

PUBLIC HEARING NOTICE (PH 18-03)
CLARKE COUNTY PROPOSED BUDGET
FOR THE FISCAL YEAR COMMENCING JULY 1, 2018 AND ENDING JUNE 30, 2019

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 3, 2018 at 7:30 pm , or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, to consider the following matter:

This budget has been prepared on the basis of the estimates and requests submitted to the Board of Supervisors by the several officers and department heads of this County including the Clarke County Public Schools. Any citizen of the County shall have the right to attend said hearing and comment on the budget. Written copies of statements made at public hearings are requested but not required. Information relative to the complete budget is available for public inspection in the Office of the Clarke County Administrator during regular working hours, and at www.clarkecounty.gov.

This budget is prepared and published for informative and fiscal planning purposes only. The inclusion in the budget of any item does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item.

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|----------------------------|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|
| EXPENDITURE | | | | | | |
| Board of Supervisors | 60,176 | 56,051 | 57,265 | 57,265 | 58,459 | 1,194 |
| County Administrator | 306,335 | 308,924 | 313,136 | 371,960 | 378,976 | 65,840 |
| Legal Services | 35,000 | 44,860 | 35,000 | 35,000 | 35,000 | - |
| Commissioner of Revenue | 205,850 | 203,428 | 205,595 | 205,595 | 210,490 | 4,895 |
| Assessor | 3,500 | 3,500 | 3,500 | 3,500 | 4,500 | 1,000 |
| Equalization Board | - | 3,800 | - | - | - | - |
| Treasurer | 275,354 | 277,071 | 283,229 | 283,229 | 302,167 | 18,938 |
| Information Technology | 294,840 | 302,578 | 296,879 | 296,879 | 305,152 | 8,273 |
| Electoral Board | 40,980 | 37,571 | 44,003 | 44,003 | 44,503 | 500 |
| General Registrar | 73,970 | 77,424 | 78,482 | 78,482 | 82,638 | 4,156 |
| Circuit Court | 12,180 | 18,231 | 12,680 | 12,680 | 13,680 | 1,000 |
| General District Court | 4,420 | 4,549 | 4,420 | 4,420 | 4,320 | (100) |
| Magistrate | 200 | 17 | 100 | 100 | 40 | (60) |
| Juvenile & Domestic Court | 3,500 | 2,041 | 3,500 | 3,500 | 2,900 | (600) |
| Clerk of the Circuit Court | 252,874 | 245,478 | 254,374 | 254,374 | 264,897 | 10,523 |
| Victim/Witness Coordinator | 70,775 | 64,420 | 72,385 | 72,385 | 71,897 | (488) |
| Blue Ridge Legal Services | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - |
| Regional Court Services | 4,494 | 4,494 | 6,179 | 6,179 | 6,500 | 321 |
| Commonwealth Attorney | 357,499 | 357,564 | 362,747 | 365,239 | 377,070 | 14,323 |
| Sheriff | 2,271,033 | 2,266,384 | 2,311,661 | 2,341,250 | 2,427,880 | 116,219 |

