



Budget/Finance Committee Items

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

Tuesday, March 1, 2022, 5:30 p.m.

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Discussion on Balanced Budget Proposal



Budget/Finance Committee Items
Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Next Meeting:

Monday, March 7, 6:30pm
School Board Presentation

Clarke County Board of Supervisors



Berryville Voting District
Matthew E. Bass
(540) 955-5175

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

To: Finance/Budget Committee

From: Chris Boies

Re: Proposed Balanced Budget

Date: February 25, 2022

The attached spreadsheets show the detailed revenue breakdown, detailed expenditure breakdown, and the proposed budget in final format. The JAS team did a great job of putting these documents together for your review. I have summarized budget highlights below:

Revenues: The proposed budget includes all of the projected revenues reviewed by the Finance/Budget Committee on February 22nd with five exceptions:

1. Propose reducing Personal Property assessments by 15% across the board for personal property (results in \$1,124,532 reduction in revenue). This proposed adjustment is aimed to mitigate the rise in used vehicle assessments.
2. Propose increasing Court Fines and Forfeitures by \$50,000 due to two new deputy positions being included in the proposed expenditure budget.
3. Propose increasing the meals tax from 2% to 4%, effective January 1, 2023, this increases the expected revenue by \$99,000.
4. Propose increasing the cigarette tax from 20 cents a pack to 40 cents a pack, effective January 1, 2023, this increases expected revenue by \$99,000.
5. Propose adding \$2,700,000 in American Rescue Plan Act Funds, this is offset by \$2,700,000 in expenditures for the broadband project. This technically will be shown as fund balance (pay-as-you-go) because those grant funds will be received prior to June 30, 2022.

Expenditures: I have highlighted recommendations for the expenditure budget below:

Personnel: The following requests are recommended for approval.

1. Commonwealth's Attorney request of \$40,000 to convert part-time legal assistant to full-time (the updated estimate for this request is \$27,600).
2. Fire-EMS request for four new full-time employees (net impact of \$192k because part-time budget can be reduced by \$100k)
3. Planning & Zoning additional part-time hours costing \$12,000.

4. Sheriff's Office two additional deputy positions, estimated to cost \$120,000 (salaries and benefits).
5. Sheriff's Office career development program, \$12,000 (note request was for \$60,000).
6. Employee Compensation, recommend targeted part-time position rate increases and full-time employees a 6% raise. The total cost of this proposal is \$488,595. We have also added a placeholder of an additional \$110k for an expected health insurance increase.

Technology Requests:

Commonwealth's Attorney judicial dialogue case management system \$16,000 (included in her department budget).

Information Technology hosted email service, \$40,000 (note request was for \$20,000, included in his department budget).

Minor Capital:

Parks & Recreation utility vehicle, \$17,000 (included in her department budget)

Parks & Recreation disc golf course \$6,000 recommend not funding, needs further study.

Major Capital: (totals \$3,535,000)

Broadband, \$2,700,000, our share of the first year of the VATI project.

Circuit Court Chiller, \$350,000, project that was planned for FY 22 but not awarded due to costs. We expect to have at least \$180k from FY 22 in this capital line item for this project because the project was not awarded in FY 22 (so we technically only need \$170k in new funds if the Board approves carrying over these capital funds for this project, we will show as pay-as-you-go on budget).

Fire-EMS, \$50,000, for AFG match, new radio grant.

Fire-EMS, \$50,000, request from Enders for new pumper.

Parks & Recreation, \$75,000, replace rooftop units at recreation center.

Parks & Recreation, \$25,000, soccer field grading and parking lot (CIP showed \$75k, would ask soccer league to contribute to project).

Parks & Recreation, \$60,000, resurface tennis courts.

Sheriff's Office, \$185,000, outfitting for two new deputies.

Sheriff's Office, \$40,000, radio replacement, only to be used if needed.

Operating Requests:

Propose using the Fire-EMS Commission budget which does not include the increased stipend for Blue Ridge Fire Company. Blue Ridge did not submit their request through the Commission.

Propose not approving the Public Defender's Office request (\$2,330), unless Winchester and Frederick also approve this request. Will work to coordinate with those localities as we get closer to time to approve the budget.

We received an updated number from the regional jail which reduces that request by \$11,465. It is possible that number could go down further but we won't know until April.

Propose funding Health Department at FY 22 level, which would be \$15,161 less than requested. They currently have an environmental health position vacant so their FY 22 carryforward could be approved by the BOS in the fall to cover their requested FY 23 increase.

Propose funding Laurel Center at FY 22 level but providing them \$25,000 in ARPA funds in FY 22.

Propose providing half of the requested increase for the following organizations: Habitat for Housing (\$1,250), Blandy (\$500), Friends of the Shenandoah (\$1,000), Lord Fairfax Soil & Water Conservation District (\$2,500), and 4-H Center (\$625).

Propose funding schools at FY 22 level of \$15,974,233, this is \$191,144 less than the latest request.

Clarke County
Projection of FY2023 General Fund Revenues
February 24, 2022

Description	FY2021 Actuals	FY2022 Original Budget	FY2022 YTD 12/31	FY2022 Projected	FY2023 Proposed	5 Year Low	5 year High	Projection Method
Real Property Tax Current	14,769,185.76	14,931,293.00	6,803,313.90	14,333,094.92	14,609,003.72	14,331,862.04	15,075,570.02	1
Real Property Tax Delinquent	18,993.71	100,000.00	150,341.52	419,293.74	425,996.26	18,993.71	159,930.35	1
Land Redemptions	-	-	-	-	-	-	3,743.33	
Proceeds from Delinq Land Sale	-	-	-	-	-	-	3,407.01	
Public Svc Corp Real Prop Tax	413,655.45	406,014.00	443,144.75	443,144.75	443,000.00	413,655.45	496,355.72	2
Personal Property Tax Current	5,730,901.70	5,212,789.00	1,721,915.19	5,784,342.03	5,489,426.43	4,291,056.39	5,730,901.70	2
Personal Property Tax Delinq	60,146.80	65,000.00	588,605.21	1,052,237.45	1,242,129.76	40,781.10	162,002.26	1
Mobile Home Tax - Curr & Delin	875.43	700.00	237.28	593.20	600.00	186.75	1,074.62	3
Mach & Tools Tax	180,252.46	169,680.00	90,012.75	192,000.00	208,000.00	161,024.81	180,252.46	3
Penalties - All Property Taxes	183,044.40	147,068.00	55,777.31	159,363.74	158,000.00	112,319.69	183,044.40	3
Interest - All Property Taxes	168,936.29	126,482.00	54,345.35	108,690.70	120,000.00	120,398.85	168,936.29	3
Admin Costs Delinq Taxes	25,396.12	22,000.00	5,274.76	17,186.90	20,000.00	11,753.35	25,396.12	3
DMV Stop Fees	9,625.00	5,350.00	3,275.00	8,187.50	7,000.00	3,460.00	11,826.42	3
Credit Card Fees	19,888.05	17,000.00	11,330.36	22,660.72	22,000.00	11,916.20	19,888.05	2
Local Sales & Use Tax	1,458,446.02	1,400,000.00	517,415.92	1,538,390.29	1,550,000.00	898,361.25	1,458,446.02	2
Cons Utility Tax - Elect & Gas	324,267.91	355,000.00	138,618.45	346,546.13	345,000.00	324,267.91	357,654.31	3
Consumption Tax	34,265.19	34,351.00	12,881.66	36,804.74	34,000.00	32,433.28	36,268.99	3
Business License Tax	23,570.00	20,940.00	1,580.00	23,900.00	23,000.00	20,940.00	23,570.00	3
Motor Vehicle Licenses	337,931.15	315,000.00	37,342.35	316,255.35	327,000.00	296,285.22	355,922.80	3
Recordation Tax	442,254.71	350,000.00	182,073.39	404,607.53	390,000.00	258,119.29	442,254.71	2
Tax on Wills	5,783.17	7,852.00	2,385.48	5,963.70	6,000.00	5,568.97	11,073.50	3
Transient Occupancy Tax	48,421.76	61,250.00	27,023.26	62,844.79	80,000.00	16,882.35	48,421.76	2
Cigarette Tax	-	100,000.00	131,089.00	221,089.00	297,000.00	-	-	4
Meals Tax	-	150,000.00	82,542.03	198,542.03	297,000.00	-	-	4
Animal Licenses	4,780.00	5,300.00	1,740.00	3,480.00	3,132.00	4,780.00	6,959.75	3
Animal Shelter Fees	6,490.00	6,370.00	5,880.00	10,500.00	7,000.00	5,125.00	8,360.00	3
Dangerous Dog Registration	120.00	85.00	-	85.00	85.00	(55.00)	265.00	2
Land Use Application Penalty	5,900.00	5,000.00	5,500.00	6,500.00	6,500.00	4,600.00	8,900.00	2
Land Use Application Fees	500.00	250.00	300.00	350.00	25,000.00	-	25,450.00	5
Transfer Fees	710.10	522.00	357.30	714.60	710.00	519.30	710.10	2
Zoning & Subdiv Permits & Fees	67,120.00	84,748.00	30,751.00	56,946.30	63,000.00	64,945.00	104,551.20	3
Building Permits	246,603.00	260,292.00	160,844.19	321,688.38	260,000.00	191,083.65	274,789.03	3
Sign Permits & Inspection Fees	300.00	300.00	-	300.00	300.00	-	3,493.12	2
Weapons Permits	9,899.00	7,000.00	2,356.00	5,354.55	5,000.00	5,605.00	9,899.00	3
New Dwelling Address Fee	3,770.00	4,420.00	2,210.00	4,169.81	3,900.00	3,250.00	5,590.00	3
Other Permits, Fees & Licenses	700.00	475.00	-	475.00	475.00	-	700.00	2
Court Fines & Forfeitures	156,697.92	250,000.00	70,173.14	140,346.28	225,000.00	156,697.92	356,593.64	3
Parking Fines	11,081.00	7,000.00	2,400.00	5,333.33	5,250.00	-	11,081.00	2
Courthouse Maintenance Fees	37,946.00	50,000.00	29,442.73	65,428.29	65,000.00	37,946.00	63,480.45	2
Local Interest from Fines	2,355.89	-	909.43	1,500.00	1,500.00	-	2,946.49	2
E-Tickets fee	8,212.95	18,000.00	4,925.58	11,727.57	11,000.00	8,212.95	28,421.22	2

