

AGENDA
FY 13 Budget Process
Board Worksession
March 15, 2012
5:00 pm JGC

1. March 12 Finance Committee Changes (pg. 1).
2. Net Tax Funding @ +1.5 Cent Real Estate Tax Increase (pg. 2).
3. Proposed Budget Document @ +1.5 Cent Real Estate Tax Increase (pg. 3).
4. Net Tax Funding @ +2.0 Cent Real Estate Tax Increase (pg. 8).
5. Proposed Budget Document @ +2.0 Cent Real Estate Tax Increase (pg. 9).
6. FY 13 Real Property Assessment Estimate (pg. 14).

March 12 Finance Committee Changes
FY 13 Budget Process
Source: Joint Administrative Services

03/13/12

<u>DESCRIPTION</u>		<u>AMOUNT</u>	<u>NOTES</u>
<u>BEFORE RE TAX RATE INCREASE</u>			
General Fund Revenue	Mobile Home	33	
	Machinery and Tools	37,273	
	Real Estate (excluding rate change)	5,540	
School Operating Fund	General Reduction	-150,000	
General Government Capital	Software Integration (ERP)	-325,000	
School Capital	Software Integration (ERP)	-325,000	
General Fund Balance	Software Integration (ERP)	650,000	
	TOTAL (change to deficit net of pay-as-you-go)	-107,154	
<u>AFTER 1.5 CENT RE TAX RATE INCREASE</u>			
	RE TAX	-321,972	
	TOTAL (change to deficit net of pay-as-you-go)	-429,126	
<u>AFTER 2 CENT RE TAX RATE INCREASE</u>			
	RE TAX	-429,296	
	TOTAL (change to deficit net of pay-as-you-go)	-536,450	

Net Tax Funding
1.5 Cent Increase

FUND	FY 2012 Budget	Variance	Percent Variance	FY 2013 Proposed
EXPENDITURE				
General Fund	8,056,246	229,319	2.8%	8,285,565
Social Services	1,351,949	73,910	5.5%	1,425,859
School Operating Fund	19,048,085	1,376,474	7.2%	20,424,559
School Food Service Fund	780,232	(25,980)	-3.3%	754,252
CSA Fund	1,022,594	(261,594)	-25.6%	761,000
Conservation Easement	150,000	-	0.0%	150,000
Government Capital Projects	1,725,525	(1,169,215)	-67.8%	556,310
School Capital Projects	844,918	(340,718)	-40.3%	504,200
Government Debt Service	374,129	15,071	4.0%	389,200
School Debt Service Fund	4,122,196	(87,317)	-2.1%	4,034,879
Joint Services Fund	510,810	28,339	5.5%	539,149
Unemployment Comp Fund	25,000	-	0.0%	25,000
Total	38,011,684	(161,711)	-0.4%	37,849,973
CATEGORICAL REVENUE				
General Fund	2,441,919	(10,155)	-0.4%	2,431,764
Social Services	935,333	19,928	2.1%	955,261
School Operating	8,966,628	591,150	6.6%	9,557,778
School Food Service Fund	780,232	(25,980)	-3.3%	754,252
CSA Fund	471,297	(120,297)	-25.5%	351,000
Conservation Easement	-	-	0.0%	-
Government Capital Projects	535,860	(418,836)	-78.2%	117,024
School Capital Projects	154,000	52,510	34.1%	206,510
Government Debt Service	-	-	0.0%	-
School Debt Service	147,673	(10,927)	-7.4%	136,746
Joint Services Fund	-	3,000	0.0%	3,000
Unemployment Comp Fund	-	-	0.0%	-
Total	14,432,942	80,393	0.6%	14,513,335
NON-CATEGORICAL REVENUE REQUIRED				
General Fund	5,614,327	239,474	4.3%	5,853,801
Social Services	416,616	53,982	13.0%	470,598
School Operating Fund	10,081,457	785,324	7.8%	10,866,781
School Food Service Fund	-	-	0.0%	-
CSA Fund	551,297	(141,297)	-25.6%	410,000
Conservation Easement	150,000	-	0.0%	150,000
Government Capital Projects	1,189,665	(750,379)	-63.1%	439,286
School Capital Projects	690,918	(393,228)	-56.9%	297,690
Government Debt Service	374,129	15,071	4.0%	389,200
School Debt Service	3,974,523	(76,390)	-1.9%	3,898,133
Joint Services Fund	510,810	25,339	5.0%	536,149
Unemployment Comp Fund	25,000	-	0.0%	25,000
Total	23,578,742	(242,104)	-1.0%	23,336,638
BUDGET BALANCING				
GF Estimated Non-categorical revenue	22,208,822	384,145	1.7%	22,592,967
Surplus/(Deficit)	(1,369,921)	615,612	-44.9%	(754,309)
Pay-as-you-go	1,150,234	(950,234)	-82.6%	200,000
Surplus/(Deficit) Net of pay-as-you-go	(219,687)	(334,622)	152.3%	(554,309)

Pay-as-you-go Elements	
Conservation Easement	150,000
Sheriff's Communications Study	50,000
	<u>200,000</u>