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|------------------------------------|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|
| Criminal Justice Training Center | 19,593 | 21,157 | 20,000 | 20,000 | 19,593 | (407) |
| Drug Task Force | 12,500 | 10,608 | 12,500 | 12,500 | 12,500 | - |
| Fire and Rescue Services | 767,392 | 783,586 | 804,646 | 804,646 | 993,830 | 189,184 |
| Volunteer Fire Companies | 140,485 | 116,341 | 118,153 | 154,593 | 172,200 | 54,047 |
| Blue Ridge Volunteer Fire | 51,200 | 51,050 | 51,200 | 51,200 | 66,250 | 15,050 |
| Boyce Volunteer Fire | 51,900 | 51,400 | 51,600 | 51,600 | 66,700 | 15,100 |
| Enders Volunteer Fire | 77,200 | 77,450 | 77,800 | 77,800 | 93,300 | 15,500 |
| Lord Fairfax Emergency Medical | 5,422 | 5,422 | 6,282 | 6,282 | 6,262 | (20) |
| Forestry Service | 2,712 | 2,712 | 2,712 | 2,712 | 2,874 | 162 |
| Regional Jail | 512,000 | 489,071 | 551,259 | 551,259 | 547,984 | (3,275) |
| Juvenile Detention Service | 22,595 | 22,098 | 16,254 | 16,254 | 13,179 | (3,075) |
| Probation Office | 800 | 47 | 800 | 800 | 500 | (300) |
| Building Inspections | 172,409 | 183,254 | 211,515 | 211,515 | 203,704 | (7,811) |
| Animal Control | 117,557 | 114,212 | 118,496 | 118,496 | 112,695 | (5,801) |
| Medical Examiner & Indigent Burial | 1,000 | 160 | 500 | 500 | 200 | (300) |
| Refuse Disposal | 175,500 | 142,851 | 162,000 | 162,000 | 150,000 | (12,000) |
| Convenience Center | - | - | 50,000 | 50,000 | 100,000 | 50,000 |
| Litter Control | 5,310 | 3,835 | 5,310 | 5,310 | 5,310 | - |
| Sanitation | 240,750 | 238,398 | 240,750 | 240,750 | 242,000 | 1,250 |
| Buildings & Grounds | 873,187 | 784,033 | 853,854 | 853,854 | 880,222 | 26,368 |
| Local Health Department | 220,000 | 220,000 | 221,909 | 221,909 | 154,126 | (67,783) |
| Our Health | 5,000 | 5,000 | 6,500 | 6,500 | 6,500 | - |
| N Shen Valley Subst Abuse Coal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - |
| Northwestern Community Services | 88,000 | 88,000 | 90,000 | 90,000 | 92,000 | 2,000 |
| Concern Hotline | 750 | 750 | 750 | 750 | 750 | - |
| NW Works (Disabilities) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - |
| Shenandoah Area Agency on Aging | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - |
| Virginia Regional Transit | 19,302 | 19,302 | 19,302 | 19,302 | 19,302 | - |
| FISH (human services) | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - |
| Laurel Center (Women's Shelter) | 2,000 | 2,000 | 2,500 | 2,500 | 3,000 | 500 |
| Access Independence (Disabilities) | 750 | 750 | 1,000 | 1,000 | 1,000 | - |
| Tax Relief for the Elderly | - | 263,906 | 212,501 | 212,501 | 213,396 | 895 |
| Lord Fairfax Community College | 16,441 | 16,441 | 15,788 | 15,788 | 18,441 | 2,653 |
| Parks Administration | 407,878 | 385,303 | 440,606 | 440,606 | 449,034 | 8,428 |
| Recreation Center | 106,143 | 99,491 | 109,130 | 109,130 | 114,384 | 5,254 |
| Swimming Pool | 83,756 | 61,127 | 84,214 | 84,214 | 84,934 | 720 |
| Concession Stand | 15,301 | 15,157 | 15,330 | 15,330 | 16,130 | 800 |
| Parks Programs | 252,310 | 188,735 | 241,427 | 241,427 | 244,301 | 2,874 |

