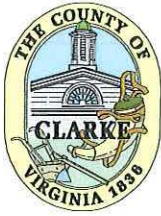


Clarke County Board of Supervisors



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

FY2023 BUDGET RESOLUTION 2022-06R

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 19th day of April, 2022, a public hearing having been held on April 11 2022, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2022 through June 30, 2023 be approved as follows:

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Board of Supervisors	71,277	53,174	56,814	56,814	58,600	1,786
County Administrator	489,813	515,800	398,888	403,888	399,585	697
Public Information Services	61,373	61,272	64,853	64,853	69,055	4,202
Legal Services	25,000	48,898	25,000	25,000	35,000	10,000
Commissioner of Revenue	208,482	220,153	225,184	225,184	283,267	58,083
Assessor	4,500	53	-	-	-	-
Equilization Board	-	1,625	-	-	-	-
Treasurer	325,374	338,544	353,406	353,406	384,092	30,686
Data Processing/Information Technology	332,933	292,430	356,361	356,361	423,818	67,457
Electoral Board	55,920	76,010	84,048	84,048	57,797	(26,251)
General Registrar	95,122	104,672	108,277	126,454	133,890	25,613
Circuit Court	15,400	34,949	19,860	51,526	19,860	-
General District Court	8,420	8,618	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	-
Juvenile & Domestic Court	6,950	5,095	6,400	6,400	6,400	-
Clerk of the Circuit Court	268,358	234,555	270,338	270,338	291,128	20,790
Victim Witness Program Grant	68,580	71,226	72,191	72,191	75,942	3,751
Regional Court Services	6,930	6,930	6,930	6,930	6,930	-
Commonwealth Attorney	368,350	361,127	425,259	425,259	495,606	70,347
Sheriff	2,652,258	2,697,002	2,859,691	2,933,704	3,183,752	324,061
Criminal Justice Training Center	19,593	18,426	19,593	19,593	19,593	-
Drug Task Force	12,500	12,499	12,500	12,500	12,500	-

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Volunteer Fire Companies	203,695	196,883	191,500	191,500	190,980	(520)
Blue Ridge Volunteer Fire Company	66,846	66,596	80,450	80,450	105,200	24,750
Boyce Volunteer Fire Company	67,137	66,796	120,550	120,550	120,430	(120)
Enders Volunteer Fire Company	92,623	93,890	165,800	165,800	165,750	(50)
Fire and Rescue Services	1,487,527	1,882,417	1,658,265	1,658,265	1,945,073	286,808
Lord Fairfax Emergency Medical Services	6,575	6,575	6,575	6,575	6,575	-
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	493,300	476,172	520,285	520,285	628,535	108,250
Juvenile Detention Service	36,877	36,475	36,168	36,168	36,168	-
Probation Office	400	48	400	400	400	-
Building Inspections	229,689	237,621	251,409	251,409	267,213	15,804
Animal Control	118,651	108,994	139,852	139,852	121,475	(18,377)
Medical Examiner & Indigent Burial	200	160	200	200	200	-
Refuse Disposal	180,000	177,314	180,000	180,000	180,000	-
Convenience Center	56,376	74,108	72,708	72,708	93,875	21,167
Litter Control	4,000	2,526	4,000	4,000	7,981	3,981
Sanitation	237,000	231,398	244,000	244,000	244,000	-
Maintenance/Buildings & Grounds	892,974	846,085	859,905	859,905	881,561	21,656
Local Health Department	216,284	211,284	193,642	193,642	193,642	-
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	98,700	98,700	96,350	96,350	105,985	9,635
Concern Hotline	1,000	1,000	1,500	1,500	1,500	-
NW Works	5,000	5,000	-	-	5,000	5,000
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	24,960	5,658
FISH	1,000	1,000	1,000	1,000	1,000	-
Access Independence	1,000	1,000	1,000	1,000	1,500	500
Laurel Center	6,000	6,000	4,000	4,000	4,000	-
Tax Relief for the Elderly	220,000	172,398	215,000	215,000	215,000	-
Lord Fairfax Community College	17,441	17,441	17,965	17,965	16,528	(1,437)
Parks Administration	469,430	466,754	502,060	502,060	566,099	64,039
Recreation Center	121,030	117,915	131,987	131,987	165,688	33,701
Swimming Pool	89,482	59,233	94,032	94,032	105,229	11,197
Parks Programs	287,003	189,843	325,392	325,392	339,980	14,588
Concession Stand	16,432	8,781	16,524	16,524	20,051	3,527
Barns of Rose Hill	6,750	11,750	6,750	11,750	9,000	2,250
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	279,238	279,238	279,238	279,238	314,000	34,762
Planning Administration	444,609	441,393	481,021	476,021	495,824	14,803
Planning Commission	14,389	10,962	14,389	14,389	14,398	9