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
1.5 CENT INCREASE

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
EXPENDITURE						
Board of Supervisors	64,272	54,193	58,424	58,424	57,676	(748)
County Administrator	260,019	248,545	254,954	277,387	291,089	36,135
Legal Services	68,611	62,671	71,872	71,872	73,498	1,626
Commissioner of Revenue	244,462	228,243	198,221	198,221	201,421	3,200
Assessor	65,322	63,492	64,782	64,782	3,500	(61,282)
Treasurer	282,392	257,863	272,935	272,935	242,849	(30,086)
Information Technology	259,243	250,011	256,980	256,980	270,126	13,146
Electoral Board	33,172	25,588	34,242	34,242	34,172	(70)
General Registrar	65,493	58,112	66,067	66,067	67,295	1,228
Circuit Court	12,180	10,169	12,180	12,180	12,180	-
General District Court	4,821	4,516	5,064	5,064	5,064	-
Magistrate	1,000	779	1,000	1,000	1,000	-
J&D Court	4,650	1,672	4,571	4,571	4,771	200
Clerk of the Circuit Court	90,720	80,171	89,263	89,263	94,305	5,042
Victim/Witness Coordinator	39,307	44,683	40,867	40,867	39,534	(1,333)
Division of Court Services	2,000	160	3,178	3,178	1,000	(2,178)
Blue Ridge Legal Services	2,000	2,000	2,000	2,000	2,000	-
Regional Court Services	-	-	-	-	3,759	3,759
Commonwealth Attorney	239,529	236,034	239,986	239,986	254,530	14,544
Commonwealth Attorney Grants	30,420	26,662	30,755	33,005	41,040	10,285
Sheriff	1,456,895	1,434,766	1,472,672	1,472,672	1,578,803	106,131
Sheriff's Grants	109,283	88,847	87,964	87,964	82,851	(5,113)
Communications	392,921	378,923	398,390	404,928	401,791	3,401
Communications Grants	39,202	-	11,600	11,600	39,284	27,684
Criminal Justice Training Center	15,500	15,893	15,500	15,500	16,000	500
Drug Task Force	10,500	9,066	10,500	10,500	9,500	(1,000)
Emergency Medical Services	369,471	357,468	368,806	368,806	370,113	1,307
Volunteer Fire Companies	40,905	8,619	40,905	40,905	40,905	-
Blue Ridge Volunteer Fire Company	50,000	50,000	53,000	53,000	51,600	(1,400)
Boyce Volunteer Fire Company	50,000	50,000	53,000	53,000	52,500	(500)
Ender's Volunteer Fire Company	75,000	75,000	79,500	79,500	78,500	(1,000)
Shenandah Farms Volunteer Fire Company	50,000	37,500	53,000	53,000	51,200	(1,800)
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	4,929	4,929	-
Forestry Service	2,231	2,231	2,231	2,231	2,231	-
Regional Jail	427,776	427,776	376,287	376,287	440,991	64,704
Juvenile Detention Service	25,884	25,693	31,192	31,192	51,634	20,442
Probation Office	900	772	925	925	925	-
Building Inspections	135,526	130,627	133,871	133,871	140,375	6,704
Animal Control	88,794	76,332	89,746	89,746	90,827	1,081
Medical Examiner & Indigent Burial	150	160	150	150	2,000	1,850
Refuse Disposal	156,000	123,015	150,000	150,000	168,000	18,000
Litter Control	5,429	5,412	5,429	5,429	5,399	(30)
Sanitation	19,000	27,301	34,000	34,000	61,000	27,000
Maintenance/Buildings & Grounds	823,909	711,158	775,849	775,849	772,122	(3,727)
Local Health Department	199,000	199,000	199,000	199,000	199,000	-
Our Health	6,500	6,500	6,500	6,500	6,500	-
Northwestern Community Services	82,000	82,000	82,000	82,000	82,000	-
Concern Hotline	1,000	1,000	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,000	1,000	1,000	-
Shenandoah Area Agency on Aging	35,000	35,000	35,000	35,000	40,000	5,000
Loudoun Transit Service	17,639	17,639	17,639	17,639	17,639	-
Laurel Center	2,000	2,000	2,000	2,000	2,000	-
Access Independence (serves the disabled)	1,000	1,000	1,000	1,000	1,000	-
Lord Fairfax Community College	15,043	15,043	15,043	15,043	14,355	(688)
Parks Administration	334,529	329,609	338,080	338,080	359,913	21,833
Recreation Center	101,710	92,829	101,994	101,994	105,373	3,379
Swimming Pool	85,712	70,749	88,679	88,679	89,879	1,200
Concession Stand	20,177	15,776	21,237	21,237	21,237	-
Parks Programs	245,834	199,055	245,846	245,846	256,989	11,143
Josephine School Community Museum	-	-	-	-	7,290	7,290
Virginia Commission for Arts	4,000	10,000	10,000	10,000	10,000	-
Regional Library	182,119	182,119	182,119	182,119	182,119	-
Planning Administration	415,753	392,691	425,551	425,551	422,723	(2,828)
Help With Housing	7,200	7,200	7,200	7,200	7,200	-
Board of Zoning Appeals	3,620	3,950	3,620	3,620	3,620	-
Office of Economic Development	41,439	42,808	42,598	43,598	46,026	3,428
Berryville Development Authority	11,800	1,280	11,800	11,800	11,800	-
Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-
Blandy Experimental Farm	4,000	4,000	4,000	4,000	4,000	-
Planning Commission	27,467	18,175	26,390	26,390	23,388	(3,002)

