



FY24 Budget Finance Committee Items

Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Tuesday, March 7, 2023, 5:30 p.m.

Item	Description	Page
A.	Follow-up Discussion on Balanced Budget Proposal	
B.	Next Meeting: Thursday, March 9, 2023, 6:30 pm (if needed)	

Clarke County Board of Supervisors



Berryville Voting District
Matthew E. Bass
(540) 955-5175

Millwood Voting District
Terri T. Catlett-Vice Chair
(540) 837-2328

Russell Voting District
Doug Lawrence
(540) 955-2144

Buckmarsh Voting District
David S. Weiss – Chair
(540) 955-2151

White Post Voting District
Bev B. McKay
(540) 837-1331

County Administrator
Chris Boies
(540) 955-5175

To: Finance/Budget Committee

From: Chris Boies

Re: Proposed Balanced Budget

Date: February 28, 2023

The attached spreadsheets show the detailed revenue breakdown, detailed expenditure breakdown, and the proposed budget in final format. The JAS team did a great job of putting these documents together for your review. I have summarized budget highlights below:

Revenues: The proposed budget includes all of the projected revenues reviewed by the Finance/Budget Committee on February 21st and includes the following:

1. Propose decreasing the real estate rate by 1 cent to 60 cents which reduces the revenue projection by \$251,812 to \$15,299,725 (\$126k decrease for FY 23).
2. Propose decreasing the personal property rate by 5% from \$4.496 to \$4.2712 which reduces the revenue projection by \$491,096 to \$7,582,242 (\$235k decrease for FY 23).

Expenditures: I have highlighted recommendations for the expenditure budget below:

Personnel:

1. Commonwealth's Attorney request of \$95,244 to remove employees from grant funding, not included in the proposed budget.
2. Joint Administrative Services-\$90,000 for full-time benefits person, \$35,000 included in the budget for a part-time position.
3. Fire/Rescue-\$40,000 for increased retirement multiplier, not included in the budget
4. Sheriff's Office-\$10,000 for continued implementation of career development program, included in the budget as program is already in place.
5. If Senate and House budgets pass as proposed, Salary Increase-7% for county employees which increases the budget by \$600,000.
6. Pay Scale Adjustment, \$22,000, Covers employees still under minimum when scale increases 10% on July 1st.
7. Insurance Increase-10% insurance increase, anything above this would be the responsibility of the employee, this cost is approximately \$116,000.

Technology Requests: (proposed net impact of \$0)

Fire/Rescue-\$10,000-purchase MDT's, propose using \$50k ARPA funding in current budget

Minor Capital: (proposed net impact of \$0)

Fire/Rescue-\$7,500-Ballistic PPE, propose using \$50k ARPA funding in current budget

Maintenance-\$22,000-park water line, propose using \$50k ARPA funding in current budget

Maintenance-\$40,000-tree removal at park, not included in proposed budget, needs more discussion and vetting.

Maintenance-\$12,000-Generator Extension Office, not included in proposed budget-Gordon has another possible solution.

Maintenance-\$20,000-Generator-Govt Center, not included in the budget-Gordon has another possible solution.

Maintenance-\$10,000-Sewer Pipe Replacement, propose using \$50k ARPA funding in current budget.

Major Capital: (some items funded with fund balance designations)

Broadband, \$2,160,000-VATI Match-included in budget using designated fund balance.

Clerk's Office Deed Book Restoration-\$26,318-covered 100% by grant received.

Fire-EMS, \$87,000-Director Vehicle-not included in the budget.

Fire-EMS, \$105,000-Vehicle Repeaters-included in budget using Data and Communications Technology designated fund balance.

Fire-EMS, \$300,000-Radio Replacement-included using \$290,177 in FY 24 funding and \$9,823 in Data and Communications Technology designated fund balance (this breakdown could be adjusted depending on other changes made by the BOS).

Fire-EMS, \$300,000-SCBA's, match amount is estimated at this time, propose using Fire & Rescue designated fund balance.

Fire-EMS, \$50,000, Enders Pumper-included in the budget to be covered by second \$50k ARPA payment.

Parks & Recreation, \$150,000, Zero Depth Entry Pool-some concern about inflation impact on this budget number, propose funding at \$200k.

Sheriff's Office, \$100,000, Westwood Generator, \$80,000 included in the budget.

Sheriff's Office, \$100,000, ECC Generator, \$80,000 included in the budget.

Sheriff's Office, \$30,000, Weapon Replacement, included in the budget.

Sheriff's Office, \$40,000, radio replacement, included in the budget.

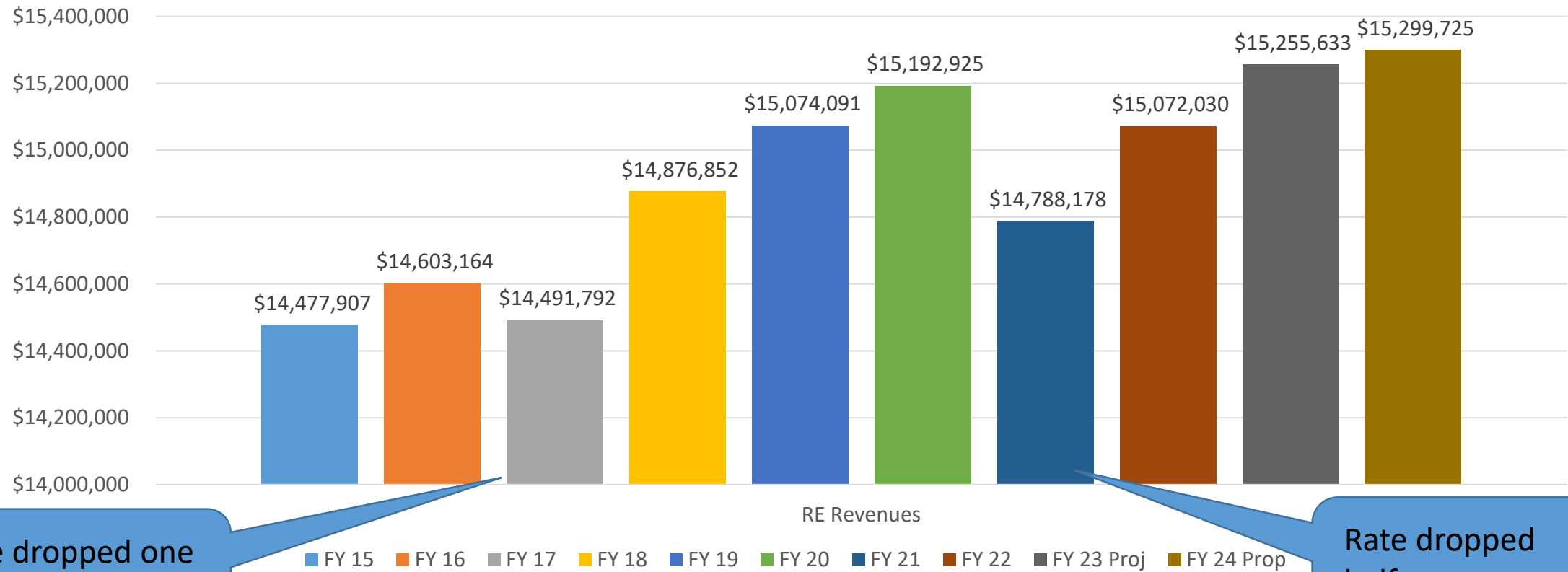
Sheriff's Office, \$180,000, Vehicle Replacement, included in budget.

Operating Requests:

Propose local funding of schools at \$16,674,233, this is \$700,000 increase over FY 23. School Board requested an increase of \$1,047,266 for a total of \$17,021,499 in local funding. The difference between what is requested and included is a \$347,266 shortfall.

Real Estate Annual Revenue

RE Tax Revenue

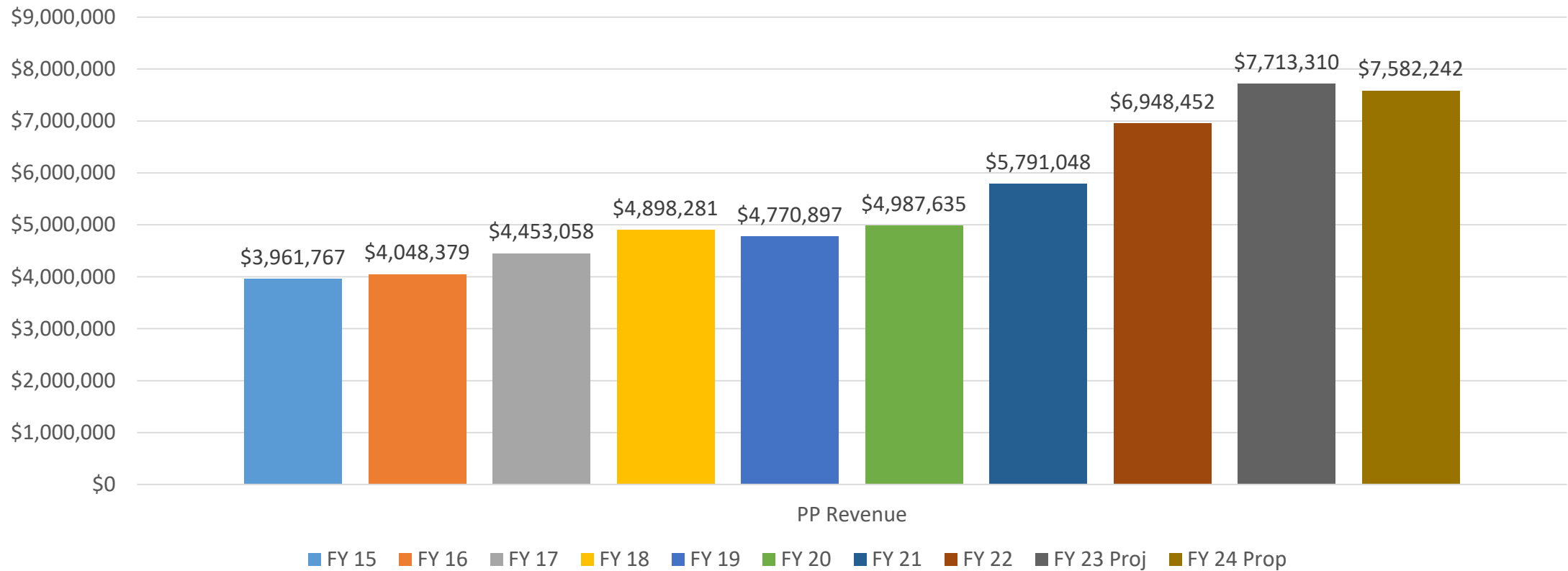


Rate dropped one penny.

