

TOWN OF BERRYVILLE

ESTABLISHED 1798

FISCAL YEAR 2023 OPERATING BUDGET
&
CAPITAL IMPROVEMENT PROGRAM FY 2023-2027



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Town of Berryville, Virginia



Fiscal Year 2023 Operating Budget and Capital Improvement Plan

Town Council

Harry Arnold, Jr., Mayor
Erecka Gibson, Recorder
Donna Marie McDonald, Ward One
Diane Harrison, Ward Two
Grant Mazzarino, Ward Three
Kara Rodriguez, Ward Four

Town Staff

Keith Dalton, Town Manager
Cynthia Poulin, Director of Finance/Treasurer
Christina Dunkle, Assistant Manager/Planner
Neal White, Chief of Police
David Tyrrell, Utility Director
Rick Boor, Director of Public Works



14 June 2022

Members of the Town Council:

Please find attached the proposed budget for Fiscal Year 2023. Town staff is confident that the budget will provide the resources needed to provide excellent service to the citizens of Berryville in the coming year.

The budget includes revenues and expenditures for the General, Water, and Sewer Funds which include funding for both the operating costs of the Town and capital projects. The capital projects in question are funded through tax and fee revenues and reserves.

The General Fund, Water Fund, and Sewer Fund are supported by the collection of taxes, intergovernmental transfers, user fees, availability fees, and other sources.

General Fund: General Fund expenses total \$6,492,015.00, which represents an increase of 55.59% from Fiscal Year 2022. For the most part, the increase can be attributed to projects that will be funded by the American Rescue Plan Act. The budget includes funding for a Deputy Town Manager position.

No increase in taxes is included in the budget.

Water Fund: Water Fund expenses total \$2,021,000.00, which represents a increase of 7.64% from Fiscal Year 2022. For the most part, the increase can be attributed to an increase in Water Fund Capital Expenditures, the reallocation of payroll and associated expenses.

An increase in the monthly administrative fee charge of \$5.73 is programmed for November 2022 and is reflected in the budget. An 8% increase in availability fees is also programmed and reflected in the budget.

Sewer Fund: Sewer Fund expenses total \$2,585,500.00, which represents an increase of 16.9% from Fiscal Year 2022. For the most part, the increase can be attributed to an increase in Sewer Fund Capital Expenditures and the reallocation of payroll and associated expenses.

An increase in the monthly administrative fee charge of \$2.43 is programmed for November 2022 and is reflected in the budget. An 8% increase in availability fees is also programmed and reflected in the budget.

Harry Lee Arnold, Jr.
Mayor

Erecka L. Gibson
Recorder

Council Members

Donna Marie McDonald
Ward 1

Diane Harrison
Ward 2

Grant Mazzarino
Ward 3

Kara C. Rodriguez
Ward 4

Keith R. Dalton
Town Manager

Town Council
June 14, 2022
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Town staff is most appreciative of the time, energy, and expertise the Town Council provided during the budget preparation process. Town staff is also very appreciative of the support the Town Council provides during the course of the budget year.

Sincerely,

Keith R. Dalton
Town Manager

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Organizational and Community Information

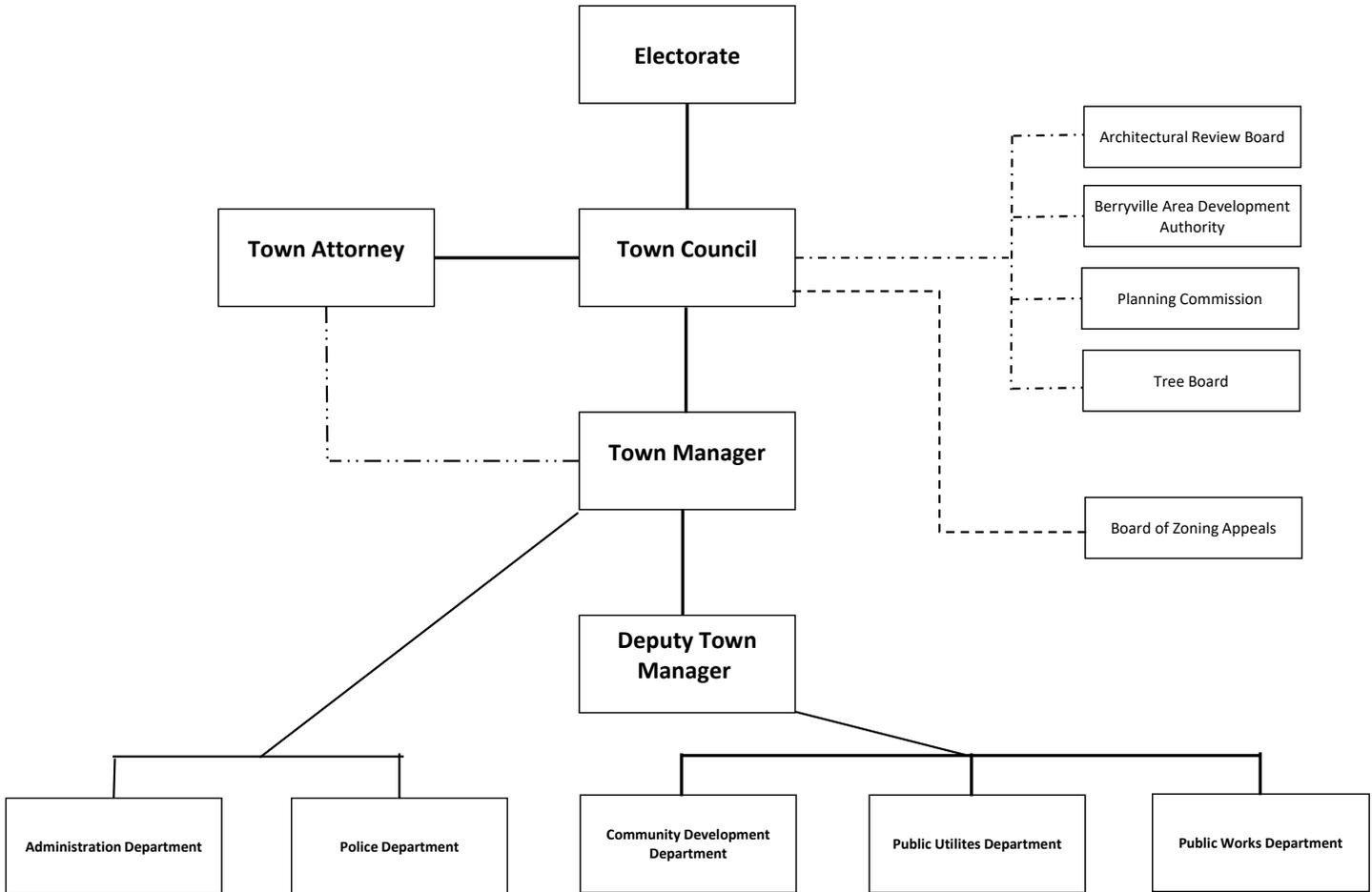


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TOWN OF BERRYVILLE Virginia

Town of Berryville Organizational Chart



History of the Town of Berryville

Berryville was founded at the intersection of the Winchester Turnpike and Charlestown Road. The land was first granted by the Crown to Captain Isaac Pennington in 1734, and George Washington surveyed it on October 23, 1750. In 1754 Pennington sold it to Colonel John Hite.

According to legend, Daniel Morgan would engage in combat with young toughs at the intersection, having first piled large stones nearby to use as ammunition in case of need. Because of this story, and a rowdy tavern nearby, the area was first given the informal name of "Battle Town".

Hite sold the tract in 1765 to his son-in-law, Major Charles Smith. Smith named his estate "Battle Town", and on the site of the former tavern he built a clapboard homestead. This structure still stands on what is now Main Street and is now known as "The Nook".

Daniel Morgan returned to the area after distinguishing himself in the Revolution, living at Saratoga, and briefly at Soldier's Rest. He was one of the frequent (and reputedly most quarrelsome) patrons of the new tavern (where now stands the Battletown Inn).

Major Smith's son, John Smith, in 1797 sold 20 acres (81,000 m²) of his inheritance to Benjamin Berry and Sarah (Berry) Stribling, who divided it into lots for a town. It was established as the town of Berryville on January 15, 1798.

By 1810, the town had at least 25 homes, three stores, a pharmacy, two taverns, and a school. It was not much larger when it was designated as the county seat of newly formed Clarke County in 1836.

The railroad reached the town in the 1870s.

Virginia governor and U.S. senator Harry F. Byrd long resided in Berryville. A state senator in 1916, he built a log cabin named "Westwood" in Berryville at a family-owned orchard. In 1926, Byrd purchased Rosemont, an estate adjacent to his family's apple orchards in Berryville. He moved there with his family after his term as governor ended in 1929.

Berryville is located in the northern Shenandoah Valley, 11 miles (18 km) east of Winchester and 5 miles (8 km) south of the West Virginia border. U.S. Route 340 passes through the center of town, leading northeast 12 miles (19 km) to Charles Town, West Virginia, and southwest 22 miles (35 km) to Front Royal. Virginia State Route 7 bypasses Berryville along its northern border as a four-lane freeway, leading west to Winchester and east across the Blue Ridge Mountains 24 miles (39 km) to Leesburg.

According to the United States Census Bureau, Berryville has a total area of 2.3 square miles (5.9 km²), all of it land.

The Town serves as the center of commercial, residential, institutional and industrial activity for Clarke County.

Both the Town and County are committed to preserving and enhancing Berryville's historic downtown and maintaining Clarke County's exquisite countryside. Preservation of our community's charming character and natural beauty has required extraordinary effort and a high level of cooperation between the Town and County.

As of the 2010 U.S. Census, the population of Berryville was 4,185.

Governing Body and Town Management

The organizational structure of the Town of Berryville is modeled after the council-manager form of government. It is within the council-manager framework that the elected officials serve as the Town's leaders and policy makers while the Town Manager is hired by and serves at the pleasure of the Town Council to carry out policy and ensure that all residents are being rightly served. The mayor, recorder and four councilmembers are elected at large for staggered four-year terms.

As the chief operating and administrative officer of the Town, the Town Manager's office strives to provide professional leadership in the administration and execution of policies set by the Town Council. Accordingly, the Town Council and Town Manager work together in an effort to preserve a sustainable and flourishing community.

The Town provides a full range of services including: police; maintenance of streets and parks; trash collection; and water and sewer utilities. Other utility services such as electricity and natural gas are provided by companies not associated with the Town.

DEMOGRAPHICS

Incorporated	1870
Population (2018 Census.gov)	4574
Total Dwelling Units (Town estimate)	1892
Average Household Size (Town estimate)	2.80
Area (square miles)	2.470
2022 Real Estate Tax Rate	\$.20
2022 Personal Property Tax Rate	1.25
2022 PPTRA Rate	70%
2022 Machinery \$ Tools Tax Rate	\$1.30
2022 Meals Tax Rate	4.00%
2022 Lodging Tax Rate	2.00%
2022 Cigarette Tax Rate (per pack)	\$.10
2022 Water Rate per thousand gallons	\$8.15
2022 Sewer Rate per thousand gallons	\$17.27

Area Demographics and Comprehensive Plan



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A. Overview

The Berryville Area Plan (the “Plan”) was adopted in 1992 by Clarke County and the Town of Berryville to serve as a joint land use plan for the Berryville Annexation Area – undeveloped County lands adjacent to the Town limits that were designated for addition to the Town in accordance with the 1988 Town-County Annexation Agreement. The 1988 Annexation Agreement created two separate annexation areas – A and B. The Berryville Area Plan applies only to properties located in Annexation Area B. For the purposes of this document, the “Annexation Area” references only Annexation Area B.

The Plan is jointly administered by the Town and County via the Berryville Area Development Authority (BADA) with technical support provided by the Town and County planning staffs. The BADA was formed in 1990 and serves as a joint planning commission with review authority over development proposals within the Annexation Area. A more detailed description of the annexation area agreement, the formation of the BADA, and development of the Plan is included in Subsection F below.

This Plan should be used as the primary guidance document for land use decision-making within the Berryville Annexation Area as it was developed in coordination with the Town and County comprehensive plans. The Plan identifies five Goals that summarize the Plan’s intent, and also includes land use Objectives and Policies for implementing the Goals across eight subject areas -- Environment, Transportation, Housing, Land Use, Public Facilities, Economic Development, Urban Design, and Implementation (Chapter III). These Objectives and Policies should be used to evaluate new development proposals, make decisions on public infrastructure siting and improvements, and assist in long-range planning and growth management projects.

The Plan also divides the Annexation Area into a series of Sub-Areas, or groups of parcels or portions of parcels that have similar development characteristics. These Sub-Areas are described in detail in Chapter II and were created following an extensive evaluation of historical, environmental, and geological characteristics of each Sub-Area. Based upon these characteristics, recommended use types were assigned to the Sub-Areas with residential or commercial densities based upon the net developable portion of the parcels in the Sub-Areas. These densities are captured in a Future Land Use Table (page A-9) depicting the maximum number of residential units recommended for each Sub-Area recommended for residential use, and the maximum floor area per gross leasable area for each Sub-Area recommended for business use. Maps depicting the Sub-Area locations are provided on pages A-3 and A-4.

Similar to comprehensive plans, the Berryville Area Plan serves as a guidance document for land use decision-making – the actual rules and regulations for development are found in the zoning and subdivision ordinances for the Town and County. The Plan has been amended several times since its adoption in 1992 and this current update represents the first “cover-to-cover” evaluation and re-write of the Plan. Chapter IV discusses implementation of the Plan’s recommendations and also includes a detailed section on reviewing and updating the Plan. Generally speaking, the Plan should be evaluated for potential amendment on a regular basis following the review and update of the Town and County comprehensive plans. Any update of this Plan should be through a careful and deliberate process and any “piecemeal” Plan

amendments offered in response to a specific development request or land use decision are discouraged.

B. Land Use Philosophy of Clarke County and the Town of Berryville

Clarke County and the Town of Berryville share a symbiotic relationship regarding land use and growth management. For decades, the County has strived to implement its vision of protecting its natural and historic resources, agricultural properties, and scenic beauty by limiting urban and suburban-style development to designated growth areas including the Town of Berryville. The Town has also sought to maintain vibrancy as the primary growth area for residential, commercial, and industrial uses through thoughtful planning and timely development of public infrastructure. This relationship is captured in the goals and policies of the Town and County comprehensive plans and in the Berryville Area Plan.

The County implemented its “sliding-scale zoning” land use system in 1980 in an effort to focus development in designated growth areas while preserving agricultural and open space lands in large tracts to mitigate “parcelization” in rural areas that can lead to suburban sprawl. Sliding-scale zoning limits the total number of parcels that may be created, limits the size of new parcels, and keeps residual parcels as large as possible. Under this system, a fixed number of dwelling unit rights (DURs) was allocated in 1980 for parcels of land in the County zoned Agricultural-Open Space-Conservation (AOC) and Forestal-Open Space-Conservation (FOC). The number of DURs were allocated on a “sliding-scale” that provided for fewer DURs per acre for larger parcels. The number of DURs cannot be increased unless parcels are rezoned (which is strongly discouraged), but the total number of available DURs decrease as landowners build houses or place their property under permanent open-space easement and retire DURs.

Hand in hand with this tool is designating growth areas – including the Town of Berryville – as the only areas of the County appropriate for more suburban scale residential development due to the proximity of water and sewer infrastructure. These are the only areas where rezoning to a higher residential density may be considered. To ensure successful implementation of the Town and County’s shared land use philosophy, the Berryville Town Council and Clarke County Board of Supervisors adopted the Berryville Area Plan (BAP) in April 1992 to guide land use decision-making in the areas designated to be annexed.

C. Demographic Summary

For the past several decades, the County and Town have faced growth and development pressures primarily from Northern Virginia but also from the City of Winchester and Frederick County. Loudoun County to the east increased in population from 37,150 in 1970 to 312,311 in 2010 with a growth rate well in excess of 50% each decade during the period. Similarly, Frederick County and the City of Winchester to the west have grown from 48,322 in 1970 to 104,508 in 2010 with growth rates in excess of 20% for all except one decade during the period. Growth in these jurisdictions, along with Warren County to the south and Jefferson County, WV to the north, is mostly attributable to the explosive growth experienced in Northern Virginia. Potential residents continue to look for more affordable homes away from the density and traffic of the urban core and to seek a high quality rural lifestyle. Clarke

County lies directly in the path of this growth due to its proximity to major commuter routes (US 50/17 and VA Route 7) that convey traffic to and from the major employment centers to the east.

Selected demographic information on population, business, and employment is provided in the subsections below. More detailed demographic information may be found in the 2013 Clarke County Comprehensive Plan.

1. Current and Projected Population

By adhering to its land use and growth management philosophy during this period, the County has been able to avoid unplanned impacts from these growth pressures. According to the 2010 Census, Clarke County's population increased from 12,652 in the 2000 Census to 14,034 – an increase of 10.9%. This increase is greater than the 4.5% increase from 1990-2000 and can be attributed to the housing “boom” experienced from 2001-2005. Despite this increased growth rate, Clarke still grew at a slower rate than any surrounding jurisdictions (ranging from Warren County’s 19% rate to Loudoun County’s 84.1% rate), and below the Commonwealth of Virginia’s growth rate of 13%. The County also grew at a slower rate than the 14,205 projection made in 2005 by the Weldon-Cooper Center.

TABLE 1 – Population and Growth Rates, 1970-2010

Jurisdiction	1970	1980	1990	2000	2010
Clarke Co.	8,102 (2.0%)	9,965 (23.0%)	12,101 (21.4%)	12,652 (4.5%)	14,034 (10.9%)
Loudoun Co.	37,150 (51.3%)	57,427 (54.6%)	86,129 (50.0%)	169,599 (96.9%)	312,311 (84.1%)
Frederick Co./ Winchester	48,322 (30.4%)	54,367 (12.5%)	67,686 (24.5%)	82,794 (22.3%)	104,508 (26.2%)
Warren Co.	15,301 (4.4%)	21,200 (38.6%)	26,142 (23.3%)	31,584 (20.8%)	37,575 (19.0%)
Fauquier Co.	26,375 (10.0%)	35,889 (36.1%)	48,860 (36.1%)	55,139 (12.9%)	65,203 (18.3%)
Fairfax Co.	454,275 (65.2%)	598,901 (31.8%)	818,584 (36.7%)	969,749 (18.4%)	1,081,726 (11.5%)
Berkeley Co., WV	36,356 (7.6%)	46,775 (28.7%)	59,253 (26.7%)	75,905 (28.1%)	104,169 (37.2%)
Jefferson Co., WV	21,280 (14.0%)	30,302 (42.4%)	35,926 (18.6%)	42,190 (17.4%)	53,498 (26.8%)

Source – US Census 2010.

Note: The U.S. Census does not make projections. The University of Virginia’s Weldon-Cooper Center, through a contractual arrangement with the Virginia Employment Commission (VEC), establishes the official population projections for the state. The VEC projected population for Clarke in 2020 is 15,025, a 7.1 percent increase from

2010. It should be noted that population projections are based on local and regional growth trends. A locality's growth control measures and approach to land use is not included as a factor in making the projections.

Clarke County's neighboring counties continued to experience significant growth. As a point of reference, the Code of Virginia establishes a decadal growth rate of 10% or more as "high growth." Loudoun's growth of almost 100% in the 1990s was nearly repeated with an 84.1% rate from 2000-2010, but is projected to slow to 27.2% through 2020. Fauquier's growth rate increased from 13% in the 1990s to 18% in the 2000s and is expected to increase by 13.7% in the current decade. The combined population of Frederick and Winchester grew by 22% in the 1990s, and increased by 26.2% in the past decade. The 21% Warren County growth rate in the 1990s slowed slightly to 19%. The 17% rate of growth in Jefferson County in the 1990s increased to 26.8%. Similarly, the 28% Berkeley County growth rate also increased to 37.2%. Jefferson and Berkeley Counties are projected to continue growing at rates of 17.2% and 23.4% respectively over the current decade.

TABLE 2 – Population Projections

Jurisdiction	2010*	2020**	2030**	2040**	Growth % 2030-2040
Clarke	14,034	15,025	15,871	16,631	15.6%
Loudoun	312,311	397,272	482,234	567,195	44.9%
Frederick	78,305	97,192	119,419	145,938	46.3%
City of Winchester	26,203	27,967	29,449	30,781	14.9%
Warren	37,575	41,856	45,818	49,709	24.4%
Fauquier	65,203	74,118	83,312	93,028	29.9%
Fairfax	1,081,726	1,182,609	1,271,995	1,350,245	19.9%
Berkeley Co., WV	104,169	128,550***	155,566***	n/a	n/a
Jefferson Co., WV	53,498	62,691***	71,208***	n/a	n/a

Sources:

* US Census (2010 population)

** University of Virginia's Weldon-Cooper Center (VA projections)

*** West Virginia University's Bureau of Business and Economic Research (WV projections)

Below is a table listing the decennial population numbers for the Town of Berryville since 1970. The Town experienced a growth rate of 26% from 1990-2010 with a significant portion of this growth occurring during the housing "boom" from 2001-2005. Population projections for the Town are not provided by the Weldon-Cooper Center or other demographic resources.

TABLE 3 – Berryville Population and Growth Rates

	1970	1980	1990	2000	2010
Population	1,569	1,752	3,097	2,963	4,185
Growth Rate	-4.6%	11.7%	76.8%	-4.33%	29.2%

Source:

* US Census (2010 population)

2. Business and Employment Information

In addition to serving as the primary location for urban-scale residential development, the Town of Berryville also serves as the primary location for business, retail, and industry. The Town is home to half of the top 20 employers and nine of the top 10 private sector employers in the County:

- Berryville Graphics
- GGNSC Berryville, LLC
- Bank of Clarke County
- Food Lion
- Dutch Haven Adult Home
- Greenfield Assisted Living
- American Woodmark Corporation
- Caldwell & Santmyer
- Cochrans Lumber & Millwork

Source: Virginia Employment Commission Community Profile, June 2014

Properties in the Annexation Area designated for future business development are designed to complement the Town’s Main Street retail uses. To date, the majority of business growth in the Annexation Area has occurred in the Clarke County Business Park located on Jack Enders Boulevard on the southern end of Town. The approximately 70-acre Business Park was annexed by the Town and is served by public water and sewer. The Park contains several light industrial/manufacturing businesses and as of 2014 was approaching maximum build-out. Adjacent properties to the east and west of the Park in private ownership are also designated for light industrial uses and could develop in similar fashion in the future. As provided on the Berryville Area Plan Proposed Road Network, Jack Enders Boulevard constitutes the Southeast Collector. Accordingly, Jack Enders Boulevard will extend from its current terminus to South Buckmarsh Street thereby completing the connection between Main and Buckmarsh Streets (U.S. Route 340). Jack Enders Boulevard will cross the Norfolk and Southern rail line by means of an at-grade crossing. It is expected that the intersection of Buckmarsh Street (U.S. Route 340) and Jack Enders Boulevard will be located in close proximity to the existing intersection of Buckmarsh Street (U.S. Route 340) and South Church Street, thereby requiring the construction of a cul-de-sac at the terminus of South Church Street.

Business growth has also occurred on the southwestern quadrant of the U.S. 340/Virginia Route 7 intersection on the northern end of Town. This area, bordered by Mosby Boulevard to the south, includes a Food Lion grocery store and Bank of Clarke County office. There is available land at this location for future development of retail and office uses and is currently under consideration as a potential location for a new hotel.

Additional employment data for the Town and County may be found in the 2013 Clarke County Comprehensive Plan and in the Virginia Employment Commission (VEC) Community Profile for Clarke County.

D. Current Inventory of Public Facilities

The Town of Berryville is ideally suited to provide urban levels of service as the County's primary designated growth area for residential and business uses. Public water and sewer is currently provided by the Town to parcels within its limits, and the Annexation Area agreement ensures provision of water and sewer for new developments brought into the Town limits. The Town is home to all but one of the public schools and is adjacent to the County Parks & Recreation facility. Berryville is also centrally located from a transportation perspective, bisected by Virginia Route 7 and U.S. 340 and within 15 minutes of I-81 in Frederick County. Rail access is available via the Norfolk Southern rail line that passes through the center of Town.

1. Water and Sewer

The Town of Berryville provides public water and sewer services for Town residents and businesses. Water is obtained via the Shenandoah River and is treated at the Town's facility in the County outside of Town limits. The Town also maintains three storage facilities. Sewage is treated by the Town at a treatment facility that is also located in the County outside of Town limits.

Future extension of public water and sewer service is governed by a Water and Sewer Extension Agreement that was adopted by the Town and County on March 29, 2000. The Agreement states that the Town has the right to extend water and sewer lines into the Annexation Area but not beyond the Town limits without the County's consent. This Agreement helps to ensure that future growth and available water and sewer capacity is contained within the Annexation Area and that unplanned growth and development does not occur in the County.

As of July 2014, the Town produces an approximate average of 400,000 gallons per day of water to serve all current customers. The Town's water system is capable of producing a maximum of 730,000 gallons per day, and could produce up to 864,000 gallons per day with the addition of a booster pump.