Clarke County
Projection of FY2023 General Fund Revenues
February 24, 2022

Description	FY2021 Actuals	FY2022 Original Budget	FY2022 YTD 12/31	FY2022 Projected	FY2023 Proposed	5 Year Low	5 year High	Projection Method
Interest on Bank Deposits	80,849.89	100,000.00	29,597.83	81,855.42	90,000.00	40,449.16	118,248.68	6
Rental of General Property	62,162.70	66,000.00	23,907.20	67,268.00	66,000.00	53,209.26	66,522.98	2
Sheriff's Fees	622.19	796.00	808.19	808.19	800.00	-	1,592.38	2
DNA Fees - Blood Test	212.22	224.00	43.50	224.00	200.00	212.22	257.10	2
Court Appointed Attorney	-	206.00	-	206.00	200.00	-	318.75	2
Commonwealth's Attorney Fees	818.14	1,607.00	288.37	576.74	800.00	818.14	1,792.06	3
Central Alarm - Beryville	5,000.00	5,000.00	-	5,000.00	5,000.00	2,000.00	5,000.00	7
Fire Protection Services	-	-	-	-	-	-	12,519.14	
Wireless E-911	49,113.01	47,700.00	19,770.54	55,770.54	50,118.00	42,797.79	51,587.36	8
Ambulance and Rescue Services	442,124.53	450,000.00	218,018.99	450,018.99	450,000.00	403,976.49	504,268.70	2
EMS - Berryville	-	-	-	-	-	-	50,000.00	
Jail Processing Fee	1,005.63	1,180.00	298.75	853.57	850.00	1,005.63	1,287.20	2
Humane Foundation Contribution	20,000.00	20,000.00	-	20,000.00	20,000.00	-	60,000.00	7
Recycling Rebate	23,924.00	23,858.00	27,474.00	27,474.00	27,000.00	21,311.00	24,352.00	2
Recreation Center Fees	32,374.75	38,400.00	27,758.35	52,000.00	48,000.00	32,374.75	41,399.75	9
Swimming Pool Fees	69,734.28	72,500.00	34,199.83	75,000.00	77,000.00	43,748.32	81,040.16	9
Concession Stand Revenues	6,534.50	15,000.00	9,857.08	13,857.08	14,500.00	6,534.50	16,833.75	9
Parks Programs Fees	134,627.95	270,000.00	109,353.41	243,007.58	255,000.00	134,627.95	275,190.60	9
Sale of Publications	-	-	-	-	-	-	24.00	
Mapping Fees	6.00	6.00	-	6.00	6.00	-	300.00	2
Pass Through Engineer's Fee	9,170.00	7,500.00	3,425.00	8,562.50	5,000.00	500.00	13,077.65	10
Biosolid Application Fees	-	1,000.00	-	500.00	500.00	-	1,168.32	2
Payments in Lieu of Taxes	44,409.69	44,860.00	-	44,860.00	45,315.00	-	68,727.26	11
Rebates & Refunds - Other Veh	11,431.92	5,000.00	4,883.64	6,883.64	6,800.00	4,803.05	76,824.12	2
Misc Rev - General Fund	12,829.16	21,500.00	1,624.07	3,000.00	500.00	12,829.16	54,935.43	2
Econ Dev Misc Revenue	17,500.00	-	-	18,500.00	19,500.00	-	17,500.00	14
Gifts & Donations - General Fd	1,350.00	1,000.00	1,010.00	1,010.00	1,000.00	835.00	46,235.38	2
BHR Book Grant - Pvt Svcs	-	-	-	3,000.00	-	-	4,500.00	8
Sale Salvage & Surplus Prop	-	1,926.00	-	-	-	(51.12)	182.40	
Vehicle Sale General Fund	-	3,175.00	-	-	-	-	6,441.91	
Sale of Other Equip General Fd	1,729.35	-	217.99	217.99	-	(7.14)	8,365.83	
Other Miscellaneous Revenue	(8,128.45)	-	-	-	-	(26,767.98)	36,043.13	
CITAC Reimbursement	3,755.50	5,000.00	888.00	3,552.00	5,000.00	-	4,662.00	3
Misc Revenue-Temporary	79.00	-	-	-	-	-	79.00	
Cancelled Checks/NSF Fees	275.00	250.00	3,043.35	250.00	250.00	0.00	1,370.45	2
General Loan Repay	3,671.71	918.00	917.89	917.89	-	3,494.68	3,981.63	
Insurance Recovery Gen Fd	34,376.77	7,500.00	1,041.57	7,500.00	-	5,981.93	54,193.91	
Tsfr from CE Fd	-	-	-	-	-	-	2,500.00	
Tsfr fr Parks Const Fd to Gen	-	-	-	-	-	(600.00)	-	
Tsfr fr Anim Trust to Gen Fd	-	-	-	-	-	-	9,625.22	
Total Local Revenue	25,880,586.38	25,909,637.00	11,896,741.84	27,523,318.44	27,966,347.17	22,637,059.22	27,591,079.09	