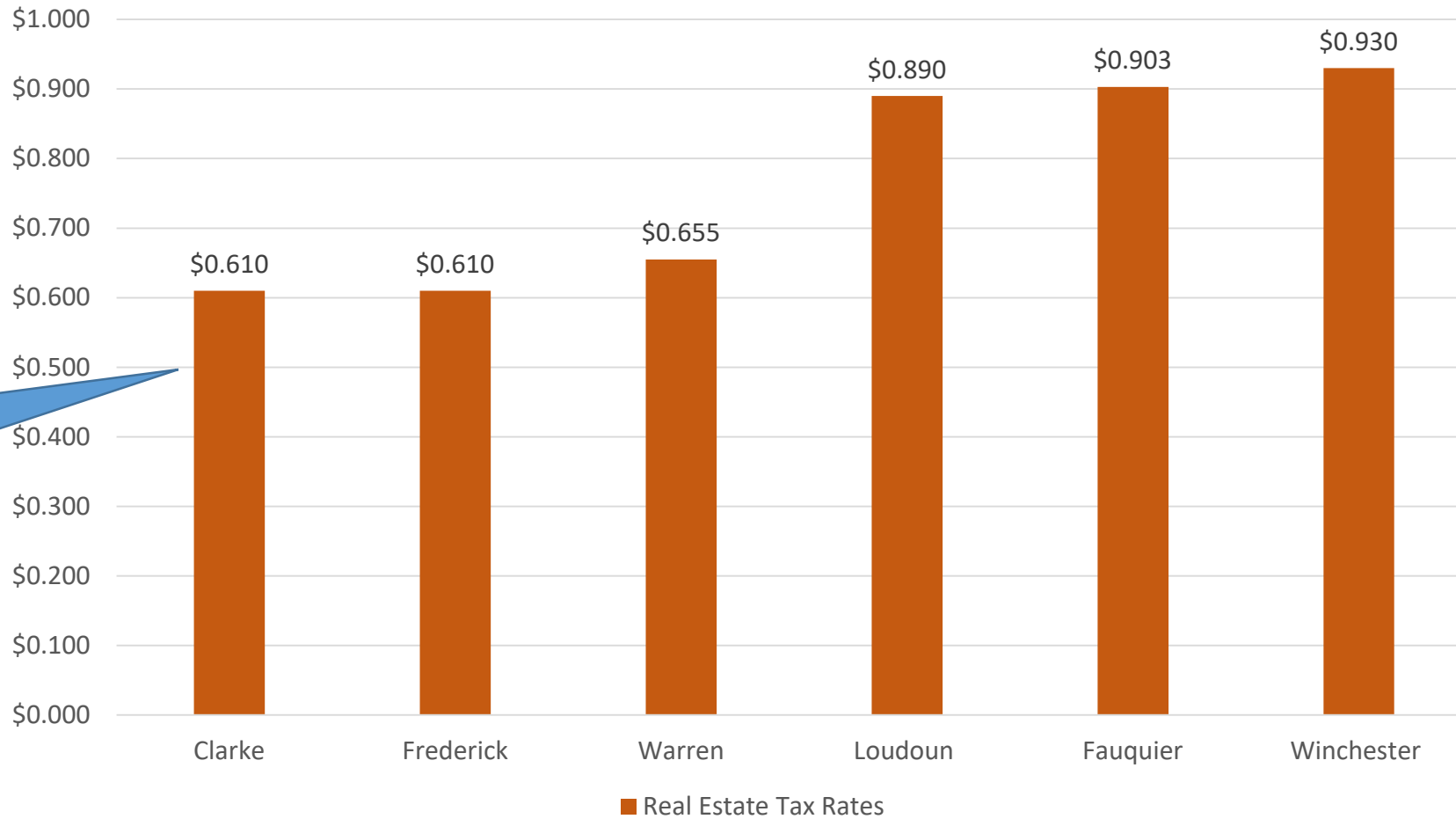
Rate dropped half penny.

