

Clarke County Board of Supervisors



Berryville Voting District
Mary L.C. Daniel
 (540) 955-1971

Millwood Voting District
Terri T. Catlett
 (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 – Vice Chair
 (540) 837-1331

County Administrator
Chris Boies
 (540) 955-5175

FY2021 BUDGET RESOLUTION 2020-08R

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 28th day of April, 2020, a public hearing having been held on April 21, 2020, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2020 through June 30, 2021 be approved as follows:

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	58,459	64,406	58,805	58,805	71,277	12,472
County Administrator	378,976	406,660	448,880	448,880	489,813	40,933
Public Information Services	-	54,275	57,316	57,316	61,373	4,057
Legal Services	35,000	18,614	30,000	30,000	25,000	(5,000)
Commissioner of Revenue	210,490	204,949	206,718	206,718	208,482	1,764
Assessor	4,500	4,500	4,500	4,500	4,500	-
Equilization Board	-	-	5,250	5,250	-	(5,250)
Treasurer	302,167	307,146	312,712	312,712	325,374	12,662
Data Processing/Information Technology	305,152	313,307	335,422	335,422	332,933	(2,489)
Electoral Board	44,503	28,038	56,974	56,974	55,920	(1,054)
General Registrar	82,638	79,001	87,449	87,449	95,122	7,673
Circuit Court	13,680	17,557	14,580	14,580	15,400	820
General District Court	4,320	4,815	4,320	4,320	8,420	4,100
Magistrate	40	-	50	50	50	-
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	2,900	3,324	2,850	2,850	6,950	4,100
Clerk of the Circuit Court	264,897	251,729	258,857	258,857	268,358	9,501
Victim Witness Program Grant	71,897	69,360	74,066	74,066	68,580	(5,486)
Regional Court Services	6,500	6,179	6,180	6,180	6,930	750
Commonwealth Attorney	377,070	379,318	357,850	357,850	368,350	10,500
Sheriff	2,477,880	2,472,613	2,672,042	2,869,561	2,652,258	(19,784)
Criminal Justice Training Center	19,593	18,252	19,593	19,593	19,593	-
Drug Task Force	12,500	11,895	12,500	12,500	12,500	-
Volunteer Fire Companies	172,200	165,932	188,155	188,655	203,695	15,540
Blue Ridge Volunteer Fire Company	66,250	66,200	66,236	66,236	66,846	610

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	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Boyce Volunteer Fire Company	66,700	66,600	66,648	66,648	67,137	489
Enders Volunteer Fire Company	93,300	92,800	92,884	92,884	92,623	(261)
Fire and Rescue Services	993,830	1,017,684	1,145,364	1,229,754	1,487,527	342,163
Lord Fairfax Emergency Medical Services	6,262	6,262	6,262	6,262	6,575	313
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	547,984	533,000	479,467	479,467	493,300	13,833
Juvenile Detention Service	13,179	13,179	17,219	17,219	36,877	19,658
Probation Office	500	48	400	400	400	-
Building Inspections	203,704	198,835	216,194	216,194	229,689	13,495
Animal Control	112,695	109,686	115,837	115,837	118,651	2,814
Medical Examiner & Indigent Burial	200	220	200	200	200	-
Refuse Disposal	150,000	178,373	150,000	150,000	180,000	30,000
Convenience Center	100,000	16,896	82,835	82,835	56,376	(26,459)
Litter Control	5,310	3,308	6,207	6,207	4,000	(2,207)
Sanitation	242,000	241,011	235,000	235,000	237,000	2,000
Maintenance/Buildings & Grounds	880,222	804,766	854,279	854,279	892,974	38,695
Local Health Department	154,126	191,362	192,623	192,623	216,284	23,661
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	92,000	92,000	94,000	94,000	98,700	4,700
Concern Hotline	750	750	1,000	1,000	1,000	-
NW Works	1,000	1,000	1,500	1,500	5,000	3,500
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Loudoun Transit Service	19,302	19,302	19,302	19,302	19,302	-
FISH	1,000	1,000	1,000	1,000	1,000	-
Access Independence	1,000	1,000	1,000	1,000	1,000	-
Laurel Center	3,000	3,000	3,500	3,500	6,000	2,500
Tax Relief for the Elderly	213,396	274,242	225,000	225,000	220,000	(5,000)
Lord Fairfax Community College	18,441	18,441	17,796	17,796	17,441	(355)
Parks Administration	449,034	449,318	463,993	463,993	469,430	5,437
Recreation Center	114,384	108,514	118,025	118,025	121,030	3,005
Swimming Pool	84,934	66,222	85,509	85,509	89,482	3,973
Parks Programs	244,301	183,140	248,684	248,684	287,003	38,319
Concession Stand	16,130	13,800	16,436	16,436	16,432	(4)
Barns of Rose Hill	5,000	10,000	6,750	11,750	6,750	-
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	232,000	232,000	241,150	241,150	279,238	38,088
Planning Administration	426,498	438,907	445,404	445,404	444,609	(795)
Planning Commission	14,389	8,967	14,388	14,388	14,389	1
Berryville Development Authority	900	200	900	900	900	-
Regional Airport	2,500	2,500	2,500	2,500	2,500	-
Housing Services	2,500	2,500	2,500	2,500	5,000	2,500

