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

		T	· · · · · · · · · · · · · · · · · · ·		NADIANOE	TATATATAT	PROPOSER		
	A COTTA T	ODICDIAL	YTD	nno morro	VARIANCE	VARIANCE	PROPOSED		
·	ACTUAL	ORIGINAL		PROJECTED	PROPOSED FY 14	PROPOSED FY 14	BUDGET		
,	FY12	FY 13	FY13	FY13.	- ORIGINAL FY	- PROJECTED FY	FY 14	METHOD	NONCAT
]	ļ		13	13			
Current Taxes on Real Property 11010		13,522,865	6,522,327	13,272,184	(285,678)	(34,998)	13,237,187	3,48	Harristania,
Delinquent Taxes on Real Property 11010	68,251	108,612	14,191	108,612	-	•	108,612	10,37	*
Land Redemptions 11010	Maidali e ad	Macaiaid		latalelu b e lu.	znatulları	Heidelilis , e		2	
Proceeds from Delinquent Land 11010	; <u> </u>	•	_	-	•	-	. .	11	*
Current Taxes on Real Prop - Public Svc (11020	385,872	392,096	401,682	401,682	4,804	(4,782)	396,900	3	***
Deling Taxes on Real Prop - Public Svc C 11020	-	-		+	-	-	-	24	*
Current Taxes on Personal Property 11030	3,245,034	3,024,723	1,574,695	3,179,146		(154,423)	3,024,723	44	
Delinquent Taxes on Personal Property 11030:	72,710	100,000	8,471	72,710	(27,290)	-	72,710	10, 36	*
Current Taxes on Machinery & Tools 11040	and the second of the second		98,143	196,733		(24,560)	172,172	1111	(*
Delinquent Taxes on Machinery 11040	A SECTION AND A SECTION ASSESSMENT		32	-			-	24	*
MOBILE HOME TAXES+deling mobile 11050		1,258	489	1.224	(88)	(55)	1,170		Hartweitig.
PENALTIES -All Property Taxes 11060		122,849	35,306	122,849	(1)	(1)	122,848	2, 46	*
INTEREST - All Property Taxes 11060			49,189	92,611	3,150	armati (Malifornia)	92,611	10	****
Administrative Costs - Deling 11060		11,541	3,915	11,541		a partir de la delle di Nelsenti Tilletti.	11,541	14,34	radiova a didita *
DMV Stop Fee 11060	at a set one	the second second	140	. Januar Bingili	nicani, and aline			43	*
Local Sales Tax 15010		810,000	261,778	833,620	40.292	16,672	850,292	5	
Consumer Utility Tax		376,348	123,537	376,348	(1,213)	(1,213)	375,135	2 :	
Consumption Tax 12020		36,991	13,123	36,991	(1,042)	(1,213)	35,949	2	-
Communications Tax 12020	4.7	416,632	147,742	469,025	(1,042)	(1,042) Articitation (1,042)	469,025	10	Jakat ± aktab
Business Licenses Taxes 12021		24,000	2,150	24,000	CVC,		24,000	14	in edell author
			2,130	24,000			24,000		
Franchise License Tax (Public 12040		13,854	20.040	202.004	a decrease in the Secretary of		202.22	14, 31	
Motor Vehicle Licenses 12050		303,336	38,040	303,336			303,336	14	er oo aan in de
Motor Vehicle License Penalty 12050							11111111111111111111111111111111111111	14, 20	
Recordation Taxes 12070	•	175,000	146,570	219,515	47,892	3,377	222,892	14, 25, 53	
Tax on Wills 12070		15,000	2,127	3,475	(3,747)	7,778	11,253	2	
Transient Occupancy Tax 12100	•	18,000	19,692	40,547	22,547	- 	40,547	. 14	*
Animal Licenses 111 111 111 111 111 111 111 111 111		10,328	5,976	11,077	749	deskarbi <u>li</u> s	11,077		
Animal Shelter Fees - Dogs & Cats 13010	,	6,909	4,705	8,741	1.550	(283)	8,459	2	
Spay & Neuter Fund Distribution 13010		161	104	104	<u> [::::::::::::::::::::::::::::::::::::</u>	dilikali.	104		
Dangerous Dog Registration 13010					-			14	
Land Use Application Fee Penalty 13030	and the second of the second	3,300	3,200	3,300	300	300	3,600	10	
Land Use Application Fees 13030		100	-	.	(100)		-	10, 23	
Transfer Fees 13030		476	254	476	(44)	(44)	432		
Zoning and Subdivision Permits 13030		77,666	75,029	116,416	19,287	(19,463)	96,953	10, 12	
Building Permits 13030	104,353	92,000	37,371	104,353	12,353	apatatatia J•tb	104,353	10, 12	tr. Hilliyi:
Road Sign Fees 13030		90	-	90	(90)	(90)	-	10	
New Dwelling Address Fee 13031	1,430	1,300	780	1,430	130	Jahonfiniilin ' se	1,430	10	
Mapping Fee 13031		900		800		100	900	2	
Sign Permits and Inspection Fees 13031	200	1,493	20	200		1,293	1,493	2	
Weapons Permits 13032	5,686	4,500	2,912	5,686	953	(233)	5,453	2	
Other Permits, Fees & Licenses 13033	1,000	2,988	900	2,988	112	112	3,100	2	
Court Fines and Forfeitures 14010	362,725	283,000	196,114	362,725	79,725	-	362,725	7, 10	
DNA Fees - Blood Test	1,233	200	53	200	可能更强的相互(= 05)	Contribution (Contribution)	200	14	11.14
Courthouse Security Fees 14010		55,000	27,252	63,160	8,160	-	63,160	10	
Local Jury Fees 10410	and the second control of the second	សក្សាស្រាស់មាន	nganadani	an es genigina	.	icky Hanggg Palac	maran da karan	27	egundan.
Interest on Bank Deposits 15010		68,242	36,226	64,089	(20,675)	(16,522)	47,567	6	*
Rental of General Property 15020		51,772	28,268	51,772		Hillian in in	51,772	26	1
Excess Fees of Clerks 16010	A CONTRACT OF THE PERSON OF TH	500	-	· 	(500)		,	10	*
Sheriff's Fees 16010		797	796	796		grangemeti , er	796	2	Latinari
Commonwealth's Attorney's Fees 16020		1,000	788	1,000	162	162	1,162	2	rettettirus.
Court Appointed Attorney 16020		.657	704	704	102	102 - 113 114 114 (176)		2 : 1 2	Same 10
Court Appointed Attorneys [v.9da1,.d1sda.270	1.1 °		3.13 × 13 (1.24 × 1.27 / 04			المهنو ليودوا سارا	p - 11: 4 : 1111;	mm 5131155114

