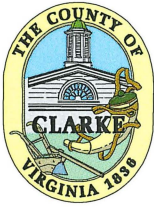


Clarke County Board of Supervisors



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

FY2024 BUDGET RESOLUTION 2023-10R

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 18th day of April, 2023, a public hearing having been held on April 10, 2023, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2023 through June 30, 2024 be approved as follows:

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
Board of Supervisors	56,814	55,710	58,600	58,600	59,399	799
County Administrator	398,888	395,516	399,585	430,359	423,190	23,606
Public Information Services	64,853	66,101	69,055	69,055	74,682	5,626
Legal Services	25,000	69,798	35,000	35,000	35,000	-
Commissioner of Revenue	225,184	241,011	283,267	283,267	304,295	21,028
Assessor	-	-	-	-	-	-
Equilization Board	-	-	-	-	-	-
Treasurer	353,406	365,054	384,092	384,092	438,214	54,121
Data Processing/Information Technology	356,361	331,509	423,818	423,818	435,791	11,973
Electoral Board	84,048	71,365	57,797	58,130	84,454	26,657
General Registrar	108,277	119,729	133,890	133,890	202,920	69,031
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	-
Office of the Public Defender	-	-	-	-	-	-
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	300,984	9,856
Victim Witness Program Grant	72,191	69,578	75,942	75,942	81,725	5,783
Old Dominion Alcohol Safety Action Program	6,930	6,930	6,930	6,930	8,000	1,070
Commonwealth Attorney	425,259	402,074	495,606	495,606	503,663	8,057
Sheriff	2,859,691	2,964,059	3,183,752	3,184,886	3,391,758	208,006
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

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
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	2,100,401	155,327
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	541,010	(87,525)
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	274,043	6,831
Animal Shelter	139,852	103,132	121,475	121,475	173,310	51,834
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	900,085	18,524
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	-
Seniors First	40,000	40,000	40,000	40,000	42,000	2,000
VA Regional Transportation Assoc	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	574,534	8,435
Recreation Center	131,987	135,945	165,688	165,688	172,122	6,434
Swimming Pool	94,032	75,844	105,229	105,275	102,401	(2,828)
Parks Programs	325,392	183,667	339,980	340,057	353,065	13,085
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	533,786	37,962
Planning Commission	14,389	10,768	14,398	14,398	14,396	(2)

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
Berryville Development Authority	900	436	900	900	900	-
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Habitat for Humanity	2,500	2,500	5,000	5,000	10,000	5,000
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	177,111	6,671
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
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	54,638	(51,362)
Ambulance Refunds	-	12,049	-	-	-	-
Joint Administrative Services	790,539	750,706	818,126	818,126	903,538	85,412
Social Services	1,715,358	1,558,835	1,778,290	1,802,667	2,013,734	235,444
School Operations	24,165,588	23,978,743	25,390,181	25,740,379	27,585,063	2,194,882
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	3,621,318	(113,682)
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	-
ARP Funds					-	
TOTAL ESTIMATED EXPENDITURE	45,268,643	45,129,484	51,066,211	54,728,599	54,257,910	3,191,699
Local Funds for Schools	15,974,233	15,178,242	15,974,233	16,245,445	16,843,525	869,292

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
<i>ESTIMATED REVENUE</i>						
<i>LOCAL REVENUE</i>						
Real Estate Taxes	15,031,293	15,072,030	15,035,000	15,035,000	15,299,725	264,725
Land Redemptions	-	-	-	-	-	-
Proceeds from Delinquent Land Sale	-	-	-	-	-	-
Public Service Corporation Real Estate	406,014	452,417	443,000	443,000	475,000	32,000
Delinquent Taxes on Public Service Corp	-	-	-	-	-	-
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	-
Franchise License Tax	-	-	-	-	-	-
Motor Vehicle Licenses	315,000	355,829	327,000	327,000	355,000	28,000
Motor Vehicle License Penalty	-	-	-	-	-	-
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)
Road Sign Fees	-	-	-	-	-	-
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)

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
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
Fire Protection Services	-	-	-	-	-	-
Fees for Ambulance & Rescue Services	450,000	556,608	450,000	450,000	490,000	40,000
EMS - Berryville	-	-	-	-	-	-
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	-
Sale of Publications	-	-	-	-	-	-
Mapping Fee	6	-	6	6	6	-
Zoning Research Fee	-	-	-	-	-	-
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	-	-	-	-
Donations	-	-	-	-	-	-
Sale of Salvage & Surplus Property	1,926	-	-	-	-	-
Sale of Vehicles	3,175	-	-	-	-	-
Sale of Other Equipment	-	4,935	-	-	-	-
Insurance Adjustments	-	-	-	-	-	-
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	-