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|---|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|
| Barns of Rose Hill (arts) | 5,000 | 7,000 | 5,000 | 5,000 | 5,000 | - |
| Virginia Commission for Arts | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 | (1,000) |
| Regional Library | 206,513 | 206,513 | 223,757 | 223,757 | 232,000 | 8,243 |
| Planning Administration | 412,612 | 403,207 | 398,684 | 406,936 | 426,498 | 27,814 |
| Housing Services | 5,400 | - | 2,500 | 2,500 | 2,500 | - |
| Board of Zoning Appeals | 3,270 | 3,321 | 3,519 | 3,519 | 3,520 | 1 |
| Office of Economic Development | 80,000 | 49,599 | 61,575 | 61,575 | 64,100 | 2,525 |
| Berryville Development Authority | 2,000 | 475 | 2,300 | 2,300 | 900 | (1,400) |
| Small Business Development Center | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - |
| Berryville Main Street | - | - | 2,500 | 2,500 | 2,500 | - |
| Blandy Experimental Farm | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - |
| Planning Commission | 9,639 | 11,735 | 14,388 | 14,388 | 14,389 | 1 |
| Board of Septic Appeals | 1,016 | 749 | 1,565 | 1,565 | 1,566 | 1 |
| Historic Preservation Commission | 11,400 | 11,448 | 7,900 | 7,900 | 9,900 | 2,000 |
| NSV Regional Planning District Commission | 7,384 | 7,383 | 10,273 | 10,273 | 10,273 | - |
| Regional Airport | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | - |
| Friends of the Shenandoah | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - |
| Water Quality Management | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - |
| Soil & Water Conservation | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| Biosolids Application | 10,028 | 618 | 6,990 | 6,990 | 1,001 | (5,989) |
| Cooperative Extension | 42,202 | 45,086 | 43,712 | 43,712 | 50,443 | 6,731 |
| Northern Virginia 4-H Center | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | - |
| Non-Departmental Contingency | 70,000 | - | 112,000 | 50,684 | 138,000 | 26,000 |
| Social Services | 1,546,124 | 1,478,944 | 1,613,733 | 1,651,733 | 1,555,824 | (57,909) |
| School Operations | 22,137,428 | 21,487,287 | 22,535,741 | 22,535,741 | 23,270,676 | 734,935 |
| School Food Service Fund | 838,400 | 816,246 | 832,408 | 832,408 | 844,773 | 12,365 |
| Comprehensive Services Act | 1,097,426 | 756,714 | 478,689 | 478,689 | 269,499 | (209,190) |
| Public Safety Fund | - | 65,875 | - | - | - | - |
| Conservation Easement | 30,000 | 698,391 | 45,000 | 125,000 | 45,000 | - |
| Shenandoah Farms Sanitary District | 20,000 | 4,760 | - | - | - | - |
| General Capital Improvements | 955,162 | 1,045,734 | 947,589 | 2,407,812 | 597,000 | (350,589) |
| School Capital Improvements | 4,412,000 | 4,287,124 | 842,000 | 4,810,193 | 732,000 | (110,000) |
| General Debt Service | 251,700 | 251,700 | 251,700 | 251,700 | 251,700 | - |
| School Debt Service | 3,815,812 | 3,815,112 | 2,972,014 | 2,972,014 | 2,942,715 | (29,299) |
| Joint Administrative Services | 592,619 | 588,395 | 619,461 | 619,461 | 793,131 | 173,670 |
| Unemployment Compensation | 17,000 | 914 | 13,000 | 13,000 | 10,000 | (3,000) |
| TOTAL EXPENDITURE | 45,436,058 | 44,902,161 | 41,325,521 | 46,945,218 | 42,087,378 | 761,857 |
| <i>Local Funds for Schools</i> | <i>20,209,341</i> | <i>19,352,914</i> | <i>15,886,734</i> | <i>19,628,587</i> | <i>16,439,311</i> | <i>552,577</i> |

