



Budget and Finance Committee

MEETING AGENDA

Berryville-Clarke County Government Center  
101 Chalmers Court, Second Floor  
A-B Meeting Room

Regular Session

September 28, 2021

10:30 AM

Item

Page

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**1. Call to Order**

**2. Approval of Agenda**

**3. Unfinished Business**

Budget Software

Budget Reporting

Budget Amendments

**4. New Business**

Budget Calendar

Budget Process

Reserves

**5. Other**

**6. Closed Session**

**7. Adjourn**

Item 3. Unfinished Business

*Budget Software*

The Town Treasurer has been utilizing the FMS software for quite some time and is prepared to complete the FY23 budget completely within that system.

*Budget Reporting*

Please find attached a budget v. actual report for FY22 as of 9/15/21.

With a quarter ending on September 30, a quarterly report will be provided the Town Council at their October 12 regular meeting.

The Committee is asked to provide staff guidance regarding additional reports that it would like to see provided to the Council.

*Budget Amendments*

The Town Treasurer will report on the guidance that she has received from the Town's auditor regarding budget amendments that may be necessary as a result of funding through the American Rescue Plan Act of 2021.

Item 4. New Business

*Budget Calendar*

Please find attached a draft budget calendar for the FY23 budget process.

*Budget Process*

The Committee is asked to provide staff with guidance regarding how the FY23 budgeting process will proceed.

*Reserves*

Please find attached the Town Council's Reserves Policy and the Fund Reserve Specifics for the Committee's review.

# Budget v. Actual

## Budget vs Actual

Town of Berryville  
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Period Ending 9/15/2021

### 100 General Fund

Description	Budget	YTD	Variance	Percent
<b>Revenues</b>				
100-3000000-0000 FUND BALANCE FORWARD	152,000	0.00	(152,000.00)	
100-3110101-0000 CURRENT REAL ESTATE TAXES	1,147,000	(46.74)	(1,147,046.74)	0%
100-3110201-0000 UTILITY REAL ESTATE TAXES	11,200	0.00	(11,200.00)	
100-3110301-0000 CURRENT PERS PROP TAXES	346,000	(632.18)	(346,632.18)	0%
100-3110401-0000 MACHINERY & TOOLS	175,000	0.00	(175,000.00)	
100-3110601-0000 TAX PENALTIES	6,000	1,143.49	(4,856.51)	19%
100-3110602-0000 TAX INTEREST	2,000	730.08	(1,269.92)	37%
100-3120101-0000 LOCAL SALES TAX	240,000	125,168.57	(114,831.43)	52%
100-3120201-0000 CONSUMER UTILITY TAX	90,000	17,575.82	(72,424.18)	20%
100-3120300-0000 BUSINESS LICENSE	200,000	9,268.89	(190,731.11)	5%
100-3120402-0000 REC FRANCHISE FEES	35,000	6,198.98	(28,801.02)	18%
100-3120501-0000 AUTO LICENSE	90,000	1,664.53	(88,335.47)	2%
100-3120601-0000 BANK FRANCHISE TAXES	140,000	0.00	(140,000.00)	
100-3120801-0000 CIGARETTE TAX	15,000	7,595.00	(7,405.00)	51%
100-3121001-0000 LODGING TAX	5,000	2,095.93	(2,904.07)	42%
100-3121101-0000 MEALS TAX	312,000	73,665.68	(238,334.32)	24%
100-3130304-0000 Land Use Application Fees	1,500	110.00	(1,390.00)	7%
100-3130307-0000 ZONING & SUBDIVISION FEES	7,500	12,691.00	5,191.00	169%
100-3140101-0000 COURT FINES	16,000	3,450.00	(12,550.00)	22%
100-3140102-0000 PARKING METER FINES	2,000	2,045.12	45.12	102%
100-3140103-0000 ESUMMONS	1,000	160.00	(840.00)	16%
100-3150101-0000 INTEREST ON DEPOSITS	95,000	8,978.60	(86,021.40)	9%
100-3150201-0000 RENTAL OF PROPERTY	12,000	2,653.00	(9,347.00)	22%
100-3150205-0000 WATER TANK SITE LEASE	84,000	14,108.44	(69,891.56)	17%
100-3150206-0000 CHARGE CARD REBATE	19,000	0.00	(19,000.00)	
100-3160703-0000 PARKING METERS	10,000	1,264.19	(8,735.81)	13%
100-3189905-0000 SALE OF SURPLUS	5,000	26,315.28	21,315.28	526%
100-3189999-0000 PPTRA	209,917	209,916.73	(0.27)	100%
100-3220107-0000 ROLLING STOCK TAX	1,850	1,764.12	(85.88)	95%

## Budget vs Actual

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Period Ending 9/15/2021

### 100 General Fund

Description	Budget	YTD	Variance	Percent
100-3220108-0000 599 LAW ENFORCEMENT GRANT	82,350	0.00	(82,350.00)	
100-3220201-0000 Communication Tax	77,000	10,724.04	(66,275.96)	14%
100-3240102-0000 FIRE FUND PROGRAM	15,250	0.00	(15,250.00)	
100-3240103-0000 LE BLOCK GRANT	1,000	0.00	(1,000.00)	
100-3240300-0000 VDOT LANE MILE ALLOWANCE	558,615	0.00	(558,615.00)	
100-3240302-0000 LITTER CONTROL GRANT	1,900	0.00	(1,900.00)	
100-3240312-0000 Va Commission for the Arts	4,500	0.00	(4,500.00)	
100-3410201-0000 MISCELLANEOUS REVENUES	1,000	2,184.81	1,184.81	218%
Revenues Totals:	4,172,582	0.00	540,793.38	(3,631,788.62) 13%

## Budget vs Actual

Town of Berryville  
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Period Ending 9/15/2021

100 General Fund

Description	Budget	YTD	Variance	Percent
<b>Expenses</b>				
100-4011100-1111 EXPENSE COMPENSATION	18,900	4,725.00	14,175.00	25%
100-4011100-2100 MATCHING FICA	1,450	361.53	1,088.47	25%
100-4011100-5540 TRAINING	4,000	400.00	3,600.00	10%
100-4011100-5800 MISCELLANEOUS	5,000	68.72	4,931.28	1%
100-4011100-5810 Dues	3,000	0.00	3,000.00	
100-4011100-6017 TOWN CODE SUPPLEMENTS	2,000	250.00	1,750.00	13%
TOWN COUNCIL Totals:	34,350	0.00	5,805.25	17%