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						' VARIANCE	VARIANCE	PROPOSED		
		ACTUAL	ORIGINAL	YTD	PROJECTED	PROPOSED FY 14		BUDGET		
		FY12	FY 13	FY13	FY13	- ORIGINAL FY	- PROJECTED FY	FY 14	METHOD	NONCAT
					<u> </u>	13	13			
	Central Alarm Control - Town of Berryvil 160302	2,000	2,000	-	2,000	.	· · · · · · · · · · · · · · · · · · ·	2,000	2	
ii.	Jail Processing Fee 160501	1,988	1,500	1,585	1,988	70	(418)	1,570	30	
	Jail Time Nonconsecutive 160502	-	_	-				-	24	
	Revenue fr Shared Costs - Berryville 160604	85,234	60,739	elikura ide r aida	55,738	6,641	11,642	67,380	22	
	Revenue from Shared Costs - IDA 160605	-	-	-	-			-	39	
ď	Wireless E-911 160606	43,333	39,285	16,188	39,285	(1)		39,284	1 1 200 1 1 1 1	
	Humane Foundation Contribution 160608	25,000	25,000	-	25,000	-	-	25,000	49	
H	Recycling Rebate 160805	92,843		91,537	91,537	53,843	1,306	92,843		Sundil
	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	
Ė.	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	Hillianin Anii		26	4 1 1	
	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		
	Biosolids Application Fees 161701	10,687	17,751	2,879	17,751	345	345	18,096	2,42	de engles de de
	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					actaileil alin e ise	Himidani		38	
	Sale of Salvage & Surplus Property 189906	149	272	64	272			272	14	Englisher
: É	Revenue from Sale of Industrial Park 189907	Till mak i ma		distribution - 1 to	etakilia p i lo	(270)		A === C	2	
. :	Sale of Vehicles 189908	- 	3,055	in the state of the state of	2,000	(279)	776	2,776	2	
:	Insurance Adjustments 189910		7,876	7,544	7,876	militikande di		7,876	2	
	Rain Barrel Sales 189913	370	360	270 1.682	360 8,469	(4,272)	(4,272)	360	14	
	Other Miscellaneous Revenue 189914	4,197	8,469 3,495	e and the reservation of the second	3,495	erte en		4,197 3,495	32	
	Loan Repayments 190201	3,494		1,747	•	(0) 4,947	(0) 1441111111111111111111111111111111111		14,53	r danad waatta
i :.	Motor Vehicle Carrier's Taxes 220103	20,821	19,426	A A CONTRACT OF THE ACT OF	23,668	1.11 4.947	11211111 Co. 1121111 Co. 112111 Co. 112	24,373	14, 55	Hall-Justi
:	Mobile Home Titling Tax 220105	and the second second	66 (2)	(35)	61,801	(4,620)	a da di Baratte ta Cali	61,801	10, 25	111119111
	Tax on Deeds 220106 Other Non-Categorical Aid 220110	61,801	66,421	80	[[[], [], [], [01, 501]	(4,020)			24	*
	-	1,782	11 2,305	00 1,031 - 1	1,782	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- 	- TA1	24	.esti y aas
1.	Quarterly rental tax 220112 Personal Property Tax Relief - State 220125	2,483,842	2,483,842	1,270,946	2,483,842		-::::::::::::::::::::::::::::::::::::::	2,161 2,483,842	1	* * * * * * * * * * * * * * * * * * * *
. :	Commonwealth's Attorney 220125	174,246	2,483,842 175,766	73,031	175,834	5.711	5,643	181,477	4,53	Traditio
	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	293,930	71,419	38,441 : 752 : 752	42,208 + 672	72,091	, , , ,	Bantan.
i 1	Treasurer 230401	78,887	79,211	30.878	79,441	(1,813)	(2,043)	77.398	4, 53	eretteatii
	Medical Examiner 230501	10,007	المكولا/ بريادانانانانانا	30,070	/ 7,+4 1	(616,1) 111 Hillian Harris	(2,043) : 1 : : : : : : : : : : : : : : : : :	77,398		
	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	40,180	9,411	13,873	120,780	144,631	33,262	154,042	4, 52	er var særet
- " -	DOJ Vest Grant 602-240401	11 11 11 11 11 11 11 11 11 11 11 11 11	nga a sa sa na n a matiki iki. T	, e.g., _{e.g.} , _{e.g.} , _{e.g.}	1,050	1,500	450	1,500	17	
::	DOJ Local Law Enforcement Block Grant 605-240401	3,766	นยาย เหมื่อ	320	.,050 				1	
ç · ·	DMV CPSF Grant 401-240401		arawir bibaFull.		*:::::::::::::::::::::::::::::::::::::	eruse di seperativa Virginia. •			38	
:	DMV-402 Grant 402-240401	10.754	11.675	1.748	11,675	(10,575)	(10,575)	1,100		maaa
	Emergency Services Grants 240402		3,314	-		3,986	7,300	7,300	2	distintanali
1	Litter Control 240407	6,000	5,399	7,216	7,216	111111111111111111111111111111111111111	(1,400)	5,817		Handal.
	Other Categorical Aid 240409	858	2,041		2,041	(0)	(0)	2,041	2	. * * * * * %3.
	Extradition 240110	0.50	#,0-71	erende gere a le	3,626		- 11 (3,626)	- 1 1 1 1 1 1 1 1 1 1		ususaii.
	Distribution of Fire Programs 240412	63,387	36,901	3,498	36,901			36,901	18	*
	Virginia Commission for the Arts 240413		5,000	11,11,114		gricus Potestics	5,000	5,000	1	Hund
- : -	Gypsy Moth Control 240414	-				antene in stadionica († 1866) •	· · · · · · · · · · · · · · · · · · ·	-	14	arraii ahawa
								•	•	

	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
Division of Historic Landmarks 24041	6 8,700	dhicheba	8,781		ndodinileto:	(23,000)	acastii l ii:	2	
DEQ Water Quality Management Grant 24090		-	•	4,000	-	(4,000)	-		
Payments in Lieu of Taxes 31010	1 5,715	5,554	nd Habi v m	5,554	20,433	20,433	25,987	14	
Miscellaneous Federal Revenue 33023	3 4,953	-		-	-		-		
SCAAP Grant 34010	2,535	2,535	3,671	3,671	1,136	giji i na kali yi yi yi yi yi yi yi yi yi	3,671	14,50	id Olivai:
Crime Victims Assistance . 33010	6 27,883	39,024		39,024	(1,561)	(1,561)	37,463	13,50	
Federal Gang Grant 127-33011	4 62,468	65,000	15,686	65,000	(65,000)	(65,000)		38	
V-Stop 126-33011	2 37,645	33,004	7,754	33,004	(16,502)	(16,502)	16,502	18	
ARRA Byrne Justice Assistance Grant . 810-34010	1: 56	5,423	1,366				2,440	17	reisefill.
Insurance Recovery 41010	1 16,267	13,754	250	13,754	(1)	(1)	13,753	2	*
Transfer from Health Insurance Fund 41052	2 34,534	34,534	giri Gelikatı		adish Kilindhasta			# 353694H	HARRIERI.
TOTAL ***	25,236,917	24,925,648	12,004,998	25,257,095 7,626	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 Personal Property Tax Relief Total Personal Property Tax Revenue	3,245,034 3,024,723 2,483,842 2,483,842 5,728,876 5,508,565	1,574,695 1,270,946 2,845,641	3,179,146 2,483,842 5,662,988	- (154,4 (154,4	2,483,842	
Consumer Utility Tax Communications Tax Franchise License Tax (Public	377,700 376,348 469,025 416,632 21,629 13,854	123,537 147,742	376,348 469,025	(1,213) (1,2 52,393	13) 375,135 469,025	
Total Communications/Utility Tax	868,353 806,834	271,279	845,373	37,326 (1,2	13) 844,160	
Liquidity Designation (12% of Budgeted Operating R	evenue) 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	1

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 c
- 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.