The Town's projected sewer flow capacity is depicted in Table 4 below. Projected flow for the Annexation Area is based on the Berryville Area Plan's future land use projections assuming

maximum build-out of the most intensive uses. Projected flow for the in-town areas (areas of Town not located within the Annexation Area) is based upon current zoning. Projections also presume an annual 2.12% school growth rate.

TABLE 4 – Sewer flow capacity projections in gallons per day (gpd)

Area	Subtotal Projected Flow	20% Flow Contingency	Total Projected Flow	
Annexation Area	606,607 gpd	121,321 gpd	727,928 gpd	
In-Town	201,988 gpd	40,398 gpd	242,385 gpd	
			Total:	970,314 gpd
			Current Avg Flow:	300,000 gpd
			Total Future & Existing:	1,270,314 gpd

Source: Town of Berryville Study, March 2011

2. Transportation Network (see Map 1)

a. Public Road System

The Town of Berryville is served by two primary highways. Harry Byrd Highway (Route 7), a state primary highway, is the main east-west corridor conveying traffic between the Winchester area and Loudoun County. Lord Fairfax Highway/Buckmarsh Street (U.S. 340), a Federal primary highway, is the main north-south corridor conveying traffic between Warren County and the West Virginia state line. A third primary highway – West Main Street/East Main Street (Business Route 7) – serves as an alternate business route to Route 7.

In 2012, the Town of Berryville assumed the responsibility of maintaining the secondary street network within the Town limits. There are a total of 10.32 miles of secondary roads and an additional 0.8 miles of public streets that maintained by the Town.

(1) Proposed Street Network

The Town of Berryville Comprehensive Plan and the original Berryville Area Plan proposed a series of collector streets to more efficiently convey traffic through the Town and annexation areas.

In the northwestern portion of Town, Mosby Boulevard was planned to convey traffic as an alternative route from the north end of Buckmarsh Street (U.S. 340) to West Main Street (Business Route 7) on the west end of Town. The development of Battlefield Estates and related uses along with the construction of the new Clarke County High School helped to

facilitate completion of this collector road, which now connects Mosby Boulevard and West Main Street via the County's first traffic circle constructed in 2012.

A southwest collector road was also identified in the original Berryville Area Plan that would connect West Main Street with the south end of Buckmarsh Street. This collector road was ultimately constructed as Hermitage Boulevard with the development of The Hermitage residential subdivision.

The following collector and connector streets remain undeveloped and are reliant upon future development in the pertinent annexation areas to ensure their completion. Project numbers listed for the following projects, as well as the Priority Transportation Improvement Projects in Subsection 2 below, are referenced in Map #8 located in the Appendix on Page A-8.

- **Southeast collector (Project #4).** A collector road is proposed to connect the east end of East Main Street (Business Route 7) with the south end of Buckmarsh Street at the Town limits. A substantial portion of this collector road has been constructed with the extension of Jack Enders Boulevard into the County Business Park.
- **Fairfax Street extension (Project #5).** An extension of West Fairfax Street to connect with East Fairfax Street is proposed that would establish direct access from Buckmarsh Street to First Street. While this extension is located outside of the Annexation Area, the improved connectivity would benefit the nearby Sub-Areas.

(2) Priority Transportation Improvement Projects

The following future improvement projects are identified within or directly impacting Sub-Areas in the Annexation Area. These projects are also included in the County's 2013 Transportation Component Plan and are included in the County's list of priority improvement projects as of 2014. The County provides this list of priority projects to the Commonwealth Transportation Board (CTB) on an annual basis in order to obtain funding.

- **Project #1 -- Route 7 Business (West Main Street) from Route 7 (Harry Byrd Highway) to Hermitage Boulevard in the Town of Berryville (approximately 1.2 miles of primary highway).**

Planning Cost Estimate: \$3,800,000

Assessed Need/Description:

This section of Route 7 Business serves five public school buildings, the County's Parks and Recreation Facility, and the Ruritan Fairgrounds in addition to serving as the main western route into the Town of Berryville. The original project concept was to upgrade the current two-lane section to three lanes with turn lanes, drainage, and safety improvements at major intersections, and sidewalks and bike lanes/trails should be added to facilitate pedestrian and bicycle traffic. With the recent construction of the new Clarke County High School and extension of Mosby Boulevard to West Main Street, a roundabout has been added at this new intersection and new sidewalks added

along the north side of West Main Street in addition to other improvements. Additionally, the Mosby Boulevard extension now provides a new route for traffic between the west end of town and the north end of town at U.S. 340.

Recommendation:

Project – Safety/capacity improvements, drainage improvements, and addition of bicycle/pedestrian facilities including school crosswalks to state primary route. Reconstruct the segment of West Main Street from Route 7 to the roundabout at Mosby Boulevard to a three-lane section with sidewalk on the north side, along with safety and drainage improvements on the remaining section from the roundabout to Hermitage Boulevard.

- **Project #2 -- Route 7 Business (East Main Street) from Route 7 (Harry Byrd Highway) to Norfolk Southern Railroad crossing (approximately 0.94 miles of primary highway).**

Cost Estimate: \$7,700,000

Assessed Need/Description:

The roadway serves as a major route for truck traffic to several industrial businesses on the east side of Town including the County's industrial park and a major (800 employees) publishing company. The current two-lane section should be upgraded to three lanes with turn lanes, sidewalks, drainage, and safety improvements at major intersections. The project area is located predominantly within the Town of Berryville.

Recommendation:

Project – Safety/capacity improvements, drainage improvements, and addition of bicycle/pedestrian facilities to state primary route. Reconstruct East Main Street with a three-lane section where feasible along with utility relocations, drainage improvements, and new sidewalk construction.

- **Project #3 -- Park and Ride Lot, Route 7 (Harry Byrd Highway) near intersection of Route 7 Business one mile west of Berryville.**

Cost Estimate: \$2,500,000 for 250 space facility.

Assessed Need/Description:

Route 7 is a major east-west commuter route between the Winchester area and employment centers in the Washington metropolitan area. Commuter traffic has increased more than 50% along this route since 2001 and will continue to increase with new residential growth in Winchester, Frederick County, and surrounding jurisdictions. Alternatives to single-occupancy vehicle commuters must be developed to avoid increasing the capacity of Route 7 and a park and ride lot at this location would help with this effort.

Recommendation:

Project – Addition of a new commuter facility. The facility should be designed similar to the park and ride facility at Waterloo on U.S. 50 with a higher capacity to support the greater traffic demand along with accommodations for commuter buses and vans. The location on the west side of Berryville would help maximize convenience for Town and County residents who choose to commute.

b. Bicycle and Pedestrian System

Provision of alternatives to vehicular transportation is important to the growth and vitality of urbanized areas. Communities that are walkable and that provide bicycling facilities provide benefits to their citizens by having a healthier and more active population, reduced transportation costs to citizens, improved air quality, and increased traffic to local businesses. Recent housing trends also point towards increased demand for urban-style communities where residents can live, work, and shop without reliance on motor vehicles – in particular among emerging young professionals who add energy and vibrancy to communities.

One of the stated Goals of the 2013 County Comprehensive Plan supports the provision of bicycle and pedestrian facilities in growth areas such as the Town of Berryville:

“2. Enhance town, village, and commercial areas through context-sensitive design and walkability elements to improve the quality of life for all residents.”

Objective 9 (Designated Growth Areas for Development) of the County Comprehensive Plan also contains a policy that supports this goal:

“2(a). Provide a mixture of complementary land uses and consider innovative techniques such as form-based codes that create walkable, pedestrian-friendly street networks and greater flexibility of uses.”

“2(c). Create walkable neighborhoods.”

The 2005 Town of Berryville Comprehensive Plan provides significant support for pedestrian and bicycle accommodations. The Plan notes the following:

“The walkability of a community directly effects the health of its residents. Although many streets do not have sidewalks, efforts have been made through zoning and subdivision regulations to construct sidewalks with all new residential development. Commercial development and redevelopment are also required to either build sidewalks or, if future plans dictate, bond the improvements for later discussion.” (p. 7-10)

The Town further supports development of pedestrian and bike facilities through Walk/Bike to School programs and attempts to obtain State and Federal funding for improvements via Virginia Department of Transportation (VDOT) revenue sharing and transportation enhancement grants.

The Berryville Area Plan also echoes the Town and County Comprehensive Plans by recommending provision of a “uniform integrated approach for pedestrian movement, addressing walkways and bikeways.” The Plan also includes a policy recommending provision of bike lanes and sidewalks.

The Town of Berryville has an extensive sidewalk network both in the Town core and in the annexation Sub-Areas. The Town has also codified these planning recommendations by including a requirement in the Subdivision Ordinance for new developments to provide sidewalks as part of their overall development plan. The County and Town also worked in cooperation with the Northern Shenandoah Valley Regional Commission to develop the first Town-County Bicycle and Pedestrian Plan. This document will assist with future planning of bike and pedestrian strategies and resources.

c. Commuter Facilities

There are no formal commuter facilities in the Town of Berryville, however both the Town and County have identified a need to establish a park-and-ride commuter lot along the Route 7 corridor (see project detail above). Modeled after the Waterloo commuter lot, this facility would provide a centralized location for ridesharing and commuter van usage and would help to reduce the number of single-occupant vehicles contributing to traffic on Route 7.

3. Schools

Clarke County Public Schools operates all but one of its schools within the Town of Berryville or in close proximity to the town limits. These include D.G. Cooley Elementary School Upper and Lower Campus, Johnson-Williams Middle School, and Clarke County High School. The former Primary School building will be retained for future use, yet to be determined.

4. Recreation

The Clarke County Parks and Recreation Department manages the 102 acre Chet Hobert Park, which houses an outdoor swimming pool, lighted outdoor tennis courts, ball fields, soccer fields, a Recreation Center, picnic shelters, playgrounds and a fitness trail. Clarke County Public Schools also have a number of active recreation facilities including a football/soccer stadium, baseball/softball fields, track, playgrounds, and indoor/outdoor basketball (limited access).

The Town of Berryville owns and maintains the three-acre Rose Hill Park in the heart of downtown Berryville. Rose Hill Park provides a great place for families to relax and enjoy a peaceful outing. Park facilities include a playground designed for our younger citizens, basketball courts, and a gazebo. There are also several small private neighborhood playgrounds in Town.

E. Challenges and Limitations

1. Karst

The most significant geological feature in the County is karst. Karst, consisting primarily of limestone, is characterized by large underground drainage systems, sinking streams, sinkholes, and caves due to the solubility of the limestone. The resultant hollow underground geology makes groundwater supplies very susceptible to pollution from surface and subsurface point and nonpoint sources. Groundwater pollutants are able to travel significant distances and can impact multiple aquifers due to the drainage networks that typically exist in karst. Surface pollutants are able to penetrate through to these same aquifers via sinking streams and sinkholes, making stormwater runoff a critical feature to manage. Approximately 90% of the County's land area west of the Shenandoah River contains karst.

Groundwater aquifers in the eastern United States are continuously replenished or recharged by precipitation. Recharge rate affects groundwater quality and quantity. Only a fraction of all precipitation, however, reaches the deep aquifers used for drinking water, because most of it runs off and flows into streams, is absorbed by plants, or evaporates.

Aquifer recharge is much more rapid in areas with karst topography. The limestone and dolomite rock is highly fractured, allowing water to move quickly through to the aquifer. Moreover, carbonate rocks are usually water soluble, and fractures are eroded to form larger channels. Sinkholes and sinking streams indicate the rapid recharge ability of this area. In areas characterized by karst, pollution of groundwater is more likely because the open channels allow ground-level pollutants quick and easy access to the aquifer.

The County experienced a major example of groundwater contamination first-hand in 1981 when the Town of Berryville was forced to abandon its public well system due to contamination that could not be traced to a single source. The Town's water supply is now provided by a direct intake from the Shenandoah River and a water treatment facility. Instances of groundwater contamination have occurred in other parts of the County ranging from petrochemical contamination in the Pine Grove, White Post, and Shepherd's Mill Road areas to fecal coliform, nitrate, and pesticide contamination in various locations across the County.

Groundwater contamination poses a greater risk to properties outside of the Town limits and annexation areas due to the Town's provision of public water and prohibition on use of private wells for drinking water. However, it is important to ensure that new development within the annexation area does not adversely impact the County's groundwater resources. This Plan designates areas with particular environmental sensitivity as Environmental Conservation, and does not support any development in these areas. Both the Town and County land use ordinances also contain specific provisions to further protect groundwater including buffers, setbacks, and stormwater quality requirements. The Town and County will also pursue voluntary provision of site-specific mitigation measures by developers proposing new uses that could adversely impact the County's groundwater sources.

A greater challenge posed to developers by the County's geology is the presence of rock outcroppings, rock seams, and shallow bedrock areas in various locations throughout the

Annexation Area. Developers are encouraged to limit development or designate building envelopes away from such features.

2. Utility Capacity Limitations

As previously noted, the Town of Berryville provides public water and public sewer to properties within Town limits and to a handful of properties and public uses on adjacent parcels in the County. As of 2014, the Town has sufficient water and sewer capacity to serve all current customers as well as a significant amount of excess capacity to accommodate future uses (see Item D1 above).

Water and sewer capacity is currently provided on a first-come, first-serve basis and the Town does not reserve capacity on an administrative basis for specific use types (e.g., business, industrial) that may require services in the future. This is a common practice of localities in Virginia that operate smaller utility systems with limited access to expansion alternatives and limited funding to pursue such alternatives on their own. As new development occurs and water and sewer capacity is consumed, localities such as the Town of Berryville will look to partner with the development community to cover the cost of adding capacity to the water and sewer plants, building new plants, or acquiring new capacity.

An alternative approach that could be evaluated is to set aside a fixed amount of capacity specifically for business uses that may be high users of public water and/or sewer but that would provide significant positive economic impact to the Town and County. Such set asides would give the Town and County the flexibility to market a streamlined siting process to potential businesses without the concern of available capacity. Any evaluation of this approach should also include a re-examination of the build-out analysis of the current future land use designations and how capacity set-asides could impact development of other future uses.

F. Annexation Area Agreement

The foundation of the Berryville Area Plan and the joint approach to land use decision-making is the 1988 Town-County Annexation Area Agreement. This section provides background information on this Agreement including an overview of annexation law in the Commonwealth and a history of the Annexation Area Agreement and subsequent agreements that established this system.

1. Annexation Law in Virginia

Counties and towns are separate municipal entities under Virginia law and each has distinct powers and responsibilities. The Code of Virginia authorizes towns to annex adjacent county lands into the town's borders upon petition to the Circuit Court. To minimize the potential negative aspects of annexation, the Code of Virginia allows for a town and county to enter into an annexation agreement which defines the town's future annexation rights in exchange for the town renouncing its right to become a city. Annexation agreements are required to "provide for the regular and orderly growth of the town in conjunction with the county and for an equitable sharing of resources and liabilities."¹

¹ Code of Virginia §15.2-3232.
2015 Berryville Area Plan

2. History of the Agreement and Establishment of Annexation Areas

Given the Town of Berryville's and Clarke County's mutual interest in managing future growth and protecting the unique environmental, geological, and historic resources, both governing bodies signed an Agreement Defining Annexation Rights on December 29, 1988. This Agreement included the following points:

- Established County lands to be annexed as Annexation Areas A and B.
- Defined the circumstances by which land in Area B would be annexed.
- Agreed to develop a jointly-managed Town-County future land use plan by March 31, 1989.
- Agreed that the Town Subdivision Ordinance would govern land use changes and new development in Area B.
- Agreed that the County Zoning Ordinance would govern land use changes and new development in Area B until the land in question is annexed by the Town.
- The Town agreed to jointly authorize any land uses that were approved by the County.
- Agreed to joint review of land use applications between the Town and County Planning Commissions.
- The County agreed to Town review of all stormwater plans prior to County approval and provision of funding for stormwater drainage improvements in the Town.

3. Creation of the Berryville Area Plan; Plan adoption, historical updates, and review process

The Berryville Area Plan was originally adopted on April 12, 1992 by the Berryville Town Council and Clarke County Board of Supervisors. The Plan has been amended seven (7) times since its 1992 adoption, and the changes that were adopted with those amendments are summarized below:

- December 4, 1995 – Amend Sub-Areas 6 and 7 to allow “housing for older persons” in the areas designated for Business/Office and Highway & Visitor Commercial Uses. Amend County zoning district map to reflect re-zoning of Battlefield Estates Subdivision.
- February 18, 1997 – Amend the transportation policies for the southwest and southeast collector roads, and amend the land use policies for Sub-Areas 22, 23A, and 23B. Amend County zoning district map to reflect re-zoning of Tax Map Parcel #14-A-38.

- April 15, 1997 – Amend County zoning district map to reflect re-zoning of Tax Map Parcels #14-A-44, 43, 42 (part), and 42B.
- May 13, 1997 – Amend County zoning district map to reflect re-zoning of Tax Map Parcel #14-5-251B.
- May 15, 2001 – Amend Sub-Area 18 to change access policies, amend Sub-Area 19C to change land use designation from Low Density Residential to Light Industrial/Research, and amend Sub-Area 23 to change land use designation from Business/Office to Light Industrial/Research. Amend County zoning district map to reflect re-zoning of Tax Map Parcel #14-A-56 and Tax Map Parcels #14-A-38, 38A, and 38B.
- September 15, 2009 (BOS)/November 10, 2009 (TC) – Amend Chapter V to delete paragraphs in each Sub-Area section with the following first sentence: “Housing for the elderly is a land-use designation to be applied to the Sub-Areas 6 and 7.”
- April 20, 2010 (BOS)/June 8, 2010 (TC) – Amend Chapter V to add 15 acres to Sub-Area 6A by taking 14 acres from Sub-Area 6 and 1 acre from Sub-Area 5, in order to expand the area in the Plan that is devoted to Older Person Residential uses.

The 2014 project to update the Berryville Area Plan is the first comprehensive revision of the Plan since its 1992 adoption. It is recommended that future reviews of the Town and County Comprehensive Plans include parallel reviews of the Berryville Area Plan in order to ensure consistency among the Plans. Any amendments to the Town or County Comprehensive Plans should be evaluated for impacts to the Berryville Area Plan. It is also recommended that, at a minimum, the Berryville Area Development Authority (BADA) should conduct an assessment of the Plan once every five years and provide a recommendation to the governing bodies regarding the Plan’s status and any need to revise/update the Plan.

Review and amendment of the Berryville Area Plan is the responsibility of the BADA with technical support provided by Town and County planning staffs. Requests for review or Plan amendment may also be made by the Town and County planning commissions and governing bodies. Requests for review or Plan amendment may also be made by citizens or other private stakeholders however the BADA reserves the right to decline to advance such requests to the governing bodies for consideration.

As previously noted, any review of the Plan should be careful and deliberate. Impacts such as new developments approved since the previous Plan update, changes in public water/sewer capacity, or changes in capital needs of the Town and County should be included in any Plan evaluation. “Piecemeal” changes in response to specific land use applications are strongly discouraged.

4. Creation of Berryville Area Development Authority (BADA); responsibilities and review process

On March 27, 1990, a Resolution and Agreement was signed that created the Berryville Area Development Authority (BADA). The BADA was charged with administering the Town’s Subdivision Ordinance and the County’s site plan development standards for all land use proposals that occurred in Area B. The Agreement also established the membership composition of the BADA including initial terms of office. This Resolution and Agreement was amended in December 1992 to add new items to the BADA’s administration responsibilities – management of the Town’s site plan development standards, the Town’s Historic District regulations, and the County’s Historic Access Corridor Overlay District regulations for land use applications within Area B.

The reference charts below summarize the BADA review processes for specific types of land use applications and the location of the subject properties in the Town or County:

TABLE 5 -- Land Use Applications – County Land

Application	Review/Action By	Applicable Ordinance	Reference
Subdivision	BADA	Town Subdivision Ord.	Annex. Agreement ¶6(a); BADA Agreement ¶5
Site Plan	BADA ¹	County Zoning Ord.	BADA Agreement ¶5 and ¶6
Rezoning	BADA and Town PC recommend; BOS acts	County Zoning Ord.	Annex. Agreement ¶6(b) and County Zoning Ord §8-D-3
Special Use Permit	BADA and Town PC recommend; BOS acts	County Zoning Ord.	Annex. Agreement ¶6(b) and County Zoning Ord §5-B-2-d
Historic District	BADA (appeals to County BOS)	County Zoning Ord. (Historic Access Corridor Overlay District)	BADA Agreement ¶6 and County Zoning Ord §3-E-4-b

¹ The Town and County Zoning Ordinances each require site plans to be submitted with a special use permit (SUP) application, and each requires a site plan to be submitted with a SUP application to be acted upon by the governing body, as a separate approval. Therefore, under the existing BADA Agreement provisions, as to a site plan submitted with a SUP application, the BADA makes a recommendation on the site plan, the applicable Planning Commission makes a recommendation on the SUP, and the governing body acting on the SUP takes action on the site plan as a separate approval.

TABLE 6 -- Land Use Applications – Town Land

Application	Review/Action By	Applicable Ordinance	Reference
Subdivision	BADA	Town Subdivision Ord.	BADA Agreement ¶5
Site Plan	BADA ¹	Town Zoning Ord.	BADA Agreement ¶5
Rezoning	Town PC recommends; Town Council acts	Town Zoning Ord.	n/a
Special Use Permit	Town PC recommends; Town Council acts	Town Zoning Ord.	n/a
Historic District	BADA ² (appeals to Town Council)	Town Zoning Ord. (Historic District)	BADA Agreement ¶5 and Town Zoning Ord §704.1

¹ The Town and County Zoning Ordinances each require site plans to be submitted with a special use permit (SUP) application, and each requires a site plan to be submitted with a SUP application to be acted upon by the governing body, as a separate approval. Therefore, under the existing BADA Agreement provisions, as to a site plan submitted with a SUP application, the BADA makes a recommendation on the site plan, the applicable Planning Commission makes a recommendation on the SUP, and the governing body acting on the SUP takes action on the site plan as a separate approval.

² Action by the BADA is limited to those properties for which no final certificate of occupancy has been granted. Otherwise, the matter goes to the Town Architectural Review Board.

The process for reviewing and amending the Berryville Area Plan involves review and recommendation of an amended plan by the BADA to both the Town Council and Board of Supervisors. Both governing bodies must take formal action on the amended plan for final approval. This process is referenced in ¶6(a) of the Annexation Agreement.

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A. Plan Amendments Generally; Process for Adding or Changing Sub-Areas

As the joint Town-County land use plan for the future development of the annexation areas, the Berryville Area Plan (BAP) shall be evaluated at least once every five years by the Berryville Area Development Authority (BADA) to determine whether and to what degree it may need to be updated. Such an evaluation must be thorough and deliberate, and shall include a general review of the Plan, current demographics, and any recent changes that may have occurred in the community not contemplated or adequately addressed by the current Plan. Guidance can be drawn from the Code of Virginia provisions on the development of comprehensive plans:

Code of Virginia, §15.2-2223

In the preparation of a comprehensive plan, the commission shall make careful and comprehensive surveys and studies of the existing conditions and trends of growth, and of the probable future requirements of its territory and inhabitants. The comprehensive plan shall be made with the purpose of guiding and accomplishing a coordinated, adjusted and harmonious development of the territory which will, in accordance with present and probable future needs and resources, best promote the health, safety, morals, order, convenience, prosperity and general welfare of the inhabitants, including the elderly and persons with disabilities.

For similar reasons, it is strongly recommended that updates to the Plan should not be undertaken on a “piecemeal” basis to address a specific issue or to accommodate a new land use request or regulatory change. Unlike zoning ordinances or municipal codes that are often amended to address specific regulatory situations that arise, the amending of a land use plan should be conducted as a comprehensive review and evaluation with all relevant impacts and information available for consideration.

1. Amending the Berryville Area Plan

a. Regular review schedule

On a five-year schedule from the adoption date of the current Plan, the BADA shall adopt a resolution addressing the status of the Plan, whether it should be updated, and to what degree it should be updated. This resolution may come in one of the following forms:

- A finding that the current demographics, goals, objectives, and policy recommendations are sufficient and that no Plan amendment is necessary.
- A finding that changes in the community warrants a comprehensive review and update of the Plan. An example would be the release of decennial Census data and growth projections.
- A finding that the Plan does not address, or inadequately addresses, a specific topic area or areas warranting a focused update of the Plan. An example would include a desire by the Town and County to create a new annexation area and Sub-Areas. While the update

may have a specific purpose, the review should remain comprehensive to ensure that all impacts are carefully evaluated.

It is recommended that at the beginning of year four in the five-year schedule, the BADA should begin work evaluating the Plan status. This can be accomplished as a committee of the whole or by designating a workgroup. Plan status should be evaluated by considering factors including, but not limited to:

- Recent release of updated demographics.
- Recent updates to the County or Town Comprehensive Plans.
- Impact of new development projects since the previous Plan update.
- Impact of recently completed capital projects or transportation improvements.
- New cooperative projects between the Town and County, e.g., economic development initiatives.
- Any other subject not addressed or inadequately addressed by the current Plan.