## Budget vs Actual

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4011200-1114 SALARIES/WAGES/TNCLK	45,900	15,522.40	30,377.60	34%
100-4011200-2100 MATCHING FICA EXPENSE	3,520	1,191.99	2,328.01	34%
100-4011200-5510 MILEAGE	250	0.00	250.00	
100-4011200-5540 EDUCATION/TRAINING	1,000	0.00	1,000.00	
100-4011200-5810 DUES	100	0.00	100.00	
TOWN CLERK Totals:	50,770	0.00	16,714.39	33%

## Budget vs Actual

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4012110-1112 COMPENSATION	141,400	32,924.01	108,475.99	23%
100-4012110-2100 MATCHING FICA EXPENSE	10,820	2,277.01	8,542.99	21%
100-4012110-3399 Blight Abatement	20,000	0.00	20,000.00	
100-4012110-5230 TELECOMMUNICATIONS	600	150.00	450.00	25%
100-4012110-5510 MILEAGE	150	0.00	150.00	
100-4012110-5540 TRAINING	1,000	0.00	1,000.00	
100-4012110-5810 DUES	500	0.00	500.00	
TOWN MANAGER Totals:	174,470	0.00	35,351.02	20%

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4012210-3150 PROFESSIONAL SERVICES	50,000		2,627.50	47,372.50	5%
LEGAL SERVICES Totals:	50,000	0.00	2,627.50	47,372.50	5%

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4012220-2210 RETIREMENT	154,400	22,582.94	131,817.06	15%
100-4012220-2220 VMLIP - STD	740	94.21	645.79	13%
100-4012220-2230 VMLIP - LTD	6,675	1,034.56	5,640.44	15%
100-4012220-2250 Line of Duty Act	8,500	7,327.00	1,173.00	86%
100-4012220-2300 HEALTH INSURANCE	227,000	29,914.80	197,085.20	13%
100-4012220-2400 LIFE INSURANCE	16,550	2,419.36	14,130.64	15%
100-4012220-2600 UNEMPLOYMENT INSURANCE	645	21.03	623.97	3%
100-4012220-2700 WORKER'S COMPENSATION	64,000	22,860.00	41,140.00	36%
100-4012220-3110 RANDOM DRUG SCREENING	750	0.00	750.00	
100-4012220-9001 EMPLOYEE RECOGNITION	2,000	0.00	2,000.00	
PERSONNEL Totals:	481,260	86,253.90	395,006.10	18%

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4012240-3120 CONTRACTUAL SERVICES	16,500		0.00	16,500.00	
INDEPENDENT AUDITOR Totals:	16,500	0.00	0.00	16,500.00	

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4012410-1113 COMPENSATION	93,700	17,628.50	76,071.50	19%
100-4012410-2100 MATCHING FICA EXPENSE	7,170	1,353.41	5,816.59	19%
100-4012410-3130 PROFESSIONAL SER/TAX CONV	2,500	0.00	2,500.00	
100-4012410-5306 SURETY BONDS	500	434.00	66.00	87%
100-4012410-5540 TRAINING	2,000	0.00	2,000.00	
100-4012410-5810 DUES	1,000	0.00	1,000.00	
TOWN TREASURER Totals:	106,870	0.00	19,415.91	18%

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4012430-1113 COMPENSATION	135,500		28,531.13	106,968.87	21%
100-4012430-2100 MATCHING FICA EXPENSE	10,346		2,093.39	8,252.61	20%
100-4012430-5540 TRAINING	3,400		0.00	3,400.00	
FINANCE/ACCOUNTING Totals:	149,246	0.00	30,624.52	118,621.48	21%

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4012530-3320 MAINTENANCE CONTRACTS	47,500	8,707.95	38,792.05	18%
100-4012530-3400 WEB SITE	1,000	0.00	1,000.00	
100-4012530-3501 NEWSLETTER	1,000	0.00	1,000.00	
100-4012530-3600 ADVERTISING	8,000	1,204.86	6,795.14	15%
100-4012530-5210 POSTAGE	11,500	2,205.11	9,294.89	19%
100-4012530-5230 TELECOMMUNICATIONS	3,000	797.64	2,202.36	27%
100-4012530-5250 SOCIAL MEDIA ARCHIVING	2,700	0.00	2,700.00	
100-4012530-5415 COPIER LEASE	4,700	671.72	4,028.28	14%
100-4012530-5540 TRAINING	2,500	0.00	2,500.00	
100-4012530-5699 CONTRIBUTION/CC SOCIAL MEDIA	5,000	0.00	5,000.00	
100-4012530-5810 DUES	500	0.00	500.00	
100-4012530-6001 OFFICE SUPPLIES	10,150	3,787.98	6,362.02	37%
CENTRAL Totals:	97,550	0.00	17,375.26	18%
ADMIN/PURCHASING				

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4012550-5304 BLANKET EXCESS LIABILITY	16,000	15,416.00	584.00	96%
100-4012550-5305 AUTOMOBILE INSURANCE	12,000	12,015.00	(15.00)	100%
100-4012550-5308 SEMI-MULTI PERIL INS	27,700	28,809.00	(1,109.00)	104%
RISK MANAGEMENT Totals:	55,700	0.00	56,240.00	(540.00) 101%

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### 100 General Fund

Description	Budget	YTD	Variance	Percent
100-4012600-3140 ENGINEERING SERVICES	5,000	0.00	5,000.00	
ENGINEERING SERVICES Totals:	5,000	0.00	5,000.00	

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### 100 General Fund

Description	Budget	YTD	Variance	Percent
100-4013100-1125 ELECTION OFFICIALS	2,000	0.00	2,000.00	
100-4013100-6001 OFFICE SUPPLIES	1,400	0.00	1,400.00	
ELECTIONS Totals:	3,400	0.00	3,400.00	

## Budget vs Actual

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4021500-3150 PUBLIC DEFENDER FEES	2,000		121.65	1,878.35	6%
PUBLIC DEFENDER FEES Totals:	2,000	0.00	121.65	1,878.35	6%