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Berryville Development Authority	900	177	900	900	900	-
Regional Airport	2,500	2,500	5,000	5,000	5,000	-
Housing Services	5,000	5,000	2,500	2,500	5,000	2,500
Board of Zoning Appeals	3,520	8,151	3,520	3,520	3,519	(1)
Office of Economic Development	88,100	141,998	158,900	188,900	170,440	11,540
Small Business Development Center	2,000	2,000	2,000	2,000	2,000	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,500	500
Berryville Main Street	2,500	2,500	3,500	3,500	3,866	366
Historic Preservation Commission	25,900	19,680	13,400	74,931	10,900	(2,500)
NSV Regional Planning District Commission	11,656	11,656	10,694	10,694	10,914	220
Water Quality Management	30,000	37,500	30,000	30,000	30,000	-
Friends of the Shenandoah	8,000	8,000	8,000	8,000	9,000	1,000
Board of Septic Appeals	1,566	450	1,566	1,566	1,569	3
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	7,500	2,500
Biosolids Application	1,209	130	1,106	1,106	1,096	(10)
Cooperative Extension	51,302	42,012	52,134	52,134	54,432	2,298
Northern Virginia 4-H Center	2,300	2,300	2,500	2,500	3,125	625
Non-Departmental Legal/Prof. Contingency	846,395	-	55,000	55,000	106,000	51,000
Ambulance Refunds	-	2,957	-	-	-	-
Joint Administrative Services	815,421	796,417	790,539	790,539	818,126	27,587
Social Services	1,670,575	1,433,333	1,715,358	1,698,935	1,778,290	62,932
School Operations	23,456,526	22,342,356	24,165,588	25,535,180	25,390,181	1,224,593
School Food Service	842,650	808,600	800,996	800,996	744,298	(56,698)
Children's Services Act Fund	303,768	137,950	314,556	335,288	330,295	15,739
Public Safety Fund	-	49,590	-	-	-	-
Conservation Easement	45,000	58,103	45,000	695,783	45,000	-
General Capital Improvements	862,300	754,577	1,452,700	2,309,783	3,735,000	2,282,300
School Capital Improvements	517,000	1,029,929	616,000	1,285,431	1,570,325	954,325
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,374,428	2,374,428	2,365,130	2,365,130	2,329,126	(36,004)
Unemployment Compensation	10,000	16,608	10,000	10,000	10,000	-
ARP Funds				2,832,226		
TOTAL ESTIMATED EXPENDITURE	43,900,233	42,209,584	45,268,643	51,872,454	51,066,211	5,797,568
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	14,926,310	14,769,186	14,931,293	14,798,666	14,609,004	(322,289)
Delinquent Real Estate Taxes	140,000	18,994	100,000	232,627	425,996	325,996
Public Service Corporation Real Estate	356,180	413,655	406,014	406,014	443,000	36,986
Current Personal Property Taxes	5,389,278	5,730,902	5,212,789	4,633,432	5,489,426	276,637
Delinquent Personal Property Taxes	40,000	60,147	65,000	644,357	1,242,130	1,177,130