				VARIANCE	VARIANCE	PROPOSED		
ACTUAL	ORIGINAL	YTD	PROJECTED	PROPOSED FY 14	PROPOSED FY 14	BUDGET		
FY12	FY 13	FY13	FY13	- ORIGINAL FY	- PROJECTED FY	FY 14	METHOD	NONCAT
				13	13			

- 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 forclosures 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 a 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.
- Infrequent revenue source.

Clarke County, Virginia Real Estate Tax Calculation

REVENUE RAISED BY ONE PENNY	2013	2014		2013
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	13,600,690
Utility Levy	396,900	403,200		
General Levy	13,623,356	13,547,233		
Total Levy	14,020,256	13,950,433		2014
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	13,524,693
•			1/2 of levies, supplements and abatements CY 1	, ,,,,
•			1/2 of levies and abatements CY 1	
				13,562,691
			less allowance for delinquencies	2.4%
				(325,505)
			FY 14 revenue projection	13,237,187

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 incre	ease			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	l 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 1	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

	2013		201	3
Total Personal Property Values	135,704,608	Personal Property	Low	High
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	5,548,946	5,648,527
Rate	0.04230	less allowance for delinquencies	2.0%	1.1%
Personal Property Levy	5,740,305		(108,759)	(64,393)
Rescue Vehicle Levy	7,802			
Total Levy	5,748,107	Estimated taxes FY 13	5,440,187	5,584,134
		Estimated FY 13 Personal Property Tax Revenue		5,512,160
CY 12 Rate was	0.04496			•
		FY 09 Actual (Target for budget - CY 13 estimated at this)	<u> </u>	5,508,565
Rate increase/(decrease)	(0.00266)	•	-	
		Variance		3,595

Clarke County
Personal Property Budget Estimate for CY 2013 & 2014

				Calen	dar Year		·	
		2008	2009	2010	2011	2012	2013	2014
		Actual	Actual	Actual	Actual	Actual	Estimate	Estimate
	st st	117,185	2,265,914	98,320	394,546			
	Supplements	1,489,941	326,499	100,051	95,595			
**	tddn	8,035,942	5,117,462	2,946,843	2,653,336	1		
Vehicles, Business/Farm		1,452,853	2,712,333	494,248	9,048,507	12,324,041	10,000,000	10,000,000
·	Original Assessment	142,537,640	112,800,445	118,353,844	122,285,834	125,704,608	125,704,608	125,704,608
•	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		
,	Original	-	-		1.00 (1.5)	·		
	Assessment	168,102	177,143	171,994	168,615	188,500	188,498	182,838
	Total	195,052	231,143	173,194	168,615	194,333	188,498	182,838
	Supplements		2,928 4,140	1				
> 11 0 m 1	Iddu	9,788	300	17,700	10,581			
Machinery & Tools		4,325	149,826	26,884	56,126	21,491		
	Original Assessment	23,633,054	21,678,422	19,082,892	17,424,036	15,727,856	13,773,764	13,773,764
•	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	38,250	6,700 34,786 1,310	28,167 31,843	.,,,,	11,950		
	Original Assessment	786,079	408,176	343,264	458,503	368,900	368,900	376,428
	Total	824,329	450,972	403,273	458,503	380,851	368,900	
	TOTAL	044,547	430,374	700,4/3	+20,203	360,631	300,700	376,428

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

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

Clarke County Schedule of Sales Tax Variance February 1, 2013

				A, B		residiny i,	2013	Change over prior FY				2010	2011	2012	2013		
											, , , , , , , , , , , , , , , , , , , ,			monthly		monthly	monthly
Month received	2007	2008	2009	2010	2011	2012	2013	2008	2009	2010	2011	2012	2013	change	change	change	change
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)		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%
														2.1%	-1.0%	0.4%	0.0%
	810,888.49	812,799,40	743,085,84	737,452.01	684,426.00	684,427.00								-1.4%	-3,1%	0.1%	2.4%
	-	(9,121.27)	(22,900.72)	(18,507.87)	50,535.72	115,621.87											