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|--|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|
| ESTIMATED REVENUE | | | | | | |
| LOCAL REVENUE | | | | | | |
| Current Real Estate Taxes | 14,500,000 | 14,092,010 | 14,693,827 | 14,693,827 | 14,890,175 | 196,348 |
| Delinquent Real Estate Taxes | 50,000 | 159,930 | 42,639 | 42,639 | 114,041 | 71,402 |
| Land Redemptions | - | 3,743 | - | - | - | - |
| Public Service Corporation Real Estate | 482,255 | 487,565 | 475,887 | 475,887 | 496,356 | 20,469 |
| Current Personal Property Taxes | 4,475,997 | 4,291,056 | 4,610,712 | 4,610,712 | 4,823,300 | 212,588 |
| Delinquent Personal Property Taxes | 64,192 | 162,002 | 15,430 | 15,430 | 105,966 | 90,536 |
| Mobile Home Taxes | 1,099 | 1,075 | 1,183 | 1,183 | 1,131 | (52) |
| Machinery and Tools Taxes | 164,962 | 176,461 | 220,167 | 220,167 | 166,593 | (53,574) |
| Penalties (All Property Taxes) | 134,147 | 150,214 | 134,147 | 134,147 | 140,576 | 6,429 |
| Interest (All Property Taxes) | 131,901 | 120,399 | 133,477 | 133,477 | 147,371 | 13,894 |
| Administrative Costs Delinq | 12,360 | 11,753 | 11,406 | 11,406 | 11,406 | (0) |
| DMV Stop Fee | 453 | 3,460 | 2,340 | 2,340 | 3,460 | 1,120 |
| Credit Card Fees | 8,327 | 11,916 | 11,364 | 11,364 | 11,916 | 552 |
| Sales and Use Taxes | 886,732 | 898,361 | 959,874 | 959,874 | 950,000 | (9,874) |
| Consumer's Utility Taxes | 364,567 | 346,094 | 340,856 | 340,856 | 346,094 | 5,238 |
| Consumption Tax | 34,318 | 32,433 | 35,165 | 35,165 | 34,516 | (649) |
| Business License Tax | 31,135 | 22,890 | 25,172 | 25,172 | 25,172 | - |
| Motor Vehicle Licenses | 301,285 | 325,439 | 301,924 | 301,924 | 325,439 | 23,515 |
| Recordation Taxes | 258,490 | 309,762 | 262,385 | 262,385 | 291,749 | 29,364 |
| Taxes on Wills | 4,184 | 6,124 | 4,053 | 4,053 | 6,775 | 2,722 |
| Transient Occupancy Tax | 32,711 | 28,005 | 23,564 | 23,564 | 23,564 | - |
| Animal Licenses | 11,930 | 6,471 | 8,440 | 8,440 | 8,440 | 0 |
| Animal Shelter Fees - Dogs & Cats | 7,910 | 8,068 | 8,525 | 8,525 | 8,525 | - |
| Dangerous Dog Registration | - | 265 | 200 | 200 | 200 | - |
| Land Use Application Fees Penalties | 3,400 | 7,700 | 3,450 | 3,450 | 3,450 | - |
| Land Use Application Fees | 24,575 | 25,450 | 400 | 400 | 300 | (100) |
| Transfer Fees | 444 | 545 | 461 | 461 | 485 | 24 |
| Zoning and Subdivision Permits | 67,754 | 88,924 | 90,490 | 90,490 | 90,490 | (0) |
| Building Permits | 163,987 | 242,160 | 200,000 | 200,000 | 196,245 | (3,755) |
| Road Sign Fees | 275 | - | - | - | - | - |
| Sign Permits and Inspection Fees | 360 | 3,493 | 488 | 488 | 1,927 | 1,439 |
| Weapons Permits | 7,000 | 5,605 | 5,959 | 5,959 | 7,000 | 1,041 |
| New Dwelling Address Fee | 2,275 | 4,420 | 3,380 | 3,380 | 3,055 | (325) |
| Other permits, fees, and licenses | 1,900 | 450 | 1,300 | 1,300 | 1,075 | (225) |

