



FY25 Budget Finance Committee Agenda

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

Tuesday, February 27, 2024 at 5:30 p.m.

Item No.	Description	Page
A.	Discussion on Balanced Budget Proposal	
B.	Next Meeting: Monday, March 4, 2024 at 6:30 pm	
	– BOS Work Session: School Board Presentation	
	Included in Packet:	
	– FY25 Proposed Balanced Budget Summary	2
	– FY25 Revenue Projection	6
	– FY25 Proposed Operating Budget	9
	– Fund Balance Designations	12
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	– Tax Revenue and Expenditure Trend Data	21
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Clarke County Board of Supervisors



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County Administrator
Chris Boies
(540) 955-5175

To: Finance/Budget Committee

From: Chris Boies

Re: Balanced Budget Summary

Date: February 27, 2024

At the November 2023 BOS meeting, the Board prioritized employee compensation and equalizing the real estate rate after the 2024 reassessment as their two top priorities. This document and the attached spreadsheet highlight a proposed balanced budget without tax increases. Options for tax increases are provided at the end of the document. This proposal funds very few new requests, caps increased outside agency requests at 10%, and relies on fund balance for all capital projects. Total fund balance utilization for capital projects, including schools, totals \$4,899,720; \$4,055,000 which is specifically designated for the intended purpose, leaving \$844,720 to come from various categories. While early in the current year, operating carryforward could be as much as \$200k-\$400k based on early projections, which could be used for some of the FY 25 capital although it is too early to rely on these funds. A reliance on fund balance for all capital projects could create funding issues in coming years. The current fund balance designations and approved CIP are attached for reference.

As a reminder, at this point we do not have a finalized revenue number for personal property taxes. We are using an estimated 12% depreciation number for all vehicles as a placeholder, the final values will not be known until approximately March 18th. We also do not know what the General Assembly will do for school funding, you will see below some assumptions based on what the money committees for each house have proposed. We hope the General Assembly finalizes the differences between the two proposed budgets soon. We did receive information this week that our health insurance premiums are increasing 2%, the Joint Administrative Services Board will discuss this information at their March 4th meeting. The budget presented does not include funds for this increase but the total amount is relatively small. We also have not adjusted Comp Board revenues which should increase if the General Assembly provides funding for FY 25 raises.

Personnel Requests (Net Impact to Operating \$399k, Impact to Fund Balance \$37,125 in FY 25):

Employee Compensation: Recommend County employees receive a 4% raise, net impact to the budget is \$375k.

Animal Shelter Kennel Attendant full-time-\$43,200 (benefits estimated), requested due to sustained increase in animal numbers, currently accruing large amounts of overtime and compensatory time with current staffing levels. **Recommend adding 25 part-time hours and increasing wages to \$14/hour, net cost of \$24k**

Fire/Rescue-\$40,000 (estimated), VRS Multiplier, this request would increase the retirement multiplier from 1.7% to 1.85% for all fire/rescue personnel. By default, the county would also have to provide this benefit to Sheriff deputies. **Recommend deferring to next year for consideration.**

Fire/Rescue-\$524,880 (eight full-time employees with estimated benefits), staffing to provide 24/7 coverage at Blue Ridge Fire Company. **Not included.**

Fire/Rescue-\$20,475 (benefits estimated), convert part-time administrative assistant to full-time. **Not included.**

Joint Administrative Services-\$54,000 (includes benefits), convert current part-time employee to full-time, benefits person to serve schools and county. **Not included.**

Sheriff's Office-\$69,381 (benefits estimated)-Investigator-new full-time position **Not included.**

Technology-\$148,500 (benefits estimated)-hire new CIO to replace Director of Information Technology who will retire in October of 2025. Provides overlap for training of new person. Staffing in office would return to two full-time employees upon retirement of the current director (request is for one-time funds). **Recommend decreasing overlap to six months and using fund balance to cover because this is a one-time expenditure (\$37,125 is the FY 25 impact, would be approximately the same number for FY 26).**

Technology Requests (NET IMPACT \$0):

Circuit Court-\$1,200-purchase new laptop for courtroom and jury room use. **Purchase using FY 24 funds.**

Circuit Court-\$3,385-permit machine for "hard card" concealed handgun permits. **Purchase using FY 24 funds.**

General Registrar-\$13,000-new electronic poll-book laptops. **Purchase using FY 24 funds.**

Minor Capital (under \$50k) (NET IMPACT \$0):

Circuit Court-\$4,783.94-Datum File System Addition-provides additional storage for civil and criminal files. **Purchase using FY 24 funds.**

Parks & Recreation-\$1,707-Replace defibrillator at pool **Purchase using FY 24 funds.**

Parks & Recreation-\$3,200-Replace 50 metal chairs at Recreation Center **Purchase using FY 24 funds.**

Parks & Recreation-\$6,000-Replace Elliptical machine at Recreation Center **Purchase using FY 24 funds.**

Parks & Recreation-\$40,000-Replace 2008 park van with SUV **Not funded, using Sheriff's office surplus vehicle.**

Parks & Recreation-\$5,414-Replace Sun Shade Canopy for Pool **Purchase using FY 24 funds.**

Planning/Zoning-\$11,970-septic system and pump out record database fee, OnlineRME. **Purchase using FY 24 funds.**

Planning/Zoning-\$12,000 (local match)-grant match to pay consultant to update and create new design guidelines for structures in historic zoning district. **Recommend allowing HPC to apply for grant, if they receive it, the request would come to BOS as supplemental appropriation.**

Sheriff's Office-\$10,000-equipment and uniform fund for outfitting new employees. **Use carryforward capital funds.**

Major Capital (\$50k and up) (Net Impact to Fund Balance \$4,499,720):

Broadband-\$1,080,000-our portion due to the Northern Shenandoah Valley Regional Commission in FY 25 for the regional broadband project. This project is being covered by ARPA funds and fund balance. **Included using designated Fund Balance.**

Double Tollgate Sewer-\$2,500,000-construction of the pump station on Featherbed Lane and force main needed to get sewer to the larger force main being constructed by Frederick Water **Included using designated Fund Balance.**

Fire/Rescue-\$70,000-replace director vehicle **Not included.**

Fire/Rescue-\$105,000-Vehicle Repeaters, purchase vehicle repeaters to enhance radio coverage for paid/volunteer personnel. **Use carryforward capital funds from FY 24.**

Fire/Rescue-\$300,000-Radio Replacement, phased replacement of radios, unsuccessful receiving grant funds for this expense. **Included using designated Fund Balance.**

Judicial-\$300,000-Renovate Circuit Courtroom, reconfiguration of current space to improve functionality and ADA compliance. **Include \$100k using Fund Balance-phased approach to project.**

Sanitary Authority-\$250,000-portion of Roof and Ventilation Project **Included using Fund Balance.**

Parks & Recreation-\$125,000-Extend current parking lot at the VFW shelter to provide more parking for shelter and tee ball field. **Include \$75k using designated Fund Balance, either restrict project area to budget available or ask Little League to cover costs over that.**

Parks & Recreation-\$50,000-Pool House Renovations-Upgrade fixtures, roof, and paint. **Complete using current capital budget.**

Sheriff's Office-\$72,720 (first year)-In-Car and Body Worn Cameras, replaces cameras, cost can be paid over five years, total cost is \$243,673. **Included using Fund Balance.**

Sheriff's Office-\$40,000-Radio Replacement, placeholder should any existing radios need to be replaced during FY 25, current radios work but cannot be repaired when they break. **Use carryforward capital funds from FY 24.**

Sheriff's Office-\$183,000-Vehicle Replacement, follows vehicle replacement schedule by purchasing three new cruisers to replace older vehicles in their fleet. **Include \$122k to replace two vehicles using Fund Balance.**

Schools (Net Impact to Fund Balance \$400k):

Recommend using Fund Balance to contribute \$400k to School Capital (\$100k of which is designated), hopefully FY 24 school operating carryforward and FY 24 capital carryforward can make up the remainder of the requested Capital budget (\$541,500 was request). Because this is one time funding, it could only be used for capital.

Recommend providing Schools \$541k in additional Operating Budget. The proposed Senate Finance Committee budget includes around \$800k more for schools than proposed in the Governor's budget. The Senate Finance budget plus the additional \$541k in local funding would allow the schools to provide a 5% raise but does not include any of the new requested positions (or a 4% raise and funding some of the positions). The House budget provides less funding than the Senate version.

The total increase to local funding would be \$941k (this number doesn't include the potential increase from the Senate budget).

REVENUE OPTIONS:

If BOS wants to fund any items not currently proposed to be funded, increase funding in any area, or decrease the amount of fund balance proposed to be used, the following revenue options are available:

Meals Tax, currently 4%, tax can be increased an additional 2%, each one percent equals \$97.5k.

