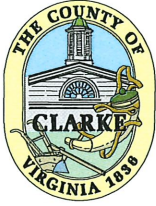


Clarke County Board of Supervisors



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

FY2025 BUDGET RESOLUTION 2024-06R

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 16th day of April, 2024, a public hearing having been held on April 8, 2024, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2024 through June 30, 2025 be approved as follows:

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	58,600	65,558	59,399	59,399	59,297	(102)
County Administrator	399,585	403,695	423,190	423,190	443,352	20,162
Public Information Services	69,055	68,785	74,682	74,682	79,642	4,960
Legal Services	35,000	17,374	35,000	35,000	35,000	-
Commissioner of Revenue	283,267	318,499	304,295	304,295	312,778	8,483
Treasurer	384,092	437,419	438,215	490,760	486,486	48,271
Data Processing/Information Technology	423,818	402,165	435,791	435,791	592,393	156,602
Electoral Board	57,797	49,624	84,454	84,454	76,879	(7,574)
General Registrar	133,890	134,301	202,920	202,920	209,235	6,315
Circuit Court	19,860	13,450	19,270	19,270	17,300	(1,970)
General District Court	8,620	7,866	8,120	8,120	8,820	700
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	6,400	6,682	6,400	6,400	7,000	600
Clerk of the Circuit Court	291,128	280,853	300,984	300,984	328,828	27,845
Victim Witness Program Grant	75,942	75,105	81,725	81,725	85,867	4,142
Old Dominion Alcohol Safety Action Program	6,930	6,930	8,000	8,000	8,000	-
Commonwealth Attorney	495,606	501,989	503,663	503,663	542,856	39,193
Sheriff	3,183,752	3,322,052	3,391,758	3,419,258	3,628,616	236,858
Criminal Justice Training Center	19,593	21,723	21,723	21,723	22,581	858
Drug Task Force	12,500	14,355	13,400	13,400	13,400	-
Volunteer Fire Companies	190,980	177,431	182,000	182,000	194,500	12,500
Blue Ridge Volunteer Fire Company	105,200	98,998	99,777	99,777	106,692	6,916
Boyce Volunteer Fire Company	120,430	104,546	118,344	118,344	112,175	(6,169)

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
Enders Volunteer Fire Company	165,750	198,137	175,434	175,434	232,559	57,125
Fire and Rescue Services	1,945,073	2,101,429	2,100,401	2,125,652	2,254,550	154,150
Lord Fairfax Emergency Medical Services	6,575	6,575	6,904	6,904	6,904	-
Forestry Service	2,874	2,873	2,874	2,874	2,773	(101)
Regional Jail	628,535	616,757	541,010	541,010	480,518	(60,492)
Juvenile Detention Service	36,168	37,547	13,146	13,146	15,348	2,202
Probation Office	400	48	400	400	400	-
Building Inspections	267,213	281,394	274,043	274,043	272,814	(1,229)
Animal Shelter	121,475	169,395	173,310	173,478	214,485	41,175
Medical Examiner & Indigent Burial	200	220	200	200	200	-
Refuse Disposal	180,000	191,318	194,400	194,400	194,400	-
Convenience Center	93,875	70,717	98,446	98,446	98,561	114
Litter Control	7,981	11,000	8,000	16,552	15,000	7,000
Sanitation	244,000	238,978	244,000	244,000	244,000	-
Maintenance/Buildings & Grounds	881,561	908,780	900,085	900,085	972,201	72,117
Local Health Department	193,642	193,642	225,000	200,000	235,000	10,000
Our Health	6,500	6,500	6,500	6,500	6,500	-
N Shen Valley Subst Abuse Coalition	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	105,985	105,985	111,284	111,284	116,848	5,564
Concern Hotline	1,500	1,500	1,500	1,500	2,000	500
NW Works	5,000	5,000	5,000	5,000	5,250	250
Seniors First	40,000	40,000	42,000	42,000	42,000	-
VA Regional Transportation Assoc	24,960	24,960	24,960	24,960	24,960	-
FISH	1,000	1,000	2,000	2,000	2,000	-
Access Independence	1,500	1,500	2,000	2,000	2,500	500
Laurel Center	4,000	4,000	6,000	6,000	6,600	600
Tax Relief for the Elderly	215,000	193,542	215,000	215,000	215,000	-
Laurel Ridge Community College	16,528	16,528	16,921	16,921	17,566	645
Parks Administration	566,099	545,915	574,534	530,104	550,121	(24,412)
Recreation Center	165,688	172,054	172,122	172,122	180,819	8,697
Swimming Pool	105,229	96,395	102,401	105,341	107,155	4,754
Parks Programs	339,980	259,569	353,065	398,526	416,246	63,181
Concession Stand	20,051	17,747	22,858	22,858	23,276	418
Barns of Rose Hill	9,000	14,000	9,000	14,000	7,000	(2,000)
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	314,000	314,000	325,989	325,989	369,500	43,511
Planning Administration	495,824	515,605	533,786	533,786	564,879	31,094
Planning Commission	14,398	14,051	14,396	14,396	14,396	0
Berryville Development Authority	900	129	900	900	900	-
Regional Airport	5,000	5,000	5,000	5,000	5,000	-
Habitat for Humanity	5,000	5,000	10,000	10,000	10,000	-