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Board of Zoning Appeals	3,520	415	3,519	3,519	3,520	1
Office of Economic Development	64,100	65,964	68,100	68,100	88,100	20,000
Small Business Development Center	1,500	1,500	1,500	1,500	2,000	500
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-
Berryville Main Street	2,500	1,361	2,500	2,500	2,500	-
Historic Preservation Commission	9,900	9,622	29,150	29,150	25,900	(3,250)
NSV Regional Planning District Commission	10,273	10,273	10,776	10,776	11,656	880
Water Quality Management	30,000	30,000	30,000	30,000	30,000	-
Friends of the Shenandoah	3,000	3,000	8,000	8,000	8,000	-
Board of Septic Appeals	1,566	365	1,565	1,565	1,566	1
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	1,001	708	1,168	1,168	1,209	41
Cooperative Extension	50,443	38,305	52,011	52,011	51,302	(709)
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,300	-
Non-Departmental Legal/Prof. Contingency	138,000	-	78,000	78,000	846,395	768,395
Ambulance Refunds	-	6,144	-	-	-	-
Social Services	1,555,824	1,426,994	1,672,332	1,672,332	1,670,575	(1,757)
School Operations	23,270,676	22,508,812	23,833,352	23,833,352	23,456,526	(376,826)
School Food Service	844,773	830,683	811,452	811,452	842,650	31,198
Comprehensive Services Act	269,499	152,088	303,818	303,818	303,768	(50)
Public Safety Fund	-	66,941	-	-	-	-
Conservation Easement	45,000	505,638	45,000	125,000	45,000	-
General Capital Improvements	597,000	1,400,485	1,120,537	2,207,277	862,300	(258,237)
School Capital Improvements	732,000	1,611,360	676,750	2,284,021	517,000	(159,750)
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,942,715	2,942,390	2,519,632	2,519,632	2,374,428	(145,204)
Joint Administrative Services	793,131	774,527	805,385	805,385	815,421	10,036
Unemployment Compensation	-	6,316	10,000	10,000	10,000	-
<i>TOTAL ESTIMATED EXPENDITURE</i>	<i>42,127,378</i>	<i>43,079,664</i>	<i>43,374,482</i>	<i>46,435,902</i>	<i>43,900,233</i>	<i>525,751</i>
<i>Local Funds for Schools</i>	<i>16,439,311</i>	<i>17,800,254</i>	<i>17,404,449</i>	<i>18,861,174</i>	<i>16,742,864</i>	<i>(661,585)</i>

ESTIMATED REVENUE

LOCAL REVENUE

Current Real Estate Taxes	14,854,902	15,012,418	14,712,603	14,712,603	14,926,311	213,708
Delinquent Real Estate Taxes	114,041	61,674	94,028	94,028	140,000	45,972
Land Redemptions	-	-	-	-	-	-
Proceeds from Delinquent Land Sale	-	-	-	-	-	-
Public Service Corporation Real Estate	496,356	492,984	492,984	492,984	356,180	(136,804)
Delinquent Taxes on Public Service Corp	-	-	-	-	-	-
Current Personal Property Taxes	4,823,300	4,730,116	5,189,685	5,189,685	5,389,278	199,593
Delinquent Personal Property Taxes	105,966	40,781	50,000	50,000	40,000	(10,000)
Mobile Home Taxes	1,131	187	1,172	1,172	423	(749)