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
1.5 CENT INCREASE

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
Board of Septic Appeals	2,739	27	2,739	2,739	2,739	-
Historic Preservation Commission	7,500	15,473	42,500	42,500	12,000	(30,500)
NSV Regional Planning District Commission	10,692	10,935	10,310	10,310	14,217	3,907
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Friends of the Shenandoah	4,000	4,000	4,000	4,000	4,000	-
Water Quality Management	-	-	-	-	37,544	37,544
Lord Fairfax Soil & Water Conservation	9,500	9,500	9,500	9,500	9,500	-
Biosolids Application	16,041	18,724	19,001	19,001	19,101	100
Cooperative Extension	47,345	40,314	47,113	47,113	27,680	(19,189)
Northern Virginia 4-H Center	3,000	3,000	3,000	3,000	3,000	-
Non-Departmental Legal/Prof. Contingency	80,000	-	85,000	121,867	18,000	(67,000)
Social Services	1,397,588	1,376,264	1,351,949	1,359,638	1,425,859	73,910
School Operations	18,931,781	18,984,359	19,048,085	19,048,085	20,424,559	1,376,474
School Food Service	759,952	860,912	780,232	780,232	754,252	(25,980)
Comprehensive Services Act	1,100,583	836,889	1,022,594	1,022,594	761,000	(261,594)
Parks Programs	-	-	-	-	-	-
Gang Task Force Fund	-	113,152	-	-	-	-
Public Safety Fund	-	12,436	-	-	-	-
Conservation Easement	480,000	235,323	150,000	150,000	150,000	-
General Capital Improvements	390,491	1,112,788	1,725,525	1,725,525	556,310	(1,169,215)
School Capital Improvements	690,400	15,464,386	844,918	897,428	504,200	(340,718)
General Debt Service	364,701	364,700	374,129	374,129	389,200	15,071
School Debt Service	3,636,438	3,722,518	4,122,196	4,122,196	4,034,879	(87,317)
Joint Administrative Services	510,810	510,146	510,810	510,810	539,149	28,339
Unemployment Compensation	15,000	16,648	25,000	25,000	25,000	-
TOTAL EXPENDITURE	36,430,921	51,146,967	38,011,684	38,121,538	37,849,973	(161,711)
<i>Local Funds for Schools</i>	<i>13,943,516</i>	<i>39,032,176</i>	<i>14,746,898</i>	<i>14,799,408</i>	<i>15,115,114</i>	<i>368,216</i>
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	13,395,543	13,174,996	13,307,377	13,307,377	13,630,189	322,812
Delinquent Real Estate Taxes	74,876	20,696	143,997	143,997	108,612	(35,385)
Land Redemptions	-	-	-	-	-	-
Proceeds from Delinquent Land Sale	-	-	-	-	-	-
Public Service Corporation Real Estate	288,879	347,519	356,500	356,500	385,873	29,373
Delinquent Taxes on Public Service Corp	-	-	-	-	-	-
Current Personal Property Taxes	2,963,642	3,204,955	2,974,592	2,974,592	3,024,723	50,131
Delinquent Personal Property Taxes	109,854	123,965	100,000	100,000	100,000	-
Mobile Home Taxes	963	22	1,049	1,049	1,238	189
Machinery and Tools Taxes	207,611	225,842	198,670	198,670	172,173	(26,497)
Delinquent Taxes on Machinery & Tools	-	-	-	-	-	-
Penalties (All Property Taxes)	98,425	147,272	113,802	113,802	122,849	9,047
Interest (All Property Taxes)	61,370	89,461	88,268	88,268	89,461	1,193
Administrative Costs Delinq	3,810	11,541	8,930	8,930	11,541	2,611
DMV Stop Fee	440	(100)	440	440	-	(440)
Sales and Use Taxes	752,668	684,426	752,000	752,000	810,000	58,000
Consumer's Utility Taxes	376,348	372,706	376,348	376,348	376,348	-
Consumption Tax	34,779	32,039	36,991	36,991	36,991	-
Communications Tax	416,393	416,632	449,600	449,600	416,632	(32,968)
Business License Tax	24,000	24,420	24,000	24,000	24,000	-
Franchise License Tax	-	14,940	5,000	5,000	13,854	8,854
Utility License Tax	-	-	-	-	-	-
Motor Vehicle Licenses	277,730	303,336	290,851	290,851	303,336	12,485
Motor Vehicle License Penalty	310	-	125	125	-	(125)
Recordation Taxes	150,000	187,307	156,608	156,608	175,000	18,392
Taxes on Wills	6,265	19,032	7,777	7,777	15,000	7,223
Transient Occupancy Tax	15,226	15,759	16,058	16,058	18,000	1,942
Animal Licenses	11,848	10,327	10,463	10,463	10,328	(135)
Animal Shelter Fees - Dogs & Cats	5,576	6,902	6,909	6,909	6,909	-
Spay & Neuter Fund Distribution	105	160	90	90	161	71
Dangerous Dog Registration	-	-	-	-	-	-
Land Use Application Fees Penalty	6,000	3,300	3,000	3,000	3,300	300
Land Use Application Fees	26,250	24,575	500	500	100	(400)
Transfer Fees	601	433	601	601	476	(125)
Zoning and Subdivision Permits	65,600	77,665	45,000	45,000	77,666	32,666
Building Permits	92,000	192,572	92,000	92,000	92,000	-
Road Sign Fees	90	-	100	100	90	(10)
New Dwelling Address Fee	990	1,300	1,000	1,000	1,300	300
Mapping Fee	900	500	1,000	1,000	900	(100)

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
1.5 CENT INCREASE

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
Sign Permits and Inspection Fees	772	2,640	1,000	1,000	1,493	493
Rain Barrel Sales	4,000	360	2,250	2,250	360	(1,890)
Weapons Permits	4,463	3,591	5,000	5,000	4,500	(500)
Other permits, fees, and licenses	1,075	2,900	2,988	2,988	2,988	-
Court Fines and Forfeitures	240,000	381,509	290,000	290,000	283,000	(7,000)
DNA Fees - Blood Test	203	252	-	-	200	200
Courthouse Security Fees	45,000	69,634	55,000	55,000	55,000	-
Local Jury Fees	-	-	-	-	-	-
Interest on Bank Deposits	132,379	70,169	81,048	81,048	68,242	(12,806)
Rental of Property	74,908	68,897	51,772	51,772	51,772	-
Excess Fees of Clerks	-	-	500	500	500	-
Sheriff's Fees	797	796	800	800	797	(3)
Commonwealth's Attorney Fees	573	623	573	573	1,000	427
Court Appointed Attorney	160	656	273	273	657	384
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Jail Processing Fee	1,348	1,621	1,200	1,200	1,500	300
Jail Time Nonconsecutive	-	-	-	-	-	-
Revenue from Shared Costs - Berryville	30,000	62,300	59,282	59,282	60,739	1,457
Revenue from Shared Costs - IDA	-	-	-	-	-	-
Wireless E-911	39,203	47,178	11,600	11,600	39,285	27,685
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	-
Recycling Rebate	57,000	93,112	92,075	92,075	39,000	(53,075)
Recreation Center Fees	37,859	30,268	35,250	35,250	33,100	(2,150)
Swimming Pool Fees	93,412	93,100	91,000	91,000	91,000	-
Concession Stand Revenue	21,985	19,495	20,000	20,000	19,500	(500)
Parks Programs Fees	231,440	233,741	231,440	231,440	248,000	16,560
Sale of Maps, Surveys, etc.	-	-	-	-	10	10
Sale of Publications	40	25	100	100	25	(75)
Zoning Research Fee	60	-	100	100	75	(25)
Engineer's Fees	14,377	9,699	7,000	7,000	9,699	2,699
Biosolids Application Fees	16,041	19,947	19,000	19,000	17,751	(1,249)
Gas Tax & Other Refunds	30,008	26,233	8,318	8,318	8,318	-
Gifts & Donations in Lieu of Taxes	2,500	2,500	3,000	3,000	3,000	-
Donations	-	7,019	-	-	-	-
Sale of Salvage & Surplus Property	1,000	249	272	272	272	-
Revenue from Sale of Industrial Park	-	-	-	-	-	-
Sale of Vehicles	2,140	4,505	3,055	3,055	3,055	-
Insurance Adjustments	3,632	15,752	5,057	5,057	7,876	2,819
Miscellaneous Revenue	9,867	1,635	9,466	9,466	8,469	(997)
Loan Repayment	3,494	3,494	3,495	3,495	3,495	-
Insurance Recovery	12,899	22,732	12,327	12,327	13,754	1,427
Transfer from Animal Control Fund	-	3,433	-	-	-	-
Welfare	-	-	-	-	-	-
Comprehensive Services Act	-	-	-	-	-	-
School Operations	289,997	-	348,930	348,930	292,898	(56,032)
School Food Service	553,509	-	560,832	560,832	555,648	(5,184)
Public Safety Fund	-	-	-	-	-	-
Conservation Easement	-	-	-	-	-	-
General Capital Projects	-	-	535,860	535,860	117,024	(418,836)
School Capital Projects Proffers	-	-	-	-	-	-
School Capital Projects	-	-	-	-	-	-
Parks Construction Fund	-	-	-	-	-	-
General Debt Service	-	-	-	-	-	-
School Debt Service	218,070	-	17,325	17,325	6,397	(10,928)
Joint Administrative Services	-	-	-	-	3,000	3,000
Trigon Demutualization Funds	-	-	34,534	34,534	34,534	-
TOTAL LOCAL REVENUE	21,670,303	21,061,565	22,198,368	22,198,368	22,143,983	(54,385)
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	19,381	20,809	19,426	19,426	19,426	-
Mobile Home Titling Tax	1,641	-	45	45	-	(45)
Tax on Deeds (Grantor's Tax)	110,198	66,420	110,198	110,198	66,421	(43,777)
Other Non-Categorical Aid	-	-	-	-	-	-
Quarterly Rental Tax	2,464	2,069	2,464	2,464	2,305	(159)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Commonwealth's Attorney	182,480	174,708	175,237	175,237	175,734	497
Sheriff	712,006	689,836	679,680	679,680	685,492	5,812
Commissioner of Revenue	81,121	77,359	77,830	77,830	71,014	(6,816)
Treasurer	84,226	81,020	79,095	79,095	80,236	1,141
Medical Examiner	-	-	-	-	-	-
Registrar	36,280	36,291	30,414	30,414	36,362	5,948

**FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
1.5 CENT INCREASE**

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
Clerk of the Circuit Court	11,606	4,566	9,657	9,657	9,375	(282)
DMV CPSF Grant	2,277	-	-	-	-	-
DMV 402 Grant	15,000	8,161	7,677	7,677	11,675	3,998
Emergency Services Grants	-	4,519	3,314	3,314	3,314	-
Litter Control	5,429	5,910	5,429	5,429	5,399	(30)
Other Categorical Aid	9,250	4,081	7,810	7,810	2,041	(5,769)
Fire Programs Fund	40,905	16,422	40,905	40,905	36,901	(4,004)
Virginia Commission for the Arts	2,000	5,000	5,000	5,000	5,000	-
Gypsy Moth Control	-	-	-	-	-	-
Division of Historic Landmarks	-	-	24,500	24,500	-	(24,500)
Welfare	989,200	-	935,333	935,333	955,261	19,928
School Operations	7,817,233	-	7,560,316	7,560,316	8,583,909	1,023,593
School Food Service	9,443	-	9,400	9,400	8,787	(613)
Comprehensive Services Act	453,945	-	471,297	471,297	351,000	(120,297)
Public Safety Fund	-	-	-	-	-	-
DCJS Terrorism Prevention Grant	-	-	-	-	-	-
Conservation Easement	-	-	-	-	-	-
General Capital Projects	-	-	-	-	-	-
School Capital Projects	154,000	-	154,000	154,000	154,000	-
School Debt Service	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE	13,223,927	3,681,013	12,892,869	12,892,869	13,747,494	854,625
FEDERAL REVENUE						
Payment in Lieu of Taxes	8,337	5,599	5,554	5,554	5,554	-
Crime Victims Assistance	30,784	48,268	30,784	30,784	39,024	8,240
Multi Agency Federal Task Force	65,000	63,861	65,000	65,000	65,000	-
DOJ Vest Grant	-	-	-	-	-	-
DOJ Local Law Enforcement Block Grant	4,114	2,915	4,500	4,500	-	(4,500)
SCAAP Grant	7,149	5,416	5,416	5,416	2,535	(2,881)
ARRA Byrne Justice Assistance Grant	23,338	13,429	10,789	10,789	5,423	(5,366)
Conservation Easement	320,000	-	-	-	-	-
V-Stop	29,570	25,926	30,754	33,004	33,004	2,250
Public Assistance and Welfare Admin	-	-	-	-	-	-
Public Safety Fund	-	-	-	-	-	-
School Operations	835,803	-	1,057,382	1,057,382	680,971	(376,411)
School Food Service	197,000	-	210,000	210,000	189,817	(20,183)
General Capital Projects	-	-	-	-	-	-
School Capital Projects	-	-	-	52,510	52,510	52,510
School Debt Service	-	-	130,348	130,348	130,349	1
TOTAL FEDERAL REVENUE	1,521,095	165,414	1,550,527	1,605,287	1,204,187	(346,340)
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	36,430,921	51,146,967	38,011,684	38,121,538	37,849,973	(161,711)
TOTAL REVENUE	36,415,325	24,907,992	36,641,764	36,696,524	37,095,664	453,900
SURPLUS (DEFICIT)	(15,596)	(26,238,975)	(1,369,920)	(1,425,014)	(754,309)	615,611
FROM FUND BALANCE	15,596	26,238,975	1,369,920	1,425,014	754,309	(615,611)
NET	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS
ADJUSTED SURPLUS (DEFICIT)
PAY-AS-YOU-GO
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO

(754,309)
200,000
(554,309)

**ALL TAX RATES ARE BASED ON EACH \$100
OF ASSESSED VALUATION**

	2012
1. Real Estate, including the real estate of public service corporations**	\$ 0.635
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles*	\$ 4.496
3. Tangible Machinery and tools	\$ 1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles*	\$ 2.248

** Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

* Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 is decreased from 59.7% to 56.3%

Clarke County, Virginia
Real Estate Tax Calculation
1.5 cent increase

	<u>2012</u>	<u>2013</u>		<u>2012</u>		<u>2013</u>
REVENUE RAISED BY ONE PENNY			Real Estate			
Taxable Real Estate Value	2,199,566,234	2,207,094,234	Estimated Levy			13,967,246
Add Utility Assessment	62,237,457	59,236,000	Estimated Abatements (50% of total levy)			(25,746)
Total Taxable Assessment	2,261,803,691	2,266,330,234	Estimated taxes CY 12			13,941,500
Rate	0.00635	0.00635				
Utility Levy	395,208	376,149				
General Levy	13,967,246	14,015,048				
Total Levy	14,362,453	14,391,197				
Value of penny (unadjusted)	226,180	226,633				
Penny adjusted for delinquency	220,879	221,321				
			Estimated Levy			14,015,048
			Estimated Abatements (50% of total levy)			(25,834)
			Estimated taxes CY13			13,989,214
			1/2 of levies, supplements and abatements	CY 12	6,970,750	
			1/2 of levies and abatements	CY 13	6,994,607	
					13,965,357	
			less allowance for delinquencies			2.4%
						(335,169)
			FY 13 revenue projection			<u><u>13,630,189</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.