In the event that the BADA decides to update the Plan, the process should begin immediately and copies of the resolution should be forwarded to Town Council, Board of Supervisors, and the Town and County Planning Commissions to inform them of the pending update. The resolution shall specify the scope of the update and the anticipated completion date of a draft Plan for public review, which should not exceed one year from the date of the resolution. The BADA, supported by the Town and County Planning Staffs, is solely responsible for developing plan updates and may include other elected or appointed officials and staff as they deem necessary.

Upon completion of the revised draft Plan, the BADA shall hold a public hearing on the Plan in accordance with Code of Virginia requirements. The BADA may hold other informal outreach sessions with the public and/or key stakeholders prior to finalizing the draft and conducting the required Public Hearing. BADA action shall consist of a recommendation for adoption of the draft Plan to the Town Council and the Board of Supervisors, who shall then conduct their own public hearings in accordance with State law and adopt the draft Plan individually. In the event that the BADA does not pass a recommendation to adopt the Plan, the draft Plan shall not be forwarded to the governing bodies for consideration.

b. Interim amendments

While not recommended, a proposal may be considered to amend the BAP outside of the scope of the Plan's five-year review cycle. Frequent, piecemeal changes to the Plan can result in the document becoming fragmented and inconsistent. It can also devalue the importance of the document as a long-range planning guideline. For these reasons, interim amendments are strongly discouraged.

A structured process is recommended for the consideration of interim amendments to the Plan:

- Plan amendments initiated by the governing bodies. Plan amendments initiated by Town Council or the Board of Supervisors shall be made by resolution to the BADA that includes the specific reason and detailed scope of the requested review. The resolution shall be adopted by both governing bodies before the BADA may begin work on the requested amendment. The resolution shall also contain justification as to why the amendment must take place in the interim rather than as part of the five-year Plan review. When applicable, the BADA shall solicit recommendations on the proposed plan amendments from the Berryville and County Planning Commissions.
- Plan amendments requested by citizens/stakeholders. For plan amendments requested by citizens or other stakeholders, an annual window of opportunity shall be designated for consideration of amendment petitions. Such petitions shall be evaluated as follows:
 - An annual review of amendment petitions shall be conducted in June by the Town Council and Board of Supervisors.
 - Petitioners shall submit their plan amendment requests in writing no later than April 1. Requests shall include, at a minimum, the specific reason for the amendment, a detailed scope of the requested review, and a justification as to why the amendment must be considered in the interim rather than as part of the five-year Plan review.
 - Petitioners shall provide written acknowledgement that they will reimburse the Town and County for all public hearing costs and pay any required fees.
 - Both Town Council and the Board of Supervisors must agree to direct the BADA to review and develop the Plan amendment, conduct the required Public Hearing, and forward a formal recommendation within a specified time period not to exceed one year. Failure of one or both of the governing bodies to support the Plan amendment shall result in the failure of the request to advance to the BADA. In such instances, the petitioner's application fees shall be refunded to them.
 - When applicable, the BADA shall solicit recommendations on the proposed plan amendments from the Berryville and County Planning Commissions.

Interim amendments to the Plan shall also meet one of the following criteria:

1. The goals, objectives, or policies of the BAP would be more effectively met or implemented, particularly by a concept of land development that was not foreseen by the Plan, if the Plan Amendment were approved.

2. The area surrounding the property in question has changed substantially since the review of the Plan.
3. The General Assembly has adopted legislation that necessitates an interim amendment to the Plan.

The importance of the three criteria noted above are critical to ensure that an interim amendment addresses a genuine change in conditions of the property, the County and Town, or outside influences affecting the County and Town; or to address a gap in the guidance or State regulatory compliance provided by the Plan. Interim amendments that solely address or facilitate a land use change or other request that is in conflict with the Plan's recommendations, without significantly addressing the aforementioned criteria, shall not be considered.

2. Amending the Annexation Area Agreement

Periodic revisions to the Berryville Area Plan, whether conducted during the five-year review cycle or as an interim amendment to the Plan, shall also include a detailed evaluation of whether the revision or amendment is consistent with the Town-County Annexation Area Agreement. This is particularly relevant if the revision or amendment would result in the creation of new or expansion of existing Sub-Area boundaries beyond the limits of Annexation Area B. Legal counsel for the Town and County should be consulted to evaluate any new or amended Plan language that may impact the Annexation Area Agreement.

If the Annexation Area Agreement must be amended in order to implement a new Plan recommendation, the Town and County shall form a joint committee consisting of elected officials, planning staffs, and legal counsel to ensure that the terms of the amended agreement are fair and equitable and that the review process meets all Code of Virginia requirements. The proposed amendment shall also be reviewed for conformance with both the Town and County comprehensive plans. No new Sub-Areas or expansion of existing Sub-Areas beyond the current annexation area boundaries shall be approved and incorporated into the Plan until the applicable amendment of the Annexation Area Agreement is approved by both Town Council and the Board of Supervisors.

3. Review Process for Adoption of New or Expanded Sub-Areas

The establishment of the Berryville Area Plan's original Sub-Areas involved a detailed examination of the subject properties to determine their capacity to carry new development at an urban scale. A similar process should be undertaken in the event that the Town and County wish to create new Sub-Areas or expansion of existing Sub-Areas, in order to accurately determine the subject property's capacity for development and limitations. This process should include a detailed analysis, performed by qualified engineering/land use professionals, to address the following impacts:

- Geology, hydrology, and soil type, including key Karst features that may impact capacity for development.
- Physical features such as existing intermittent/perennial streams, wetlands, sensitive slopes, and forestation that should be protected and preserved.
- Existing and surrounding land uses and their scale of construction/density to determine compatibility with proposed future land uses.
- Features of historic, cultural, or preservation significance (e.g., conservation easements, registered historic properties/structures, contributing properties/structures).
- Adjoining scenic impacts, visibility from major highways and gateways, and potential mitigation measures.
- Proximity to existing public water and sewer infrastructure and costs of connection to these systems.
- Public road network's current level of service and capacity for expansion/improvement.
- Value of the property as an economic development resource

It is strongly recommended that the Town and County complete this analysis jointly and reach a consensus on the parameters of any new or expanded Sub-Area as a precursor to finalizing any Annexation Area Agreement.

B. Impact of Plan Implementation

The original Berryville Area Plan Chapter VI addressed the impacts from projected development in Annexation Area B on public services and facilities including schools, libraries, public water and sewer, stormwater management, parks and recreation, fire and rescue, human support services, and police facilities. This chapter included recommendations on new infrastructure and facilities that would be needed to support the projected growth at maximum build-out and also included cost estimates for each facility. These recommendations were based upon industry standards in place in the early 1990s and were developed in conjunction with the planning consultant that assisted with the creation of the Plan. They were among the first capital improvements identified and planned for in a forward-thinking document for both the Town and the County.

The level of planning and staffing capacity in the Town and County has changed since the early 1990s. Capital needs are now identified and developed into projects by agencies and departments that did not exist when the Berryville Area Plan was first adopted. Capital projects are reviewed and prioritized in conjunction with both jurisdictions' annual budget processes and according to current demographics and growth patterns. Despite these changes, the need to coordinate future land use planning with long-range plans for infrastructure, service expansion, and maintenance is critical.

The following section begins with an overview of the need for developer-funded contributions to mitigate the impact of new development projects on public infrastructure. It concludes with a description of the different types of infrastructure that can be impacted by new development and the different agencies and departments that are responsible for managing public infrastructure and services in the Town and County. The purpose of this section is to ensure that the impacts of new residential, commercial, and light industrial development are identified and properly evaluated with each new land use application and with future expansions of the Berryville Annexation Area. Specific infrastructure projects that are planned or under development may be found in the capital projects section of the Town's and County's budget documents. It is expected that land use applicants, particularly those seeking to re-zone to a more intensive zoning classification, will use this section as a guide to develop a package of necessary capital improvements and contributions that mitigate their project's impact on the Town and County.

1. Developer-Funded Improvements and Capital Project Contributions

The Town and County work cooperatively to ensure that new development, redevelopment, and infill development projects in the Berryville Area occur in accordance with the jurisdictions' joint philosophy of growth management and land use decision-making. A major component of this effort is ensuring that the impact of development on public infrastructure is properly mitigated. This is accomplished with the following tools that are made available to localities in accordance the Code of Virginia:

a. Required Improvements

Public water, public sewer, and public streets are types of infrastructure that require developers to construct improvements in order to access capacity to support their new projects. Regarding public water and public sewer, the Town evaluates each project at the time of site plan or subdivision plat review to determine necessary improvements to properly serve the project at maximum build-out. The developer is required to construct and gain acceptance of the new utility infrastructure by the Town prior to issuance of certificates of occupancy and release of required sureties.

For improvements to the public street network, the results of a traffic impact analysis (if required) will dictate the type and scale of improvements to be constructed by the developer in order to gain final approval of the project. Town design requirements also dictate the provision of bicycle and pedestrian accommodations where necessary.

b. Cash Proffers

§15.2-2303 of the Code of Virginia authorizes localities to use "conditional zoning," a method of authorizing the voluntary acceptance of proffers by a developer to provide cash contributions or land for public infrastructure improvements ("cash proffers"), promises to complete specific infrastructure improvements, or conditions on the scale or manner of development in exchange for the locality rezoning the property to allow the project. For new residential rezoning projects in the Berryville Area, the County encourages conditional zoning applicants to voluntarily provide a cash proffer – a payment made on a per-unit basis for each new dwelling to be constructed that would be paid prior to issuance of a certificate of occupancy. The amount of the cash proffer is based upon the identified capital projects that would be impacted by new residential

growth. The cash proffer amount is calculated on an as-needed basis from the most current list of capital projects.

c. Other Voluntary Proffers

Conditional zoning also enables localities to accept other types of proffers voluntarily provided by an applicant to help mitigate infrastructure impacts. These proffers are negotiated on a case-by-case basis and can come in different forms. For example, a project that may increase the need for fire and EMS response may include a voluntary cash contribution by the developer to help fund purchase of a new fire engine that is identified as a future capital need. Or a project that may generate significant new traffic that would reduce the level of service at an off-site intersection may include a proffer for the developer to construct necessary improvements at that intersection. Developers can use this flexible tool to offer improvements above and beyond ordinance requirements, such as voluntary provision of larger setbacks and additional screening to avoid adversely impacting a neighboring development or a condition not to develop certain by-right uses that would be permitted in the new requested zoning district.

2. County and Town Public Utilities and Facilities

a. Public Water and Sewer (Town of Berryville -- Utilities Department)

Public water and public sewer are provided by the Town of Berryville within Town limits. As noted in Chapter I, it is the intent of the Town-County Annexation Agreement to ensure that properties jointly developed under the Berryville Area Plan are to be served by public water and public sewer upon annexation by the Town. Information on available capacity, fees, and connection requirements can be obtained from the Town's business office.

Required improvements for new development projects are determined through the land-use application process (e.g., rezoning, special use permit, site plan, subdivision plat). Applicants are required to provide detailed engineering plans and technical information to determine sufficient water and sewer capacity for new development projects. Where necessary, applicants will be expected to provide infrastructure improvements to mitigate any potential adverse impact on the water or sewer system's level of service. Such improvements would be committed either through an applicant's rezoning proffer or through development agreement with the Town in other land use applications.

For areas being considered by the Town and County for designation as new annexation areas or for existing Sub-Areas under consideration for more intensive land uses, an impact study shall be undertaken to ensure that the proposed land use type or types and potential densities can be effectively served by Town water and sewer. If future deficiencies are noted, specific improvements to maintain effective levels of service shall be identified including planning-level cost estimates and timing for implementing the improvements. Development of new annexation areas shall not be undertaken without first conducting this evaluation and committing to undertake these future improvements.

b. Public School System (Clarke County Public Schools)

New residential development projects impact the County's public school system through a potential increase in the number of school-age children to be served. Additional students mean a greater need for teachers to maintain recommended classroom sizes and program offerings, and a significant increase in enrollment can trigger the need for facility improvements and expansions.

In conjunction with the annual budget process, Clarke County Public Schools identifies a list of capital projects to ensure compliance with state guidelines and to maintain or improve the quality of service provided to its students. These capital projects form the basis of the cash proffer calculation for new residential development projects (see discussion below). Applicants for new residential development projects that require rezoning to a higher density will be expected to mitigate potential impact on the school system through provision of cash proffer payments per new dwelling unit, proffer to directly address specific school system capital needs, voluntary use of age-restriction covenants for residents, or other comparable measures.

As with private residential development projects, any future expansion of annexation areas or increase in the residential density of existing Sub-Areas by the Town and County shall include consideration of impacts to the school system and consultation with Schools' staff. Development of new residential areas or increase in existing residential densities shall not be undertaken absent this evaluation and commitment to undertake any future capital improvements needed to support the future development.

c. Fire & Emergency Services (Clarke County – Department of Fire, Emergency Medical Services, and Emergency Management)

Clarke County's fire and emergency services functions are managed by a combination of volunteer organizations and County staffing. In 2014, the Board of Supervisors adopted an ordinance that organized the combination system under the County Department of Fire, Emergency Medical Services, and Emergency Management. The County's fire response service is entirely volunteer-based and operated from three stations located in Berryville (John H. Enders Fire Company and Rescue Squad), Boyce (Boyce Volunteer Fire Company), and Shenandoah Retreat (Blue Ridge Volunteer Fire & Rescue Company) with support from Mt. Weather and adjacent localities. Emergency medical services (EMS) are provided by a combination of volunteer staffing from the three stations and County EMS staffing. The Board also implemented a fee-for-service program to recoup the cost of transporting patients to medical facilities.

New development projects can have an impact on the provision of fire and emergency medical services – as such they are frequently a component of a locality's cash proffer calculation. Residential projects increase the number of potential patients to be served and commercial, industrial, and institutional projects often have design elements that must be evaluated to ensure that fire and EMS service delivery is not impeded. Development plans for new projects shall be evaluated for their impacts on fire and emergency service provision, and mitigation measures shall be included to ensure that the

same or better levels of service can be efficiently provided. Direct contributions to capital needs (e.g., vehicles, apparatus, equipment, facilities) shall also be encouraged.

d. Parks (Town of Berryville, Clarke County Parks & Recreation Department)

The Clarke County Parks & Recreation Department is responsible for management of County's recreational facilities located at Chet Hobert Park off of West Main Street. The Town is responsible for management of Rose Hill Park located in Downtown Berryville.

The County Parks & Recreation Department, in conjunction with the Parks & Recreation Advisory Board, maintains a Master Plan for Chet Hobert Park and recommends projects on an annual basis to enhance existing facilities and complete planned expansions of new facilities at the Park. In 2015, the County also adopted its first Recreation Plan as a component of the County Comprehensive Plan to support the update and implementation of the Park Master Plan. Together, these two documents help the County to identify demand for future recreational needs, establish levels of service, and plan for future improvements to programs and facilities.

New residential development poses the greatest impact on parks and recreation facilities, so inclusion of these capital improvements as a component of the cash proffer calculation is a common approach. Depending upon the scale of development (number of units), the targeted demographic (e.g., workforce housing, senior housing), and the development form (e.g., single-family, larger urban parcels, smaller clustered parcels), developer-provided facilities such as walking trails, playgrounds, and passive parks maintained exclusively by a homeowners' association may be appropriate. Alternatively, proffer of a facility that meets an identified capital need for the Town or County may also be appropriate provided that the timing of development and locality's ability to pay for and maintain the facility is appropriate.

e. Library (Handley Regional Library)

County library facilities located in the Berryville-Clarke County Government Center are managed by the Handley Regional Library system with annual financial contributions by the County. The Regional Library is responsible for capital project planning and programming. Demand for library services is driven by population growth and capital projects are often included in the cash proffer calculation.

f. Law Enforcement (Town of Berryville Police Department, Clarke County Sheriff's Office)

The Clarke County Sheriff's Office and the Town of Berryville Police Department provide law enforcement services for their respective jurisdictions. Both the Town and the County participate in a regional jail system through the Northwestern Regional Adult Detention Center and do not maintain jail facilities locally. The County Sheriff's Office manages the County's Public Safety Communications center for the dispatch of fire, EMS, and law enforcement calls.

Law enforcement agencies, much like fire and EMS companies, have regularly occurring capital needs such as vehicle replacement and equipment needs. The County's Sheriff's

Office, as manager of the dispatch system, also incurs costs of maintaining the dispatch center and its equipment as well as radio systems, antennas, and off-site repeater equipment on communications towers. Facility expansions/enhancements occur less frequently but are identifiable needs that appear in capital improvement budgets. Law enforcement capital needs are a common component in a cash proffer calculation. Direct provision of developer-funded improvements are far less common due to the nature of law enforcement capital needs although opportunities to obtain such improvements should be evaluated in applicable land use requests.

g. Stormwater Management (Town of Berryville Public Works)

Stormwater management facilities in the Town of Berryville consist of Town-owned facilities, privately-owned and managed facilities, and facilities owned and managed by other governmental entities such as the Clarke County School Board. Regulation of stormwater management falls under the purview of the Virginia Department of Environmental Quality (DEQ). Over the past several years, the Commonwealth has continued to strengthen stormwater management regulations as a part of a larger effort to improve water quality statewide. It is expected that in the future, stormwater regulations will remain at their current levels or continue to be strengthened. This makes ongoing maintenance and enhancement of municipal stormwater systems more critical. Capital projects to improve municipal portions of a stormwater system are often included in a cash proffer calculation.

All development proposals regardless of use type are required to include approval of a stormwater management plan by both DEQ and the locality. Such plans shall also include a development agreement to ensure that any facilities and best management practices are maintained throughout the life of the facility. Stormwater management is mandated by law and not subject to negotiation. However, an opportunity may arise with specific development projects to accept proffered improvements that may enhance an underperforming part of an existing stormwater system. In these cases, a cost benefit analysis shall be conducted to determine whether the community would benefit from accepting such improvements.

As noted in the original Berryville Area Plan, conveyance of stormwater is a critical element in ensuring that new developments do not have adverse impacts in the form of erosion or flooding on surrounding properties. The presence and sensitivity of Karst features adds an additional dimension to the challenge of managing stormwater on a municipal level. Stormwater management and Karst impacts shall be included in any detailed analysis of potential properties to be included in future annexation areas or in expansion of existing Sub-Areas to support more intensive development.

3. Transportation Network

a. Impacts of new development

As previously noted, the Town of Berryville assumed the responsibility of maintaining the secondary street network within Town limits in 2012. Harry Byrd Highway (Route 7), Main Street (Business Route 7), and Buckmarsh Street (US 340) are primary

highways maintained by the Virginia Department of Transportation (VDOT). Design requirements for the secondary street network may be found in the Town's Subdivision Ordinance. Annexation area projects that are undertaken prior to annexation by the Town and that propose new public streets or that impact existing secondary streets will be required to observe the Town's design requirements.

Traffic impact on the public road network is one of the most commonly evaluated elements of any new development proposal. All new developments shall be designed to ensure that the resultant impacts on traffic volume and patterns do not result in a reduced level of service on the adjoining public roads and intersections. For most projects, this is determined through a traffic impact analysis (TIA) conducted by the developer's traffic engineer and reviewed for conformance with state regulations by VDOT for impacts to primary highways and by the Town's consulting engineer for impacts to secondary roads. The TIA will identify needed improvements to roads and intersections based upon the proposed development's most intensive potential usage. It is expected that developers will provide the TIA's recommended onsite improvements as part of the site development. It is also expected that developers will consider providing any needed off-site improvements that bear a direct relationship to the new development's traffic as determined in the approved TIA.

As presented in Chapter I and depicted in the original Berryville Area Plan, the Town has also identified future enhancements to the public road network that have yet to be constructed. These include the construction of a southeastern collector road that would connect Jack Enders Boulevard to U.S. 340 and an extension of West Fairfax Street to connect with East Fairfax Street that would enable access to the public street network between Buckmarsh Street and First Street. New development projects shall provide improvements to facilitate construction of these enhancements if the projects are located in the areas designated for future road improvements. Such developer-provided improvements shall include right-of-way dedication for roads and drainage, construction of actual improvements, cash contributions, or a combination of these elements.

The Town has also identified provision of bicycle and pedestrian facilities as a critical element of public infrastructure. Applicants will be expected to provide such facilities according to the Town's planning and design criteria.

b. Planning for future growth

Transportation infrastructure needs are among the most important to evaluate when determining whether to create a new annexation area or to increase the recommended density of development in an existing Sub-Area. Any of these types of changes considered by the Town and County shall include a traffic impact analysis performed by a traffic engineer with recommendations on future improvements necessary to accommodate the proposed growth.

Identifying key projects to improve the current public road network is equally important. Chapter I lists the three Berryville Area projects that have been identified by the Town and County as priorities to enhance the network's current level of service. These

projects, as well as any new potential improvement projects, should be reviewed and discussed jointly by the Town and County on a regular basis and concerted efforts should be undertaken to pursue State and Federal funding for the projects. Where applicable, partnerships may be formed with the development community to share the cost of completing these projects including but not limited to proffered improvements with new development proposals.

C. Potential Future Growth Areas

While portions of Annexation Area B remain available for new development or infill/re-development projects, it is advisable to identify new areas adjacent to the Town of Berryville that could be considered for designation as future annexation areas. Subsection A above outlines the processes for evaluating and formally establishing new annexation areas, however the first step in this long-range planning exercise is to determine the most logical locations for future development. Three areas located outside of the boundaries of Annexation Area B are proposed for designation as “potential future growth areas” to be evaluated jointly by the Town and County to accommodate future growth as Annexation Area B reaches build-out for residential and commercial/industrial capacity.

As depicted in the attached maps, the potential future growth areas are shown as general planning areas without specified boundaries. This is to enable the areas to be expanded or contracted in size depending on the influencing factors that would be evaluated through the annexation area review process. For the purposes of this section, potential future growth areas should be viewed as a point of departure for the discussion of allowing urban-scale growth and expansion of the Town boundaries in key locations.

Determining when to begin a detailed review of a future growth area for consideration as a possible new annexation area shall be based on the following factors:

- Degree of build-out in existing Sub-Areas.
- Available capacity of public water and public sewer to serve the new development area or alternatively, the ability to obtain additional required capacity through developer-funded improvements.
- Impact on the current levels of service of public roads and emergency services and whether adverse impacts can be mitigated by developer-funded improvements.
- Impact on the capacity of the public school system including but not limited to enrollment capacity and classroom size.

The majority of these factors address impact of new development on public infrastructure. It is critically important that these future impacts are effectively planned for in both the Town’s and County’s capital improvement programs to ensure that the desired scale of development can be accommodated.

1. Southern Potential Future Growth Area (Map 5):

Location:

This Future Growth Area includes properties located immediately to the south of the Clarke County Business Park (Sub-Area 21) and the properties recommended for Light Industrial/Research uses located on the west side of the Norfolk Southern Railroad in the Craig's Run Light Industrial Area (Sub-Area 23). The Area also extends westward to U.S. 340 and southward to the vicinity of Smallwood Lane (Rt. 680).

Approximate Area: +/- 150 acres

Development Constraints:

- Smallwood Lane (Rt. 680) – Smallwood Lane is the only public road providing access to U.S. 340 and is classified as a local road with limited pavement width and no turn lane/acceleration lane at the U.S. 340 entrance. Smallwood Lane is hard surfaced only to an area immediately east of the rail crossing with the balance of the road being gravel surfaced.
- Norfolk Southern Railroad – Existing at-grade rail crossing on Smallwood Lane would require significant improvements to accommodate additional vehicular traffic.
- Virginia Department of Transportation (VDOT) office – VDOT maintains a local maintenance office on six acres located on Smallwood Lane immediately west of the rail crossing.
- Existing uses on U.S. 340 – The western edge of the Future Growth Area includes several homes and an existing auto repair business on small lots that front the east side of U.S. 340.
- Milton Valley Farm – The Future Growth Area is bordered to the south by Milton Valley Farm which is in permanent conservation easement. Any future development shall include measures such as buffer areas and screening to mitigate potential impact on the conservation easement.

Potential Land Use(s):

- Business/Office and Light Industrial/Research. The logical development pattern for this Future Sub-Area would be the continuation of business and light industrial uses similar in scale to the adjacent Business Park. The Business/Office designation should be used to provide transition uses between more intensive Light Industrial uses and adjoining residential and agricultural properties.

Other Considerations:

- Potential alternative route for future Southeast Collector road. As noted previously in this Plan, Jack Enders Boulevard is planned to be extended from its current terminus to South Buckmarsh Street to complete a connection between Main and Buckmarsh Streets (U.S. 340). Jack Enders Boulevard would cross the Norfolk and Southern rail line by means of a new at-grade crossing. If this Future Growth Area is ultimately developed

into a new annexation area, an alternative route for the Southeast Collector road could be considered that would extend in a southwesterly direction from existing Jack Enders Boulevard near the Town of Berryville water tower, and would improve the existing at-grade rail crossing on Smallwood Lane to reach U.S. 340. A detailed traffic impact analysis and engineering study must be conducted in order to fully evaluate this option.