Clarke County
Projection of FY2023 General Fund Revenues
February 24, 2022

Description	FY2021 Actuals	FY2022 Original Budget	FY2022 YTD 12/31	FY2022 Projected	FY2023 Proposed	5 Year Low	5 year High	Projection Method
Juror Reimbursement	-	-	-	-	-	-	7,890.00	
Motor Vehicle Carriers' Tax	43,649.20	23,000.00	23.28	23.28	23,000.00	22,544.54	43,649.20	3
Mobile Home Titling Taxes	-	-	-	-	-	-	5,148.83	
Tax on Deeds	107,206.75	73,824.00	46,480.41	101,071.00	100,000.00	47,365.03	107,206.75	2
Personal Property Tax Reimburs	2,483,841.94	2,483,842.00	1,270,945.93	2,483,841.94	2,483,842.00	2,483,841.94	2,483,841.94	7
Auto Rental Tax	128.45	-	229.66	229.66	150.00	20.24	2,403.85	3
Communication Sales & Use Tax	316,155.57	335,000.00	104,642.81	298,979.46	284,030.48	316,155.57	405,301.90	3
Commonwealth's Attorney CompBd	199,087.00	210,066.00	86,139.96	210,066.00	220,661.00	189,964.12	199,143.53	12
Sheriff Comp Bd	805,839.39	843,260.00	374,257.52	885,244.00	886,036.00	752,054.65	805,839.39	12
Commissioner of Revenue Comp B	80,931.08	92,167.00	38,072.98	92,167.00	96,794.00	76,730.19	80,937.85	12
Treasurer - Comp Bd	101,443.53	121,244.00	45,911.68	121,244.00	127,387.00	93,183.73	101,443.53	12
Registrar/Electoral Boards	39,383.00	39,594.00	-	50,076.00	57,251.00	37,029.25	40,780.00	12
Clerk of the Circuit Ct Comp B	152,122.42	182,969.00	75,534.42	182,969.00	192,888.00	152,122.42	184,956.57	12
Revenue from the Commonwealth	17,798.27	-	-	-	-	-	21,687.38	
Spay & Neuter Fund Dist	38.00	114.00	221.35	221.35	100.00	14.25	197.60	3
Emergency Services Grants	-	-	-	-	-	-	10,756.75	
Fire Programs Funds	53,521.20	53,500.00	-	53,500.00	55,980.00	45,235.58	53,521.20	2
Litter Control	5,608.00	5,000.00	7,981.00	7,981.00	7,981.00	4,007.00	6,207.00	2
VA Commission for the Arts	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	5,000.00	2
Dept of Historic Resources	-	-	-	-	-	-	5,366.00	
VA Dept of Game & Inland Fish	-	-	-	-	-	-	1,565.00	
LibrOfVA Deed Book 041 PurServ	18,913.25	-	-	-	-	-	18,913.25	
Other Categorical Aid	30,319.35	-	3,744.00	3,744.00	-	-	30,319.35	
Eco Dev ARPA Tourism Revenue	-	-	-	30,000.00	-	-	-	
Total State Revenue	4,460,486.40	4,468,080.00	2,058,685.00	4,525,857.69	4,540,600.48	4,224,768.51	4,622,076.87	
DCJS Body Worn Cameras	14,027.75	-	-	-	-	-	14,027.75	
SRO Revenue	9,758.62	-	-	-	-	-	33,306.49	
RSAF Grant-Handtevy	3,800.26	-	-	-	-	-	3,800.26	8
ICAC Task Force Grant	875.22	5,000.00	-	5,000.00	5,000.00	875.22	4,050.00	13
DHR CLG Grant Rev	-	-	-	26,005.00	-	-	11,500.00	
Payments in Lieu of Taxes	6,717.00	7,129.00	-	7,129.00	7,271.58	6,135.00	6,717.00	3
Victim Witness	-	-	-	-	-	-	1,281.92	
Victim Witness Rev	53,394.79	72,191.00	32,544.68	72,191.00	72,191.00	51,759.63	54,531.83	13
VA Hwy Safety Sel Enf - Alcoho	8,318.50	9,625.00	2,022.62	9,900.00	9,900.00	6,886.68	12,379.80	13
VA Hwy Safety Sel Enf - Speed	5,496.33	5,000.00	618.11	7,200.00	7,200.00	2,314.50	6,470.58	13
Byrne-21st Century Grant-Rev	-	-	-	-	-	-	9,654.83	
Byrne JAG-Naloxone Rev	-	-	-	-	-	-	997.50	
DCJS Byrne Justice Assistance	-	-	-	929.00	929.00	-	944.00	13
V-Stop Federal Revenue	28,028.22	28,053.00	14,025.48	28,053.00	28,053.00	27,167.77	28,634.77	13
EMS LEMPG Grant Rev	7,500.00	7,500.00	-	7,500.00	7,500.00	-	15,000.00	2
Emergency Management Assist	-	6,623.00	-	6,623.00	-	-	17,881.81	

Clarke County
Projection of FY2023 General Fund Revenues
February 24, 2022

Description	FY2021 Actuals	FY2022 Original Budget	FY2022 YTD 12/31	FY2022 Projected	FY2023 Proposed	5 Year Low	5 year High	Projection Method
Emergency Management Assist	13,714.29	-	-	-	-	-	13,714.29	
OCDETF Equitable Sharing Funds	-	-	-	-	-	-	2,390.85	
SCAAP	-	1,689.00	-	1,689.00	1,689.00	-	3,928.86	2
BJA Bulletproof Vest Grant	2,459.38	700.00	-	-	-	-	3,609.84	
Fed Rev-NPS Battle Bndry Stdy	-	-	22,518.68	39,427.00	-	-	-	
ARP CRF (Covid Relief Funds)	-	-	1,412,441.50	2,832,226.00	-	-	-	
CARES Act CRF	1,176,366.93	-	-	-	-	-	1,176,366.93	
CARES Act CRF Electoral	36,958.85	-	-	-	-	-	36,958.85	
SAFER Grant Revenue	234,346.57	184,962.00	123,622.99	184,962.00	58,852.00	-	234,346.57	8
Misc Federal Revenue Gen Fd	352.80	-	-	-	-	-	352.80	
Total Federal Revenue	1,602,115.51	328,472.00	1,607,794.06	3,228,834.00	198,585.58	95,138.80	1,692,847.53	
General Fund Total Revenue	31,943,188.29	30,706,189.00	15,563,220.90	35,278,010.13	32,705,533.24	26,956,966.53	33,906,003.49	

Conservation Easement					45,000.00			
Social Services					1,039,126.00			
Comprehensive Services Act					190,709.00			
Total Revenue					33,980,368.24			

Total Non-categorical	27,439,716.49	27,127,833.00	12,549,090.55	28,777,416.49	29,176,500.24	24,367,872.91	28,469,513.03	
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Due to the fact that a portion of our Personal Property Tax Revenue now comes from the State in the form of PPTRA, the following is presented to facilitate comparison:

Current Taxes on Personal Property	5,730,901.70	5,212,789.00	1,721,915.19	5,784,342.03	5,489,426.43	4,291,056.39	5,730,901.70	
Personal Property Tax Relief	2,483,841.94	2,483,842.00	1,270,945.93	2,483,841.94	2,483,842.00	2,483,841.94	2,483,841.94	
Total Personal Property Tax Revenue	8,214,743.64	7,696,631.00	2,992,861.12	8,268,183.97	7,973,268.43	6,774,898.33	8,214,743.64	
Consumer Utility Tax	324,267.91	355,000.00	138,618.45	346,546.13	345,000.00	324,267.91	357,654.31	
Communications Tax	316,155.57	335,000.00	104,642.81	298,979.46	284,030.48	316,155.57	405,301.90	
Total Communications/Utility Tax	640,423.48	690,000.00	243,261.26	645,525.58	629,030.48	640,423.48	762,956.21	

Clarke County
Projection of FY2023 General Fund Revenues
February 24, 2022

Description	FY2021 Actuals	FY2022 Original Budget	FY2022 YTD 12/31	FY2022 Projected	FY2023 Proposed	5 Year Low	5 year High	Projection Method
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Projection Method:

