



Budget/Finance Committee Agenda

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

Tuesday, March 19, 2024, 12:00 p.m.

Item	Description	Page
A.	Final Revenue Review	...
	1. Review Final Personal Property Tax Projection	...
	2. Review Payment in Lieu of Taxes Revenue	...
	3. Review General Assembly Budget for Schools and Comp Board	...
B.	Final Expenditure Review	...
	1. Additional 1% for County Employee Raises	...
	2. Additional Sheriff Deputy Request	...
	3. School Operating Budget Transfer	...
	4. Outside Agency Requests	...
C.	Finalize Tax Rates	...
	1. Real Estate	...
	2. Personal Property	...
	3. Tangible Machinery and Tools	...
	Included in Packet:	
	– Balanced Budget Summary	2
	– Projected FY25 Revenue	6
	– Proposed FY25 Operating Budget	9
	– Clarke County School FY25 Budget Executive Summary	12
	– Payment Schedules: Hecate 1&2, Horus (proposed)	13
	– Current Tax Rates	15

Clarke County Board of Supervisors



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Terri T. Catlett-Vice Chair
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County Administrator
Chris Boies
(540) 955-5175

To: Board of Supervisors

From: Chris Boies

Re: Balanced Budget Summary

Date: March 12, 2024

The Finance Committee will meet at noon on March 19th to finalize the proposed budget. We hope to have the final personal property values at that time. Below is the balanced budget previously presented to the Finance Committee with some narrative from the Committee added. The Finance Committee also will be doing a closer look at outside agency requests, the proposed balanced budget caps those agencies to no more than a 10% increase, which leads to several not being fully funded.

State Budget Update: The House and Senate adopted a state budget on March 9th. We estimate this budget will include \$43,747 in additional Comp Board funds for the 3% raise (as a reminder the Governor's budget did not include any raise). The estimated increase for the School operating budget is \$600k.

Personnel Requests:

Employee Compensation: Recommend County employees receive a 4% raise, net impact to the budget is \$375k. **FINANCE COMMITTEE WOULD LIKE TO INCREASE THE RAISE TO 5%, \$93K IMPACT**

Health Insurance: Joint Administrative Board voted on March 4th to cover 100% of the two percent health insurance premium increase using health insurance fund balance.

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.**

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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. FINANCE COMMITTEE WOULD LIKE TO INCLUDE, \$35K IMPACT BECAUSE OF ADJUSTMENTS TO REVENUE AND EXPENDITURE SAVINGS**

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 \$3,959,720):

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. THIS ITEM HAS BEEN REDUCED TO \$540K, THE PAYMENT DUE JULY 1ST WILL TECHNICALLY BE MADE IN FY 24 SO ONLY ONE PAYMENT IS DUE IN FY 25.**

Circuit Court Deed Book Restoration-\$29,840-grant funding from state to continue restoring older deed books in Circuit Court. This is 100% grant funded which is why it is being placed in the capital budget. **Included**

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). **FINANCE COMMITTEE WOULD LIKE TO ADD \$497K TO SCHOOL OPERATING.**

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
Projection of FY 2025 General Fund Revenues
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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	4,540,906	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
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				
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

Fund	FY 24 Adopted	Variance	%	FY 25 Proposed
Expenditure				
School Operating Fund	27,585,063	1,093,263	3.96%	28,678,326 *
Food Service Fund	1,565,391	(473,775)	-30.27%	1,091,616
Debt Service Fund	2,289,543	(4,672)	-0.20%	2,284,871
School Capital Fund	779,256	244	0.03%	779,500
Total Expenditure	32,219,253	615,060	1.91%	32,834,313
Revenue: Local, State & Federal Revenue				
School Operating Fund	12,845,282	(739,389)	-5.76%	12,105,893 **
Food Service Fund	1,565,391	(473,775)	-30.27%	1,091,616
Debt Service Fund	185,799	(9,780)	-5.26%	176,019
School Capital Fund	779,256	(541,256)	-69.46%	238,000
Total Local, State & Federal Revenue	15,375,728	(1,764,200)	-11.47%	13,611,528
Revenue: General Fund Tax Funding				
School Operating Fund	14,739,781	1,832,652	12.43%	16,572,433
Food Service Fund	-	-	100.00%	-
Debt Service Fund	2,103,744	5,108	0.24%	2,108,852
School Capital Fund	-	541,500	100.00%	541,500
Total General Fund Tax Funding	16,843,525	2,379,260	14.13%	19,222,785
Total Revenue	32,219,253	615,060	1.91%	32,834,313

