.98%	0.42%	0.40%						
2005			0.71%	2.87%	1.73%	1.42%					
2006				1.27%	3.12%	0.88%	0.61%				
2007					1.75%	3.18%	1.24%	0.87%			
2008						1.83%	3.81%	1.53%	0.91%		
2009							1.89%	4.28%	1.44%	1.08%	
2010								2.23%	4.12%	1.89%	1.32%
2011									2.16%	4.16%	1.91%
2012										2.38%	3.93%
2013											2.39%

Assessment - payments - abatements = balance due
 balance due / assessment = % uncollection

**Clarke County, Virginia
Personal Property Tax Calculation**

	<u>2013</u>		<u>2013</u>
			<u>Low</u> <u>High</u>
Total Personal Property Values	135,704,608	Personal Property	
Rescue Vehicle Values	368,900	Estimated Levy	5,748,107 5,748,107
		Estimated Abatements	(199,161) (99,580)
Total Original Assessment	136,073,508	Estimated taxes	<u>5,548,946 5,648,527</u>
		less allowance for delinquencies	<u>2.0% 1.1%</u>
Rate	0.04230		<u>(108,759) (64,393)</u>
Personal Property Levy	5,740,305	Estimated taxes FY 13	<u>5,440,187 5,584,134</u>
Rescue Vehicle Levy	7,802	Estimated FY 13 Personal Property Tax Revenue	<u>5,512,160</u>
Total Levy	5,748,107		
		FY 09 Actual (Target for budget - CY 13 estimated at this)	<u><u>5,508,565</u></u>
CY 12 Rate was	0.04496		
Rate increase/(decrease)	(0.00266)	Variance	3,595

**Clarke County
Personal Property Budget Estimate for CY 2013 & 2014**

		Calendar Year						
		2008	2009	2010	2011	2012	2013	2014
		Actual	Actual	Actual	Actual	Actual	Estimate	Estimate
Vehicles, Business/Farm	Supplements	117,185	2,265,914	98,320	394,546			
		1,489,941	326,499	100,051	95,595			
		8,035,942	5,117,462	2,946,843	2,653,336			
		1,452,853	2,712,333	494,248	9,048,507	12,324,041	10,000,000	10,000,000
	Original Assessment	<u>142,537,640</u>	<u>112,800,445</u>	<u>118,353,844</u>	<u>122,285,834</u>	<u>125,704,608</u>	<u>125,704,608</u>	<u>125,704,608</u>
	Total	153,633,561	123,202,540	121,894,985	133,987,677	138,028,649	135,704,608	135,704,608
Mobile Homes	Supplements							
		26,950	54,000	1,200		5,833		
		168,102	177,143	171,994	168,615	188,500	188,498	182,838
		195,052	231,143	173,194	168,615	194,333	188,498	182,838
	Original Assessment	<u>168,102</u>	<u>177,143</u>	<u>171,994</u>	<u>168,615</u>	<u>188,500</u>	<u>188,498</u>	<u>182,838</u>
	Total	195,052	231,143	173,194	168,615	194,333	188,498	182,838
Machinery & Tools	Supplements		2,928					
			4,140					
		9,788	300	17,700	10,581			
		4,325	149,826	26,884	56,126	21,491		
	Original Assessment	<u>23,633,054</u>	<u>21,678,422</u>	<u>19,082,892</u>	<u>17,424,036</u>	<u>15,727,856</u>	<u>13,773,764</u>	<u>13,773,764</u>
	Total	23,647,167	21,835,615	19,109,776	17,490,742	15,749,347	13,773,764	13,773,764
Rescue Vehicles	Supplements		6,700					
			34,786	28,167				
		38,250	1,310	31,843		11,950		
		786,079	408,176	343,264	458,503	368,900	368,900	376,428
	Original Assessment	<u>786,079</u>	<u>408,176</u>	<u>343,264</u>	<u>458,503</u>	<u>368,900</u>	<u>368,900</u>	<u>376,428</u>
	Total	824,329	450,972	403,273	458,503	380,851	368,900	376,428

Clarke County
Calculation of Estimated Machinery & Tools Tax
February 1, 2013

		<u>Calendar Year</u>		
		<u>2012</u>	<u>2013</u>	<u>2014</u>
Machinery & Tools Value		15,749,347	13,773,764	13,773,764
Machinery & Tools Rate	1.25%			
Machinery & Tools Levy		196,866.84	172,172.05	172,172.05
1/2 of levies CY13				86,086.03
1/2 of levies CY14				86,086.03
Estimated taxes FY14				<u>172,172.05</u>

Clarke County
Schedule of Sales Tax Variance
February 1, 2013

Month received	A, B						Change over prior FY						2010 monthly change	2011 monthly change	2012 monthly change	2013 monthly change	
	2007	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012					2013
July	58,187.53	71,414.12	75,902.58	68,697.54	52,875.39	61,426.79	71,098.30	13,226.59	4,488.46	(7,205.04)	(15,822.15)	8,551.40	9,671.51	-10%	-30%	14%	14%
August	77,040.77	71,397.02	65,888.53	63,807.08	56,583.08	78,011.94	73,619.11	(5,643.75)	(5,508.49)	(2,081.45)	(7,224.00)	21,428.86	(4,392.83)	-3%	-13%	27%	-6%
September	61,961.65	70,468.97	67,384.77	70,882.16	72,927.49	54,173.61	69,497.26	8,507.32	(3,084.20)	3,497.39	2,045.33	(18,753.88)	15,323.65	5%	3%	-35%	22%
October	72,004.25	62,203.87	65,873.18	65,836.05	53,770.43	70,934.05	62,678.21	(9,800.38)	3,669.31	(37.13)	(12,065.62)	17,163.62	(8,255.84)	0%	-22%	24%	-13%
November	72,302.94	64,912.17	59,201.42	68,365.01	70,477.79	71,068.06	66,409.13	(7,390.77)	(5,710.75)	9,163.59	2,112.78	590.27	(4,658.93)	13%	3%	1%	-7%
December	75,420.80	74,662.24	57,634.39	62,778.63	53,971.34	59,042.54	63,193.09	(758.56)	(17,027.85)	5,144.24	(8,807.29)	5,071.20	4,150.55	8%	-16%	9%	7%
January	65,968.17	60,421.93	47,453.30	51,209.32	59,729.47	77,796.56	65,239.98	(5,546.24)	(12,968.63)	3,756.02	8,520.15	18,067.09	(12,556.58)	7%	14%	23%	-19%
February	70,990.65	60,948.63	42,705.46	88,682.35	63,808.34	85,264.01		(10,042.02)	(18,243.17)	45,976.89	(24,874.01)	21,455.67		52%	-39%	25%	
March	57,588.65	61,379.53	57,137.02	46,089.89	48,295.09	50,432.02		3,790.88	(4,242.51)	(11,047.13)	2,205.20	2,136.93		-24%	5%	4%	
April	61,324.75	61,834.26	53,890.64	44,838.54	45,445.57	51,942.90		509.51	(7,943.62)	(9,052.10)	607.03	6,497.33		-20%	1%	13%	
May	58,410.24	68,646.78	67,777.78	51,060.81	67,023.99	68,429.12		10,236.54	(869.00)	(16,716.97)	15,963.18	1,405.13		-33%	24%	2%	
June	72,105.25	76,408.64	68,622.54	59,742.90	60,073.48	67,248.59		4,303.39	(7,786.10)	(8,879.64)	330.58	7,175.11		-15%	1%	11%	
Avg monthly pyt.	66,942.14	67,058.18	60,789.30	61,832.52	58,748.46	66,314.18	67,390.73	116.04	(6,268.88)	1,043.22	(3,084.07)	7,565.73	(102.64)				
Variance over previous year								0%	-9%	2%	-5%	13%	0%				
Average variance over all years	810,888.49	803,678.13	720,185.12	718,944.13	734,961.72	801,048.87								3.8%	2.9%	3.8%	3.5%
	810,888.49	812,799.40	743,085.84	737,452.01	684,426.00	684,427.00								2.1%	-1.0%	0.4%	0.0%
		(9,121.27)	(22,900.72)	(18,807.87)	50,535.72	116,821.87								-1.4%	-3.1%	0.1%	2.4%