- 1 Calculation utilizing FY22 book values with forward looking assumptions, historical collection rates and supplementals/abatements
- 2 FY22 Projected
- 3 Historical trends or averages
- 4 FY21 monthly receipts
- 5 Cycle of application renewals. \$25/application * 1000 applications. Last renewed in 2017
- 6 Assuming slight increase in interest rates
- 7 Flat yearly amount
- 8 Per grant
- 9 Parks and recreation estimates
- 10 Associated expense
- 11 Per schedule and GIS values
- 12 5% increase
- 13 Sheriff's estimates
- 14 Per agreement with Town of Berryville

Clarke County
FY2023 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 17, 2022

Function Description	2021 Actual	2022 Original Budget	2022 Revised Budget	2022 YTD Actual	2023 Proposed	2023 Proposed v. 2022 Original Budget	
00000 Non-Categorical	-	-	2,832,226.00	-	-	-	
11010 Board of Supervisors	53,173.74	56,814.00	56,814.00	42,506.82	56,867.46	53.46	
12110 County Administrator	515,799.98	398,888.00	403,888.00	350,718.61	375,740.10	(23,147.90)	reduce 29k-PT pos incl in CoR Bdgt this yr, add'l 6k expenses
12120 Public Information Ser	61,271.53	64,853.00	64,853.00	63,092.74	64,634.83	(218.17)	
12210 Legal Services	48,897.50	25,000.00	25,000.00	35,063.50	35,000.00	10,000.00	increased to match recent expenses
12310 Commissioner of Revenue	220,152.54	225,184.00	225,184.00	226,020.30	265,280.48	40,096.48	PT sal - 29k, 8k health ins, 3k data processing
12320 Assessor	53.19	-	-	-	-	-	
12330 Equalization Board	1,625.00	-	-	-	-	-	
12410 Treasurer	338,543.57	353,406.00	353,406.00	304,831.32	354,345.83	939.83	
12510 Data Processing/IT	292,429.59	356,361.00	356,361.00	323,746.32	386,583.45	30,222.45	hosted email - 20k, parks and rec 8,300, 3,500 security software
13100 Electoral Board and Of	76,009.89	84,048.00	84,048.00	29,349.56	57,796.59	(26,251.41)	confirmed this is correct with Barbara. Equipment upgrades in FY22 not necessary in FY23
13200 Registrar	104,672.28	108,277.00	126,454.00	110,600.10	126,349.52	18,072.52	increase salary in FY22 per State
21100 Circuit Court	34,949.30	19,860.00	51,526.00	3,599.30	19,860.00	-	
21200 General District Court	8,617.92	8,620.00	8,620.00	6,870.02	8,620.00	-	
21300 Magistrate	-	50.00	50.00	-	-	(50.00)	
21510 Blue Ridge Legal Servi	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	-	
21515 Office of the Public D	-	-	-	-	2,330.00	2,330.00	new request
21600 Juvenile & Domestic Re	5,095.36	6,400.00	6,400.00	5,114.16	6,400.00	-	
21700 Clerk of the Circuit C	234,554.73	270,338.00	270,338.00	242,011.91	274,745.32	4,407.32	Includes minor software and a request for 4 computers. Have to get the computers from the State
21910 Victim and Witness Ass	71,193.03	72,191.00	72,191.00	60,351.51	72,191.00	-	
21940 Regl Crt Srvc/Adult	6,930.00	6,930.00	6,930.00	-	6,930.00	-	
22100 Commonwealth's Attorne	361,127.25	425,259.00	425,259.00	387,041.67	439,717.35	14,458.35	includes the tech request
31200 Sheriff	2,697,002.23	2,859,691.00	2,933,704.00	2,664,061.07	2,894,602.89	34,911.89	5% increase
31210 Criminal Justice Train	18,426.00	19,593.00	19,593.00	19,422.00	19,593.00	-	
31220 Drug Task Force	12,498.56	12,500.00	12,500.00	5,736.04	12,500.00	-	
32200 Volunteer Fire Compani	196,883.00	191,500.00	191,500.00	46,853.13	190,980.00	(520.00)	
32201 Blue Ridge Volunteer F	66,596.00	80,450.00	80,450.00	52,220.96	80,200.00	(250.00)	loda, does NOT include their request to increase County contrib. to 90k
32202 Boyce Volunteer Fire C	66,795.50	120,550.00	120,550.00	74,392.35	120,430.00	(120.00)	loda
32203 Enders Volunteer Fire	93,890.25	165,800.00	165,800.00	108,398.08	165,750.00	(50.00)	loda
32310 Fire and Rescue Servic	1,882,417.33	1,658,265.00	1,658,265.00	1,393,550.62	1,645,142.07	(13,122.93)	
32320 Lord Fairfax Emergency	6,575.00	6,575.00	6,575.00	6,575.00	6,575.00	-	
32400 Forestry Services	2,873.34	2,874.00	2,874.00	2,873.34	2,874.00	-	
33210 Regional Jail	476,172.00	520,285.00	520,285.00	382,483.50	628,535.00	108,250.00	Increased request, Adjusted down from \$640k per C Boies
33220 Juvenile Detention Cen	36,475.00	36,168.00	36,168.00	18,850.00	36,168.00	-	
33300 Crt Srvc/Juvenile Prob	48.00	400.00	400.00	32.00	400.00	-	
34100 Building Inspections	237,608.38	251,409.00	251,409.00	230,105.47	246,397.37	(5,011.63)	small salary savings, we reduction
35100 Animal Shelter	108,993.61	139,852.00	139,852.00	95,321.98	111,480.43	(28,371.57)	17k less sal, plus benefit savings, 9k less ins
35300 Med Examiner & Indigen	160.00	200.00	200.00	100.00	200.00	-	
42400 Refuse Disposal	177,313.57	180,000.00	180,000.00	100,930.01	180,000.00	-	
42410 Solid Waste Convenienc	74,107.93	72,708.00	72,708.00	64,936.25	89,999.88	17,291.88	Add'l container pulls.
42600 Litter Control	2,526.48	4,000.00	4,000.00	4,327.52	7,981.00	3,981.00	increase to match revenue budget
42700 Sanitation	231,397.88	244,000.00	244,000.00	15,795.58	244,000.00	-	
43200 General Property Maint	846,085.00	859,905.00	859,905.00	604,262.52	860,183.68	278.68	FY22 under budgeted in maint svc contracts. Expenses being posted correctly now per Ruby.
51100 Local Health Departmen	211,284.00	193,642.00	193,642.00	144,594.00	193,642.00	-	increase due to medical supply, health care, salary chgs. Reduced \$15,161 because of vacancy
51200 Our Health	6,500.00	6,500.00	6,500.00	3,250.00	6,500.00	-	
52400 N Shen Valley Subst Ab	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00	-	

Clarke County
FY2023 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 17, 2022

