

CLARKE COUNTY BOARD OF SUPERVISORS  
March 22, 2010  
Budget Work Session  
Meeting Room AB

7:00 p.m.

At a budget work session of the Board of Supervisors of Clarke County, Virginia, held in the Meeting Room AB, 2<sup>nd</sup> Floor Berryville Clarke County Joint Government Center, 101 Chalmers Court, 2<sup>nd</sup> Floor, Berryville, Virginia on Monday, March 22, 2010.

Board of Supervisors Members Present

Barbara Byrd; J. Michael Hobert; John Staelin

Board of Supervisors Members Absent

A. R. Dunning, Jr.; David Weiss

Staff Present

David Ash, Tom Judge, Annette Gilley, Lora Walburn

Others Present

Val Van Meter

Call to Order

Chairman Hobert called the Board of Supervisors meeting to order at 5:32 p.m.

By consensus, the agenda was accepted as presented.

FY 11 Budget

Chairman Hobert informed the Supervisors that the School Board had met earlier today to discuss budget changes resulting from more adjustments made by the General Assembly.

Tom Judge reviewed changes from the previous budget work session.

- Less revenue restored than previously reported and the advertised budget will be at a deficit of (\$71,614).
- Personal property changes by the Commissioner of the Revenue reduced the rate from \$4.91 to \$4.83. Current rate is \$4.81.
- Commissioner of the Revenue locality contributing FY10 62% and FY11 57%.
- Treasurer locality contributing FY10 59% and FY11 67%.
- Sheriff locality contributing FY10 25% and FY11 29%.
- Following discussion, the proposed two-cent real estate tax shall be listed last in the advertisement with a boxed footnote explaining the equalized rate.

### Schools

- Following discussion today, the School Board revised the their FY11 budget.
- School Operating Fund \$475,061 decrease in total operating expenditures by reducing retirement rate, life insurance, health insurance due to lower than expected increase, food service funds.
- Total Expenditures Restored: \$283,000 including Library Materials, Ag Teacher, VTEST Coordinator, Problem Solving FTE, Cafeteria Helper, ITRT, EMT Classes, Teacher Salary Schedule and Lead Positions.
- Teacher salaries were adjusted.
- School Capital Fund received an additional \$154,000 for technology.
- Received \$477,000 additional revenue from the composite index and other adjustments.
- The School Board directed Tom Judge to suggest to the Supervisors that funds be put in place so that the School Board could feel comfortable making a request for this funding in FY12. Tom Judge suggested putting this line item at the end of the advertisement in the column after surplus titled Future School Designation \$426,019.

In conclusion, Chairman Hobert advised that additional review of Constitutional Offices would be necessary.

**Supervisor Statelin moved to approve the advertisement as set forth for the FY11 Budget and Tax Rate with the formatting changes, addition of item Future School Designation \$426,0109 and addition of a boxed footnote explaining the equalized rate for public hearing on April 15, 2010 at 7:30 p.m. or as soon thereafter as the matter may be heard.**

The motion was approved as follows:

J. Michael Hobert, Chair	- Aye
David S. Weiss, Vice Chair	- Absent

Barbara J. Byrd - Aye  
A.R. Dunning, Jr. - Absent  
John R. Staelin - Aye

**CLARKE COUNTY PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2010 AND ENDING JUNE 30, 2011**

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.

The 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. A public hearing on the proposed budget will be held by the Board of Supervisors at the Joint Government Center, 101 Chalmers Court, Berryville, VA, on Thursday, April 15, 2010 at 7:30 p.m., or as soon thereafter as the matter may be heard. 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](http://www.clarkecounty.gov).