DESCRIPTION	REV	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	High	Low
100 General Fund	0							
Current Taxes on Real Property	110101	\$11,487,549	\$12,291,043	\$13,001,364	\$13,087,081	\$13,327,737	\$13,327,737	\$11,487,549
Delinquent Taxes on Real Prope	110102	\$213,118	\$74,876	\$96,636	\$108,611	\$68,251	\$213,118	\$68,251
Land Redemptions	110103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Use Rollback Tax	110104	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from Delinquent Land	110105	\$5,785	\$4,306	\$56,395	\$0	\$0	\$56,395	\$0
Current Taxes on Real Prop - P	110201	\$225,122	\$256,936	\$287,417	\$347,519	\$385,872	\$385,872	\$225,122
Delinq Taxes on Real Prop - Pu	110202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Current Taxes on Personal Prop	110301	\$3,350,479	\$3,024,723	\$3,066,477	\$3,204,955	\$3,245,034	\$3,350,479	\$3,024,723
Delinquent Taxes on Personal P	110302	\$174,377	\$109,853	\$92,661	\$123,965	\$72,710	\$174,377	\$72,710
Current Taxes on Machinery & T	110401	\$299,897	\$281,183	\$254,468	\$225,842	\$207,657	\$299,897	\$207,657
Delinquent Taxes on Machinery	110402	\$567	(\$4)	\$103	\$0	\$0	\$567	(\$4)
MOBILE HOME TAXES+delinq mobil	110501	\$427	\$0	\$82	\$22	\$699	\$699	\$0
PENALTIES -All Property Taxes	110601	\$113,614	\$98,425	\$129,178	\$147,272	\$135,105	\$147,272	\$98,425
INTEREST - All Property Taxes	110602	\$89,587	\$61,369	\$88,267	\$89,461	\$92,611	\$92,611	\$61,369
Administrative Costs - Delinq	110605	\$2,971	\$3,810	\$8,930	\$11,541	\$15,540	\$15,540	\$2,971
DMV Stop Fee	110606			\$80	(\$100)	(\$180)	\$80	(\$180)
Local Sales Tax	120101	\$809,311	\$752,668	\$737,458	\$684,426	\$809,340	\$809,340	\$684,426
Consumer Utility Tax	120201	\$372,570	\$376,347	\$372,949	\$372,706	\$377,700	\$377,700	\$372,570
Consumption Tax	120203	\$34,996	\$35,170	\$39,860	\$32,039	\$33,732	\$39,860	\$32,039
Communications Tax	120213	\$492,778	\$447,734	\$449,599	\$416,632	\$469,025	\$492,778	\$416,632
Business Licenses Taxes	120301	\$28,060	\$24,330	\$24,210	\$24,420	\$23,210	\$28,060	\$23,210
Franchise License Tax (Public	120401	\$18,847	\$17,314	\$16,921	\$14,940	\$21,629	\$21,629	\$14,940
Gross Receipts Tax	120402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Motor Vehicle Licenses	120501	\$277,680	\$257,159	\$290,851	\$303,336	\$302,478	\$303,336	\$257,159
Motor Vehicle License Penalty	120502	\$3,970	\$310	\$125	\$0	\$0	\$3,970	\$0
Recordation Taxes	120701	\$214,979	\$171,926	\$156,609	\$187,307	\$219,515	\$219,515	\$156,609
Tax on Wills	120702	\$9,565	\$3,822	\$12,454	\$19,032	\$3,475	\$19,032	\$3,475
Transient Occupancy Tax	121001	\$17,562	\$15,225	\$16,058	\$15,759	\$23,851	\$23,851	\$15,225
Animal Licenses	130101	\$8,261	\$11,847	\$10,463	\$10,327	\$11,077	\$11,847	\$8,261
Animal Shelter Fees - Dogs & Cats	130102	\$7,651	\$7,965	\$5,852	\$6,902	\$11,065	\$11,065	\$5,852
Spay & Neuter Fund Distribution	130103		\$75	\$105	\$160	\$169	\$169	\$75
Dangerous Dog Registration	130105	\$50	\$0	\$0	\$0	\$100	\$100	\$0
Land Use Application Fees Penalty	130303	\$5,800	\$3,500	\$2,400	\$3,300	\$3,600	\$5,800	\$2,400
Land Use Application Fees	130304	\$0	\$100	\$200	\$24,575	\$0	\$200	\$0
Transfer Fees	130305	\$442	\$417	\$435	\$433	\$447	\$447	\$417
Zoning and Subdivision Permits	130307	\$263,976	\$100,103	\$83,795	\$77,665	\$96,953	\$263,976	\$77,665
Building Permits	130308	\$122,812	\$151,834	\$115,203	\$90,071	\$104,353	\$151,834	\$90,071
Road Sign Fees	130309	\$180	\$60	\$0	\$0	\$0	\$180	\$0
New Dwelling Address Fee	130310	\$2,340	\$1,800	\$1,340	\$1,300	\$1,430	\$2,340	\$1,300
Mapping Fee	130311	\$1,158	\$900	\$1,300	\$500	\$800	\$1,300	\$500
Sign Permits and Inspection Fe	130319	\$1,126	\$2,985	\$0	\$2,640	\$200	\$2,985	\$0
Weapons Permits	130328	\$4,921	\$7,315	\$4,289	\$3,591	\$5,686	\$7,315	\$3,591
Other Permits, Fees & Licenses	130331	\$1,100	\$1,375	\$5,200	\$2,900	\$1,000	\$5,200	\$1,000
Court Fines and Forfeitures	140101	\$238,023	\$265,963	\$224,547	\$381,509	\$362,725	\$381,509	\$224,547