Real Estate Tax, currently 60 cents, each penny increase equals \$250k.

Personal Property Tax, currently \$4.271, every ten cent increase equals \$225k, returning to the previous rate of \$4.496 equals \$506k.

Transient Occupancy Tax, currently 5%, one percent increase equals \$28k.

Clarke County
Projection of FY 2025 General Fund Revenues
February 27, 2024

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

Revenue Source Description		FY 2023			FY 2024			FY 2025			FY2025 Proposed vs.	
		Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Local	Real Property Tax**	15,035,000	7,103,510	15,260,396	15,299,725	7,051,790	15,204,203	15,362,759	15,347,886	15,347,886	63,034	158,556
	Personal Property Tax**	6,731,556	3,394,080	7,948,625	7,582,242	3,436,080	7,958,704	7,975,524	7,145,606	9,219,381	393,282	16,820
	Local Sales & Use Tax**	1,550,000	544,182	1,595,514	1,650,000	531,340	1,563,603	1,700,000	1,666,000	1,768,000	50,000	136,397
	Ambulance and Rescue Services**	450,000	203,840	587,154	490,000	202,874	550,000	550,000	490,000	577,500	60,000	0
	Public Svc Corp Real Prop Tax	443,000	475,374	475,374	475,000	422,273	435,595	457,375	430,000	498,538	(17,625)	21,780
	Cigarette Tax	297,000	102,600	267,900	410,400	148,200	304,200	350,000	305,000	350,000	(60,400)	45,800
	Meals Tax*	297,000	81,543	276,485	391,406	183,803	387,803	390,000	390,000	390,000	(1,406)	2,197
	Motor Vehicle Licenses	327,000	33,403	364,850	355,000	20,137	375,795	387,069	296,285	387,069	32,069	11,274
	Cons Utility Tax - Elect & Gas*	345,000	136,710	333,188	335,000	137,402	335,000	335,000	330,000	350,000	0	0
	Recordation Tax*	390,000	116,377	246,302	276,000	111,708	241,708	240,000	240,000	442,255	(36,000)	(1,708)
	Parks Programs Fees	255,000	114,256	253,343	255,000	104,736	255,000	255,000	134,628	275,191	0	0
	Building Permits	260,000	101,563	185,566	225,000	63,413	103,413	150,000	100,000	180,000	(75,000)	46,587
	Court Fines & Forfeitures*	225,000	73,559	195,041	200,000	64,738	155,738	195,000	150,000	175,000	(5,000)	39,262
	Penalties - All Property Taxes**	158,000	97,055	271,269	200,000	50,894	200,000	200,000	180,000	270,000	0	0
	Mach & Tools Tax	208,000	101,508	200,351	195,000	97,423	224,846	255,000	195,000	267,750	60,000	30,154
	Interest - All Property Taxes	120,000	114,288	213,884	135,000	75,264	135,000	150,000	135,000	200,000	15,000	15,000
	Transient Occupancy Tax**	97,000	30,176	126,828	128,000	39,898	136,000	140,000	130,000	140,000	12,000	4,000
	Interest on Bank Deposits	90,000	92,600	242,718	125,000	129,858	250,000	250,000	200,000	260,000	125,000	0
	Zoning & Subdiv Permits & Fees	63,000	83,128	144,828	96,000	60,378	100,000	100,000	65,000	145,000	4,000	0
	Swimming Pool Fees	77,000	27,589	78,766	72,500	35,707	84,267	90,000	72,500	95,000	17,500	5,733
	Courthouse Maintenance Fees*	65,000	23,107	59,742	60,000	22,319	60,000	60,000	38,000	63,000	0	0
	Recreation Center Fees	48,000	30,855	57,469	60,000	41,052	82,103	70,000	60,000	80,000	10,000	(12,103)
	Wireless E-911	50,118	17,591	52,865	53,000	19,807	57,600	57,600	50,000	60,000	4,600	0
	Payments in Lieu of Taxes	45,315	0	44,959	45,787	0	45,430	100,000	45,911	45,911	54,213	54,570
	Rental of General Property	66,000	30,369	56,643	43,930	31,478	45,968	33,400	26,200	34,400	(10,530)	(12,568)
	Consumption Tax*	34,000	13,007	34,283	35,000	10,610	34,000	34,000	33,000	35,000	(1,000)	0
	Credit Card Fees	22,000	12,884	30,176	30,000	15,259	30,000	30,000	20,000	33,000	0	0
	Recycling Rebate	27,000	26,580	26,580	27,027	23,574	23,574	25,992	23,000	27,000	(1,035)	2,418
	Humane Foundation Contribution	20,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000	0	0
	Business License Tax	23,000	1,510	24,430	23,000	1,520	23,000	23,000	20,000	24,500	0	0
	Admin Costs Delinq Taxes	20,000	11,968	21,934	21,000	4,300	21,000	21,000	14,266	25,396	0	0
	Econ Dev Misc Revenue	19,500	0	19,500	19,500	0	19,500	19,500	0	19,500	0	0
	Concession Stand Revenues	14,500	11,349	16,513	15,000	11,812	15,000	15,000	6,535	16,513	0	0
	Misc Rev - General Fund	500	366	11,059	12,000	1,744	12,000	10,000	10,000	54,935	(2,000)	(2,000)
	E-Tickets fee*	11,000	4,095	10,932	11,000	3,449	11,000	11,000	8,213	22,025	0	0
	DMV Stop Fees	7,000	4,424	10,524	10,000	3,825	10,000	10,000	5,350	11,826	0	0
	Pass Through Engineer's Fee	5,000	19,925	24,325	10,000	8,625	10,000	10,000	7,700	24,325	0	0
	Animal Shelter Fees	7,000	6,657	15,102	9,500	7,185	15,000	15,000	5,125	15,102	5,500	0
	Tax on Wills	6,000	9,179	13,837	7,200	3,054	7,200	7,200	5,569	13,837	0	0
	Rebates & Refunds - Other Veh	6,800	3,620	9,978	6,800	3,966	6,800	6,800	6,000	76,824	0	0
	Land Use Application Penalty	6,500	5,625	6,325	6,100	7,200	7,200	6,100	5,900	8,900	0	(1,100)
	Weapons Permits	5,000	3,648	7,524	5,000	3,287	7,500	7,500	4,902	9,899	2,500	0
	Central Alarm - Beryville	5,000	0	5,000	5,000	0	5,000	5,000	2,000	5,000	0	0
	CITAC Reimbursement	5,000	0	0	5,000	0	0	0	2,220	4,662	(5,000)	0
	Animal Licenses	3,132	2,255	4,358	4,100	2,655	4,425	4,978	4,150	6,226	878	553
	New Dwelling Address Fee	3,900	910	1,950	3,900	1,040	1,950	1,950	1,950	5,590	(1,950)	0
	Parking Fines	5,250	1,770	2,130	3,000	2,250	2,647	2,130	2,130	11,081	(870)	(517)
	Other Miscellaneous Revenue			(263)	2,820	0	0	0	0	0	(2,820)	0
	Local Interest from Fines	1,500	857	1,572	1,500	646	1,500	1,500	1,500	2,946	0	0
	Gifts & Donations - General Fund	1,000	1,848	2,872	1,000	1,155	1,155	1,000	1,000	31,647	0	(155)