ICS

CD Actual Actual 0.62%

0.51% 0.56% 0.51% 0.92% 0.49% 0.45% 0.51% 0.48% 0.49% 0.35% 0.51% 0.47%

VPSA

0.29% 0.30%

0.30% 0.30% 0.28% 0.27%

BB&T

0.15% 0.12%

0.10% 0.10% 0.07%

0.05%

LGIP

0.18%

0.19% 0.20% 0.19%

0.18%

						LGIP - Local	Total Interest													
	BB & T -	Bank of Clarke		ICS Bank of	VPSA	Government	Bearing General	CD/MMA	ICS	VPSA	BB&T	LGIP		overall	VPSA	BB&T	LGIP	ICS	CD/MM	•
	Regular	County - Regular	CDs BB&T	Clarke County	Refunding	Investment Pool	Fund Accounts	Interest	Interest	Interest	Interest	Interest		rate	rato -	rate	rate	Rate	A rate	
FY2013																				
Jul-12	23,049.73	7,268,098.47	2,451,500.00	500,609,90	177,481.09	2,131,658,31	12,552,397.50	4,496,22	212,52	42,46	2.93	314.86	5,068.99	0,52%	0.25%	0.15%	0,18%	0,50%	0.75%	
Aug-12	23,052.12	9,871;453,47	2,451,500.00	500,822.52	177,525.16	2,131,994.99	15,156,348.26	9,426.76	212.62	44.07	2.39	336,68	10,022.52	0.97%	0.25%	0.15%	0.15%	0.50%	0.75%	
Sep-12	23,054,01	8,964,271.36	2,451,500.00	501,028.35	177,569.61	2,132,331.05	14,249,754.38	4,260.87	205,83	44,45	1,89	336,06	4,849.10	0.39%	0.25%	0.15%	0.15%	0.50%	0.75%	
Oct-12	23,055,96	7,679,530.93	2,451,500.00	501,241.15	177,614.42	2,132,689.73	12,965,632.19	4,053.86	212.80	44,81	1.95	358,68	4,672.10	0.40%	0.25%	0.15%	0.15%	0.50%	0.75%	
Nov-12	23,057.35	11,469,551,86	2,451,500,00	501,447,17	177,656.03	2,133,029,90	16,756,242,31	4,112,10	206.02	41.61	1.39	340.17	4,701.29	0.44%	0.25%	0.15%	0.15%	0.50%	0.75%	
	23,058,33	13,838,329,49		501,660.11	177,695.98	2,133,353.62	19,125,597.53	6,334.37	212.94	39.95	0,98	323.72	6,911.96	0.50%	0.25%	0.15%	0.15%	0.50%	0.75%	
	23,067,93	10,055,994.36		501,869,14	177,733.00	2,133,709.18	15,343,873,60	6,108,69	209,03	37.02	9,61	3\$5,56	6,719,90	0.43%	0.25%	0,50%	0.20%	0,50%	0.45%	
	23,069.86		2,451,500,00	3,002,078,25	177,770.03	2,134,064.80	13,604,115,72	4,690,31	209.11	37.03	1.92	355.62	5,293.99	0.42%	0.25%	0.10%	0,20%	0.50%	0.45%	
Mar-13	23,071.78		2,451,500,00	3,003,329,11	177,807.06	2,134,420,47	11,570,748,51	3,100,17	1,250.87	37.04	1.92	355.68	4,745.68	0.42%	0.25%	0.10%	0.20%	0.50%	0.45%	
Apr-13	23,073,70	1,356,867,12	2,451,500,00	3,004,580.50	177,844.11	2,134,776,21	9,148,641.64	2,337.05	1,251.39	37.04	1.92	355.74	3,983.13	0.42%	0.25%	0.10%	0.20%	0.50%	0.45%	
May-13	23,075,62	3,944,365.69	2,451,500.00	3,005,832.41	177,881.16	2,135,132.01	11,737,786.89	1,428.14	1,251.91	37.05	1.92	355.80	3,074.82	0.41%	0.25%	0.10%	0.20%	0.50%	0.45%	
Jun-13	23,077.55	6,014,100.10	2,451,300.00	3,007,084,84	177,918.22	2,135,487,86	13,809,168,56	2,398.45	1,252.43	37,06	1,92	355.86	4,045.72	0.42%	0.25%	0.10%	0.20%	0.50%	0.45%	
													64,089.19							
FY2014																				
Jul-13	23,080,48	4.910.251.82	2,451,500,00	3,008,337,79	177,960,68	2,135,802,72	12,706,933,49	3,174,60	1,252,95	42.46	2.93	314.86	4,787,80	0.64%	0.25%	0.10%	0.20%	0.50%	0.45%	
	23,082.87		2,451,500.00	3,009,591,27	178,004,75	2,136,139,40	12,453,209,98	2,760,66	1,253,47	44,07	2.39	336.68	4,397,27	0.42%	0.25%	0.10%	0.20%	0.50%	0.45%	
Sep-13	23,085,71	2,481,069.51	2,451,500.00	3,010,845.26	178,032.73	2,136,382.61	10,280,915.81	2,664,90	1,254.00	27.98	2.84	243.21	4,192.92	0.41%	0.25%	0.10%	0.20%	0.50%	0.45%	
Oct-13	23,088.64	405,605.46	2,451,500.00	3,012,099,78	178,061,61	2,136,738,68	8,207,094.16	1,849,71	1,254.52	28.88	2.93	356,06	3,492.11	0.41%	0.25%	0.10%	0.20%	0.50%	0.45%	
Nov-13	23,090,56	2,281,011.57	2,451,500.00	3,013,354.82	178,098.70	2,137,094,80	10,084,150.45	1,071.41	1,255.04	37.10	1.92	356,12	2,721.60	0.40%	0.25%	0.10%	0.20%	0.50%	0.45%	
D∞-13	23,092.48	9,093,250.87	2,451,500.00	3,014,610,39	178,135,81	2,137,450,98	16,898,040,53	1,774,69	1,255,56	37,10	1,92	356,18	3,425,47	0.41%	0.25%	0.10%	0.20%	0.50%	0.45%	
Jan-14	23,094.41	5,309,875,58	2,451,500.00	3,015,866.47	178,172,92	2,137,807,22	13,116,316,60	4,329,28	1,256.09	37.11	1.92	356.24	5,980.65	0,43%	0.25%	0.10%	0.20%	0.50%	0,45%	
Feb-14	23,096,33	3,568,465.74	2,451,500.00	3,017,123.09	178,210.04	2,138,163,53	11,376,558.72	2,910.52	1,256.61	37.12	1.92	356.30	4,562.47	0.42%	0.25%	0,10%	0.20%	0.50%	0.45%	
Mnr-14	23,098,26	1,533,445.98	2,451,500.00	3,018,380.22	178,247.16	2,138,519.89	9,343,191.51	2,257.49	1,257.13	37.13	1.92	356,36	3,910.03	0.42%	0.25%	0.10%	0.20%	0.50%	0.45%	
Apr-14	23,100.18	1,109,685.97	2,451,500.00	3,019,637.88	178,284,30	2,138,876,31	8,921,084.64	1,494.35	1,257.66	37.13	1.92	356,42	3,147,49	0.41%	0.25%	0.10%	0.20%	0.50%	0.45%	
May-14	23,102.11	3,697,177,49	2,451,500,00	3,020,896.06	178,321,44	2,139,232,79	11,510,229,89	1,335,44	1,258,18	37.14	1.93	356,48	2,989.17	0.41%	0.25%	0,10%	0,20%	0.50%	0.45%	
Jun-14	23,104.03	5,766,904.85	2,451,500,00	3,022,154.77	178,358,59	2,139,589,32	13,581,611.56	2,305,75	1,258,71	37,15	1,93	356.54	3,960.08	0.42%	0.25%	0,10%	0.20%	0.50%	0.45%	