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
Board of Zoning Appeals	3,519	11,449	3,519	3,519	3,520	1
Office of Economic Development	170,440	129,415	177,111	177,111	178,526	1,415
Small Business Development Center	2,000	2,000	2,000	2,000	2,200	200
Blandy Experimental Farm	3,500	3,500	3,500	3,500	3,500	-
Berryville Main Street	3,866	3,866	3,500	3,500	3,500	-
Historic Preservation Commission	10,900	34,087	11,150	11,150	11,150	-
NSV Regional Planning District Commission	10,914	10,913	11,867	11,867	12,465	599
Water Quality Management	30,000	24,915	30,760	30,760	30,760	-
Friends of the Shenandoah	9,000	9,000	10,000	10,000	10,000	-
Board of Septic Appeals	1,569	437	1,572	1,572	1,569	(3)
Lord Fairfax Soil & Water Conservation	7,500	7,500	9,500	9,500	10,450	950
Biosolids Application	1,096	15	1,091	1,091	1,091	(1)
Cooperative Extension	54,432	45,877	61,919	61,919	67,167	5,248
Northern Virginia 4-H Center	3,125	3,125	2,000	2,000	1,750	(250)
Non-Departmental Legal/Prof. Contingency	106,000	-	54,638	54,638	35,000	(19,638)
Insurance Claims to Fire Departments	-	1,804	-	-	-	-
Ambulance Refunds	-	4,248	-	-	-	-
Joint Administrative Services	818,126	796,755	903,538	903,538	926,462	22,924
Social Services	1,778,290	1,547,922	2,013,734	2,014,633	1,915,391	(98,343)
School Operations	25,390,181	25,986,160	27,585,063	27,878,364	28,678,326	1,093,263
School Food Service	744,298	1,162,027	1,565,391	1,565,391	1,091,616	(473,775)
Children's Services Act	330,295	519,626	410,764	410,764	508,573	97,809
Public Safety Fund	-	46,332	-	-	-	-
Conservation Easement	45,000	233,360	90,000	90,000	45,000	(45,000)
General Capital Improvements	3,735,000	4,312,107	3,621,318	5,534,004	3,989,560	368,242
School Capital Improvements	1,570,325	2,048,398	779,256	1,954,732	638,000	(141,256)
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,329,126	2,328,963	2,289,543	2,289,543	2,284,871	(4,672)
Unemployment Compensation	10,000	2,362	10,000	10,000	10,000	-
TOTAL ESTIMATED EXPENDITURE	51,066,211	53,471,554	54,257,910	57,738,259	56,039,574	1,781,664
Local Funds for Schools	15,974,233	15,439,746	16,843,526	17,206,340	18,481,286	1,637,760
ESTIMATED REVENUE						
LOCAL REVENUE						
Real Estate Taxes	15,035,000	15,260,396	15,299,725	15,299,725	15,362,760	63,035
Proceeds from Delinquent Land Sale	-	36,558	-	-	-	-
Public Service Corporation Real Estate	443,000	475,374	475,000	475,000	457,375	(17,625)
Personal Property Taxes	6,731,556	7,948,625	7,582,242	7,582,242	8,483,220	900,978