Clarke County
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	Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Local Jail Processing Fee	850	512	1,137	850	532	850	850	613	1,206	0	0
Sheriff's Fees	800	1,087	784	800	1,062	1,062	800	622	1,450	0	(262)
Commonwealth's Attorney Fees	800	498	868	800	515	800	800	740	1,360	0	0
Mobile Home Tax - Curr & Delin	600	942	1,603	800	657	800	800	187	1,603	0	0
Transfer Fees	710	290	548	590	255	500	500	519	710	(90)	0
Biosolid Application Fees	500	0	0	500	0	50	500	650	650	0	450
Other Permits, Fees & Licenses	475	0	0	475	0	0	0	550	700	(475)	0
Land Use Application Fees	25,000	23,950	24,150	450	0	400	400	400	24,150	(50)	0
Sign Permits & Inspection Fees	300	0	0	300	0	0	0	300	300	(300)	0
Cancelled Checks/NSF Fees	250	325	983	250	120	200	200	(0)	983	(50)	0
DNA Fees - Blood Test	200	146	283	200	112	200	200	119	283	0	0
Court Appointed Attorney	200	0	0	200	0	200	100	93	287	(100)	(100)
Dangerous Dog Registration	85	0	60	85	0	85	85	(55)	240	0	0
Mapping Fees	6	0	0	6	200	200	100	6	225	94	(100)
Vehicle Sale General Fund	0	(174)	(174)			0	0	(174)	6,442	0	0
Sale Salvage & Surplus Prop	0	(33)	(33)			0	0	(33)	0	0	0
Animal Shelter Gifts&Donations				0	2,436	2,436	0	0	0	0	(2,436)
Tsfr fr Parks Const Fd to Gen				0	3,909	3,909	0	0	0	0	(3,909)
Insurance Recovery Gen Fd			8,415	0	11,688	11,688	0	1,689	54,194	0	(11,688)
Sale of Other Equip General Fd	0	856	4,439	0	1,630	1,630	0	(7)	8,366	0	(1,630)
Misc Revenue-Temporary			(17)			0	0	(17)	79	0	0
Proceeds from Delinq Land Sale			36,558	0	48,944	48,944	0	3,407	36,558	0	(48,944)
Gifts & Donations-Litter Cntrl				0	50	50	0	0	0	0	(50)
Rev Opioid Dist/Janssn/Mallink	0	30,870	32,178	0	7,123	7,123	0	0	0	0	(7,123)
Local Total	27,983,347	13,331,008	29,977,482	29,464,743	13,278,960	29,667,555	30,152,712	28,448,136	32,272,402	687,969	485,157
State Personal Property Tax Reimburs	2,483,842	1,270,946	2,483,842	2,483,842	1,270,946	2,483,842	2,483,842	2,483,842	2,483,842	0	0
Sheriff Comp Bd	886,036	350,424	898,136	962,174	376,211	962,174	997,077	997,077	997,077	34,903	34,903
Communication Sales & Use Tax	284,030	100,387	297,957	272,479	93,836	272,479	270,000	270,000	270,000	(2,479)	(2,479)
Commonwealth's Attorney CompBd	220,661	89,393	216,264	234,976	95,063	234,976	238,850	238,850	238,850	3,874	3,874
Clerk of the Circuit Ct Comp B	192,888	77,567	193,350	209,854	85,084	209,854	213,783	213,783	213,783	3,929	3,929
Treasurer - Comp Bd	127,387	53,895	132,480	143,431	55,809	143,431	158,115	158,115	158,115	14,684	14,684
Commissioner of Revenue Comp B	96,794	46,265	112,298	121,301	49,231	121,301	119,471	119,471	119,471	(1,830)	(1,830)
Tax on Deeds	100,000	46,078	81,222	100,000	46,492	82,000	82,000	82,000	82,000	(18,000)	0
Registrar/Electoral Boards	57,557	0	66,084	63,414	0	63,414	65,159	65,159	65,159	1,745	1,745
Vol Fire Programs	55,980	0	37,955	38,000	42,593	42,593	43,000	43,000	43,000	5,000	407
Motor Vehicle Carriers' Tax	23,000	410	24,052	22,000	18	22,000	24,000	24,000	24,000	2,000	2,000
Electoral Board				20,675	0	20,672	0			(20,675)	(20,672)
Vol Fire 4 for Life Grant	0	0	18,923	19,000	0	19,000	19,000	19,000	19,000	0	0
Litter Control	7,981	0	11,000	8,000	16,552	16,552	15,000	15,000	15,000	7,000	(1,552)
NOAT MultiState Opioid OAA	0	(5,178)	11,644	5,342	(11,644)	5,342	0			(5,342)	(5,342)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0	0
Auto Rental Tax	150	146	681	200	410	410	400	400	400	200	(10)
Spay & Neuter Fund Dist	100	67	414	200	137	200	200	200	200	0	0
DHR CLG Grant Rev	0	19,005	19,005			0	0	0	0	0	0
VA Dept of Forestry Sustainab			4,815			0	0	0	0	0	0
Revenue from the Commonwealth				0	0	0	0	0	0	0	0
Mobile Home Titling Taxes			495			0	0	0	0	0	0
ARP CRF (LATCF)	0	50,000	45,500	0	54,500	54,500	0	0	0	0	(54,500)
Other Categorical Aid			2,202			0	0	0	0	0	0
State Total	4,546,906	2,103,904	4,662,818	4,709,388	2,179,738	4,759,240	4,734,397	4,734,397	4,734,397	25,009	(24,843)

Clarke County
Projection of FY 2025 General Fund Revenues
February 27, 2024

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Revenue S Description	FY 2023			FY 2024			FY 2025			FY2025 Proposed vs.	
	Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Federal Victim Witness Rev	72,191	36,071	72,191	67,138	34,190	67,138	67,138	67,138	67,138	0	0
V-Stop Federal Revenue	28,053	14,026	28,096	28,053	13,982	28,053	28,053	28,053	28,053	0	0
EMS LEMPG Grant Rev	7,500	0	0	7,500	7,500	7,500	7,500	7,500	7,500	0	0
Payments in Lieu of Taxes	7,272	0	7,372	7,417	0	7,519	7,670	7,300	8,046	253	150
ICAC Task Force Grant	5,000	0	4,283	5,000	0	5,000	5,000	5,000	5,000	0	0
SCAAP	1,689	0	0	1,689	1,446	1,689	0	0	0	(1,689)	(1,689)
Byrne Justice Assistance 00258	0	1,134	1,134			0	0	0	0	0	0
DCJS Byrne Justice Assist 0728	929	0	0			0	0	0	0	0	0
VA Hwy Safety Sel Enf - Speed	7,200	631	631			0	6,688	6,688	6,688	6,688	6,688
SAFER Grant Revenue	58,852	57,527	57,527			0	0	0	0	0	0
Byrne Justice Assistance 00616			0			0	0	0	0	0	0
OCDETF Equitable Sharing Funds	0	1,229	2,271			0	0	0	0	0	0
VA Hwy Safety Sel Enf - Alcoho	9,900	3,293	3,293			0	9,916	9,916	9,916	9,916	9,916
Federal Total	198,586	113,911	176,798	116,797	57,118	116,899	131,965	131,595	132,341	15,168	15,065
Grand Total	32,722,839	15,548,822	34,817,098	34,290,928	15,515,816	34,543,695	35,019,074	33,314,128	37,139,140	728,146	475,379
	Conservations Easement						45,000.00				
	Social Services						1,253,463.00				
	Children's Services Act						264,610.00				
	Total Revenue						36,582,146.68				

Clarke County
FY2025 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 27, 2024

