

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

FY2021 BUDGET RESOLUTION 2021-06R

BE IT RESOLVED, by the Board of Supervisors of the County of Clarke, Virginia, in a meeting assembled this 20th day of April, 2021, a public hearing having been held on April 6, 2021, as required by statute, that the informative and fiscal planning budget for Clarke County for the fiscal year extending July 1, 2021 through June 30, 2022 be approved as follows:

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	58,805	58,053	71,277	71,277	56,814	(14,463)
County Administrator	448,880	470,435	489,813	498,108	398,888	(90,925)
Public Information Services	57,316	60,710	61,373	62,633	64,853	3,480
Legal Services	30,000	23,922	25,000	25,000	25,000	-
Commissioner of Revenue	206,718	206,477	208,482	216,192	225,184	16,702
Assessor	4,500	-	4,500	4,500	-	(4,500)
Equilization Board	5,250	425	-	-	-	-
Treasurer	312,712	312,875	325,374	335,697	353,406	28,032
Data Processing/Information Technology	335,422	291,398	332,933	341,298	356,361	23,428
Electoral Board	56,974	53,970	55,920	55,920	84,048	28,128
General Registrar	87,449	83,654	95,122	97,517	108,277	13,155
Circuit Court	14,580	26,454	15,400	15,400	19,860	4,460
General District Court	4,320	4,697	8,420	8,420	8,620	200
Magistrate	50	-	50	50	50	-
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	2,850	1,968	6,950	6,950	6,400	(550)
Clerk of the Circuit Court	258,857	247,916	268,358	270,879	270,338	1,980
Victim Witness Program Grant	74,066	70,658	68,580	72,244	72,191	3,611
Regional Court Services	6,180	6,179	6,930	6,930	6,930	-
Commonwealth Attorney	357,850	351,633	368,350	370,889	425,259	56,909
Sheriff	2,672,042	2,759,160	2,652,258	2,840,798	2,859,691	207,433
Criminal Justice Training Center	19,593	19,422	19,593	19,593	19,593	-
Drug Task Force	12,500	11,165	12,500	12,500	12,500	-
Volunteer Fire Companies	188,155	173,180	203,695	203,695	191,500	(12,195)
Blue Ridge Volunteer Fire Company	66,236	66,758	66,846	66,846	80,450	13,604
Boyce Volunteer Fire Company	66,648	67,035	67,137	67,137	120,550	53,413
Enders Volunteer Fire Company	92,884	92,498	92,623	92,623	165,800	73,177

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Fire and Rescue Services	1,145,364	1,199,277	1,487,527	1,539,984	1,658,265	170,738
Lord Fairfax Emergency Medical Services	6,262	6,262	6,575	6,575	6,575	-
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	479,467	471,624	493,300	493,300	520,285	26,985
Juvenile Detention Service	17,219	17,219	36,877	36,877	36,168	(709)
Probation Office	400	48	400	400	400	-
Building Inspections	216,194	205,064	229,689	234,489	251,409	21,720
Animal Control	115,837	112,391	118,651	136,357	139,852	21,201
Medical Examiner & Indigent Burial	200	220	200	200	200	-
Refuse Disposal	150,000	176,530	180,000	180,000	180,000	-
Convenience Center	82,835	53,952	56,376	57,549	72,708	16,332
Litter Control	6,207	3,442	4,000	4,000	4,000	-
Sanitation	235,000	231,398	237,000	237,000	244,000	7,000
Maintenance/Buildings & Grounds	854,279	795,805	892,974	900,375	859,905	(33,069)
Local Health Department	192,623	192,623	216,284	216,284	193,642	(22,642)
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	94,000	94,000	98,700	98,700	96,350	(2,350)
Concern Hotline	1,000	1,000	1,000	1,000	1,500	500
NW Works	1,500	1,500	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	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	3,500	3,500	6,000	6,000	4,000	(2,000)
Tax Relief for the Elderly	225,000	211,007	220,000	220,000	215,000	(5,000)
Lord Fairfax Community College	17,796	17,796	17,441	17,441	17,965	524
Parks Administration	463,993	450,958	469,430	477,555	502,060	32,630
Recreation Center	118,025	103,322	121,030	125,268	131,987	10,957
Swimming Pool	85,509	59,969	89,482	89,482	94,032	4,550
Parks Programs	248,684	166,610	287,003	291,275	325,392	38,389
Concession Stand	16,436	10,086	16,432	16,432	16,524	92
Barns of Rose Hill	6,750	11,750	6,750	6,750	6,750	-
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	241,150	241,150	279,238	279,238	279,238	-
Planning Administration	445,404	423,001	444,609	449,556	481,021	36,412
Planning Commission	14,388	7,414	14,389	14,389	14,389	-
Berryville Development Authority	900	100	900	900	900	-
Regional Airport	2,500	2,500	2,500	2,500	5,000	2,500
Housing Services	2,500	2,500	5,000	5,000	2,500	(2,500)
Board of Zoning Appeals	3,519	1,412	3,520	3,520	3,520	-
Office of Economic Development	68,100	55,023	88,100	89,315	158,900	70,800
Small Business Development Center	1,500	1,500	2,000	2,000	2,000	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-
Berryville Main Street	2,500	2,500	2,500	2,500	3,500	1,000
Historic Preservation Commission	29,150	18,520	25,900	65,327	13,400	(12,500)
NSV Regional Planning District Commission	10,776	10,776	11,656	11,656	10,694	(962)
Water Quality Management	30,000	22,500	30,000	30,000	30,000	-
Friends of the Shenandoah	8,000	8,000	8,000	8,000	8,000	-

