

PUBLIC HEARING NOTICE (PH 2020-01)
CLARKE COUNTY PROPOSED BUDGET
FOR THE FISCAL YEAR COMMENCING JULY 1, 2020 - JUNE 30, 2021

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 21, 2020, at 6:30 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.

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	58,459	64,406	58,805	58,805	71,277	12,472
County Administrator	378,976	406,660	448,880	448,880	545,704	96,824
Public Information Services	-	54,275	57,316	57,316	63,707	6,391
Legal Services	35,000	18,614	30,000	30,000	25,000	(5,000)
Commissioner of Revenue	210,490	204,949	206,718	206,718	213,152	6,434
Assessor	4,500	4,500	4,500	4,500	4,500	-
Equilization Board	-	-	5,250	5,250	-	(5,250)
Treasurer	302,167	307,146	312,712	312,712	331,705	18,993
Data Processing/Information Technology	305,152	313,307	335,422	335,422	342,054	6,632
Electoral Board	44,503	28,038	56,974	56,974	56,274	(700)
General Registrar	82,638	79,001	87,449	87,449	99,325	11,876
Circuit Court	13,680	17,557	14,580	14,580	15,400	820
General District Court	4,320	4,815	4,320	4,320	8,420	4,100
Magistrate	40	-	50	50	50	-
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
J&D Court	2,900	3,324	2,850	2,850	6,950	4,100
Clerk of the Circuit Court	264,897	251,729	258,857	258,857	273,084	14,227
Victim Witness Program Grant	71,897	69,360	74,066	74,066	71,940	(2,126)
Regional Court Services	6,500	6,179	6,180	6,180	6,930	750
Commonwealth Attorney	377,070	379,318	357,850	357,850	376,827	18,977
Sheriff	2,477,880	2,472,613	2,672,042	2,869,561	2,902,483	230,441
Criminal Justice Training Center	19,593	18,252	19,593	19,593	19,593	-
Drug Task Force	12,500	11,895	12,500	12,500	12,500	-
Volunteer Fire Companies	172,200	165,932	188,155	188,655	254,695	66,540
Blue Ridge Volunteer Fire Company	66,250	66,200	66,236	66,236	66,846	610
Boyce Volunteer Fire Company	66,700	66,600	66,648	66,648	67,137	489
Enders Volunteer Fire Company	93,300	92,800	92,884	92,884	92,623	(261)
Fire and Rescue Services	993,830	1,017,684	1,145,364	1,229,754	1,617,133	471,769
Lord Fairfax Emergency Medical Services	6,262	6,262	6,262	6,262	6,575	313
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	547,984	533,000	479,467	479,467	493,300	13,833
Juvenile Detention Service	13,179	13,179	17,219	17,219	36,877	19,658
Probation Office	500	48	400	400	400	-
Building Inspections	203,704	198,835	216,194	216,194	238,223	22,029
Animal Control	112,695	109,686	115,837	115,837	138,876	23,039
Medical Examiner & Indigent Burial	200	220	200	200	200	-
Refuse Disposal	150,000	178,373	150,000	150,000	180,000	30,000
Convenience Center	100,000	16,896	82,835	82,835	56,376	(26,459)
Litter Control	5,310	3,308	6,207	6,207	4,000	(2,207)
Sanitation	242,000	241,011	235,000	235,000	237,000	2,000
Maintenance/Buildings & Grounds	880,222	804,766	854,279	854,279	902,125	47,846
Local Health Department	154,126	191,362	192,623	192,623	216,284	23,661
Our Health	6,500	6,500	6,500	6,500	6,500	-
N Shen Valley Subst Abuse Coalition	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	92,000	92,000	94,000	94,000	98,700	4,700
Concern Hotline	750	750	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,500	1,500	5,000	3,500
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Loudoun Transit Service	19,302	19,302	19,302	19,302	19,302	-
FISH	1,000	1,000	1,000	1,000	1,000	-
Access Independence	1,000	1,000	1,000	1,000	1,000	-
Laurel Center	3,000	3,000	3,500	3,500	6,000	2,500
Tax Relief for the Elderly	213,396	274,242	225,000	225,000	220,000	(5,000)
Lord Fairfax Community College	18,441	18,441	17,796	17,796	17,441	(355)
Parks Administration	449,034	449,318	463,993	463,993	488,629	24,636
Recreation Center	114,384	108,514	118,025	118,025	122,723	4,698
Swimming Pool	84,934	66,222	85,509	85,509	92,711	7,202
Parks Programs	244,301	183,140	248,684	248,684	297,276	48,592
Concession Stand	16,130	13,800	16,436	16,436	16,675	239
Barns of Rose Hill	5,000	10,000	6,750	11,750	6,750	-
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	232,000	232,000	241,150	241,150	279,238	38,088