Function Description	2021 Actual	2022 Original Budget	2022 Revised Budget	2022 YTD Actual	2023 Proposed	2023 Proposed v. 2022 Original Budget	
52500 Northwestern Community	98,700.00	96,350.00	96,350.00	48,175.00	105,985.00	9,635.00	Increased request
52800 Concern Hotline	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	-	
52900 NW Works	5,000.00	-	-	-	5,000.00	5,000.00	No request last year. This yr is same as FY21
53230 Shenandoah Area Agency	40,000.00	40,000.00	40,000.00	30,000.00	40,000.00	-	
53240 Va Regional Transit	19,302.00	19,302.00	19,302.00	14,476.50	24,960.00	5,658.00	Increased request
53250 FISH of Clarke County	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	
53600 Access Independence	1,000.00	1,000.00	1,000.00	1,000.00	1,500.00	500.00	Increased request
53700 The Laurel Ctr (Women'	6,000.00	4,000.00	4,000.00	4,000.00	20,000.00	16,000.00	Increased request
53710 Tax Relief for the Eld	172,398.03	215,000.00	215,000.00	-	215,000.00	-	
69100 Lord Fairfax Community	17,441.00	17,965.00	17,965.00	8,982.50	16,528.00	(1,437.00)	
71100 Parks Administration	465,586.95	502,060.00	502,060.00	471,713.72	527,053.71	24,993.71	PT hrly rate increase (4k), copier lease (2,676), utility vehicle (17k), Disc Golf (6k)
71310 Recreation Center	116,617.34	131,987.00	131,987.00	102,576.33	168,366.20	36,379.20	PT hrly rate increase and shift from ABM cleaning to in-house (\$19k)
71320 Swimming Pool	59,215.80	94,032.00	94,032.00	57,873.31	110,009.96	15,977.96	PT hrly rate increase
71350 Programs	189,842.94	325,392.00	325,392.00	177,844.78	336,756.52	11,364.52	PT hrly rate increase
71360 Concession Stand	8,781.17	16,524.00	16,524.00	9,233.23	21,406.68	4,882.68	PT hrly rate increase (2,200), concession merch for resale (2,500)
72240 Barns of Rose Hill	11,750.00	6,750.00	11,750.00	11,750.00	9,000.00	2,250.00	total ask is \$15k with \$6k below vs \$12,750 bdtg for FY22
72700 VA Commission for the	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	-	\$6,000 for BORH, 3,000 for CC Com Bnd- same split for FY22
73200 Handley Regional Libra	279,238.00	279,238.00	279,238.00	209,428.50	314,000.00	34,762.00	Increased request
81110 Planning Administratio	441,393.37	481,021.00	476,021.00	414,649.84	455,964.97	(25,056.03)	Savings from 2 salaries/bens, health ins, broadband (moved to Co Admin)
81120 Planning Commission	10,962.48	14,389.00	14,389.00	6,976.73	14,398.28	9.28	
81130 Berryville Dev Authori	176.91	900.00	900.00	178.83	900.00	-	
81140 Regional Airport Autho	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00	-	
81310 Housing Services	5,000.00	2,500.00	2,500.00	2,500.00	3,750.00	1,250.00	Increased request; reduced by 1/2 of requested increase per C. Boies
81400 Board of Zoning Appeal	8,150.56	3,520.00	3,520.00	4,725.00	3,519.08	(0.92)	
81510 Office of Economic Dev	141,998.47	158,900.00	188,900.00	104,612.72	164,162.48	5,262.48	re-print driving tour brochure
81530 Small Business Dev Cen	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	
81540 Blandy Experimental Fa	3,000.00	3,000.00	3,000.00	3,000.00	3,500.00	500.00	Increased request; reduced by 1/2 of requested increase per C. Boies
81550 Berryville Main Street	2,500.00	3,500.00	3,500.00	3,500.00	3,866.00	366.00	
81800 Historic Preservation	19,679.76	13,400.00	74,931.00	28,319.86	10,900.00	(2,500.00)	reduce purch svcs per B Stidham
81910 Northern Shen Valley R	11,655.57	10,694.00	10,694.00	10,694.07	10,914.00	220.00	
82210 Water Quality Manageme	37,500.00	30,000.00	30,000.00	12,895.00	30,000.00	-	
82220 Friends of the Shenand	8,000.00	8,000.00	8,000.00	8,000.00	9,000.00	1,000.00	Increased request; reduced by 1/2 of requested increase per C. Boies
82230 Board of Septic Appeal	450.40	1,566.00	1,566.00	54.00	1,569.36	3.36	
82400 LF Soil & Water Cons D	5,000.00	5,000.00	5,000.00	5,000.00	7,500.00	2,500.00	Increased request; reduced request by \$2500 per C. Boies
82600 Bio-solids Application	130.09	1,106.00	1,106.00	256.83	1,096.44	(9.56)	
83100 Cooperative Extension	42,012.05	52,134.00	52,134.00	21,164.03	54,431.77	2,297.77	per formula (request)
83400 4-H Center	2,300.00	2,500.00	2,500.00	2,500.00	3,125.00	625.00	Increased request; reduced by 1/2 of requested increase per C. Boies
91600 Contingency Reserves	-	55,000.00	55,000.00	-	55,000.00	-	
Fund 100 General Fund Total	12,150,508.35	12,741,076.00	15,793,689.00	10,037,320.04	13,081,689.70	340,613.70	
12430 Finance & Purchasing	650,520.25	657,039.00	657,039.00	624,467.90	650,997.52	(6,041.48)	
12510 Data Processing/IT	127,219.25	133,500.00	133,500.00	125,523.68	129,000.00	(4,500.00)	
Fund 107 JAS Total	777,739.50	790,539.00	790,539.00	749,991.58	779,997.52	(10,541.48)	
Welfare Administration	1,148,269.99	1,371,063.00	1,352,382.00	1,121,344.35	1,339,010.04	(32,052.96)	
Public Assistance Dire	233,784.19	239,102.00	223,208.00	142,437.77	272,099.00	32,997.00	
Public Assistance Purc	50,381.58	105,193.00	123,345.00	22,382.62	106,472.00	1,279.00	
Fund 201 Social Services Total	1,432,435.76	1,715,358.00	1,698,935.00	1,286,164.74	1,717,581.04	2,223.04	

Clarke County
FY2023 Proposed Operating Budget
General Fund, JAS, Social Services, CSA, Conservation Easement, General Debt Svc, Unemployment Comp Benefit
As of February 17, 2022

Function Description	2021 Actual	2022 Original Budget	2022 Revised Budget	2022 YTD Actual	2023 Proposed	2023 Proposed v. 2022 Original Budget
CSA Administration	13,222.11	-	20,732.00	1,214.68	20,732.00	20,732.00
CSA Services	124,727.69	314,556.00	314,556.00	41,992.45	309,563.00	(4,993.00)
Fund 212 CSA Total	137,949.80	314,556.00	335,288.00	43,207.13	330,295.00	15,739.00
Conservation Easement	58,103.42	45,000.00	695,783.00	670,403.73	45,000.00	-
Fund 235 Conservation Easement Total	58,103.42	45,000.00	695,783.00	670,403.73	45,000.00	-
General Debt Service	251,700.00	251,700.00	251,700.00	167,800.00	251,700.00	-
Fund 401 General Debt Svc Total	251,700.00	251,700.00	251,700.00	167,800.00	251,700.00	-
Nondepartmental	6,676.48	10,000.00	10,000.00	4,562.02	10,000.00	-
Fund 731 Unemployment Total	6,676.48	10,000.00	10,000.00	4,562.02	10,000.00	-
Proposed FY23 Budget Items per County Administrator:						
Local Contribution to School Division				15,974,233.00		
Personnel Requests:						
Comm Atty PT to FT				27,600.00		
Fire-EMS 4 new full-time				192,000.00		
Planning & Zoning addtl PT				12,000.00		
Sheriff's Ofc - 2 new deputies				120,000.00		
Sheriff's Ofc - Career Dev. Prgm				12,000.00		
Employee Compensation:						
PT increase				30,000.00		
FT increase of 6%				458,595.00		
Health Insurance Increase				110,000.00		
Technology Requests -IT				20,000.00		
Minor Capital Requests				(6,000.00)	Parks&Rec Golf Disc	
Major Capital Projects				3,535,000.00		
Reduce Laurel Center (increase FY22 w/ARPA funds)				(16,000.00)		
Public Defender's Office - do not fund				(2,330.00)		
			Sub-total	20,467,098.00		
Grand Total	14,815,113.31	15,868,229.00	19,575,934.00	12,959,449.24	36,683,361.26	348,034.26

	33,980,368.24
	(2,702,993.02)
Fund Balance Designation (pay as you go)	2,880,000.00
Budget Deficit	<u>177,006.98</u>

PUBLIC HEARING NOTICE (PH 2021-06)

Ad only
Differs btwn ad and resolution

**Clarke County Proposed Budget
FOR THE FISCAL YEAR COMMENCING JULY 1, 2022 - JUNE 30, 2023**

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 6, 2021, at 6:30 pm , or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, to consider the following matter:

Ad Only

This budget has been prepared on the basis of the estimates and requests submitted to the Board of Supervisors by the several officers and department heads of this County including the Clarke County Public Schools. Any citizen of the County shall have the right to attend said hearing and comment on the budget. Written copies of statements made at public hearings are requested but not required. Information relative to the complete budget is available for public inspection in the Office of the Clarke County Administrator during regular working hours, and at www.clarkecounty.gov.