	<i>FY09 Original Budget</i>	<i>FY09 Audited Actual</i>	<i>FY10 Adopted Budget</i>	<i>FY10 Revised Budget</i>	<i>FY11 Proposed Budget</i>	<i>Variance 11 Proposed- 10 Adopted</i>
<b>Expenditure</b>						
Board of Supervisors	65,003	65,755	66,680	66,680	64,272	(2,408)
County Administrator	276,919	230,310	263,452	263,452	260,019	(3,433)
Legal Services	75,856	68,418	73,822	73,822	68,611	(5,211)
Commissioner of Revenue	243,365	235,260	248,274	248,274	244,462	(3,812)
Assessor	96,138	59,787	65,504	65,504	65,322	(182)
Equalization Board	-	-	12,918	12,918	-	(12,918)
Treasurer	276,676	263,242	277,963	277,963	282,392	4,429
Information Technology	290,127	233,997	288,605	288,605	259,243	(29,362)
Electoral Board	31,535	31,465	32,520	32,520	33,172	652
General Registrar	66,982	62,139	66,624	66,624	65,493	(1,131)
Circuit Court	15,270	10,342	18,180	18,180	12,180	(6,000)
General District Court	7,821	5,969	9,821	9,821	4,821	(5,000)
Magistrate	1,350	663	1,350	1,350	1,000	(350)
Juvenile & Domestic Court	19,200	13,251	5,650	5,650	4,650	(1,000)
Clerk of the Circuit Court	101,417	88,852	96,790	96,790	90,720	(6,070)

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Victim/Witness Coordinator	38,259	41,976	40,638	40,638	39,307	(1,331)
Division of Court Services	3,500	2,028	3,500	3,500	2,000	(1,500)
Blue Ridge Legal Services	2,000	2,000	2,000	2,000	2,000	-
Commonwealth Attorney	240,553	232,717	242,590	245,950	239,529	(3,061)
Commonwealth Attorney Grants	37,495	35,873	36,840	36,840	30,420	(6,420)
Sheriff	1,531,944	1,485,263	1,540,646	1,540,646	1,456,895	(83,751)
Sheriff's Grants	150,011	91,504	99,433	122,771	109,283	9,850
Communications	391,190	370,568	391,593	391,593	392,921	1,328
Communications Grants	7,000	5,506	9,695	9,695	39,202	29,507
Criminal Justice Training Center	13,000	12,160	15,162	15,162	15,500	338
Drug Task Force	15,000	9,957	12,000	12,000	10,500	(1,500)
Emergency Medical Services	366,828	345,994	369,003	369,003	369,471	468
Volunteer Fire Companies	41,723	40,906	42,611	42,611	40,905	(1,706)
Blue Ridge Volunteer Fire	50,000	50,000	50,000	50,000	50,000	-
Boyce Volunteer Fire	50,000	50,000	50,000	50,000	50,000	-
Enders Volunteer Fire	75,000	75,000	75,000	75,000	75,000	-
Shenandoah Farms Volunteer Fire	50,000	50,000	50,000	50,000	50,000	-
Lord Fairfax Emergency Medical Forestry Service	4,929	4,929	4,929	4,929	4,929	-
Regional Jail	3,576	2,782	3,576	3,576	2,231	(1,345)
Juvenile Detention Service	440,903	434,313	414,298	397,675	427,776	13,478
Probation Office	58,420	50,855	42,988	42,988	25,884	(17,104)
Building Inspections	2,030	528	2,050	2,050	900	(1,150)
Animal Control	153,125	151,735	139,609	139,609	135,526	(4,083)
Game Warden	134,063	121,208	138,524	138,524	88,794	(49,730)
Medical Examiner	-	-	-	-	-	-
Refuse Disposal	300	80	300	300	150	(150)
Litter Control	285,000	158,950	180,000	180,000	156,000	(24,000)
Sanitation	5,429	7,506	6,337	6,337	5,429	(908)
	49,200	52,910	39,200	39,200	19,000	(20,200)