Recommendations:

Evaluation of this Future Growth Area should be a short-term priority given the near build-out of the existing Business Park and the continuing need to move forward with the planning of the Southeast Collector. Upon adoption of the revised Berryville Area Plan, Clarke County and Town of Berryville officials should cooperatively undertake a detailed land use planning and engineering study of this area for consideration as a potential new annexation area. The goal should be to complete this study and determine whether to move forward on creating a new annexation area no later than the next five-year review period for the Berryville Area Plan. Consideration of an interim amendment to the Plan would also be warranted for this purpose.

2. Hermitage South Potential Future Growth Area (Map 6):

Location:

This Future Growth Area adjoins Hermitage subdivision immediately to the south including the Hermitage Boulevard Residential Area (Sub-Area 26), and also adjoins the Hermitage Residential Growth Area (Sub-Area 27A) and the Southern Gateway Residential Growth Area (Sub-Area 27B) to the west and the Clarke County VFW property to the west and south. There is also an existing historic home, Aurora (453 South Buckmarsh Street), located immediately to the east on a three-acre parcel and an existing electric power station.

Approximate Area: +/-75 acres

Development Constraints:

- Consideration should be given to mitigating any potential adverse impact to the existing historic home at 453 South Buckmarsh Street including potential use of the Historic/Cultural Preservation land use designation.
- The balance of the Future Growth Area is currently open farmland with minimal tree coverage. Siting of new structures and landscaping shall be considered as this Area lies at the Town's south gateway.

Potential Land Use(s):

- Low-Density Residential (2 units/acre)
- Medium-Density Residential (4 units/acre) with cluster development.
- Commercial uses consistent with the scale and density allowed by Town ordinance.
- Historic/Cultural Preservation for the parcel containing the existing historic home and immediate vicinity.

Recommendations:

Evaluation of this Future Growth Area should be considered a long-term priority once the existing residential Sub-Areas approach maximum build-out.

3. Western Potential Future Growth Area (Map 7):

Location:

This Future Growth Area is located at the southeastern corner of the intersection of Westwood Road (Rt. 636) and West Main Street (Business Va. 7). It is bordered by the historic Rosemont property to the east, Clarke County High School to the north, and D.G. Cooley Elementary School to the west. The property is currently an active apple orchard.

Approximate Area: +/-60 acres

Development Constraints:

- Agricultural use. As the property is in current long-term use as an orchard, the opportunity for development of this property may not occur until the useful life of the orchard is exhausted.
- Potential impact to Rosemont. Consideration should be given to mitigating any potential adverse impact of development to the historic Rosemont home and grounds including potential use of the Historic/Cultural Preservation land use designation.
- The balance of the Future Growth Area would be open and visible from public roadways. Siting of new structures and landscaping shall be considered for this Area.

Potential Land Use(s):

- Low-Density Residential (2 units/acre)
- Medium-Density Residential (4 units/acre) with cluster development
- Historic/Cultural Preservation as development buffer from historic Rosemont.

Recommendations:

Evaluation of this Future Growth Area should be considered a long-term priority once the existing residential Sub-Areas approach maximum build-out.

D. Conclusion

Referenced throughout this Plan document in various forms, the future success of the Town of Berryville's and Clarke County's symbiotic planning relationship hinges on maintaining and growing the current culture of cooperation and open communication. The Town's and County's shared efforts began several decades ago with the creation of an innovative growth management philosophy and has expanded into other areas including shared facilities (Berryville-Clarke County Government Center) and shared economic development and tourism efforts. These efforts have not gone unnoticed as jurisdictions across the Commonwealth have looked to our successes as models to be replicated in their own communities.

By continuing to work jointly to identify and develop lands around the Town to accommodate future growth, by combining efforts to ensure that public infrastructure and services are planned and provided for future residents and businesses, and by striving to find creative approaches to solve future challenges, Berryville and Clarke County will continue to be a vibrant and prosperous community offering a high quality lifestyle.

MAP 4 -- Berryville Area Plan Land Uses (2015)



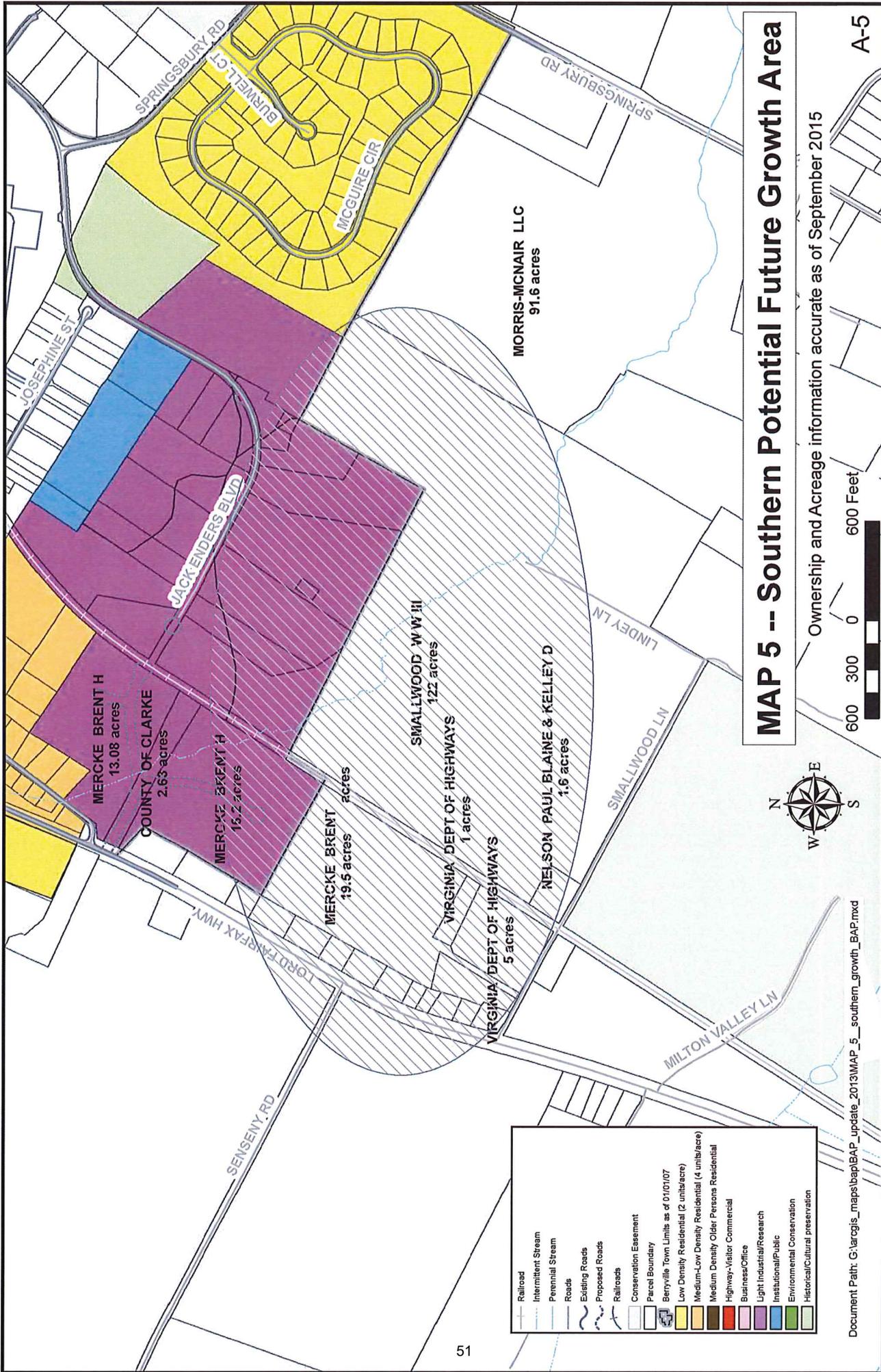
- Existing Roads
- Proposed Roads
- Railroads
- Berryville Town Limits as of 01/01/07
- Low Density Residential (2 units/acre)
- Medium-Low Density Residential (4 units/acre)
- Medium Density Older Persons Residential
- Highway-Visitor Commercial
- Business/Office
- Light Industrial/Research
- Institutional/Public
- Environmental Conservation
- Historical/Cultural Preservation

0 1,000 2,000 Feet



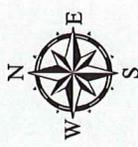
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MAP 5 -- Southern Potential Future Growth Area

Ownership and Acreage information accurate as of September 2015



	Railroad
	Intermittent Stream
	Perennial Stream
	Roads
	Existing Roads
	Proposed Roads
	Railroads
	Conservation/Easement
	Parcel Boundary
	Berryville Town Limits as of 01/01/07
	Low Density Residential (2 units/acre)
	Medium-Low Density Residential (4 units/acre)
	Medium Density Older Persons Residential
	Highway-Visitor Commercial
	Business/Office
	Light Industrial/Research
	Institutional/Public
	Environmental Conservation
	Historical/Cultural preservation

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MAP 6 -- Hermitage South Potential Future Growth Area

Ownership and Acreage information accurate as of September 2015

WESTWOOD FARM INC
303 acres

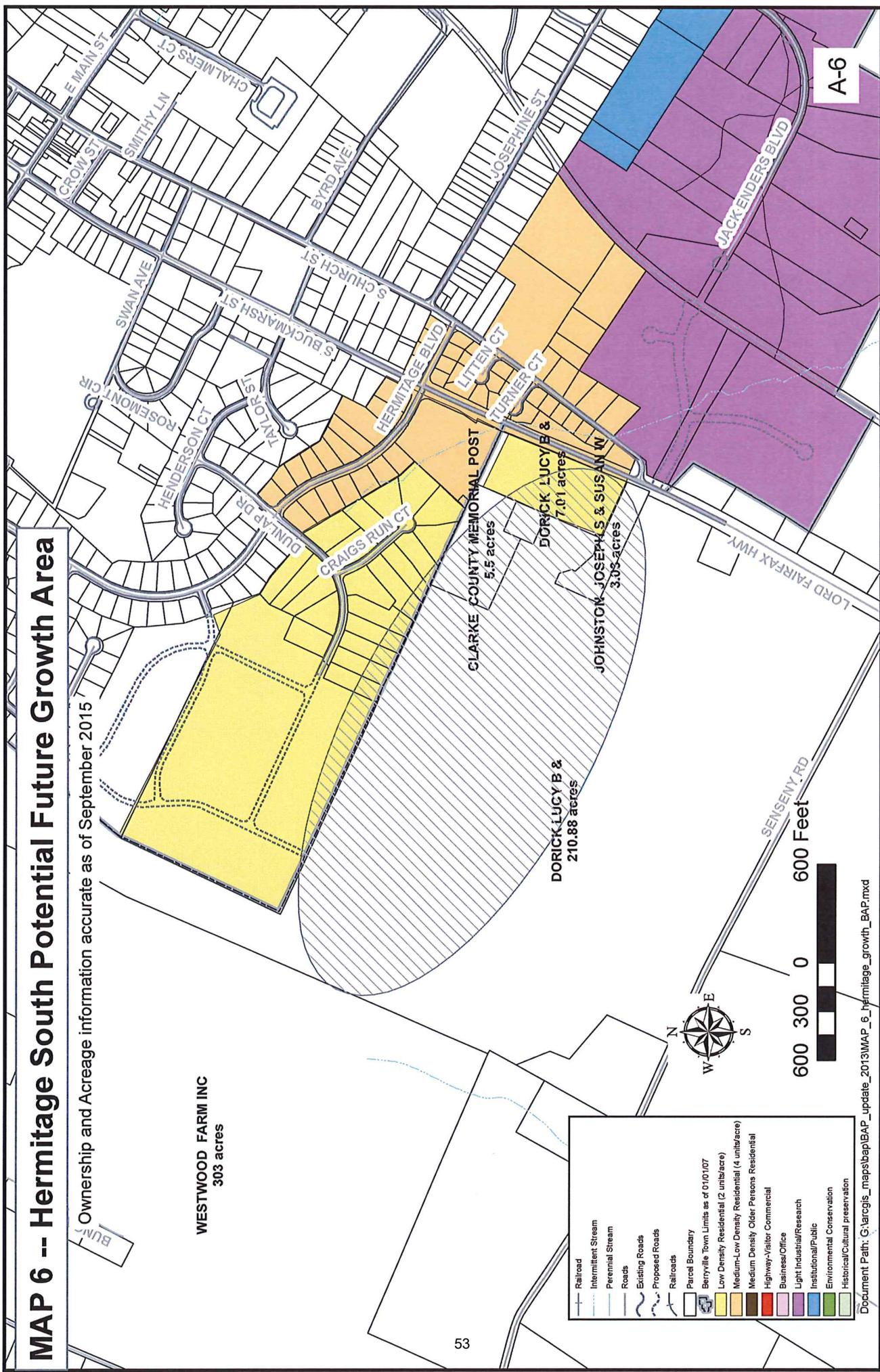
A-6

- Railroad
- Intermittent Stream
- Perennial Stream
- Roads
- Existing Roads
- Proposed Roads
- Railroads
- Parcel Boundary
- Berryville Town Limits as of 01/01/07
- Low Density Residential (2 units/acre)
- Medium-Low Density Residential (4 units/acre)
- Medium Density Older Persons Residential
- Highway-Visitor Commercial
- Business/Office
- Light Industrial/Research
- Institutional/Public
- Environmental Conservation
- Historical/Cultural preservation



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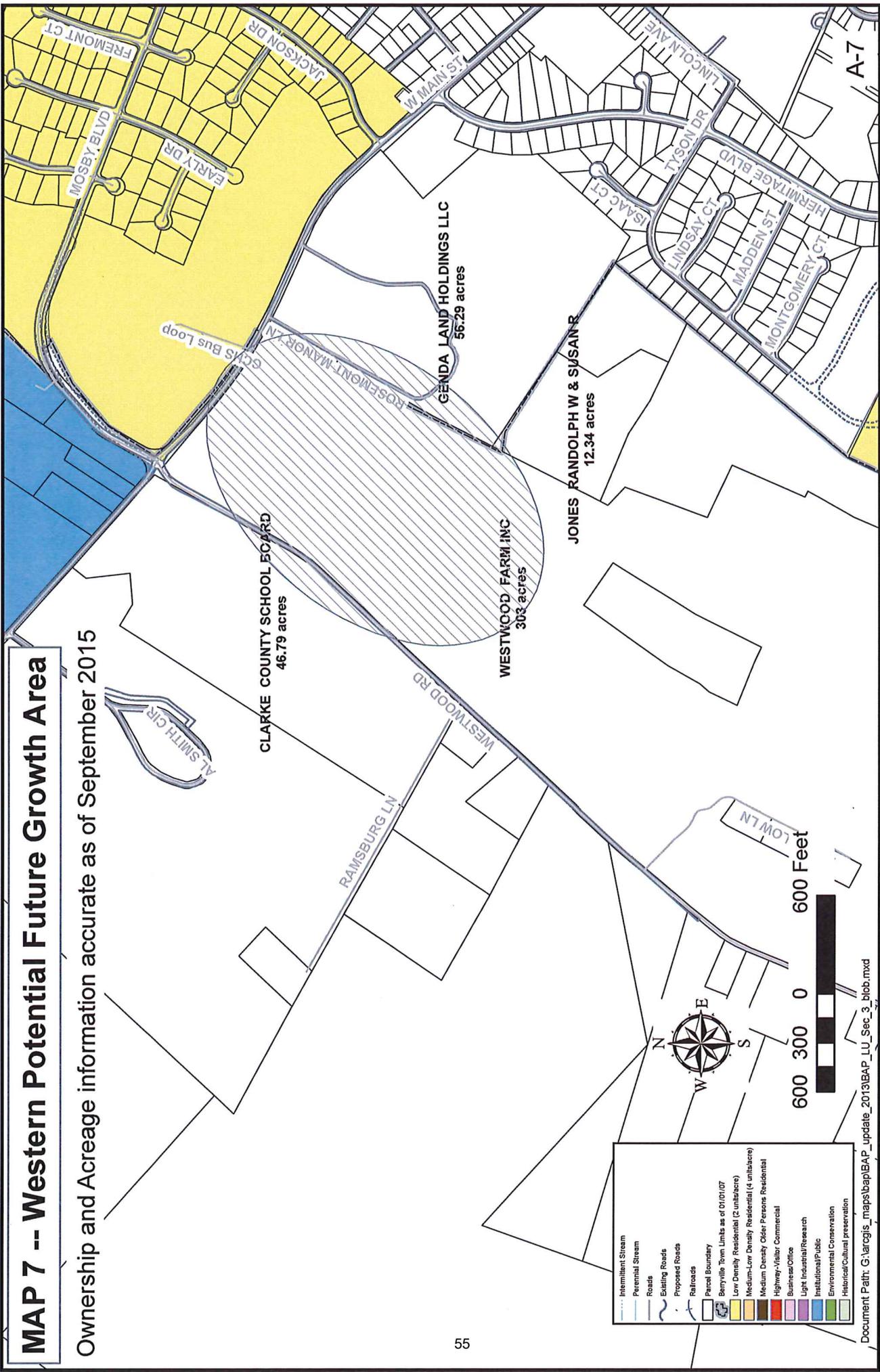
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MAP 7 -- Western Potential Future Growth Area

Ownership and Acreage information accurate as of September 2015



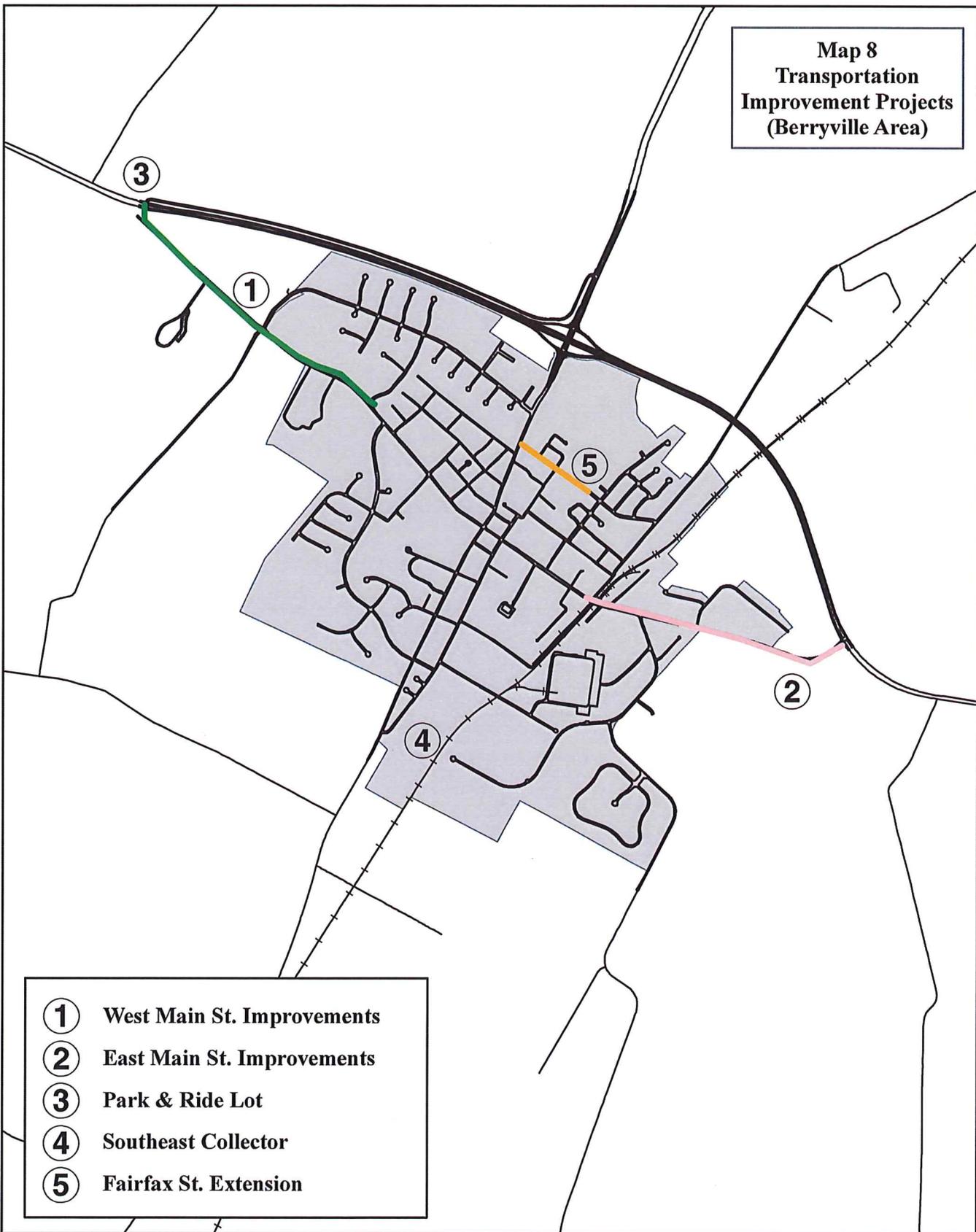
Intermittent Stream	Parcel Boundary
Perennial Stream	Berkeley Town Limits as of 01/01/07
Roads	Low Density Residential (2 units/acre)
Existing Roads	Medium-Low Density Residential (4 units/acre)
Proposed Roads	Medium Density Older Persons Residential
Railroads	Highway-Volcar Commercial
Business/Office	Light Industrial/Research
Institutional/Public	Environmental Conservation
Historical/Cultural preservation	



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**Map 8
Transportation
Improvement Projects
(Berryville Area)**



- ① West Main St. Improvements
- ② East Main St. Improvements
- ③ Park & Ride Lot
- ④ Southeast Collector
- ⑤ Fairfax St. Extension



2,000 1,000 0 2,000 Feet



Legend

— Incorporated Town

—+— Railroads

— State Roads

① Planned Improvement Project
(See Chapter 1 text for project descriptions)

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TABLE 12 -- FUTURE LAND USE TABLE AND PROJECTED DEVELOPMENT YIELDS

Sub Area	Title	Planned Land Use	Residential Types	Planned Density	Original Area (acres)	Approx. Area (acres)	Original Yield	Revised Yield (2015)	Res. Units Used (2015) ⁶	Remaining Res. Units ⁶	Unbuilt Res. Units ⁶
1	Western Gateway	Institutional ¹	SFD, SFA, MF/OPR	n/a ¹	23	16.6	n/a ¹	n/a ¹	0	n/a ¹	n/a ¹
2	Fairgrounds	Institutional ¹	SFD, SFA, MF/OPR	n/a ¹	55	58.9	n/a ¹	n/a ¹	0	n/a ¹	n/a ¹
3	CCHS/Battlefield Estates South	Low-Density Res.	SFD	2 RU/AC	87	84.4	143	same	73	71	1
4	Battlefield Estates North	Low-Density Res.	SFD	2 RU/AC	61	50.1	80	same	63	18	7
5	Battlefield Estates East	Med-Low Density Res.	SFD	4 RU/AC	22	30.8	62	same	58	0	4
6	Battlefield Estates Business	Business/Office	n/a	0.3 FAR	10	15.95	95,000 SF/GLA	same	n/a	n/a	n/a
6A	Mosby Flexible Residential Area	Med-Density OPR	SFD, SFA, MF/OPR	n/a ²	18	19.2	300 (max 120 multi-family)	see note ⁸	3	n/a ²	n/a ²
7	Northern Gateway/Mosby Highway Commercial	Highway-Visitor Comm.	n/a	0.3 FAR	22	23.1	200,000 SF/GLA	same	n/a	n/a	n/a
8	Green Hill Cemetery (REMOVED)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
9	Northern Residential Growth Area	Low-Density Res.	SFD	2 RU/AC	33	41.7	54	54	54	0	54
10	First Street Residential Area	Low-Density Res.	SFD	2 RU/AC	36	9.5	51	6	0	6	6
11	Soldier's Rest Preservation Area	Limited Residential	SFD	1 RU/10 AC	14	13.8	1	same	1	0	0
12A	First Street Conservation Area	Limited Residential	SFD	1 RU/10 AC	22	26.3	2	0	0	0	0
12B	First Street Light Industrial Area	Light Industrial	n/a	0.3 FAR	8	6.5	75,000 SF/GLA	same	n/a	n/a	n/a
13	Buckmarsh Run Conservation Area	Limited Residential	SFD	1 RU/10 AC	29	32	2	3	0	3	3
14	Northeast Residential Transition Area	Med-Low Density Res.	SFD	4 RU/AC	8	7.2	n/a ⁴	28	0	28	0
15	Northeastern Residential Growth Area	Low-Density Res.	SFD	2 RU/AC	52	63.1	81	same ⁷	0	81	0
16	Bel Voi Preservation Area	Limited Residential	SFD	1 RU/10 AC	13	8.9	1	same	1	0	0
17	Eastern Gateway	Low-Density Res.	SFD	2 RU/AC	16	15.1	25	same	0	25	0
18	Berryville Glen	Low-Density Res.	SFD	2 RU/AC	73	75.1	116	same	45	45	26
19A	Jack Enders Blvd. East Light Industrial Area	Light Industrial	n/a	0.3 FAR	12	12.57	110,000 SF/GLA	same	n/a	n/a	n/a
19B	Dandridge Acres Preservation Area	Limited Residential	SFD	1 RU/10 AC	12	10	1	same	1	0	0
20	Johnson-Williams Institutional Area	Institutional ¹	SFD, SFA, MF/OPR	n/a ¹	10	10.3	n/a ¹	same	40 ³	n/a ¹	n/a ¹
21	Clarke County Business Park ⁵	Light Ind./Research	n/a	0.3 FAR	73	73.6	668,000 SF/GLA	same	n/a	n/a	n/a

TABLE 12 -- FUTURE LAND USE TABLE AND PROJECTED DEVELOPMENT YIELDS

Sub Area	Title	Planned Land Use	Residential Types	Planned Density	Original Area (acres)	Approx. Area (acres)	Original Yield	Revised Yield (2015)	Res. Units Used (2015) ⁶	Remaining Res. Units ⁶	Unbuilt Res. Units ⁶
22	South Church St. Residential Area	Med-Low Density Res.	SFD	4 RU/AC	20	19	35	same	4	31	0
23	Craig's Run Light Industrial Area	Light Industrial	n/a	0.3 FAR	32	32.2	290,000 SF/GLA	same	n/a	n/a	n/a
24	Southgate/Northern Portion (REMOVED)									3	
25	Southgate Residential Area	Med-Low Density Res.	SFD	4 RU/AC	3	4.7	8	7	4	3	3
26	Hermitage Blvd. Residential Area	Med-Low Density Res.	SFD	4 RU/AC	11	38.6	25	38	38	0	0
27A	Hermitage Residential Growth Area	Low-Density Res.	SFD	2 RU/AC	57	34.4	91	same	0	55	36
27B	Southern Gateway Residential Growth Area	Low-Density Res.	SFD	2 RU/AC	7	7	14	same	0	14	0

¹ The Institutional Planning Designation recommends housing for low to moderate income, elderly, and handicapped individuals. Density is driven by the zoning district classification assigned to the parcel.