Personal Property Annual Revenue

PP Tax Revenue

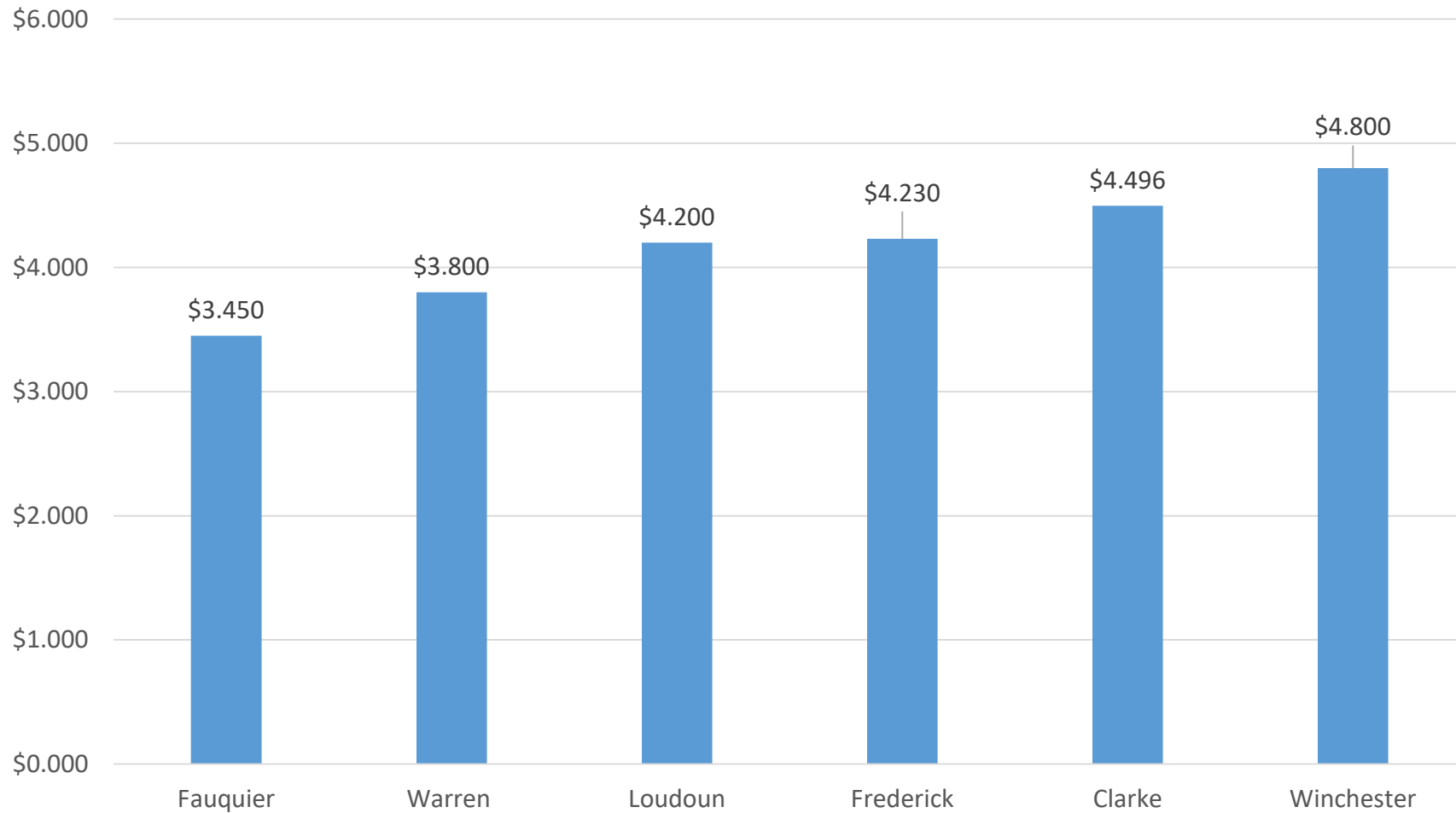


Real Estate Tax Rates



Rate based off of 2019 values

Personal Property Tax Rates



25 random vehicles in Clarke County for Comparison Purposes

Year	Make/Model	2021 Value	2022 Value*	2023 Value	2023 Value minus 2021 Value
2021	Jeep Wrangler	\$ 34,775	\$ 36,525	\$ 32,750	\$ (2,025)
2020	Hyundai Palisade	\$ 39,500	\$ 41,225	\$ 39,025	\$ (475)
2020	Honda Civic	\$ 18,425	\$ 20,700	\$ 20,950	\$ 2,525
2020	Jeep Wrangler Unlimited	\$ 43,475	\$ 45,200	\$ 41,500	\$ (1,975)
2020	Dodge Ram	\$ 32,650	\$ 33,900	\$ 30,625	\$ (2,025)
2020	Dodge Ram	\$ 49,775	\$ 49,550	\$ 45,750	\$ (4,025)
2019	Jeep Grand Cherokee	\$ 28,200	\$ 30,550	\$ 26,075	\$ (2,125)
2018	Jeep Wrangler	\$ 22,275	\$ 24,225	\$ 20,375	\$ (1,900)
2018	Honda Civic	\$ 12,475	\$ 15,000	\$ 14,850	\$ 2,375
2021	Ford F-150	\$ 29,975	\$ 29,775	\$ 26,200	\$ (3,775)
2017	Dodge Ram 2500	\$ 22,375	\$ 24,075	\$ 22,700	\$ 325
2017	Dodge Ram 1500	\$ 24,325	\$ 25,150	\$ 21,600	\$ (2,725)
2017	Honda Civic	\$ 15,050	\$ 16,625	\$ 15,175	\$ 125
2017	Acura TLX	\$ 15,700	\$ 17,550	\$ 16,450	\$ 750
2017	Honda Pilot	\$ 22,200	\$ 22,425	\$ 20,950	\$ (1,250)
2016	Dodge Ram 1500	\$ 27,475	\$ 28,600	\$ 24,100	\$ (3,375)
2016	Honda Civic	\$ 9,775	\$ 12,050	\$ 11,200	\$ 1,425
2016	Dodge Durango	\$ 20,175	\$ 21,125	\$ 17,300	\$ (2,875)
2015	Chrysler 200	\$ 4,600	\$ 7,450	\$ 4,775	\$ 175
2015	Ford Pickup	\$ 23,550	\$ 22,400	\$ 19,575	\$ (3,975)
2015	Honda Civic	\$ 8,650	\$ 11,000	\$ 10,400	\$ 1,750
2015	Volkswagan Touareg	\$ 16,150	\$ 16,550	\$ 14,100	\$ (2,050)
2014	Jeep Wrangler	\$ 14,975	\$ 15,875	\$ 13,200	\$ (1,775)
2013	Kia Optima	\$ 5,100	\$ 5,900	\$ 5,575	\$ 475
2010	Ford Expedition	\$ 7,000	\$ 6,625	\$ 5,975	\$ (1,025)
2007	Chevy Tahoe	\$ 6,100	\$ 5,850	\$ 5,075	\$ (1,025)

**value represents the 15% reduction approved by BOS*

Clarke County
General Fund Revenues
Proposal of FY2024 General Fund Revenues
February 28, 2023

*=30 day accrual, **=60 day accrual

Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
Local Real Property Tax**	15,072,030	15,035,000	7,103,510	7,203,767	15,255,633	220,633	15,299,725	15,269,863	15,329,588	44,092
Public Svc Corp Real Prop Tax	452,417	443,000	475,374	475,374	475,374	32,374	475,000	475,000	475,000	(374)
Personal Property Tax**	6,948,452	6,731,556	3,394,041	3,527,847	7,713,310	981,754	7,582,242	7,582,242	7,793,588	(131,068)
Mobile Home Tax - Curr & Delin	735	600	942	942	1,350	750	800	800	800	(550)
Mach & Tools Tax	193,587	208,000	101,508	101,514	200,000	(8,000)	195,000	195,000	195,000	(5,000)
Penalties - All Property Taxes**	207,083	158,000	97,095	118,569	277,413	119,413	200,000	170,000	275,000	(77,413)
Interest - All Property Taxes	136,908	120,000	114,288	132,516	196,288	76,288	135,000	120,000	165,000	(61,288)
Admin Costs Delinq Taxes	21,000	20,000	11,968	12,817	26,968	6,968	21,000	13,000	25,000	(5,968)
DMV Stop Fees	8,624	7,000	4,424	4,924	11,061	4,061	10,000	5,300	11,500	(1,061)
Credit Card Fees	26,949	22,000	12,884	14,707	28,008	6,008	30,000	13,000	36,410	1,992
Local Sales & Use Tax**	1,536,682	1,550,000	556,683	688,419	1,650,409	100,409	1,650,000	1,200,000	1,864,962	(409)
Cons Utility Tax - Elect & Gas*	336,473	345,000	136,710	165,497	333,439	(11,561)	335,000	324,000	366,783	1,561
Consumption Tax*	34,984	34,000	13,007	16,401	35,154	1,154	35,000	33,000	36,000	(154)
Business License Tax	24,135	23,000	1,510	12,980	21,571	(1,429)	23,000	21,000	24,000	1,429
Motor Vehicle Licenses	355,829	327,000	33,403	37,891	355,000	28,000	355,000	280,000	355,000	(0)
Recordation Tax*	411,352	390,000	116,377	138,400	276,000	(114,000)	276,000	230,000	442,000	0
Tax on Wills	6,896	6,000	9,179	9,664	13,179	7,179	7,200	5,500	11,000	(5,979)
Transient Occupancy Tax**	90,310	97,000	30,176	38,476	112,000	15,000	128,000	50,000	128,000	16,000
Cigarette Tax	216,489	297,000	102,600	125,400	307,800	10,800	410,400	360,000	410,400	102,600
Meals Tax*	191,715	297,000	81,543	97,708	293,554	(3,446)	391,406	168,000	204,000	97,852
Animal Licenses	4,150	3,132	2,255	3,085	4,255	1,123	4,100	3,362	4,200	(155)
Animal Shelter Fees	9,930	7,000	6,657	8,466	9,657	2,657	9,500	5,000	9,900	(157)
Dangerous Dog Registration	35	85	0	0	85	0	85	35	240	0
Land Use Application Penalty	6,500	6,500	5,625	6,325	6,125	(375)	6,100	4,600	8,900	(25)
Land Use Application Fees	400	25,000	23,950	24,150	24,050	(950)	450	200	900	(23,600)
Transfer Fees	677	710	290	337	580	(130)	590	520	700	10
Zoning & Subdiv Permits & Fees	96,636	63,000	83,128	98,628	133,128	70,128	96,000	65,000	105,000	(37,128)
Building Permits	358,237	260,000	101,563	112,782	216,092	(43,908)	225,000	190,000	358,000	8,908
Sign Permits & Inspection Fees	0	300	0	0	300	0	300	0	300	0
Weapons Permits	4,902	5,000	3,648	4,370	7,762	2,762	5,000	4,900	9,800	(2,762)
New Dwelling Address Fee	4,290	3,900	910	1,170	1,717	(2,183)	3,900	3,900	3,900	2,183
Other Permits, Fees & Licenses	0	475	0	0	475	0	475	475	475	0
Court Fines & Forfeitures*	185,337	225,000	73,559	84,961	193,576	(31,424)	200,000	156,000	356,000	6,424
Parking Fines	3,090	5,250	1,770	1,770	3,000	(2,250)	3,000	2,800	3,000	0
Courthouse Maintenance Fees*	64,053	65,000	23,107	26,427	57,768	(7,232)	60,000	37,000	64,000	2,232
Local Interest from Fines	1,724	1,500	857	942	2,141	641	1,500	1,500	1,500	(641)
E-Tickets fee*	11,303	11,000	4,095	4,705	9,524	(1,476)	11,000	11,000	11,000	1,476
Interest on Bank Deposits	70,878	90,000	78,360	125,395	156,720	66,720	125,000	40,000	118,000	(31,720)
Rental of General Property	57,000	66,000	30,869	30,970	53,165	(12,835)	43,930	40,330	43,930	(9,235)
Sheriff's Fees	1,450	800	1,254	781	1,254	454	800	800	800	(454)
DNA Fees - Blood Test	119	200	146	175	338	138	200	200	200	(138)
Court Appointed Attorney	120	200	0	0	100	(100)	200	200	200	100
Commonwealth's Attorney Fees	740	800	498	515	1,082	282	800	800	800	(282)
Central Alarm - Beryville	5,000	5,000	0	0	5,000	0	5,000	5,000	5,000	0
Wireless E-911	61,829	50,118	17,591	21,823	50,118	(0)	53,000	45,000	61,000	2,882
March 7, 2023 FY24 Budget Finance Committee Packet Ambulance and Rescue Services**	350,000	450,000	188,800	250,763	524,445	74,445	490,000	400,000	550,000	(34,445)

Clarke County
General Fund Revenues
Proposal of FY2024 General Fund Revenues
February 28, 2023