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Mobile Home Taxes	423	875	700	700	600	(100)
Machinery and Tools Taxes	181,250	180,252	169,680	169,680	208,000	38,320
Penalties (All Property Taxes)	138,536	183,044	147,068	147,068	158,000	10,932
Interest (All Property Taxes)	147,371	168,936	126,482	126,482	120,000	(6,482)
Administrative Costs Delinq	11,989	25,396	22,000	22,000	20,000	(2,000)
DMV Stop Fee	11,826	9,625	5,350	5,350	7,000	1,650
Credit Card Fees	17,000	19,888	17,000	17,000	22,000	5,000
Sales and Use Taxes	1,200,000	1,458,446	1,400,000	1,400,000	1,550,000	150,000
Consumer's Utility Taxes	345,905	324,268	355,000	355,000	345,000	(10,000)
Consumption Tax	34,351	34,265	34,351	34,351	34,000	(351)
Business License Tax	24,782	23,570	20,940	20,940	23,000	2,060
Motor Vehicle Licenses	321,283	337,931	315,000	315,000	327,000	12,000
Recordation Taxes	282,111	442,255	350,000	350,000	390,000	40,000
Taxes on Wills	5,584	5,783	7,852	7,852	6,000	(1,852)
Transient Occupancy Tax	23,890	48,422	61,250	61,250	97,000	35,750
Cigarette Tax	-	-	100,000	100,000	297,000	197,000
Meals Tax	-	-	150,000	150,000	297,000	147,000
Animal Licenses	8,440	4,780	5,300	5,300	3,132	(2,168)
Animal Shelter Fees - Dogs & Cats	7,418	6,490	6,370	6,370	7,000	630
Dangerous Dog Registration	-	120	85	85	85	-
Land Use Application Fees Penalty	5,450	5,900	5,000	5,000	6,500	1,500
Land Use Application Fees	250	500	250	250	25,000	24,750
Transfer Fees	485	710	522	522	710	188
Zoning and Subdivision Permits	86,152	67,120	84,748	84,748	63,000	(21,748)
Building Permits	270,000	246,603	260,292	260,292	260,000	(292)
Sign Permits and Inspection Fees	1,747	300	300	300	300	-
Weapons Permits	7,000	9,899	7,000	7,000	5,000	(2,000)
New Dwelling Address Fee	3,575	3,770	4,420	4,420	3,900	(520)
Other permits, fees, and licenses	563	700	475	475	475	-
Court Fines and Forfeitures	360,095	156,698	250,000	250,000	225,000	(25,000)
Parking Fines	660	11,081	7,000	7,000	5,250	(1,750)
Courthouse Security Fees	41,285	37,946	50,000	50,000	65,000	15,000
Local Jury Fees	-	2,356	-	-	1,500	1,500
E-Ticket Fee	30,000	8,213	18,000	18,000	11,000	(7,000)
Interest on Bank Deposits	62,924	80,850	100,000	100,000	90,000	(10,000)
Rental of Property	55,667	62,163	66,000	66,000	66,000	-
Sheriff's Fees	796	622	796	796	800	4
DNA Fees - Blood Test	208	212	224	224	200	(24)
Court Appointed Attorney	503	-	206	206	200	(6)
Commonwealth's Attorney Fees	1,614	818	1,607	1,607	800	(807)
Central Alarm - Berryville	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

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Fees for Ambulance & Rescue Services	450,000	442,125	450,000	450,000	450,000	-
Jail Processing Fee	1,224	1,006	1,180	1,180	850	(330)
Humane Foundation Contribution	20,000	20,000	20,000	20,000	20,000	-
Recycling Rebate	23,858	23,924	23,858	23,858	27,000	3,142
Recreation Center Fees	38,400	32,375	38,400	38,400	48,000	9,600
Swimming Pool Fees	72,500	69,734	72,500	72,500	77,000	4,500
Concession Stand Revenue	15,000	6,535	15,000	15,000	14,500	(500)
Parks Programs Fees	270,000	134,628	270,000	270,000	255,000	(15,000)
Sale of Publications	30	-	-	-	-	-
Mapping Fee	660	6	6	6	6	-
Engineer's Fee	10,000	9,170	7,500	7,500	5,000	(2,500)
Biosolids Application Fees	1,168	-	1,000	1,000	500	(500)
Payments in Lieu of Tax	48,722	44,410	44,860	44,860	45,315	455
Rebates & Refunds	5,000	11,432	5,000	5,000	6,800	1,800
Miscellaneous Revenue	12,571	12,829	21,500	21,500	500	(21,000)
Miscellaneous Revenue - Econ Development	-	17,500	-	-	19,500	19,500
Gifts & Donations	7,000	1,350	1,000	1,000	1,000	-
BHR Book Grant - Pvt Svcs	-	-	-	3,000	-	-
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	-
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	-
Joint Administrative Services	-	(2,390)	-	-	-	-
Social Services	-	727	-	-	-	-
School Operations	369,685	225,423	282,064	286,164	260,185	(21,879)
School Food Service	458,150	8,053	491,305	491,305	460,000	(31,305)
Children's Services Act Fund	-	15,479	-	-	-	-
Public Safety Fund	-	87,649	-	-	-	-
Conservation Easement	15,000	88,831	15,000	15,000	30,000	15,000
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)
Unemployment Fund	-	-	-	-	-	-
TOTAL LOCAL REVENUE	26,555,901	26,665,937	26,805,350	26,812,450	28,840,532	2,035,182