47,567.06

		FY2008	FY2009	FY2010	, FY2011	FY2012			
DESCRIPTION	REV	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	High	Low	
100 General Fund									
100 General Fund									
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	eeroon on a contract the state of the state
Delinquent Taxes on Real Prope	110102	\$213,118	\$74,876	\$96,636	\$108,611	\$68,251	\$213,118	\$68,251	The state of the s
Land Redemptions	110103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Land Use Rollback Tax	110104	\$0	\$0	\$0	, \$ 0	\$0	\$0	\$0	6
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	e e e e e e e e e e e e e e e e e e e
Delinq Taxes on Real Prop - Pu	110202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	madia a sa madida ka wilika a Kabada
Current Taxes on Personal Prop	110301 110302	\$3,350,479	\$3,024,723 \$109,853	\$3,066,477 \$92,661	\$3,204.955 \$123,965	\$3,245,034 \$72,710	\$3,350,479 \$174,377	\$3,024,723 \$72,710	The second second section as a second section of
Delinquent Taxes on Personal P Current Taxes on Machinery & T	110302	\$174,377 \$299,897	\$281,183	\$254,468	\$225,842	\$207,657	\$299,897	\$207,657	out suit d'ha courant fait d'an dividure par me dat de la
Delinquent Taxes on Machinery	110401	\$299,897	3201,103 (\$4)		\$223,642	\$207,637	\$299,897	\$207,637	Na najvoj koj koj koj koj koj koj koj koj koj k
MOBILE HOME TAXES+deling mobil	110402	\$427	\$0	\$82	\$22	\$699	\$699	\$0	n er et un un en dam i dan dat gilder blangt i den de gelede for bli blievelijk. Til en
PENALTIES -All Property Taxes	110601	\$113,614	\$98,425	\$129,178	\$147,272	\$135,105	\$147,272	\$98,425	a di kunya ing basa pengapa
INTEREST - All Property Taxes	110602	\$89,587	\$61,369	\$88,267	\$89,461	\$92,611	\$92,611	\$61,369	and the second of the second o
Administrative Costs - Delinq	110605	\$2,971	\$3,810	\$8,930	\$11,541	\$15,540	\$15,540	\$2,971	les in the some section in weathfaire
DMV Stop Fee	110606			\$80	(\$100)	(\$180)	\$80	(\$180)	2
Local Sales Tax	120101	\$809,311	\$752,668	\$737,458	\$684,426	\$809,340	\$809,340	\$684,426	ukurenek oli introduci ali Sili Sili Sili Sili Sili Sili Sili
Consumer Utility Tax	120201	\$372,570	\$376,347	\$372,949	\$372,706	\$377,700	\$377,700	\$372,570	The second secon
Consumption Tax	120203	\$34,996	\$35,170	\$39,860	\$32,039	\$33,732	\$39,860	\$32,039	or i al-Alte a elika dilete i Artifilikia.
Communications Tax	120213	\$492,778	\$447,734	\$449,599	\$416,632	\$469,025	\$492,778	\$416,632	And the second of the second of the
Business Licenses Taxes	120301 120401	\$28,060 \$18,847	\$24,330 \$17,314	\$24,210 \$16,921	\$24,420 \$14,940	\$23,210 \$21,629	\$28,060 \$21,629	\$23,210 \$14,940	vitiment est baken varitti. Dae esakata tilitik
Franchise License Tax (Public Gross Receipts Tax	120401	\$18,847	\$17,314	\$16,921	\$14,940	\$21,629	\$21,629	\$14,940	The state of the s
Motor Vehicle Licenses	120501	\$277,680	\$257,159	\$290,851	\$303,336	\$302,478	\$303,336	\$257,159	The Date of the Control of the Contr
Motor Vehicle License Penalty	120501	\$3,970	\$310	\$125	\$0	\$02,470	\$3,970	\$0	in house services and APTIA APPEAR
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	· 1000年1月2日中央 1000年1月2日中央日本省市
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	in the state of th
Land Use Application Fees Penalty	130303 130304	\$5,800 \$0	\$3,500 \$100	\$2,400	\$3,300	\$3,600	\$5,800 \$200	\$2,400 \$0	o ko ali afar saki satuka ken ada ka berbebah
Land Use Application Fees Transfer Fees	130304	\$0 \$442	\$100	\$200 \$435	\$24,575 \$433	\$0 \$447	\$200 \$447	\$0 \$417	no di 19 ¹ con della della distribita i interiori
Zoning and Subdivision Permits	130303	\$263,976	\$100,103	\$83,795	\$77.665	\$96,953	\$263,976	\$77.665	of the later Endity field and class All Destroys and leading
Building Permits	130307	\$122,812	\$151,834	\$115,203	\$90,071	\$104,353	\$151,834	\$90,071	ing a surjet of the same and department
Road Sign Fees	130309	\$180	\$60	\$0	\$0	\$0	\$180	\$0	ora orași ₩orași orași translativa de la televizilit kalenda. Portugului
New Dwelling Address Fee	130310	\$2,340	\$1,800	\$1,340	\$1,300	\$1,430	\$2,340	\$1,300	Caración Camba carácter demissa
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	`;i`,,,,:1``,,-,;.,;i `\$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	•