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
Mobile Home Taxes	600	1,603	800	800	800	-
Machinery and Tools Taxes	208,000	200,351	195,000	195,000	255,000	60,000
Penalties (All Property Taxes)	158,000	271,269	200,000	200,000	200,000	-
Interest (All Property Taxes)	120,000	213,884	135,000	135,000	150,000	15,000
Administrative Costs Delinq	20,000	21,934	21,000	21,000	21,000	-
DMV Stop Fee	7,000	10,524	10,000	10,000	10,000	-
Credit Card Fees	22,000	30,176	30,000	30,000	30,000	-
Sales and Use Taxes	1,550,000	1,595,514	1,650,000	1,650,000	1,700,000	50,000
Consumer's Utility Taxes	345,000	333,188	335,000	335,000	335,000	-
Consumption Tax	34,000	34,283	35,000	35,000	34,000	(1,000)
Business License Tax	23,000	24,430	23,000	23,000	23,000	-
Motor Vehicle Licenses	327,000	364,850	355,000	355,000	387,069	32,069
Recordation Taxes	390,000	246,302	276,000	276,000	240,000	(36,000)
Taxes on Wills	6,000	13,837	7,200	7,200	7,200	-
Transient Occupancy Tax	97,000	126,828	128,000	128,000	140,000	12,000
Cigarette Tax	297,000	267,900	410,400	410,400	350,000	(60,400)
Meals Tax	297,000	276,485	391,406	391,406	390,000	(1,406)
Animal Licenses	3,132	4,358	4,100	4,100	4,978	878
Animal Shelter Fees - Dogs & Cats	7,000	15,102	9,500	9,500	15,000	5,500
Dangerous Dog Registration	85	60	85	85	85	-
Land Use Application Fees Penalty	6,500	6,325	6,100	6,100	6,100	-
Land Use Application Fees	25,000	24,150	450	450	400	(50)
Transfer Fees	710	548	590	590	500	(90)
Zoning and Subdivision Permits	63,000	144,828	96,000	96,000	100,000	4,000
Building Permits	260,000	185,566	225,000	225,000	150,000	(75,000)
Sign Permits and Inspection Fees	300	-	300	300	-	(300)
Weapons Permits	5,000	7,524	5,000	5,000	7,500	2,500
New Dwelling Address Fee	3,900	1,950	3,900	3,900	1,950	(1,950)
Other permits, fees, and licenses	475	-	475	475	-	(475)
Court Fines and Forfeitures	225,000	195,041	200,000	200,000	210,000	10,000
Parking Fines	5,250	2,130	3,000	3,000	2,130	(870)
Courthouse Security Fees	65,000	59,742	60,000	60,000	60,000	-
Local Jury Fees	1,500	1,572	1,500	1,500	1,500	-
E-Ticket Fee	11,000	10,932	11,000	11,000	11,000	-
Interest on Bank Deposits	90,000	242,718	125,000	125,000	250,000	125,000
Rental of Property	66,000	56,643	43,930	43,930	33,400	(10,530)
Sheriff's Fees	800	784	800	800	800	-
DNA Fees - Blood Test	200	283	200	200	200	-
Court Appointed Attorney	200	-	200	200	100	(100)
Commonwealth's Attorney Fees	800	868	800	800	800	-