² Density of Older Persons Residential is to be determined by site plan for specific projects.

³ Existing Johnson-Williams Apartments contains 40 residential units

⁴ Sub-Area 14 was originally listed as Sub-Area 14A and recommended for Light Industrial Uses

⁵ Sub-Area 21 (Clarke County Business Park) is composed of original Sub-Areas 19A, 19D, 21A, and 21B.

⁶ Residential units used refers to the number of units constructed and to be subtracted from the total yield. Accurate as of April 2016.

Remaining residential units refers to units remaining from the total yield that have not been assigned to a future development via plat or plan approval.

Unbuilt residential units refers to units that have been approved by the governing body via subdivision plat or site plan but have not been developed.

⁷ Sub-Area 15 may be a candidate for additional density at 4 units/acre with additional units taken from the total number of unused units in the Annexation Area.

⁸ Sub-Area 6A includes an alternate design option allowing a maximum of 50 units to be developed under the Attached Residential (AR) zoning district.

SFD: Single-family detached residential

SFA: Single-family attached residential (duplex, triplex, quadplex, townhouse)

MF/OPR: Multi-family older persons residential (apartments, condominiums)

RU: Residential unit

AC: Acre

Potential Sub-Areas with unused residential units that could be re-allocated to other Sub-Areas subject to Plan recommendations.

Budget Development Process



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Basis for Budgeting

The accounts of the Town are organized on the basis of funds, each of which is considered to be a separate accounting entity. The Town budgets for the General Fund using the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP) for purposes of financial statement presentation in the Town's audited financial statements. Under this method, revenues are recognized in the period they become measurable and available to finance expenditures of the period, and expenditures are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due. Intergovernmental revenues (primarily grants), which are received as reimbursement for specific purposes or projects, are recognized when the related expenditures are recorded. Intergovernmental revenues that are unrestricted as to purpose and rescinded only for failure to meet prescribed compliance requirements are reflected as revenues at the time of receipt or earlier if availability criterion is met.

The Town budgets for the Water and Sewer Funds (enterprise) using the accrual basis of accounting consistent with GAAP (except as otherwise stated below). Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. However, for purposes of budget presentation, exceptions to the accrual basis of accounting are as follows:

- Depreciation is not budgeted;
- Capital outlays are budgeted as expenditures in the year purchased, rather than recorded as fixed assets and capitalized based on their useful lives (excluding land and construction-in-progress);
- Principal payments are shown as uses of funds (expenditures) rather than reductions of the liability;
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities;
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions;
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not; and
- Compensated absences are not considered to be expenditures until paid

Working capital, rather than net assets, is used to represent fund balance in the enterprise funds. Working capital is generally defined as the difference between current assets (e.g., cash and receivables) and current liabilities (e.g., accounts payable), excluding the current portion of principal and interest due, and provides a better comparative analysis of fund reserves for budget purposes than does the presentation of net assets as presented in the audited financial statements. Additionally, budgeting capital outlay as an expenditure for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by the Town Council each year.

Budget Process Overview

The Town of Berryville's budget is developed on an annual basis for each of the Town's funds. The Town's budgeted revenues are presented by activity while the budgeted expenditures are presented by departmental services areas. The Town Treasurer is responsible for estimating budgeted revenues. Department heads are responsible for providing expenditure estimates for their departments. Department heads should provide estimates for personnel, operating, and capital outlay expenditures. Justification should be provided for all requests for additional personnel and all capital expenditure requests. Any operating expenditure requests varying from the previous year should also be justified. The department heads submit all expenditure requests to the Town Treasurer, who reviews and compiles the requests. The Town Treasurer presents the draft proposed budget to the Town Manager, and additional meetings are held among department heads, the Town Treasurer, and the Town Manager as necessary. Budget work sessions are held with the Budget and Finance Committee to discuss the proposed budget.

Each year, the Town Manager submits to the Town Council the annual proposed budget. The budget presentation contains the following information:

- a) Budget Highlights from the Town Treasurer discussing the proposed financial plan for the next fiscal year for the Town of Berryville.
- b) Proposed capital, operations and maintenance, and debt service expenditures by program and type of expenditure for the budget year, along with a comparison to estimated expenditures for the current year and actual expenditures for the previous year.
- c) Proposed receipts, by source, for the budget year, along with a comparison to estimated receipts for the current year and actual receipts for the prior year.

After budget work sessions are held with the Town Council, public notification and hearings are conducted in accordance with the *Code of Virginia* (the Code). Based on comments from the public, additional work sessions may be warranted. The budget will be adopted by the Town Council no later than June 30 of a given year.

Roles and Responsibilities

It is the responsibility of the Town Manager, in his/her role, to prepare and present the Town's annual budget to the Budget and Finance Committee for approval. The Budget and Finance Committee reviews, and, if necessary, revises the proposed budget. The Budget and Finance Committee ensures that the proposed budget adequately addresses the priorities of the Town. The Budget and Finance Committee approves the proposed budget and submit it for adoption by the Town Council. The Town Council has final responsibility for adopting the budget and for making the necessary appropriations.

Budget control and monitoring is maintained at the departmental level. On a monthly basis, the Town Treasurer prepares summary reports that compare actual revenues and expenditures to budgeted amounts. These reports are sent to the Town Council. Additionally, these reports are provided to the Town Manager and department heads to assist them in managing the day-to-day operations of the Town.

BUDGET CALENDAR FY 2022-2023

ACTIVITY	RESPONSIBILITY	DATE
Standing Comm. Budget Priorities	Standing Committees	October 29, 2021
Council Budget Priorities	Town Council	November 30, 2021
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 Work session	B&F Committee Town Staff	March 2 at 10:30 am A/B Meeting Room
Council Budget Work session	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, 2022
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

Budget Modification and Amendment

Because the budget is an estimate, situations inevitably arise when it will be necessary to amend the budget. Generally, an appropriation can be increased or created by:

- Transferring from the unexpended balance of another appropriation;
- Transferring from appropriation for contingencies; or
- Appropriating unreserved fund balance or unanticipated revenues

Using the contingency appropriation does not increase the original budget but reallocates the funding. Allocation of contingency reserves requires the approval of the Town Manager.

In certain instances, budget appropriations may be amended after original budget adoption. All budget amendments (i.e., appropriation of unreserved fund balance or unanticipated revenue) require Town Council approval. Specific legal authority for budget modification to increase the original budget is contained in the Code. Per Section 15.2-2507A of the Code, “any amendment that exceeds the lesser of 1% of the adopted budget or \$500,000 must follow the same notice, public hearing and approval procedures as the initial budget itself, except that it may be adopted at the same meeting as the public hearing.”

Budget Contingency Plan

The purpose of the Budget Contingency Plan is to establish a guideline and general approach to:

- Respond to unanticipated significant revenue shortfalls.
- Provide funding for unanticipated, non-recurring, expenditures that cannot be absorbed within the operating budget.
- Provide temporary funding for an unanticipated, increase in operations or maintenance that cannot be absorbed within the operating budget.

Expenditures drawn from contingency funds shall require prior approval from the Town Manager. Notice of such action will be presented to the Town Council at their monthly meeting.

Budget Contingency will be at least 3% of Total Operating Requirements. Based on an assessment of expenditure risk for the upcoming fiscal year the Town Manager may recommend a higher level of Contingency and include such recommendation in the Proposed Budget. The Town Council holds final authority upon approval of the annual budget.

FY 2022-2023 DRAFT BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- No increase in Real Estate tax rate.
- No increase in Personal Property tax rate.
- PPTRA remains at 70%.
- No increase in Machinery & Tools tax rate.
- No increase in Vehicle License Fees.
- No increase in Business & Professional License rates.
- Water Tank Site Lease adjustments per agreements.
- No increase in Lodging Tax, Meals Tax or Cigarette Tax.

WATER FUND

- Revenues reflect programmed increase in Admin/Facility fees in late November 2022.
- Fifty residential Availability Fees projected. (15 under current rates)

SEWER FUND

- Revenues reflect programmed increase in Admin/Facility fees in late November 2022.
- Fifty residential and Availability Fees projected. (15 under current rates)

OPERATING EXPENSES

ALL FUNDS

- 5.64% increase in payroll.
- Police Dept CDP payroll increases included.
- Police Sgt Position remains funded.
- 8.56% increase in Health Insurance costs.
- Employer contribution to VRS did increase from 12.52% to 13.38% for FY23 and FY24.
- TOTAL BUDGET increase of 33.3%.
- New Deputy Town Manager position created.

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 59.88%.
- Contingency is 3% of the Operating Budget.
- General Fund total increase of 55.59 %.

WATER FUND

- Increase in Maintenance & Operational Expenses of 49.2%.
- There is currently no Debt Service in the Water Fund.
- Contingency is 3 % of the Operating Budget.
- Water Fund total increase of 7.64%.

SEWER FUND

- Decrease in Maintenance & Operational Expenses of 7.25%.
- Debt service reflects payments to VRA.
- Contingency is 3% of the Operating Budget.
- Sewer Fund total Increase of 16.90%.

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**BERRYVILLE TOWN COUNCIL
PUBLIC HEARING NOTICE**

The Berryville Town Council will hold the following public hearing at 7:00 p.m., or as soon after as this matter may be heard, on **Tuesday, May 10, 2022**, to consider the following:

Proposed Fiscal Year 2022-2023 Budget as follows:

<u>Resources and Revenues</u>	AMENDED FY 21-22	REQUESTED FY 22-23
GENERAL FUND		
Fund Balance	\$ 152,000.00	\$ 40,000.00
Revenue from Local Sources	\$ 3,219,200.00	\$ 3,278,200.00
Revenue from State Sources	\$ 952,382.00	\$ 3,212,815.00
Revenue from Other Sources	\$ 1,000.00	\$ 1,000.00
Total	\$ 4,172,582.00	\$ 6,492,015.00
WATER FUND		
Fund Balance	\$ 550,500.00	\$ 200,000.00
Revenue from Local Sources	\$ 981,125.00	\$ 1,076,000.00
Availability Fees	\$ 346,000.00	\$ 745,000.00
Total	\$ 1,877,625.00	\$ 2,021,000.00
SEWER FUND		
Fund Balance	\$ 0.00	\$ 0.00
Revenue from Local Sources	\$ 1,840,000.00	\$ 1,735,500.00
Availability Fees	\$ 371,625.00	\$ 850,000.00
Total	\$ 2,211,625.00	\$ 2,585,500.00
TOTAL RESOURCES AND REVENUES	\$ 8,261,832.00	\$ 11,098,515.00

Expenses and Reserves

GENERAL FUND		
Maintenance and Operational	\$ 3,682,076.00	\$ 5,880,203.00
Debt Service	\$ 121,000.00	\$ 121,500.00
Capital Reserves and Expenses	\$ 258,962.00	\$ 313,905.91
Contingency	\$ 110,544.00	\$ 176,406.09
Total	\$ 4,172,582.00	\$ 6,492,015.00
WATER FUND		
Maintenance and Operational	\$ 828,884.00	\$ 1,211,551.00
Debt Service	0.00	0.00
Capital Reserves and Expenses	\$ 1,023,874.48	\$ 773,102.47
Contingency	\$ 24,866.52	\$ 36,346.53

Total	\$	1,877,625.00	\$	2,021,000.00
SEWER FUND				
Maintenance and Operational	\$	1,274,730.00	\$	1,164,080.00
Debt Service	\$	470,000.00	\$	470,000.00
Capital Reserves and Expenses	\$	428,653.10	\$	916,497.60
Contingency	\$	38,241.90	\$	34,922.40
Total	\$	2,211,625.00	\$	2,585,500.00
TOTAL EXPENSES AND RESERVES				
	\$	8,261,832.00	\$	11,098,515.00

Copies of materials may be examined at www.berryvilleva.gov. This information can also be obtained by calling Director of Finance/Treasurer Cindy Poulin at the Town Business Office at (540) 955-1099 and arranging the best means of providing you with the information in question.

The Town of Berryville does not discriminate against disabled people in admission or access to its programs and activities. Accommodations will be made for disabled people upon prior request.

By order of the Town Council
 Keith R. Dalton, Town Manager

Consolidated Financial Schedules



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OVERVIEW OF REVENUES

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
	Actual	Actual	Actual	Actual	Budget	Proposed	\$ Change	% Change
General Fund Revenues								
General Property Taxes	1,406,862	1,452,521	1,462,650	1,650,675	1,687,200	1,757,200	70,000	4.15%
Other Local Taxes	1,041,772	1,075,292	1,072,817	1,162,900	1,127,000	1,241,500	114,500	10.16%
Permits and Licenses	34,091	40,124	11,500	51,498	9,000	11,000	2,000	22.22%
Fines and Forfeitures	40,056	45,295	44,500	16,045	19,000	16,000	(3,000)	-15.79%
Use of Money and Property	157,448	196,677	149,500	181,702	210,000	197,500	(12,500)	-5.95%
Charges for Services	29,768	54,166	14,000	8,809	10,000	10,000	-	0.00%
Miscellaneous	62,168	208,494	6,000	25,200	6,000	6,000	-	0.00%
State Revenues	928,918	1,004,241	961,677	952,674	952,382	3,212,815	2,260,433	237.35%
Federal revenues	5,525	3,667	-	37,580	-	-	-	
Other Funding Sources (Fund Balance)	75,000	217,750	307,000	-	152,000	40,000	(112,000)	-73.68%
Total General Fund Revenues	3,781,608	4,298,227	4,029,644	4,087,082	4,172,582	6,492,015	2,319,433	55.59%
Public Utilities Funds Revenues								
Use of Money and Property	42,918	79,414	60,000	45,470	80,000	65,000	(15,000)	-18.75%
Charges for Services	2,957,007	2,577,362	2,712,375	5,114,501	3,458,750	4,341,500	882,750	25.52%
Capital Grants & Contributions		1,898					-	0.00%
Other Funding Sources (Fund Balance)	520,000	382,445	175,000	0.00	550,500	200,000	(350,500)	-63.67%
Total Public Utility Funds Revenues	3,519,925	3,041,119	2,947,375	5,159,971	4,089,250	4,606,500	517,250	12.65%
Total Revenues	7,301,533	7,339,346	6,977,019	9,247,053	8,261,832	11,098,515	2,836,683	34.33%

OVERVIEW OF EXPENDITURES

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
	Actual	Actual	Actual	Actual	Budget	Proposed	\$ Change	% Change
General Fund Expenditures								
General Government Administration	854,044	1,002,806	1,138,010	1,051,801	1,225,116	3,369,343	2,144,227	175.02%
Public Safety	652,446	693,981	712,205	808,230	869,450	963,640	94,190	10.83%
Public Works	1,062,132	1,296,136	1,308,968	1,064,042	1,427,090	1,391,400	(35,690)	-2.50%
Parks and Recreation	11,832	10,149	7,500	2,885	7,500	11,500	4,000	53.33%
Planning and Community Development	129,247	119,360	177,785	141,216	152,920	144,320	(8,600)	-5.62%
Capital Outlay	95,669	307,314	463,365	160,490	258,962	313,906	54,944	21.22%
Contingency	568	4,551	100,335	15,952	110,544	176,406	65,862	59.58%
Debt Service	121,476	121,476	121,476	121,476	121,000	121,500	500	0.41%
Total General Fund Expenditures	2,927,414	3,555,773	4,029,644	3,366,092	4,172,582	6,492,015	2,319,433	55.59%
Public Utilities Funds Expenditures								
General Administration	102,029	140,133	120,070	88,615	106,160	234,000	127,840	120.42%
Supply Purification	315,923	321,478	369,970	396,724	422,651	484,066	61,415	14.53%
Transmission and Distribution	196,247	160,481	194,800	213,684	247,766	416,015	168,249	67.91%
Wastewater Treatment	684,599	831,713	773,570	645,292	892,245	810,700	(81,545)	-9.14%
Maintenance of Sewer Lines	117,149	107,903	123,475	117,368	167,600	115,400	(52,200)	-31.15%
Fringe Benefits	238,048	187,740	218,315	229,118	267,192	315,450	48,258	18.06%
Capital Outlay	201,306	413,941	623,615	1,501,498	1,452,528	1,689,600	237,072	16.32%
Depreciation	1,061,670	1,054,480				-	-	0.00%
Contingency	-	-	53,560	23,042	63,108	71,269	8,161	12.93%
Debt Service	470,000	470,000	470,000	470,000	470,000	470,000	-	0.00%
Total Public Utility Funds Expenditures	3,386,971	3,687,869	2,947,375	3,685,341	4,089,250	4,606,500	517,250	12.65%
Total Expenditures	6,314,385	7,243,642	6,977,019	7,051,433	8,261,832	11,098,515	2,836,683	34.33%

DEBT OVERVIEW

July 1, 2022

Permissible debt

Pursuant to the Berryville Town Charter, the Virginia Constitution, and the Code of Virginia, the Town is authorized to incur debt, including the issuance of general obligation bonds. Article VII, Section 10 of the Constitution of Virginia limits the amount of long-term debt that the Town Council may incur to ten percent of the assessed value of real estate that is subject to taxation. The computation of this legal debt margin is as follows:

Assessed value of real property as of January 1, 2022:	\$631,302,040
Statutory debt limit (10% of assessed value of taxable real estate)	\$ 63,130,204
Lease revenue bond obligations as of 6/30/2021:	\$ 1,928,909
General obligation bond obligations as of 6/30/2021:	\$ <u>7,755,000</u>
Total bond obligations as of 6/30/2021:	\$ 9,683,909
Legal debt margin:	\$ 53,446,295

Narrative - Current debt

General Fund

The Town borrowed \$2,327,000 in 2009 from the United States Department of Agriculture to fund its share of the Berryville-Clarke County Government Center.

The loan term is 40 years and the interest rate is 4.125%.

The Town pays \$121,476.00 annually in debt service. The final payment for this loan will be due 5/15/2047.

Water Fund

The Town has no debt in its water fund.

Sewer Fund

The Town borrowed \$11,750,000 in 2013 from the Virginia Resources Authority to fund construction of a new wastewater treatment plant and treated wastewater transmission line.

The loan term is 25 years and the interest rate is 0%.

The Town pays \$470,000.00 annually in debt service. The final payment for this loan will be due 8/1/2037.

Narrative - Borrowing anticipated in the next five years

General Fund

There are no projects planned that will require that the Town incur long-term debt.

Water Fund

The Town anticipates the need to replace its water treatment plant in FY2025-26 timeframe. While the Town is reserving funds for this work it is expected that it will incur long-term debt to complete required work. The current estimate for project is \$24,800,000 (\$2,200,000 engineering and \$22,600,000 for construction of the plant and related improvements).

Sewer Fund

There are no projects planned that will require that the Town incur long-term debt.

Budget



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FY 22-23 BUDGET REVENUES

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
GENERAL FUND			
FUND BALANCE			
100-3000000-0000	FUND BALANCE FORWARD	\$ 152,000.00	\$ 40,000.00
	TOTAL FUND BALANCE	\$ 152,000.00	\$ 40,000.00
REVENUE FROM LOCAL SOURCES			
100-3110101-0000	CURRENT REAL ESTATE TAXES	\$ 1,147,000.00	\$ 1,154,000.00
100-3110102-0000	DEL REAL ESTATE TAXES	\$ -	\$ -
100-3110201-0000	UTILITY REAL ESTATE TAXES	\$ 11,200.00	\$ 11,200.00
100-3110301-0000	CURRENT PERS PROP TAXES	\$ 346,000.00	\$ 400,000.00
100-3110302-0000	DEL PERS PROP TAXES	\$ -	\$ -
100-3110303-0000	REFUSE COLLECTION(EXTRA TOTERS)	\$	\$ 7,000.00
100-3110401-0000	MACHINERY & TOOLS	\$ 175,000.00	\$ 175,000.00
100-3110601-0000	TAX PENALTIES	\$ 6,000.00	\$ 8,000.00
100-3110602-0000	TAX INTEREST	\$ 2,000.00	\$ 2,000.00
	TOTAL REV FROM LOCAL SOURCES	\$ 1,687,200.00	\$ 1,757,200.00
OTHER LOCAL TAXES			
100-3120101-0000	LOCAL SALES TAX	\$ 240,000.00	\$ 260,000.00
100-3120201-0000	CONSUMER UTILITY TAX	\$ 90,000.00	\$ 100,000.00
100-3120300-0000	BUSINESS LICENSE	\$ 200,000.00	\$ 240,000.00
100-3120402-0000	REC FRANCHISE FEES	\$ 35,000.00	\$ 35,000.00
100-3120501-0000	AUTO LICENSE	\$ 90,000.00	\$ 95,000.00
100-3120601-0000	BANK FRANCHISE TAXES	\$ 140,000.00	\$ 140,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	\$ 15,000.00	\$ 13,000.00
100-3121001-0000	LODGING TAX (2%)	\$ 5,000.00	\$ 8,500.00
100-3121101-0000	MEALS TAX (4%)	\$ 312,000.00	\$ 350,000.00
	TOTAL OTHER LOCAL TAXES	\$ 1,127,000.00	\$ 1,241,500.00
PERMITS, FEES & LICENSES			
100-3130304-0000	LAND USE APPLICATION FEES	\$ 1,500.00	\$ 1,000.00
100-3130307-0000	ZONING & SUBDIVISION FEES	\$ 7,500.00	\$ 10,000.00
	TOTAL PERMITS, FEES & LICENSES	\$ 9,000.00	\$ 11,000.00
FINES & FORFEITURES			
100-3140101-0000	COURT FINES	\$ 16,000.00	\$ 12,000.00
100-3140102-0000	PARKING METER FINES	\$ 2,000.00	\$ 3,000.00
100-3140103-0000	ESUMMONS	\$ 1,000.00	\$ 1,000.00
	TOTAL FINES & FORFEITURES	\$ 19,000.00	\$ 16,000.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
REVENUE FROM MONEY OR PROP					
100-3150101-0000	INTEREST ON DEPOSITS	\$	95,000.00	\$	85,000.00
100-3150201-0000	RENTAL OF PROPERTY	\$	12,000.00	\$	12,500.00
100-3150205-0000	WATER TANK SITE LEASE	\$	84,000.00	\$	85,000.00
100-3150206-0000	CHARGE CARD REBATE	\$	19,000.00	\$	15,000.00
	TOTAL FROM MONEY OR PROP	\$	210,000.00	\$	197,500.00
CHARGES FOR SERVICES					
100-3160703-0000	PARKING METERS	\$	10,000.00	\$	10,000.00
100-3161502-0000	SALE OF PUBLICATIONS	\$	-	\$	-
	TOTAL CHARGES FOR SERVICES	\$	10,000.00	\$	10,000.00
MISCELLANEOUS REVENUES					
100-3189905-0000	SALE OF SURPLUS	\$	5,000.00	\$	5,000.00
	TOTAL MISC REVENUES	\$	5,000.00	\$	5,000.00
	TOTAL LOCAL REVENUES	\$	3,219,200.00	\$	3,278,200.00