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Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
Local										
Jail Processing Fee	613	850	512	563	1,067	217	850	850	850	(217)
Humane Foundation Contribution	20,000	20,000	0	0	20,000	0	25,000	20,000	25,000	5,000
Recycling Rebate	27,474	27,000	26,580	26,580	26,580	(420)	27,027	22,000	27,474	447
Recreation Center Fees	62,396	48,000	30,307	38,871	60,613	12,613	60,000	48,000	60,000	(613)
Swimming Pool Fees	81,462	77,000	27,589	27,589	70,589	(6,411)	72,500	70,000	77,000	1,911
Concession Stand Revenues	14,359	14,500	11,349	11,349	14,500	0	15,000	14,500	14,500	500
Parks Programs Fees	249,980	255,000	114,161	134,378	253,691	(1,309)	255,000	135,000	275,000	1,309
Mapping Fees	0	6	0	0	6	0	6	6	6	0
Pass Through Engineer's Fee	20,950	5,000	19,925	21,025	21,025	16,025	10,000	7,000	20,000	(11,025)
Biosolid Application Fees	0	500	0	0	500	0	500	500	500	0
Payments in Lieu of Taxes	44,854	45,315	0	0	45,315	0	45,787	45,787	45,787	472
Rebates & Refunds - Other Veh	7,604	6,800	3,620	3,620	6,800	(0)	6,800	6,800	6,800	0
Econ Dev Misc Revenue	18,500	19,500	0	0	19,500	0	19,500	19,500	20,500	0
Misc Rev - General Fund	18,278	500	366	378	12,366	11,866	12,000	12,000	18,000	(366)
BHR Book Grant - Pvt Svcs	3,000	0	0	0	0	0	0	0	0	0
Gifts & Donations - General Fd	1,910	1,000	1,848	1,983	1,848	848	1,000	1,000	1,000	(848)
Sale Salvage & Surplus Prop	0	0	(33)	(33)	0	0	0	0	50	0
Vehicle Sale General Fund	0	0	(174)	(174)	0	0	0	0	2,000	0
Sale of Other Equip General Fd	4,935	0	856	856	856	856	0	0	3,000	(856)
Other Miscellaneous Revenue	(2,560)	0	0	0	0	0	2,820	0	0	2,820
CITAC Reimbursement	2,220	5,000	0	0	5,000	0	5,000	2,000	4,500	0
Misc Revenue-Temporary	0	0	0	(17)	0	0	0	0	0	0
Cancelled Checks/NSF Fees	400	250	325	375	325	75	250	250	250	(75)
General Loan Repay	918	0	0	0	0	0	0	0	0	0
Insurance Recovery Gen Fd	1,689	0	0	437	0	0	0	0	0	0
Local Total	28,356,641	27,983,347	13,283,382	14,000,134	29,606,548	1,623,201	29,464,743	27,939,520	30,468,994	(141,805)
State										
Motor Vehicle Carriers' Tax	21,670	23,000	410	410	23,000	0	22,000	21,000	23,000	(1,000)
Mobile Home Titling Taxes	75	0	0	0	0	0	0	0	75	0
Tax on Deeds	103,231	100,000	46,078	51,476	98,578	(1,422)	100,000	47,000	107,000	1,422
Personal Property Tax Reimburs	2,483,842	2,483,842	1,270,946	1,270,946	2,483,842	(0)	2,483,842	2,483,842	2,483,842	0
Auto Rental Tax	300	150	146	152	146	(4)	200	20	1,100	54
Communication Sales & Use Tax	306,863	284,030	100,387	125,571	286,820	2,790	272,479	258,138	301,161	(14,341)
Commonwealth's Attorney CompBd	209,237	220,661	89,393	107,080	220,824	163	234,976	220,824	234,976	14,152
Sheriff Comp Bd	842,785	886,036	350,424	425,976	903,280	17,244	962,174	903,280	962,174	58,895
Commissioner of Revenue Comp B	91,877	96,794	46,265	55,703	113,004	16,210	121,301	113,004	121,301	8,297
Treasurer - Comp Bd	120,515	127,387	53,895	65,101	133,696	6,309	143,431	133,696	143,431	9,735
Registrar/Electoral Boards	63,794	57,557	0	0	63,414	5,857	63,414	37,000	63,800	0
State Election Revenue	0	0	0	0	0	0	20,675	0	20,675	20,675
Clerk of the Circuit Ct Comp B	227,333	192,888	77,567	94,114	196,828	3,940	209,854	196,828	209,854	13,026
Revenue from the Commonwealth	18,385	0	0	0	0	0	0	0	0	0
Spay & Neuter Fund Dist	690	100	67	67	100	(1)	200	50	700	101
Vol Fire 4 for Life Grant	18,850	0	0	0	18,850	18,850	19,000	18,850	19,000	150
Vol Fire Programs	37,480	55,980	0	0	37,955	(18,025)	38,000	37,130	38,000	45
Litter Control	7,981	7,981	0	11,000	11,000	3,019	8,000	4,000	8,000	(3,000)
MultiState Opioid Settlement	0	0	25,691	26,999	25,691	25,691	5,342	5,342	5,342	(20,349)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	0	4,500	4,500	4,500	0

**Clarke County
General Fund Revenues
Proposal of FY2024 General Fund Revenues
February 28, 2023**

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State										
DHR CLG Grant Rev	7,000	0	19,005	19,005	19,005	19,005	0	0	0	(19,005)
Other Categorical Aid	3,744	0	0	0	0	0	0	0	0	0
State Total	4,570,152	4,540,906	2,084,773	2,258,099	4,640,532	99,626	4,709,388	4,484,503	4,747,931	68,856
Federal										
ICAC Task Force Grant	4,592	5,000	0	0	5,000	0	5,000	5,000	5,000	0
Payments in Lieu of Taxes	6,880	7,272	0	0	7,272	0	7,417	6,300	6,800	145
Victim Witness Rev	51,151	72,191	36,071	36,071	72,191	0	67,138	67,138	67,138	(5,053)
VA Hwy Safety Sel Enf - Alcoho	7,354	9,900	3,293	3,293	3,293	(6,607)	0	0	0	(3,293)
VA Hwy Safety Sel Enf - Speed	6,917	7,200	631	631	631	(6,569)	0	0	0	(631)
Byrne Justice Assit	2,146	929	1,134	1,134	1,134	205	0	0	929	(1,134)
V-Stop Federal Revenue	28,053	28,053	14,026	14,026	28,053	(0)	28,053	28,053	28,053	0
EMS LEMPG Grant Rev	7,500	7,500	0	0	7,500	0	7,500	7,500	7,500	0
OCDETF Equitable Sharing Funds	0	0	1,229	1,229	1,229	1,229	0	0	0	(1,229)
SCAAP	0	1,689	0	0	1,689	0	1,689	1,689	1,689	0
Fed Rev-NPS Battle Bndry Stdy	35,606	0	0	0	0	0	0	0	0	0
ARP CRF (Covid Relief Funds)	75,625	0	0	0	0	0	0	0	0	0
ARP CRF (LATCF)	0	0	50,000	50,000	50,000	50,000	50,000	0	50,000	0
SAFER Grant Revenue	192,223	58,852	57,527	57,527	57,527	(1,325)	0	0	0	(57,527)
Federal Total	418,047	198,586	163,911	163,911	235,519	36,933	166,797	115,680	167,109	(68,722)
Grand Total	33,344,841	32,722,839	15,532,066	16,422,144	34,482,599	1,759,760	34,340,928	32,539,703	35,384,034	(141,671)
Conservations Easement							45,000.00			
Social Services							1,317,940.00			
Children's Services Act							213,721.00			
Total Revenue							35,917,589.06			
Variance to No Tax Cut	0	0	0	0	(361,672)	(361,672)	(742,908)	(742,410)	(754,530)	(381,236)

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Local Real Property Tax**	15,072,030	15,035,000	7,103,510	7,203,767	15,382,197	347,197	15,551,537	15,521,177	15,581,898	169,340
Public Svc Corp Real Prop Tax	452,417	443,000	475,374	475,374	475,374	32,374	475,000	475,000	475,000	(374)
Personal Property Tax**	6,948,452	6,731,556	3,394,041	3,527,847	7,948,418	1,216,862	8,073,338	8,073,338	8,295,808	124,920
Mobile Home Tax - Curr & Delin	735	600	942	942	1,350	750	800	800	800	(550)
Mach & Tools Tax	193,587	208,000	101,508	101,514	200,000	(8,000)	195,000	195,000	195,000	(5,000)
Penalties - All Property Taxes**	207,083	158,000	97,095	118,569	277,413	119,413	200,000	170,000	275,000	(77,413)
Interest - All Property Taxes	136,908	120,000	114,288	132,516	196,288	76,288	135,000	120,000	165,000	(61,288)
Admin Costs Delinq Taxes	21,000	20,000	11,968	12,817	26,968	6,968	21,000	13,000	25,000	(5,968)
DMV Stop Fees	8,624	7,000	4,424	4,924	11,061	4,061	10,000	5,300	11,500	(1,061)
Credit Card Fees	26,949	22,000	12,884	14,707	28,008	6,008	30,000	13,000	36,410	1,992
Local Sales & Use Tax**	1,536,682	1,550,000	556,683	688,419	1,650,409	100,409	1,650,000	1,200,000	1,864,962	(409)
Cons Utility Tax - Elect & Gas*	336,473	345,000	136,710	165,497	333,439	(11,561)	335,000	324,000	366,783	1,561
Consumption Tax*	34,984	34,000	13,007	16,401	35,154	1,154	35,000	33,000	36,000	(154)
Business License Tax	24,135	23,000	1,510	12,980	21,571	(1,429)	23,000	21,000	24,000	1,429
Motor Vehicle Licenses	355,829	327,000	33,403	37,891	355,000	28,000	355,000	280,000	355,000	(0)
Recordation Tax*	411,352	390,000	116,377	138,400	276,000	(114,000)	276,000	230,000	442,000	0
Tax on Wills	6,896	6,000	9,179	9,664	13,179	7,179	7,200	5,500	11,000	(5,979)
Transient Occupancy Tax**	90,310	97,000	30,176	38,476	112,000	15,000	128,000	50,000	128,000	16,000
Cigarette Tax	216,489	297,000	102,600	125,400	307,800	10,800	410,400	360,000	410,400	102,600
Meals Tax*	191,715	297,000	81,543	97,708	293,554	(3,446)	391,406	168,000	204,000	97,852
Animal Licenses	4,150	3,132	2,255	3,085	4,255	1,123	4,100	3,362	4,200	(155)
Animal Shelter Fees	9,930	7,000	6,657	8,466	9,657	2,657	9,500	5,000	9,900	(157)
Dangerous Dog Registration	35	85	0	0	85	0	85	35	240	0
Land Use Application Penalty	6,500	6,500	5,625	6,325	6,125	(375)	6,100	4,600	8,900	(25)
Land Use Application Fees	400	25,000	23,950	24,150	24,050	(950)	450	200	900	(23,600)
Transfer Fees	677	710	290	337	580	(130)	590	520	700	10
Zoning & Subdiv Permits & Fees	96,636	63,000	83,128	98,628	133,128	70,128	96,000	65,000	105,000	(37,128)
Building Permits	358,237	260,000	101,563	112,782	216,092	(43,908)	225,000	190,000	358,000	8,908
Sign Permits & Inspection Fees	0	300	0	0	300	0	300	0	300	0
Weapons Permits	4,902	5,000	3,648	4,370	7,762	2,762	5,000	4,900	9,800	(2,762)
New Dwelling Address Fee	4,290	3,900	910	1,170	1,717	(2,183)	3,900	3,900	3,900	2,183
Other Permits, Fees & Licenses	0	475	0	0	475	0	475	475	475	0
Court Fines & Forfeitures*	185,337	225,000	73,559	84,961	193,576	(31,424)	200,000	156,000	356,000	6,424
Parking Fines	3,090	5,250	1,770	1,770	3,000	(2,250)	3,000	2,800	3,000	0
Courthouse Maintenance Fees*	64,053	65,000	23,107	26,427	57,768	(7,232)	60,000	37,000	64,000	2,232
Local Interest from Fines	1,724	1,500	857	942	2,141	641	1,500	1,500	1,500	(641)
E-Tickets fee*	11,303	11,000	4,095	4,705	9,524	(1,476)	11,000	11,000	11,000	1,476
Interest on Bank Deposits	70,878	90,000	78,360	125,395	156,720	66,720	125,000	40,000	118,000	(31,720)
Rental of General Property	57,000	66,000	30,869	30,970	53,165	(12,835)	43,930	40,330	43,930	(9,235)
Sheriff's Fees	1,450	800	1,254	781	1,254	454	800	800	800	(454)
DNA Fees - Blood Test	119	200	146	175	338	138	200	200	200	(138)
Court Appointed Attorney	120	200	0	0	100	(100)	200	200	200	100