Clarke County
Five Year History of General Fund Revenues
2/1/2013

DESCRIPTION	REV	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	High	Low	
DNA Fees - blood test	140102	\$233	\$358	\$209	\$252	\$1,233	\$1,233	\$209	
Courthouse Security Fees	140103	\$42,364	\$58,240	\$52,633	\$69,634	\$63,160	\$69,634	\$52,633	11
Local Jury Fees	140104					\$48	\$48	\$48	
Interest on Bank Deposits	150101	\$353,839	\$146,801	\$69,855	\$70,169	\$48,265	\$353,839	\$48,265	
Rental of General Property	150201	\$76,896	\$76,988	\$74,871	\$68,897	\$51,774	\$76,988	\$51,774	
Excess Fees of Clerks	160102	\$12,228	\$5,554	\$497	\$0	\$0	\$12,228	\$0	
Sheriff's Fees	160103	\$796	\$796	\$796	\$796	\$796	\$796	\$796	
Commonwealth's Attorney's Fees	160201	\$636	\$675	\$401	\$623	\$1,923	\$1,923	\$401	
Court Appointed Attorney	160202	\$79	\$252	\$545	\$656	\$978	\$978	\$79	
Central Alarm Control - Town of Berryville	110-160302	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Jail Processing Fee	160501	\$1,770	\$1,323	\$1,152	\$1,621	\$1,988	\$1,988	\$1,152	
Jail Time Nonconsecutive	160502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Law Library Revenue	160503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
911 Emergency Fees	110-160602	\$2	\$0	\$0	\$0	\$0	\$2	\$0	
Charges for Other Protection	160603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Revenue from Shared Costs - Town of Ben	160604	\$62,300	\$62,300	\$62,300	\$62,300	\$85,234	\$85,234	\$62,300	
Wireless E-911 Grant	110-160606	\$45,325	\$35,574	\$31,390	\$47,179	\$43,333	\$47,179	\$31,390	
Humane Foundation Contribution	160608	\$19,561	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$0	
Recycling Rebate	160805	\$53,130		\$62,320	\$93,112	\$92,843	\$93,112	\$53,130	7
Charges for Health	160902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Recreation Center Fees	161301	\$40,152	\$37,539	\$61,280	\$30,268	\$31,494	\$61,280	\$30,268	
Swimming Pool Fees	161302	\$86,791	\$97,975	\$92,167	\$93,101	\$91,606	\$97,975	\$86,791	
Concession Stand Revenues	161303		\$7,819	\$21,317	\$19,495	\$19,508	\$21,317	\$7,819	2
Parks Program Fees	161306	\$270,662	\$231,439	\$195,997	\$233,741	\$260,595	\$270,662	\$195,997	
Sale of Maps, Plats, Surveys,	161601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sale of Publications	161602	\$351	\$40	\$15	\$25	\$26	\$351	\$15	
Zoning Research Fee	161607	\$120	\$0	\$150	\$0	\$0	\$150	\$0	
Engineer's Fee	161608	\$157,842	\$39,934	\$28,049	\$9,699	\$13,440	\$157,842	\$9,699	
Biosolids Application Fees	161701	\$13,641	\$22,551	\$15,172	\$19,947	\$10,687	\$22,551	\$13,641	8
Gas Tax & Other Refunds	180301	\$14,895	\$45,985	\$18,017	\$26,233	\$26,724	\$45,985	\$14,895	4
Gifts & Donations in Lieu of Taxes	189903	\$7,315	\$2,500	\$2,500	\$2,500	\$2,500	\$7,315	\$2,500	
Donations	189904				\$7,019	\$0	\$7,019	\$0	2
Sale of Salvage & Surplus Prop	189906	\$4,910	\$324	\$272	\$249	\$149	\$4,910	\$149	
Revenue from Sale of Industrial Park	189907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Sale of Vehicles	189908	\$0	\$5,553	\$2,140	\$4,505	\$0	\$5,553	\$0	
Insurance Adjustments	189910	\$0	\$7,263	\$10,114	\$15,752	\$0	\$15,752	\$0	
Rain Barrel Sales	189913	\$5,670	\$4,942	\$1,800	\$360	\$370	\$5,670	\$360	
Other Miscellaneous Revenue	189914	\$14,234	\$4,429	\$3,629	\$1,635	\$4,197	\$14,234	\$1,635	
Pyts from Other Juisdictions	190102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Loan Repayment	190201	\$16,875	\$33,750	\$18,622	\$3,494	\$3,494	\$33,750	\$3,494	
Cancelled Checks	190205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Regional Jail Reimbursement	190206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
ABC Profits	220101	\$5,425	\$0	\$0	\$0	\$0	\$5,425	\$0	3
Motor Vehicle Carrier's Taxes	220103	\$18,737	\$21,062	\$19,389	\$20,809	\$20,821	\$21,062	\$18,737	5
Mobile Home Titling Tax	220105	\$35	\$3,281	\$45	\$0	\$35	\$3,281	\$0	
Tax on Deeds	220106	\$110,198	\$97,946	\$116,593	\$66,420	\$61,801	\$116,593	\$61,801	