## Budget vs Actual

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### 100 General Fund

Description	Budget	YTD	Variance	Percent
100-4031100-1139 COMPENSATION	663,000	136,867.91	526,132.09	21%
100-4031100-2100 MATCHING FICA EXPENSE	50,800	10,278.78	40,521.22	20%
100-4031100-3110 MEDICAL EXAMINATIONS	500	0.00	500.00	
100-4031100-3115 PRE EMPLOYMENT DRUG SCREEN	500	0.00	500.00	
100-4031100-3190 INTERPRETER	400	0.00	400.00	
100-4031100-3310 REPAIR & MAINTENANCE	12,000	668.22	11,331.78	6%
100-4031100-3320 MAINTENANCE CONTRACTS	17,800	6,367.77	11,432.23	36%
100-4031100-4082 WILDLIFE MANAGEMENT	500	0.00	500.00	
100-4031100-5210 POSTAGE	500	20.25	479.75	4%
100-4031100-5230 TELECOMMUNICATIONS	3,000	709.56	2,290.44	24%
100-4031100-5415 COPIER LEASE	3,400	671.72	2,728.28	20%
100-4031100-5540 TRAINING	14,000	4,980.00	9,020.00	36%
100-4031100-5545 OFFICE ACCREDIATION	1,000	58.28	941.72	6%
100-4031100-5810 DUES	700	320.00	380.00	46%
100-4031100-5815 COMMUNITY RELATIONS	2,000	0.00	2,000.00	
100-4031100-6001 OFFICE SUPPLIES	1,600	0.00	1,600.00	
100-4031100-6008 GASOLINE & OIL	15,500	1,991.08	13,508.92	13%
100-4031100-6010 POLICE SUPPLIES	13,500	897.35	12,602.65	7%
100-4031100-6011 UNIFORMS	4,000	592.40	3,407.60	15%
POLICE DEPARTMENT Totals:	804,700	0.00	164,423.32	640,276.68 20%

# Budget vs Actual

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Period Ending 9/15/2021

## 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4031300-5699 COUNTY CONT/CROSSING GD	2,500		0.00	2,500.00	
TRAFFIC CONTROL Totals:	2,500	0.00	0.00	2,500.00	

## Budget vs Actual

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4031400-5699 CONTRIBUTION/CC CENT ALRM	5,000		0.00	5,000.00	
EMERGENCY SERVICES Totals:	5,000	0.00	0.00	5,000.00	

## Budget vs Actual

Town of Berryville  
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Period Ending 9/15/2021

### 100 General Fund

Description	Budget	YTD	Variance	Percent
100-4032200-5699 CONTRIBUTION/JHEVFD	30,000	0.00	30,000.00	
100-4032200-5707 FIRE FUND PROGRAM	15,250	0.00	15,250.00	
100-4032200-8411 ENDERS CAPITAL PROJECT RESERVE	10,000	0.00	10,000.00	
VOLUNTEER FIRE Totals: DEPARTMENT	55,250	0.00	55,250.00	

## Budget vs Actual

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Period Ending 9/15/2021

### 100 General Fund

Description	Budget	YTD	Variance	Percent	
100-4041100-1140 Compensation	71,300	13,931.60	57,368.40	20%	
100-4041100-2100 MATCHING FICA EXPENSE	5,455	1,094.91	4,360.09	20%	
100-4041100-3110 MEDICAL EXAMS	1,000	158.00	842.00	16%	
100-4041100-3310 VEHICLE REP & MAINTENANCE	7,000	3,097.75	3,902.25	44%	
100-4041100-5120 FUEL OIL/HEAT	2,000	0.00	2,000.00		
100-4041100-5230 TELECOMMUNICATIONS	5,000	1,281.11	3,718.89	26%	
100-4041100-5415 COPIER LEASE	2,700	541.18	2,158.82	20%	
100-4041100-5540 TRAINING	1,500	74.00	1,426.00	5%	
100-4041100-6001 OFFICE SUPPLIES	500	271.69	228.31	54%	
PUBLIC WORKS ADMINISTRATION Totals:	96,455	0.00	20,450.24	76,004.76	21%

## Budget vs Actual

Town of Berryville  
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Period Ending 9/15/2021

100 General Fund

Description	Budget	YTD	Variance	Percent
100-4041200-1183 COMPENSATION	165,000	72,221.41	92,778.59	44%
100-4041200-2100 MATCHING FICA EXPENSE	12,450	5,536.33	6,913.67	44%
100-4041200-3310 EQUIPMENT MAINTENANCE	12,000	803.03	11,196.97	7%
100-4041200-3315 SIDEWALK MAINTENANCE	15,000	0.00	15,000.00	
100-4041200-3316 STREET SIGN MAINTENANCE	1,000	0.00	1,000.00	
100-4041200-5425 NORFOLK/SOUTHERN R-O-W'S	1,100	1,143.23	(43.23)	104%
100-4041200-6007 MATERIALS & SUPPLIES	4,000	2,341.71	1,658.29	59%
100-4041200-6008 GASOLINE & OIL	20,600	3,912.98	16,687.02	19%
100-4041200-6011 UNIFORMS	5,000	393.54	4,606.46	8%
HWYS, STRTS, BRIDGES & Totals: SDWLKS	236,150	0.00	86,352.23	37%

## Budget vs Actual

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4041250-3300 VDOT STREET MAINTENANCE	473,615	20,300.20	453,314.80	4%
100-4041250-3310 EQUIPMENT MAINTENANCE (VDOT)	10,000	4,018.07	5,981.93	40%
100-4041250-8801 Equipment Purchase	75,000	58,933.90	16,066.10	79%
VDOT STREET Totals: MAINTENANCE	558,615	83,252.17	475,362.83	15%

## Budget vs Actual

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4041320-5110 ELECTRICITY	69,200		10,199.70	59,000.30	15%
STREET LIGHTS Totals:	69,200	0.00	10,199.70	59,000.30	15%

## Budget vs Actual

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4041330-3220 CONTRACTUAL SERVICES	16,000		0.00	16,000.00	
100-4041330-6007 MATERIALS & SUPPLIES	2,000		0.00	2,000.00	
SNOW REMOVAL Totals:	18,000	0.00	0.00	18,000.00	

## Budget vs Actual

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4041340-6007 MATERIALS & SUPPLIES	1,500		0.00	1,500.00	
PARKING METERS AND Totals: LOTS	1,500	0.00	0.00	1,500.00	

## Budget vs Actual

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Period Ending 9/15/2021

### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4042200-6007 MATERIALS & SUPPLIES	1,000		0.00	1,000.00	
STREET & ROAD Totals: CLEANING	1,000	0.00	0.00	1,000.00	

## Budget vs Actual

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4042300-3220 CONTRACTUAL SERVICES	211,000		33,468.91	177,531.09	16%
100-4042300-6225 RECYCLING SERVICES	77,000		14,341.41	62,658.59	19%
REFUSE COLLECTION Totals:	288,000	0.00	47,810.32	240,189.68	17%

## Budget vs Actual

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4042400-3800 FCO LANDFILL CHARGES	40,000		7,904.20	32,095.80	20%
REFUSE DISPOSAL Totals:	40,000	0.00	7,904.20	32,095.80	20%