Clarke County
General Fund Revenues
Proposal of FY2024 General Fund Revenues
February 28, 2023

*=30 day accrual, **=60 day accrual

Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
Local Commonwealth's Attorney Fees	740	800	498	515	1,082	282	800	800	800	(282)
Central Alarm - Beryville	5,000	5,000	0	0	5,000	0	5,000	5,000	5,000	0
Wireless E-911	61,829	50,118	17,591	21,823	50,118	(0)	53,000	45,000	61,000	2,882
Ambulance and Rescue Services**	556,608	450,000	188,800	250,763	524,445	74,445	490,000	400,000	550,000	(34,445)
Jail Processing Fee	613	850	512	563	1,067	217	850	850	850	(217)
Humane Foundation Contribution	20,000	20,000	0	0	20,000	0	25,000	20,000	25,000	5,000
Recycling Rebate	27,474	27,000	26,580	26,580	26,580	(420)	27,027	22,000	27,474	447
Recreation Center Fees	62,396	48,000	30,307	38,871	60,613	12,613	60,000	48,000	60,000	(613)
Swimming Pool Fees	81,462	77,000	27,589	27,589	70,589	(6,411)	72,500	70,000	77,000	1,911
Concession Stand Revenues	14,359	14,500	11,349	11,349	14,500	0	15,000	14,500	14,500	500
Parks Programs Fees	249,980	255,000	114,161	134,378	253,691	(1,309)	255,000	135,000	275,000	1,309
Mapping Fees	0	6	0	0	6	0	6	6	6	0
Pass Through Engineer's Fee	20,950	5,000	19,925	21,025	21,025	16,025	10,000	7,000	20,000	(11,025)
Biosolid Application Fees	0	500	0	0	500	0	500	500	500	0
Payments in Lieu of Taxes	44,854	45,315	0	0	45,315	0	45,787	45,787	45,787	472
Rebates & Refunds - Other Veh	7,604	6,800	3,620	3,620	6,800	(0)	6,800	6,800	6,800	0
Econ Dev Misc Revenue	18,500	19,500	0	0	19,500	0	19,500	19,500	20,500	0
Misc Rev - General Fund	18,278	500	366	378	12,366	11,866	12,000	12,000	18,000	(366)
BHR Book Grant - Pvt Svcs	3,000	0	0	0	0	0	0	0	0	0
Gifts & Donations - General Fd	1,910	1,000	1,848	1,983	1,848	848	1,000	1,000	1,000	(848)
Sale Salvage & Surplus Prop	0	0	(33)	(33)	0	0	0	0	50	0
Vehicle Sale General Fund	0	0	(174)	(174)	0	0	0	0	2,000	0
Sale of Other Equip General Fd	4,935	0	856	856	856	856	0	0	3,000	(856)
Other Miscellaneous Revenue	(2,560)	0	0	0	0	0	2,820	0	0	2,820
CITAC Reimbursement	2,220	5,000	0	0	5,000	0	5,000	2,000	4,500	0
Misc Revenue-Temporary	0	0	0	(17)	0	0	0	0	0	0
Cancelled Checks/NSF Fees	400	250	325	375	325	75	250	250	250	(75)
General Loan Repay	918	0	0	0	0	0	0	0	0	0
Insurance Recovery Gen Fd	1,689	0	0	437	0	0	0	0	0	0
Local Total	28,356,641	27,983,347	13,283,382	14,000,134	29,968,220	1,984,873	30,207,651	28,681,930	31,223,524	239,431
State Motor Vehicle Carriers' Tax	21,670	23,000	410	410	23,000	0	22,000	21,000	23,000	(1,000)
Mobile Home Titling Taxes	75	0	0	0	0	0	0	0	75	0
Tax on Deeds	103,231	100,000	46,078	51,476	98,578	(1,422)	100,000	47,000	107,000	1,422
Personal Property Tax Reimburs	2,483,842	2,483,842	1,270,946	1,270,946	2,483,842	(0)	2,483,842	2,483,842	2,483,842	0
Auto Rental Tax	300	150	146	152	146	(4)	200	20	1,100	54
Communication Sales & Use Tax	306,863	284,030	100,387	125,571	286,820	2,790	272,479	258,138	301,161	(14,341)
Commonwealth's Attorney CompBd	209,237	220,661	89,393	107,080	220,824	163	234,976	220,824	234,976	14,152
Sheriff Comp Bd	842,785	886,036	350,424	425,976	903,280	17,244	962,174	903,280	962,174	58,895
Commissioner of Revenue Comp B	91,877	96,794	46,265	55,703	113,004	16,210	121,301	113,004	121,301	8,297
Treasurer - Comp Bd	120,515	127,387	53,895	65,101	133,696	6,309	143,431	133,696	143,431	9,735
Registrar/Electoral Boards	63,794	57,557	0	0	63,414	5,857	63,414	37,000	63,800	0
State Election Revenue	0	0	0	0	0	0	20,675	0	20,675	20,675

Clarke County
General Fund Revenues
Proposal of FY2024 General Fund Revenues
February 28, 2023

*=30 day accrual, **=60 day accrual

Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
State Clerk of the Circuit Ct Comp B	227,333	192,888	77,567	94,114	196,828	3,940	209,854	196,828	209,854	13,026
Revenue from the Commonwealth	18,385	0	0	0	0	0	0	0	0	0
Spay & Neuter Fund Dist	690	100	67	67	100	(1)	200	50	700	101
Vol Fire 4 for Life Grant	18,850	0	0	0	18,850	18,850	19,000	18,850	19,000	150
Vol Fire Programs	37,480	55,980	0	0	37,955	(18,025)	38,000	37,130	38,000	45
Litter Control	7,981	7,981	0	11,000	11,000	3,019	8,000	4,000	8,000	(3,000)
MultiState Opioid Settlement	0	0	25,691	26,999	25,691	25,691	5,342	5,342	5,342	(20,349)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	0	4,500	4,500	4,500	0
DHR CLG Grant Rev	7,000	0	19,005	19,005	19,005	19,005	0	0	0	(19,005)
Other Categorical Aid	3,744	0	0	0	0	0	0	0	0	0
State Total	4,570,152	4,540,906	2,084,773	2,258,099	4,640,532	99,626	4,709,388	4,484,503	4,747,931	68,856
Federal ICAC Task Force Grant	4,592	5,000	0	0	5,000	0	5,000	5,000	5,000	0
Payments in Lieu of Taxes	6,880	7,272	0	0	7,272	0	7,417	6,300	6,800	145
Victim Witness Rev	51,151	72,191	36,071	36,071	72,191	0	67,138	67,138	67,138	(5,053)
VA Hwy Safety Sel Enf - Alcoho	7,354	9,900	3,293	3,293	3,293	(6,607)	0	0	0	(3,293)
VA Hwy Safety Sel Enf - Speed	6,917	7,200	631	631	631	(6,569)	0	0	0	(631)
Byrne Justice Assit	2,146	929	1,134	1,134	1,134	205	0	0	929	(1,134)
V-Stop Federal Revenue	28,053	28,053	14,026	14,026	28,053	(0)	28,053	28,053	28,053	0
EMS LEMPG Grant Rev	7,500	7,500	0	0	7,500	0	7,500	7,500	7,500	0
OCDETF Equitable Sharing Funds	0	0	1,229	1,229	1,229	1,229	0	0	0	(1,229)
SCAAP	0	1,689	0	0	1,689	0	1,689	1,689	1,689	0
Fed Rev-NPS Battle Bndry Stdy	35,606	0	0	0	0	0	0	0	0	0
ARP CRF (Covid Relief Funds)	75,625	0	0	0	0	0	0	0	0	0
ARP CRF (LATCF)	0	0	50,000	50,000	50,000	50,000	50,000	0	50,000	0
SAFER Grant Revenue	192,223	58,852	57,527	57,527	57,527	(1,325)	0	0	0	(57,527)
Federal Total	418,047	198,586	163,911	163,911	235,519	36,933	166,797	115,680	167,109	(68,722)
Grand Total	33,344,841	32,722,839	15,532,066	16,422,144	34,844,271	2,121,432	35,083,836	33,282,113	36,138,564	239,565
Conservations Easement							45,000.00			
Social Services							1,317,940.00			
Children's Services Act							213,721.00			
Total Revenue							36,660,497.06			

Variance to Tax Cut	0	0	0	0	361,672	361,672	742,908	742,410	754,530	381,236
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Clarke County
FY2024 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 28, 2023