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Buildings & Grounds	1,010,392	769,753	985,422	985,422	823,909	(161,513)
Local Health Department	200,205	194,835	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	-
Northwestern Health Services	747	747	746	746	-	(746)
Concern Hotline	1,000	1,000	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,000	1,000	1,000	-
State and Local Hospitalization	5,500	5,762	-	-	-	-
Shenandoah Area Agency on Aging	35,000	35,000	35,000	35,000	35,000	-
Loudoun Transit Service	17,639	17,639	17,639	17,639	17,639	-
Laurel Center (Women's Shelter)	2,500	2,500	2,500	2,500	2,000	(500)
Access Independence (disabled)	1,000	1,000	1,000	1,000	1,000	-
Disability Services Board	707	706	707	707	-	(707)
Literacy Volunteers - Winchester Area	-	-	-	-	-	-
Lord Fairfax Community College	15,043	15,043	15,043	15,043	15,043	-
Parks Administration	322,769	316,738	343,328	343,328	334,529	(8,799)
Recreation Center	97,852	101,639	103,153	103,153	101,710	(1,443)
Swimming Pool	87,819	82,161	85,291	85,291	85,712	421
Concession Stand	-	-	-	19,822	20,177	20,177
Parks Programs	283,650	201,627	285,244	285,244	245,834	(39,410)
Virginia Commission for Arts	8,500	8,500	4,000	4,000	4,000	-
Regional Library	197,035	191,704	182,119	182,119	182,119	-
Planning Administration	460,561	491,777	456,844	456,844	415,753	(41,091)
Rain Barrel Project	-	-	11,700	11,700	-	(11,700)
Clarke County Historical Association	-	-	-	-	-	-
Help With Housing	7,200	7,200	7,200	7,200	7,200	-
Habitat for Humanity	-	-	-	-	-	-
Board of Zoning Appeals	3,620	856	3,620	3,620	3,620	-

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Office of Economic Development	60,000	34,981	60,000	77,500	41,439	(18,561)
Berryville Development Authority	3,800	11,362	18,800	18,800	11,800	(7,000)
Berryville Main Street	-	-	-	60,000	-	-
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	-
Clarke County Tourism Alliance	-	-	-	-	-	-
Planning Commission	82,117	17,791	55,117	55,117	27,467	(27,650)
Board of Septic Appeals	2,740	3,715	2,739	2,739	2,739	-
Historic Preservation Commission	7,500	6,846	7,500	7,500	7,500	-
Regional Planning District Commission	12,810	12,810	10,692	10,692	10,692	-
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Friends of the Shenandoah	6,000	6,000	4,000	4,000	4,000	-
Soil & Water Conservation	9,500	9,500	9,500	9,500	9,500	-
Biosolids Application	17,570	19,924	13,642	13,642	16,041	2,399
Development Rights	-	-	-	-	-	-
Cooperative Extension	93,102	67,614	71,939	71,939	47,345	(24,594)
Northern Virginia 4-H Center	3,000	3,000	3,000	3,000	3,000	-
Gypsy Moth	17,507	18,170	-	-	-	-
Non-Departmental Contingency	111,633	1,728	76,744	76,744	80,000	3,256
Social Services	1,364,224	1,281,799	1,378,727	1,385,894	1,397,588	18,861
School Operations	20,303,923	19,829,115	19,358,114	19,905,152	18,931,781	(426,333)
School Food Service Fund	749,260	748,908	765,581	765,581	759,952	(5,629)
Comprehensive Services Act	766,772	741,781	906,935	1,281,819	1,100,583	193,648
Drug Enforcement	-	18,273	-	-	-	-
Conservation Easement	1,984,044	169,048	292,000	292,000	480,000	188,000
General Capital Improvements	605,497	2,122,701	259,723	393,173	390,491	130,768