, DESCRIPTION R	EV	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	High	Low	
	40102	\$233	\$358	\$209	\$252 \$69,634	\$1,233	\$1,233	\$209	
	40103 40104	\$42,364	\$58,240	\$52,633	\$69,634	\$63,160 \$48	\$69,634 \$48	\$52,633 \$48	11
	50101	\$353,839	\$146,801	\$69,855	\$70,169	\$48,265	\$353,839	\$48,265	A DOMESTIC CONTROL OF
	50201	\$76,896	\$76,988	\$74,871	\$68,897	\$51,774	\$76,988	\$51,774	
	60102	\$12,228 \$796	\$5,554	\$497 \$796	\$0 \$796	\$0	\$12,228	\$0: \$796	
	60103 60201	\$796 \$636	\$796 \$675	\$401	\$623	\$796 \$1,923	\$796 \$1,923	\$796 \$401	un en la companya de
	60202	\$79	\$252	\$545	\$656	\$978	\$978	\$79	e e la partira della di la esemplori della la finita di Richille di la
Central Alarm Control - Town of Berryville 110-1	50302	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	at the first of the contract of the first of
	60501	\$1,770	\$1,323	\$1,152	\$1,621	\$1,988	\$1,988	\$1,152	
	60502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	e nous tes southible de l'étribé le l'étribé de l'étribé de l'étribé de l'étribé de l'étribé de l'étribé de l'é
Law Library Revenue 911 Emergency Fees 110-1	60503	\$0 \$2	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$2	\$0 \$0	en e
to the company of the contract	60603	\$2 \$0	\$0	\$0	\$0	\$0	\$0	\$0	ou unteriorat a fini intioliză de tea fini în local espo- B
	60604	\$62,300	\$62,300	\$62,300	\$62,300	\$85,234	\$85,234	\$62,300	
Wireless E-911 Grant 110-1	50606	\$45,325	\$35,574	\$31,390	\$47,179	\$43,333	\$47,179	\$31,390	
The state of the s	60608	\$19,561	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$0	
	60805	\$53,130		\$62,320	\$93,112	\$92,843	\$93,112	\$53,130	7
	60902 61301	\$0 \$40,1 <i>5</i> 2	\$0 \$37,539	\$0 \$61,280	\$0 \$30,268	\$0 \$31,494	\$0 \$61,280	\$0 \$30,268	autur 3 mari Bokakut bilan fili 44 -
	61302	\$40,132	\$97,975	\$92,167	\$30,208 \$93,101	\$91,606	\$97,975	\$86,791	in the common state of the second
	61303	Ψ00,721	\$7,819	\$21,317	\$19,495	\$19,508	\$21,317	\$7,819	2
	61306	\$270,662	\$231,439	\$195,997	\$233,741	\$260,595	\$270,662	\$195,997	1. 大學 化化油油油油化油罐罐
	61601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
The state of the s	61602	\$351	\$40	\$15	\$25	\$26	\$351	\$15	it in naturnative savat safekifattila -
	61607	\$120	\$0	\$150	\$0	\$0	\$150	\$0	
The state of the s	61608 61701	\$157,842 \$13,641	\$39,934 \$22,551	\$28,049 \$15,172	\$9,699 \$19,947	\$13,440 \$10,687	\$157,842 \$22,551	\$9,699 \$13,641	us i ust est eft tuese erus det teantilitialistis . 8
	80301	\$13,041	\$45,985	\$18,017	\$26,233	\$26,724	\$45,985	\$14,895	
	89903	\$7,315	\$2,500	\$2,500	\$2,500	\$2,500	\$7,315	\$2,500	The state of the same and the same
	89904				\$7,019	\$0	\$7,019	\$0	2
	89906	\$4,910	\$324	\$272	\$249	\$149	\$4,910	\$149	a da a d
	89907 89908	\$0	\$0	\$0	\$0 \$4.505	\$0	\$0 #5.553	\$0	3
The state of the s	89908	\$0 \$0	\$5,553 \$7,263	\$2,140 \$10,114	\$4,505 \$15,752	\$0 \$0	\$5,553 \$15,752	\$0 \$0	or of the consultate fire exists all satisfication
	89913	\$5.670	\$4,942	\$1,800	\$360	\$370	\$5,670	\$360	and the common of the company of the first
	89914	\$14,234	\$4,429	\$3,629	\$1,635	\$4,197	\$14,234	\$1,635	en troudformer av er en en er en els entre de trenderen en en en els els followers.
	90102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	uang s iste si ng bing bing si bitabi
	90201	\$16,875	\$33,750	\$18,622	\$3,494	\$3,494	\$33,750	\$3,494	
the contract of the contract o	90205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	90206 20101	\$0 \$5,425	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$5,425	\$0 \$0	
the control of the co	20101	\$18,737	\$21,062	\$19,389	\$20,809	\$20,821	\$3,423 \$21,062	\$18,737	5
	20105	\$35	\$3,281	\$45	\$0	\$35	\$3,281	\$0	
	20106	\$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	and the second of the second s
Quarterly rental tax	220112	\$2,540	\$2,463	\$2,532	\$2,069	\$1,782	\$2,540	\$1,782	en an open state of the state o
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	can in sure uliform sample Demantibushikises
Commonwealth's Attorney Sheriff	230101	\$187,677 \$783,551	\$189,233 \$747,393	\$182,638 \$706,339	\$174,708 \$689,836	\$174,246 \$688,383	\$189,233 \$783,551	\$174,246 \$688,383	The state of the s
Commissioner of Revenue	230301	\$93,705	\$94,297	\$89,089	\$77,359	\$73,934	\$94,297	\$73,934	internal antarina internal antiquation of the standard larger
Treasurer	230401	\$100,806	\$103,984	\$95,884	\$81,020	\$78,887	\$103,984	\$78,887	· 1987年 - 1984年 - 198
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	(2) 1.14年 (17.15年 (17.15年 (17.15年) 17.15年 (17.1
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	och 198 3 och med delet (1984) be
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	o par pa 11 por traini il fortosca, galdini akc
Virginia Commission for the Ar	240413	\$2,000	\$4,250	\$2,000	\$5,000	\$5,000	\$5,000	\$2,000	e a a la grandición de la constantidad de la consta
Gypsy Moth Control	240414 240416	\$0	\$0	\$0	\$0	\$0 \$8,700	\$0 \$8,700	\$0 \$8,700	그렇다면 그를 가는 맛이를 살을 살았다.
Division of Historic Landmarks Payments in Lieu of Taxes	310101	e filotopalyticae	\$8,337	\$5,554	\$5,599	\$5,715	\$8,337	\$5,554	The first of "Z" of a A. L. Lathall, using the tracking to shoot 2.
Crime Victims Assistance	330106	\$29,192	\$34,128	\$38,257	\$37,140	\$39,010	\$39,010	\$29,192	
Miscellaneous Federal Revenue	330233	,	Ψ.Σ-1,120	450,251		\$4,953	\$4,953	\$4,953	
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	
• • • • • • • • • • • • • • • • • • • •						•			
	26-330106	\$33,828	\$24,687	\$27,150	\$25,926	\$37,645	\$37,645	\$24,687	on and 2 on a Limite calcinitistis (17)
2 ,	27-330114	\$50,556	\$62,202	\$69,993	\$63,861	\$62,468	\$69,993	\$50,556	
	70-189904	.\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	01-240401	\$2,277	\$0	\$0	\$0	\$0	\$2,277	\$0	3
— — — — — — — — — — — — — — — — — — —	02-240401	\$10,377	\$15,391	\$12,971	\$8,161	\$10,754	\$15,391	\$8,161	
	62-240402	\$13,916	\$0	\$0	\$0	\$0	\$13,916	\$0	
- +- +	01-240401 02-240401	\$0 \$411	\$0 \$44 5	\$0 \$6,693	\$0 \$0	\$0 \$0	\$0 \$6,693	\$0 \$0 \$0	
	02-240401	\$22,100	\$443	\$0,093	\$0	\$0 \$0	\$22,100	\$0	
	04-240401	\$20,180	\$0	\$0	\$0	\$0	\$20,180	\$0	the control of the co
DOJ Local Law Enforcement Block Grant 6		Ψ20,160	\$5,877	\$2,173	\$2,915	\$3,766	\$5,877	\$2,173	
	10-340101			\$36,100	\$13,429	\$56	\$36,100	\$56	

\$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

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

		FY2008	FY2009	FY2010	FY2011	FY2012		
DESCRIPTION	REV	ACTUAL	ACTUAL.	ACTUAL	ACTUAL	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

	Γ		FY 13	FY 13		· · · · · · · · · · · · · · · · · · ·	*·····	1
·		FY 12	ORIGINAL	AMENDED	DEC			
		ACTUAL	BUDGET	BUDGET	PROJECTION	VARIANCE	NONCAT	
	L.,						***	,
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 Syc Corp	110201	385,872	392,096	392,096	401,682	9,586	*	10
Deling 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+deling 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 - Deling	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

	Г	1	FY 13	FY 13				1 .
	İ	FY 12	ORIGINAL	AMENDED	DEC			
		ACTUAL	BUDGET	BUDGET	PROJECTION	VARIANCE	NONCAT	
	L	71010713	DODODI	BODGET	111012011011		110110111	j
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			.,	, <u>.</u>	_		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	<u></u>		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