Fund / Function	Description	2022	2023		2024	2024 Requested v.	Balanced Budget	
		Actual	Original Budget	Revised Budget	YTD Actual	Requested	2023 Original Budget	Proposal
Fund 100 General Fund								
11010	Board of Supervisors	55,710	58,600	58,600	44,385	55,950	(2,651)	55,950
12110	County Administrator	395,516	399,585	430,359	358,019	398,537	(1,048)	398,537
12120	Public Information Services	66,101	69,055	69,055	68,536	68,899	(157)	68,899
12210	Legal Services	69,798	35,000	35,000	9,398	35,000	0	35,000
12310	Commissioner of Revenue	241,011	283,267	283,267	271,412	288,317	5,050	288,317
12410	Treasurer	365,054	384,092	384,092	352,383	398,717	14,625	398,717
12510	Data Processing/IT	331,509	423,818	423,818	360,997	417,555	(6,262)	417,555
13100	Electoral Board and Officials	71,365	57,797	57,797	29,408	94,804	37,007	94,804
13200	Registrar	119,729	133,890	133,890	122,196	137,978	4,088	137,978
21100	Circuit Court	20,052	19,860	19,860	12,797	19,270	(590)	19,270
21200	General District Court	8,012	8,620	8,620	6,712	8,120	(500)	8,120
21510	Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	0	1,500
21600	Juvenile & Domestic Relations	5,289	6,400	6,400	5,122	6,400	0	6,400
21700	Clerk of the Circuit Court	268,917	291,128	291,128	451,677	284,419	(6,709)	284,419
21910	Victim and Witness Assistance	69,578	75,942	75,942	66,166	73,546	(2,396)	73,546
21940	Regl Crt Srvc/Adult	6,930	6,930	6,930	6,930	24,661	17,731	8,000
22100	Commonwealth's Attorney	402,074	495,606	495,606	411,953	476,646	(18,960)	476,646
31200	Sheriff	2,964,059	3,183,752	3,184,886	2,888,949	3,153,468	(30,284)	3,153,468
31210	Criminal Justice Training Ctr	19,422	19,593	19,593	21,723	21,723	2,130	21,723
31220	Drug Task Force	12,865	12,500	12,500	6,998	13,400	900	13,400
32200	Volunteer Fire Companies	121,717	190,980	190,980	142,634	177,000	(13,980)	182,000
32201	Blue Ridge Volunteer Fire Co	70,302	105,200	105,200	71,684	99,777	(5,424)	99,777
32202	Boyce Volunteer Fire Co	104,024	120,430	120,430	76,055	118,344	(2,086)	118,344
32203	Enders Volunteer Fire Co	173,852	165,750	165,750	116,971	175,434	9,684	175,434
32310	Fire and Rescue Services	1,629,352	1,945,073	1,945,073	1,801,713	1,983,333	38,260	1,983,333
32320	Lord Fairfax Emergency Medical	6,575	6,575	6,575	6,575	6,904	329	6,904
32400	Forestry Services	2,873	2,874	2,874	2,873	2,874	0	2,874
33210	Regional Jail	509,978	628,535	628,535	462,568	575,347	(53,188)	549,932
33220	Juvenile Detention Center	37,700	36,168	36,168	18,774	13,146	(23,022)	13,146
33300	Crt Srvc/Juvenile Probation	48	400	400	32	400	0	400
34100	Building Inspections	244,478	267,213	267,213	240,163	246,745	(20,467)	246,745
35100	Animal Control	103,132	121,475	121,475	117,610	162,420	40,944	162,420
35300	Med Examiner & Indigent Burial	360	200	200	120	200	0	200

Clarke County
FY2024 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 28, 2023

Fund / Function	Description	2022	2023			2024	2024 Requested v.	Balanced Budget
		Actual	Original Budget	Revised Budget	YTD Actual	Requested	2023 Original Budget	Proposal
42400	Refuse Disposal	183,363	180,000	180,000	101,142	194,400	14,400	194,400
42410	Solid Waste Convenience Center	88,691	93,875	93,875	75,655	98,446	4,571	98,446
42600	Litter Control	7,862	7,981	11,000	917	8,000	19	8,000
42700	Sanitation	238,784	244,000	244,000	15,989	244,000	0	244,000
43200	General Property Maintenance	851,509	881,561	881,561	659,511	881,830	269	881,830
51100	Local Health Department	192,367	193,642	193,642	145,232	238,735	45,093	225,000
51200	Our Health	6,500	6,500	6,500	6,500	6,500	0	6,500
52400	N Shen Valley Subst Abuse Coal	15,000	15,000	15,000	11,250	15,000	0	15,000
52500	Northwestern Community Svcs	96,350	105,985	105,985	79,489	111,284	5,299	111,284
52800	Concern Hotline	1,500	1,500	1,500	1,500	1,500	0	1,500
52900	NW Works	0	5,000	5,000	5,000	5,000	0	5,000
53230	Shenandoah Area Agency on Aging	40,000	40,000	40,000	30,000	44,000	4,000	42,000
53240	Loudoun Transit Service	19,302	24,960	24,960	18,720	24,960	0	24,960
53250	FISH of Clarke County	1,000	1,000	1,000	1,000	2,000	1,000	2,000
53600	Access Independence	1,000	1,500	1,500	1,500	2,000	500	2,000
53700	The Laurel Ctr (Women's Shltr)	29,000	4,000	4,000	4,000	8,000	4,000	6,000
53710	Tax Relief for the Elderly	192,907	215,000	215,000	0	215,000	0	215,000
69100	Lord Fairfax Community College	17,965	16,528	16,528	12,396	16,921	393	16,921
71100	Parks Administration	506,229	566,099	566,099	529,214	533,940	(32,159)	533,940
71310	Recreation Center	135,945	165,688	165,688	126,255	165,410	(278)	165,410
71320	Swimming Pool	75,844	105,229	105,229	69,180	102,401	(2,828)	102,401
71350	Programs	183,667	339,980	339,980	182,387	347,054	7,074	347,054
71360	Concession Stand	16,259	20,051	20,051	10,914	22,858	2,807	22,858
72240	Barns of Rose Hill	11,750	9,000	14,000	14,000	9,000	0	9,000
72700	VA Commission for the Arts	9,000	9,000	9,000	9,000	9,000	0	9,000
73200	Handley Regional Library	279,238	314,000	314,000	235,500	325,989	11,989	325,989
81110	Planning Administration	449,035	495,824	495,824	437,047	502,214	6,390	502,214
81120	Planning Commission	10,768	14,398	14,398	8,739	14,396	(3)	14,396
81130	Berryville Dev Authority	436	900	900	25	900	0	900
81140	Regional Airport Authority	5,000	5,000	5,000	5,000	5,000	0	5,000
81310	Housing Services	2,500	5,000	5,000	5,000	10,000	5,000	7,000
81400	Board of Zoning Appeals	24,519	3,519	3,519	2,278	3,519	(0)	3,519
81510	Office of Economic Development	123,129	170,440	170,440	137,071	174,513	4,073	170,440
81530	Small Business Dev Center	2,000	2,000	2,000	2,000	2,000	0	2,000
81540	Blandy Experimental Farm	3,000	3,500	3,500	3,500	3,500	0	3,500

Clarke County
FY2024 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 28, 2023

Fund / Function	Description	2022 Actual	2023			2024 Requested	2024 Requested v. 2023 Original Budget	Balanced Budget Proposal
			Original Budget	Revised Budget	YTD Actual			
81550	Berryville Main Street	3,500	3,866	3,866	3,866	3,500	(366)	3,500
81800	Historic Preservation Comm	41,295	10,900	35,405	28,674	11,150	250	11,150
81910	Northern Shen Valley Reg Comm	10,694	10,914	10,914	10,913	11,867	953	11,867
82210	Water Quality Management	25,790	30,000	30,000	8,305	30,760	760	30,760
82220	Friends of the Shenandoah	8,000	9,000	9,000	9,000	10,000	1,000	10,000
82230	Board of Septic Appeals	249	1,569	1,569	1	1,572	3	1,572
82400	LF Soil & Water Cons Dist	5,000	7,500	7,500	7,500	11,000	3,500	9,500
82600	Bio-solids Application	257	1,096	1,096	15	1,091	(5)	1,091
83100	Cooperative Extension Program	41,907	54,432	54,432	22,837	61,919	7,487	61,919
83400	4-H Center	2,500	3,125	3,125	3,125	2,000	(1,125)	2,000
91600	Contingency Reserves	0	106,000	156,000	0	35,000	(71,000)	35,000
Fund 100 General Fund Total		12,459,494	14,063,870	14,178,302	11,596,177	14,069,961	6,091	
Fund 107 JAS								
12430	Finance & Purchasing	625,056	689,126	689,126	686,520	697,541	8,415	697,541
12510	Data Processing/IT	125,650	129,000	129,000	126,692	134,921	5,921	134,921
Fund 107 JAS Total		750,706	818,126	818,126	813,213	832,462	14,336	
Fund 201 Social Services								
53100	Welfare Administration	1,241,237	1,399,719	1,399,719	1,144,534	1,385,821	(13,898)	1,385,821
53210	Public Assistance Direct	243,093	272,099	272,099	166,728	390,781	118,682	390,781
53211	Public Assistance Purchased	74,506	106,472	130,849	42,312	132,072	25,600	132,072
Fund 201 Social Services Total		1,558,835	1,778,290	1,802,667	1,353,574	1,908,674	130,384	
Fund 212 CSA								
53510	CSA Administration	20,732	22,732	22,732	790	25,764	3,032	25,764
53520	CSA Services	275,304	307,563	307,563	245,450	385,000	77,437	385,000
Fund 212 CSA Total		296,036	330,295	330,295	246,241	410,764	80,469	
Fund 235 Conservation Easement								
82700	Development Rights	1,717,219	90,000	174,000	227,492	90,000	0	90,000
00000	Non-Categorical	671	0	0	715	0	0	
Fund 235 Conservation Easement Total		1,717,889	90,000	174,000	228,207	90,000	0	
Fund 401 Government Debt								
95170	RDA - Joint Govt Facility	251,700	251,700	251,700	146,825	251,700	0	251,700
Fund 401 Government Debt Total		251,700	251,700	251,700	146,825	251,700	0	
Fund 731 Unemployment								
91000	Nondepartmental	4,681	10,000	10,000	1,226	10,000	0	10,000
Fund 731 Unemployment Total		4,681	10,000	10,000	1,226	10,000	0	
Grand Total		17,039,342	17,342,281	17,565,090	14,385,462	17,573,561	231,280	17,510,179