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School Capital Improvements	484,650	4,382,528	518,585	10,807,238	690,400	171,815
General Debt Service	309,539	238,191	476,676	476,676	364,701	(111,975)
School Debt Service	3,529,168	3,528,667	3,494,057	3,494,057	3,636,438	142,381
Joint Administrative Services	549,938	514,896	523,241	523,241	510,810	(12,431)
Unemployment Compensation	10,000	11,397	15,000	15,000	15,000	-
<b>Total Expenditure</b>	<b>39,711,670</b>	<b>41,604,129</b>	<b>36,694,043</b>	<b>48,152,632</b>	<b>36,430,921</b>	<b>(263,122)</b>
<b>Local Funds for Schools</b>	<b>13,525,475</b>	<b>17,451,593</b>	<b>13,972,365</b>	<b>14,472,365</b>	<b>13,943,516</b>	<b>(28,849)</b>
<b>Estimated Revenue</b>						
<b>Local Revenue</b>						
Current Real Estate Taxes	12,273,479	12,291,043	12,908,467	12,908,467	13,395,543	487,076
Delinquent Real Estate Taxes	146,514	74,876	137,118	137,118	74,876	(62,242)
Land Redemptions Proceeds from	-	-	-	-	-	-
Delinquent Land Sale	5,000	4,306	60,000	60,000	-	(60,000)
Public Service Corporation Real Estate	234,375	256,936	225,122	225,122	288,879	63,757
Delinquent Taxes on Public Service Corps	-	-	-	-	-	-
Current Personal Property Taxes	3,256,034	3,024,723	2,962,881	2,962,881	2,963,642	761
Delinquent Personal Property Taxes	85,000	109,853	85,000	85,000	109,854	24,854
Mobile Home Taxes	848	-	893	893	963	70
Machinery and Tools Taxes	308,199	281,183	267,670	267,670	207,611	(60,059)
Delinquent Taxes Machinery & Tools	-	(4)	359	359	-	(359)
Penalties (All Property Taxes)	114,179	98,425	114,179	114,179	98,425	(15,754)
Interest (All Property Taxes)	54,034	61,369	64,880	64,880	61,370	(3,510)
Administrative Costs Delinq	1,170	3,810	2,972	2,972	3,810	838
DMV Stop Fee	-	-	-	-	440	440
Sales and Use Taxes	800,000	752,668	762,030	762,030	752,668	(9,362)

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Consumer's Utility Taxes	333,094	376,347	372,571	372,571	376,348	3,777
Consumption Tax	35,176	35,170	34,779	34,779	34,779	-
Communications Tax	447,138	447,734	447,138	447,138	416,393	(30,745)
Business License Tax	26,710	24,330	22,448	22,448	24,000	1,552
Franchise License Tax	-	17,314	-	-	-	-
Utility License Tax	-	-	-	-	-	-
Motor Vehicle Licenses	277,730	257,159	277,730	277,730	277,730	-
Motor Vehicle License Penalty	1,000	310	1,500	1,500	310	(1,190)
Recordation Taxes	146,812	171,926	146,812	146,812	150,000	3,188
Taxes on Wills	4,468	3,822	4,468	4,468	6,265	1,797
Transient Occupancy Tax	17,802	15,225	17,562	17,562	15,226	(2,336)
Animal Licenses	8,184	11,847	12,000	12,000	11,848	(152)
Animal Shelter Fees - Dogs & Cats	9,711	7,965	9,711	9,711	5,576	(4,135)
Spay & Neuter Fund Distribution	-	75	-	-	105	105
Dangerous Dog Registration	-	-	50	50	-	(50)
Land Use Application Fees Penalties	6,300	3,500	6,300	6,300	6,000	(300)
Land Use Application Fees	3,050	100	30,000	30,000	26,250	(3,750)
Transfer Fees	660	417	614	614	601	(13)
Zoning and Subdivision Permits	130,500	100,103	65,600	65,600	65,600	-
Building Permits	127,471	151,834	127,471	127,471	92,000	(35,471)
Road Sign Fees	-	60	200	200	90	(110)
New Dwelling Address Fee	3,190	1,800	2,340	2,340	990	(1,350)
Mapping Fee	3,450	900	1,158	1,158	900	(258)
Payments from Other Jurisdictions	-	-	-	-	-	-
Sign Permits and Inspection Fees	772	2,985	772	772	772	-
Rain Barrel Sales	-	4,942	11,700	11,700	4,000	(7,700)
Weapons Permits	2,835	7,315	5,500	5,500	4,463	(1,037)
Other permits, fees, and licenses	563	1,375	900	900	1,075	175