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4043200-3310 REPAIR & MAINTENANCE	15,000	(5,195.50)	20,195.50	-35%
100-4043200-3325 HERMITAGE SWPOND MAINT	4,100	1,650.00	2,450.00	40%
100-4043200-6007 MATERIALS & SUPPLIES	500	0.00	500.00	
100-4043200-6017 CHRISTMAS WREATHS	500	0.00	500.00	
GENERAL PROPERTIES Totals:	20,100	0.00	(3,545.50)	-18%

## Budget vs Actual

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4064200-3150 PROFESSIONAL SERVICES	2,600	0.00	2,600.00	
100-4064200-3200 CONTRACTURAL SERVICES	20,000	0.00	20,000.00	
100-4064200-5110 ELECTRICITY	20,600	0.00	20,600.00	
100-4064200-5120 NATURAL GAS/HEAT	3,350	0.00	3,350.00	
100-4064200-5130 WATER/SEWER	820	0.00	820.00	
100-4064200-5230 TELECOMMUNICATIONS	9,000	0.00	9,000.00	
100-4064200-5304 LIABILITY INSURANCE	2,700	0.00	2,700.00	
100-4064200-7113 IN KIND COSTS	13,000	0.00	13,000.00	
100-4064200-7115 SHARED MAINTENANCE	19,000	0.00	19,000.00	
100-4064200-8411 CAPITAL ASSET RESERVES	7,000	0.00	7,000.00	
BUILDING SERVICES Totals:	98,070	0.00	98,070.00	

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4071310-3160 CONTRACTURAL SER/JN BLUE	1,000		225.00	775.00	23%
100-4071310-6017 CHRISTMAS LIGHTS	1,500		0.00	1,500.00	
100-4071310-6018 ROSE HILL PARK MAINTENANCE	5,000		0.00	5,000.00	
PARKS & RECREATION Totals:	7,500	0.00	225.00	7,275.00	3%

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4081100-1155 COMPENSATION	95,975	24,414.80	71,560.20	25%
100-4081100-2100 MATCHING FICA EXPENSE	7,345	1,882.82	5,462.18	26%
100-4081100-3190 PROFESSIONAL SERVICES	3,000	0.00	3,000.00	
100-4081100-3500 PRINTING	200	43.17	156.83	22%
100-4081100-5510 MILEAGE	100	0.00	100.00	
100-4081100-5540 TRAINING	200	0.00	200.00	
100-4081100-5810 DUES	500	0.00	500.00	
100-4081100-6001 OFFICE EQUIPMENT	100	0.00	100.00	
PLANNING Totals:	107,420	0.00	26,340.79	25%

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4081400-1110 EXPENSE COMPENSATION	500		0.00	500.00	
100-4081400-5540 TRAINING	500		0.00	500.00	
BOARD OF ZONING APPEALS	1,000	0.00	0.00	1,000.00	
Totals:					

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4081500-5693 ARTS FUNDING MATCH	4,500	4,500.00	0.00	100%
100-4081500-5695 TOWN/COUNTY ECONOMIC DEV	17,500	0.00	17,500.00	
100-4081500-5696 ECONOMIC DEVELOPMENT RESERVE	2,500	0.00	2,500.00	
100-4081500-5700 ANNEXATION AREA PROF SVC	10,000	0.00	10,000.00	
ECONOMIC Totals: DEVELOPMENT	34,500	0.00	4,500.00	13%

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4081600-1111 EXPENSE COMPENSATION	5,000		225.00	4,775.00	5%
100-4081600-5540 TRAINING	1,000		0.00	1,000.00	
100-4081600-5810 DUES PLANNING COMMISSION Totals:	250	0.00	0.00	250.00	
	6,250		225.00	6,025.00	4%

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### 100 General Fund

Description	Budget	YTD	Variance	Percent
100-4081700-1111 EXPENSE COMPENSATION	2,500	225.00	2,275.00	9%
100-4081700-5540 TRAINING	250	0.00	250.00	
BVILLE AREA DEV AUTHORITY Totals:	2,750	0.00	225.00	8%

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4081800-5540 TRAINING	500		0.00	500.00	
ARCHITECHURAL REVIEW BOARD	500	0.00	0.00	500.00	
Totals:					

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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4081900-5800 TREE BOARD	500		0.00	500.00	
MISCELLANEOUS EXPENSE					
Totals:	500	0.00	0.00	500.00	

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100 General Fund

Description	Budget	YTD	Variance	Percent
100-4094200-8225 COMPUTER REPLACEMENT/UPGRADES	7,500	0.00	7,500.00	
100-4094200-8231 PATROL VEHICLE	56,000	0.00	56,000.00	
100-4094200-8338 DUMP TRUCK / SNOW PLOW	13,000	0.00	13,000.00	
100-4094200-8345 PW TON DUMP BED	27,500	0.00	27,500.00	
100-4094200-8411 CAPITAL RESERVE	10,462	0.00	10,462.00	
100-4094200-8602 3/4 TON TRUCK	12,000	0.00	12,000.00	
100-4094200-8702 WAYFINDING SIGNS RESERVE	5,000	0.00	5,000.00	
100-4094200-8951 PD RADIO REPLACEMENT RESERVE	55,000	0.00	55,000.00	
100-4094200-9002 JACKSON DRIVE SWMA/DROSEY ST STMWATER	25,000	0.00	25,000.00	
100-4094200-9003 BACKHOE (PW)	22,500	0.00	22,500.00	
100-4094200-9004 MOSBY BOULEVARD SIDEWALK	25,000	0.00	25,000.00	
CAPITAL OUTLAY Totals:	258,962	0.00	258,962.00	

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100 General Fund

Description	Budget		YTD	Variance	Percent
100-4094300-5800 CONTINGENCY	110,544		6,300.00	104,244.00	6%
CONTINGENCY Totals:	110,544	0.00	6,300.00	104,244.00	6%

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Town of Berryville  
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### 100 General Fund

Description	Budget		YTD	Variance	Percent
100-4095000-9110 RDA PRINCIPAL	43,200		6,996.97	36,203.03	16%
100-4095000-9120 RDA INTEREST	77,800		13,249.03	64,550.97	17%
DEBT SERVICE Totals:	121,000	0.00	20,246.00	100,754.00	17%

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Expenses Totals:	4,172,582	0.00	745,437.87	3,427,144.13	18%
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100 General Fund Totals: (201,710.86)