DESCRIPTION	REV	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	High	Low	
Other Non-Categorical Aid	220110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Quarterly rental tax	220112	\$2,540	\$2,463	\$2,532	\$2,069	\$1,782	\$2,540	\$1,782	
Personal Property Tax Relief -	220125	\$2,483,842	\$2,483,842	\$2,483,842	\$2,483,842	\$2,483,842	\$2,483,842	\$2,483,842	
Commonwealth's Attorney	230101	\$187,677	\$189,233	\$182,638	\$174,708	\$174,246	\$189,233	\$174,246	
Sheriff	230201	\$783,551	\$747,393	\$706,339	\$689,836	\$688,383	\$783,551	\$688,383	
Commissioner of Revenue	230301	\$93,705	\$94,297	\$89,089	\$77,359	\$73,934	\$94,297	\$73,934	
Treasurer	230401	\$100,806	\$103,984	\$95,884	\$81,020	\$78,887	\$103,984	\$78,887	
Medical Examiner	230501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Registrar/Electoral Board	230601	\$54,747	\$47,911	\$40,962	\$36,291	\$40,186	\$54,747	\$36,291	
Clerk of the Circuit Court	230701	\$23,281	\$7,221	\$10,373	\$4,566	\$4,519	\$23,281	\$4,519	
CJS Grants for Law Enforcement	240401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Emergency Services Grants	240402	\$6,628	\$0	\$2,699	\$4,519	\$0	\$6,628	\$0	
Litter Control	240407	\$6,508	\$6,337	\$5,125	\$5,910	\$6,000	\$6,508	\$5,125	
Other Categorical Aid	240409	\$15,620	\$2,880	\$0	\$4,081	\$858	\$4,081	\$0	10
Distribution of Fire Programs	240412	\$48,460	\$40,906	\$40,323	\$16,422	\$63,387	\$63,387	\$40,323	11
Virginia Commission for the Ar	240413	\$2,000	\$4,250	\$2,000	\$5,000	\$5,000	\$5,000	\$2,000	
Gypsy Moth Control	240414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
Division of Historic Landmarks	240416					\$8,700	\$8,700	\$8,700	2
Payments in Lieu of Taxes	310101		\$8,337	\$5,554	\$5,599	\$5,715	\$8,337	\$5,554	2
Crime Victims Assistance	330106	\$29,192	\$34,128	\$38,257	\$37,140	\$39,010	\$39,010	\$29,192	12
Miscellaneous Federal Revenue	330233					\$4,953	\$4,953	\$4,953	2
SCAAP Grant	340102		\$12,817	\$7,149	\$5,416	\$2,535	\$12,817	\$2,535	2
Insurance Recovery	410101	\$7,601	\$10,719	\$4,775	\$22,732	\$16,267	\$22,732	\$4,775	
V-Stop Grant	126-330106	\$33,828	\$24,687	\$27,150	\$25,926	\$37,645	\$37,645	\$24,687	2
Multi-Agency Federal Gang Task Force	127-330114	\$50,556	\$62,202	\$69,993	\$63,861	\$62,468	\$69,993	\$50,556	
VA Outdoors Foundation	170-189904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
DMV CPSF Grant	401-240401	\$2,277	\$0	\$0	\$0	\$0	\$2,277	\$0	3
DMV402 Grant	402-240401	\$10,377	\$15,391	\$12,971	\$8,161	\$10,754	\$15,391	\$8,161	
Terrorism Prevention Grant	462-240402	\$13,916	\$0	\$0	\$0	\$0	\$13,916	\$0	3
DOJ Criminal Analysis Grant	601-240401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3
DOJ Vest Grant	602-240401	\$411	\$445	\$6,693	\$0	\$0	\$6,693	\$0	
Byrne School Resource Officer Grant	603-240401	\$22,100	\$0	\$0	\$0	\$0	\$22,100	\$0	3
DOJ SRO Grant - Wolfe	604-240401	\$20,180	\$0	\$0	\$0	\$0	\$20,180	\$0	3
DOJ Local Law Enforcement Block Grant	605-240401		\$5,877	\$2,173	\$2,915	\$3,766	\$5,877	\$2,173	11
ARRA Byrne Justice Assistance Grant	810-340101			\$36,100	\$13,429	\$56	\$36,100	\$56	3
						\$25,213,509.79			
						\$25,248,044			

1. Revenue operates on a 6 year cycle. FY 11 reflects the high amount and will be omitted from the high figure.
2. Revenue source not active for the full five years. Low changed from zero to the lowest amount in an active year.
3. No longer an active revenue source.
4. FY 09 BFI settlement of \$205,303 was eliminated from this figure to aid in consistent estimate.
5. Timing of revenue changed due to audit. FY 09 reflects 2 years of revenue. FY 09 & FY 10 adjusted for this report.
6. Moved to Conservation Easement Fund

DESCRIPTION	REV	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	High	Low
7. FY 07 contains two years of revenue. FY 07 and FY 08, which was received early. FY 09 revenue was received in FY 10. The High and Low figures are adjusted accordingly.								
8. There were extenuating circumstances causing the FY 12 low. Eliminate it from the calculations.								
9. The building permit for the new CCHS, in the amount of \$102,501.15 has been backed out of the FY 11 revenue for comparative purposes.								
10. High seems excessive based on other years. Adjusted to next highest figure.								
11. Low seems excessive based on other years. Adjusted to next lowest figure.								
12. FY 11 accrual was too high by \$11,127.69, which resulted in a lower FY 12 revenue. For the purposes of this spreadsheet, that has been corrected.								

**Clarke County
FY 2013 Revenues
December 31, 2012**

		FY 12 ACTUAL	FY 13 ORIGINAL BUDGET	FY 13 AMENDED BUDGET	DEC PROJECTION	VARIANCE	NONCAT	
Current Taxes on Real Property	110101	13,327,737	13,522,865	13,522,865	13,272,184	(250,681)	*	1, 21
Delinquent Taxes on Real Property	110102	68,251	108,612	108,612	108,612	-	*	6
Land Redemptions	110103	-	-	-	-	-	*	6
Proceeds from Delinquent Land	110105	-	-	-	-	-	*	6
Current Taxes on Real Prop - Public Svc Corp	110201	385,872	392,096	392,096	401,682	9,586	*	10
Delinq Taxes on Real Prop - Public Svc Corp	110202	-	-	-	-	-	*	6
Current Taxes on Personal Property	110301	3,245,034	3,024,723	3,024,723	3,179,146	154,423	*	2, 11
Delinquent Taxes on Personal Property	110302	72,710	100,000	100,000	72,710	(27,290)	*	26
Current Taxes on Machinery & Tools	110401	207,657	172,173	172,173	196,733	24,560	*	2
Delinquent Taxes on Machinery	110402	-	-	-	-	-	*	6
MOBILE HOME TAXES+delinq mobile	110501	699	1,258	1,258	1,224	(34)	*	2
PENALTIES -All Property Taxes	110601	135,105	122,849	122,849	122,849	-	*	6
INTEREST - All Property Taxes	110602	92,611	89,461	89,461	92,611	3,150	*	8
Administrative Costs - Delinq	110605	15,540	11,541	11,541	11,541	-	*	6
DMV Stop Fee	110606	(180)	-	-	-	-	*	6
Local Sales Tax	120101	809,340	810,000	810,000	833,620	23,620	*	25
Consumer Utility Tax	120201	377,700	376,348	376,348	376,348	-	*	6
Consumption Tax	120203	33,732	36,991	36,991	36,991	-	*	6
Communications Tax	120213	469,025	416,632	416,632	469,025	52,393	*	8
Business Licenses Taxes	120301	23,210	24,000	24,000	24,000	-	*	6
Franchise License Tax (Public	120401	21,629	13,854	13,854	-	(13,854)	*	8
Motor Vehicle Licenses	120501	302,478	303,336	303,336	303,336	(0)	*	6
Motor Vehicle License Penalty	120502	-	-	-	-	-	*	6
Recordation Taxes	120701	219,515	175,000	175,000	219,515	44,515	*	8
Tax on Wills	120702	3,475	15,000	15,000	3,475	(11,525)	*	8
Transient Occupancy Tax	121001	23,851	18,000	18,000	40,547	22,547	*	28
Animal Licenses	130101	11,077	10,328	10,328	11,077	749		29
Spay & Neuter Fund Distribution	130103	169	161	161	104	(57)		7
Animal Shelter Fees - Dogs & Cats	130302	11,065	6,909	6,909	8,741	1,832		6
Dangerous Dog Registration	130105	100	-	-	-	-		6
Land Use Application Fees Penalty	130303	3,600	3,300	3,300	3,300	-		6
Land Use Application Fees	130304	-	100	100	-	(100)		8, 22
Transfer Fees	130305	447	476	476	476	-		6
Zoning and Subdivision Permits	130307	96,953	77,666	77,666	116,416	38,750		8, 33
Building Permits	130308	104,353	92,000	92,000	104,353	12,353		8
Road Sign Fees	130309	-	90	90	90	-		6
New Dwelling Address Fee	130310	1,430	1,300	1,300	1,430	130		8
Mapping Fees	130311	800	900	900	800	(100)		8
Sign Permits and Inspection Fees	130319	200	1,493	1,493	200	(1,293)		8
Weapons Permits	130328	5,686	4,500	4,500	5,686	1,186		8
Other Permits, Fees & Licenses	130331	1,000	2,988	2,988	2,988	-		6
Court Fines and Forfeitures	140101	362,725	283,000	283,000	362,725	79,725		8
DNA Fees - Blood Test	140102	1,233	200	200	200	-	*	6
Courthouse Security Fees	140103	63,160	55,000	55,000	63,160	8,160		8