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Court Fines and Forfeitures	297,305	265,963	298,000	298,000	240,000	(58,000)
DNA Fees - Blood Test	119	358	141	141	203	62
Courthouse Security Fees	45,000	58,240	45,000	45,000	45,000	-
Interest on Bank Deposits	209,439	146,801	30,187	30,187	132,379	102,192
Rental of Property	74,906	76,988	74,908	74,908	74,908	-
Excess Fees of Clerks	14,035	5,554	2,000	2,000	-	(2,000)
Sheriff's Fees	797	796	800	800	797	(3)
Commonwealth's Attorney Fees	511	675	554	554	573	19
Court Appointed Attorney	-	252	160	160	160	-
Central Alarm - Berryville	2,000	2,000	2,000	2,000	2,000	-
Jail Processing Fee	1,792	1,323	1,500	1,500	1,348	(152)
Jail Time	-	-	-	-	-	-
Nonconsecutive Law Library Revenue	-	-	-	-	-	-
911 Call Fees	-	-	-	-	-	-
Charges for Other Protection	-	-	-	-	-	-
Revenue from Shared Costs - Berryville	76,140	62,300	106,706	106,706	30,000	(76,706)
Economic Development - IDA	-	-	-	25,000	-	-
Wireless E-911	47,600	35,573	37,600	37,600	39,203	1,603
Humane Foundation Contribution	31,002	-	19,561	19,561	25,000	5,439
Recycling Rebate	39,313	-	30,000	30,000	57,000	27,000
Recreation Center Fees	39,880	37,539	40,000	40,000	37,859	(2,141)
Swimming Pool Fees	84,501	97,975	115,753	115,753	93,412	(22,341)
Parks Programs Fees	300,000	231,439	287,578	287,578	231,440	(56,138)
Concession Stand Revenue	-	7,819	-	27,750	21,985	21,985
Sale of Maps, Surveys, etc.	37	-	-	-	-	-
Sale of Publications	776	40	351	351	40	(311)
Zoning Research Fees	-	-	120	120	60	(60)
Engineer's Fees	50,000	39,934	50,000	50,000	14,377	(35,623)

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Biosolids Application Fees	14,000	22,551	13,642	13,642	16,041	2,399
Gas Tax & Other Refunds	28,162	251,288	28,162	28,162	30,008	1,846
Gifts & Donations in Lieu of Taxes	2,500	2,500	2,500	2,500	2,500	-
Sale of Salvage & Surplus Property	-	324	1,000	1,000	1,000	-
Industrial Park Proceeds Transfer	-	-	59,000	59,000	-	(59,000)
Sale of Vehicles	5,000	5,553	5,000	5,000	2,140	(2,860)
Insurance Adjustments	4,373	7,263	-	-	3,632	3,632
Miscellaneous Revenue	11,551	4,429	11,551	11,551	9,867	(1,684)
Loan Repayment	5,287	33,750	16,875	18,622	3,495	(13,380)
Insurance Recovery	12,205	10,719	12,205	12,205	12,899	694
Welfare	-	34,690	-	-	-	-
Comprehensive Services Act	-	12,898	-	-	-	-
School Operations	305,175	445,728	312,534	312,534	289,997	(22,537)
School Food Service Fund	590,260	482,861	608,826	608,826	553,509	(55,317)
Drug Enforcement	-	4,982	-	-	-	-
Conservation Easement	-	120,934	-	-	-	-
General Capital Projects	131,250	5,000	62,544	57,544	-	(62,544)
School Capital Projects Proffers	-	2,615	-	-	-	-
School Capital Projects	-	98,568	-	9,788,653	-	-
Parks Construction Fund	-	2,139	-	-	-	-
General Debt Service	-	4,955	-	-	-	-
School Debt Service	1,400,000	475,507	295,769	295,769	218,070	(77,699)
Millwood & Waterloo Sewerage Systems Anthem	-	-	-	-	-	-
Demutualization	-	-	-	-	-	-
LOCAL REVENUE	22,690,364	21,704,566	21,763,422	31,601,572	21,670,304	(93,118)