*includes the following:

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

Personnel costs include a 5% salary increase, non-personnel expenses adjusted for inflation/trends

\$57,232 placeholder for 2% health insurance premium increase (reduced from 10%)

\$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 GOVERNOR's original proposed budget, Local Composite Index increase

House Bill (HB30) proposes +\$247,434 additional STATE revenue; Senate Bill (SB30) proposes +\$800,867

SCHEDULE A

Minimum annual payments and "good neighbor" payments ("GNP")

Phase I Construction

GNP	\$42,500
Year 1	\$20,992
Year 2	\$21,397
Year 3	\$21,814
Year 4	\$22,241
Year 5	\$22,676
Year 6	\$23,120
Year 7	\$23,582
Year 8	\$24,053
Year 9	\$24,534
Year 10	\$25,024
Year 11	\$25,524
Year 12	\$26,034
Year 13	\$26,555
Year 14	\$27,086
Year 15	\$27,627
Year 16	\$28,179
Year 17	\$28,742
Year 18	\$29,317
Year 19	\$29,903
Year 20	\$30,500
Year 21	\$31,110
Year 22	\$31,732
Year 23	\$32,366
Year 24	\$33,013
Year 25	<u>\$33,673</u>
 Total	 \$713,295

Phase II Construction

GNP	\$42,500
Year 1	\$20,992
Year 2	\$21,397
Year 3	\$21,814
Year 4	\$22,241
Year 5	\$22,676
Year 6	\$23,120
Year 7	\$23,582
Year 8	\$24,053
Year 9	\$24,534
Year 10	\$25,024
Year 11	\$25,524
Year 12	\$26,034
Year 13	\$26,555
Year 14	\$27,086
Year 15	\$27,627
Year 16	\$28,179
Year 17	\$28,742
Year 18	\$29,317
Year 19	\$29,903
Year 20	\$30,500
Year 21	\$31,110
Year 22	\$31,732
Year 23	\$32,366
Year 24	\$33,013
Year 25	<u>\$33,673</u>
 Total	 \$713,295

SCHEDULE A

Annual payments pursuant to agreed Economic Benefits Agreement

GNP	\$212,500
Year 1	\$104,960
Year 2	\$106,985
Year 3	\$109,070
Year 4	\$111,205
Year 5	\$113,380
Year 6	\$115,600
Year 7	\$117,910
Year 8	\$120,265
Year 9	\$122,670
Year 10	\$125,120
Year 11	\$127,620
Year 12	\$130,170
Year 13	\$132,775
Year 14	\$135,430
Year 15	\$138,135
Year 16	\$140,895
Year 17	\$143,710
Year 18	\$146,585
Year 19	\$149,515
Year 20	\$152,500
Year 21	\$155,550
Year 22	\$158,660
Year 23	\$161,830
Year 24	\$165,065
Year 25	\$168,365
Total	\$3,566,470

It is the agreement of Horus and the County that the above stated schedule and agreed upon Economic Benefits Agreement shall be the sole amount collected by the County and paid by Horus for a period of the twenty-five years commencing upon the date of completion of the installation of the commercial solar field and the delivery of power to First Energy from the commercial solar field. The County does agree that these payments and the above payment schedule shall be in lieu of any other payments required to be paid to the County whether they be by way of real property taxes, personal property taxes, machine and tool taxes, or any other County tax for the portions of the property containing the solar project.

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

CY2023 TAX RATE RESOLUTION 2023-09R

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 tax rates for calendar year 2023 to support the budget for Clarke County for the fiscal year July 1, 2023 through June 30, 2024, be and are hereby fixed at:

ALL TAX RATES ARE BASED ON EACH \$100 OF ASSESSED VALUATION

	<u>2023</u>
1. Real Estate, including the real estate of public service corporations*	\$0.600
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles**	\$4.271
3. Tangible Machinery and tools	\$1.250
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$2.136

*Mobile Homes will be assessed as personal property, but taxed at the same rate as real estate.

**Personal Property Tax Relief by the Commonwealth of Virginia for vehicles valued between \$1,001 and \$20,000 will be eligible for 35.9% tax relief. Qualifying vehicles valued at \$20,001 or above shall receive 35.9% tax relief on only the first \$20,000 of value.

Adopted this 18th day of April 2023.

Attest:

Chris Boies, County Administrator