Clarke County
FY2024 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 28, 2023

Fund / Function	Description	2022	2023		2024	2024 Requested v.	Balanced Budget
		Actual	Original Budget	Revised Budget	YTD Actual	Requested	2023 Original Budget
Additional Requests Not Included Above							
	Part-Time JAS Employee						35,000
	Sheriff's Office Career Development						10,000
	7% employee raises						600,000
	10% insurance increase						116,000
	Salary Scale Increase						22,000
	Major Capital						3,551,318
	Local Contribution to Schools						16,674,233
Total with Additional Requests							38,518,730

**Clarke County Proposed Budget
FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 - JUNE 30, 2024**

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	FY 22 Original Budget	FY 22 Audited Actual	FY23 Original Budget	FY 23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	56,814	55,710	58,600	58,600	55,950	(2,650)
County Administrator	398,888	395,516	399,585	430,359	398,537	(1,048)
Public Information Services	64,853	66,101	69,055	69,055	68,899	(156)
Legal Services	25,000	69,798	35,000	35,000	35,000	-
Commissioner of Revenue	225,184	241,011	283,267	283,267	288,317	5,050
Treasurer	353,406	365,054	384,092	384,092	398,717	14,625
Data Processing/Information Technology	356,361	331,509	423,818	423,818	417,555	(6,263)
Electoral Board	84,048	71,365	57,797	58,130	94,804	37,007
General Registrar	108,277	119,729	133,890	133,890	137,978	4,088
Circuit Court	19,860	20,052	19,860	19,860	19,270	(590)
General District Court	8,620	8,012	8,620	8,620	8,120	(500)
Magistrate	50	-	-	-	-	-
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	6,400	5,289	6,400	6,400	6,400	-
Clerk of the Circuit Court	270,338	268,917	291,128	291,333	284,419	(6,709)
Victim Witness Program Grant	72,191	69,578	75,942	75,942	73,546	(2,396)
Regional Court Services	6,930	6,930	6,930	6,930	8,000	1,070
Commonwealth Attorney	425,259	402,074	495,606	495,606	476,646	(18,960)
Sheriff	2,859,691	2,964,059	3,183,752	3,184,886	3,153,468	(30,284)
Criminal Justice Training Center	19,593	19,422	19,593	19,593	21,723	2,130
Drug Task Force	12,500	12,865	12,500	12,500	13,400	900
Volunteer Fire Companies	191,500	121,717	190,980	190,980	182,000	(8,980)
Blue Ridge Volunteer Fire Company	80,450	70,302	105,200	105,200	99,777	(5,423)
Boyce Volunteer Fire Company	120,550	104,024	120,430	120,430	118,344	(2,086)
Enders Volunteer Fire Company	165,800	173,852	165,750	165,750	175,434	9,684
Fire and Rescue Services	1,658,265	1,629,352	1,945,073	1,945,073	1,983,333	38,260
Lord Fairfax Emergency Medical Services	6,575	6,575	6,575	6,575	6,904	329
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	520,285	509,978	628,535	628,535	549,932	(78,603)
Juvenile Detention Service	36,168	37,700	36,168	36,168	13,146	(23,022)
Probation Office	400	48	400	400	400	-
Building Inspections	251,409	244,478	267,213	267,213	246,745	(20,468)
Animal Control	139,852	103,132	121,475	121,475	162,420	40,945
Medical Examiner & Indigent Burial	200	360	200	200	200	-
Refuse Disposal	180,000	183,363	180,000	180,000	194,400	14,400
Convenience Center	72,708	88,691	93,875	93,875	98,446	4,571
Litter Control	4,000	7,981	7,981	11,119	8,000	19
Sanitation	244,000	238,784	244,000	244,000	244,000	-
Maintenance/Buildings & Grounds	859,905	851,509	881,561	881,561	881,830	269
Local Health Department	193,642	192,367	193,642	193,642	225,000	31,358
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	96,350	96,350	105,985	105,985	111,284	5,299
Concern Hotline	1,500	1,500	1,500	1,500	1,500	-
NW Works	-	-	5,000	5,000	5,000	-
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	42,000	2,000
Loudoun Transit Service	19,302	19,302	24,960	24,960	24,960	-
FISH	1,000	1,000	1,000	1,000	2,000	1,000
Access Independence	1,000	1,000	1,500	1,500	2,000	500
Laurel Center	4,000	29,000	4,000	4,000	6,000	2,000
Tax Relief for the Elderly	215,000	192,907	215,000	215,000	215,000	-
Lord Fairfax Community College	17,965	17,965	16,528	16,528	16,921	393
Parks Administration	502,060	506,229	566,099	566,099	533,940	(32,159)
Recreation Center	131,987	135,945	165,688	165,688	165,410	(278)
Swimming Pool	94,032	75,844	105,229	105,275	102,401	(2,828)
Parks Programs	325,392	183,667	339,980	340,057	347,054	7,074
Concession Stand	16,524	16,259	20,051	20,051	22,858	2,807
Barns of Rose Hill	6,750	11,750	9,000	14,000	9,000	-
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	279,238	279,238	314,000	314,000	325,989	11,989
Planning Administration	481,021	449,035	495,824	496,039	502,214	6,390
Planning Commission	14,389	10,768	14,398	14,398	14,396	(2)
Berryville Development Authority	900	436	900	900	900	-
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Housing Services	2,500	2,500	5,000	5,000	7,000	2,000
Board of Zoning Appeals	3,520	24,519	3,519	3,519	3,519	(0)
Office of Economic Development	158,900	123,129	170,440	170,525	170,440	0
Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-
Blandy Experimental Farm	3,000	3,000	3,500	3,500	3,500	-
Berryville Main Street	3,500	3,500	3,866	3,866	3,500	(366)
Historic Preservation Commission	13,400	41,295	10,900	35,405	11,150	250
NSV Regional Planning District Commission	10,694	10,694	10,914	10,914	11,867	953
Water Quality Management	30,000	25,790	30,000	30,000	30,760	760
Friends of the Shenandoah	8,000	8,000	9,000	9,000	10,000	1,000
Board of Septic Appeals	1,566	249	1,569	1,569	1,572	3
Lord Fairfax Soil & Water Conservation	5,000	5,000	7,500	7,500	9,500	2,000

**Clarke County Proposed Budget
FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 - JUNE 30, 2024**

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	FY 22 Original Budget	FY 22 Audited Actual	FY23 Original Budget	FY 23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
Biosolids Application	1,106	257	1,096	1,096	1,091	(5)
Cooperative Extension	52,134	41,907	54,432	54,432	61,919	7,487
Northern Virginia 4-H Center	2,500	2,500	3,125	3,125	2,000	(1,125)
Non-Departmental Legal/Prof. Contingency	55,000	-	106,000	156,000	35,000	(71,000)
Ambulance Refunds	-	12,049	-	-	-	-
Joint Administrative Services	790,539	750,706	818,126	818,126	832,462	14,336
Social Services	1,715,358	1,558,835	1,778,290	1,802,667	1,908,674	130,384
School Operations	24,165,588	23,978,743	25,390,181	25,740,379	27,265,771	1,875,590
School Food Service	800,996	1,010,358	744,298	744,298	1,565,391	821,093
Children's Services Act	314,556	296,036	330,295	330,295	410,764	80,469
Public Safety Fund	-	49,581	-	-	-	-
Conservation Easement	45,000	822,902	45,000	87,000	90,000	45,000
General Capital Improvements	1,452,700	787,230	3,735,000	5,467,872	3,551,318	(183,682)
School Capital Improvements	616,000	781,920	1,570,325	2,967,754	779,256	(791,069)
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,365,130	2,365,130	2,329,126	2,329,126	2,289,543	(39,583)
Unemployment Compensation	10,000	4,681	10,000	10,000	10,000	-
7% salary, health insurance, PT increases, Sheriff Office Development					783,000	783,000
TOTAL ESTIMATED EXPENDITURE	45,268,643	45,129,484	51,066,211	54,728,599	53,744,458	2,678,247
Local Funds for Schools	15,974,233	15,178,242	15,974,233	16,477,986	16,674,233	700,000
ESTIMATED REVENUE						
LOCAL REVENUE						
Real Estate Taxes	15,031,293	15,072,030	15,035,000	15,035,000	15,299,725	264,725
Public Service Corporation Real Estate	406,014	452,417	443,000	443,000	475,000	32,000
Personal Property Taxes	5,277,789	6,948,452	6,731,556	6,731,556	7,582,242	850,686
Mobile Home Taxes	700	735	600	600	800	200
Machinery and Tools Taxes	169,680	193,587	208,000	208,000	195,000	(13,000)
Penalties (All Property Taxes)	147,068	207,083	158,000	158,000	200,000	42,000
Interest (All Property Taxes)	126,482	136,908	120,000	120,000	135,000	15,000
Administrative Costs Delinq	22,000	21,000	20,000	20,000	21,000	1,000
DMV Stop Fee	5,350	8,624	7,000	7,000	10,000	3,000
Credit Card Fees	17,000	26,949	22,000	22,000	30,000	8,000
Sales and Use Taxes	1,400,000	1,536,682	1,550,000	1,550,000	1,650,000	100,000
Consumer's Utility Taxes	355,000	336,473	345,000	345,000	335,000	(10,000)
Consumption Tax	34,351	34,984	34,000	34,000	35,000	1,000
Business License Tax	20,940	24,135	23,000	23,000	23,000	-
Motor Vehicle Licenses	315,000	355,829	327,000	327,000	355,000	28,000
Recordation Taxes	350,000	411,352	390,000	390,000	276,000	(114,000)
Taxes on Wills	7,852	6,896	6,000	6,000	7,200	1,200
Transient Occupancy Tax	61,250	90,310	97,000	97,000	128,000	31,000
Cigarette Tax	100,000	216,489	297,000	297,000	410,400	113,400
Meals Tax	150,000	191,715	297,000	297,000	391,406	94,406
Animal Licenses	5,300	4,150	3,132	3,132	4,100	968
Animal Shelter Fees - Dogs & Cats	6,370	9,930	7,000	7,000	9,500	2,500
Dangerous Dog Registration	85	35	85	85	85	-
Land Use Application Fees Penalty	5,000	6,500	6,500	6,500	6,100	(400)
Land Use Application Fees	250	400	25,000	25,000	450	(24,550)
Transfer Fees	522	677	710	710	590	(120)
Zoning and Subdivision Permits	84,748	96,636	63,000	63,000	96,000	33,000
Building Permits	260,292	358,237	260,000	260,000	225,000	(35,000)
Sign Permits and Inspection Fees	300	-	300	300	300	-
Weapons Permits	7,000	4,902	5,000	5,000	5,000	-
New Dwelling Address Fee	4,420	4,290	3,900	3,900	3,900	-
Other permits, fees, and licenses	475	-	475	475	475	-
Court Fines and Forfeitures	250,000	185,337	225,000	225,000	200,000	(25,000)
Parking Fines	7,000	3,090	5,250	5,250	3,000	(2,250)
Courthouse Security Fees	50,000	64,053	65,000	65,000	60,000	(5,000)
Local Jury Fees	-	1,724	1,500	1,500	1,500	-
E-Ticket Fee	18,000	11,303	11,000	11,000	11,000	-
Interest on Bank Deposits	100,000	70,878	90,000	90,000	125,000	35,000
Rental of Property	66,000	57,000	66,000	66,000	43,930	(22,070)
Sheriff's Fees	796	1,450	800	800	800	-
DNA Fees - Blood Test	224	119	200	200	200	-
Court Appointed Attorney	206	120	200	200	200	-
Commonwealth's Attorney Fees	1,607	740	800	800	800	-
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-
Wireless E-911	47,700	61,829	50,118	50,118	53,000	2,882
Fees for Ambulance & Rescue Services	450,000	556,608	450,000	450,000	490,000	40,000
Jail Processing Fee	1,180	613	850	850	850	-
Humane Foundation Contribution	20,000	20,000	20,000	20,000	25,000	5,000
Recycling Rebate	23,858	27,474	27,000	27,000	27,027	27
Recreation Center Fees	38,400	62,396	48,000	48,000	60,000	12,000
Swimming Pool Fees	72,500	81,462	77,000	77,000	72,500	(4,500)
Concession Stand Revenue	15,000	14,359	14,500	14,500	15,000	500
Parks Programs Fees	270,000	249,980	255,000	255,000	255,000	-
Mapping Fee	6	-	6	6	6	-