**Revenue From The Commonwealth Of Virginia**

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ABC Profits	-	-	-	-	-	-
Motor Vehicles	17,671	41,939	16,676	16,676	19,381	2,705
Carrier's Taxes						
Mobile Home Titling Tax	-	3,281	-	-	1,641	1,641
Tax on Deeds (Grantor's Tax)	150,000	97,946	110,198	110,198	110,198	-
Other Non-Categorical Aid	-	-	-	-	-	-
Quarterly Rental Tax	2,361	2,463	2,154	2,154	2,464	310
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Commonwealth's Attorney	188,398	189,233	188,814	188,814	182,480	(6,334)
Sheriff	791,414	747,393	780,095	780,095	712,006	(68,089)
Commissioner of Revenue	94,780	94,297	94,296	94,296	81,121	(13,175)
Treasurer	105,434	103,984	104,338	104,338	84,226	(20,112)
Medical Examiner	170	-	-	-	-	-
Registrar	50,637	47,911	48,521	48,521	36,280	(12,241)
Clerk of the Circuit Court	6,481	7,221	6,481	6,481	11,606	5,125
DMV CPSF Grant	5,130	-	3,000	3,000	2,277	(723)
DMV 402 Grant	6,000	15,391	7,000	7,000	15,000	8,000
Emergency Services Grants	3,679	-	-	-	-	-
Litter Control	5,429	6,337	6,337	6,337	5,429	(908)
Other Categorical Aid	5,923	2,880	9,540	9,540	9,250	(290)
Fire Programs Fund	35,123	40,906	37,071	37,071	40,905	3,834
Virginia Commission for the Arts	5,250	4,250	2,000	2,000	2,000	-
Gypsy Moth Control	-	-	-	-	-	-
Division of Historic Landmarks	-	-	-	-	-	-
Welfare	945,234	832,176	987,334	987,334	989,200	1,866
School Operations	7,986,926	7,972,355	7,344,039	7,344,039	7,817,233	473,194
School Food Service Fund	12,000	9,758	9,755	9,755	9,443	(312)
Comprehensive Services Act	355,834	330,437	443,261	664,714	453,945	10,684
Drug Enforcement Grant	-	20,906	-	-	-	-

	<i>FY09 Original Budget</i>	<i>FY09 Audited Actual</i>	<i>FY10 Adopted Budget</i>	<i>FY10 Revised Budget</i>	<i>FY11 Proposed Budget</i>	<i>Variance 11 Proposed- 10 Adopted</i>
Conservation Easement	403,220	-	-	-	-	-
General Capital Projects	-	58,077	-	-	-	-
School Capital Projects	180,000	371,290	180,000	180,000	154,000	(26,000)
School Debt Service	220,855	200,444	38,051	38,051	-	(38,051)
Commonwealth Revenue	14,061,791	13,684,717	12,902,803	13,124,256	13,223,927	321,124
<b>Federal Revenue</b>						
Payment in Lieu of Taxes	4,916	8,337	4,815	4,815	8,337	3,522
Crime Victims Assistance	38,259	34,128	35,198	38,259	30,784	(4,414)
Multi Agency Federal Task Force	75,001	62,202	59,300	59,300	65,000	5,700
DOJ Vest Grant	1,050	445	5,051	5,051	-	(5,051)
DOJ School Resource Officer Grant	19,000	-	-	-	-	-
School Resource Officer Grant	-	-	-	-	-	-
DOJ Local Law Enforcement Grant	7,500	5,877	-	23,338	4,114	4,114
SCAAP Grant	-	12,817	-	-	7,149	7,149
ARRA Byrne Justice Assistance Grant	-	-	23,338	23,338	23,338	-
Conservation Easement V-Stop	1,322,696	85,179	146,000	146,000	320,000	174,000
Emergency Services	26,417	24,687	27,738	27,738	29,570	1,832
Public Assistance and Welfare Admin	-	-	-	-	-	-
School Operations	-	-	-	-	-	-
School Food Service Fund	699,310	770,432	1,088,959	1,635,997	835,803	(253,156)
General Capital Projects	147,000	210,682	147,000	147,000	197,000	50,000
School Capital Projects	-	-	-	190,950	-	-
School Debt Service	-	158,685	-	-	-	-
Federal Revenue	-	-	139,039	139,039	-	(139,039)
	2,341,149	1,373,471	1,676,438	2,440,825	1,521,095	(155,343)