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Machinery and Tools Taxes	166,593	161,025	185,912	185,912	181,250	(4,662)
Penalties (All Property Taxes)	140,576	112,320	141,324	141,324	138,536	(2,788)
Interest (All Property Taxes)	147,371	125,355	133,859	133,859	147,371	13,512
Administrative Costs Delinq	11,406	14,266	11,494	11,494	11,989	495
DMV Stop Fee	3,460	11,826	8,129	8,129	11,826	3,697
Credit Card Fees	11,916	16,539	18,000	18,000	17,000	(1,000)
Sales and Use Taxes	950,000	957,003	936,127	936,127	1,200,000	263,873
Consumer's Utility Taxes	346,094	357,654	346,094	346,094	345,905	(189)
Consumption Tax	34,516	33,186	34,516	34,516	34,351	(165)
Business License Tax	25,172	22,010	30,886	30,886	24,782	(6,104)
Franchise License Tax	-	-	-	-	-	-
Motor Vehicle Licenses	325,439	321,283	355,923	355,923	321,283	(34,640)
Motor Vehicle License Penalty	-	-	-	-	-	-
Recordation Taxes	291,749	283,265	291,749	291,749	282,111	(9,639)
Taxes on Wills	6,775	5,569	6,775	6,775	5,584	(1,191)
Transient Occupancy Tax	23,564	25,298	23,564	23,564	23,890	326
Animal Licenses	8,440	6,226	8,440	8,440	8,440	-
Animal Shelter Fees - Dogs & Cats	8,525	6,475	8,525	8,525	7,418	(1,108)
Dangerous Dog Registration	200	240	200	200	-	(200)
Land Use Application Fees Penalty	3,450	5,900	5,450	5,450	5,450	-
Land Use Application Fees	300	-	250	250	250	-
Transfer Fees	485	519	485	485	485	-
Zoning and Subdivision Permits	90,490	80,825	89,960	89,960	86,152	(3,808)
Building Permits	196,245	274,789	196,245	196,245	270,000	73,755
Road Sign Fees	-	-	-	-	-	-
Sign Permits and Inspection Fees	1,927	-	1,807	1,807	1,747	(60)
Weapons Permits	7,000	6,004	7,000	7,000	7,000	-
New Dwelling Address Fee	3,055	3,380	3,575	3,575	3,575	-
Other permits, fees, and licenses	1,075	550	938	938	563	(376)
Court Fines and Forfeitures	310,095	317,688	356,594	356,594	360,095	3,501
Parking Fines	-	2,880	660	660	660	-
Courthouse Security Fees	47,088	63,480	57,000	57,000	41,285	(15,715)
Local Jury Fees	-	2,946	-	-	-	-
E-Ticket Fee	30,000	22,025	30,000	30,000	30,000	-
Interest on Bank Deposits	78,808	97,132	62,924	62,924	62,924	-
Rental of Property	61,000	66,033	61,000	61,000	55,667	(5,334)
Sheriff's Fees	796	796	796	796	796	-
DNA Fees - Blood Test	235	215	235	235	208	(27)
Court Appointed Attorney	947	287	802	802	503	(299)
Commonwealth's Attorney Fees	1,749	1,360	1,749	1,749	1,614	(135)
Central Alarm - Berryville	2,000	2,000	5,000	5,000	5,000	-
Wireless E-911	44,700	45,782	47,400	47,400	47,700	300
Fire Protection Services	-	-	-	-	-	-