Ad Only

This budget is prepared and published for informative and fiscal planning purposes only. The inclusion in the budget of any item does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item.

Ad Only

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original	2.22.22 FY23 Initial Proposed Budget	2.24.22 Chris's Proposed Initial Draft Changes
<i>ESTIMATED EXPENDITURE</i>								
Board of Supervisors	71,277	53,174	56,814	56,814	56,867	53	56,867	-
County Administrator	489,813	515,800	398,888	403,888	375,740	(23,148)	375,740	
Public Information Services	61,373	61,272	64,853	64,853	64,635	(218)	64,635	
Legal Services	25,000	48,898	25,000	25,000	35,000	10,000	35,000	
Commissioner of Revenue	208,482	220,153	225,184	225,184	265,280	40,096	265,280	
Assessor	4,500	53	-	-	-	-	-	
Equilization Board	-	1,625	-	-	-	-	-	
Treasurer	325,374	338,544	353,406	353,406	354,346	940	354,346	
Data Processing/Information Technology	332,933	292,430	356,361	356,361	406,583	50,222	386,583	20,000
Electoral Board	55,920	76,010	84,048	84,048	57,797	(26,251)	57,797	
General Registrar	95,122	104,672	108,277	126,454	126,350	18,073	126,350	
Circuit Court	15,400	34,949	19,860	51,526	19,860	-	19,860	
General District Court	8,420	8,618	8,620	8,620	8,620	-	8,620	
Magistrate	50	-	50	50	-	(50)	-	
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-	1,500	
Office of the Public Defender	-	-	-	-	-	-	2,330	(2,330)
Juvenile & Domestic Court	6,950	5,095	6,400	6,400	6,400	-	6,400	
Clerk of the Circuit Court	268,358	234,555	270,338	270,338	274,745	4,407	274,745	
Victim Witness Program Grant	68,580	71,226	72,191	72,191	72,191	-	72,191	
Regional Court Services	6,930	6,930	6,930	6,930	6,930	-	6,930	
Commonwealth Attorney	368,350	361,127	425,259	425,259	467,317	42,058	439,717	27,600
Sheriff	2,652,258	2,697,002	2,859,691	2,933,704	3,026,603	166,912	2,894,603	132,000
Criminal Justice Training Center	19,593	18,426	19,593	19,593	19,593	-	19,593	
Drug Task Force	12,500	12,499	12,500	12,500	12,500	-	12,500	
Volunteer Fire Companies	203,695	196,883	191,500	191,500	190,980	(520)	190,980	
Blue Ridge Volunteer Fire Company	66,846	66,596	80,450	80,450	80,200	(250)	80,200	
Boyce Volunteer Fire Company	67,137	66,796	120,550	120,550	120,430	(120)	120,430	
Enders Volunteer Fire Company	92,623	93,890	165,800	165,800	165,750	(50)	165,750	
Fire and Rescue Services	1,487,527	1,882,417	1,658,265	1,658,265	1,837,142	178,877	1,645,142	192,000
Lord Fairfax Emergency Medical Services	6,575	6,575	6,575	6,575	6,575	-	6,575	
Forestry Service	2,874	2,873	2,874	2,874	2,874	-	2,874	

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original	FY23 Initial Proposed Budget	Initial Draft Changes
Regional Jail	493,300	476,172	520,285	520,285	628,535	108,250	640,000	(11,465)
Juvenile Detention Service	36,877	36,475	36,168	36,168	36,168	-	36,168	
Probation Office	400	48	400	400	400	-	400	
Building Inspections	229,689	237,621	251,409	251,409	246,397	(5,012) c	246,397	
Animal Control	118,651	108,994	139,852	139,852	111,480	(28,372) c	111,480	
Medical Examiner & Indigent Burial	200	160	200	200	200	-	200	
Refuse Disposal	180,000	177,314	180,000	180,000	180,000	-	180,000	
Convenience Center	56,376	74,108	72,708	72,708	90,000	17,292 c	90,000	
Litter Control	4,000	2,526	4,000	4,000	7,981	3,981	7,981	
Sanitation	237,000	231,398	244,000	244,000	244,000	-	244,000	
Maintenance/Buildings & Grounds	892,974	846,085	859,905	859,905	860,184	279	860,184	
Local Health Department	216,284	211,284	193,642	193,642	193,642	-	208,803	(15,161)
Our Health	6,500	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	-	15,000	
Northwestern Community Services	98,700	98,700	96,350	96,350	105,985	9,635	105,985	
Concern Hotline	1,000	1,000	1,500	1,500	1,500	-	1,500	
NW Works	5,000	5,000	-	-	5,000	5,000	5,000	
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-	40,000	
Loudoun Transit Service	19,302	19,302	19,302	19,302	24,960	5,658	24,960	
FISH	1,000	1,000	1,000	1,000	1,000	-	1,000	
Access Independence	1,000	1,000	1,000	1,000	1,500	500	1,500	
Laurel Center	6,000	6,000	4,000	4,000	4,000	-	20,000	(16,000)
Tax Relief for the Elderly	220,000	172,398	215,000	215,000	215,000	-	215,000	
Lord Fairfax Community College	17,441	17,441	17,965	17,965	16,528	(1,437)	16,528	
Parks Administration	469,430	466,754	502,060	502,060	527,054	24,994	527,054	
Recreation Center	121,030	117,915	131,987	131,987	168,366	36,379	168,366	
Swimming Pool	89,482	59,233	94,032	94,032	110,010	15,978	110,010	
Parks Programs	287,003	189,843	325,392	325,392	330,757	5,365	336,757	(6,000)
Concession Stand	16,432	8,781	16,524	16,524	21,407	4,883	21,407	
Barns of Rose Hill	6,750	11,750	6,750	11,750	9,000	2,250	9,000	
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-	9,000	
Regional Library	279,238	279,238	279,238	279,238	314,000	34,762	314,000	
Planning Administration	444,609	441,393	481,021	476,021	467,965	(13,056)	455,965	12,000
Planning Commission	14,389	10,962	14,389	14,389	14,398	9	14,398	
Berryville Development Authority	900	177	900	900	900	-	900	
Regional Airport	2,500	2,500	5,000	5,000	5,000	-	5,000	
Housing Services	5,000	5,000	2,500	2,500	3,750	1,250	5,000	(1,250)
Board of Zoning Appeals	3,520	8,151	3,520	3,520	3,519	(1)	3,519	
Office of Economic Development	88,100	141,998	158,900	188,900	164,162	5,262	164,162	
Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-	2,000	
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,500	500	4,000	(500)
Berryville Main Street	2,500	2,500	3,500	3,500	3,866	366	3,866	
Historic Preservation Commission	25,900	19,680	13,400	74,931	10,900	(2,500) c	10,900	
NSV Regional Planning District Commission	11,656	11,656	10,694	10,694	10,914	220	10,914	
Water Quality Management	30,000	37,500	30,000	30,000	30,000	-	30,000	
Friends of the Shenandoah	8,000	8,000	8,000	8,000	9,000	1,000	10,000	(1,000)
Board of Septic Appeals	1,566	450	1,566	1,566	1,569	3	1,569	