**Clarke County
FY 2013 Revenues
December 31, 2012**

	FY 12 ACTUAL	FY 13 ORIGINAL BUDGET	FY 13 AMENDED BUDGET	DEC PROJECTION	VARIANCE	NONCAT	
Local Jury Fees	140104	48	-	-	-		6
Interest on Bank Deposits	150101	48,265	68,242	68,242	64,089	(4,153)	* 3
Rental of General Property	150201	51,774	51,772	51,772	51,772	-	* 6
Excess Fees of Clerks	160102	-	500	500	-	(500)	* 8
Sheriff's Fees	160103	796	797	797	796	(1)	8
Commonwealth's Attorney's Fees	160201	1,923	1,000	1,000	1,000	-	6
Court Appointed Attorney	160202	978	657	657	704	47	7
Central Alarm Control - Town of Berryville	160302	2,000	2,000	2,000	2,000	-	6
Jail Processing Fee	160501	1,988	1,500	1,500	1,988	488	8
Jail Time - Nonconsecutive	160502	-	-	-	-	-	6
Revenue from Shared Costs - Berryville	160604	85,234	60,739	60,739	55,738	(5,001)	7, 19
Revenue from Shared Costs - IDA	160605	-	-	-	-	-	6
Wireless E-911 Grant	160606	43,333	39,285	39,285	39,285	-	6
Humane Foundation Contribution	160608	25,000	25,000	25,000	25,000	-	6, 13
Recycling Rebate	160805	92,843	39,000	39,000	91,537	52,537	7
Recreation Center Fees	161301	31,494	33,100	33,100	33,100	-	6
Swimming Pool Fees	161302	91,606	91,000	91,000	91,000	-	6
Concession Stand Revenues	161303	19,508	19,500	19,500	19,500	-	6
Parks Programs Fees	161306	260,595	248,000	248,000	248,000	-	6
Sale of Maps, Plats, Surveys, Etc.	161601	-	10	10	10	-	6
Sale of Publications	161602	26	25	25	25	-	6
Zoning Research Fee	161607	-	75	75	75	-	6
Engineer's Fees	161608	13,440	9,699	9,699	9,699	(0)	6
Biosolids Application Fees	161701	10,687	17,751	17,751	17,751	-	6
Gas Tax & Other Refunds	180301	26,724	8,318	8,318	26,724	18,406	* 8
Gifts & Donations in Lieu of Taxes	189903	2,500	3,000	3,000	2,500	(500)	* 8
Donations	189904	-	-	-	-	-	6
Sale of Salvage & Surplus Property	189906	149	272	272	272	-	* 6
Revenue from Sale of Industrial Park	189907	-	-	-	-	-	
Sale of Vehicles	189908	-	3,055	3,055	2,000	(1,055)	* 35
Insurance Adjustments	189910	-	7,876	7,876	7,876	-	* 6
Rain Barrel Sales	189913	370	360	360	360	-	6
Other Miscellaneous Revenue	189914	4,197	8,469	8,469	8,469	-	* 6
Loan Repayment	190201	3,494	3,495	3,495	3,495	-	* 6
Motor Vehicle Carrier's Taxes	220103	20,821	19,426	19,426	23,668	4,242	* 7
Mobile Home Titling Tax	220105	35	-	-	-	-	* 6
Tax on Deeds	220106	61,801	66,421	66,421	61,801	(4,620)	* 8
Other Non-Categorical Aid	220110	-	-	-	-	-	* 6
Quarterly rental tax	220112	1,782	2,305	2,305	1,782	(524)	* 8
Personal Property Tax Relief - State	220125	2,483,842	2,483,842	2,483,842	2,483,842	-	* 6, 20
Commonwealth's Attorney	230101	174,246	175,766	175,766	175,834	68	4
Sheriff	230201	688,383	698,760	698,760	694,993	(3,767)	4
Commissioner of Revenue	230301	73,934	71,339	71,339	71,419	80	4
Treasurer	230401	78,887	79,211	79,211	79,441	230	4

**Clarke County
FY 2013 Revenues
December 31, 2012**

		FY 12 ACTUAL	FY 13 ORIGINAL BUDGET	FY 13 AMENDED BUDGET	DEC PROJECTION	VARIANCE	NONCAT
Medical Examiner	230501	-	-	-	-	-	6
Registrar/Electoral Board	230601	40,186	36,362	36,362	41,362	5,000	6, 30
Clerk of the Circuit Court	230701	4,519	9,411	114,040	120,780	6,740	4, 31
Emergency Services Grants	240402	-	3,314	3,314	-	(3,314)	8
Litter Control	240407	6,000	5,399	5,399	7,216	1,817	7
Other Categorical Aid	240409	858	2,041	2,041	2,041	-	6
Distribution of Fire Programs	240412	63,387	36,901	36,901	36,901	-	6
Virginia Commission for the Ar	240413	5,000	5,000	5,000	-	(5,000)	14
Gypsy Moth Control	240414	-	-	-	-	-	6
Division of Historic Landmarks	240416	8,700	-	-	23,000	23,000	34
Payments in Lieu of Taxes	310101	5,715	5,554	5,554	5,554	-	* 6
Crime Victims Assistance	330112	27,883	39,024	39,024	39,024	-	14
Miscellaneous Federal Revenue	330233	4,953	-	-	-	-	5
SCAAP Grant	340102	2,535	2,535	2,535	3,671	1,136	7
Insurance Recovery	410101	16,267	13,754	13,754	13,754	-	* 6
Transfer from Health Insurance Fund	410522	34,534	34,534	34,534	-	-	12
Transfer from Animal Control	410525	-	-	-	-	-	6
V-Stop Grant	126-330106	37,645	33,004	33,004	33,004	-	14
Multi-Agency Federal Task Force	127-330114	62,468	65,000	65,000	65,000	-	14
DMV CPSF Grant	401-240401	-	-	-	-	-	16
DMV 402 Grant	402-240401	10,754	11,675	11,675	11,675	-	14
DOJ Vest Grant	602-240401	-	-	-	1,050	1,050	32
DOJ Local Law Enforcement Block Grant	605-240401	3,766	-	-	-	-	14
ARRA Byrne Justice Assistance Grant	810-340101	56	5,423	5,423	-	(5,423)	14
TOTAL	***	25,236,917	24,925,648	25,030,277	25,249,469	253,726	
*Total Noncategorical Revenue		22,563,590	22,481,240	22,481,240	22,523,945	42,705	

Due to the fact that a portion of our Personal Property Tax Revenue now comes from the State in the form of PPTRA, the following is presented to facilitate comparison:

Current Taxes on Personal Property	3,245,034	3,024,723	3,024,723	3,179,146	154,423
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	-
Total Personal Property Tax Revenue	5,728,876	5,508,565	5,508,565	5,662,988	154,423

1. Based on Real Estate Tax Calculation. Delinquency rate was adjusted to 2.4% to better reflect collection history.
2. Based on Calculation of Personal Property Taxes.
3. Based on Estimate of Interest Income.