Fund / Function	Description	2023 Actual	2024		2025 Proposed	2025 Balanced Budget Proposal	2025 Balanced Budget Proposal vs 2024 Org Budget	Notes
			Original Budget	Revised Budget				
Fund 100 General Fund								
11010	Board of Supervisors	65,558	59,399	59,399	48,939	59,297	59,297	(102)
12110	County Administrator	403,695	423,190	423,190	373,290	426,936	426,936	3,745 VRS change
12120	Public Information Services	68,785	74,682	74,682	75,244	76,476	76,476	1,795 VRS change & Health Ins
12210	Legal Services	17,374	35,000	35,000	3,148	35,000	35,000	0
12310	Commissioner of Revenue	318,499	304,295	304,295	284,813	300,498	300,498	(3,797) Eliminated JD Power look-ups
12410	Treasurer	437,419	438,215	490,760	335,079	471,751	471,751	33,536 Additional position
12510	Data Processing/IT	402,165	435,791	435,791	368,474	543,406	543,406	107,615 Avenity's annual support (\$87k), anticipated add'l Avenity costs (\$13k), add'l shentel \$7k
13100	Electoral Board and Officials	49,624	84,454	84,454	38,150	76,879	76,879	(7,574) Small reductions in various lines (purch svcs, mat/sup, postage, printing)
13200	Registrar	134,301	202,920	202,920	183,182	201,117	201,117	(1,803) Less actual salary amt compared to FY24 bdgt estimate
21100	Circuit Court	13,450	19,270	19,270	10,289	17,300	17,300	(1,970) Reduction in payment to joint ops due to FY23 bdgt surplus
21200	General District Court	7,866	8,120	8,120	7,226	8,820	8,820	700 Maint contract for copier
21510	Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	1,500	0
21600	Juvenile & Domestic Relations	6,682	6,400	6,400	5,149	7,000	7,000	600 Maint contract for copier (\$300), travel (\$250)
21700	Clerk of the Circuit Court	280,853	300,984	300,984	268,698	308,096	308,096	7,112 Salary increase due to Comp Board chngs (1,700), VRS change
21910	Victim and Witness Assistance	75,105	81,725	81,725	74,163	82,740	82,740	1,015 VRS change
21940	Regl Crt Srvc/Adult	6,930	8,000	8,000	8,000	8,000	8,000	0
22100	Commonwealth's Attorney	501,989	503,663	503,663	493,484	519,044	519,044	15,381 Small PT increase (\$2k), VRS change (\$9k), Health Ins (\$2k)
31200	Sheriff	3,322,052	3,391,758	3,419,258	3,191,821	3,504,597	3,504,597	112,839 Sal&Bens (\$48k), Holiday Pay (\$11k), OT (\$10K), DMV grants (\$16k), vehicle parts/maint
31210	Criminal Justice Training Ctr	21,723	21,723	21,723	21,723	22,581	22,581	858 Increased costs per student
31220	Drug Task Force	14,355	13,400	13,400	6,496	13,400	13,400	0
32200	Volunteer Fire Companies	177,431	182,000	182,000	150,431	194,500	194,500	12,500 Vehicle Ins (\$8k), (Fire Programs (\$5k-corresponding increase in rev)
32201	Blue Ridge Volunteer Fire Co	98,998	99,777	99,777	77,536	106,692	106,692	6,916 Fee for service (\$6k), LODA (\$916)
32202	Boyce Volunteer Fire Co	104,546	118,344	118,344	80,767	112,175	112,175	(6,169) Decrease in fee for svc (\$5k), decrease in LODA (\$1,100)
32203	Enders Volunteer Fire Co	198,137	175,434	175,434	149,263	232,559	232,559	57,125 Fee for service (\$55k), LODA (\$2k)
32310	Fire and Rescue Services	2,101,429	2,100,401	2,125,652	2,039,394	2,180,018	2,180,018	79,618 Sal&Bens (\$64k), Training (\$5k), Travel (\$3k), Mat'l/sup (\$20k), Fire PPE (\$11k). Reduc
32320	Lord Fairfax Emergency Medical	6,575	6,904	6,904	6,904	6,904	6,904	0
32400	Forestry Services	2,873	2,874	2,874	2,874	2,773	2,773	(101) Per request
33210	Regional Jail	616,757	541,010	541,010	377,279	480,518	480,518	(60,492) Per request
33220	Juvenile Detention Center	37,547	13,146	13,146	6,348	15,348	15,348	2,202 Per NRJDC draft budget submitted
33300	Crt Srvc/Juvenile Probation	48	400	400	32	400	400	0
34100	Building Inspections	281,394	274,043	274,043	254,200	256,096	256,096	(17,948) VRS change (\$3k), fuel (\$1k), phone (\$1k), travel (\$1k)
35100	Animal Shelter	169,395	173,310	173,478	187,011	184,553	184,553	11,243 Salary (\$3k), VRS change (\$2k), purch svcs (\$6k)
35300	Med Examiner & Indigent Burial	220	200	200	60	200	200	0
42400	Refuse Disposal	191,318	194,400	194,400	99,238	194,400	194,400	0
42410	Solid Waste Convenience Center	70,717	98,446	98,446	76,445	98,561	98,561	114
42600	Litter Control	11,000	8,000	16,552	1,032	15,000	15,000	7,000 Increase to match grant revenue expected
42700	Sanitation	238,978	244,000	244,000	18,654	244,000	244,000	0
43200	General Property Maintenance	908,780	900,085	900,085	696,685	946,099	946,099	46,014 Increases due to custodial costs, VRS change, fuel, electric, materials and supplies
51100	Local Health Department	193,642	225,000	200,000	143,751	335,888	247,500	22,500 Per request
51200	Our Health	6,500	6,500	6,500	6,500	6,500	6,500	0
52400	N Shen Valley Subst Abuse Coal	15,000	15,000	15,000	11,250	15,000	15,000	0
52500	Northwestern Community Svcs	105,985	111,284	111,284	83,463	116,848	116,848	5,564 Per request
52800	Concern Hotline	1,500	1,500	1,500	1,500	2,000	1,650	150 Per request
52900	NW Works	5,000	5,000	5,000	5,000	5,250	5,250	250 Per request
53230	Seniors First	40,000	42,000	42,000	31,500	42,000	42,000	0
53240	Va Regional Transit	24,960	24,960	24,960	18,720	24,960	24,960	0

Clarke County
FY2025 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 27, 2024

Fund / Function	Description	2023 Actual	2024			2025 Proposed	2025 Balanced Budget Proposal	2025 Balanced Budget Proposal vs 2024 Org Budget	Notes
			Original Budget	Revised Budget	YTD Actual				
53250	FISH of Clarke County	1,000	2,000	2,000	2,000	2,000	2,000	0	
53600	Access Independence	1,500	2,000	2,000	2,000	2,500	2,200	200	Per request
53700	The Laurel Ctr (Women's Shltr)	4,000	6,000	6,000	6,000	13,835	6,600	600	Per request
53710	Tax Relief for the Elderly	193,542	215,000	215,000	0	215,000	215,000	0	
69100	Lord Fairfax Community College	16,528	16,921	16,921	12,691	17,566	17,566	645	Per request
71100	Parks Administration	545,915	574,534	530,104	493,338	528,326	528,326	(46,208)	Shifted employee to Programs
71310	Recreation Center	172,054	172,122	172,122	134,194	176,768	176,768	4,647	Bdgtd for minimum wage increase and slight increase to hours
71320	Swimming Pool	96,395	102,401	105,341	72,959	107,155	107,155	4,754	Bdgtd for minimum wage increase and slight increase to hours
71350	Programs	259,569	353,065	398,526	246,959	410,587	410,587	57,522	Shifted employee from Adm, increase purch svcs due to instructor increases (\$8k)
71360	Concession Stand	17,747	22,858	22,858	10,713	23,276	23,276	418	
72240	Barns of Rose Hill	14,000	9,000	14,000	14,000	7,000	7,000	(2,000)	Per request
72700	VA Commission for the Arts	9,000	9,000	9,000	9,000	9,000	9,000	0	
73200	Handley Regional Library	314,000	325,989	325,989	244,492	369,500	358,588	32,599	Per request
81110	Planning Administration	515,605	533,786	533,786	476,963	543,659	543,659	9,874	PT rate increase (\$2k), VRS change (\$5k), Health Ins (\$2k), small increases to various lin
81120	Planning Commission	14,051	14,396	14,396	7,531	14,396	14,396	0	
81130	Berryville Dev Authority	129	900	900	154	900	900	0	
81140	Regional Airport Authority	5,000	5,000	5,000	5,000	5,000	5,000	0	Per request
81310	Habitat for Humanity	5,000	10,000	10,000	10,000	10,000	10,000	0	Per request
81400	Board of Zoning Appeals	11,449	3,519	3,519	2,914	3,520	3,520	1	
81510	Office of Economic Development	129,415	177,111	177,111	149,328	173,836	173,836	(3,275)	Personnel turnover
81530	Small Business Dev Center	2,000	2,000	2,000	2,000	3,000	2,200	200	Per request
81540	Blandy Experimental Farm	3,500	3,500	3,500	3,500	3,500	3,500	0	
81550	Berryville Main Street	3,866	3,500	3,500	3,500	5,000	3,850	350	Per request
81800	Historic Preservation Comm	34,087	11,150	11,150	6,097	11,150	11,150	0	
81910	Northern Shen Valley Reg Comm	10,913	11,867	11,867	11,867	12,465	12,465	599	Per request
82210	Water Quality Management	24,915	30,760	30,760	8,305	30,760	30,760	0	
82220	Friends of the Shenandoah	9,000	10,000	10,000	10,000	10,000	10,000	0	Per request
82230	Board of Septic Appeals	437	1,572	1,572	25	1,569	1,569	(3)	
82400	LF Soil & Water Cons Dist	7,500	9,500	9,500	9,500	12,100	10,450	950	Per request
82600	Bio-solids Application	15	1,091	1,091	14	1,091	1,091	(1)	
83100	Cooperative Extension Program	45,877	61,919	61,919	22,268	67,167	67,167	5,248	Per submitted budget
83400	4-H Center	3,125	2,000	2,000	2,000	1,750	1,750	(250)	Per request
91600	Contingency Reserves	0	54,638	54,638	0	35,000	35,000	(19,638)	Includes Eng/Arch (\$5k), Legal (\$10k), Capital (\$20k)
Fund 100 General Fund Total		14,229,790	14,737,603	14,835,590	12,304,015	15,332,054	15,221,269	483,666	
Fund 107 JAS									
12430	Finance & Purchasing	669,753	768,617	768,617	703,496	754,670	754,670	(13,947)	VRS reduction and reduced purchase svcs
12510	Data Processing/IT	127,002	134,921	134,921	132,888	141,941	141,941	7,020	Increase to Munis renewal
Fund 107 JAS Total		796,755	903,538	903,538	836,384	896,611	896,611	(6,927)	
Fund 201 Social Services									
53100	Welfare Administration	1,185,258	1,490,881	1,491,780	1,248,582	1,475,560	1,475,560	(15,321)	
53210	Public Assistance Direct	287,111	390,781	390,781	169,723	294,240	294,240	(96,541)	
53211	Public Assistance Purchased	75,554	132,072	132,072	18,159	95,125	95,125	(36,947)	
Fund 201 Social Services Total		1,547,922	2,013,734	2,014,633	1,436,465	1,864,925	1,864,925	(148,809)	FY25 revenue estimate is \$1,253,463 for net local exp of \$611,462 vs 695,794 (FY24)
Fund 212 CSA									
53510	CSA Administration	21,522	25,764	25,764	10,482	25,764	25,764	0	
53520	CSA Services	498,104	385,000	385,000	311,658	482,809	482,809	97,809	
Fund 212 CSA Total		519,626	410,764	410,764	322,140	508,573	508,573	97,809	FY25 revenue est is \$264,610.40 for a net local exp of \$243,962 vs 197,043 (FY24)