**Clarke County Proposed Budget
FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 - JUNE 30, 2024**

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	FY 22 Original Budget	FY 22 Audited Actual	FY23 Original Budget	FY 23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
Engineer's Fee	7,500	20,950	5,000	5,000	10,000	5,000
Biosolids Application Fees	1,000	-	500	500	500	-
Payments in Lieu of Tax	44,860	44,854	45,315	45,315	45,787	472
Rebates & Refunds	5,000	7,604	6,800	6,800	6,800	-
Miscellaneous Revenue	21,500	18,278	500	500	12,000	11,500
Miscellaneous Revenue - Econ Development	-	18,500	19,500	19,500	19,500	-
Gifts & Donations	1,000	1,910	1,000	1,000	1,000	-
BHR Book Grant - Pvt Svcs	-	3,000	-	-	-	-
Sale of Salvage & Surplus Property	1,926	-	-	-	-	-
Sale of Vehicles	3,175	-	-	-	-	-
Sale of Other Equipment	-	4,935	-	-	-	-
Cancelled Checks/NSF Fees	250	400	250	250	250	-
Loan Repayment	918	918	-	-	-	-
Insurance Recovery	7,500	1,689	-	-	-	-
Other Misc Revenue (Bank Rec)	-	(2,560)	-	-	2,820	2,820
CITAC Reimbursement	5,000	2,220	5,000	5,000	5,000	-
Joint Administrative Services	-	725	-	-	-	-
Social Services	-	337	-	-	-	-
School Operations	282,064	285,084	260,185	234,457	246,185	(14,000)
School Food Service	491,305	101,395	460,000	460,000	605,546	145,546
Children's Services Act	-	5,144	-	-	-	-
Public Safety Fund	-	2,709	-	-	-	-
Conservation Easement	15,000	71,160	30,000	30,000	30,000	-
Proffers	-	368,098	-	-	-	-
General Capital Projects	-	-	-	17,917	-	-
School Capital Projects	-	-	-	35,000	531,456	531,456
Parks Construction Fund	-	2,491	-	-	-	-
School Debt Service	107,344	107,441	107,000	107,000	108,309	1,309
TOTAL LOCAL REVENUE	26,805,350	29,301,225	28,840,532	28,867,721	30,986,239	2,145,707
COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	23,000	21,670	23,000	23,000	22,000	(1,000)
Mobile Home Titling Tax	-	75	-	-	-	-
Tax on Deeds (Grantor's Tax)	73,824	103,231	100,000	100,000	100,000	-
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Auto Rental Tax	-	300	150	150	200	50
Communications Tax Sales and Use Tax	335,000	306,863	284,030	284,030	272,479	(11,551)
Commonwealth's Attorney Comp Board	210,066	209,237	220,661	220,661	234,976	14,315
Sheriff Comp Board	843,260	842,785	886,036	886,036	962,174	76,138
Commissioner of Revenue	92,167	91,877	96,794	96,794	121,301	24,507
Treasurer	121,244	120,515	127,387	127,387	143,431	16,044
Registrar	39,594	63,794	57,557	57,557	63,414	5,857
Elections	-	-	-	-	20,675	-
Clerk of the Circuit Court	182,969	227,333	192,888	192,888	209,854	16,966
Revenue from the Commonwealth	-	18,385	-	-	-	-
Spay & Neuter Fund Distribution	114	690	100	100	200	100
EMS 4 for Life	-	18,850	-	18,025	19,000	19,000
Fire Program Funds	53,500	37,480	55,980	37,955	38,000	(17,980)
Litter Control	5,000	7,981	7,981	11,000	8,000	19
MultiState Opioid Settlement	-	-	-	30,774	5,342	5,342
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Other Categorical Aid	-	3,744	-	-	-	-
Social Services	524,141	382,882	585,800	585,800	658,970	73,170
School Operations	9,282,224	9,733,083	10,199,473	10,397,850	11,342,196	1,142,723
School Food Service	9,691	41,687	44,244	44,244	44,621	377
Children's Services Act	163,569	157,493	190,709	190,709	213,721	23,012
Public Safety Fund	-	8,045	-	-	-	-
Conservation Easement	30,000	340,026	15,000	36,000	15,000	-
General Capital Projects	-	116,281	-	76,508	26,318	26,318
School Capital Projects	154,000	-	1,570,325	1,570,325	247,800	(1,322,525)
TOTAL COMMONWEALTH REVENUE	14,631,705	15,342,650	17,146,457	17,476,135	17,258,014	90,882
FEDERAL REVENUE						
Payment in Lieu of Taxes	7,129	6,880	7,272	7,272	7,417	145
Emergency Management Assistance	6,623	-	-	-	-	-
State Criminal Alien Asst Grant	1,689	-	1,689	1,689	1,689	-
Violence Against Women Grant	28,053	28,053	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	51,151	72,191	72,191	67,138	(5,053)
DMV Alcohol Enforcement	9,625	7,354	9,900	9,900	-	(9,900)
DMV Speed Enforcement	5,000	6,917	7,200	7,200	-	(7,200)
Internet Crimes Against Children Task Force	5,000	4,592	5,000	5,000	5,000	-
Dept Historic Resources Book Grant	-	7,000	-	19,005	-	-
Dept of Justice Vest Grant	700	-	-	-	-	-
Byrne Justice Assistance	-	2,146	929	2,063	-	(929)
Staffing EMS Grant	184,962	192,223	58,852	58,852	-	(58,852)
Emergency Mgmt Performance Grant	7,500	7,500	7,500	7,500	7,500	-
CARES (County and EB)	-	75,625	-	50,000	50,000	50,000
Fed Rev-NPS Battle Bndry Stdy	-	35,606	-	-	-	-

**Clarke County Proposed Budget
FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 - JUNE 30, 2024**

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 22 Original Budget	FY 22 Audited Actual	FY23 Original Budget	FY 23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
Social Services	552,184	773,022	585,800	601,270	658,970	73,170
School Operations	1,253,728	1,364,430	1,086,845	1,246,443	1,106,901	20,056
School Food Service	300,000	1,237,965	240,054	274,652	915,224	675,170
Public Safety Fund	-	96	-	-	-	-
Conservation Easement	-	293,000	-	-	-	-
General Capital Projects	932,095	7,343	-	30,000	-	-
School Capital Projects	-	51,888	-	842,030	-	-
School Debt Service	93,125	34,937	91,571	91,571	77,490	(14,081)
TOTAL FEDERAL REVENUE	3,459,604	4,187,727	2,202,856	3,354,690	2,925,382	722,526

BUDGET BALANCE PROCEDURE

TOTAL EXPENDITURES	45,268,643	45,129,484	51,066,211	54,728,599	53,744,458	2,678,247
TOTAL REVENUE	44,896,659	48,831,602	48,189,845	49,698,547	51,169,635	2,959,115
SURPLUS (DEFICIT)	(371,984)	3,702,118	(2,876,366)	(5,030,052)	(2,574,823)	280,868
FROM FUND BALANCE	371,984	(3,702,118)	2,876,366	5,030,052	2,574,823	(280,868)
NET	-	-	-	-	-	-
TOTAL PAY-AS-YOU-GO	346,605		2,880,000		2,574,823	
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	(25,379)		3,634		0	