**Clarke County
FY 2013 Revenues
December 31, 2012**

FY 12 ACTUAL	FY 13 ORIGINAL BUDGET	FY 13 AMENDED BUDGET	DEC PROJECTION	VARIANCE	NONCAT
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4. Attorney, which will be reimbursed for a small amount of office expenses and the Clerk of the Circuit Court, which will be reimbursed for \$6,740 in equipment costs. Updated to reflect most current Comp Board figures.
5. New revenue source. There is not yet a full year of history.
6. Collections to date have not varied enough from prior year collections to warrant an adjustment to our original budget estimate.
7. Based on collections to date.
8. FY13 revenue is close to FY12 revenue. For this reason, FY12 actual revenue appears to be a better estimate of FY13 revenue at this time.
9. Based on estimated provided by the state.
10. Based on original calendar year 2012 levy.
11. Supplements to date have been more than double the estimated amount. Because supplements were so high, discounts for PPTRA will exceed amount received from the Commonwealth. Projected would have been \$72,132 higher if this were not the case.
12. No remaining funds available. Transfer was made in FY 12.
13. Based on negotiated reimbursement.
14. Based on amount of grant award.
15. There may be additional grant awards over the course of the year.
16. Grant not awarded to Clarke County for FY 13.
17. Based on estimated revenue cuts by the state.
18. There is no indication yet that we will receive this grant in FY 13.
19. Based on the cost of one EMT and part of the cost for the receptionist at the Joint Govt Center.
20. Beginning with FY 07, the Commonwealth is reimbursing PPTRA at a flat rate.
21. The decrease from the original budget and first quarter is primarily attributable to a decrease in original taxable value of all real estate from the original January estimate
22. This revenue is on a 6 year cycle. FY 11 was the high point in the cycle.
23. Based on estimate from Governor's proposed budget amendments.
24. Estimate adjusted by finance committee.
25. Revenue YTD has reflected approximately a 3% increase over last year. This has the potential to slow down depending on what happens with the debt ceiling and sequestration.
26. Collections to date down 45% from this time last year. Treasurer says that collections should pick up to FY 12 levels.
27. Recordation taxes YTD are up 46% from this time last year, but there is insufficient data to increase revenue estimate above FY 12 amounts. There are several land sales in the
28. Revenue YTD has reflected approximately a 73% increase over last year.
29. Revenue YTD has reflected approximately a 21% decrease over last year.
30. Additional funds for voting machines.
31. Clerk no longer processes her own payroll. It is now computed by Joint Services and the revenue from the state is retained by the county to cover that cost.
32. Prior grant utilized.
33. Contains \$38,750 fee for one large project. Original estimate is modified to include this.
34. Estimate based on outstanding grants. Figure provided by the Planning Department.
35. According to purchasing, there are plans to sell 2 surplus vehicles this year. They usually bring in between \$750 to \$1,300.

**Clarke County, Virginia
Real Estate Tax Calculation**

REVENUE RAISED BY ONE PENNY	<u>2012</u>	<u>2013</u>		<u>2012</u>
Taxable Real Estate Value	2,161,757,043	2,162,437,509	Real Estate	
Add Utility Assessment	63,758,978	63,000,000	Estimated Levy	13,619,069
Total Taxable Assessment	2,225,516,021	2,225,437,509	Estimated Abatements (50% of total levy)	<u>(22,660)</u>
Rate	0.00630	0.00630	Estimated taxes CY 12	<u>13,596,410</u>
Utility Levy	401,682	396,900		
General Levy	13,619,069	13,623,356		
Total Levy	14,020,751	14,020,256		<u>2013</u>
Value of penny (unadjusted)	222,552	222,544	Estimated Levy	13,623,356
Penny adjusted for delinquency	217,336	217,328	Estimated Abatements (50% of total levy)	<u>(22,667)</u>
			Estimated taxes CY13	<u>13,600,690</u>
			1/2 of levies, supplements and abatements	CY 12 6,798,205
			1/2 of levies and abatements	CY 13 <u>6,800,345</u>
				13,598,550
			less allowance for delinquencies	2.4%
				<u>(326,365)</u>
			FY 13 revenue projection	<u><u>13,272,184</u></u>

Real estate assessment step 3: Compute levies, combine to fiscal year, apply delinquency rate based on historical high and low.

Real estate assessment step 4: Place in high and low fiscal year estimates in projection sheet as outside high and low. Projection is mean of inside high and low.

Current Taxes on Real Prop - Public Svc Corp assessment step 2: Apply assessed valuation from step 1 to correct fiscal year.

Clarke County								
Preliminary Real Property Budget Estimate								
		CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013
		Actual	Actual	Actual	Actual	Actual	Actual	Projected
	Tax rate	0.48	0.50	0.53	0.62	0.62	0.63	0.63
A	Original Taxable Value of All Real Estate	2,371,455,933	2,407,525,448	2,453,183,192	2,162,856,511	2,162,193,523	2,156,333,775	2,157,437,509
B	Nontaxable/Exempt***	171,987,900	171,743,800	171,743,800	180,669,100	180,274,700	183,095,600	183,891,818
C	Conservation Easement/Exempt*	105,989,143	113,206,043	114,684,243	120,600,000	127,599,960	130,600,200	135,305,219
D	Land Use Deferral	442,745,192	418,828,284	398,809,787	397,474,093	406,324,221	406,819,071	405,199,868
E	Tax Relief	30,202,083	32,000,000	33,000,000	42,262,776	39,657,364	50,624,096	50,624,096
F	Historic Rehabilitated Properties*	673,500	525,400	525,400	300,000	280,700	782,200	782,200
G	Original Market Value of All Property	3,123,053,751	3,143,828,975	3,171,946,422	2,904,162,480	2,916,330,468	2,928,254,942	2,933,240,710
H	<i>Taxable value of real estate from above</i>	<i>2,371,455,933</i>	<i>2,407,525,448</i>	<i>2,453,183,192</i>	<i>2,162,856,511</i>	<i>2,162,193,523</i>	<i>2,156,333,775</i>	<i>2,157,437,509</i>
I	Plus Utility	46,902,741	51,387,144	51,387,144	56,051,400	62,780,358	63,758,978	63,000,000
J	Plus Supplement	5,430,169	7,708,642	8,447,602	-	-	-	-
K	Plus Supplement	5,666,104	5,396,830	8,207,391	8,921,245	913,116	2,006,768	5,000,000
L	Plus Supplement	653,590	3,916,998	240,800	1,057,035	4,472,563	3,416,500	-
M	Plus Supplement	-	1,412,800	-	-	-	-	-
N	Net Taxable Real Estate Value	2,430,108,537	2,477,347,862	2,521,466,129	2,228,886,192	2,230,359,560	2,225,516,021	2,225,437,509
	N=H+(I through M)							
	Original Taxable Plus supplements	2,383,205,796	2,425,960,718	2,470,078,985	2,172,834,792	2,167,579,202	2,161,757,043	2,162,437,509
	Land Use Deferral/Original Market Value	14.18%	13.32%	12.57%	13.69%	13.93%	13.89%	13.81%
	Percentage change in original taxable plus supplements		1.79%	1.82%	-12.03%	-0.24%	-0.27%	0.03%
Real estate assessment step 2.								
Current Taxes on Real Prop - Public Svc Corp assessment step 1: CY 2005 assessment applied to FY 06, CY 2006 assessment applied to FY 07, etc.								
* Change in methodology for FY 07. Figure not broken out for previous years.								
***Technically, the market value of conservation easement and historic rehabilitated properties is its use value.								
****Includes addition of new high school								
***** Items in bold are estimates								