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Board of Septic Appeals	1,565	2,348	1,566	1,566	1,566	-
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	1,168	106	1,209	1,209	1,106	(103)
Cooperative Extension	52,011	39,845	51,302	51,302	52,134	832
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,500	200
Non-Departmental Legal/Prof. Contingency	78,000	-	846,395	35,107	55,000	(791,395)
Ambulance Refunds	-	18,289	-	-	-	-
Joint Administrative Services	805,385	785,223	815,421	833,730	790,539	(24,882)
Social Services	1,672,332	1,310,392	1,670,575	1,689,819	1,715,358	44,783
School Operations	23,833,352	22,777,137	23,456,526	24,369,403	24,165,588	709,062
School Food Service	811,452	856,666	842,650	864,955	800,996	(41,654)
Comprehensive Services Act	303,818	228,734	303,768	303,768	314,556	10,788
Public Safety Fund	-	27,528	-	-	-	-
Conservation Easement	45,000	72,071	45,000	614,029	45,000	-
General Capital Improvements	1,120,537	869,517	862,300	2,191,617	1,452,700	590,400
School Capital Improvements	676,750	1,348,458	517,000	1,698,342	616,000	99,000
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,519,632	2,519,105	2,374,428	2,374,428	2,365,130	(9,298)
Unemployment Compensation	10,000	19,591	10,000	19,931	10,000	-
5% Salary Increase	-	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURE	43,374,482	42,088,075	43,900,233	47,532,672	45,268,643	1,368,410
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	14,712,603	15,075,570	14,926,310	14,926,310	14,931,293	4,983
Delinquent Real Estate Taxes	94,028	117,356	140,000	140,000	100,000	(40,000)
Land Redemptions	-	-	-	-	-	-
Proceeds from Delinquent Land Sale	-	3,407	-	-	-	-
Public Service Corporation Real Estate	492,984	482,461	356,180	356,180	406,014	49,834
Delinquent Taxes on Public Service Corp	-	-	-	-	-	-
Current Personal Property Taxes	5,189,685	4,921,998	5,389,278	5,389,278	5,212,789	(176,489)
Delinquent Personal Property Taxes	50,000	65,637	40,000	40,000	65,000	25,000
Mobile Home Taxes	1,172	869	423	423	700	277
Machinery and Tools Taxes	185,912	170,796	181,250	181,250	169,680	(11,570)
Penalties (All Property Taxes)	141,324	181,816	138,536	138,536	147,068	8,532
Interest (All Property Taxes)	133,859	121,561	147,371	147,371	126,482	(20,889)
Administrative Costs Delinq	11,494	23,555	11,989	11,989	22,000	10,011
DMV Stop Fee	8,129	5,350	11,826	11,826	5,350	(6,476)
Credit Card Fees	18,000	15,055	17,000	17,000	17,000	-
Sales and Use Taxes	936,127	1,281,009	1,200,000	1,200,000	1,400,000	200,000
Consumer's Utility Taxes	346,094	351,339	345,905	345,905	355,000	9,095
Consumption Tax	34,516	35,258	34,351	34,351	34,351	-
Business License Tax	30,886	20,940	24,782	24,782	20,940	(3,842)
Franchise License Tax	-	-	-	-	-	-
Motor Vehicle Licenses	355,923	296,285	321,283	321,283	315,000	(6,283)
Motor Vehicle License Penalty	-	-	-	-	-	-
Recordation Taxes	291,749	319,944	282,111	282,111	350,000	67,889
Taxes on Wills	6,775	11,074	5,584	5,584	7,852	2,268
Transient Occupancy Tax	23,564	29,702	23,890	23,890	61,250	37,360