Clarke County
FY2025 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 27, 2024

Fund / Function	Description	2023 Actual	2024		2025 Proposed	2025 Balanced Budget Proposal	2025 Balanced Budget Proposal vs 2024 Org Budget	Notes
			Original Budget	Revised Budget				
Fund 235 Conservation Easement								
82700	Development Rights	233,360	90,000	90,000	18,807	45,000	45,000	(45,000)
00000	Non-Categorical	0	0	0	0	0	0	0
Fund 235 Conservation Easement Total		233,360	90,000	90,000	18,807	45,000	45,000	(45,000) Revenue Bdgt of \$45k
Fund 401 Government Debt								
95170	RDA - Joint Govt Facility	251,700	251,700	251,700	146,825	251,700	251,700	0
Fund 401 Government Debt Total		251,700	251,700	251,700	146,825	251,700	251,700	0
Fund 731 Unemployment								
91000	Nondepartmental	2,362	10,000	10,000	130	10,000	10,000	0
Fund 731 Unemployment Total		2,362	10,000	10,000	130	10,000	10,000	0
Grand Total		17,581,516	18,417,339	18,516,225	15,064,766	18,908,863	18,798,078	380,739

Additional Requests Not Included Above:

4% Employee Raise	375,000	375,000
Animal Shelter Kennel Attendant Part Time	24,000	24,000
Technology Employee	37,125	37,125
Major Capital	4,499,720	4,499,720
Local Contributions to School	17,785,068	17,785,068

Total with Additional Requests 41,629,776.04 41,518,991.04

11.06.23

Title: General Fund Balance FY23

Source: Clarke County Joint Administrative Services

	Fiscal Year End 2022	6/30/2023	Notes
	Prior Year Designations	Fund Balance	
	17,745,176	19,018,415	not final audited fund balance - subject to minor adjustments
<u>Designations</u>			
Liquidity Designation@ 12% of FY 23 Budgeted Operating Revenue	(3,926,740.68)	(4,114,911.36)	
Stabilization Designation @ 5% of FY 23 Budgeted Operating Revenue	(981,685.17)	(1,714,546.40)	
Continuing Local GF Appropriations for Capital Projects	(794,925.00)	(1,375,076.00)	
Conservation Easements from Government Savings	(150,000)	(150,000)	Per fiscal policy
School Operating Savings	-	(97,957)	FY23 School Operating CF to FY24 Capital Pjts
Childrens Services Act Shortfall	(500,000)	(500,000)	
Parks Master Plan	(230,000)	(330,000)	
Fire & Rescue	(400,000)	(300,000)	
Government Savings (GenGov, JAS, DSS)	(500,000)	(330,000)	
Data and Communications Technology	(972,000)	(250,000)	
Leave Liability	(350,000)	(350,000)	
Community Facilities	(1,598,000)	(3,500,000)	
Economic Development	(150,000)	(150,000)	
Jack Enders Blvd Project	(280,000)	-	Not needed in FY24
County Courthouse Green Project	(100,000)	(200,000)	
Human Services space	(1,500,000)	(1,650,000)	DSS, NWCS, VDH
School Construction	(100,000)	(100,000)	
USGS Svcs	(50,000)	(50,000)	
Self Funded Health Insurance Account	(1,000,000)	(200,000)	
Broadband (All Points Broadband/VATI)	(2,700,000)	(1,080,000)	
Berryville Clarke County Joint Government Center-Reserved Fund Balance	(117,119)	(127,205)	Calculated reserve per USDA loan terms
Berryville Clarke County Joint Government Center-Unreserved Fund Balance	(150,000)	(50,000)	
Avenity Tax Software	(259,000)	-	Not needed in FY24
Government Capital Projects	(350,000)	(2,298,275)	Bdgt deficit-capital pjts paid from fund bal
FY22 Original Budget Surplus (Deficit)	3,634	-	
TOTAL Designations	(17,155,836)	(18,917,971)	
Undesignated	589,340	100,444	

Clarke County Capital Improvement Plan 2024-2029

<i>Projects by Department</i>		<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>2028-29</i>
<u>Department</u>		<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
Broadband	Grant Contribution for VATI	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
	Total	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -
Double Tollgate Sewer	Construction of DT pump station and F/M	\$ 2,500,000	\$ 1,000,000	\$ -	\$ -	\$ -
	Clarke portion of Crooked Run Force Main	\$ 2,500,000	\$ 1,000,000	\$ -	\$ -	\$ -
	Total	\$ 5,000,000	\$ 2,000,000	\$ -	\$ -	\$ -
Fire & Rescue	Radio System Updgrade-Repeaters	\$ 105,000	\$ -	\$ -	\$ -	\$ -
	Radio Replacement	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
	Cardiac Monitors	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	Apparatus	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Total	\$ 505,000	\$ 400,000	\$ 100,000	\$ 50,000	\$ 50,000
Health/Human Services	New Building and/or Space	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -
	Total	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -
Judicial	Courthouse Green Design	TBD	\$ -	\$ -	\$ -	\$ -
	Reconfigure Circuit Court Courtroom	\$ 300,000	\$ -	\$ -	\$ -	\$ -
	Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	Parking for VFW Shelter/Baseball	\$ 125,000	\$ -	\$ -	\$ -	\$ -
	Pool House Renovations	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Shelter/restrooms for soccer	\$ -	\$ 100,000	\$ -	\$ -	\$ -
	Recreation Center Addition	\$ -	\$ -	\$ 650,000	\$ -	\$ -
	Total	\$ 175,000	\$ 100,000	\$ 650,000	\$ -	\$ -
Sanitary Authority	Building , Roof, and Ventilation Repairs	\$ 445,000	\$ -	\$ -	\$ -	\$ -
	WWTP 10-year Recoating of Tanks	\$ 225,000	\$ -	\$ -	\$ -	\$ -
	VA Ave Lift Station Upgrade	\$ -	\$ 60,000	\$ -	\$ -	\$ -
	Roseville Lift Station Renovation	\$ -	\$ 60,000	\$ -	\$ -	\$ -
	Replace Millwood grinder pump stations	\$ -	\$ -	\$ 120,000	\$ -	\$ -
	Replace WWTP PLC Controls	\$ -	\$ -	\$ -	\$ 175,000	\$ -
	Total	\$ 670,000	\$ 120,000	\$ 120,000	\$ 175,000	\$ -
School System	School Bus Replacement	\$ 119,000	\$ 125,000	\$ 130,000	\$ 136,000	\$ -
	Boyce Roof Replacement	\$ 300,000	\$ -	\$ -	\$ -	\$ -
	Cooley Upper Secure Vestibule	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Cooley Lower Roof Top Units	\$ -	\$ 125,000	\$ -	\$ -	\$ -
	Cooley Upper Roof Replacement	\$ -	\$ 300,000	\$ -	\$ -	\$ -
	Cooley Upper Roof Top Units	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Cooley Lower Replace Ext. Doors/Jamb	\$ -	\$ -	\$ 100,000	\$ -	\$ -
	High School Building Automation	\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Cooley Lower Building Automation	\$ -	\$ -	\$ 200,000	\$ -	\$ -
	Cooley Lower Roof Replacement	\$ -	\$ -	\$ -	\$ 300,000	\$ -
	Boyce Replace Gym HVAC	\$ -	\$ -	\$ -	\$ 100,000	\$ -
	Central Office Replace Roof Top Unit	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Softball/Baseball Field Lights	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	Total	\$ 469,000	\$ 1,050,000	\$ 730,000	\$ 536,000	\$ 660,000
Sheriff	Replacement Vehicles	\$ 177,000	\$ 179,000	\$ 182,000	\$ 185,000	\$ 188,000
	Replacement Radios	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Upgrade in-car video/body camera system	\$ 270,000	\$ -	\$ -	\$ -	\$ -
	ECC Recorder Equipment	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	ECC Phone System Replacement/Upgrade	\$ -	\$ -	\$ 150,000	\$ -	\$ -
	Total	\$ 497,000	\$ 279,000	\$ 382,000	\$ 235,000	\$ 238,000
Transportation	Pedestrian Bridge Route 7 App Trail	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
	Total	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
	Total	\$ 8,696,000	\$ 10,699,000	\$ 1,982,000	\$ 996,000	\$ 948,000

FY25 School Budget
Executive Summary Review

Three Executive Summaries were presented for School Board consideration on January 29, 2024 as part of the FY25 Superintendent's Proposed Budget. The School Board requested two additional Executive Summaries (#4 and #5 below) for consideration at the work session on February 12.