**Clarke County, Virginia
Personal Property Tax Calculation**

	<u>2012</u>		<u>2012</u>	
			Low	High
Total Personal Property Values	138,028,649	Personal Property		
Rescue Vehicle Values	380,851	Estimated Levy	6,214,330	6,214,330
		Estimated Abatements	(215,315)	(107,657)
Total Original Assessment	138,409,499	Estimated taxes	<u>5,999,015</u>	<u>6,106,672</u>
Rate	0.04496	less allowance for delinquencies	2.0%	1.1%
Personal Property Levy	6,205,768		<u>(117,581)</u>	<u>(64,731)</u>
Rescue Vehicle Levy	8,562			
Total Levy	6,214,330	Estimated taxes FY 13	<u>5,881,434</u>	<u>6,041,942</u>
		Estimated FY 13 Personal Property Tax Revenue		5,961,688
CY 11 Rate was	0.04690			
Rate increase/(decrease)	(0.00194)	FY 09 Actual (Target for budget - CY 13 estimated at this)		<u><u>5,508,565</u></u>
		Variance		453,123
		Less excess PPTRA discount		72,138
		Less half of variance collected in FY 12		226,561
		Additional Revenue		154,423
		Updated FY 13 Estimate		5,662,988

**Clarke County
Personal Property Budget Estimate for CY 2012 & 2013**

		Calendar Year						
		2007	2008	2009	2010	2011	2012	2013
		Actual	Actual	Actual	Actual	Actual	Actual	Estimate
Vehicles, Business/Farm	Supplements	2,578,573	117,185	2,265,914	98319.82942	394546.4819		
		2,913,155	1,489,941	326,499	100,051	95,595		
		8,949,478	8,035,942	5,117,462	2,946,843	2,653,336		
		2,703,144	1,452,853	2,712,333	494,248	9,048,507	12,324,041	12,324,041
	Original Assessment	<u>130,178,978</u>	<u>142,537,640</u>	<u>112,800,445</u>	<u>118,353,844</u>	<u>122,285,834</u>	<u>125,704,608</u>	<u>129,114,069</u>
	Total	147,323,327	153,633,561	123,202,540	121,894,985	133,987,677	138,028,649	141,438,110
Mobile Homes	Supplements							
		10,000	26,950	54,000	1,200		5,833	
		194,325	168,102	177,143	171,994	168,615	188,500	223,975
		204,325	195,052	231,143	173,194	168,615	194,333	223,975
	Original Assessment	<u>194,325</u>	<u>168,102</u>	<u>177,143</u>	<u>171,994</u>	<u>168,615</u>	<u>188,500</u>	<u>223,975</u>
	Total	204,325	195,052	231,143	173,194	168,615	194,333	223,975
Machinery & Tools	Supplements			2,928				
		6,550		4,140				
		87,617	9,788	300	17,700	10,581		
		25,536	4,325	149,826	26,884	56,126	21,491	
	Original Assessment	<u>24,158,605</u>	<u>23,633,054</u>	<u>21,678,422</u>	<u>19,082,892</u>	<u>17,424,036</u>	<u>15,727,856</u>	<u>15,727,856</u>
	Total	24,278,308	23,647,167	21,835,615	19,109,776	17,490,742	15,749,347	15,727,856
Rescue Vehicles	Supplements			6,700				
		7,288		34,786	28,167			
		29,613		1,310	31,843		11,950	
		9,525	38,250					
	Original Assessment	<u>538,246</u>	<u>786,079</u>	<u>408,176</u>	<u>343,264</u>	<u>458,503</u>	<u>368,900</u>	<u>382,390</u>
	Total	584,672	824,329	450,972	403,273	458,503	380,851	382,390

Clarke County
Calculation of Estimated Machinery & Tools Tax
February 1, 2013

	<u>Calendar Year</u>		
	<u>2011</u>	<u>2012</u>	<u>2013</u>
Machinery & Tools Value	17,490,742	15,749,347	15,727,856
Machinery & Tools Rate	1.25%		
Machinery & Tools Levy	218,634.28	196,866.84	196,598.20
1/2 of levies CY12			98,433.42
1/2 of levies CY13			98,299.10
Estimated taxes FY13			<u>196,732.52</u>

Clarke County
Preliminary Year-to-Date Revenue Report
For the Six Months Ended December 31, 2012