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original	FY23 Initial Proposed Budget	Initial Draft Changes
Motor Vehicle License Penalty	-	-	-	-	-	-	-	
Recordation Taxes	282,111	442,255	350,000	350,000	390,000	40,000 *	390,000	
Taxes on Wills	5,584	5,783	7,852	7,852	6,000	(1,852) *	6,000	
Transient Occupancy Tax	23,890	48,422	61,250	61,250	80,000	18,750 *	80,000	
Cigarette Tax	-	-	100,000	100,000	297,000	197,000	198,000	99,000
Meals Tax	-	-	150,000	150,000	297,000	147,000	198,000	99,000
Animal Licenses	8,440	4,780	5,300	5,300	3,132	(2,168)	3,132	
Animal Shelter Fees - Dogs & Cats	7,418	6,490	6,370	6,370	7,000	630	7,000	
Dangerous Dog Registration	-	120	85	85	85	-	85	
Land Use Application Fees Penalty	5,450	5,900	5,000	5,000	6,500	1,500	6,500	
Land Use Application Fees	250	500	250	250	25,000	24,750	25,000	
Transfer Fees	485	710	522	522	710	188	710	
Zoning and Subdivision Permits	86,152	67,120	84,748	84,748	63,000	(21,748)	63,000	
Building Permits	270,000	246,603	260,292	260,292	260,000	(292)	260,000	
Road Sign Fees	-	-	-	-	-	-	-	
Sign Permits and Inspection Fees	1,747	300	300	300	300	-	300	
Weapons Permits	7,000	9,899	7,000	7,000	5,000	(2,000)	5,000	
New Dwelling Address Fee	3,575	3,770	4,420	4,420	3,900	(520)	3,900	
Other permits, fees, and licenses	563	700	475	475	475	-	475	
Court Fines and Forfeitures	360,095	156,698	250,000	250,000	225,000	(25,000)	175,000	50,000
Parking Fines	660	11,081	7,000	7,000	5,250	(1,750)	5,250	
Courthouse Security Fees	41,285	37,946	50,000	50,000	65,000	15,000	65,000	
Local Jury Fees	-	2,356	-	-	1,500	1,500	1,500	
E-Ticket Fee	30,000	8,213	18,000	18,000	11,000	(7,000)	11,000	
Interest on Bank Deposits	62,924	80,850	100,000	100,000	90,000	(10,000) *	90,000	
Rental of Property	55,667	62,163	66,000	66,000	66,000	- *	66,000	
Sheriff's Fees	796	622	796	796	800	4	800	
DNA Fees - Blood Test	208	212	224	224	200	(24)	200	
Court Appointed Attorney	503	-	206	206	200	(6)	200	
Commonwealth's Attorney Fees	1,614	818	1,607	1,607	800	(807)	800	
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-	5,000	
Wireless E-911	47,700	49,113	47,700	47,700	50,118	2,418	50,118	
Fire Protection Services	-	-	-	-	-	-	-	
Fees for Ambulance & Rescue Services	450,000	442,125	450,000	450,000	450,000	-	450,000	
EMS - Berryville	-	-	-	-	-	-	-	
Jail Processing Fee	1,224	1,006	1,180	1,180	850	(330)	850	
Humane Foundation Contribution	20,000	20,000	20,000	20,000	20,000	-	20,000	
Recycling Rebate	23,858	23,924	23,858	23,858	27,000	3,142	27,000	
Recreation Center Fees	38,400	32,375	38,400	38,400	48,000	9,600	48,000	
Swimming Pool Fees	72,500	69,734	72,500	72,500	77,000	4,500	77,000	
Concession Stand Revenue	15,000	6,535	15,000	15,000	14,500	(500)	14,500	
Parks Programs Fees	270,000	134,628	270,000	270,000	255,000	(15,000)	255,000	
Sale of Publications	30	-	-	-	-	-	-	
Mapping Fee	660	6	6	6	6	-	6	
Zoning Research Fee	-	-	-	-	-	-	-	
Engineer's Fee	10,000	9,170	7,500	7,500	5,000	(2,500)	5,000	
Biosolids Application Fees	1,168	-	1,000	1,000	500	(500)	500	

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original		FY23 Initial Proposed Budget	Initial Draft Changes
Payments in Lieu of Tax	48,722	44,410	44,860	44,860	45,315	455		45,315	
Rebates & Refunds	5,000	11,432	5,000	5,000	6,800	1,800	*	6,800	
Miscellaneous Revenue	12,571	12,829	21,500	21,500	500	(21,000)		500	
Miscellaneous Revenue - Econ Development	-	17,500	-	-	19,500	19,500		19,500	
Gifts & Donations	7,000	1,350	1,000	1,000	1,000	-	*	1,000	
Donations	-	-	-	-	-	-		-	
Sale of Salvage & Surplus Property	2,775	-	1,926	1,926	-	(1,926)	*	-	
Sale of Vehicles	4,387	-	3,175	3,175	-	(3,175)	*	-	
Sale of Other Equipment	-	1,729	-	-	-	-	*	-	
Insurance Adjustments	3,264	-	-	-	-	-	*	-	
Cancelled Checks/NSF Fees	685	275	250	250	250	-	*	250	
Loan Repayment	3,495	3,672	918	918	-	(918)	*	-	
Insurance Recovery	13,002	34,377	7,500	7,500	-	(7,500)	*	-	
Other Misc Revenue (Bank Rec)	-	(8,128)	-	-	-	-		-	
CITAC Reimbursement	-	3,756	5,000	5,000	5,000	-		5,000	
Juror Reimbursements	-	-	-	-	-	-		-	
Transfer from Public Safety Fund	-	-	-	-	-	-		-	
Transfer from Conservation Easement	-	-	-	-	-	-		-	
Transfer from Parks Construction Fund	-	-	-	-	-	-		-	
Transfer from Capital Project to General Fund	-	-	-	-	-	-		-	
Joint Administrative Services	-	(2,390)	-	-	-	-		-	
Social Services	-	727	-	-	-	-		-	
School Operations	369,685	225,423	282,064	286,164	260,185	(21,879)		260,185	
School Food Service	458,150	8,053	491,305	491,305	460,000	(31,305)		460,000	
Comprehensive Services Act	-	15,479	-	-	-	-		-	
Public Safety Fund	-	87,649	-	-	-	-		-	
Conservation Easement	15,000	88,831	15,000	15,000	30,000	15,000		30,000	
Proffers	-	156,936	-	-	-	-		-	
General Capital Projects	-	6,846	-	-	-	-		-	
School Capital Projects	-	88,750	-	-	-	-		-	
Parks Construction Fund	-	357	-	-	-	-		-	
General Debt Service	4,955	-	-	-	-	-		-	
School Debt Service	108,769	108,769	107,344	107,344	107,000	(344)		107,000	
Unemployment Fund	-	-	-	-	-	-		-	
TOTAL LOCAL REVENUE	26,555,901	26,665,937	26,805,350	26,809,450	28,823,532	2,018,182		29,700,064	(876,532)

COMMONWEALTH OF VIRGINIA

Motor Vehicles Carrier's Taxes	24,745	43,649	23,000	23,000	23,000	-	*	23,000	
Mobile Home Titling Tax	-	-	-	-	-	-	*	-	
Tax on Deeds (Grantor's Tax)	69,224	107,207	73,824	73,824	100,000	26,176	*	100,000	
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-	*	2,483,842	
Auto Rental Tax	320	128	-	-	150	150	*	150	
Communications Tax Sales and Use Tax	389,880	316,156	335,000	335,000	284,030	(50,970)	*	284,030	
Commonwealth's Attorney Comp Board	87,384	199,087	210,066	210,066	220,661	10,595		220,661	
Sheriff Comp Board	808,162	805,839	843,260	885,244	886,036	42,776		886,036	
Commissioner of Revenue	199,965	80,931	92,167	92,167	96,794	4,627		96,794	
Treasurer	121,096	101,444	121,244	121,244	127,387	6,143		127,387	