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Planning Administration	426,498	438,907	445,404	445,404	462,685	17,281
Planning Commission	14,389	8,967	14,388	14,388	14,389	1
Berryville Development Authority	900	200	900	900	900	-
Regional Airport	2,500	2,500	2,500	2,500	2,500	-
Housing Services	2,500	2,500	2,500	2,500	5,000	2,500
Board of Zoning Appeals	3,520	415	3,519	3,519	3,520	1
Office of Economic Development	64,100	65,964	68,100	68,100	88,100	20,000
Small Business Development Center	1,500	1,500	1,500	1,500	2,000	500
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-
Berryville Main Street	2,500	1,361	2,500	2,500	2,500	-
Historic Preservation Commission	9,900	9,622	29,150	29,150	25,900	(3,250)
NSV Regional Planning District Commission	10,273	10,273	10,776	10,776	11,656	880
Water Quality Management	30,000	30,000	30,000	30,000	30,000	-
Friends of the Shenandoah	3,000	3,000	8,000	8,000	8,000	-
Board of Septic Appeals	1,566	365	1,565	1,565	1,566	1
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	1,001	708	1,168	1,168	1,259	91
Cooperative Extension	50,443	38,305	52,011	52,011	51,302	(709)
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,300	-
Non-Departmental Legal/Prof. Contingency	138,000	-	78,000	78,000	55,000	(23,000)
Ambulance Refunds	-	6,144	-	-	-	-
Social Services	1,555,824	1,426,994	1,672,332	1,672,332	1,720,720	48,388
School Operations	23,270,676	22,508,812	23,833,352	23,833,352	24,247,746	414,394
School Food Service	844,773	830,683	811,452	811,452	842,650	31,198
Comprehensive Services Act	269,499	152,088	303,818	303,818	303,768	(50)
Public Safety Fund	-	66,941	-	-	-	-
Conservation Easement	45,000	505,638	45,000	125,000	45,000	-
General Capital Improvements	597,000	1,400,485	1,120,537	2,207,277	862,300	(258,237)
School Capital Improvements	732,000	1,611,360	676,750	2,284,021	517,000	(159,750)
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,942,715	2,942,390	2,519,632	2,519,632	2,374,428	(145,204)
Joint Administrative Services	793,131	774,527	805,385	805,385	843,916	38,531
Unemployment Compensation	-	6,316	10,000	10,000	10,000	-
<i>TOTAL ESTIMATED EXPENDITURE</i>	<i>42,127,378</i>	<i>43,079,664</i>	<i>43,374,482</i>	<i>46,435,902</i>	<i>44,599,669</i>	<i>1,225,187</i>
<i>ESTIMATED REVENUE</i>						
<i>LOCAL REVENUE</i>						
Current Real Estate Taxes	14,854,902	15,012,418	14,712,603	14,712,603	15,539,316	826,713
Delinquent Real Estate Taxes	114,041	61,674	94,028	94,028	140,000	45,972
Public Service Corporation Real Estate	496,356	492,984	492,984	492,984	370,659	(122,325)
Current Personal Property Taxes	4,823,300	4,730,116	5,189,685	5,189,685	5,389,278	199,593
Delinquent Personal Property Taxes	105,966	40,781	50,000	50,000	40,000	(10,000)
Mobile Home Taxes	1,131	187	1,172	1,172	440	(732)
Machinery and Tools Taxes	166,593	161,025	185,912	185,912	181,250	(4,662)
Penalties (All Property Taxes)	140,576	112,320	141,324	141,324	138,536	(2,788)
Interest (All Property Taxes)	147,371	125,355	133,859	133,859	147,371	13,512
Administrative Costs Delinq	11,406	14,266	11,494	11,494	11,989	495
DMV Stop Fee	3,460	11,826	8,129	8,129	11,826	3,697
Credit Card Fees	11,916	16,539	18,000	18,000	17,000	(1,000)
Sales and Use Taxes	950,000	957,003	936,127	936,127	1,200,000	263,873
Consumer's Utility Taxes	346,094	357,654	346,094	346,094	345,905	(189)
Consumption Tax	34,516	33,186	34,516	34,516	34,351	(165)
Business License Tax	25,172	22,010	30,886	30,886	24,782	(6,104)
Motor Vehicle Licenses	325,439	321,283	355,923	355,923	321,283	(34,640)
Recordation Taxes	291,749	283,265	291,749	291,749	282,111	(9,639)
Taxes on Wills	6,775	5,569	6,775	6,775	5,584	(1,191)
Transient Occupancy Tax	23,564	25,298	23,564	23,564	23,890	326
Animal Licenses	8,440	6,226	8,440	8,440	8,440	-
Animal Shelter Fees - Dogs & Cats	8,525	6,475	8,525	8,525	7,418	(1,108)
Dangerous Dog Registration	200	240	200	200	-	(200)
Land Use Application Fees Penalty	3,450	5,900	5,450	5,450	5,450	-
Land Use Application Fees	300	-	250	250	250	-
Transfer Fees	485	519	485	485	485	-
Zoning and Subdivision Permits	90,490	80,825	89,960	89,960	86,152	(3,808)
Building Permits	196,245	274,789	196,245	196,245	270,000	73,755
Sign Permits and Inspection Fees	1,927	-	1,807	1,807	1,747	(60)
Weapons Permits	7,000	6,004	7,000	7,000	7,000	-
New Dwelling Address Fee	3,055	3,380	3,575	3,575	3,575	-
Other permits, fees, and licenses	1,075	550	938	938	563	(376)
Court Fines and Forfeitures	310,095	317,688	356,594	356,594	360,095	3,501
Parking Fines	-	2,880	660	660	660	-
Courthouse Security Fees	47,088	63,480	57,000	57,000	41,285	(15,715)
Local Jury Fees	-	2,946	-	-	-	-
E-Ticket Fee	30,000	22,025	30,000	30,000	30,000	-
Interest on Bank Deposits	78,808	97,132	62,924	62,924	62,924	-
Rental of Property	61,000	66,033	61,000	61,000	55,667	(5,334)
Sheriff's Fees	796	796	796	796	796	-