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Cigarette Tax	-	-	-	-	100,000	100,000
Meals Tax	-	-	-	-	150,000	150,000
Animal Licenses	8,440	5,377	8,440	8,440	5,300	(3,140)
Animal Shelter Fees - Dogs & Cats	8,525	5,125	7,418	7,418	6,370	(1,048)
Dangerous Dog Registration	200	(55)	-	-	85	85
Land Use Application Fees Penalty	5,450	8,900	5,450	5,450	5,000	(450)
Land Use Application Fees	250	900	250	250	250	-
Transfer Fees	485	537	485	485	522	37
Zoning and Subdivision Permits	89,960	64,945	86,152	86,152	84,748	(1,404)
Building Permits	196,245	225,983	270,000	270,000	260,292	(9,708)
Road Sign Fees	-	-	-	-	-	-
Sign Permits and Inspection Fees	1,807	300	1,747	1,747	300	(1,447)
Weapons Permits	7,000	5,985	7,000	7,000	7,000	-
New Dwelling Address Fee	3,575	5,590	3,575	3,575	4,420	845
Other permits, fees, and licenses	938	-	563	563	475	(88)
Court Fines and Forfeitures	356,594	224,433	360,095	360,095	250,000	(110,095)
Parking Fines	660	9,215	660	660	7,000	6,340
Courthouse Security Fees	57,000	43,573	41,285	41,285	50,000	8,715
Local Jury Fees	-	2,419	-	-	-	-
E-Ticket Fee	30,000	15,275	30,000	30,000	18,000	(12,000)
Interest on Bank Deposits	62,924	118,249	62,924	62,924	100,000	37,076
Rental of Property	61,000	66,523	55,667	55,667	66,000	10,333
Sheriff's Fees	796	796	796	796	796	-
DNA Fees - Blood Test	235	253	208	208	224	16
Court Appointed Attorney	802	93	503	503	206	(297)
Commonwealth's Attorney Fees	1,749	1,345	1,614	1,614	1,607	(7)
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-
Wireless E-911	47,400	50,509	47,700	47,700	47,700	-
Fire Protection Services	-	-	-	-	-	-
Fees for Ambulance & Rescue Services	432,500	417,171	450,000	450,000	450,000	-
EMS - Berryville	8,250	-	-	-	-	-
Jail Processing Fee	1,342	1,206	1,224	1,224	1,180	(44)
Humane Foundation Contribution	15,000	60,000	20,000	20,000	20,000	-
Recycling Rebate	23,858	24,352	23,858	23,858	23,858	-
Recreation Center Fees	37,000	36,629	38,400	38,400	38,400	-
Swimming Pool Fees	72,280	43,748	72,500	72,500	72,500	-
Concession Stand Revenue	14,500	12,561	15,000	15,000	15,000	-
Parks Programs Fees	270,000	171,626	270,000	270,000	270,000	-
Sale of Publications	40	-	30	30	-	(30)
Mapping Fee	210	-	660	660	6	(654)
Zoning Research Fee	-	-	-	-	-	-
Engineer's Fee	10,000	7,700	10,000	10,000	7,500	(2,500)
Biosolids Application Fees	1,168	-	1,168	1,168	1,000	(168)
Payments in Lieu of Tax	48,722	68,727	48,722	48,722	44,860	(3,862)
Rebates & Refunds	5,000	8,895	5,000	5,000	5,000	-
Miscellaneous Revenue	12,571	15,960	12,571	12,571	21,500	8,929
Gifts & Donations	7,000	5,335	7,000	7,000	1,000	(6,000)
Donations	-	-	-	-	-	-
Sale of Salvage & Surplus Property	2,775	-	2,775	2,775	1,926	(849)