Revenue estimates are the same for all five summaries, and revenue is based on the current planning tool provided by the VDOE, which includes a significant reduction in state revenue due to the increased Local Composite Index of Ability-to-Pay (LCI).

Expenditures change for all five summaries, with a detailed explanation provided with each summary:

Executive Summary #1 includes the following:

- Reduction of \$200k reflecting the proposed change to VRS rates (will need adoption by General Assembly)
- Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
- NO health insurance premium increase
- NO salary increase
- NO new personnel requests

Executive Summary #2 includes the following:

- Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
- Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
- \$286,162 placeholder for a 10% health insurance premium increase
- \$981,945 for a 5% salary increase
- NO new personnel requests

Executive Summary #3 includes the following:

- Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
- Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
- \$286,162 placeholder for a 10% health insurance premium increase
- \$981,945 for a 5% salary increase
- \$595,862 cost of new personnel requests:
 - SSO fully funded by locality \$39,536 (grant ends)
 - Increase to Master's stipend \$54,750
 - Increase to other stipends \$15,693
 - New Personnel (CUC) \$194,229
 - New Personnel requests \$281,345
 - Extended CTE contracts \$10,309

Executive Summary #4 includes the following:

Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
\$286,162 placeholder for a 10% health insurance premium increase
\$1,374,723 for a 7% salary increase
NO new personnel requests

Executive Summary #5 includes the following:

Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
\$286,162 placeholder for a 10% health insurance premium increase
\$1,374,723 for a 7% salary increase
\$595,862 cost of new personnel requests:

- SSO fully funded by locality \$39,536 (grant ends)
- Increase to Master's stipend \$54,750
- Increase to other stipends \$15,693
- New Personnel (CUC) \$194,229
- New Personnel requests \$281,345
- Extended CTE contracts \$10,309

Fund	FY 24 Adopted	Variance	%	FY 25 Proposed
Expenditure				
School Operating Fund	27,585,063	(485,943)	-1.8%	27,099,120 *
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	2,289,543	(4,672)	-0.2%	2,284,871
School Capital Fund	779,256	244	0.0%	779,500
Total Expenditure	32,219,253	(968,913)	-3.0%	31,250,340
Revenue: Local, State & Federal Revenue				
School Operating Fund	12,845,282	(763,915)	-5.9%	12,081,367 **
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	185,799	(9,780)	-5.3%	176,019
School Capital Fund	779,256	(541,256)	-69.5%	238,000
Total Local, State & Federal Revenue	15,375,728	(1,793,493)	-11.7%	13,582,235
Revenue: General Fund Tax Funding				
School Operating Fund	14,739,781	277,972	1.9%	15,017,753
Food Service Fund	-	(0)	100.0%	(0)
Debt Service Fund	2,103,744	5,108	0.2%	2,108,852
School Capital Fund	-	541,500	100.0%	541,500
Total General Fund Tax Funding	16,843,525	824,580	4.9%	17,668,105
Total Revenue	32,219,253	(968,913)	-3.0%	31,250,340

*includes the following:

Reduction of \$200k reflecting the proposed change to VRS rates (will need adoption by General Assembly)

Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends

**State funding based upon most recent revenue data from VDOE, Local Composite Index increase

Fund	FY 24 Adopted	Variance	%	FY 25 Proposed
Expenditure				
School Operating Fund	27,585,063	782,164	2.8%	28,367,227 *
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	2,289,543	(4,672)	-0.2%	2,284,871
School Capital Fund	779,256	244	0.0%	779,500
Total Expenditure	32,219,253	299,194	0.9%	32,518,447
Revenue: Local, State & Federal Revenue				
School Operating Fund	12,845,282	(763,915)	-5.9%	12,081,367 **
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	185,799	(9,780)	-5.3%	176,019
School Capital Fund	779,256	(541,256)	-69.5%	238,000
Total Local, State & Federal Revenue	15,375,728	(1,793,493)	-11.7%	13,582,235
Revenue: General Fund Tax Funding				
School Operating Fund	14,739,781	1,546,079	10.5%	16,285,860
Food Service Fund	-	(0)	100.0%	(0)
Debt Service Fund	2,103,744	5,108	0.2%	2,108,852
School Capital Fund	-	541,500	100.0%	541,500
Total General Fund Tax Funding	16,843,525	2,092,687	12.4%	18,936,212
Total Revenue	32,219,253	299,194	0.9%	32,518,447

*includes the following:

Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
 Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
 \$286,162 placeholder for 10% health insurance premium increase
 \$981,945 for 5% salary increase

**State funding based upon most recent revenue data from VDOE, Local Composite Index increase

Fund	FY 24	Variance	%	FY 25
	Adopted			Proposed
Expenditure				
School Operating Fund	27,585,063	1,378,026	5.0%	28,963,089 *
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	2,289,543	(4,672)	-0.2%	2,284,871
School Capital Fund	779,256	244	0.0%	779,500
Total Expenditure	32,219,253	895,056	2.8%	33,114,309
Revenue: Local, State & Federal Revenue				
School Operating Fund	12,845,282	(763,915)	-5.9%	12,081,367 **
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	185,799	(9,780)	-5.3%	176,019
School Capital Fund	779,256	(541,256)	-69.5%	238,000
Total Local, State & Federal Revenue	15,375,728	(1,793,493)	-11.7%	13,582,235
Revenue: General Fund Tax Funding				
School Operating Fund	14,739,781	2,141,941	14.5%	16,881,722
Food Service Fund	-	(0)	100.0%	(0)
Debt Service Fund	2,103,744	5,108	0.2%	2,108,852
School Capital Fund	-	541,500	100.0%	541,500
Total General Fund Tax Funding	16,843,525	2,688,549	16.0%	19,532,074
Total Revenue	32,219,253	895,056	2.8%	33,114,309

*includes the following:

- Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
- Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
- \$286,162 placeholder for 10% health insurance premium increase
- \$981,945 for 5% salary increase
- \$595,862 cost of new personnel requests:
 - SSO fully funded by locality \$39,536 (grant ends)
 - Increase to Master's stipend \$54,750
 - Increase to other stipends \$15,693
 - New Personnel (CUC) \$194,229
 - New Personnel requests \$281,345
 - Extended CTE contracts \$10,309

**State funding based upon most recent revenue data from VDOE, Local Composite Index increase

Fund	FY 24 Adopted	Variance	%	FY 25 Proposed
Expenditure				
School Operating Fund	27,585,063	1,174,942	4.3%	28,760,005 *
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	2,289,543	(4,672)	-0.2%	2,284,871
School Capital Fund	779,256	244	0.0%	779,500
Total Expenditure	32,219,253	691,972	2.1%	32,911,225
Revenue: Local, State & Federal Revenue				
School Operating Fund	12,845,282	(763,915)	-5.9%	12,081,367 **
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	185,799	(9,780)	-5.3%	176,019
School Capital Fund	779,256	(541,256)	-69.5%	238,000
Total Local, State & Federal Revenue	15,375,728	(1,793,493)	-11.7%	13,582,235
Revenue: General Fund Tax Funding				
School Operating Fund	14,739,781	1,938,857	13.2%	16,678,638
Food Service Fund	-	(0)	100.0%	(0)
Debt Service Fund	2,103,744	5,108	0.2%	2,108,852
School Capital Fund	-	541,500	100.0%	541,500
Total General Fund Tax Funding	16,843,525	2,485,465	14.8%	19,328,990
Total Revenue	32,219,253	691,972	2.1%	32,911,225

*includes the following:

- Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
- Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
- \$286,162 placeholder for 10% health insurance premium increase
- \$1,374,723 for 7% salary increase