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501 Water Fund

Description	Budget	YTD	Variance	Percent
<b>Revenues</b>				
501-3000000-0000 FUND BALANCE	550,500	0.00	(550,500.00)	
501-3150102-0000 INTEREST ON INVESTMENTS	30,000	3,765.41	(26,234.59)	13%
501-3160110-0000 TREATMENT FEES	913,000	153,444.09	(759,555.91)	17%
501-3160111-0000 DELINQUENT ACCT PENALTIES	30,000	2,131.03	(27,868.97)	7%
501-3160113-0000 AVAILABILITY CHARGES	346,000	27,730.00	(318,270.00)	8%
501-3160115-0000 METER FEES	8,125	650.00	(7,475.00)	8%
Revenues Totals:	1,877,625	0.00	187,720.53	(1,689,904.47) 10%

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### 501 Water Fund

Description	Budget	YTD	Variance	Percent
<b>Expenses</b>				
501-4012220-1140 COMPENSATION	40,600	11,161.76	29,438.24	27%
501-4012220-2100 SOCIAL SECURITY	3,110	853.87	2,256.13	27%
501-4012220-2210 RETIREMENT	33,262	7,454.67	25,807.33	22%
501-4012220-2220 VMLIP - STD	158	39.50	118.50	25%
501-4012220-2230 VMLIP - LTD	1,438	297.88	1,140.12	21%
501-4012220-2300 HEALTH INSURANCE	48,700	6,090.90	42,609.10	13%
501-4012220-2400 LIFE INSURANCE	3,560	798.03	2,761.97	22%
501-4012220-2600 UNEMPLOYMENT INSURANCE	139	21.03	117.97	15%
501-4012220-2700 WORKER'S COMPENSATION	14,000	0.00	14,000.00	
501-4012220-3170 MISS UTILITY	1,500	546.43	953.57	36%
501-4012220-3320 HANDHELD MAINT	4,600	0.00	4,600.00	
501-4012220-5210 POSTAGE	4,400	0.00	4,400.00	
501-4012220-5540 TRAINING	2,500	0.00	2,500.00	
501-4012220-6001 OFFICE SUPPLIES	500	0.00	500.00	
PERSONNEL Totals:	158,467	0.00	27,264.07	17%

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501 Water Fund

Description	Budget	YTD	Variance	Percent
501-4012222-1147 COMPENSATION	160,100	77,449.12	82,650.88	48%
501-4012222-2100 MATCHING FICA EXPENSE	11,551	5,945.57	5,605.43	51%
501-4012222-2830 CERTIFICATION FEES	600	0.00	600.00	
501-4012222-2840 STATE CONNECTION FEES	5,700	5,496.00	204.00	96%
501-4012222-2850 LAB TESTING	9,000	1,651.54	7,348.46	18%
501-4012222-3110 MEDICAL EXAMS	200	0.00	200.00	
501-4012222-3145 PROFESSIONAL SERVICES	10,000	5,122.78	4,877.22	51%
501-4012222-3210 SLUDGE REMOVAL	27,000	0.00	27,000.00	
501-4012222-3220 CLEAN RIVER INTAKE	2,000	0.00	2,000.00	
501-4012222-3310 REPAIR & MAINTENANCE	60,000	8,928.50	51,071.50	15%
501-4012222-3510 CONSUMER CONFIDENCE RPT	1,000	0.00	1,000.00	
501-4012222-5110 ELECTRICITY	65,000	17,835.89	47,164.11	27%
501-4012222-5120 FUEL/OIL HEAT	3,600	0.00	3,600.00	
501-4012222-5230 TELECOMMUNICATIONS	4,200	675.22	3,524.78	16%
501-4012222-5415 COPIER LEASE	700	130.54	569.46	19%
501-4012222-5540 TRAINING	3,500	0.00	3,500.00	
501-4012222-5690 DISCHARGE PERMIT RENEWAL	700	2,940.00	(2,240.00)	420%
501-4012222-5810 DUES	1,000	0.00	1,000.00	
501-4012222-6001 OFFICE SUPPLIES	1,000	50.10	949.90	5%
501-4012222-6004 LAB SUPPLIES	4,500	2,313.98	2,186.02	51%
501-4012222-6005 JANITORIAL SUPPLIES	1,000	0.00	1,000.00	
501-4012222-6008 GASOLINE & OIL	6,200	177.53	6,022.47	3%
501-4012222-6011 UNIFORMS	1,000	0.00	1,000.00	
501-4012222-6014 TOOLS	500	110.90	389.10	22%
501-4012222-6019 SAFETY EQUIPMENT	2,000	137.69	1,862.31	7%
501-4012222-6020 PERSONAL EQUIPMENT	600	0.00	600.00	
501-4012222-6025 CHEMICALS	40,000	2,754.26	37,245.74	7%
TREATMENT Totals:	422,651	0.00	131,719.62	290,931.38 31%

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501 Water Fund

Description	Budget	YTD	Variance	Percent
501-4012224-1183 COMPENSATION	139,000	28,766.13	110,233.87	21%
501-4012224-2100 MATCHING FICA EXPENSE	10,600	2,200.64	8,399.36	21%
501-4012224-3330 LINE REPAIR & MAINTENANCE	50,000	1,619.87	48,380.13	3%
501-4012224-6007 MATERIALS & SUPPLIES	30,000	13,579.67	16,420.33	45%
501-4012224-6019 SAFETY EQUIPMENT	700	319.35	380.65	46%
501-4012224-6030 NEW SERVICE SUPPLIES	9,000	18,750.00	(9,750.00)	208%
501-4012224-9008 STORAGE TANK MAINTENANCE CONTRACT	8,466	0.00	8,466.00	
DISTRIBUTION & Totals: MAINTENANCE	247,766	0.00	65,235.66	182,530.34 26%

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501 Water Fund

Description	Budget	YTD	Variance	Percent
501-4094200-8102 TANK INSP & MAINT	155,700	155,604.50	95.50	100%
501-4094200-8118 BACKWASH LAGOON UPGRADE	86,000	0.00	86,000.00	
501-4094200-8211 CAPITAL RESERVES	149,674	0.00	149,674.48	
501-4094200-8225 COMPUTER REPLACEMENT/UPGRADES	2,000	0.00	2,000.00	
501-4094200-8345 PW ONE TON DUMP	13,500	0.00	13,500.00	
501-4094200-8361 WATER LINE UPGRADES	400,000	7,412.22	392,587.78	2%
501-4094200-8602 3/4 TON TRUCK	12,000	0.00	12,000.00	
501-4094200-8958 WATER METER REPLACEMENT	165,000	0.00	165,000.00	
501-4094200-9003 BACKHOE (PW)	22,500	0.00	22,500.00	
501-4094200-9004 SECURITY IMPROVEMENTS	10,500	0.00	10,500.00	
501-4094200-9005 WATER RIVER PUMP DISCONNECT ELIMINATION	7,000	0.00	7,000.00	
CAPITAL OUTLAY Totals:	1,023,874	0.00	163,016.72	16%