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-
Wireless E-911	50,118	52,865	53,000	53,000	57,600	4,600
Fees for Ambulance & Rescue Services	450,000	587,154	490,000	490,000	550,000	60,000
Jail Processing Fee	850	1,137	850	850	850	-
Humane Foundation Contribution	20,000	25,000	25,000	25,000	25,000	-
Recycling Rebate	27,000	26,580	27,027	27,027	25,992	(1,035)
Recreation Center Fees	48,000	57,469	60,000	60,000	70,000	10,000
Swimming Pool Fees	77,000	78,766	72,500	72,500	90,000	17,500
Concession Stand Revenue	14,500	16,513	15,000	15,000	15,000	-
Parks Programs Fees	255,000	253,343	255,000	255,000	255,000	-
Mapping Fee	6	-	6	6	100	94
Engineer's Fee	5,000	24,325	10,000	10,000	10,000	-
Biosolids Application Fees	500	-	500	500	500	-
Payments in Lieu of Tax	45,315	44,959	45,787	45,787	250,000	204,213
Rebates & Refunds	6,800	9,978	6,800	6,800	6,800	-
Miscellaneous Revenue	500	11,059	12,000	12,000	10,000	(2,000)
Miscellaneous Revenue - Econ Development	19,500	19,500	19,500	19,500	19,500	-
Gifts & Donations	1,000	2,872	1,000	1,000	1,000	-
Sale of Salvage & Surplus Property	-	(33)	-	-	-	-
Sale of Vehicles	-	(174)	-	-	-	-
Sale of Other Equipment	-	4,439	-	-	-	-
Cancelled Checks/NSF Fees	250	983	250	250	200	(50)
Insurance Recovery	-	8,415	-	-	-	-
Other Misc Revenue (Bank Rec)	-	(263)	2,820	2,820	-	(2,820)
Opioid Dist/Janssn/Mallink	-	32,178	-	5,342	-	-
CITAC Reimbursement	5,000	-	5,000	5,000	-	(5,000)
Joint Administrative Services	-	4,372	-	-	-	-
Social Services	-	1,918	-	-	-	-
School Operations	260,185	228,205	246,185	246,185	253,255	7,070
School Food Service	460,000	494,355	605,546	605,546	638,877	33,331
Children's Services Act	-	2,729	-	-	-	-
Public Safety Fund	-	37,247	-	-	-	-
Conservation Easement	30,000	160,914	30,000	30,000	30,000	-
Proffers	-	7,243	-	-	-	-
General Capital Projects	-	45,917	-	-	-	-
School Capital Projects	-	1,900	531,456	531,456	-	(531,456)
Parks Construction Fund	-	2,530	-	-	-	-
School Debt Service	107,000	104,475	108,309	108,309	107,059	(1,250)
TOTAL LOCAL REVENUE	28,840,532	31,069,303	30,986,239	30,991,581	31,854,600	868,361

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
<i>COMMONWEALTH OF VIRGINIA</i>						
Motor Vehicles Carrier's Taxes	23,000	24,052	22,000	22,000	24,000	2,000
Mobile Home Titling Tax	-	495	-	-	-	-
Tax on Deeds (Grantor's Tax)	100,000	81,222	100,000	100,000	82,000	(18,000)
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Auto Rental Tax	150	681	200	200	400	200
Communications Tax Sales and Use Tax	284,030	297,957	272,479	272,479	270,000	(2,479)
Commonwealth's Attorney Comp Board	220,661	216,264	234,976	234,976	246,069	11,093
Sheriff Comp Board	886,036	898,136	962,174	962,174	1,016,469	54,295
Commissioner of Revenue	96,794	112,298	121,301	121,301	125,088	3,787
Treasurer	127,387	132,480	143,431	158,142	163,167	19,736
Registrar	57,557	66,084	63,414	63,414	65,159	1,745
Elections	-	-	20,675	20,675	-	(20,675)
Clerk of the Circuit Court	192,888	193,350	209,854	209,854	220,250	10,396
Revenue from the Commonwealth	-	-	-	27,500	-	-
Spay & Neuter Fund Distribution	100	414	200	200	200	-
EMS 4 for Life	-	18,923	19,000	19,000	19,000	-
Fire Program Funds	55,980	37,955	38,000	38,000	43,000	5,000
Litter Control	7,981	11,000	8,000	16,552	15,000	7,000
MultiState Opioid Settlement	-	11,644	5,342	-	-	(5,342)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
VA Dept of Forestry Sustainab	-	4,815	-	-	-	-
Other Categorical Aid	-	2,202	-	-	-	-
Social Services	585,800	389,707	658,970	658,970	410,146	(248,824)
School Operations	10,199,473	10,574,313	11,492,195	11,783,093	11,749,632	257,437
School Food Service	44,244	33,485	44,621	44,621	30,000	(14,621)
Children's Services Act	190,709	197,753	213,721	213,721	264,610	50,889
Public Safety Fund	-	12,432	-	-	-	-
Conservation Easement	15,000	151,826	15,000	15,000	15,000	-
General Capital Projects	-	61,561	26,318	41,265	29,840	3,522
School Capital Projects	1,570,325	1,411,877	247,800	1,062,864	238,000	(9,800)
TOTAL COMMONWEALTH REVENUE	17,146,457	17,431,268	17,408,013	18,574,343	17,515,372	107,359
<i>FEDERAL REVENUE</i>						
Payment in Lieu of Taxes	7,272	7,372	7,417	7,417	7,670	253
State Criminal Alien Asst Grant	1,689	-	1,689	1,689	-	(1,689)
Violence Against Women Grant	28,053	28,096	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	72,191	67,138	67,138	67,138	-
DMV Alcohol Enforcement	9,900	3,293	-	-	9,916	9,916
DMV Speed Enforcement	7,200	631	-	-	6,688	6,688
Internet Crimes Against Children Task Force	5,000	4,283	5,000	5,000	5,000	-