**State funding based upon most recent revenue data from VDOE, Local Composite Index increase

Fund	FY 24	Variance	%	FY 25
	Adopted			Proposed
Expenditure				
School Operating Fund	27,585,063	1,770,804	6.4%	29,355,867 *
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	2,289,543	(4,672)	-0.2%	2,284,871
School Capital Fund	779,256	244	0.0%	779,500
Total Expenditure	32,219,253	1,287,834	4.0%	33,507,087
Revenue: Local, State & Federal Revenue				
School Operating Fund	12,845,282	(763,915)	-5.9%	12,081,367 **
Food Service Fund	1,565,391	(478,542)	-30.6%	1,086,849
Debt Service Fund	185,799	(9,780)	-5.3%	176,019
School Capital Fund	779,256	(541,256)	-69.5%	238,000
Total Local, State & Federal Revenue	15,375,728	(1,793,493)	-11.7%	13,582,235
Revenue: General Fund Tax Funding				
School Operating Fund	14,739,781	2,534,719	17.2%	17,274,500
Food Service Fund	-	(0)	100.0%	(0)
Debt Service Fund	2,103,744	5,108	0.2%	2,108,852
School Capital Fund	-	541,500	100.0%	541,500
Total General Fund Tax Funding	16,843,525	3,081,327	18.3%	19,924,852
Total Revenue	32,219,253	1,287,834	4.0%	33,507,087

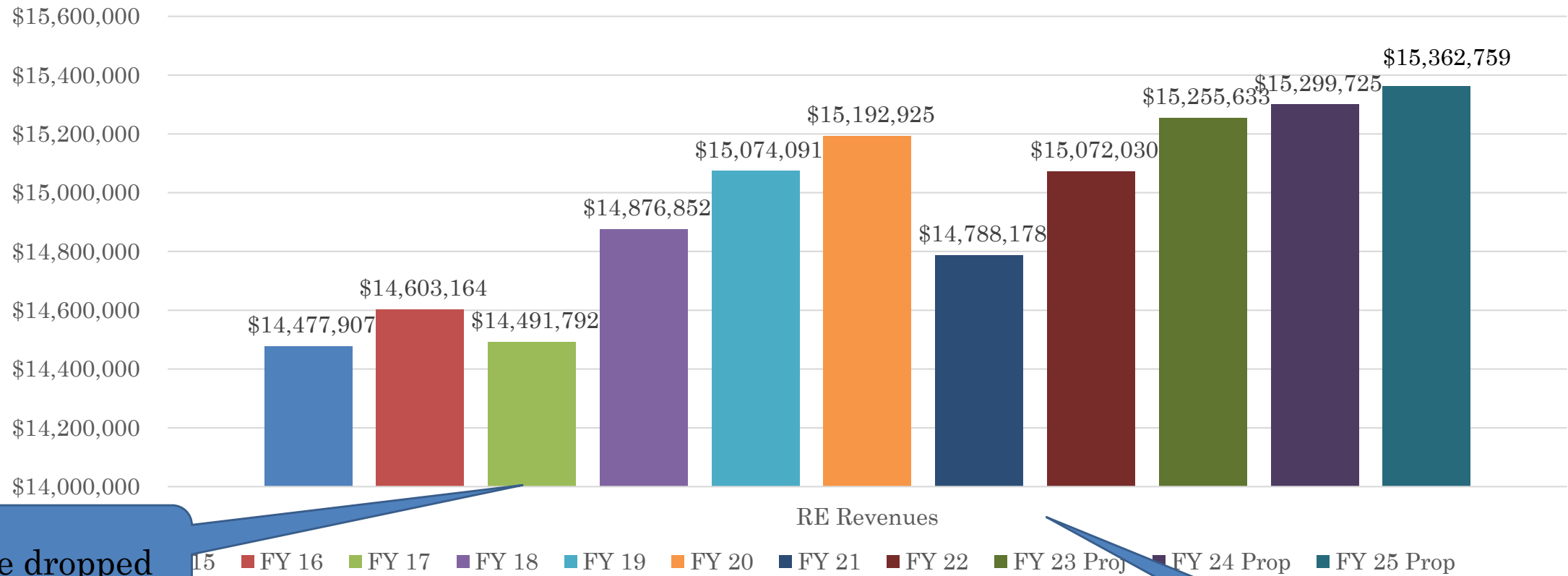
*includes the following:

- Reduction of \$200k reflecting the proposed change to VRS rates (will need General Assembly adoption)
- Personnel costs rolled forward (minus ESSER/expiring grants), non-personnel expenses adjusted for inflation/trends
- \$286,162 placeholder for 10% health insurance premium increase
- \$1,374,723 for 7% salary increase
- \$595,862 cost of new personnel requests:
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 - Increase to other stipends \$15,693
 - New Personnel (CUC) \$194,229
 - New Personnel requests \$281,345
 - Extended CTE contracts \$10,309

**State funding based upon most recent revenue data from VDOE, Local Composite Index increase

Real Estate Annual Revenue

RE Tax Revenue (excludes public service corporations)

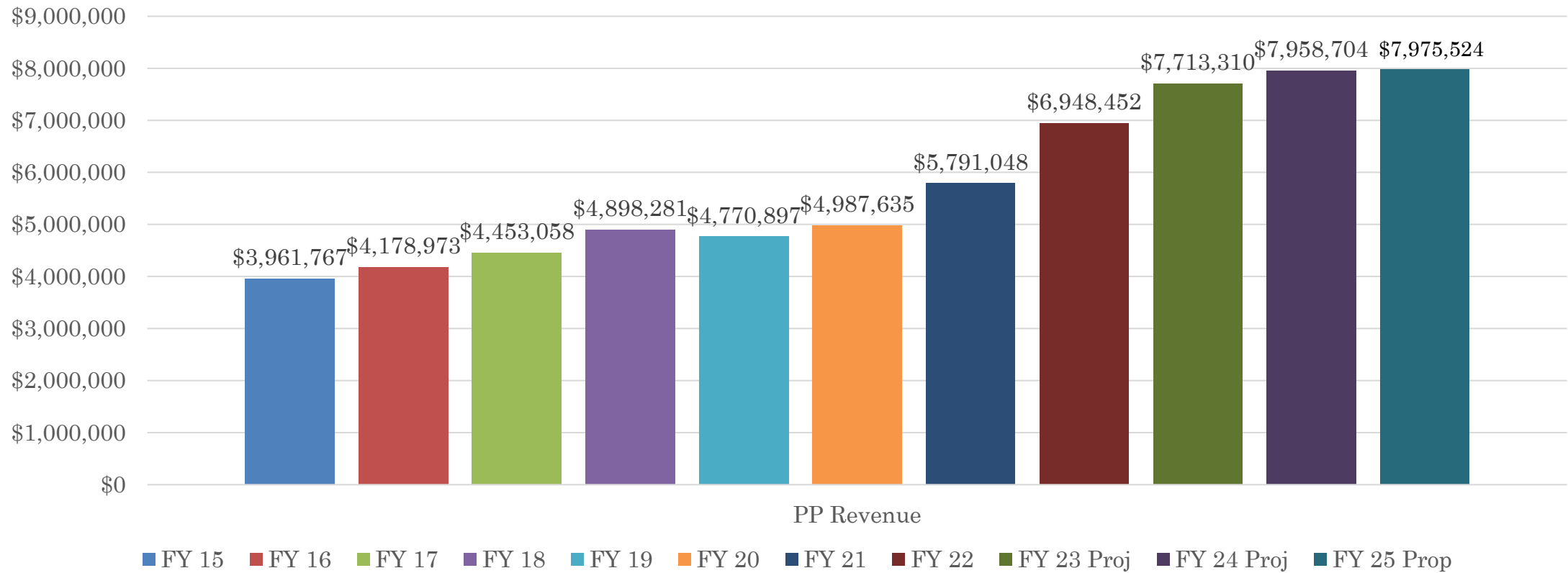


Rate dropped one penny.

Rate dropped half penny.