Net Tax Funding
2 Cent Increase

FUND	FY 2012 Budget	Variance	Percent Variance	FY 2013 Proposed
EXPENDITURE				
General Fund	8,056,246	229,319	2.8%	8,285,565
Social Services	1,351,949	73,910	5.5%	1,425,859
School Operating Fund	19,048,085	1,376,474	7.2%	20,424,559
School Food Service Fund	780,232	(25,980)	-3.3%	754,252
CSA Fund	1,022,594	(261,594)	-25.6%	761,000
Conservation Easement	150,000	-	0.0%	150,000
Government Capital Projects	1,725,525	(1,169,215)	-67.8%	556,310
School Capital Projects	844,918	(340,718)	-40.3%	504,200
Government Debt Service	374,129	15,071	4.0%	389,200
School Debt Service Fund	4,122,196	(87,317)	-2.1%	4,034,879
Joint Services Fund	510,810	28,339	5.5%	539,149
Unemployment Comp Fund	25,000	-	0.0%	25,000
Total	38,011,684	(161,711)	-0.4%	37,849,973
CATEGORICAL REVENUE				
General Fund	2,441,919	(10,155)	-0.4%	2,431,764
Social Services	935,333	19,928	2.1%	955,261
School Operating	8,966,628	591,150	6.6%	9,557,778
School Food Service Fund	780,232	(25,980)	-3.3%	754,252
CSA Fund	471,297	(120,297)	-25.5%	351,000
Conservation Easement	-	-	0.0%	-
Government Capital Projects	535,860	(418,836)	-78.2%	117,024
School Capital Projects	154,000	52,510	34.1%	206,510
Government Debt Service	-	-	0.0%	-
School Debt Service	147,673	(10,927)	-7.4%	136,746
Joint Services Fund	-	3,000	0.0%	3,000
Unemployment Comp Fund	-	-	0.0%	-
Total	14,432,942	80,393	0.6%	14,513,335
NON-CATEGORICAL REVENUE REQUIRED				
General Fund	5,614,327	239,474	4.3%	5,853,801
Social Services	416,616	53,982	13.0%	470,598
School Operating Fund	10,081,457	785,324	7.8%	10,866,781
School Food Service Fund	-	-	0.0%	-
CSA Fund	551,297	(141,297)	-25.6%	410,000
Conservation Easement	150,000	-	0.0%	150,000
Government Capital Projects	1,189,665	(750,379)	-63.1%	439,286
School Capital Projects	690,918	(393,228)	-56.9%	297,690
Government Debt Service	374,129	15,071	4.0%	389,200
School Debt Service	3,974,523	(76,390)	-1.9%	3,898,133
Joint Services Fund	510,810	25,339	5.0%	536,149
Unemployment Comp Fund	25,000	-	0.0%	25,000
Total	23,578,742	(242,104)	-1.0%	23,336,638
BUDGET BALANCING				
GF Estimated Non-categorical revenue	22,208,822	491,469	2.2%	22,700,291
Surplus/(Deficit)	(1,369,921)	722,936	-52.8%	(646,985)
Pay-as-you-go	1,150,234	(950,234)	-82.6%	200,000
Surplus/(Deficit) Net of pay-as-you-go	(219,687)	(227,298)	103.5%	(446,985)

Pay-as-you-go Elements	
Conservation Easement	150,000
Sheriff's Communications Study	50,000
	<u>200,000</u>

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
2 CENT INCREASE

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
EXPENDITURE						
Board of Supervisors	64,272	54,193	58,424	58,424	57,676	(748)
County Administrator	260,019	248,545	254,954	277,387	291,089	36,135
Legal Services	68,611	62,671	71,872	71,872	73,498	1,626
Commissioner of Revenue	244,462	228,243	198,221	198,221	201,421	3,200
Assessor	65,322	63,492	64,782	64,782	3,500	(61,282)
Treasurer	282,392	257,863	272,935	272,935	242,849	(30,086)
Information Technology	259,243	250,011	256,980	256,980	270,126	13,146
Electoral Board	33,172	25,588	34,242	34,242	34,172	(70)
General Registrar	65,493	58,112	66,067	66,067	67,295	1,228
Circuit Court	12,180	10,169	12,180	12,180	12,180	-
General District Court	4,821	4,516	5,064	5,064	5,064	-
Magistrate	1,000	779	1,000	1,000	1,000	-
J&D Court	4,650	1,672	4,571	4,571	4,771	200
Clerk of the Circuit Court	90,720	80,171	89,263	89,263	94,305	5,042
Victim/Witness Coordinator	39,307	44,683	40,867	40,867	39,534	(1,333)
Division of Court Services	2,000	160	3,178	3,178	1,000	(2,178)
Blue Ridge Legal Services	2,000	2,000	2,000	2,000	2,000	-
Regional Court Services	-	-	-	-	3,759	3,759
Commonwealth Attorney	239,529	236,034	239,986	239,986	254,530	14,544
Commonwealth Attorney Grants	30,420	26,662	30,755	33,005	41,040	10,285
Sheriff	1,456,895	1,434,766	1,472,672	1,472,672	1,578,803	106,131
Sheriff's Grants	109,283	88,847	87,964	87,964	82,851	(5,113)
Communications	392,921	378,923	398,390	404,928	401,791	3,401
Communications Grants	39,202	-	11,600	11,600	39,284	27,684
Criminal Justice Training Center	15,500	15,893	15,500	15,500	16,000	500
Drug Task Force	10,500	9,066	10,500	10,500	9,500	(1,000)
Emergency Medical Services	369,471	357,468	368,806	368,806	370,113	1,307
Volunteer Fire Companies	40,905	8,619	40,905	40,905	40,905	-
Blue Ridge Volunteer Fire Company	50,000	50,000	53,000	53,000	51,600	(1,400)
Boyce Volunteer Fire Company	50,000	50,000	53,000	53,000	52,500	(500)
Enders Volunteer Fire Company	75,000	75,000	79,500	79,500	78,500	(1,000)
Shenandah Farms Volunteer Fire Company	50,000	37,500	53,000	53,000	51,200	(1,800)
Lord Fairfax Emergency Medical Services	4,929	4,929	4,929	4,929	4,929	-
Forestry Service	2,231	2,231	2,231	2,231	2,231	-
Regional Jail	427,776	427,776	376,287	376,287	440,991	64,704
Juvenile Detention Service	25,884	25,693	31,192	31,192	51,634	20,442
Probation Office	900	772	925	925	925	-
Building Inspections	135,526	130,627	133,871	133,871	140,575	6,704
Animal Control	88,794	76,332	89,746	89,746	90,827	1,081
Medical Examiner & Indigent Burial	150	160	150	150	2,000	1,850
Refuse Disposal	156,000	123,015	150,000	150,000	168,000	18,000
Litter Control	5,429	5,412	5,429	5,429	5,399	(30)
Sanitation	19,000	27,301	34,000	34,000	61,000	27,000
Maintenance/Buildings & Grounds	823,909	711,158	775,849	775,849	772,122	(3,727)
Local Health Department	199,000	199,000	199,000	199,000	199,000	-
Our Health	6,500	6,500	6,500	6,500	6,500	-
Northwestern Community Services	82,000	82,000	82,000	82,000	82,000	-
Concern Hotline	1,000	1,000	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,000	1,000	1,000	-
Shenandoah Area Agency on Aging	35,000	35,000	35,000	35,000	40,000	5,000
Loudoun Transit Service	17,639	17,639	17,639	17,639	17,639	-
Laurel Center	2,000	2,000	2,000	2,000	2,000	-
Access Independence (serves the disabled)	1,000	1,000	1,000	1,000	1,000	-
Lord Fairfax Community College	15,043	15,043	15,043	15,043	14,355	(688)
Parks Administration	334,529	329,609	338,080	338,080	359,913	21,833
Recreation Center	101,710	92,829	101,994	101,994	105,373	3,379
Swimming Pool	85,712	70,749	88,679	88,679	89,879	1,200
Concession Stand	20,177	15,776	21,237	21,237	21,237	-
Parks Programs	245,834	199,055	245,846	245,846	256,989	11,143
Josephine School Community Museum	-	-	-	-	7,290	7,290
Virginia Commission for Arts	4,000	10,000	10,000	10,000	10,000	-
Regional Library	182,119	182,119	182,119	182,119	182,119	-
Planning Administration	415,753	392,691	425,551	425,551	422,723	(2,828)
Help With Housing	7,200	7,200	7,200	7,200	7,200	-
Board of Zoning Appeals	3,620	3,950	3,620	3,620	3,620	-
Office of Economic Development	41,439	42,808	42,598	43,598	46,026	3,428
Berryville Development Authority	11,800	1,280	11,800	11,800	11,800	-
Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-
Blandy Experimental Farm	4,000	4,000	4,000	4,000	4,000	-
Planning Commission	27,467	18,175	26,390	26,390	23,388	(3,002)