REVENUE FROM THE COMMONWEALTH					
NON-CATEGORICAL AID					
100-3220107-0000	ROLLING STOCK TAX	\$	1,850.00	\$	1,850.00
100-3220109-0000	PPTRA	\$	209,917.00	\$	209,917.00
100-3220201-0000	COMMUNICATION TAX	\$	77,000.00	\$	70,000.00
100-3220106-0000	ARPA FUNDS (2ND TRANCHE)	\$	-	\$	2,267,493.00
	TOTAL NON-CATEGORICAL AID	\$	288,767.00	\$	2,549,260.00
CATEGORICAL AID					
100-3220108-0000	599 LAW ENFORCEMENT GRANT	\$	82,350.00	\$	82,350.00
100-3240103-0000	LE BLOCK GRANT	\$	1,000.00	\$	1,000.00
100-3240201-0000	FIRE FUND PROGRAM	\$	15,250.00	\$	15,250.00
100-3240300-0000	VDOT LANE MILE ALLOWANCE	\$	558,615.00	\$	503,000.00
100-3240301-0000	VDOT ROAD MAINTENANCE	\$	-	\$	55,555.00
100-3240302-0000	LITTER CONTROL GRANT	\$	1,900.00	\$	1,900.00
100-3240312-0000	VA COMMISSION FOR THE ARTS	\$	4,500.00	\$	4,500.00
100-3240710-0000	DMV ANIMAL FRIENDLY PLATES	\$	-	\$	-
	TOTAL CATEGORICAL AID	\$	663,615.00	\$	663,555.00
	TOTAL FROM THE COMMONWEALTH	\$	952,382.00	\$	3,212,815.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
REVENUE FROM THE FEDERAL GOVERNMENT			
CATEGORICAL AID			
100-3340102-0000	FEDERAL FIRE FUND PROGRAM	\$ -	\$ -
100-3340311-0000	FEDERAL EMERGENCY R&R	\$ -	\$ -
	TOTAL CATEGORICAL AID	\$ -	\$ -
TOTAL FROM FEDERAL GOVERNMENT		\$ -	\$ -
REVENUE FROM OTHER SOURCES			
NON-REVENUE RECEIPTS			
100-3410201-0000	MISCELLANEOUS REVENUES	\$ 1,000.00	\$ 1,000.00
	TOTAL FROM OTHER SOURCES	\$ 1,000.00	\$ 1,000.00
TOTAL FROM OTHER SOURCES		\$ 1,000.00	\$ 1,000.00
TOTAL GENERAL FUND REVENUES		\$ 4,172,582.00	\$ 6,492,015.00
WATER FUND			
FUND BALANCE			
501-3000000-0000	FUND BALANCE	\$ 550,500.00	\$ 200,000.00
	TOTAL FUND BALANCE	\$ 550,500.00	\$ 200,000.00
REVENUE FROM MONEY OR PROP			
501-3150102-0000	INTEREST ON INVESTMENTS	\$ 30,000.00	\$ 30,000.00
	TOTAL FROM USE OF MONEY OR PROP	\$ 30,000.00	\$ 30,000.00
CHARGES FOR SERVICES			
501-3160110-0000	TREATMENT FEES	\$ 913,000.00	\$ 1,000,000.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	\$ 30,000.00	\$ 30,000.00
501-3160113-0000	AVAILABILITY CHARGES	\$ 346,000.00	\$ 745,000.00
501-3160114-0000	CONNECTION CHARGES		
501-3160115-0000	METER FEES	\$ 8,125.00	\$ 16,000.00
	TOTAL CHARGES FOR SERVICES	\$ 1,297,125.00	\$ 1,791,000.00
TOTAL WATER FUND		\$ 1,877,625.00	\$ 2,021,000.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
SEWER FUND					
FUND BALANCE					
502-3000000-0000	FUND BALANCE	\$	-	\$	-
	TOTAL FUND BALANCE	\$	-	\$	-
REVENUE FROM MONEY OR PROP					
502-3150101-0000	INTEREST INCOME	\$	50,000.00	\$	35,000.00
	TOTAL REVENUE FROM MONEY OR PROP	\$	50,000.00	\$	35,000.00
CHARGES FOR SERVICES					
502-3160110-0000	TREATMENT FEES	\$	1,790,000.00	\$	1,700,000.00
502-3160112-0000	SECURITY DEPOSITS	\$	-	\$	-
502-3160113-0000	AVAILABILITY CHARGES	\$	371,625.00	\$	850,000.00
	TOTAL CHARGES FOR SERVICES	\$	2,161,625.00	\$	2,550,000.00
REVENUE FROM OTHER SOURCES					
NON-REVENUE RECEIPTS					
502-3410401-0000	VRA LOAN	\$	-	\$	-
502-3410402-0000	WQIF Grant	\$	-	\$	-
502-3410404-0000	NUTRIENT CREDIT REBATE	\$	-	\$	500.00
	TOTAL NON-REVENUE RECEIPTS	\$	-	\$	500.00
	TOTAL FROM OTHER SOURCES	\$	-	\$	500.00
	TOTAL SEWER FUND	\$	2,211,625.00	\$	2,585,500.00
	TOTAL REVENUES ALL FUNDS	\$	8,261,832.00	\$	11,098,515.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
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FY 22-23 BUDGET EXPENSES

Account Number	Account Description	FY AMENDED 2021-2022	FY22-23 APPROVED 2022-2023
GENERAL FUND			
TOWN COUNCIL			
100-4011100-1111	EXPENSE COMPENSATION	\$ 18,900.00	\$ 18,900.00
100-4011100-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 1,450.00	\$ 1,450.00
100-4011100-5540	TRAINING	\$ 4,000.00	\$ 4,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS	\$ -	\$ 10,000.00
100-4011100-5800	MISCELLANEOUS	\$ 5,000.00	\$ 5,000.00
100-4011100-5810	DUES	\$ 3,000.00	\$ 3,000.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	\$ 2,000.00	\$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	\$ -	\$ -
TOTAL TOWN COUNCIL		\$ 34,350.00	\$ 44,350.00
TOWN CLERK			
100-4011200-1114	SALARIES/WAGES/TNCLK	\$ 45,900.00	\$ 48,500.00
100-4011200-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 3,520.00	\$ 3,700.00
100-4011200-5510	MILEAGE	\$ 250.00	\$ 250.00
100-4011200-5540	EDUCATION/TRAINING	\$ 1,000.00	\$ 1,000.00
100-4011200-5810	DUES	\$ 100.00	\$ 100.00
TOTAL TOWN CLERK		\$ 50,770.00	\$ 53,550.00
OFFICE OF TOWN MANAGER			
100-4012110-1112	COMPENSATION	\$ 141,400.00	\$ 70,000.00
100-4012110-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 10,820.00	\$ 5,400.00
100-4012110-3399	BLIGHT ABATEMENT	\$ 20,000.00	\$ 50,000.00
100-4012110-5230	TELECOMMUNICATIONS	\$ 600.00	\$ 600.00
100-4012110-5510	MILEAGE	\$ 150.00	\$ 150.00
100-4012110-5540	TRAINING	\$ 1,000.00	\$ 1,000.00
100-4012110-5810	DUES	\$ 500.00	\$ 500.00
TOTAL TOWN MANAGER		\$ 174,470.00	\$ 127,650.00
LEGAL SERVICES			
100-4012210-3150	PROFESSIONAL SERVICES	\$ 50,000.00	\$ 50,000.00
TOTAL LEGAL SERVICES		\$ 50,000.00	\$ 50,000.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
PERSONNEL					
100-4012220-2100	SOCIAL SECURITY	\$	-	\$	-
100-4012220-2210	VRS	\$	154,400.00	\$	160,000.00
100-4012220-2220	VMLIP - STD	\$	740.00	\$	645.00
100-4012220-2230	VMLIP - LTD	\$	6,675.00	\$	6,600.00
100-4012220-2250	Line of Duty Act	\$	8,500.00	\$	8,500.00
100-4012220-2300	HEALTH INSURANCE	\$	227,000.00	\$	212,000.00
100-4012220-2400	LIFE INSURANCE	\$	16,550.00	\$	16,230.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	\$	645.00	\$	600.00
100-4012220-2700	WORKER'S COMPENSATION	\$	64,000.00	\$	35,000.00
100-4012220-3110	RANDOM DRUG SCREENING	\$	750.00	\$	750.00
100-4012220-9001	EMPLOYEE RECOGNITION	\$	2,000.00	\$	2,000.00
	TOTAL PERSONNEL	\$	481,260.00	\$	442,325.00
INDEPENDENT AUDITOR					
100-4012240-3120	CONTRACTUAL SERVICES	\$	16,500.00	\$	20,000.00
	TOTAL INDEPENDENT AUDITOR	\$	16,500.00	\$	20,000.00
TOWN TREASURER					
100-4012410-1113	COMPENSATION	\$	93,700.00	\$	82,000.00
100-4012410-2100	MATCHING FICA EXPENSE (7.65 %)	\$	7,170.00	\$	6,275.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	\$	2,500.00	\$	2,500.00
100-4012410-3150	PROFESSIONAL SER/VEC	\$	-	\$	-
100-4012410-5306	SURETY BONDS	\$	500.00	\$	500.00
100-4012410-5540	TRAINING	\$	2,000.00	\$	2,000.00
100-4012410-5810	DUES	\$	1,000.00	\$	1,000.00
100-4012410-6015	AUTO DECALS	\$	-	\$	-
100-4012410-6020	CIGARETTE TAX STAMPS	\$	-	\$	-
	TOTAL TOWN TREASURER	\$	106,870.00	\$	94,275.00
FINANCE/ACCOUNTING					
100-4012430-1113	COMPENSATION	\$	135,500.00	\$	110,000.00
100-4012430-2100	MATCHING FICA EXPENSE (7.65 %)	\$	10,346.00	\$	8,450.00
100-4012430-5540	TRAINING	\$	3,400.00	\$	3,400.00
	TOTAL FINANCE/ACCOUNTING	\$	149,246.00	\$	121,850.00
CENTRAL ADM/PURCHASING					
100-4012530-3320	MAINTENANCE CONTRACTS	\$	47,500.00	\$	51,100.00
100-4012530-3400	WEB SITE	\$	1,000.00	\$	1,000.00
100-4012530-3450	DIGITIZING	\$	-	\$	7,000.00
100-4012530-3501	NEWSLETTER	\$	1,000.00	\$	1,000.00
100-4012530-3600	ADVERTISING	\$	8,000.00	\$	6,000.00
100-4012530-5210	POSTAGE	\$	11,500.00	\$	15,000.00
100-4012530-5230	TELECOMMUNICATIONS	\$	3,000.00	\$	4,200.00
100-4012530-5250	SOCIAL MEDIA ARCHIVING	\$	2,700.00	\$	2,700.00
100-4012530-5415	COPIER LEASE	\$	4,700.00	\$	4,900.00
100-4012530-5540	TRAINING	\$	2,500.00	\$	1,500.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
100-4012530-5699	CONTRIBUTION / CC SOCIAL MEDIA	\$	5,000.00	\$	5,000.00
100-4012530-5810	DUES	\$	500.00	\$	500.00
100-4012530-6001	OFFICE SUPPLIES	\$	10,150.00	\$	11,500.00
	TOTAL CENTRAL ADM/PURCHASING	\$	97,550.00	\$	111,400.00
	RISK MANAGEMENT				
100-4012550-5304	BLANKET EXCESS LIABILITY	\$	16,000.00	\$	16,000.00
100-4012550-5305	AUTOMOBILE INSURANCE	\$	12,000.00	\$	13,000.00
100-4012550-5308	SEMI-MULTI PERIL INS	\$	27,700.00	\$	28,900.00
100-4012550-5800	INSURANCE DEDUCTABLES	\$	-	\$	-
	TOTAL RISK MANAGEMENT	\$	55,700.00	\$	57,900.00
	ENGINEERING SERVICES				
100-4012600-3140	ENGINEERING SERVICES	\$	5,000.00	\$	5,000.00
	TOTAL ENGINEERING SERVICES	\$	5,000.00	\$	5,000.00
	ELECTIONS				
100-4013100-1125	ELECTION OFFICIALS	\$	2,000.00	\$	3,000.00
100-4013100-6001	OFFICE SUPPLIES	\$	1,400.00	\$	3,000.00
	TOTAL ELECTIONS	\$	3,400.00	\$	6,000.00
	PUBLIC DEFENDER FEES				
100-4021500-3150	PUBLIC DEFENDER FEES	\$	2,000.00	\$	2,000.00
	TOTAL PUBLIC DEFENDER FEES	\$	2,000.00	\$	2,000.00
	POLICE DEPARTMENT				
100-4031100-1139	COMPENSATION	\$	663,000.00	\$	667,000.00
100-4031100-2100	MATCHING FICA EXPENSE (7.65 %)	\$	50,800.00	\$	51,500.00
100-4031100-3110	MEDICAL EXAMINATIONS	\$	500.00	\$	500.00
100-4031100-3115	PRE EMPLOYMENT DRUG SCREEN	\$	500.00	\$	500.00
100-4031100-3190	INTERPRETER	\$	400.00	\$	400.00
100-4031100-3310	REPAIR & MAINTENANCE	\$	12,000.00	\$	12,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	\$	17,800.00	\$	29,000.00
100-4031100-4081	RICH RAU SAFETY FUND	\$	-	\$	5,000.00
100-4031100-4082	WILDLIFE MANAGEMENT	\$	500.00	\$	250.00
100-4031100-5210	POSTAGE	\$	500.00	\$	500.00
100-4031100-5230	TELECOMMUNICATIONS	\$	3,000.00	\$	3,000.00
100-4031100-5415	COPIER LEASE	\$	3,400.00	\$	4,400.00
100-4031100-5540	TRAINING	\$	14,000.00	\$	16,000.00
100-4031100-5545	OFFICE ACCREDIATION	\$	1,000.00	\$	1,000.00
100-4031100-5810	DUES	\$	700.00	\$	850.00
100-4031100-5815	COMMUNITY RELATIONS	\$	2,000.00	\$	2,000.00
100-4031100-6001	OFFICE SUPPLIES	\$	1,600.00	\$	1,600.00
100-4031100-6008	GASOLINE & OIL	\$	15,500.00	\$	19,440.00
100-4031100-6010	POLICE SUPPLIES	\$	13,500.00	\$	13,500.00
100-4031100-6011	UNIFORMS	\$	4,000.00	\$	3,000.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
TOTAL POLICE DEPARTMENT		\$ 804,700.00	\$ 831,440.00
TRAFFIC CONTROL			
100-4031300-5699	COUNTY CONT/CROSSING GD	\$ 2,500.00	\$ 2,500.00
TOTAL TRAFFIC CONTROL		\$ 2,500.00	\$ 2,500.00
EMERGENCY SERVICES			
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	\$ 5,000.00	\$ 5,000.00
TOTAL EMERGENCY SERVICES		\$ 5,000.00	\$ 5,000.00
VOLUNTEER FIRE DEPARTMENT			
100-4032200-5699	CONTRIBUTION/JHEVFD	\$ 30,000.00	\$ 30,000.00
100-4032200-5707	FIRE FUND PROGRAM	\$ 15,250.00	\$ 15,250.00
100-4032200-8411	CAPITAL PROJECT	\$ 10,000.00	\$ 50,000.00
TOTAL VOLUNTEER FIRE DEPT		\$ 55,250.00	\$ 95,250.00
CORRECTION & DETENTION			
100-4033200-5550	CONFINEMENT OF PRISONERS	\$ -	\$ -
TOTAL CORRECTION & DETENTION		\$ -	\$ -
PUBLIC WORKS ADMINISTRATION			
100-4041100-1140	COMPENSATION	\$ 71,300.00	\$ 40,000.00
100-4041100-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 5,455.00	\$ 3,100.00
100-4041100-3110	MEDICAL EXAMS	\$ 1,000.00	\$ 1,000.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	\$ 7,000.00	\$ 11,000.00
100-4041100-5120	FUEL OIL/HEAT	\$ 2,000.00	\$ 2,500.00
100-4041100-5230	TELECOMMUNICATIONS	\$ 5,000.00	\$ 8,000.00
100-4041100-5415	COPIER LEASE	\$ 2,700.00	\$ 2,700.00
100-4041100-5540	TRAINING	\$ 1,500.00	\$ 2,500.00
100-4041100-6001	OFFICE SUPPLIES	\$ 500.00	\$ 500.00
TOTAL PUBLI WKS ADMINISTRATION		\$ 96,455.00	\$ 71,300.00
HWYS, STS BRIDGES & SDWLKS			
100-4041200-1183	COMPENSATION	\$ 165,000.00	\$ 175,000.00
100-4041200-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 12,450.00	\$ 13,400.00
100-4041200-3310	EQUIPMENT MAINTENANCE	\$ 12,000.00	\$ 12,000.00
100-4041200-3311	STREET TREES/SIDEWALKS	\$ -	\$ 15,000.00
100-4041200-3315	TOWN STREET RESERVE	\$ 15,000.00	\$ 16,000.00
100-4041200-3316	STREET SIGN MAINTENANCE	\$ 1,000.00	\$ -
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	\$ 1,100.00	\$ 1,200.00
100-4041200-6007	MATERIALS & SUPPLIES	\$ 4,000.00	\$ 5,000.00
100-4041200-6008	GASOLINE & OIL	\$ 20,600.00	\$ 24,000.00
100-4041200-6011	UNIFORMS	\$ 5,000.00	\$ 6,000.00
TOTAL HWYS, STS BRIDGES & SWLKS		\$ 236,150.00	\$ 267,600.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
VDOT STREET MAINTENANCE					
100-4041250-3140	ENGINEERING	\$	-	\$	10,000.00
100-4041250-3300	VDOT STREET MAINTENANCE	\$	473,615.00	\$	-
100-4041250-3310	EQUIPMENT MAINTENANCE	\$	10,000.00	\$	10,000.00
100-4041250-3311	STORM SEWER MAINTENANCE	\$	-	\$	15,000.00
100-4041250-3316	SIGNS	\$	-	\$	10,000.00
100-4041250-5800	CONTINGENCY	\$	-	\$	25,000.00
100-4041250-6007	MATERIALS AND SUPPLIES	\$	-	\$	10,000.00
100-4041250-6050	STREET MAINTENANCE	\$	-	\$	121,500.00
100-4041250-6060	SIDEWALK REPLACEMENT	\$	-	\$	45,000.00
100-4041250-6135	MOWING/TREE REMOVAL	\$	-	\$	15,000.00
100-4041250-6207	STREET SWEEPING	\$	-	\$	18,000.00
100-4041250-6307	SNOW REMOVAL	\$	-	\$	60,000.00
100-4041250-8801	EQUIPMENT PURCHASE	\$	75,000.00	\$	123,500.00
100-4041250-8803	PW SITE IMPROVEMENTS	\$	-	\$	35,000.00
100-4041250-8804	SAFETY EQUIPMENT	\$	-	\$	5,000.00
	TOTAL VDOT STREET MAINTENANCE	\$	558,615.00	\$	503,000.00
STREET LIGHTS					
100-4041320-5110	ELECTRICITY	\$	69,200.00	\$	75,000.00
	TOTAL STREET LIGHTS	\$	69,200.00	\$	75,000.00
SNOW REMOVAL - DOWNTOWN					
100-4041330-3220	CONTRACTUAL SERVICES	\$	16,000.00	\$	20,000.00
100-4041330-6007	MATERIALS & SUPPLIES	\$	2,000.00	\$	2,000.00
	TOTAL SNOW REMOVAL-DOWNTOWN	\$	18,000.00	\$	22,000.00
PARKING METERS & LOTS					
100-4041340-6007	MATERIALS & SUPPLIES	\$	1,500.00	\$	1,500.00
	TOTAL PARKING METERS & LOTS	\$	1,500.00	\$	1,500.00
STREET & ROAD CLEANING					
100-4042200-6007	MATERIALS & SUPPLIES	\$	1,000.00	\$	-
	TOTAL PARKING METERS & LOTS	\$	1,000.00	\$	-
REFUSE COLLECTION					
100-4042300-3220	CONTRACTUAL SERVICES	\$	211,000.00	\$	219,000.00
100-4042300-6225	RECYCLING SERVICES	\$	77,000.00	\$	85,000.00
	TOTAL REFUSE COLLECTION	\$	288,000.00	\$	304,000.00
REFUSE DISPOSAL					
100-4042400-3800	FCO LANDFILL CHARGES	\$	40,000.00	\$	45,000.00
	TOTAL REFUSE DISPOSAL	\$	40,000.00	\$	45,000.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
GENERAL PROPERTIES					
100-4043200-3310	REPAIR & MAINTENANCE	\$	15,000.00	\$	17,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	\$	4,100.00	\$	4,100.00
100-4043200-6007	MATERIALS & SUPPLIES	\$	500.00	\$	500.00
100-4043200-6017	CHRISTMAS WREATHS	\$	500.00	\$	500.00
	TOTAL GENERAL PROPERTIES	\$	20,100.00	\$	22,100.00
BUILDING SERVICES					
100-4064200-3150	PROFESSIONAL SERVICES	\$	2,600.00	\$	1,000.00
100-4064200-3200	CONTRACTURAL SERVICES	\$	20,000.00	\$	10,000.00
100-4064200-5110	ELECTRICITY	\$	20,600.00	\$	20,100.00
100-4064200-5120	NATURAL GAS/HEAT	\$	3,350.00	\$	3,000.00
100-4064200-5130	WATER/SEWER	\$	820.00	\$	800.00
100-4064200-5230	TELECOMMUNICATIONS	\$	9,000.00	\$	1,500.00
100-4064200-5304	LIABILITY INSURANCE	\$	2,700.00	\$	1,500.00
100-4064200-7113	IN KIND COSTS	\$	13,000.00	\$	13,000.00
100-4064200-7115	SHARED MAINTENANCE	\$	19,000.00	\$	19,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	\$	7,000.00	\$	10,000.00
	TOTAL BUILDING SERVICES	\$	98,070.00	\$	79,900.00
PARKS & RECREATION					
100-4071310-3160	CONTRACTURAL SER/JN BLUE	\$	1,000.00	\$	1,000.00
100-4071310-6017	CHRISTMAS LIGHTS	\$	1,500.00	\$	3,500.00
100-4071310-6018	ROSE HILL PARK MAINTENANCE	\$	5,000.00	\$	7,000.00
	TOTAL PARKS & RECREATION	\$	7,500.00	\$	11,500.00
PLANNING					
100-4081100-1155	COMPENSATION	\$	95,975.00	\$	95,975.00
100-4081100-2100	MATCHING FICA EXPENSE (7.65 %)	\$	7,345.00	\$	7,345.00
100-4081100-3190	PROFESSIONAL SERVICES	\$	3,000.00	\$	3,000.00
100-4081100-3195	PREPAID APPLICATION FEES	\$	-	\$	-
100-4081100-3500	PRINTING	\$	200.00	\$	250.00
100-4081100-5510	MILEAGE	\$	100.00	\$	100.00
100-4081100-5540	TRAINING	\$	200.00	\$	-
100-4081100-5810	DUES	\$	500.00	\$	-
100-4081100-6001	OFFICE EQUIPMENT	\$	100.00	\$	100.00
100-4081100-6012	PUBLICATIONS	\$	-	\$	-
	TOTAL PLANNING	\$	107,420.00	\$	106,770.00
BOARD OF ZONING APPEALS					
100-4081400-1110	EXPENSE COMPENSATION	\$	500.00	\$	500.00
100-4081400-5540	TRAINING	\$	500.00	\$	750.00
	TOTAL BOARD OF ZONING APPEALS	\$	1,000.00	\$	1,250.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
ECONOMIC DEVELOPMENT					
100-4081500-5693	BMS ARTS FUNDING	\$	4,500.00	\$	4,500.00
100-4081500-5695	TOWN/COUNTY ECONOMIC DEV	\$	17,500.00	\$	19,500.00
100-4081500-5696	ECONOMIC DEVELOPMENT RESERVE	\$	2,500.00	\$	2,500.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	\$	-	\$	2,000.00
100-4081500-5700	ANNEXATION AREA PROF SERVICES	\$	10,000.00	\$	-
	TOTAL ECONOMIC DEVELOPMENT	\$	34,500.00	\$	28,500.00
PLANNING COMMISSION					
100-4081600-1111	EXPENSE COMPENSATION	\$	5,000.00	\$	5,000.00
100-4081600-5540	TRAINING	\$	1,000.00	\$	1,000.00
100-4081600-5810	DUES	\$	250.00	\$	-
	TOTAL PLANNING COMMISSION	\$	6,250.00	\$	6,000.00
B'VILLE AREA DEV AUTHORITY					
100-4081700-1111	EXPENSE COMPENSATION	\$	2,500.00	\$	2,400.00
100-4081700-5540	TRAINING	\$	250.00	\$	500.00
100-4081700-5810	DUES	\$	-	\$	-
	TOTAL B'VILLE AREA DEV AUTHORITY	\$	2,750.00	\$	2,900.00
ARCHITECTURAL REVIEW BOARD					
100-4081800-5540	TRAINING	\$	500.00	\$	400.00
	TOTAL ARCHITECTURAL REVIEW BD	\$	500.00	\$	400.00
TREE BOARD					
100-4081900-5800	MISCELLANEOUS	\$	500.00	\$	500.00
	TOTAL TREE BOARD	\$	500.00	\$	500.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
CAPITAL OUTLAY					
100-4094200-8225	COMPUTER REPLACEMENT	\$	7,500.00	\$	8,500.00
100-4094200-8231	PATROL VEHICLE	\$	56,000.00	\$	-
100-4094200-8338	SNOW PLOW(S)	\$	13,000.00	\$	30,000.00
100-4094200-8340	MOWER	\$	-	\$	1,500.00
100-4094200-8345	PW TON DUMP	\$	27,500.00	\$	32,000.00
100-4094200-8411	CAPITAL RESERVE	\$	10,462.00	\$	19,695.91
100-4094200-8602	3/4 TON TRUCK (PW)	\$	12,000.00	\$	15,000.00
100-4094200-8702	WAYFINDING SIGNS RESERVE	\$	5,000.00	\$	-
100-4094200-8803	PUBLIC WORKS SITE IMPROVEMENTS	\$	-	\$	35,000.00
100-4094200-8951	PD RADIO REPLACEMENT RESERVE	\$	55,000.00	\$	-
100-4094200-8958	ENDERS PROFFER RESERVES	\$	-	\$	-
100-4094200-8959	CHRISTMAS DECORATIONS FOR STS(PW)			\$	20,000.00
100-4094200-9002	JACKSON DR SWMA/DORSEY ST STMWTR	\$	25,000.00		
100-4094200-9003	BACKHOE (PW)	\$	22,500.00	\$	45,000.00
100-4094200-9004	MOSBY BOULEVARD SIDEWALK	\$	25,000.00	\$	20,000.00
100-4094200-9005	FAIRFAX (E&W) SIDEWALK RESERVE	\$	-	\$	60,000.00
100-4094200-9006	SECOND STREET REPAIRS	\$	-	\$	20,000.00
	TOTAL CAPITAL OUTLAY	\$	258,962.00	\$	306,695.91
ARPA EXPENSES					
100-4094300-5700	ARPA EXPENSES	\$	-	\$	2,267,493.00
	TOTAL ARPA EXPENSES	\$	-	\$	2,267,493.00
CONTINGENCY					
100-4094300-5800	CONTINGENCY (3.00%)	\$	110,544.00	\$	176,616.09
	TOTAL CONTINGENCY	\$	110,544.00	\$	176,616.09
DEBT SERVICE					
100-4095000-9110	RDA PRINCIPAL	\$	43,200.00	\$	44,500.00
100-4095000-9120	RDA INTEREST	\$	77,800.00	\$	77,000.00
100-4095000-9130	RDA DEBT SER RESERVE	\$	-	\$	-
	TOTAL DEBT SERVICE	\$	121,000.00	\$	121,500.00
	TOTAL GENERAL FUND OPERATIONAL	\$	3,682,076.00	\$	5,887,203.00
	TOTAL GENERAL FUND CONTINGENCY	\$	110,544.00	\$	176,616.09
	TOTAL GENERAL FUND CAP OUTLAY	\$	258,962.00	\$	306,695.91
	TOTAL GENERAL FUND DEBT SERVICE	\$	121,000.00	\$	121,500.00
TOTAL GENERAL FUND EXPENSES		\$	4,172,582.00	\$	6,492,015.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
WATER FUND			
PERSONNEL			
501-4012220-1140	COMPENSATION	\$ 40,600.00	\$ 120,000.00
501-4012220-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 3,110.00	\$ 9,200.00
501-4012220-2210	VRS	\$ 33,262.00	\$ 65,000.00
501-4012220-2220	VMLIP - STD	\$ 158.00	\$ 300.00
501-4012220-2230	VMLIP - LTD	\$ 1,438.00	\$ 2,700.00
501-4012220-2300	HEALTH INSURANCE	\$ 48,700.00	\$ 87,000.00
501-4012220-2400	LIFE INSURANCE	\$ 3,560.00	\$ 6,600.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	\$ 139.00	\$ 76.00
501-4012220-2700	WORKER'S COMPENSATION	\$ 14,000.00	\$ 25,200.00
501-4012220-3170	MISS UTILITY	\$ 1,500.00	\$ 1,500.00
501-4012220-3320	HANDHELD MAINT	\$ 4,600.00	\$ 4,500.00
501-4012220-3450	DIGITIZING	\$ -	\$ 7,000.00
501-4012220-5210	POSTAGE	\$ 4,400.00	\$ 4,400.00
501-4012220-5540	TRAINING	\$ 2,500.00	\$ 2,500.00
501-4012220-6001	OFFICE SUPPLIES	\$ 500.00	\$ 500.00
	TOTAL PERSONNEL	\$ 158,467.00	\$ 336,476.00
TREATMENT			
501-4012222-1147	COMPENSATION	\$ 160,100.00	\$ 200,000.00
501-4012222-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 11,551.00	\$ 15,300.00
501-4012222-2830	CERTIFICATION FEES	\$ 600.00	\$ 600.00
501-4012222-2840	STATE CONNECTION FEES	\$ 5,700.00	\$ 5,900.00
501-4012222-2850	LAB TESTING	\$ 9,000.00	\$ 9,000.00
501-4012222-3110	MEDICAL EXAMS	\$ 200.00	\$ 200.00
501-4012222-3145	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 10,000.00
501-4012222-3146	UTILITY RATE STUDY	\$ -	\$ -
501-4012222-3210	SLUDGE REMOVAL	\$ 27,000.00	\$ 27,000.00
501-4012222-3220	CLEAN RIVER INTAKE	\$ 2,000.00	\$ 2,000.00
501-4012222-3310	REPAIR & MAINTENANCE	\$ 60,000.00	\$ 65,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	\$ 1,000.00	\$ 1,000.00
501-4012222-5110	ELECTRICITY	\$ 65,000.00	\$ 70,000.00
501-4012222-5120	PROPANE HEAT WTP	\$ 3,600.00	\$ 4,000.00
501-4012222-5230	TELECOMMUNICATIONS	\$ 4,200.00	\$ 4,300.00
501-4012222-5415	COPIER LEASE	\$ 700.00	\$ 900.00
501-4012222-5540	TRAINING	\$ 3,500.00	\$ 3,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	\$ 700.00	\$ 3,000.00
501-4012222-5810	DUES	\$ 1,000.00	\$ 1,000.00
501-4012222-6001	OFFICE SUPPLIES	\$ 1,000.00	\$ 1,000.00
501-4012222-6004	LAB SUPPLIES	\$ 4,500.00	\$ 5,000.00
501-4012222-6005	JANITORIAL SUPPLIES	\$ 1,000.00	\$ 1,000.00
501-4012222-6008	GASOLINE & OIL	\$ 6,200.00	\$ 7,250.00
501-4012222-6011	UNIFORMS	\$ 1,000.00	\$ 1,000.00
501-4012222-6014	TOOLS	\$ 500.00	\$ 500.00
501-4012222-6019	SAFETY EQUIPMENT	\$ 2,000.00	\$ 2,000.00
501-4012222-6020	PERSONAL EQUIPMENT	\$ 600.00	\$ 600.00
501-4012222-6025	CHEMICALS	\$ 40,000.00	\$ 43,000.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
	TOTAL TREATMENT	\$ 422,651.00	\$ 484,050.00
	DISTRIBUTION & MAINTENANCE		
501-4012224-1183	COMPENSATION	\$ 139,000.00	\$ 165,000.00
501-4012224-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 10,600.00	\$ 12,625.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	\$ 50,000.00	\$ 50,000.00
501-4012224-6007	MATERIALS & SUPPLIES	\$ 30,000.00	\$ 30,000.00
501-4012224-6019	SAFETY EQUIPMENT	\$ 700.00	\$ 700.00
501-4012224-6030	NEW SERVICE SUPPLIES	\$ 9,000.00	\$ 2,000.00
501-4012224-9008	STORAGE TANK MAINT CONTRACT	\$ 8,466.00	\$ 155,700.00
	TOTAL DISTRIBUTION & MAINT	\$ 247,766.00	\$ 416,025.00
	CAPITAL OUTLAY		
501-4094200-8102	TANK REPAIR & MAINTENANCE	\$ 155,700.00	\$ -
501-4094200-8105	PICKUP (1/2)	\$ -	\$ -
501-4094200-8118	WTP BACKWASH LAGOON REPAIR	\$ 86,000.00	
501-4094200-8211	CAPITAL RESERVES	\$ 149,674.48	\$ 316,352.47
501-4094200-8225	COMPUTER UPGRADE	\$ 2,000.00	\$ 3,000.00
501-4094200-8340	MOWER (1/3)		\$ 1,500.00
501-4094200-8345	PW ONE TON DUMP TRUCK	\$ 13,500.00	\$ 16,500.00
501-4094200-8360	HANDHELD METER READER	\$ -	\$ -
501-4094200-8361	WATER DIST SYSTEM UPGRADES	\$ 400,000.00	\$ 150,000.00
501-4094200-8602	3/4 TON TRUCK	\$ 12,000.00	\$ 15,000.00
501-4094200-8605	WTP BUILDING MAINTENANCE		
501-4094200-8703	PICKUP (1/2)		
501-4094200-8958	WATER METER REPLACEMENT	\$ 165,000.00	
501-4094200-9003	BACKHOE(PW)	\$ 22,500.00	\$ 45,000.00
501-4094200-9004	SECURITY IMPROVEMENTS	\$ 10,500.00	\$ -
501-4094200-9005	WATER RIVER PUMP DISCONNECT ELIM	\$ 7,000.00	\$ -
501-4094200-9006	WTP UPGRADE- PER		200,000.00
	TOTAL CAPITAL OUTLAY	\$ 1,023,874.48	\$ 747,352.47
	CONTINGENCY		
501-4094300-5800	CONTINGENCY (3.00%)	\$ 24,866.52	\$ 37,096.53
	TOTAL CONTINGENCY	\$ 24,866.52	\$ 37,096.53
	TOTAL WATER FUND OPERATIONAL	\$ 828,884.00	\$ 1,236,551.00
	TOTAL WATER FUND CONTINGENCY	\$ 24,866.52	\$ 37,096.53
	TOTAL WATER FUND CAP OUTLAY	\$ 1,023,874.48	\$ 747,352.47
	TOTAL WATER FUND EXPENSES	\$ 1,877,625.00	\$ 2,021,000.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
SEWER FUND			
PERSONNEL			
502-4012220-1114	COMPENSATION	\$ 40,560.00	\$ 100,000.00
502-4012220-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 3,105.00	\$ 7,650.00
502-4012220-2210	VRS	\$ 52,500.00	\$ 56,500.00
502-4012220-2220	VMLIP - STD	\$ 250.00	\$ 210.00
502-4012220-2230	VMLIP - LTD	\$ 2,270.00	\$ 2,300.00
502-4012220-2300	HEALTH INSURANCE	\$ 76,860.00	\$ 75,000.00
502-4012220-2400	LIFE INSURANCE	\$ 5,620.00	\$ 5,700.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	\$ 220.00	\$ 220.00
502-4012220-2700	WORKER'S COMPENSATION	\$ 22,000.00	\$ 15,000.00
502-4012220-3320	HANDHELD MAINT	\$ 3,000.00	\$ 3,000.00
502-4012220-3450	DIGITIZING	\$ -	\$ 7,000.00
502-4012220-5210	POSTAGE	\$ 7,500.00	\$ 7,500.00
502-4012220-6001	OFFICE SUPPLIES	\$ 1,000.00	\$ 1,000.00
	TOTAL PERSONNEL	\$ 214,885.00	\$ 281,080.00
TREATMENT			
502-4012222-1147	COMPENSATION	\$ 363,445.00	\$ 205,000.00
502-4012222-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 27,800.00	\$ 15,700.00
502-4012222-2830	CERTIFICATION FEES	\$ 900.00	\$ 900.00
502-4012222-2850	LAB TESTING	\$ 36,000.00	\$ 36,000.00
502-4012222-3145	PROFESSIONAL SERVICES	\$ 18,000.00	\$ 18,000.00
502-4012222-3146	UTILITY RATE STUDY	\$ -	\$ -
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	\$ 65,000.00	\$ 70,000.00
502-4012222-3310	REPAIR & MAINTENANCE	\$ 120,000.00	\$ 130,000.00
502-4012222-5110	ELECTRICITY	\$ 140,000.00	\$ 180,000.00
502-4012222-5230	TELECOMMUNICATIONS	\$ 6,500.00	\$ 6,500.00
502-4012222-5415	COPIER LEASE	\$ 3,900.00	\$ 4,000.00
502-4012222-5540	TRAINING	\$ 3,000.00	\$ 3,000.00
502-4012222-5690	Discharge Permit Renewal	\$ 3,500.00	\$ 3,500.00
502-4012222-5810	DUES	\$ 600.00	\$ 600.00
502-4012222-6001	OFFICE SUPPLIES	\$ 1,200.00	\$ 1,300.00
502-4012222-6004	LAB SUPPLIES	\$ 5,800.00	\$ 6,200.00
502-4012222-6005	JANITORIAL SUPPLIES	\$ 1,500.00	\$ 1,500.00
502-4012222-6008	GASOLINE & DIESEL FUEL	\$ 9,300.00	\$ 10,800.00
502-4012222-6011	UNIFORMS	\$ 1,000.00	\$ 1,000.00
502-4012222-6014	TOOLS	\$ 1,500.00	\$ 1,500.00
502-4012222-6019	SAFETY EQUIPMENT	\$ 2,500.00	\$ 2,500.00
502-4012222-6020	PERSONAL EQUIPMENT	\$ 800.00	\$ 800.00
502-4012222-6025	CHEMICALS	\$ 80,000.00	\$ 87,000.00
	TOTAL TREATMENT	\$ 892,245.00	\$ 785,800.00