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
<i>COMMONWEALTH OF VIRGINIA</i>						
Motor Vehicles Carrier's Taxes	24,745	43,649	23,000	23,000	23,000	-
Tax on Deeds (Grantor's Tax)	69,224	107,207	73,824	73,824	100,000	26,176
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	-
Auto Rental Tax	320	128	-	-	150	150
Communications Tax Sales and Use Tax	389,880	316,156	335,000	335,000	284,030	(50,970)
Commonwealth's Attorney Comp Board	87,384	199,087	210,066	210,066	220,661	10,595
Sheriff Comp Board	808,162	805,839	843,260	885,244	886,036	42,776
Commissioner of Revenue	199,965	80,931	92,167	92,167	96,794	4,627
Treasurer	121,096	101,444	121,244	121,244	127,387	6,143
Registrar	39,594	39,383	39,594	50,076	57,557	17,963
Clerk of the Circuit Court	167,848	152,122	182,969	182,969	192,888	9,919
Revenue from the Commonwealth	-	-	-	29,883	-	-
Spay & Neuter Fund Distribution	198	38	114	114	100	(14)
Emergency Services Grant	17,800	-	-	-	-	-
Fire Program Funds	52,164	53,521	53,500	53,500	55,980	2,480
Litter Control	4,000	5,608	5,000	5,000	7,981	2,981
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Other Categorical Aid	973	30,319	-	-	-	-
Victim Witness Grant - State Portion	-	17,798	-	-	-	-
RSAF Grant - Handtevy	-	3,800	-	-	-	-
Eco Dev ARPA Tourism Revenue	-	-	-	30,000	-	-
Social Services	354,638	326,266	524,141	524,141	585,800	61,659
School Operations	9,241,877	9,249,877	9,282,224	9,274,224	10,199,473	917,249
School Food Service	15,000	6,650	9,691	9,691	44,244	34,553
Children's Services Act Fund	156,675	41,301	163,569	163,569	190,709	27,140
Public Safety Fund	-	7,017	-	-	-	-
Conservation Easement	30,000	46,938	30,000	268,232	15,000	(15,000)
General Capital Projects	-	-	-	241,452	-	-
School Capital Projects	154,000	48,209	154,000	352,568	1,570,325	1,416,325
TOTAL COMMONWEALTH REVENUE	14,423,885	14,171,632	14,631,705	15,414,306	17,146,457	2,514,752
<i>FEDERAL REVENUE</i>						
Payment in Lieu of Taxes	6,706	6,717	7,129	7,129	7,272	143
Emergency Management Assistance	7,500	-	6,623	6,623	-	(6,623)
State Criminal Alien Asst Grant	1,689	-	1,689	1,689	1,689	-
Violence Against Women Grant	28,053	28,028	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	53,395	72,191	72,191	72,191	-
DMV Alcohol Enforcement	9,625	8,319	9,625	9,625	9,900	275
DMV Speed Enforcement	5,000	5,496	5,000	5,000	7,200	2,200
Internet Crimes Against Children Task Force	5,000	875	5,000	5,000	5,000	-
School Resource Officer Grant	-	9,759	-	-	-	-

	FY 21 Original Budget	FY 21 Audited Actual	FY22 Original Budget	FY 22 Revised Budget	FY23 Proposed Budget	Variance FY23 - FY22 Original
Dept Historic Resources Book Grant	12,500	-	-	26,005	-	-
Dept of Justice Vest Grant	700	2,459	700	700	-	(700)
Byrne Justice Assistance	500	-	-	929	929	929
Staffing EMS Grant	252,221	234,347	184,962	184,962	58,852	(126,110)
OCDETF Equitable Sharing Funds	-	-	-	-	-	-
Emergency Mgmt Performance Grant	7,500	7,500	7,500	7,500	7,500	-
Misc Federal Revenue	-	353	-	-	-	-
CARES (County)	-	1,176,367	-	-	-	-
CARES (EB)	-	36,959	-	-	-	-
CARES (County and EB)	-	-	-	2,832,226	-	-
Fed Rev-NPS Battle Bndry Stdy	-	-	-	39,427	-	-
Joint Administrative Services	-	9,581	-	-	-	-
Social Services	628,819	682,504	552,184	556,493	585,800	33,616
School Operations	693,880	1,153,416	1,253,728	2,623,320	1,086,845	(166,883)
School Food Service	369,500	1,170,027	300,000	300,000	240,054	(59,946)
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)
Unemployment Fund	-	9,931	-	-	-	-
TOTAL FEDERAL REVENUE	2,759,578	6,902,175	3,459,604	8,031,685	2,202,856	(1,256,748)
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	43,900,233	42,209,584	45,268,643	51,872,454	51,066,211	5,797,568
TOTAL REVENUE	43,739,364	47,739,744	44,896,659	50,258,442	48,189,845	3,293,186
SURPLUS (DEFICIT)	(160,869)	5,530,160	(371,984)	(1,614,013)	(2,876,366)	(2,504,382)
FROM FUND BALANCE	160,869	(5,530,160)	371,984	1,614,013	2,876,366	2,504,382
NET	-	-	-	-	-	-

Adopted this 19th day of April 2022.

Attest:



Chris Boies,
County Administrator