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
DNA Fees - Blood Test	235	215	235	235	208	(27)
Court Appointed Attorney	947	287	802	802	503	(299)
Commonwealth's Attorney Fees	1,749	1,360	1,749	1,749	1,614	(135)
Central Alarm - Berryville	2,000	2,000	5,000	5,000	5,000	-
Wireless E-911	44,700	45,782	47,400	47,400	47,700	300
Fees for Ambulance & Rescue Services	447,911	504,269	432,500	432,500	450,000	17,500
EMS - Berryville	16,500	16,500	8,250	8,250	-	(8,250)
Jail Processing Fee	1,825	1,132	1,342	1,342	1,224	(118)
Humane Foundation Contribution	20,000	-	15,000	15,000	20,000	5,000
Recycling Rebate	22,109	23,858	23,858	23,858	23,858	-
Recreation Center Fees	36,500	41,400	37,000	37,000	38,400	1,400
Swimming Pool Fees	82,519	78,122	72,280	72,280	72,500	220
Concession Stand Revenue	16,500	15,566	14,500	14,500	15,000	500
Parks Programs Fees	265,000	275,191	270,000	270,000	270,000	-
Sale of Publications	35	-	40	40	30	(10)
Mapping Fee	205	225	210	210	660	450
Engineer's Fee	10,000	11,630	10,000	10,000	10,000	-
Biosolids Application Fees	1,000	650	1,168	1,168	1,168	-
Payments in Lieu of Tax	48,722	-	48,722	48,722	48,722	-
Rebates & Refunds	5,000	76,824	5,000	10,000	5,000	-
Miscellaneous Revenue	12,571	28,167	12,571	13,721	12,571	-
Gifts & Donations	2,750	31,647	7,000	7,500	7,000	-
Sale of Salvage & Surplus Property	3,697	(10)	2,775	2,775	2,775	-
Sale of Vehicles	4,433	6,442	4,433	4,433	4,387	(46)
Sale of Other Equipment	-	(7)	-	-	-	-
Insurance Adjustments	7,016	-	7,016	7,016	3,264	(3,753)
Cancelled Checks/NSF Fees	1,189	-	1,280	1,280	685	(595)
Loan Repayment	3,495	3,982	3,495	3,495	3,495	-
Insurance Recovery	13,002	6,072	13,002	19,490	13,002	-
Social Services	-	2,181	5,000	-	-	(5,000)
Comprehensive Services Act	-	9,394	-	-	-	-
School Operations	374,506	381,183	392,726	392,726	369,685	(23,041)
School Food Service	536,758	448,211	496,454	498,000	458,150	(38,304)
Public Safety Fund	-	62,541	-	-	-	-
Conservation Easement	-	49,131	-	-	15,000	15,000
General Capital Projects	-	885	-	7,000	-	-
School Capital Projects	-	2,119	-	-	-	-
Parks Construction Fund	-	1,299	-	-	-	-
General Debt Service	-	4,955	-	4,955	4,955	4,955
School Debt Service	107,731	107,732	98,035	105,494	108,769	10,734
Joint Administrative Services	2,000	1,547	2,000	2,000	-	(2,000)
TOTAL LOCAL REVENUE	25,821,911	25,985,131	25,997,516	26,026,614	27,183,402	1,185,882
COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	25,047	22,616	25,000	23,007	24,745	(255)
Mobile Home Titling Tax	-	5,149	-	-	-	-
Tax on Deeds (Grantor's Tax)	55,440	71,911	66,820	33,618	69,224	2,404
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	1,270,946	2,483,842	(0)
Auto Rental Tax	2,404	320	1,129	536	320	(809)
Communications Tax Sales and Use Tax	415,390	364,246	411,650	119,853	389,880	(21,770)
Commonwealth's Attorney Comp Board	194,140	193,856	199,967	81,881	199,965	(2)
Sheriff Comp Board	782,973	782,598	806,538	317,033	808,162	1,624
Commissioner of Revenue	78,658	78,655	81,236	33,523	87,384	6,148
Treasurer	96,457	96,051	99,608	39,476	121,096	21,488
Registrar	37,700	37,500	39,433	-	39,594	161
Clerk of the Circuit Court	159,249	184,957	163,797	67,374	167,848	4,051
Spay & Neuter Fund Distribution	24	198	14	114	198	184
Emergency Services Grant	-	-	-	-	17,800	17,800
Fire Program Funds	46,142	50,490	49,198	-	52,164	2,966
Litter Control	4,500	6,207	6,207	4,007	4,000	(2,207)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Other Categorical Aid	973	382	973	-	973	(0)
Victim Witness Grant - State Portion	-	17,266	-	-	-	-
School Operations	9,107,288	9,000,639	9,166,087	9,166,087	9,241,877	75,790
School Food Service	12,015	14,822	14,998	14,998	15,000	2
Social Services	970,388	316,355	1,065,369	340,000	354,638	(710,731)
Comprehensive Services Act	138,977	84,424	156,675	156,675	156,675	-
Public Safety Fund	-	6,994	-	-	-	-
Conservation Easement	12,000	176,500	30,000	70,000	30,000	-
General Capital Projects	-	12,716	241,452	241,452	-	(241,452)
School Capital Projects	154,000	27,549	154,000	303,000	154,000	-
School Debt Service	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE	14,782,107	14,042,306	15,268,493	12,288,081	14,423,885	(844,608)
FEDERAL REVENUE						
Payment in Lieu of Taxes	6,697	6,482	6,697	6,697	6,706	9
Emergency Management Assistance	-	11,075	-	-	7,500	7,500
SCAAP Grant	775	1,301	650	-	1,689	1,039