Account Number	Account Description		FY AMMENDED 2021-2022		FY22-23 APPROVED 2022-2023
DISTRIBUTION & MAINTENANCE					
502-4012224-1183	COMPENSATION	\$	139,000.00	\$	90,000.00
502-4012224-1183	MATCHING FICA EXPENSE (7.65 %)	\$	10,600.00	\$	6,900.00
502-4012224-3310	EQUIPMENT MAINTENANCE	\$	5,000.00	\$	5,000.00
502-4012224-3330	REPAIR & MAINTENANCE	\$	10,000.00	\$	10,000.00
502-4012224-6007	MATERIALS & SUPPLIES	\$	2,500.00	\$	3,000.00
502-4012224-6019	SAFETY EQUIPMENT	\$	500.00	\$	500.00
502-4012224-6030	NEW SERVICE SUPPLIES	\$	-	\$	-
	TOTAL DISTRIBUTION & MAINT	\$	167,600.00	\$	115,400.00
CAPITAL OUTLAY					
502-4094200-8105	PICKUP (1/2)				
502-4094200-8134	Sewer Collection Sys Rehab	\$	100,000.00	\$	100,000.00
502-4094200-8225	COMPUTER UPGRADE	\$	2,000.00	\$	3,000.00
502-4094200-8340	MOWER (1/3)			\$	1,500.00
502-4094200-8345	PW ONE TON DUMP TRUCK	\$	13,500.00	\$	16,500.00
502-4094200-8360	HANDHELD METER READER	\$	-		
502-4094200-8367	SEWER JET RODDER				
502-4094200-8411	CAPITAL RESERVES	\$	115,153.10	\$	546,751.60
502-4094200-8540	MEMBRANE REPLACEMENT RESERVE	\$	-		
502-4094200-8545	MEMBRANE PRE-PURCHASE	\$	110,000.00	\$	110,000.00
502-4094200-8550	EQUIPMENT REPAIR RESERVE	\$	-		
502-4094200-8602	3/4 TON PICKUP (1/3 VDOT)	\$	12,000.00	\$	15,000.00
502-4094200-8703	PICKUP (1/2)				
502-4094200-9003	BACKHOE PW	\$	22,500.00	\$	45,000.00
502-4094200-9004	SECURITY IMPROVEMENTS	\$	10,500.00	\$	-
502-4094200-9006	WWTP BLOWERT DISCONNECTS	\$	8,000.00	\$	-
502-4094200-9007	WWTP PERMEATE DISCONNECTS	\$	35,000.00	\$	-
502-4094200-9008	HARMONIC BALANCER			\$	60,000.00
	TOTAL CAPITAL OUTLAY	\$	428,653.10	\$	897,751.60
CONTINGENCY					
502-4094300-5800	CONTINGENCY (3.00%)	\$	38,241.90	\$	35,468.40
	TOTAL CONTINGENCY	\$	38,241.90	\$	35,468.40
DEBT SERVICE					
502-4095000-9118	VRA PRINCIPAL	\$	470,000.00	\$	470,000.00
	TOTAL DEBT SERVICE	\$	470,000.00	\$	470,000.00
	TOTAL SEWER FUND OPERATIONAL	\$	1,274,730.00	\$	1,182,280.00
	TOTAL SEWER FUND CONTINGENCY	\$	38,241.90	\$	35,468.40
	TOTAL SEWER FUND CAP OUTLAY	\$	428,653.10	\$	897,751.60
	TOTAL SEWER FUND DEBT SERVICE	\$	470,000.00	\$	470,000.00

Account Number	Account Description	FY AMMENDED 2021-2022	FY22-23 APPROVED 2022-2023
TOTAL SEWER FUND EXPENSES		\$ 2,211,625.00	\$ 2,585,500.00
TOTAL EXPENSES ALL FUNDS		\$ 8,261,832.00	\$ 11,098,515.00

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Supplemental Information



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Descriptions of General Fund Revenues

A. General Property Taxes

Real Estate Tax – Current: A tax imposed on the assessed valuation of real estate (includes mobile homes) appraised at 100 percent of its fair market value. Assessment information is provided by Clarke County. The tax year 2022 tax rate was adopted at \$0.20 per \$100 valuation. Taxes are billed semi-annually and are due by June 5 and December 5 each year. The Town provides real property tax relief for the elderly and disabled.

Real Estate Tax – Delinquent: Semi-annual real estate taxes that have not been paid by the June 5 and December 5 due dates.

Personal Property Tax – Current: A tax imposed on the assessed valuation of personal property appraised at 100 percent of the fair market value of cars, vans, motorcycles, and trailers. Assessment information is provided by Clarke County. The tax rate that was adopted for tax year 2022 is \$1.25 per \$100 valuation. Taxes are billed annually and are due by December 5 each year. For the tax year 2022, the Town Council approved a 70% credit for all qualified vehicles.

Beginning with tax year 2006, the Commonwealth of Virginia changed the calculation of the personal property tax credit from 70% of the tax to be paid for qualified vehicles to a fixed annual payment to local jurisdictions under the Personal Property Tax Relief Act. Accordingly, the Town of Berryville receives a payment of approximately \$209,917 annually.

Personal Property Tax – Delinquent: Annual personal property taxes that have not been paid by the December 5 due date.

Machinery & Tools Tax – Current: A tax imposed on the assessed valuation of business machinery and tools. Assessment information is provided by Clarke County. The tax year 2022 tax rate was adopted at \$1.30 per \$100 valuation. Taxes are billed annually and are due by December 5 each year.

Machinery & Tools Tax – Delinquent: Annual machinery and tools taxes that have not been paid by the December 5 due date.

Penalties – All Property Taxes: The penalty for delinquent taxes is 10 percent of the taxes due.

Interest – All Property Taxes: Interest at a rate of .83 percent of the taxes due accrues each month for which a tax is delinquent.

B. Other Local Taxes

County Sales Taxes: The Commonwealth returns one percent of the sales tax collected to the counties. Clarke County receives 50 percent of the one percent returned by the Commonwealth. The remaining 50 percent is distributed between the Town of Berryville, the Town of Boyce and the County based on their relative school age populations. The Town receives sales tax monthly, but the tax is received on a two-month lag (i.e., sales taxes collected in October would not be received until December).

Consumer Utility Taxes: This tax is based on the purchase of utility services within the corporate limits of the Town.

- ❖ **Electrical Service** - The rate for residential electrical customers is \$0.00354 per kilowatt-hour delivered monthly not to exceed \$3.00 per month. The rate for commercial electrical customers is \$0.00195 per kilowatt-hour delivered monthly not to exceed \$10.00 per month and the rate for industrial customers is \$0.000065 per kilowatt-hour delivered monthly not to exceed \$10.00 per month.
- ❖ **Natural Gas Service** - The rate for residential natural gas service at the rate of \$0.210 per hundred cubic feet (CCF) delivered monthly not to exceed \$3.00 per month. For commercial and industrial customers, the rate is \$0.055 per CCF delivered monthly not to exceed \$10.00 per month for commercial and \$10.00 per month for industrial.

The consumer utility tax is collected monthly by the utility service and is due to the Town on or before the last calendar day of the month following the month being reported (i.e., October's utility tax is due by November 30).

Telecommunications Taxes: Collected by the Commonwealth and remitted to the Town, this tax includes the taxes on telecommunications, utilities, cable TV, and right-of-way use. Telecommunications taxes are received on a two-month lag (i.e., telecommunications tax for October would not be received until December).

Franchise License Taxes: A tax on net bank capital of \$0.80 per \$100 on all banks located in the Town. Franchise license taxes are due by June 1 of each year. Taxes not paid by June 1 incur a penalty of 5 percent of the tax due.

Cigarette Taxes: A tax of \$0.10 per pack of twenty cigarettes or less. The tax is evidenced through the use of cigarette stamps that are affixed to each cigarette pack. Stamps are purchased in bulk (i.e., a roll of 15,000).

Transient Occupancy Taxes: A tax of 2 percent on the total amount paid for transient lodging. Taxes are due by the 20th of each month (i.e., October transient occupancy taxes are due by November 20). Taxes not remitted by the 20th of the month incur a penalty of 10% and accrue interest of .83% for each month outstanding.

Meals Taxes: A tax of 4 percent of all gross receipts for prepared food served within the Town. Taxes are due by the 20th of each month (i.e., October meals taxes are due by November 20). Taxes not remitted by the 20th of the month incur a penalty of 10% and accrue interest of .83% for each month outstanding.

Vehicle License Taxes: Formerly referred to as a decal fee, this is a tax of \$25 for an automobile, truck or trailer, \$12 for a motorcycle and \$8 for a trailer. Some exemptions apply (e.g., military veterans, fire and rescue personnel, etc.). Vehicle license taxes are billed with the personal property taxes and are due by December 5 of each year for the upcoming year. Taxes not paid by December 5 incur a \$10.00 penalty.

C. Permits and Licenses

Business Professional, Occupational Licenses: This is a license tax imposed on local businesses. The tax may be a flat tax or based upon a percentage of gross receipts. Taxes are due by March 1 of each year. Taxes are as follows:

- ❖ For contractors and persons constructing for their own account for sale, \$0.12 per \$100.00 of gross receipts;
- ❖ For retailers, \$0.12 per \$100.00 of gross receipts;
- ❖ For financial, real estate and professional services, \$0.20 per \$100.00 of gross receipts;
- ❖ For repair services, \$0.10 per \$100.00 of gross receipts;
- ❖ For personal and business services and all other businesses and occupations not specifically listed or exempted in this chapter or otherwise by law, \$0.15 per \$100.00 of gross receipts;
- ❖ For wholesalers, \$0.05 per \$100.00 of purchases;
- ❖ For carnivals, circuses and speedways, \$100.00 per day for each performance held in this jurisdiction.
- ❖ For fortunetellers, clairvoyants and practitioners of palmistry, \$1,000.00 per year;
- ❖ For massage parlors, \$5,000.00 per year;
- ❖ For itinerant merchants or peddlers of nonperishable goods - \$100.00 per year;
- ❖ For photographers, \$30.00 per year;
- ❖ For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public, \$1,000.00 per year;
- ❖ For savings and loan associations and credit unions, \$50.00 per year; and
- ❖ For direct sellers as defined in the Code of Virginia, § 58.1-3719.1 with total annual sales in excess of \$4,000.00, \$0.12 per \$100.00 of total annual retail sales or \$0.05 cents per \$100.00 of total annual wholesale sales, whichever is applicable.

If a business engages in wholesaling or retailing beer and wine, the license tax is as follows:

- ❖ *Wholesale beer license.* For each wholesale beer license, \$25.00 per annum.
- ❖ *Wholesale wine distributor's license.* For each wholesale wine distributor's license, \$25.00 per annum.
- ❖ *Retail on-premises wine and beer license for hotel, etc.* For each retail on-premises wine and beer license for a hotel, restaurant or club, \$20.00 per annum.
- ❖ *Retail off-premises wine and beer license.* For each retail off-premises wine and beer license, \$20.00 per annum.
- ❖ *Retail on-premises beer license for hotel, etc.* For each retail on-premises beer license for a hotel, restaurant or club, \$20.00 per annum.
- ❖ *Retail off-premises beer license.* For retail off-premises beer license, \$20.00 per annum.

Every person holding mixed beverage restaurant or caterer's licenses for establishments located within Town pays a license tax as follows:

- ❖ Persons operating restaurants, including restaurants located on premises of and operated by hotels or motels:
- ❖ Two hundred dollars per annum for each restaurant with a seating capacity at tables for 50 to 100 persons.
- ❖ Three hundred dollars per annum for each restaurant with a seating capacity at tables for more than 100 but not more than 150 persons.
- ❖ Five hundred dollars per annum for each restaurant with a seating capacity at tables for more than 150 persons.
- ❖ Twenty dollars per annum for each caterer.
- ❖ Mixed beverage banquet licenses, \$5.00 for each event.
- ❖ A private, nonprofit club operating a restaurant located on the premises of such club, \$350.00 per annum.

Penalties – Business, Professional, Occupational Licenses: Annual business, professional, and occupational licenses not paid by the March 1 due date.