	Year-toDate December 31, 2011	Year-toDate December 31, 2012	Variance	
			\$	as a %
Current Taxes on Real Property	6,213,658	6,522,327	308,670	4.97%
Delinquent Taxes on Real Property	7,775	14,191	6,416	82.52%
Land Redemptions	-	-	-	-
Proceeds from Delinquent Land Sales	-	-	-	-
Current Taxes on Real Prop - Public Service Corps	385,872	401,682	15,809	4.10%
Delinquent Taxes on Real Prop - Public Service Corps	-	-	-	-
Current Taxes on Personal Property	1,422,532	1,574,695	152,163	10.70%
Delinquent Taxes on Personal Property	15,500	8,471	(7,028)	-45.35%
Mobile Home Taxes current & delinquent	-	489	489	-100.00%
Current Taxes on Machinery & Tools	109,754	98,143	(11,611)	-10.58%
Delinquent Taxes on Machinery & Tools	-	32	32	-100.00%
Penalties - All Property Taxes	30,805	35,306	4,500	14.61%
Interest - All Property Taxes	33,479	49,189	15,711	46.93%
Administrative Costs - Delinquent Taxes	4,580	3,915	(665)	-14.52%
DMV Stop Fees	80	140	60	75.00%
Local Sales Tax	248,633	261,778	13,145	5.29%
Consumer Utility Tax	154,374	123,537	(30,838)	-19.98%
Consumption Tax	13,289	13,123	(166)	-1.25%
Communications Tax	129,964	147,742	17,778	13.68%
Business License Taxes	2,380	2,150	(230)	-9.66%
Franchise License Tax (Public Service Corps)	13,854	-	(13,854)	-100.00%
Motor Vehicle Licenses	39,024	38,040	(984)	-2.52%
Motor Vehicle License Penalty	-	-	-	-
Recordation Taxes	99,988	146,570	46,582	46.59%
Tax on Wills	1,837	2,127	289	15.75%
Transient Occupancy Tax	11,345	19,692	8,347	73.57%
Animal Licenses	5,910	5,976	66	1.11%
Animal Shelter Fees - Dogs & Cats	5,960	4,705	(1,255)	-21.06%
Spay & Neuter Fund Distribution	-	104	104	-100.00%
Dangerous Dog Registration	50	-	(50)	-100.00%
Land Use Application Fees Penalty	3,400	3,200	(200)	-5.88%
Land Use Application Fees	200	-	(200)	-100.00%
Transfer Fees	227	254	27	11.90%
Zoning and Subdivision Permits	43,444	75,029	31,585	72.70%
Building Permits	41,112	37,371	(3,741)	-9.10%
Road Sign Fees	-	-	-	-
New Dwelling Address Fees	490	780	290	59.18%
Mapping Fee	200	-	(200)	-100.00%
Sign Permits and Inspection Fees	200	20	(180)	-90.00%
Weapons Permits	2,427	2,912	485	19.96%
Other Permits, Fees & Licenses	200	900	700	350.00%
Court Fines and Forfeitures	157,602	196,114	38,512	24.44%
DNA Fees - Blood Test	1,043	53	(990)	-94.89%
Courthouse Security Fees	26,303	27,252	949	3.61%
Local Jury Fees	47	-	(47)	-100.00%
Interest on Bank Deposits	10,660	36,226	25,566	239.83%
Rental of General Property	26,386	28,268	1,882	7.13%
Excess Fees of Clerks	-	-	-	-
Sheriff's Fees	796	796	-	0.00%
Commonwealth's Attorney's Fees	971	788	(183)	-18.87%
Court Appointed Attorney	600	704	104	17.32%

Clarke County
Preliminary Year-to-Date Revenue Report
For the Six Months Ended December 31, 2012

	Year-toDate December 31, 2011	Year-toDate December 31, 2012	Variance	
			\$	as a %
Central Alarm	-	-	-	-
Jail Processing Fee	878	1,585	707	80.58%
Law Library Revenue	-	4	4	-
Jail Time - Nonconsecutive	-	-	-	-
911 Emergency Fees	-	-	-	-
Charges for Other Protection	-	-	-	-
Revenue from Shared Costs - Berryville	-	-	-	-
Revenue from Shared Costs - IDA	-	-	-	-
Wireless E-911 Grant	16,667	16,188	(478)	-2.87%
Humane Foundation Contribution	-	-	-	-
Recycling Rebate	92,843	91,537	(1,306)	-1.41%
Recreation Center Fees	11,622	16,017	4,394	37.81%
Swimming Pool Fees	40,034	31,034	(9,000)	-22.48%
Concession Stand Revenues	12,192	10,897	(1,295)	-10.62%
Parks Programs Fees	107,826	119,239	11,412	10.58%
Sale of Maps, Plats, Surveys	-	-	-	-
Sale of Publications	6	10	4	66.67%
Zoning Research Fee	-	-	-	-
Engineer's Fee	5,841	5,302	(539)	-9.23%
Biosolids Applications Fees	7,888	2,879	(5,009)	-63.50%
Gas Tax & other Refunds	5,908	7,541	1,632	27.63%
Gifts & Donations in Lieu of Taxes	2,500	2,500	-	0.00%
Sale of Salvage & Surplus Property	-	64	64	-100.00%
Revenue from Sale of Industrial Park	-	-	-	-
Sale of Vehicles	-	-	-	-
Insurance Adjustments	-	7,544	7,544	-100.00%
Rain Barrel Sales	(530)	270	800	-150.94%
Other Miscellaneous Revenue	606	1,678	1,072	177.06%
Loan Repayment	1,747	1,747	-	0.00%
ABC Profits	-	-	-	-
Motor Vehicle Carrier's Taxes	20,040	23,668	3,628	18.10%
Mobile Home Titling Taxes	-	(35)	(35)	-100.00%
Tax on Deeds	23,165	12,242	(10,923)	-47.15%
Other Non-Categorical Aid	-	80	80	-100.00%
Quarterly Rental Tax	1,004	1,031	27	2.71%
Personal Property Tax Relief	1,270,946	1,270,946	-	0.00%
Commonwealth's Attorney	73,353	73,031	(322)	-0.44%
Sheriff	295,088	293,950	(1,138)	-0.39%
Commissioner of Revenue	31,407	29,219	(2,189)	-6.97%
Treasurer	31,763	30,878	(885)	-2.79%
Medical Examiner	-	-	-	-
Registrar/Electoral Board	800	5,000	4,200	525.00%
Clerk of the Circuit Court	(9,264)	13,873	23,136	-249.75%
DOJ Criminal Analysis Grant	-	-	-	-
Emergency Services Grants	2,441	-	(2,441)	-100.00%
Litter Control	6,000	7,216	1,216	20.27%
Other Categorical Aid	-	-	-	-
Distribution of Fire Programs	47,976	3,498	(44,478)	-92.71%
Virginia Commission for the Arts	5,000	-	(5,000)	-100.00%
Gypsy Moth Control	-	-	-	-
Division of Historic Landmarks	-	8,781	8,781	-100.00%

Clarke County
Preliminary Year-to-Date Revenue Report
For the Six Months Ended December 31, 2012

	Year-toDate December 31, 2011	Year-toDate December 31, 2012	Variance	
			\$	as a %
Payments in Lieu of Taxes			-	-
SCAAP Grant	2,535	3,671	1,136	44.80%
Crime Victims Assistance	9,963	-	(9,963)	-100.00%
Insurance Recovery	11,771	250	(11,521)	-97.88%
126 V-Stop Grant	-	7,754	7,754	-100.00%
127 Multi-Agency Federal Task Force	38,073	15,686	(22,387)	-58.80%
401 DMV CPSF Grant			-	-
402 DMV 402 Grant	1,293	1,748	455	35.24%
462 Terrorism Prevention Grant			-	-
602 DOJ Vest Grant	-	-	-	-
605 DOJ Local Law Enforcement Block Grant		320	320	-100.00%
810 ARRA Byrne Grant		1,366	1,366	-100.00%
	<u>11,436,336</u>	<u>12,004,998</u>	<u>568,662</u>	<u>4.74%</u>
Current Taxes on Personal Property	1,422,532	1,574,695	152,163	10.70%
Personal Property Tax Relief	1,270,946	1,270,946	-	0.00%
Total Personal Property	<u>2,693,478</u>	<u>2,845,641</u>	<u>152,163</u>	<u>5.65%</u>