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
2 CENT INCREASE

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
Board of Septic Appeals	2,739	27	2,739	2,739	2,739	-
Historic Preservation Commission	7,500	15,473	42,500	42,500	12,000	(30,500)
NSV Regional Planning District Commission	10,692	10,935	10,310	10,310	14,217	3,907
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Friends of the Shenandoah	4,000	4,000	4,000	4,000	4,000	-
Water Quality Management	-	-	-	-	37,544	37,544
Lord Fairfax Soil & Water Conservation	9,500	9,500	9,500	9,500	9,500	-
Biosolids Application	16,041	18,724	19,001	19,001	19,101	100
Cooperative Extension	47,345	40,314	47,113	27,680	27,924	(19,189)
Northern Virginia 4-H Center	3,000	3,000	3,000	3,000	3,000	-
Non-Departmental Legal/Prof. Contingency	80,000	-	85,000	121,867	18,000	(67,000)
Social Services	1,397,588	1,376,264	1,351,949	1,359,638	1,425,859	73,910
School Operations	18,931,781	18,984,359	19,048,085	19,048,085	20,424,559	1,376,474
School Food Service	759,952	860,912	780,232	780,232	754,252	(25,980)
Comprehensive Services Act	1,100,583	836,889	1,022,594	1,022,594	761,000	(261,594)
Parks Programs	-	-	-	-	-	-
Gang Task Force Fund	-	113,152	-	-	-	-
Public Safety Fund	-	12,436	-	-	-	-
Conservation Easement	480,000	235,323	150,000	150,000	150,000	-
General Capital Improvements	390,491	1,112,788	1,725,525	1,725,525	556,310	(1,169,215)
School Capital Improvements	690,400	15,464,386	844,918	897,428	504,200	(340,718)
General Debt Service	364,701	364,700	374,129	374,129	389,200	15,071
School Debt Service	3,636,438	3,722,518	4,122,196	4,122,196	4,034,879	(87,317)
Joint Administrative Services	510,810	510,146	510,810	510,810	559,149	28,339
Unemployment Compensation	15,000	16,648	25,000	25,000	25,000	-
TOTAL EXPENDITURE	36,430,921	51,146,967	38,011,684	38,121,538	37,849,973	(161,711)
<i>Local Funds for Schools</i>	<i>13,943,516</i>	<i>39,032,176</i>	<i>14,746,898</i>	<i>14,799,408</i>	<i>15,115,114</i>	<i>368,216</i>
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	13,395,543	13,174,996	13,307,377	13,307,377	13,737,513	430,136
Delinquent Real Estate Taxes	74,876	20,696	143,997	143,997	108,612	(35,385)
Land Redemptions	-	-	-	-	-	-
Proceeds from Delinquent Land Sale	-	-	-	-	-	-
Public Service Corporation Real Estate	288,879	347,519	356,500	356,500	385,873	29,373
Delinquent Taxes on Public Service Corp	-	-	-	-	-	-
Current Personal Property Taxes	2,963,642	3,204,955	2,974,592	2,974,592	3,024,723	50,131
Delinquent Personal Property Taxes	109,854	123,965	100,000	100,000	100,000	-
Mobile Home Taxes	963	22	1,049	1,049	1,238	189
Machinery and Tools Taxes	207,611	225,842	198,670	198,670	172,173	(26,497)
Delinquent Taxes on Machinery & Tools	-	-	-	-	-	-
Penalties (All Property Taxes)	98,425	147,272	113,802	113,802	122,849	9,047
Interest (All Property Taxes)	61,370	89,461	88,268	88,268	89,461	1,193
Administrative Costs Delinq	3,810	11,541	8,930	8,930	11,541	2,611
DMV Stop Fee	440	(100)	440	440	-	(440)
Sales and Use Taxes	752,668	684,426	752,000	752,000	810,000	58,000
Consumer's Utility Taxes	376,348	372,706	376,348	376,348	376,348	-
Consumption Tax	34,779	32,039	36,991	36,991	36,991	-
Communications Tax	416,393	416,632	449,600	449,600	416,632	(32,968)
Business License Tax	24,000	24,420	24,000	24,000	24,000	-
Franchise License Tax	-	14,940	5,000	5,000	13,854	8,854
Utility License Tax	-	-	-	-	-	-
Motor Vehicle Licenses	277,730	303,336	290,851	290,851	303,336	12,485
Motor Vehicle License Penalty	310	-	125	125	-	(125)
Recordation Taxes	150,000	187,307	156,608	156,608	175,000	18,392
Taxes on Wills	6,265	19,032	7,777	7,777	15,000	7,223
Transient Occupancy Tax	15,226	15,759	16,058	16,058	18,000	1,942
Animal Licenses	11,848	10,327	10,463	10,463	10,328	(135)
Animal Shelter Fees - Dogs & Cats	5,576	6,902	6,909	6,909	6,909	-
Spay & Neuter Fund Distribution	105	160	90	90	161	71
Dangerous Dog Registration	-	-	-	-	-	-
Land Use Application Fees Penalty	6,000	3,300	3,000	3,000	3,300	300
Land Use Application Fees	26,250	24,575	500	500	100	(400)
Transfer Fees	601	433	601	601	476	(125)
Zoning and Subdivision Permits	65,600	77,665	45,000	45,000	77,666	32,666
Building Permits	92,000	192,572	92,000	92,000	92,000	-
Road Sign Fees	90	-	100	100	90	(10)
New Dwelling Address Fee	990	1,300	1,000	1,000	1,300	300
Mapping Fee	900	500	1,000	1,000	900	(100)

FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
2 CENT INCREASE

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
Sign Permits and Inspection Fees	772	2,640	1,000	1,000	1,493	493
Rain Barrel Sales	4,000	360	2,250	2,250	360	(1,890)
Weapons Permits	4,463	3,591	5,000	5,000	4,500	(500)
Other permits, fees, and licenses	1,075	2,900	2,988	2,988	2,988	-
Court Fines and Forfeitures	240,000	381,509	290,000	290,000	283,000	(7,000)
DNA Fees - Blood Test	203	252	-	-	200	200
Courthouse Security Fees	45,000	69,634	55,000	55,000	55,000	-
Local Jury Fees	-	-	-	-	-	-
Interest on Bank Deposits	132,379	70,169	81,048	81,048	68,242	(12,806)
Rental of Property	74,908	68,897	51,772	51,772	51,772	-
Excess Fees of Clerks	-	-	500	500	500	-
Sheriff's Fees	797	796	800	800	797	(3)
Commonwealth's Attorney Fees	573	623	573	573	1,000	427
Court Appointed Attorney	160	656	273	273	657	384
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Jail Processing Fee	1,348	1,621	1,200	1,200	1,500	300
Jail Time Nonconsecutive	-	-	-	-	-	-
Revenue from Shared Costs - Berryville	30,000	62,300	59,282	59,282	60,739	1,457
Revenue from Shared Costs - IDA	-	-	-	-	-	-
Wireless E-911	39,203	47,178	11,600	11,600	39,285	27,685
Humane Foundation Contribution	25,000	25,000	25,000	25,000	25,000	-
Recycling Rebate	57,000	93,112	92,075	92,075	39,000	(53,075)
Recreation Center Fees	37,859	30,268	35,250	35,250	33,100	(2,150)
Swimming Pool Fees	93,412	93,100	91,000	91,000	91,000	-
Concession Stand Revenue	21,985	19,495	20,000	20,000	19,500	(500)
Parks Programs Fees	231,440	233,741	231,440	231,440	248,000	16,560
Sale of Maps, Surveys, etc.	-	-	-	-	10	10
Sale of Publications	40	25	100	100	25	(75)
Zoning Research Fee	60	-	100	100	75	(25)
Engineer's Fees	14,377	9,699	7,000	7,000	9,699	2,699
Biosolids Application Fees	16,041	19,947	19,000	19,000	17,751	(1,249)
Gas Tax & Other Refunds	30,008	26,233	8,318	8,318	8,318	-
Gifts & Donations in Lieu of Taxes	2,500	2,500	3,000	3,000	3,000	-
Donations	-	7,019	-	-	-	-
Sale of Salvage & Surplus Property	1,000	249	272	272	272	-
Revenue from Sale of Industrial Park	-	-	-	-	-	-
Sale of Vehicles	2,140	4,505	3,055	3,055	3,055	-
Insurance Adjustments	3,632	15,752	5,057	5,057	7,876	2,819
Miscellaneous Revenue	9,867	1,635	9,466	9,466	8,469	(997)
Loan Repayment	3,494	3,494	3,495	3,495	3,495	-
Insurance Recovery	12,899	22,732	12,327	12,327	13,754	1,427
Transfer from Animal Control Fund	-	3,433	-	-	-	-
Welfare	-	-	-	-	-	-
Comprehensive Services Act	-	-	-	-	-	-
School Operations	289,997	-	348,930	348,930	292,898	(56,032)
School Food Service	553,509	-	560,832	560,832	555,648	(5,184)
Public Safety Fund	-	-	-	-	-	-
Conservation Easement	-	-	-	-	-	-
General Capital Projects	-	-	535,860	535,860	117,024	(418,836)
School Capital Projects Proffers	-	-	-	-	-	-
School Capital Projects	-	-	-	-	-	-
Parks Construction Fund	-	-	-	-	-	-
General Debt Service	-	-	-	-	-	-
School Debt Service	218,070	-	17,325	17,325	6,397	(10,928)
Joint Administrative Services	-	-	-	-	3,000	3,000
Trigen Demutualization Funds	-	-	34,534	34,534	34,534	-
TOTAL LOCAL REVENUE	21,670,303	21,061,565	22,198,368	22,198,368	22,251,307	52,939
REVENUE FROM THE COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	19,381	20,809	19,426	19,426	19,426	-
Mobile Home Tilling Tax	1,641	-	45	45	-	(45)
Tax on Deeds (Grantor's Tax)	110,198	66,420	110,198	110,198	66,421	(43,777)
Other Non-Categorical Aid	-	-	-	-	-	-
Quarterly Rental Tax	2,464	2,069	2,464	2,464	2,305	(159)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Commonwealth's Attorney	182,480	174,708	175,237	175,237	175,734	497
Sheriff	712,006	689,836	679,680	679,680	685,492	5,812
Commissioner of Revenue	81,121	77,359	77,830	77,830	71,014	(6,816)
Treasurer	84,226	81,020	79,095	79,095	80,236	1,141
Medical Examiner	-	-	-	-	-	-
Registrar	36,280	36,291	30,414	30,414	36,362	5,948