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Sale of Vehicles	4,433	-	4,387	4,387	3,175	(1,212)
Sale of Other Equipment	-	8,366	-	-	-	-
Insurance Adjustments	7,016	-	3,264	3,264	-	(3,264)
Cancelled Checks/NSF Fees	1,280	100	685	685	250	(435)
Loan Repayment	3,495	3,672	3,495	3,495	918	(2,577)
Insurance Recovery	13,002	54,194	13,002	13,002	7,500	(5,502)
Other Misc Revenue (Bank Rec)	-	36,043	-	-	-	-
CITAC Reimbursement	-	4,662	-	-	5,000	5,000
Juror Reimbursements	-	7,890	-	-	-	-
Transfer from Public Safety Fund	-	-	-	-	-	-
Transfer from Conservation Easement	-	-	-	-	-	-
Transfer from Parks Construction Fund	-	-	-	-	-	-
Transfer from Capital Project to General Fund	-	-	-	-	-	-
Joint Administrative Services	2,000	1,305	-	-	-	-
Social Services	5,000	131	-	-	-	-
School Operations	392,726	329,623	369,685	361,685	282,064	(87,621)
School Food Service	496,454	398,761	458,150	458,150	491,305	33,155
Comprehensive Services Act	-	9,357	-	-	-	-
Public Safety Fund	-	4,411	-	-	-	-
Conservation Easement	-	48,427	15,000	15,000	15,000	-
General Capital Projects	-	-	-	7,000	-	-
School Capital Projects	-	75,000	-	88,000	-	-
Parks Construction Fund	-	17,429	-	-	-	-
General Debt Service	-	9,910	4,955	4,955	-	(4,955)
School Debt Service	98,035	105,494	108,769	108,769	107,344	(1,425)
Unemployment Fund	-	-	-	-	-	-
TOTAL LOCAL REVENUE	25,997,516	26,380,939	26,555,901	26,642,901	26,805,349	249,449
COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	25,000	23,007	24,745	24,745	23,000	(1,745)
Mobile Home Titling Tax	-	-	-	-	-	-
Tax on Deeds (Grantor's Tax)	66,820	47,365	69,224	69,224	73,824	4,600
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	(0)
Auto Rental Tax	1,129	20	320	320	-	(320)
Communications Tax Sales and Use Tax	411,650	355,940	389,880	389,880	335,000	(54,880)
Commonwealth's Attorney Comp Board	199,967	199,144	199,965	199,965	210,066	10,101
Sheriff Comp Board	806,538	805,116	808,162	808,162	843,260	35,098
Commissioner of Revenue	81,236	80,938	87,384	87,384	92,167	4,783
Treasurer	99,608	98,511	121,096	121,096	121,244	148
Medical Examiner	-	-	-	-	-	-
Registrar	39,433	40,780	39,594	39,594	39,594	-
Clerk of the Circuit Court	163,797	183,760	167,848	167,848	182,969	15,121
Spay & Neuter Fund Distribution	14	114	198	198	114	(84)
Emergency Services Grant	-	-	17,800	13,800	-	(17,800)
Fire Program Funds	49,198	52,289	52,164	52,164	53,500	1,336
Litter Control	6,207	4,007	4,000	4,000	5,000	1,000
CJS Grants for Law Enforcement	-	-	-	-	-	-
Emergency Services Grant	-	-	-	-	-	-
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Water Quality Mgmt Grant	-	-	-	-	-	-
VA Dept of Game and Inland Fish	-	-	-	-	-	-
Other Categorical Aid	973	15,754	973	973	-	(973)
Victim Witness Grant - State Portion	-	17,960	-	-	-	-
RSAF Grant - Handtevy	-	-	-	4,000	-	-
Joint Administrative Services	-	-	-	-	-	-
Social Services	1,065,369	309,525	354,638	354,638	524,141	169,503