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|--|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|
| Court Fines and Forfeitures | 310,095 | 352,279 | 310,095 | 310,095 | 310,095 | - |
| Courthouse Security Fees | 41,285 | 52,890 | 41,285 | 41,285 | 47,088 | 5,803 |
| E-Ticket Fee | 30,000 | 26,639 | 25,000 | 25,000 | 30,000 | 5,000 |
| Interest on Bank Deposits | 67,802 | 38,117 | 20,071 | 20,071 | 78,808 | 58,737 |
| Rental of Property | 55,947 | 61,000 | 55,947 | 55,947 | 61,000 | 5,053 |
| Sheriff's Fees | 800 | - | 796 | 796 | 796 | 0 |
| DNA Fees - Blood Test | 696 | 257 | 235 | 235 | 235 | (0) |
| Commonwealth's Attorney Fees | 1,777 | 1,742 | 1,776 | 1,776 | 1,749 | (27) |
| Court Appointed Attorney | 1,228 | 93 | 1,032 | 1,032 | 947 | (85) |
| Central Alarm - Berryville | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - |
| Fees for Ambulance & Rescue Services | 325,000 | 409,373 | 354,920 | 354,920 | 364,620 | 9,700 |
| Jail Processing Fee | 1,890 | 1,287 | 1,825 | 1,825 | 1,825 | (0) |
| Revenue from Shared Costs - Berryville | 79,637 | 50,000 | 33,000 | 33,000 | 16,500 | (16,500) |
| Wireless E-911 | 46,009 | 42,798 | 42,038 | 42,038 | 44,700 | 2,662 |
| Humane Foundation Contribution | 25,000 | 15,000 | 20,000 | 20,000 | 20,000 | - |
| Recycling Rebate | 20,011 | 21,311 | 21,311 | 21,311 | 22,109 | 798 |
| Recreation Center Fees | 34,995 | 39,027 | 33,931 | 33,931 | 36,500 | 2,569 |
| Swimming Pool Fees | 73,845 | 81,040 | 83,963 | 83,963 | 82,519 | (1,444) |
| Concession Stand Revenue | 12,500 | 16,834 | 14,336 | 14,336 | 16,500 | 2,164 |
| Parks Programs Fees | 275,000 | 261,419 | 277,140 | 277,140 | 265,000 | (12,140) |
| Sale of Maps, Surveys, etc. | 650 | - | - | - | - | - |
| Sale of Publications | 35 | 24 | 35 | 35 | 35 | - |
| Mapping Fee | - | 120 | 450 | 450 | 205 | (245) |
| Engineer's Fees | 8,670 | 500 | 10,000 | 10,000 | 10,000 | - |
| Zoning Research Fees | 1,182 | - | - | - | - | - |
| Biosolids Application Fees | 10,000 | 585 | 6,882 | 6,882 | 1,000 | (5,882) |
| Payments in Lieu of Tax | - | 42,500 | - | - | 48,722 | 48,722 |
| Rebates & Refunds | 24,772 | 4,803 | 21,992 | 23,381 | 5,000 | (16,992) |
| Miscellaneous Revenue | 5,608 | 20,586 | 5,174 | 5,174 | 12,571 | 7,397 |
| Gifts & Donations in Lieu of Taxes | 2,750 | 45,400 | 31,645 | 31,645 | 2,750 | (28,895) |
| Sale of Salvage & Surplus Property | 6,075 | 182 | 3,680 | 3,680 | 3,697 | 17 |
| Sale of Vehicles | 6,100 | 2,599 | 4,433 | 4,433 | 4,433 | (0) |
| Sale of Other Equipment | - | 2,500 | - | - | - | - |
| Insurance Adjustments | 7,876 | - | 7,016 | 7,016 | 7,016 | 0 |
| Cancelled Cks/NSF Fees | - | 1,189 | - | - | 1,189 | 1,189 |
| Loan Repayment | 3,495 | 3,495 | 3,495 | 3,495 | 3,495 | (0) |
| Insurance Recovery | 13,058 | 5,982 | 13,002 | 13,002 | 13,002 | 0 |
| Tsfr from Conservation Easement | - | 2,500 | - | - | - | - |
| Tsfr from Animal Trust | - | 9,625 | - | - | - | - |