	_				Y		, 	3
			FY 13	FY 13				
		FY 12	ORIGINAL,	AMENDED	DEC	-		
		ACTUAL	BUDGET	BUDGET	PROJECTION	VARIANCE	NONCAT	ŀ
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	4,519	3,314	3,314	120,780	(3,314)		,
Litter Control	240402	6,000	5,399	5,399	7,216	1,817		8 7
Other Categorical Aid	240407	858	2,041	2,041	7,216 2,041	-		6
•	240409	63,387	36,901	2,041 36,901	36,901	-		6
Distribution of Fire Programs		,	,		30,901			14
Virginia Commission for the Ar	240413	5,000	5,000	5,000	-	(5,000)		
Gypsy Moth Control Division of Historic Landmarks	240414		-	- ·	22.000	22 000		6
	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
Miscellancous 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	7		-				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	-	-	-	<u></u>		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 1	Property Tax Reven	ue now comes fro	m the State in the	form of PPTRA,	the following is pr	esented 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	154,425		
Total Personal Property Tax Revenue		5,728,876	5,508,565	5,508,565	5,662,988	154,423	•	
2 out 2 or some 1 reports 1 at 100 on 100		2,720,070	2,200,200	2,200,202	2,002,700	101,720		

^{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 13	FY 13			
FY 12	ORIGINAL	AMENDED	DEC		
ACTUAL	BUDGET	BUDGET	PROJECTION	VARIANCE	NONCAT

- 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.
- 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	2012	2013			2012
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)		(22,660)
Rate	0.00630	0.00630	Estimated taxes CY 12		13,596,410
Utility Levy	401,682	396,900			
General Levy	13,619,069	13,623,356		_	
Total Levy	14,020,751	14,020,256			2013
Value of penny (unadjusted)	222,552	222,544		_	
Penny adjusted for delinquency	217,336	217,328			
			Estimated Levy		13,623,356
			Estimated Abatements (50% of total levy)	_	(22,667)
•			Estimated taxes CY13		13,600,690
·				•	
-			1/2 - 61	OV 12	(700 005
			1/2 of levies, supplements and abatements	CY 12	6,798,205
	,		1/2 of levies and abatements	CY 13	6,800,345
					13,598,550
			less allowance for delinquencies		2.4%
•			.		(326,365)
			EW 12 warrange amaignation		12 272 104
			FY 13 revenue projection	-	13,272,184

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.

B Nonte C Consc D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	ginal Taxable Value of All taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Propertiginal Market Value of All able value of real estate free Utility Supplement	pt* ies* Property	CY 2007 Actual 0.48 2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751 2,371,455,933	CY 2008	CY 2009 Actual 0.53 2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400 3,171,946,422	CY 2010 Actual 0.62 2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000 2,904,162,480	CY 2011 Actual 0.62 2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700 2,916,330,468	CY 2012 Actual 0.63 2,156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	CY 2013 Projected 0.63 2,157,437,509 183,891,818 135,305,219 405,199,868 50,624,096 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	Real Estate pt* ies* Property	Actual 0.48 2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	2,407,525,448 171,743,800 113,206,043 418,828,284 32,000,000 525,400	0.53 2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400	0.62 2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000	0.62 2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700	Actual 0.63 2.156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	9.63 2,157,437,509 183,891,818 135,305,219 405,199,868 50,624,096 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	Real Estate pt* ies* Property	Actual 0.48 2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	2,407,525,448 171,743,800 113,206,043 418,828,284 32,000,000 525,400	0.53 2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400	0.62 2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000	0.62 2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700	Actual 0.63 2.156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	0.63 2,157,437,509 183,891,818 135,305,219 405,199,868 50,624,096 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	Real Estate pt* ies* Property	Actual 0.48 2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	2,407,525,448 171,743,800 113,206,043 418,828,284 32,000,000 525,400	0.53 2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400	0.62 2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000	0.62 2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700	Actual 0.63 2.156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	9.63 2,157,437,509 183,891,818 135,305,219 405,199,868 50,624,096 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	Real Estate pt* ies* Property	0.48 2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	0.50 2,407,525,448 171,743,800 113,206,043 418,828,284 32,000,000 525,400	0.53 2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400	0.62 2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000	0,62 2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700	0,63 2,156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	0.63 2,157,437,509 183,891,818 135,305,219 405,199,868 50,624,090 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	Real Estate pt* ies* Property	2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	2,407,525,448 171,743,800 113,206,043 418,828,284 32,000,000 525,400	2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400	2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000	2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700	2,156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	2,157,437,50 183,891,813 135,305,219 405,199,863 50,624,090 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	Real Estate pt* ies* Property	2,371,455,933 171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	2,407,525,448 171,743,800 113,206,043 418,828,284 32,000,000 525,400	2,453,183,192 171,743,800 114,684,243 398,809,787 33,000,000 525,400	2,162,856,511 180,669,100 120,600,000 397,474,093 42,262,776 300,000	2,162,193,523 180,274,700 127,599,960 406,324,221 39,657,364 280,700	2,156,333,775 183,095,600 130,600,200 406,819,071 50,624,096 782,200	2,157,437,50 183,891,813 135,305,219 405,199,863 50,624,090 782,200
B Nonte C Conse D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	pt* ies* Property	171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	171,743,800 113,206,043 418,828,284 32,000,000 525,400	171,743,800 114,684,243 398,809,787 33,000,000 525,400	180,669,100 120,600,000 397,474,093 42,262,776 300,000	180,274,700 127,599,960 406,324,221 39,657,364 280,700	183,095,600 130,600,200 406,819,071 50,624,096 782,200	183,891,818 135,305,219 405,199,868 50,624,096 782,200
B Nonte C Consc D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	taxable/Exempt*** servation Easement/Exem d Use Deferral Relief oric Rehabilitated Properticinal Market Value of All able value of real estate free Utility	pt* ies* Property	171,987,900 105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	171,743,800 113,206,043 418,828,284 32,000,000 525,400	171,743,800 114,684,243 398,809,787 33,000,000 525,400	180,669,100 120,600,000 397,474,093 42,262,776 300,000	180,274,700 127,599,960 406,324,221 39,657,364 280,700	183,095,600 130,600,200 406,819,071 50,624,096 782,200	183,891,813 135,305,213 405,199,863 50,624,090 782,200
C Consc D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	servation Easement/Exem d Use Deferral Relief oric Rehabilitated Propertiginal Market Value of All Intellectual Propertiginal Market Value of Feal estate for Utility	ies* Property	105,989,143 442,745,192 30,202,083 673,500 3,123,053,751	113,206,043 418,828,284 32,000,000 525,400	114,684,243 398,809,787 33,000,000 525,400	120,600,000 397,474,093 42,262,776 300,000	127,599,960 406,324,221 39,657,364 280,700	130,600,200 406,819,071 50,624,096 782,200	135,305,219 405,199,869 50,624,090 782,200
D Land E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	d Use Deferral Relief oric Rehabilitated Propertizinal Market Value of All a able value of real estate fr	ies* Property	442,745,192 30,202,083 673,500 3,123,053,751	418,828,284 32,000,000 525,400	398,809,787 33,000,000 525,400	397,474,093 42,262,776 300,000	406,324,221 39,657,364 280,700	406,819,071 50,624,096 782,200	405,199,868 50,624,096 782,200
E Tax R F Histor G Origin H Taxal I Plus I J Plus S K Plus S	Relief oric Rehabilitated Propertiginal Market Value of All Inable value of real estate from Utility	Property	30,202,083 673,500 3,123,053,751	32,000,000 525,400	33,000,000 525,400	42,262,776 300,000	39,657,364 280,700	50,624,096 782,200	50,624,096 782,200
F Histor G Origin H Taxah I Plus I J Plus S K Plus S	oric Rehabilitated Properti ginal Market Value of All I able value of real estate fr Utility	Property	, 673,500 3,123,053,751	525,400	525,400	300,000	280,700	782,200	782,200
G Origin H Taxal I Plus U J Plus S K Plus S	ginal Market Value of All I able value of real estate fr Utility	Property	3,123,053,751					**************************************	'
H Taxal I Plus U J Plus S K Plus S	able value of real estate fr Utility			3,143,828,975	3,171,946,422	2.904.162.480	2 016 330 468	0.000.4840.46	
I Plus U J Plus S K Plus S	Utility	om above	2,371,455,933			,,	2,710,330,400	2,928,254,942	2,933,240,710
I Plus U J Plus S K Plus S	Utility	om above	2,371,455,933						
J Plus S K Plus S				2,407,525,448	2,453,183,192	2,162,856,511	2,162,193,523	2,156,333,775	2,157,437,509
K Plus S	Supplement		46,902,741	51,387,144	51,387,144	56,051,400	62,780,358	63,758,978	63,000,000
			5,430,169	7,708,642	8,447,602				-
Y Plue S	Supplement		5,666,104	5,396,830	8,207,391	8,921,245	913,116	2,006,768	5,000,000
	Supplement		653,590	3,916,998	240,800	1,057,035	4,472,563	3,416,500	
M Plus S	Supplement			1,412,800				-	-
N Net T	Taxable Real Estate Val	lue	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-	H+(I through M)								
	ginal Taxable Plus supplen		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
	d Use Deferral/Original M		14.18%	13.32%	12.57%	13.69%	13.93%	13.89%	- 13.819
Perce	centage change in original	taxable plus suj	pplements	1.79%	1.82%	-12.03%	-0.24%	-0.27%	0.039
Real estate a	assessment step 2.								
Current Taxe	es on Real Prop - Public S	vc Corp assess	ment step 1: CY 2005	assessment applied	I to FY 06, CY 2006 as	ssessment applied to	FY 07, etc.		
* Change in m	methodology for FY 07. Figs	ure not broken ou	ut for previous years.			:			
**Technically,	y, the market value of conse			ted properties is its use	value.				
	addtion of new high school								
**** Items in b	bold are estimates		į						