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### 501 Water Fund

Description	Budget		YTD	Variance	Percent
501-4094300-5800 CONTINGENCY	24,867		0.00	24,866.52	
CONTINGENCY Totals:	24,867	0.00	0.00	24,866.52	

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Expenses Totals:	1,877,625	0.00	387,236.07	1,490,388.93	21%
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501 Water Fund Totals:

(304,742.13)

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### 502 Sewer Fund

Description	Budget	YTD	Variance	Percent
<b>Revenues</b>				
502-3150101-0000 Interest Income	50,000	3,311.86	(46,688.14)	7%
502-3160110-0000 TREATMENT FEES	1,790,000	295,836.50	(1,494,163.50)	17%
502-3160113-0000 AVAILABILITY CHARGES	371,625	29,730.00	(341,895.00)	8%
Revenues Totals:	2,211,625	0.00	328,878.36	(1,882,746.64) 15%

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Town of Berryville  
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502 Sewer Fund

Description	Budget	YTD	Variance	Percent
<b>Expenses</b>				
502-4012220-1114 COMPENSATION	40,560	5,992.11	34,567.89	15%
502-4012220-2100 SOCIAL SECURITY	3,105	426.93	2,678.07	14%
502-4012220-2210 RETIREMENT	52,500	5,302.12	47,197.88	10%
502-4012220-2220 VMLIP - STD	250	28.65	221.35	11%
502-4012220-2230 VMLIP - LTD	2,270	217.80	2,052.20	10%
502-4012220-2300 HEALTH INSURANCE	76,860	4,394.70	72,465.30	6%
502-4012220-2400 LIFE INSURANCE	5,620	566.08	5,053.92	10%
502-4012220-2600 UNEMPLOYMENT INSURANCE	220	10.52	209.48	5%
502-4012220-2700 WORKER'S COMPENSATION	22,000	0.00	22,000.00	
502-4012220-3320 HANDHELD MAINT	3,000	0.00	3,000.00	
502-4012220-5210 POSTAGE	7,500	0.00	7,500.00	
502-4012220-6001 OFFICE SUPPLIES	1,000	0.00	1,000.00	
PERSONNEL Totals:	214,885	0.00	16,938.91	8%

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502 Sewer Fund

Description	Budget	YTD	Variance	Percent
502-4012222-1147 COMPENSATION	363,445	33,316.06	330,128.94	9%
502-4012222-2100 MATCHING FICA EXPENSE	27,800	2,584.19	25,215.81	9%
502-4012222-2830 CERTIFICATION FEES	900	0.00	900.00	
502-4012222-2850 LAB TESTING	36,000	5,030.00	30,970.00	14%
502-4012222-3145 PROFESSIONAL SERVICES	18,000	979.00	17,021.00	5%
502-4012222-3210 LANDFILL-SOLIDS DISPOSAL	65,000	14,011.59	50,988.41	22%
502-4012222-3310 REPAIR & MAINTENANCE	120,000	18,097.19	101,902.81	15%
502-4012222-5110 ELECTRICITY	140,000	8,907.99	131,092.01	6%
502-4012222-5230 TELECOMMUNICATIONS	6,500	1,111.32	5,388.68	17%
502-4012222-5415 COPIER LEASE	3,900	671.72	3,228.28	17%
502-4012222-5540 TRAINING	3,000	89.00	2,911.00	3%
502-4012222-5690 Discharge Permit Renewal	3,500	0.00	3,500.00	
502-4012222-5810 DUES	600	565.00	35.00	94%
502-4012222-6001 OFFICE SUPPLIES	1,200	16.51	1,183.49	1%
502-4012222-6004 LAB SUPPLIES	5,800	662.55	5,137.45	11%
502-4012222-6005 JANITORIAL SUPPLIES	1,500	42.41	1,457.59	3%
502-4012222-6008 DIESEL FUEL	9,300	209.68	9,090.32	2%
502-4012222-6011 UNIFORMS	1,000	0.00	1,000.00	
502-4012222-6014 TOOLS	1,500	5.78	1,494.22	0%
502-4012222-6019 SAFETY EQUIPMENT	2,500	550.15	1,949.85	22%
502-4012222-6020 PERSONAL EQUIPMENT	800	0.00	800.00	
502-4012222-6025 CHEMICALS	80,000	23,067.78	56,932.22	29%
TREATMENT Totals:	892,245	0.00	109,917.92	12%

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502 Sewer Fund

Description	Budget	YTD	Variance	Percent
502-4012224-1183 COMPENSATION	139,000	13,141.30	125,858.70	9%
502-4012224-2100 MATCHING FICA EXPENSE	10,600	1,005.24	9,594.76	9%
502-4012224-3310 EQUIPMENT MAINTENANCE	5,000	0.00	5,000.00	
502-4012224-3330 REPAIR & MAINTENANCE	10,000	1,040.00	8,960.00	10%
502-4012224-6007 MATERIALS & SUPPLIES	2,500	0.00	2,500.00	
502-4012224-6019 SAFETY EQUIPMENT	500	0.00	500.00	
DISTRIBUTION & Totals: MAINTENANCE	167,600	0.00	15,186.54	9%

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502 Sewer Fund

Description	Budget	YTD	Variance	Percent
502-4094200-8134 SEWER SYSTEM UPGRADES	100,000	0.00	100,000.00	
502-4094200-8211 CAPITAL RESERVES	115,153	0.00	115,153.10	
502-4094200-8225 COMPUTER REPLACEMENT/UPGRADE	2,000	0.00	2,000.00	
502-4094200-8345 PW ONE TON DUMP	13,500	0.00	13,500.00	
502-4094200-8545 MEMBRANE PRE-PURCHASE	110,000	0.00	110,000.00	
502-4094200-8602 3/4 T P-UP (1/2 VDOT)	12,000	0.00	12,000.00	
502-4094200-9003 BACKHOE (PW)	22,500	0.00	22,500.00	
502-4094200-9004 SECURITY IMPROVEMENTS	10,500	0.00	10,500.00	
502-4094200-9006 WWTP BLOWER DISCONNECTS	8,000	0.00	8,000.00	
502-4094200-9007 WWTP PERMEATE PUMPS	35,000	0.00	35,000.00	
CAPITAL OUTLAY Totals:	428,653	0.00	428,653.10	