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|---|-------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|
| Welfare - Various | - | 50,004 | - | - | - | - |
| School Operations - Various | 488,927 | 380,550 | 423,766 | 423,766 | 374,506 | (49,260) |
| School Food Service Fund - Various | 574,420 | 483,576 | 542,661 | 542,661 | 536,758 | (5,903) |
| Public Safety Fund - Various | - | 47,233 | - | - | - | - |
| Conservation Easement Fund - Various | 20,000 | 115,814 | - | - | - | - |
| Shenandoah Farms Sanitary District Fees | 20,000 | - | - | - | - | - |
| General Capital Projects - Various | - | 38,218 | - | 653 | - | - |
| School Capital Projects - Various | - | 25,589 | - | - | - | - |
| Parks Construction Fund - Donations | - | 802 | - | - | - | - |
| School Debt Service - Interest | 58,075 | 58,075 | 104,231 | 104,231 | 107,731 | 3,500 |
| Joint Administrative Services - Refunds | 2,000 | 539 | 2,000 | 2,000 | 2,000 | - |
| LOCAL REVENUE | 24,890,135 | 24,850,339 | 25,149,828 | 25,151,870 | 25,773,892 | 624,064 |
| COMMONWEALTH REVENUE | | | | | | |
| Motor Vehicles Carrier's Taxes | 23,382 | 22,640 | 24,138 | 24,138 | 25,047 | 909 |
| Mobile Home Titling Tax | - | 1,207 | - | - | - | - |
| Tax on Deeds (Grantor's Tax) | 66,695 | 58,785 | 66,820 | 66,820 | 55,440 | (11,380) |
| Quarterly Rental Tax | 2,186 | 2,404 | 2,796 | 2,796 | 2,404 | (392) |
| Personal Property Tax Relief | 2,483,842 | 2,483,842 | 2,483,842 | 2,483,842 | 2,483,842 | - |
| Communications Tax | 430,180 | 405,302 | 415,390 | 415,390 | 415,390 | 0 |
| Commonwealth's Attorney | 192,722 | 189,964 | 195,575 | 195,575 | 194,140 | (1,435) |
| Sheriff | 768,916 | 752,055 | 771,856 | 771,856 | 782,973 | 11,117 |
| Commissioner of Revenue | 77,727 | 76,730 | 77,529 | 77,529 | 78,658 | 1,129 |
| Treasurer | 95,550 | 93,184 | 94,888 | 94,888 | 96,457 | 1,569 |
| Registrar | 39,797 | 37,029 | 36,601 | 36,601 | 37,700 | 1,099 |
| Clerk of the Circuit Court | 157,247 | 164,497 | 157,091 | 157,091 | 159,249 | 2,158 |
| Spay & Neuter Fund Distribution | 125 | 24 | 99 | 99 | 24 | (75) |
| Fire Programs Fund | 45,475 | 45,236 | 47,153 | 47,153 | 46,142 | (1,011) |
| Litter Control | 5,310 | 4,055 | 5,310 | 5,310 | 4,500 | (810) |
| Virginia Commission for the Arts | 5,000 | 5,000 | 5,000 | 4,500 | 4,500 | (500) |
| Other Categorical Aid | - | 1,946 | - | - | 973 | 973 |
| Welfare - Various | 1,023,207 | 990,156 | 1,072,068 | 1,072,068 | 970,388 | (101,680) |
| School Operations - Various | 8,668,432 | 8,699,716 | 8,939,299 | 8,939,299 | 9,107,288 | 167,989 |
| School Lunch Program - State Match | 6,980 | 9,801 | 10,862 | 10,862 | 12,015 | 1,153 |
| Comprehensive Services Act - Various | 550,456 | 285,079 | 239,688 | 239,688 | 138,977 | (100,711) |