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original	FY23 Initial Proposed Budget	Initial Draft Changes
Medical Examiner	-	-	-	-	-	-	-	
Registrar	39,594	39,383	39,594	50,076	57,251	17,657	57,251	
Clerk of the Circuit Court	167,848	152,122	182,969	182,969	192,888	9,919	192,888	
Spay & Neuter Fund Distribution	198	38	114	114	100	(14)	100	
Emergency Services Grant	17,800	-	-	-	-	-	-	
Fire Program Funds	52,164	53,521	53,500	53,500	55,980	2,480	55,980	
Litter Control	4,000	5,608	5,000	5,000	7,981	2,981	7,981	
CJS Grants for Law Enforcement	-	-	-	-	-	-	-	
Emergency Services Grant	-	-	-	-	-	-	-	
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-	4,500	
Water Quality Mgmt Grant	-	-	-	-	-	-	-	
VA Dept of Game and Inland Fish	-	-	-	-	-	-	-	
Other Categorical Aid	973	30,319	-	-	-	-	-	
Victim Witness Grant - State Portion	-	17,798	-	-	-	-	-	
RSAF Grant - Handtevy	-	3,800	-	-	-	-	-	
Joint Administrative Services	-	-	-	-	-	-	-	
Social Services	354,638	326,266	524,141	524,141	519,563	(4,578)	519,563	
School Operations	9,241,877	9,249,877	9,282,224	9,274,224	10,178,569	896,345	10,178,569	
School Food Service	15,000	6,650	9,691	9,691	44,244	34,553	44,244	
Comprehensive Services Act	156,675	41,301	163,569	163,569	190,709	27,140	190,709	
Public Safety Fund	-	7,017	-	-	-	-	-	
Conservation Easement	30,000	46,938	30,000	268,232	15,000	(15,000)	15,000	
General Capital Projects	-	-	-	241,452	-	-	-	
School Capital Projects	154,000	48,209	154,000	154,000	1,570,325	1,416,325	1,570,325	
School Debt Service	-	-	-	-	-	-	-	
Unemployment Fund	-	-	-	-	-	-	-	
TOTAL COMMONWEALTH REVENUE	14,423,885	14,171,632	14,631,705	15,155,855	17,059,010	2,427,305	17,059,010	-
FEDERAL REVENUE								
Payment in Lieu of Taxes	6,706	6,717	7,129	7,129	7,272	143 *	7,272	
Emergency Management Assistance	7,500	-	6,623	6,623	-	(6,623)	-	
State Criminal Alien Asst Grant	1,689	-	1,689	1,689	1,689	-	1,689	
Violence Against Women Grant	28,053	28,028	28,053	28,053	28,053	-	28,053	
Victim Witness Grant - Federal Portion	72,191	53,395	72,191	72,191	72,191	-	72,191	
Multi Agency Federal Gang Task Force	-	-	-	-	-	-	-	
DMV Alcohol Enforcement	9,625	8,319	9,625	9,625	9,900	275	9,900	
DMV Speed Enforcement	5,000	5,496	5,000	5,000	7,200	2,200	7,200	
Internet Crimes Against Children Task Force	5,000	875	5,000	5,000	5,000	-	5,000	
School Resource Officer Grant	-	9,759	-	-	-	-	-	
Dept Historic Resources Book Grant	12,500	-	-	26,005	-	-	-	
Dept of Justice Vest Grant	700	2,459	700	700	-	(700)	-	
ARRA Byrne Justice Assistant Grant	-	-	-	-	-	-	-	
Byrne Justice Assistance	500	-	-	929	929	929	929	
Staffing EMS Grant	252,221	234,347	184,962	184,962	58,852	(126,110)	58,852	
OCDETF Equiable Sharing Funds	-	-	-	-	-	-	-	
Emergency Mgmt Performance Grant	7,500	7,500	7,500	7,500	7,500	-	7,500	
Misc Federal Revenue	-	353	-	-	-	-	-	

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original	FY23 Initial Proposed Budget	Initial Draft Changes
CARES (County and EB)	-	-	-	30,000	-	-	-	
Joint Administrative Services	-	9,581	-	-	-	-	-	
Social Services	628,819	682,504	552,184	556,493	519,563	(32,621)	519,563	
School Operations	693,880	1,153,416	1,253,728	2,623,320	1,086,845	(166,883)	1,086,845	
School Food Service	369,500	1,170,027	300,000	300,000	240,054	(59,946)	240,054	
Comprehensive Services Act	-	-	-	-	-	-	-	
Public Safety Fund	-	1,783	-	-	-	-	-	
County CRF	-	1,810,381	-	-	-	-	-	
Registrar CRF	-	49,044	-	-	-	-	-	
School CRF	-	324,170	-	-	-	-	-	
Conservation Easement	-	-	-	292,250	-	-	-	
General Capital Projects	557,935	20,849	932,095	939,438	-	(932,095)	-	-
School Capital Projects	-	2,156	-	-	-	-	-	
School Debt Service	100,259	97,759	93,125	93,125	91,571	(1,554)	91,571	
Unemployment Fund	-	9,931	-	-	-	-	-	
TOTAL FEDERAL REVENUE	2,759,578	5,688,849	3,459,604	5,190,032	2,136,619	(1,322,985)	2,136,619	-

BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	43,900,233	42,209,584	45,268,643	51,872,454	50,722,154	5,453,511
TOTAL REVENUE	43,739,364	46,526,418	44,896,659	47,155,338	48,019,161	3,122,502
SURPLUS (DEFICIT)	(160,869)	4,316,834	(371,984)	(4,717,117)	(2,702,993)	(2,331,009)
FROM FUND BALANCE	160,869	(4,316,834)	371,984	4,717,117	2,702,993	2,331,009
NET	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:							
TOTAL SURPLUS (DEFICIT) ADJUSTMENTS	-	-	-	-	-	-	Adjust print area hide from ad
ADJUSTED SURPLUS (DEFICIT)	(160,869)	(371,984)	(371,984)	(2,702,993)	(2,702,993)	(2,331,009)	hide from ad
PAY-AS-YOU-GO:							hide from ad
EMERGENCY VEHICLES	-	-	-	-	-	-	hide from ad
GOV CAPITAL PROJECTS	50,000	346,605	346,605	2,880,000	2,880,000	2,880,000	hide from ad
SCHOOL CAPITAL PROJECTS	556,000	-	-	-	-	-	hide from ad
TOTAL PAY-AS-YOU-GO	606,000	346,605	346,605	2,880,000	2,880,000	2,880,000	show in ad
SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO	445,131	(25,379)	(25,379)	177,007	177,007	177,007	show in ad

adjust print area

PUBLIC HEARING NOTICE (PH-2021-07)

**CLARKE COUNTY TAX RATES
FOR THE CALENDAR YEAR 2021**

The Clarke County Board of Supervisors will hold a public hearing on Tuesday, April 6, 2021, at 6:30 pm, or as soon thereafter as the matter may be heard, in the Berryville Clarke County Government Center Main Meeting Room, 101 Chalmers Court, 2nd Floor, Berryville, VA, to consider the following matter:

update with dates

This public hearing is held for the purpose of hearing citizens who wish to comment on the proposed local tax levies for the year beginning January 1, 2022 in accordance with Section 58.1-3007 et. seq. of the 1950 Code of Virginia, as amended:

required for ad

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

	2022		
	Current	Proposed	
1. Real Estate, including the real estate of public service corporations*	\$ 0.610	\$ 0.610	update
2. Tangible personal property except machinery and tools and qualified Fire and Rescue Vehicles **	\$ 4.496	\$ 4.496	
3. Tangible Machinery and tools	\$ 1.250	\$ 1.250	update
4. Tangible personal property of qualified Fire & Rescue Vehicles	\$ 2.248	\$ 2.248	

* 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 decrease from a discount of 44.00% to 43.00%.

It should be noted that no tax rate for the current year has been adopted by the Board of Supervisors at this time. The rates listed above reflect the rates that would be necessary to raise the required revenue if the budget for the fiscal year 2021-2022 should be adopted as advertised. update

View this document at www.clarkecounty.gov

THE BOARD OF SUPERVISORS OF CLARKE COUNTY
BY: Chris Boies, County Administrator

CLARKE COUNTY DOES NOT DISCRIMINATE ON THE BASIS OF HANDICAPPED STATUS IN ADMISSION OR ACCESS TO ITS PROGRAMS AND ACTIVITIES. ACCOMMODATIONS WILL BE MADE FOR HANDICAPPED PERSONS UPON PRIOR REQUEST.