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### 502 Sewer Fund

Description	Budget		YTD	Variance	Percent
502-4094300-5800 CONTINGENCY	38,242		0.00	38,241.90	
CONTINGENCY Totals:	38,242	0.00	0.00	38,241.90	

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### 502 Sewer Fund

Description	Budget		YTD	Variance	Percent
502-4095000-9118 VRA PRINCIPAL	470,000		235,000.00	235,000.00	50%
DEBT SERVICE Totals:	470,000	0.00	235,000.00	235,000.00	50%

## Budget vs Actual

Town of Berryville  
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Period Ending 9/15/2021

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Expenses Totals:	2,211,625	0.00	377,043.37	1,834,581.63	17%
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## Budget vs Actual

Town of Berryville  
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Period Ending 9/15/2021

502 Sewer Fund Totals: (141,019.35)

# Budget Calendar

# DRAFT

## BUDGET CALENDAR FY 2022-2023

ACTIVITY	RESPONSIBILITY	DATE
Ask for Department & CIP Budget Requests	Town Manager Town Treasurer	January 12, 2022
Prepare Budget & CIP Requests	Department Heads	January 12, 2022 February 2, 2022
Submit Departmental & CIP Budget Requests to Treasurer	Department Heads	February 2, 2022
Prepare Initial Revenue Estimates for Upcoming FY	Town Treasurer	January 12, 2022 February 2, 2022
Review Department & CIP Budget Requests	Town Manager Town Treasurer	February 2, 2022 February 18, 2022
Prepare Non-departmental Budget Requests	Town Treasurer	January 12, 2022 February 2, 2022
Review/Revise Budget Estimates with Dept Heads	Town Manager	February 2, 2022 February 18, 2022
Budget Committee Worksession	B&F Committee Town Staff	March 2 at 10:30 am A/B Meeting Room
Council Budget Worksession	Town Council Town Staff	Mar 9 at 3:00 pm Main Mtg Room
PH Ad to Newspaper	Town Treasurer	March 29, 2022
Tax PH Notice Published	Town Staff	April 5, 2022
Public Hearing Real Estate Tax Rates	Town Council	April 12, 2022
Council Meeting Set 2022 Tax Rates	Town Council	April 12, 2022
Print & Proof Budget	Town Treasurer	April 12, 2022 April 29, 2022
PH Ad to Newspaper	Town Treasurer	April 19, 2022
Budget PH Notice Published	Town Staff	April 26 & May 3, 2021
Public Hearing FY 2022-2023 Budget	Town Council	May 10, 2022
Adopt Budget & Appropriate Funds	Town Council	June 14, 2022
Print & Distribute Approved Budget	Town Treasurer	June 15, 2022 June 30, 2022

# Reserves Policy and Reserve Specifics

## Town Council Policies

Reserves

2021- 01

Approved: 6/8

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### Purpose

The Town Council creates reserves in all three funds (general, water, and sewer). These reserves are self-encumbered to enable the Council to equalize revenue shortfalls, pay for unexpected expenses, and pay for planned projects and purchases.

This policy is intended to structure the Town's reserves in a manner that prepares for the scenarios enumerated above in a manner that is transparent and easily accessed by the public.

Because the reserve funds are self-encumbered, the Council reserves the right to utilize these funds at any time as it deems appropriate, provided that such use conforms to the laws of the Commonwealth of Virginia and the Town of Berryville.

### Policy

I. Reserve Policy and Fund Reserve Specifics

The Town Council establishes this policy in order to provide a framework for self-encumbering funds to meet the Town's needs. These funds are encumbered to enable the Council to equalize revenue shortfalls, pay for unexpected expenses, and pay for planned projects and purchases.

The Council will establish a Fund Reserve Specifics document in which it outlines the purpose of reserves and the amount encumbered in each reserve.

During the annual budget review and approval process and at other times it deems necessary, the Town Council will review this policy and the Funds Reserve Specifics to determine whether the Town's needs are met.

II. Use of Reserved Funds

Reserved funds may, in accordance with applicable provisions of law and the procedures contained in this policy, be expended as specifically enumerated within an approved budget or as needed during a budget year when the need for the funds was not expected.

III. Reporting

The Treasurer will provide the Council with regular reports regarding the status of reserved funds.

## Procedure

### I. Reserve Policy and Fund Reserve Specifics

As a part of the annual budgeting process, the Budget and Finance Committee of the Town Council will review this policy and the Fund Reserve Specifics and recommend any changes that it determines appropriate to the Town Council.

The Town Council will review the Fund Reserve Specifics as a part of its budget preparation and review. The Fund Reserve Specifics will be included in the approved budget document.

Changes may be made to the Fund Reserve Specifics at any time by an affirmative vote of the majority of the Council duly assembled.

### II. Use of Reserve Funds

Reserve funds to be expended in a given year may be budgeted and appropriated as a part of a budget or budget amendment. The reserve to be used will be shown as a revenue and the project for which the funds will be used will be shown as an expense.

Reserve funds may be utilized within a budget year at the discretion of the Town Manager, provided that:

- a. the threshold requiring the advertisement of a budget amendment is not met and
- b. a full accounting of the expenditure or proposed expenditure is provided to the Council for review at its next regularly scheduled meeting.

Reserve funds may be utilized within a budget year at the discretion of the Council, provided that the use is approved by an affirmative vote of the majority of the Council duly assembled, and all budget amendment advertising requirements are met, if applicable.

### III. Reporting

The Treasurer will provide the Council with an up-to-date account of reserves as a part of the Treasurer's monthly Town Council meeting packet report.

# Fund Reserve Specifics

## Adopted: June 8, 2021

This document was adopted in accordance with the Town Council's Reserves Policy.

### General Fund

#### **General fund reserve**

This reserve is established in order to provide funding for unforeseen expenses and to supplement revenues as the Council deems necessary. General fund monies budgeted in a given year that are neither spent nor otherwise encumbered will be placed in this reserve. The interest income from all general fund reserves is placed in this reserve.

Current reserve	\$112,788.52
Reserve goal	100% of annual debt service + 15% of annual GF operational expenses

#### **Property Maintenance Reserve**

The Town owns several properties for which the maintenance costs fall solely on the general fund. These properties include 23 East Main Street (includes Livery), Hogan's Alley, Crow Street Parking Lot, Rose Hill Park (including the John Rixey Moore Playground, Smithy Cottage but excluding the Barns of Rose Hill), Rixey Moore Parking Lot, and the old kennel located on the Wastewater Treatment Plant property.