Clarke County, Virginia Personal Property Tax Calculation

	2012		201	2
Total Personal Property Values	138,028,649	Personal Property	Low	High
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	5,999,015	6,106,672
Rate	0.04496	less allowance for delinquencies	2.0%	1.1%
Personal Property Levy	6,205,768		(117,581)	(64,731)
Rescue Vehicle Levy	8,562			
Total Levy	6,214,330	Estimated taxes FY 13	5,881,434	6,041,942
-		Estimated FY 13 Personal Property Tax Revenue		5,961,688
CY 11 Rate was	0.04690		_	
		FY 09 Actual (Target for budget - CY 13 estimated at this)		5,508,565
Rate increase/(decrease)	(0.00194)		-	
		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

	1	Calendar Year						
		2007	2008	2009	2010	2011	2012	2013
		Actual	Actual	Actual	Actual	Actual	Actual	Estimate
	5	2,578,573	117,185	2,265,914	98319.82942	394546.4819		
	amen	2,913,155	1,489,941	326,499	100,051	95,595		1
	Supplements	8,949,478	8,035,942	5,117,462	2,946,843	2,653,336		
Vehicles, Business/Farm	·	2,703,144	1,452,853	2,712,333	494,248	9,048,507	12,324,041	12,324,041
	Original Assessment	130,178,978	142,537,640	112,800,445	118,353,844	122,285,834	125,704,608	129,114,069
	Total	147,323,327	153,633,561	123,202,540	121,894,985	133,987,677	138,028,649	141,438,110
	Supplements	10,000	26,950	54,000	1,200	,	5,833	
Mobile Homes	Original	, , , , , , , , , , , , , , , , , , ,	· I	-	-		-	
	Assessment	194,325	168,102	177,143	<u>171,994</u>	168,615	188,500	223,975
	Total	204,325	195,052	231,143	173,194	168,615	194,333	223,975
Machinery & Tools	Supplements	6,550 87,617 25,536	9,788 4,325	2,928 4,140 300 149,826	17,700 26,884	10,581 56,126	21,491	
	Original		·	ŕ		·		1.5.505.05.6
	Assessment	24,158,605	23,633,054	21,678,422	19,082,892	17,424,036	<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	7,288 29,613 9,525	- 38,250	6,700 34,786 1,310	28,167 31,843		11,950	
	Original Assessment	538,246	786,079	408,176	343,264	458,503	368,900	382,390
-	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

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

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

	Year-toDate Year-toDate		Variance		
	December 31, 2011	December 31, 2012	\$	as a %	
		, , , , , , , , , , , , , , , , , , , ,	*		
Current Taxes on Real Property	6,213,658	6,522,327	308,670	4.97%	
Delingent 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%	
Delingent 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	<u>.</u>	· -	-	-	
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	,	20,200	-	7.1570	
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%	
	000	, , , , , , , , , , , , , , , , , , , ,	104	17,5470	

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

	Year-toDate	Year-toDate	Variance	
•	December 31, 2011	December 31, 2012	\$	as a %
O. A. LAL.	•			
Central Alarm	878	1,585	- 707	80.58%
Jail Processing Fee	8/8			80.3676
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	14.448	-	- (470)	0.070/
Wireless E-911 Grant	16,667	16,188	(478)	-2.87%
Humane Foundation Contribution	-	-	4.000	-
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	(5,201)	10,010	23,130	,.,.,,
Emergency Services Grants	2,441	-	(2,441)	-100.00%
Litter Control	6,000	7,216	1,216	20.27%
Other Categorical Aid	-	7,210	1,210	
Distribution of Fire Programs	47,976	3,498	(44,478)	-92.71%
Virginia Commission for the Arts	5,000	<i>5</i> ,4 <i>5</i> 0	(5,000)	-100.00%
	5,000	-	(2,000)	-100,0070
Gypsy Moth Control		0.401	0.701	-100.00%
Division of Historic Landmarks		8,781	8,781	-100.00%

Prepared by Annette Gilley 2/1/2013 9:38 AM

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

	Year-toDate	Year-toDate	Variance	
	December 31, 2011	December 31, 2012	\$	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%
.	11,436,336	12,004,998	568,662	4.74%
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	2,693,478	2,845,641	152,163	5.65%