Personal Property Annual Revenue

PP Tax Revenue



General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)	Parks, Recreation, and Cultural	Community Development	Non-departmental	Debt Service	Capital Projects	Total
2013-14	\$ 1,742,173	\$ 595,936	\$ 3,536,630	\$ 898,325	\$ 2,251,459	\$ 20,891,004	\$ 929,900	\$ 1,648,207	\$ (336)	\$ 4,286,713	\$ 7,654,661	\$ 44,434,672
2014-15	1,772,923	618,450	4,115,259	1,003,202	2,438,840	21,320,100	952,685	984,087	18,980	4,379,113	3,055,653	40,659,292
2015-16	1,822,898	629,270	4,073,933	1,087,367	2,662,444	21,651,173	962,519	849,873	12,956	4,192,646	1,950,746	39,895,825
2016-17	1,903,602	698,294	4,265,587	1,169,117	2,892,366	22,299,561	973,326	1,273,491	5,144	4,066,811	5,332,860	44,880,159
2017-18	1,995,469	723,002	4,505,954	1,112,695	2,558,960	22,658,730	1,021,052	661,213	29,623	3,223,790	3,650,407	42,140,895
2018-19	2,255,423	733,782	4,843,017	1,244,354	2,224,237	23,292,323	1,071,994	1,130,526	12,460	3,194,090	3,011,845	43,014,051
2019-20	2,347,142	711,005	5,231,723	1,261,127	2,125,558	23,651,598	1,052,845	680,416	23,720	2,770,805	2,217,975	42,073,914
2020-21	2,551,965	724,000	5,953,016	1,331,431	2,148,467	23,481,602	1,142,514	1,208,495	20,393	2,626,128	1,784,506	42,972,517
2021-22	2,466,499	782,352	6,050,319	1,370,328	2,449,797	25,426,409	1,217,932	1,582,481	17,823	2,616,830	1,569,150	45,549,920
2022-23	2,694,179	894,375	7,197,540	1,420,793	2,660,178	27,673,437	1,428,680	1,059,244	8,414	2,580,663	6,360,505	53,978,008

(1) Includes General, Special Revenue, Debt Service and Capital Project funds of the Primary Government and its Discretely Presented Component Unit - School Board.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit.

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General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental (2)	Subtotal	Insurance Proceeds	Total
2013-14	\$ 18,466,352	\$ 1,849,613	\$ 286,818	\$ 237,835	\$ 135,704	\$ 1,280,108	\$ 334,942	\$ 258,406	\$ 16,348,249	\$ 39,198,027	\$ -	\$ 39,198,027
2014-15	19,407,675	1,777,225	266,539	303,637	130,204	1,359,581	182,402	159,612	16,822,126	40,409,001	-	40,409,001
2015-16	19,734,792	1,921,422	280,881	304,861	157,216	1,677,127	382,181	307,618	15,854,309	40,620,407	-	40,620,407
2016-17	19,981,515	1,969,108	393,891	352,279	186,147	1,656,398	361,299	186,469	16,867,526	41,954,632	-	41,954,632
2017-18	20,774,033	1,949,217	328,391	357,254	158,930	1,654,201	293,108	226,368	16,043,151	41,784,653	-	41,784,653
2018-19	20,795,449	2,005,268	385,048	320,568	215,622	1,724,593	318,702	173,447	16,332,477	42,271,174	-	42,271,174
2019-20	21,188,556	2,345,551	323,687	233,648	237,696	1,419,963	468,046	105,397	17,335,343	43,657,887	-	43,657,887
2020-21	21,622,061	2,675,145	347,117	167,779	174,958	892,431	774,718	109,648	19,534,511	46,298,368	-	46,298,368
2021-22	23,098,901	3,204,659	485,972	188,427	174,621	1,329,751	1,099,385	60,095	19,777,256	49,419,067	-	49,419,067
2022-23	24,574,254	3,283,617	390,501	197,171	370,912	1,765,300	827,143	82,914	24,424,568	55,916,380	26,332	55,942,712

(1) Includes General, Special Revenue, Debt Service and Capital Project funds of the Primary Government and its Discretely Presented Component Unit - School Board.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit.

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Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes	Machinery and Tools	Public Utility (2)		Total
				Real Estate	Personal Property	
2013-14	\$ 2,202,442,172	\$ 137,517,528	\$ 14,729,940	\$ 64,243,208	\$ -	\$ 2,418,932,848
2014-15	2,209,918,924	140,683,592	14,079,731	64,514,825	-	2,429,197,072
2015-16	2,125,953,962	146,341,321	15,926,677	67,026,398	-	2,355,248,358
2016-17	2,040,151,212	151,716,784	15,961,187	67,718,041	-	2,275,547,224
2017-18	2,054,072,530	158,886,595	13,701,728	69,909,256	-	2,296,570,109
2018-19	2,074,702,400	166,582,252	13,309,929	69,434,398	-	2,324,028,979
2019-20	2,245,740,742	172,695,652	13,640,472	67,952,261	-	2,500,029,127
2020-21	2,425,880,816	185,956,975	14,261,477	72,675,052	-	2,698,774,320
2021-22	2,473,158,044	229,688,382	15,359,558	74,167,438	-	2,792,373,422
2022-23	2,508,156,200	252,571,301	17,902,110	77,930,141	-	2,856,559,752

(1) Real estate is assessed at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	(2) Real Estate	Mobile Homes	Personal Property	Rescue Vehicles	Machinery and Tools	Public Utility	
						Real Estate (2)	Personal Property
2013-14	\$.63/.655	\$.63/.655	\$ 4.496/4.496	\$ 2.248/2.248	\$ 1.25	\$ 0.63	n/a
2014-15	.655/.655	.655/.655	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2015-16	.655/.72	.655/.72	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2016-17	.72/.71	.72/.71	4.496/4.496	2.248/2.248	1.25	0.72	n/a
2017-18	.71/.71	.71/.71	4.496/4.496	2.248/2.248	1.25	0.71	n/a
2018-19	.71/.71	.71/.71	4.496/4.496	2.248/2.248	1.25	0.71	n/a
2019-20	.71/.615	.71/.615	4.496/4.496	2.248/2.248	1.25	0.71	n/a
2020-21	.615/.61	.615/.61	4.496/4.496	2.248/2.248	1.25	0.61	n/a
2021-22	.61/.61	.61/.61	4.496/4.496	2.248/2.248	1.25	0.61	n/a
2022-23	.61/.60	.61/.60	4.496/4.271	2.248/2.136	1.25	0.61	n/a

(1) Per \$100 of assessed value.

(2) The County collects property taxes based on installments. Calendar year 2010 was a reassessment year for real property. The tax neutral rate for calendar year 2010 was computed to be \$.60/100. Calendar year 2016 was a reassessment year. The tax neutral rate for calendar year 2016 was computed to be \$.7165/100. Calendar year 2020 was a reassessment year. The tax neutral rate for calendar year 2020 was computed to be \$.615/100.

Clarke Public Schools
Projected Debt Service Schedule

Issue	1 23/24	2 24/25	3 25/26	4 26/27	5 27/28	6 28/29	7 29/30	8 30/31	9 31/32	10 31/32	Total 23/24 to 31/32
Debt Services - Misc	2,025	2,025	1,400	1,400	1,400	1,400	1,400	1,400	1,400	775	
Energy Mgmt Systems Capital Lease											
Principal											-
Interest											-
Cooley Gymnasium Capital Lease											
Principal											-
Interest											-
VPSA Series 1998 B Bonds											
Principal											-
Interest											-
VPSA Series 2004 B Bonds											
Principal	20,000	20,000									40,000
Interest	1,380	460									1,840
VPSA Series 2006 B Bonds											
Principal	1,040,000	1,090,000	1,140,000	1,190,000	1,245,000	1,300,000	1,360,000	1,420,000	1,485,000		11,270,000
Interest	479,094	431,435	380,826	327,236	272,788	217,434	159,579	98,226	33,227		2,399,844
VPSA Series 2010 B Build America Bonds											
Principal	510,000	530,000	545,000	565,000	585,000	610,000	630,000	655,000			4,630,000
Interest	237,044	210,951	183,443	153,650	121,669	88,436	53,951	18,216			1,067,359
Total Current Debt Payments	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930	2,192,842	1,519,002	-	19,422,269
Total Projected Debt Payments	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930	2,192,842	1,519,002	-	19,422,269
Projected Revenue Sources											
Federal BAB Interest Subsidy	82,965	73,833	64,205	53,778	42,584	30,953	18,883	6,375	-	-	373,576
Sequester reduction of BAB	(5,476)	(4,873)	(4,238)	(3,549)	(2,811)	(2,136)	(1,303)	(440)	-	-	(24,825)
Refunding Savings Issue 2014B (2006B)	74,078	72,828	72,140	74,640	-	-	-	-	-	-	293,686
Refunding Savings Issue 2015A (2006B)	34,231	34,231	34,231	34,231	119,231	119,319	120,069	122,244	121,669		739,457
General Fund Transfer	2,103,744	2,108,852	2,084,330	2,078,187	2,066,851	2,069,134	2,067,281	2,064,663	1,397,333	-	18,040,375
Total Projected Revenue	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930	2,192,842	1,519,002	-	19,422,269

VPSA Series 2004 B Bonds - JWMS Renovation
VPSA Series 2006 B Bonds - CCHS New Build
VPSA Series 2010 B Build America Bonds - CCHS Completion and renovation at other schools