School Operations	9,166,087	9,149,180	9,241,877	9,249,877	9,282,224	40,347
School Food Service	14,998	11,458	15,000	15,000	9,691	(5,309)
Comprehensive Services Act	156,675	112,796	156,675	156,675	163,569	6,894
Public Safety Fund	-	1,511	-	-	-	-
Conservation Easement	30,000	61,657	30,000	213,702	30,000	-
General Capital Projects	241,452	209,513	-	241,452	-	-
School Capital Projects	154,000	82,530	154,000	66,073	154,000	-
School Debt Service	-	-	-	-	-	-
Unemployment Fund	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE	15,268,493	14,351,216	14,423,885	14,769,112	14,631,705	207,820
FEDERAL REVENUE						
Payment in Lieu of Taxes	6,697	6,623	6,706	6,706	7,129	423
Emergency Management Assistance	-	11,425	7,500	7,500	6,623	(877)
State Criminal Alien Asst Grant	650	3,929	1,689	1,689	1,689	-
Violence Against Women Grant	28,053	28,082	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	52,597	72,191	72,191	72,191	-
Multi Agency Federal Gang Task Force	-	-	-	-	-	-
DMV Alcohol Enforcement	9,625	6,887	9,625	9,625	9,625	-
DMV Speed Enforcement	5,000	3,976	5,000	5,000	5,000	-
Internet Crimes Against Children Task Force	4,000	3,192	5,000	5,000	5,000	-
School Resource Officer Grant	-	33,306	-	52,803	-	-
Dept Historic Resources Book Grant	11,500	8,230	12,500	12,500	-	(12,500)
Dept of Justice Vest Grant	4,000	3,610	700	700	700	-
ARRA Byrne Justice Assistant Grant	-	-	-	-	-	-
Byrne Justice Assistance	500	944	500	500	-	(500)
Staffing EMS Grant	-	107,329	252,221	252,221	184,962	(67,259)
OCDETF Equiable Sharing Funds	-	-	-	-	-	-
Emergency Mgmt Performance Grant	7,500	-	7,500	7,500	7,500	-
Misc Federal Revenue	-	25	-	-	-	-
CARES (County and EB)	-	643,456	-	176,862	-	-
Joint Administrative Services	-	851	-	9,581	-	-
Social Services	-	643,719	628,819	629,716	552,184	(76,635)
School Operations	919,611	780,392	693,880	1,311,152	1,253,728	559,848
School Food Service	300,000	440,485	369,500	315,777	300,000	(69,500)
Comprehensive Services Act	-	10,396	-	-	-	-
Public Safety Fund	-	6,832	-	-	-	-
Conservation Easement	-	-	-	323,500	-	-
General Capital Projects	34,000	-	557,935	578,684	932,095	374,160
School Capital Projects	-	14,550	-	2,156	-	-
School Debt Service	114,437	107,745	100,259	100,259	93,126	(7,133)
Unemployment Fund	-	14,160	-	9,931	-	-
TOTAL FEDERAL REVENUE	1,517,764	2,932,741	2,759,578	3,919,607	3,459,605	700,027

	FY 20 Original Budget	FY 20 Audited Budget	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	43,374,482	42,088,075	43,900,233	47,532,672	45,268,643	1,368,410
TOTAL REVENUE	42,783,773	43,664,896	43,739,364	45,331,621	44,896,659	1,157,296
SURPLUS (DEFICIT)	(590,709)	1,576,821	(160,869)	(2,201,052)	(371,984)	(211,114)
FROM FUND BALANCE	590,709	(1,576,821)	160,869	2,201,052	371,984	211,114
NET	-	-	-	-	-	-

Adopted this 20th day of April 2021.

Attest



Chris Boies,
County Administrator