The maintenance costs for the Public Works Facility and the Berryville-Clarke County Government Center are shared by all three funds. The Berryville-Clarke County Government Center is jointly owned with Clarke County; therefore, a separate fund is established for that property.

These funds may be made available for improvements to or maintenance of town properties.

Current reserve	\$325,000
Reserve goal	\$500,000

#### **Berryville-Clarke County Government Center reserve**

The Town and Clarke County constructed the Berryville-Clarke County Government Center in 2008. The facility is owned and maintained by both jurisdictions.

These funds may be made available for improvements to or maintenance of the Berryville-Clarke County Government Center.

Current reserve	\$100,000
Reserve goal	\$150,000

**Flood Plain/Stormwater mitigation reserve**

Berryville contains three major drainage areas. Each of these drainage areas contains a perennial stream: Town Run (known as Dog Run in the rest of Clarke County), Craig's Run, and Buckmarsh Run. Each of these drainage areas contains smaller contributing sub-drainage areas.

The flood plain and floodway have been identified and mapped within the Town Run drainage area. Stormwater management concerns have been identified in several sub-drainage areas of the Town Run drainage area.

These funds would be available for use on flood plain/stormwater mitigation projects.

Current reserve	\$150,000
Reserve goal	\$500,000

**Wayfinding sign program reserve**

In recognition of the economic benefits of marketing through specialty direction signage, the Virginia Department of Transportation developed the Community Wayfinding Signs program.

The Town created this reserve to plan for the design, siting, purchase, and installation of integrated directional signage.

Phases 1 and 2 of the project (which address design and siting) are estimated to cost \$19,000 and \$13,000 respectively. The exact cost of the last phase (purchase and installation of signs) is unknown. Phase 3 costs estimates will be developed as a part of Phases 1 and 2, but is estimated at between \$75,000 and \$100,000.

Current reserve	\$ 25,000
Reserve goal	\$135,000

**Economic Development reserve**

This reserve was established to provide for savings that can be used to address economic development opportunities or needs that the Town Council determines should be funded.

Current reserve	\$ 20,000
Reserve goal	\$100,000

**Blight abatement reserve**

The Berryville Code provides the Town Council and the Town Manager with authority to demolish/secure unsafe structures and abate blight. If the Town must address such problems, then the work is paid for with public funds and the cost billed to the property owner. If the property owner fails to pay for the work, then a tax lien is placed on the property. Generally, it takes several years for the Town to recoup any of the costs incurred addressing the unsafe conditions.

These funds would be available to pay for work required to secure or demolish unsafe structures and abate blight.

Current reserve	\$50,000
Reserve goal	\$80,000

**John H. Enders Vol. Fire Department reserve**

This reserve was established to provide savings that can be used to assist the John H. Enders Volunteer Fire Department and Rescue Squad, which the Town Council has declared to be an integral part of the official safety program of the Town, with capital projects.

Current reserve	\$ 30,000
Reserve goal	\$100,000

**Police Equipment Replacement Reserve**

This reserve was established in FY20 to fund replacement of five mobile and 10 portable radios. Funds may be used for a large purchase of equipment, but may also be used to replace radios that fail prior to the anticipated FY22 purchase.

After the radio purchase this reserve would be funded to provide monies necessary to replace departmental equipment.

Current reserve	\$55,000
Reserve goal	\$75,000

**Annexation Reserve**

This reserve was established to provide savings that can be used to complete work required to affect annexations.

Current reserve	\$50,000
Reserve goal	\$75,000

**Water Fund**

**Water fund reserve**

This reserve is established in order to provide funding for unforeseen expenses and to supplement revenues as the Council deems necessary. Water fund monies budgeted in a given year that are neither spent nor otherwise encumbered will be placed in this reserve. The interest income from all water fund reserves is placed in this reserve.

Current reserve	\$177,257.95
Reserve goal	100% of annual debt service + 15% of annual WF operational expenses

**Water storage tank reserve**

The Town maintains three water tanks within its water distribution system. The Town has maintenance contracts for the three tanks, but given the importance of these improvements it is vital to provide a reserve to address unforeseen problems that may not be covered under the annual maintenance contract.

Current reserve	\$150,000
Reserve goal	\$500,000

**Water treatment plant reserve**

The Town’s water treatment plant was constructed in 1984.

The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/upgrade of this facility and the pumping station at the Shenandoah River. The plant and pumping station projects are planned for FY 2026 and are expected to cost an estimated \$22.6 M. Engineering work for these projects should commence in FY 2025 with an estimated cost of \$2.2 M.

These funds may be made available to address unforeseen costs at the plant or begin a replacement/upgrade project.

Current reserve	\$1,300,000
Reserve goal	\$2,200,000

**Water distribution system reserve**

The Town maintains a system of pipes through which water is distributed from the water plant and throughout the Town. This system includes improvements such as water mains, laterals, meters and related improvements, valves, pumps, and fire hydrants. The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/upgrade of portions of the distribution system.

Current reserve	\$ 800,000
Reserve goal	\$1,200,000

**Sewer Fund**

**Sewer fund reserve**

This reserve is established in order to provide funding for unforeseen expenses and to supplement revenues as the Council deems necessary. Sewer fund monies budgeted in a given year that are neither spent nor otherwise encumbered will be placed in this reserve. The interest income from all sewer fund reserves is placed in this reserve.

Current reserve	\$327,130.75
Reserve goal	100% of annual debt service + 15% of annual SF operational expenses

**Wastewater treatment plant reserve**

The Town's wastewater treatment plant became operational in 2012. The useful life of the plant is expected to be at least 25 years.

These funds may be made available to address unforeseen costs at the plant or begin a replacement/upgrade project.

Current reserve	\$1,100,000
Reserve goal	\$5,000,000

**Collection system reserve**

The Town maintains a system of pipes and other improvements through which wastewater is collected from customers and transmitted to the wastewater treatment plant. This system includes improvements such as sewer mains, manholes, and pump stations.

The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/upgrade of portions of the collection system.

Current reserve	\$1,500,000
Reserve goal	\$2,000,000

**Membrane replacement reserve**

The Town's wastewater treatment plant utilizes ultrafiltration membranes as a part of the treatment process. These membranes have an expected useful life of eight to 12 years.

These funds may be made available to address the cost of membrane maintenance and replacement. A large portion of this reserve may not need to be established if the Town enters into a pre-purchase program.

Current reserve	\$ 600,000
Reserve goal	\$1,320,000