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
Juror Reimbursements	-	-	-	-	-	-
Transfer from Public Safety Fund	-	-	-	-	-	-
Transfer from Conservation Easement	-	-	-	-	-	-
Transfer from Parks Construction Fund	-	-	-	-	-	-
Transfer from Capital Project to General Fund	-	-	-	-	-	-
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	-	-	-	-
General Debt Service	-	-	-	-	-	-
School Debt Service	107,344	107,441	107,000	107,000	108,309	1,309
Unemployment Fund	-	-	-	-	-	-
TOTAL LOCAL REVENUE	26,805,350	29,301,225	28,840,532	28,867,721	30,986,239	2,145,707
<i>COMMONWEALTH OF VIRGINIA</i>						
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
Medical Examiner	-	-	-	-	-	-
Registrar	39,594	63,794	57,557	57,557	63,414	5,857
Elections	-	-	-	-	20,675	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

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
MultiState Opioid Settlement	-	-	-	30,774	5,342	5,342
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Water Quality Mgmt Grant	-	-	-	-	-	-
VA Dept of Game and Inland Fish	-	-	-	-	-	-
Other Categorical Aid	-	3,744	-	-	-	-
Victim Witness Grant - State Portion	-	-	-	-	-	-
RSAF Grant - Handtevy	-	-	-	-	-	-
Eco Dev ARPA Tourism Revenue	-	-	-	-	-	-
Joint Administrative Services	-	-	-	-	-	-
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	11,492,196	1,292,723
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	1,802,866	247,800	(1,322,525)
School Debt Service					-	-
Unemployment Fund					-	-
TOTAL COMMONWEALTH REVENUE	14,631,705	15,342,650	17,146,457	17,708,676	17,408,014	261,557
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)
Multi Agency Federal Gang Task Force	-	-	-	-	-	-
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	-
School Resource Officer Grant	-	-	-	-	-	-
Dept Historic Resources Book Grant	-	7,000	-	19,005	-	-
Dept of Justice Vest Grant	700	-	-	-	-	-
ARRA Byrne Justice Assistant Grant	-	-	-	-	-	-
Byrne Justice Assistance	-	2,146	929	2,063	-	(929)
Staffing EMS Grant	184,962	192,223	58,852	58,852	-	(58,852)
OCDETF Equiable Sharing Funds	-	-	-	-	-	-
Emergency Mgmt Performance Grant	7,500	7,500	7,500	7,500	7,500	-
Misc Federal Revenue	-	-	-	-	-	-
CARES (County)	-	-	-	-	-	-
CARES (EB)	-	-	-	-	-	-

	FY22 Original Budget	FY22 Audited Actual	FY23 Original Budget	FY23 Revised Budget	FY24 Proposed Budget	Variance FY24 - FY23 Original
ARPA	-	75,625	-	50,000	-	-
Fed Rev-NPS Battle Bndry Stdy	-	35,606	-	-	-	-
Joint Administrative Services	-	-	-	-	-	-
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
Children's Services Act	-	-	-	-	-	-
Public Safety Fund	-	96	-	-	-	-
County CRF	-	-	-	-	-	-
Registrar CRF	-	-	-	-	-	-
School CRF	-	-	-	-	-	-
Conservation Easement	-	293,000	-	-	-	-
General Capital Projects	932,095	7,343	-	30,000	150,000	150,000
School Capital Projects	-	51,888	-	842,030	-	-
School Debt Service	93,125	34,937	91,571	91,571	77,490	(14,081)
Unemployment Fund	-	-	-	-	-	-
TOTAL FEDERAL REVENUE	3,459,604	4,187,727	2,202,856	3,354,690	3,025,382	822,526
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	45,268,643	45,129,484	51,066,211	54,728,599	54,257,910	3,191,699
TOTAL REVENUE	44,896,659	48,831,602	48,189,845	49,931,088	51,419,635	3,229,790
SURPLUS (DEFICIT)	(371,984)	3,702,118	(2,876,366)	(4,797,511)	(2,838,275)	38,090
FROM FUND BALANCE	371,984	(3,702,118)	2,876,366	4,797,511	2,838,275	(38,090)
NET	-	-	-	-	-	-

Adopted this 18th day of April 2023.

Attest:



Chris Boies,
County Administrator