**FOR THE FISCAL YEAR
COMMENCING JULY 1, 2012 AND ENDING JUNE 30, 2013
2 CENT INCREASE**

	FY11 Original Budget	FY11 Audited Actual	FY12 Adopted Budget	01/31/12 FY12 Revised Budget	FY13 Proposed Budget	Variance 13 Proposed- 12 Adopted
Clerk of the Circuit Court	11,606	4,566	9,657	9,657	9,375	(282)
DMV CPSF Grant	2,277	-	-	-	-	-
DMV 402 Grant	15,000	8,161	7,677	7,677	11,675	3,998
Emergency Services Grants	-	4,519	3,314	3,314	3,314	-
Litter Control	5,429	5,910	5,429	5,429	5,399	(30)
Other Categorical Aid	9,250	4,081	7,810	7,810	2,041	(5,769)
Fire Programs Fund	40,905	16,422	40,905	40,905	36,901	(4,004)
Virginia Commission for the Arts	2,000	5,000	5,000	5,000	5,000	-
Gypsy Moth Control	-	-	-	-	-	-
Division of Historic Landmarks	-	-	24,500	24,500	-	(24,500)
Welfare	989,200	-	935,333	935,333	955,261	19,928
School Operations	7,817,233	-	7,560,316	7,560,316	8,583,909	1,023,593
School Food Service	9,443	-	9,400	9,400	8,787	(613)
Comprehensive Services Act	453,945	-	471,297	471,297	351,000	(120,297)
Public Safety Fund	-	-	-	-	-	-
DCJS Terrorism Prevention Grant	-	-	-	-	-	-
Conservation Easement	-	-	-	-	-	-
General Capital Projects	-	-	-	-	-	-
School Capital Projects	154,000	-	154,000	154,000	154,000	-
School Debt Service	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE	13,223,927	3,681,013	12,892,869	12,892,869	13,747,494	854,625
FEDERAL REVENUE						
Payment in Lieu of Taxes	8,337	5,599	5,554	5,554	5,554	-
Crime Victims Assistance	30,784	48,268	30,784	30,784	39,024	8,240
Multi Agency Federal Task Force	65,000	63,861	65,000	65,000	65,000	-
DOJ Vest Grant	-	-	-	-	-	-
DOJ Local Law Enforcement Block Grant	4,114	2,915	4,500	4,500	-	(4,500)
SCAAP Grant	7,149	5,416	5,416	5,416	2,535	(2,881)
ARRA Byrne Justice Assistance Grant	23,338	13,429	10,789	10,789	5,423	(5,366)
Conservation Easement	320,000	-	-	-	-	-
V-Stop	29,570	25,926	30,754	33,004	33,004	2,250
Public Assistance and Welfare Admin	-	-	-	-	-	-
Public Safety Fund	-	-	-	-	-	-
School Operations	835,803	-	1,057,382	1,057,382	680,971	(376,411)
School Food Service	197,000	-	210,000	210,000	189,817	(20,183)
General Capital Projects	-	-	-	-	-	-
School Capital Projects	-	-	-	52,510	52,510	52,510
School Debt Service	-	-	130,348	130,348	130,349	1
TOTAL FEDERAL REVENUE	1,521,095	165,414	1,550,527	1,605,287	1,204,187	(346,340)
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	36,430,921	51,146,967	38,011,684	38,121,538	37,849,973	(161,711)
TOTAL REVENUE	36,415,325	24,907,992	36,641,764	36,696,524	37,202,988	561,224
SURPLUS (DEFICIT)	(15,596)	(26,238,975)	(1,369,920)	(1,425,014)	(646,985)	722,935
FROM FUND BALANCE	15,596	26,238,975	1,369,920	1,425,014	646,985	(722,935)
NET	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS
ADJUSTED SURPLUS (DEFICIT)
PAY-AS-YOU-GO
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO

(646,985)
200,000
(446,985)

**ALL TAX RATES ARE BASED ON EACH \$100
OF ASSESSED VALUATION**

	2012
1. Real Estate, including the real estate of public service corporations**	\$ 0.640
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles*	\$ 4.496
3. Tangible Machinery and tools	\$ 1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles*	\$ 2.248

** Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

* Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 is decreased from 59.7% to 56.3%

Clarke County, Virginia
Real Estate Tax Calculation
2 cent increase

	<u>2012</u>	<u>2013</u>		<u>2012</u>
REVENUE RAISED BY ONE PENNY			Real Estate	
Taxable Real Estate Value	2,199,566,234	2,207,094,234	Estimated Levy	14,077,224
Add Utility Assessment	62,237,457	59,236,000	Estimated Abatements (50% of total levy)	(25,949)
Total Taxable Assessment	2,261,803,691	2,266,330,234	Estimated taxes CY 12	14,051,275
Rate	0.00640	0.00640		
Utility Levy	398,320	379,110		
General Levy	14,077,224	14,125,403		
Total Levy	14,475,544	14,504,513	2013	
Value of penny (unadjusted)	226,180	226,633		
Penny adjusted for delinquency	220,879	221,321	Estimated Levy	14,125,403
			Estimated Abatements (50% of total levy)	(26,037)
			Estimated taxes CY13	14,099,366
			1/2 of levies, supplements and abatements	CY 12 7,025,638
			1/2 of levies and abatements	CY 13 7,049,683
				14,075,321
			less allowance for delinquencies	2.4%
				(337,808)
			FY 13 revenue projection	<u><u>13,737,513</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 Actual	CY 2008 Actual	CY 2009 Actual	CY 2010 Actual	CY 2011 Actual	CY 2012 Projected	CY 2013 Projected
Tax rate	0.48	0.50	0.53	0.62	0.62	0.62	0.62
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	2,195,566,234	2,203,094,234
B Nontaxable/Exempt***	171,987,900	171,743,800	171,743,800	180,669,100	180,274,700	180,274,700	205,029,400
C Conservation Easement/Exempt*	105,989,143	113,206,043	114,684,243	120,600,000	127,599,960	130,600,200	132,864,682
D Land Use Deferral	442,745,192	418,828,284	398,809,787	397,474,093	406,324,221	406,324,221	408,300,000
E Tax Relief	30,202,083	32,000,000	33,000,000	42,262,776	39,657,364	55,976,996	55,976,996
F Historic Rehabilitated Properties*	673,500	525,400	525,400	300,000	280,700	280,700	280,700
G Original Market Value of All Property	3,123,033,751	3,143,828,975	3,171,946,422	2,904,162,480	2,916,330,468	2,969,023,051	3,005,546,012
H Taxable value of real estate from above	2,371,455,933	2,407,525,448	2,453,183,192	2,162,856,511	2,162,193,523	2,195,566,234	2,203,094,234
I Plus Utility	46,902,741	51,387,144	51,387,144	56,051,400	62,780,358	62,237,457	59,256,000
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	4,000,000	4,000,000
L Plus Supplement	653,590	3,916,998	240,800	1,057,035	4,472,563		
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	2,261,803,691	2,266,330,234
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	2,199,566,234	2,207,094,234
Land Use Deferral/Original Market Value	14.18%	13.32%	12.57%	13.69%	13.93%	13.69%	13.58%
Percentage change in original taxable plus supplements		1.79%	1.82%	-12.03%	-0.24%	1.48%	0.34%
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							