	FY23 Original Budget	FY23 Audited Actual	FY24 Original Budget	FY24 Revised Budget	FY25 Proposed Budget	Variance FY25 - FY24 Original
Dept Historic Resources Book Grant	-	19,005	-	-	-	-
Byrne Justice Assistance	929	1,134	-	-	-	-
Staffing EMS Grant	58,852	57,527	-	-	-	-
OCDETF Equitable Sharing Funds	-	2,271	-	-	-	-
Emergency Mgmt Performance Grant	7,500	-	7,500	7,500	7,500	-
ARPA	-	45,500	-	4,500	-	-
Social Services	585,800	772,130	658,970	658,970	843,317	184,347
School Operations	1,086,845	1,428,636	1,106,901	1,106,901	703,006	(403,895)
School Food Service	240,054	606,302	915,224	915,224	422,739	(492,485)
Children's Services Act	-	13,046	-	-	-	-
Public Safety Fund	-	171	-	-	-	-
General Capital Projects	-	2,701,803	150,000	326,781	-	(150,000)
School Capital Projects	-	1,119,835	-	-	-	-
School Debt Service	91,571	82,417	77,490	77,490	68,960	(8,530)
TOTAL FEDERAL REVENUE	2,202,856	6,965,643	3,025,382	3,206,663	2,169,987	(855,395)
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	51,066,211	53,471,554	54,257,910	57,738,259	56,039,574	1,781,664
TOTAL REVENUE	48,189,845	55,466,213	51,419,635	52,772,588	51,539,959	120,325
SURPLUS (DEFICIT)	(2,876,366)	1,994,660	(2,838,275)	(4,965,670)	(4,499,614)	(1,661,339)
FROM FUND BALANCE	2,876,366	(1,994,660)	2,838,275	4,965,670	4,499,614	1,661,339
NET	-	-	-	-	-	-
SURPLUS/DEFICIT ADJUSTMENTS:						
TOTAL SURPLUS (DEFICIT) ADJUSTMENTS	-	-	-	-	-	-
ADJUSTED SURPLUS (DEFICIT)	(2,876,366)	-	(2,838,275)	-	(4,499,614)	-
PAY-AS-YOU-GO:						
GOV OPERATING					82,662	
SCHOOL OPERATING					57,232	
GOV CAPITAL PROJECTS	2,880,000		2,838,275		3,959,720	
SCHOOL CAPITAL PROJECTS	-		-		400,000	
TOTAL PAY-AS-YOU-GO	2,880,000		2,838,275		4,499,614	
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	3,634		(0)		-	

Adopted this 16th day of April 2024.

Attest:



Chris Boies,
County Administrator