	<i>FY09 Original Budget</i>	<i>FY09 Audited Actual</i>	<i>FY10 Adopted Budget</i>	<i>FY10 Revised Budget</i>	<i>FY11 Proposed Budget</i>	<i>Variance 11 Proposed- 10 Adopted</i>
<b>Budget Balance Procedure</b>						
Total Expenditures	39,711,670	41,604,129	36,694,043	48,152,632	36,430,921	(263,122)
Total Revenue	39,093,304	36,762,754	36,342,663	47,166,653	36,415,326	72,663
Surplus (Deficit)	(618,366)	(4,841,375)	(351,380)	(985,979)	(15,595)	335,785
From (To) Fund Balance	618,366	4,841,375	351,380	985,979	15,595	(335,785)
Net	-	-	-	-	-	-
<i>Pay-As-You-Go (PYG) Capital</i>	<i>618,366</i>		<i>146,000</i>		<i>370,000</i>	
<i>Future Designation For School FY12 Needs</i>					<i>426,019</i>	
<i>Surplus (Deficit) Net Of Future Designation And PYG</i>	<i>-</i>		<i>(205,380)</i>		<i>(71,614)</i>	

**NOTICE**

Notice is hereby given that the Board of Supervisors of Clarke County, Virginia, will meet on Thursday, April 15, 2010 at 7:30 p.m., or as soon thereafter as the matter may be heard, at the Joint Government Center, 101 Chalmers Court, Berryville, VA, for the purpose of hearing citizens who wish to comment on the proposed local tax levy for the year beginning January 1, 2010 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**

	2010	
	Current	Proposed
1. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles	\$4.81	\$4.83
2. Tangible Machinery and tools	\$1.25	\$1.25
3. Tangible personal property of qualified Fire & Rescue Vehicles	\$2.41	\$2.42
4. Real Estate, including the real estate of public service corporations**	\$0.53	\$0.62

The real estate rate that represents the equalized tax rate is \$.60. The equalized rate is the rate that will generate the same revenue under the reassessed land values to take effect January 1,

2010.

\*\* 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 2010-2011 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 60.1% to 58.0%

### Adjournment

There being no further business to be brought before the Boards at 6:16 pm Chairman Hobert adjourned the Board of Supervisors meeting.

### Next Regular Meeting Date

The next regular meeting of the Board of Supervisors is set for Tuesday, April 20, 2010 at 1:00 p.m. in the Main Meeting Room, 101 Chalmers Court, 2<sup>nd</sup> Floor, Berryville, Virginia.

ATTEST: March 22, 2010

\_\_\_\_\_  
J. Michael Hobert, Chair

\_\_\_\_\_  
David L. Ash, County Administrator

\_\_\_\_\_  
Minutes Recorded and Transcribed by:  
Lora B. Walburn  
Deputy Clerk, Board of Supervisors