| | FY17 Original Budget | FY17 Audited Actual | FY18 Adopted Budget | FY18 Revised Budget | FY19 Proposed Budget | Variance 19 Proposed- 18 Adopted |
|---|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|--|
| Public Safety - Asset Forfeiture | - | 6,652 | - | - | - | - |
| Conservation Easement - Grants | - | 305,963 | 30,000 | 70,000 | 12,000 | (18,000) |
| General Capital Projects - Various | - | 200,000 | 147,792 | 126,560 | - | (147,792) |
| School Capital Projects - Technology Bond | 154,000 | 201,787 | 154,000 | 380,340 | 154,000 | - |
| School Debt Service | - | - | - | - | - | - |
| COMMONWEALTH REVENUE | 14,797,229 | 15,043,053 | 14,977,797 | 15,222,405 | 14,782,107 | (195,690) |
| FEDERAL REVENUE | | | | | | |
| Payment in Lieu of Taxes | 5,700 | 6,135 | 6,464 | 6,464 | 6,697 | 233 |
| Emergency Management Assitance | - | 7,721 | - | - | - | - |
| State Criminal Alien Assistance Program | 921 | 605 | 775 | 775 | 775 | - |
| Crime Victims Assistance | 70,775 | 63,798 | 70,775 | 70,775 | 70,775 | - |
| Violence Against Women Grants | 28,053 | 27,629 | 28,053 | 28,053 | 28,053 | - |
| DMV Alcohol Enforcement | 12,870 | 10,913 | 11,859 | 11,859 | 10,000 | (1,859) |
| DMV Speed Enforcement | 8,000 | 2,315 | 5,005 | 5,005 | 5,000 | (5) |
| Internet Crimes Against Children Task Force | 4,000 | 4,050 | 4,000 | 4,000 | 4,000 | - |
| Dept of Historic Resources | - | 11,500 | - | - | - | - |
| DOJ Vest Grant | - | - | - | - | 500 | 500 |
| ARRA Byrne Justice Assistance Grant | - | 9,655 | - | - | - | - |
| DOJ Local Law Enforcement Grant | 1,510 | 906 | 1,118 | 1,118 | 500 | (618) |
| Fire & Emergency Response Grants | - | - | - | - | 7,500 | 7,500 |
| Comprehensive Services Act | - | 14,036 | - | - | - | - |
| Conservation Easement - Federal Grants | - | 233,625 | - | - | - | - |
| School Operations - Various | 665,632 | 773,248 | 723,071 | 723,071 | 649,259 | (73,812) |
| School Food Service Fund - NSLP | 257,000 | 296,987 | 278,885 | 278,885 | 296,000 | 17,115 |
| General Capital Projects - Various | - | 224,938 | - | - | - | - |
| Sch Debt Svc - Build America Bond Subsidy | 120,833 | 123,525 | 118,654 | 118,654 | 113,296 | (5,358) |
| FEDERAL REVENUE | 1,175,294 | 1,811,587 | 1,248,659 | 1,248,659 | 1,192,355 | (56,304) |
| BUDGET BALANCE PROCEDURE | | | | | | |
| TOTAL EXPENDITURES | 45,436,058 | 44,902,162 | 41,325,521 | 46,945,218 | 42,087,379 | 761,857 |
| TOTAL REVENUE | 40,862,659 | 41,704,979 | 41,376,284 | 41,622,935 | 41,748,354 | 372,070 |
| SURPLUS (DEFICIT) | (4,573,399) | (3,197,181) | 50,763 | (5,322,283) | (339,024) | (389,787) |
| FROM (TO) FUND BALANCE | 4,573,399 | 3,197,181 | (50,763) | 5,322,283 | 339,024 | 389,787 |
| NET | - | - | - | - | - | - |
| PAY-AS-YOU-GO (PYG) CAPITAL | | | | | | |
| | 4,288,772 | | - | | 317,000 | |
| SURPLUS (DEFICIT) NET OF PYG | (284,627) | | 50,763 | | (22,024) | |

PUBLIC HEARING NOTICE (PH-18-04)

**CLARKE COUNTY TAX RATES
FOR THE CALENDAR YEAR 2018**

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 3, 2018 at 7:30 pm , or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, to consider the following matter:

This public hearing is held for the purpose of hearing citizens who wish to comment on the proposed local tax levy for the year beginning January 1, 2018 in accordance with Section 58.1-3007 et. seq. of the 1950 Code of Virginia, as amended:

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

| | 2018 | |
|---|----------|----------|
| | Current | Proposed |
| 1. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles | \$ 4.496 | \$ 4.496 |
| 2. Tangible Machinery and tools | \$ 1.250 | \$ 1.250 |
| 3. Tangible personal property of qualified Fire & Rescue Vehicles | \$ 2.248 | \$ 2.248 |
| 4. Real Estate, including the real estate of public service corporations** | \$ 0.710 | \$ 0.710 |

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

It should be noted that no tax rate for the current year has been adopted by the Board of Supervisors at this time. The rates listed above reflect the rates that would be necessary to raise the required revenue if the budget for the fiscal year 2018-2019 should be adopted as advertised.

Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 will decrease from a discount of 47.1% to 47.0%.

View this document at www.clarkecounty.gov

**THE BOARD OF SUPERVISORS OF CLARKE COUNTY
BY: DAVID L. ASH, County Administrator**

CLARKE COUNTY DOES NOT DISCRIMINATE ON THE BASIS OF HANDICAPPED STATUS IN ADMISSION OR ACCESS TO ITS PROGRAMS AND ACTIVITIES. ACCOMMODATIONS WILL BE MADE FOR HANDICAPPED PERSONS UPON PRIOR REQUEST.