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Fees for Ambulance & Rescue Services	447,911	504,269	432,500	432,500	450,000	17,500
EMS - Berryville	16,500	16,500	8,250	8,250	-	(8,250)
Jail Processing Fee	1,825	1,132	1,342	1,342	1,224	(118)
Humane Foundation Contribution	20,000	-	15,000	15,000	20,000	5,000
Recycling Rebate	22,109	23,858	23,858	23,858	23,858	-
Recreation Center Fees	36,500	41,400	37,000	37,000	38,400	1,400
Swimming Pool Fees	82,519	78,122	72,280	72,280	72,500	220
Concession Stand Revenue	16,500	15,566	14,500	14,500	15,000	500
Parks Programs Fees	265,000	275,191	270,000	270,000	270,000	-
Sale of Publications	35	-	40	40	30	(10)
Mapping Fee	205	225	210	210	660	450
Zoning Research Fee	-	-	-	-	-	-
Engineer's Fee	10,000	11,630	10,000	10,000	10,000	-
Biosolids Application Fees	1,000	650	1,168	1,168	1,168	-
Payments in Lieu of Tax	48,722	-	48,722	48,722	48,722	-
Rebates & Refunds	5,000	76,824	5,000	10,000	5,000	-
Miscellaneous Revenue	12,571	28,167	12,571	13,721	12,571	-
Gifts & Donations	2,750	31,647	7,000	7,500	7,000	-
Donations	-	-	-	-	-	-
Sale of Salvage & Surplus Property	3,697	(10)	2,775	2,775	2,775	-
Sale of Vehicles	4,433	6,442	4,433	4,433	4,387	(46)
Sale of Other Equipment	-	(7)	-	-	-	-
Insurance Adjustments	7,016	-	7,016	7,016	3,264	(3,753)
Cancelled Checks/NSF Fees	1,189	-	1,280	1,280	685	(595)
Loan Repayment	3,495	3,982	3,495	3,495	3,495	-
Insurance Recovery	13,002	6,072	13,002	19,490	13,002	-
Transfer from Public Safety Fund	-	-	-	-	-	-
Transfer from Conservation Easement	-	-	-	-	-	-
Transfer from Parks Construction Fund	-	-	-	-	-	-
Transfer from Capital Project to General Fund	-	-	-	-	-	-
Social Services	-	2,181	5,000	-	-	(5,000)
Comprehensive Services Act	-	9,394	-	-	-	-
School Operations	374,506	381,183	392,726	392,726	369,685	(23,041)
School Food Service	536,758	448,211	496,454	498,000	458,150	(38,304)
Public Safety Fund	-	62,541	-	-	-	-
Conservation Easement	-	49,131	-	-	15,000	15,000
General Capital Projects	-	885	-	7,000	-	-
School Capital Projects	-	2,119	-	-	-	-
Shenandoah Farms Sanitary District Fees	-	-	-	-	-	-
Parks Construction Fund	-	1,299	-	-	-	-
General Debt Service	-	4,955	-	4,955	4,955	4,955
School Debt Service	107,731	107,732	98,035	105,494	108,769	10,734
Joint Administrative Services	2,000	1,547	2,000	2,000	-	(2,000)

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Unemployment Fund	-	-	-	-	-	-
TOTAL LOCAL REVENUE	25,821,911	25,985,131	25,997,516	26,026,614	26,555,901	558,381
COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	25,047	22,616	25,000	23,007	24,745	(255)
Mobile Home Titling Tax	-	5,149	-	-	-	-
Tax on Deeds (Grantor's Tax)	55,440	71,911	66,820	33,618	69,224	2,404
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	1,270,946	2,483,842	(0)
Auto Rental Tax	2,404	320	1,129	536	320	(809)
Communications Tax Sales and Use Tax	415,390	364,246	411,650	119,853	389,880	(21,770)
Commonwealth's Attorney Comp Board	194,140	193,856	199,967	81,881	199,965	(2)
Sheriff Comp Board	782,973	782,598	806,538	317,033	808,162	1,624
Commissioner of Revenue	78,658	78,655	81,236	33,523	87,384	6,148
Treasurer	96,457	96,051	99,608	39,476	121,096	21,488
Medical Examiner	-	-	-	-	-	-
Registrar	37,700	37,500	39,433	-	39,594	161
Clerk of the Circuit Court	159,249	184,957	163,797	67,374	167,848	4,051
Spay & Neuter Fund Distribution	24	198	14	114	198	184
Emergency Services Grant	-	-	-	-	17,800	17,800
Fire Program Funds	46,142	50,490	49,198	-	52,164	2,966
Litter Control	4,500	6,207	6,207	4,007	4,000	(2,207)
CJS Grants for Law Enforcement	-	-	-	-	-	-
Emergency Services Grant	-	-	-	-	-	-
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Water Quality Mgmt Grant	-	-	-	-	-	-
VA Dept of Game and Inland Fish	-	1,565	-	-	-	-
Other Categorical Aid	973	382	973	-	973	-
Victim Witness Grant - State Portion	-	17,266	-	-	-	-
School Operations	9,107,288	9,000,639	9,166,087	9,166,087	9,241,877	75,790
School Food Service	12,015	14,822	14,998	14,998	15,000	2
Social Services	970,388	316,355	1,065,369	340,000	354,638	(710,731)
Comprehensive Services Act	138,977	84,424	156,675	156,675	156,675	-
Public Safety Fund	-	6,994	-	-	-	-
Conservation Easement	12,000	176,500	30,000	70,000	30,000	-
General Capital Projects	-	12,716	241,452	241,452	-	(241,452)
School Capital Projects	154,000	27,549	154,000	303,000	154,000	-
School Debt Service	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE	14,782,107	14,042,306	15,268,493	12,288,081	14,423,885	(844,608)
FEDERAL REVENUE						
Payment in Lieu of Taxes	6,697	6,482	6,697	6,697	6,706	9
Emergency Management Assistance	-	11,075	-	-	7,500	7,500
State Criminal Alien Asst Grant	775	1,301	650	-	1,689	1,039