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
V - Stop Grant	28,053	27,168	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	51,798	72,191	72,191	72,191	-
DMV Alcohol Enforcement	10,000	12,380	9,625	9,625	9,625	-
DMV Speed Enforcement	5,000	4,615	5,000	5,000	5,000	-
Internet Crimes Against Children Task Force	4,000	2,704	4,000	4,000	5,000	1,000
SRO Grant	-	19,094	-	30,293	-	-
DHR CLG Grant	-	3,270	11,500	11,500	12,500	1,000
DOJ Vest Grant	500	-	4,000	8,000	700	(3,300)
BCJS Byrne Justice Assistance	500	-	500	-	500	-
SAFER Grant	-	-	-	126,111	252,221	252,221
LEMPG Grant	-	-	7,500	7,500	7,500	-
Fire and Emergency Response Grant	7,500	-	-	-	-	-
School Operations	649,259	768,373	919,611	919,610	693,880	(225,731)
School Food Service	296,000	366,170	300,000	298,454	369,500	69,500
Social Services	-	689,490	-	725,369	628,819	628,819
Comprehensive Services Act	-	4,712	-	-	-	-
Public Safety Fund	-	981	-	-	-	-
Conservation Easement	-	211,750	-	-	-	-
General Capital Projects	-	17,255	34,000	244,043	557,935	523,935
School Debt Service	113,296	110,734	114,437	106,978	100,259	(14,178)
TOTAL FEDERAL REVENUE	1,193,771	2,309,352	1,517,764	2,603,424	2,759,578	1,241,814

BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	42,127,378	43,079,664	43,374,482	46,435,902	44,599,669	1,225,187
TOTAL REVENUE	41,797,790	42,336,789	42,783,773	40,918,120	44,366,865	1,583,088
SURPLUS (DEFICIT)	(329,588)	(742,875)	(590,709)	(5,517,782)	(232,804)	357,901
FROM FUND BALANCE	329,588	742,875	590,709	5,517,782	232,804	(357,901)
NET	-	-	-	-	-	-

TOTAL PAY-AS-YOU-GO	606,000	167,959
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	15,291	(64,845)

PUBLIC HEARING NOTICE (PH-2020-02)
CLARKE COUNTY TAX RATES
FOR THE CALENDAR YEAR 2020

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 21, 2020, at 6:30 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 levies for the year beginning January 1, 2020 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

	2020	
	Current	Proposed
1. Real Estate, including the real estate of public service corporations*	\$ 0.710	\$ 0.640
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles	\$ 4.496	\$ 4.496
3. Tangible Machinery and tools	\$ 1.250	\$ 1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$ 2.248	\$ 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 will increase from a discount of 43.77 % to 44.00 %.

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The County of Clarke proposes to increase property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 10.42 percent.
2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$.615 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. Effective Rate Increase: The County of Clarke proposes to adopt a tax rate of \$.64 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$.025 per \$100, or 4% percent. This difference will be known as the "effective tax rate increase." Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.
4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of the County of Clarke will exceed last year's by 2.8% percent.

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 2020-2021 should be adopted as advertised.

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THE BOARD OF SUPERVISORS OF CLARKE COUNTY
BY: Chris Boies, County Administrator