	FY 19 Original Budget	FY 19 Audited Actual	FY20 Original Budget	FY 20 Revised Budget	FY21 Proposed Budget	Variance FY21 - FY20 Original
Violence Against Women Grant	28,053	27,168	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	51,798	72,191	72,191	72,191	-
Multi Agency Federal Gang Task Force	-	-	-	-	-	-
DMV Alcohol Enforcement	10,000	12,380	9,625	9,625	9,625	-
DMV Speed Enforcement	5,000	4,615	5,000	5,000	5,000	-
Internet Crimes Against Children Task Force	4,000	2,704	4,000	4,000	5,000	1,000
School Resource Officer Grant	-	19,094	-	30,293	-	-
Dept Historic Resources Book Grant	-	3,270	11,500	11,500	12,500	1,000
Dept of Justice Vest Grant	500	-	4,000	8,000	700	(3,300)
ARRA Byrne Justice Assistant Grant	-	-	-	-	-	-
Byrne Justice Assistance	500	-	500	-	500	-
Staffing EMS Grant	-	-	-	126,111	252,221	252,221
OCDETF Equitable Sharing Funds	-	-	-	-	-	-
Emergency Mgmt Performance Grant	7,500	-	7,500	7,500	7,500	-
School Operations	649,259	768,373	919,611	919,610	693,880	(225,731)
School Food Service	296,000	366,170	300,000	298,454	369,500	69,500
Social Services	-	689,490	-	725,369	628,819	628,819
Comprehensive Services Act	-	4,712	-	-	-	-
Public Safety Fund	-	981	-	-	-	-
Conservation Easement	-	211,750	-	-	-	-
General Capital Projects	-	17,255	34,000	244,043	557,935	523,935
School Capital Projects	-	-	-	-	-	-
School Debt Service	113,296	110,734	114,437	106,978	100,259	(14,178)
TOTAL FEDERAL REVENUE	1,193,771	2,309,352	1,517,764	2,603,424	2,759,578	1,241,814

BUDGET BALANCE PROCEDURE

TOTAL EXPENDITURES	42,127,378	43,079,664	43,374,482	46,435,902	43,900,233	525,751
TOTAL REVENUE	41,797,790	42,336,789	42,783,773	40,918,120	43,739,364	955,586
SURPLUS (DEFICIT)	(329,588)	(742,875)	(590,709)	(5,517,782)	(160,869)	429,836
FROM FUND BALANCE	329,588	742,875	590,709	5,517,782	160,869	(429,836)
NET	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS			-		-	
ADJUSTED SURPLUS (DEFICIT)			(590,709)		(160,869)	
PAY-AS-YOU-GO:						
EMERGENCY VEHICLES			-		-	
LEAVE LIABILITY			50,000		118,596	
DATA AND COMMUNICATIONS TECHNOLOGY			556,000		49,363	
TOTAL PAY-AS-YOU-GO			606,000		167,959	
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO			15,291		7,090	

Adopted this 28th day of April 2020.

Attest



Chris Boies, County Administrator