Development Permits and Fees: Permits are required for individuals and businesses to erect certain structures, perform certain functions or begin construction. The Planning Department is responsible for issuing and administering permits for the Town.

D. Fines and Forfeitures

Court Fines and Forfeitures: Court fines paid by offenders based upon tickets issued by the Town's Police Department. Fines are remitted to the Town by the County on a monthly basis and are on a one-month lag (i.e., October funds would not be received until November).

Parking Fines: Fines paid for violations of the parking ordinance. The Town charges a \$3.00 expired meter parking fine.

E. Use of Money and Property

Interest on Bank Deposits: Income resulting from the investment of the Town's cash assets.

Rental of Properties: Income resulting from the rental of the Town's properties at 23 East Main Street and 36 Smithy Lane.

Water Tank Site Leases: Income resulting from the rental of space on the Town's water tanks.

P-Card Rebate: Incentive Received (this is the total volume amount multiplied by the rebate incentive received by the state which reflects the amount each entity will receive if they meet the payment criteria)

F. Charges for Services

Parking Meter Fees: Income collected from the Town's parking meters.

G. Miscellaneous Revenue

Sale of Surplus: Revenue from sale of excess items.

Miscellaneous Receipts: Miscellaneous revenues received by the Town such as fees for non-sufficient funds (i.e., the Town charges \$25.00 fee for all returned checks). This account also includes any rebates or refunds the Town may receive.

Gifts and Donations: Monies received as a result of a gift or donation.

Recovered Costs: Reimbursable fees.

H. State Revenues

Revenues from the Commonwealth are classified as non-categorical aid and categorical aid. Non-categorical aid includes revenues which are raised by the state and shared with the local government. The use of such revenues is at the discretion of the local government. Categorical aid includes

revenues received from and designated by the Commonwealth for a specific use by the local government. Such revenues are usually received on a reimbursable basis from the state.

Rolling Stock Taxes: The state of Virginia levies an annual *ad valorem* tax on the rolling stock of railroads and freight car companies. The Town receives the distribution on an annual basis.

Motor Vehicle Rental Tax: A tax of 1 percent on the gross proceeds from the rental of vehicles to be paid by the rental business. The Town receives the distribution on a quarterly basis.

Personal Property Tax Relief: Revenue received from the Commonwealth of Virginia for relief of personal property taxes. The Town receives the distribution annually.

Law Enforcement Assistance Grant: Reimbursement from the Commonwealth to localities with police departments to help defray the cost of providing public safety services. The distribution is based on the number of sworn officers and the most recent census of population.

Distribution of Fire Program Funds: Payment from the Commonwealth to localities with fire and rescue agencies to help defray the cost of providing fire and rescue services.

Street and Highway Maintenance: Quarterly payments from the Virginia Department of Transportation for maintaining primary and secondary roads and related infrastructure maintenance within the Town limits. The allocation is based on the number of primary and secondary road miles within the Town limits and the Commonwealth's approved allocation rate.

I. Federal Revenues

Revenues from the federal government are classified as non-categorical aid or categorical aid. Non-categorical aid includes revenue received from the federal government which is used at the discretion of the local government. Categorical aid includes revenues received from and designated by the federal government for a specific use by the local government.

Distribution of Fire Program Funds: Grant funds received by localities with fire and rescue agencies to help defray the cost of providing fire and rescue services.

Basis of Revenue Projections

The Town prepares its revenue projections by reviewing the prior years' historical activity, the current year's activity, and the future factors that could impact the revenue streams. The following techniques are used to prepare the Town's revenue estimates and are utilized either singly or collectively:

- ❖ **Informed/Experienced Judgment:** Prepared in consultation with the Town's department heads and leadership team to identify trends and other conditions.
- ❖ **Pass-Through:** Estimates are received from the revenue source (e.g., Commonwealth of Virginia).
- ❖ **Mathematical/Statistical:** Revenues determined through use of standardized formulas, averages, trends, or other means of analysis. Trend analysis is based upon regression methods which take into account marginal revenue changes over the last several years. Generally, in order to address any concerns about the effects of exogenous economic variables, projections that result from trend analysis are subjectively modified to 90 or 95 percent of their value, depending on the line item.

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Town Council Policies

Reserves

2022- _____

Approved: _____

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 _____

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.

Reserve	\$216,244.57
Reserve goal	\$422,521.00 50% of annual debt service + 10% 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.

Reserve	\$350,000
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.

Reserve	\$150,000
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.

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

Downtown improvement reserve

In recognition of the economic benefits of an attractive business district, the Council recognizes that improvements to the downtown area will pay dividends to the entire town.

The Town created this reserve, in full or in part, projects to improve the general appearance of the downtown, enhance directional signage, improve parking, improve accessibility, establish and maintain trees and or planters, and the like.

Reserve	\$ 30,000
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.

Reserve	\$ 25,000
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.

Reserve	\$70,000
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.

Reserve	\$ 50,000
Reserve goal	\$100,000

Police Equipment Replacement Reserve

This reserve was established to fund new or replacement police department equipment.

Reserve	\$75,000
Reserve goal	\$75,000

Annexation Reserve

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

Reserve	\$40,000
Reserve goal	\$40,000

Town Street Reserve

This reserve is established to provide funds for maintenance of Town secondary streets that do not qualify for use of Virginia Secondary Street Reimbursement funds.

Reserve	\$43,000
Reserve Goal	\$75,000

Transportation Alternatives Program (TAP) Project Matching Funds Reserve

This reserve is established to provide required matching funds for TAP projects.

The Town has two TAP grant applications in process. If these projects are completed, the Town will be responsible for the following match:

Mosby Boulevard Sidewalk Project:	\$ 45,000
Fairfax Street Sidewalk Project:	\$300,000

The FY22 budget included funds for the Mosby Boulevard project match. These funds will be added to the reserve at the end of the FY.

Reserve	\$0
Reserve Goal	\$345,000

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.

Reserve	\$190,108.78
Reserve goal	\$190,000
	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.

Reserve	\$225,000
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 are slated for replacement/improvement in FY26.

It is estimated that the preliminary engineering report and system construction plans will cost \$2,200,000. Work on this aspect of the project is expected to begin in FY23 and be completed in FY24.

It is estimated that construction will cost \$22,600,000. Construction is expected to begin in FY25 and be completed in FY26.

These funds will be available to fund engineering work or address unforeseen costs during construction.

These funds are also available to pay for unforeseen costs at the water treatment plant.

Reserve	\$1,541,000
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.

Reserve	\$ 860,000.00
Reserve goal	\$ 1,200,000.00

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.

Reserve	\$650,065.05
Reserve goal	\$650,000.00
	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.

Reserve	\$1,155,000
Reserve goal	\$5,000,000

Sewer 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.

Reserve	\$1,572,000.00
Reserve goal	\$2,000,000.00

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.

Reserve	\$ 650,000
Reserve goal	\$1,320,000

GENERAL FUND - SOURCES AND USES

\$6,492,015

\$6,492,015.00

0%, Fines & Forfeitures, \$16,000

0%, Fund Balance, \$40,000

3%, Use of Money & Property, \$197,500

49%, Revenue from State Sources
Including ARPA Funds
\$3,212,815

19%, Other Local Taxes,
\$1,241,500

27%, General Property Taxes,
\$1,757,200

2%, Debt Service, \$121,500

2%, Community Development, \$146,320

3%, Contingency, \$176,616

5%, Capital Outlay, \$306,696

14%, Public Safety, \$931,690

21%, General Government Administration,
\$1,375,870

53%, Public Works, \$3,421,823
Includes, \$2,267,493 ARPA

\$6,500,000

\$6,000,000

\$5,000,000

\$4,500,000

\$4,000,000

13

\$3,500,000

\$3,000,000

\$2,500,000

\$2,000,000

\$1,500,000

\$1,000,000

Sources

Uses

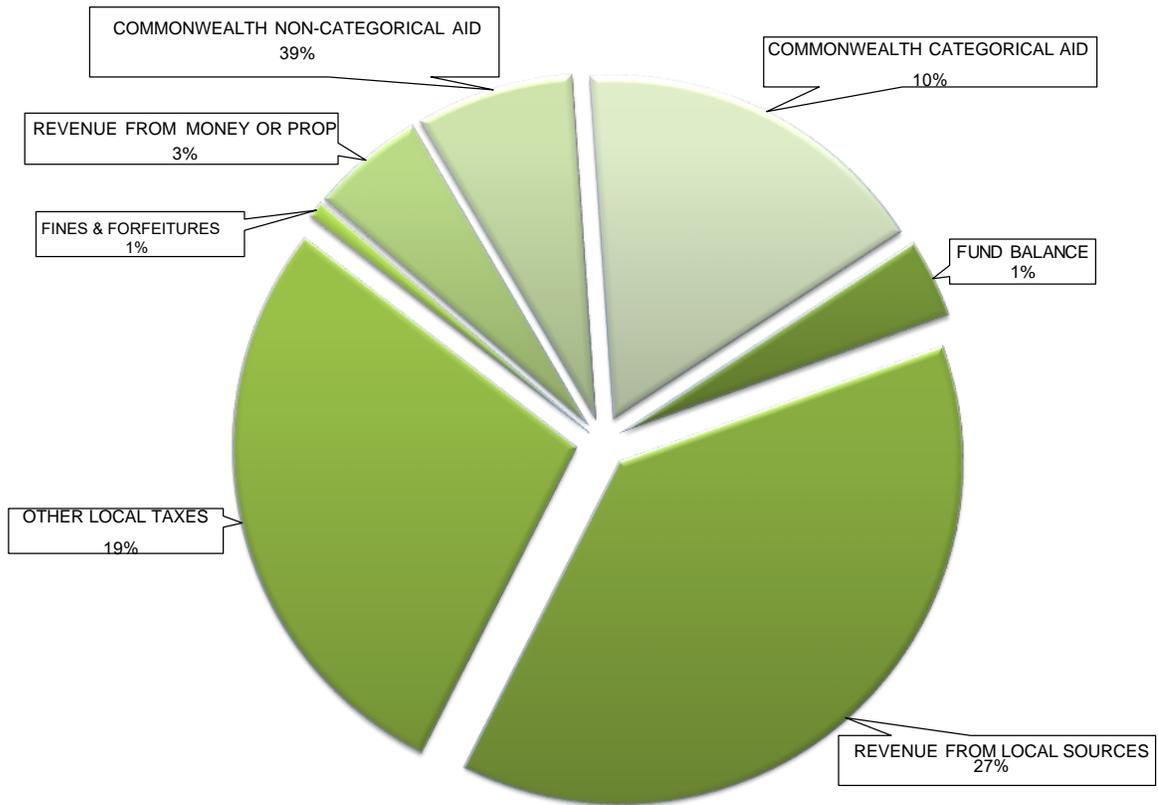
*See reverse for more information

	Charges & Services	Permits, Fees & Licenses	Misc Revenue & Recovered Costs	Revenue from Other Sources	Parks & Recreation
Sources	\$ 10,000.00	\$ 11,000.00	\$ 5,000.00	\$ 1,000.00	
Uses					\$ 11,500.00
Percentages	0%	0%	0%	0%	0%

*Categories and amounts noted here are 0% of the General Fund budget and are not represented on the chart titled "GENERAL FUND - SOURCES AND USES" on the reverse side.

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GENERAL FUND REVENUES

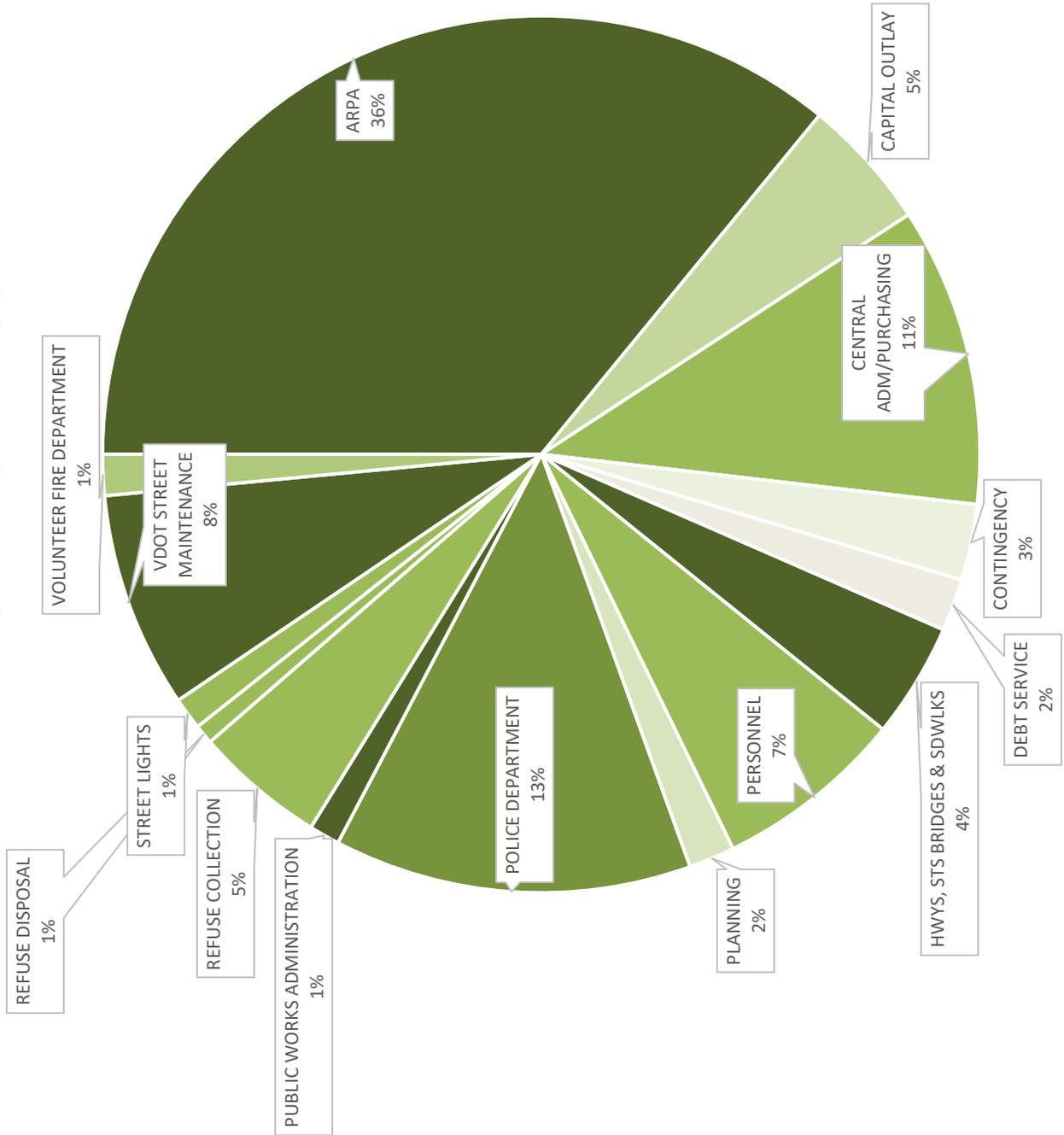


*Revenue Categories that are 0% of the fund grand total are not represented on the pie chart.

GENERAL FUND REVENUES

SOURCE	AMOUNT	PERCENTAGE
CHARGES FOR SERVICES*	\$ 10,000.00	0%
COMMONWEALTH CATEGORICAL AID	\$ 663,555.00	10%
COMMONWEALTH NON-CATEGORICAL AID	\$ 2,549,260.00	39%
FINES & FORFEITURES	\$ 16,000.00	1%
FUND BALANCE	\$ 40,000.00	1%
MISCELLANEOUS REVENUES*	\$ 5,000.00	0%
OTHER LOCAL TAXES	\$ 1,241,500.00	19%
OTHER SOURCES NON-REVENUE RECEIPTS*	\$ 1,000.00	0%
PERMITS, FEES & LICENSES*	\$ 11,000.00	0%
RECOVERED COSTS*	\$ -	0%
REVENUE FROM MONEY OR PROP	\$ 197,500.00	3%
REVENUE FROM LOCAL SOURCES	\$ 1,757,200.00	27%
GRAND TOTAL	\$ 6,492,015.00	100%

GENERAL FUND EXPENSES



GENERAL FUND EXPENSES

SOURCE	AMOUNT	PERCENTAGE
ARPA	\$2,267,493.00	35%
ARCHITECTURAL REVIEW BOARD*	\$ 400.00	0%
BERRYVILLE AREA DEV AUTHORITY*	\$ 2,900.00	0%
BOARD OF ZONING APPEALS*	\$ 1,250.00	0%
CAPITAL OUTLAY	\$ 306,695.91	5%
CENTRAL ADM/PURCHASING	\$ 696,525.00	11%
CONTINGENCY	\$ 176,616.09	3%
CORRECTION & DETENTION*	\$ 0.00	0%
DEBT SERVICE	\$ 121,500.00	2%
ECONOMIC DEVELOPMENT	\$ 28,500.00	0%
ELECTIONS*	\$ 6,000.00	0%
EMERGENCY SERVICES*	\$ 5,000.00	0%
ENGINEERING SERVICES*	\$ 5,000.00	0%
GENERAL PROPERTIES*	\$ 22,100.00	0%
HWYS, STS BRIDGES & SDWLKS	\$ 267,600.00	4%
INDEPENDENT AUDITOR*	\$ 20,000.00	0%
PARKING METERS & LOTS*	\$ 1,500.00	0%
PARKS & RECREATION*	\$ 11,500.00	0%
PERSONNEL	\$ 442,325.00	7%
PLANNING	\$ 106,770.00	2%
PLANNING COMMISSION*	\$ 6,000.00	0%
POLICE DEPARTMENT	\$ 831,440.00	13%
PUBLIC DEFENDER FEES*	\$ 2,000.00	0%
PUBLIC WORKS ADMINISTRATION	\$ 71,300.00	1%
REFUSE COLLECTION	\$ 304,000.00	5%
REFUSE DISPOSAL	\$ 45,000.00	1%
RESCUE SERVICES*	\$ -	0%
SNOW REMOVAL*	\$ 22,000.00	0%
STREET & ROAD CLEANING*	\$ 0.00	0%
STREET LIGHTS	\$ 75,000.00	1%
TOWN COUNCIL	\$ 44,350.00	0%
TRAFFIC CONTROL*	\$ 2,500.00	0%
TREE BOARD*	\$ 500.00	0%
VDOT STREET MAINTENANCE	\$ 503,000.00	8%
VOLUNTEER FIRE DEPARTMENT	\$ 95,250.00	2%
GRAND TOTAL	\$ 6,492,015.00	100%

*Expense Categories that are 0% of the fund grand total are not represented on the pie chart.

WATER FUND - SOURCES AND USES

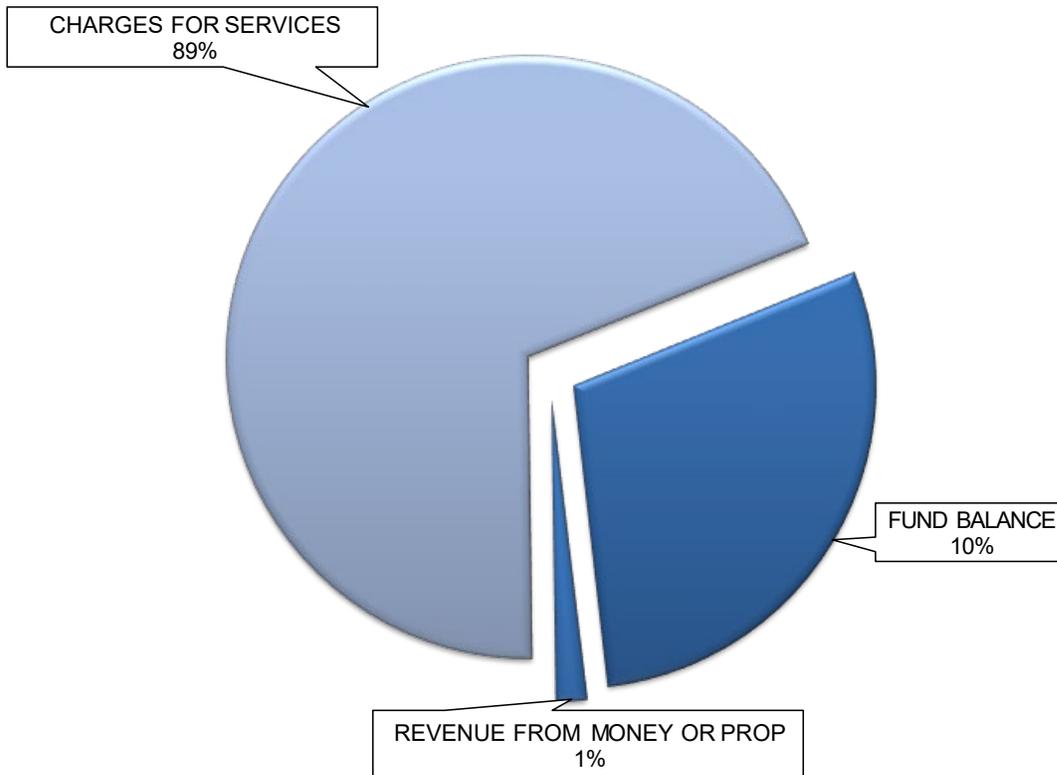
\$2,021,000

\$2,021,000



*See reverse for more information

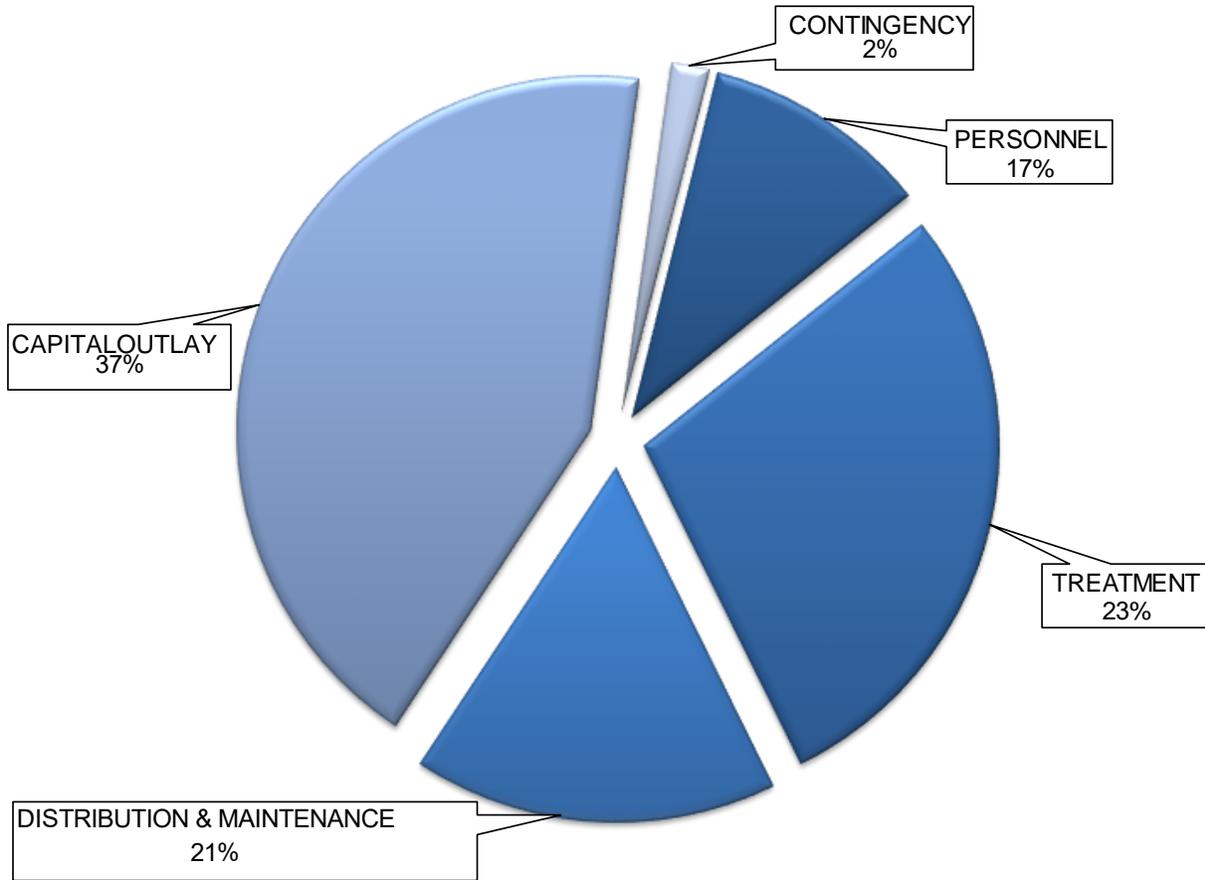
WATER FUND REVENUES



WATER FUND REVENUES

SOURCE	AMOUNT	PERCENTAGE
FUND BALANCE	\$ 200,000.00	10%
REVENUE FROM MONEY OR PROP	\$ 30,000.00	1%
CHARGES FOR SERVICES	\$ 1,791,000.00	89%
GRAND TOTAL	\$ 2,021,000.00	100%

WATER FUND EXPENSES

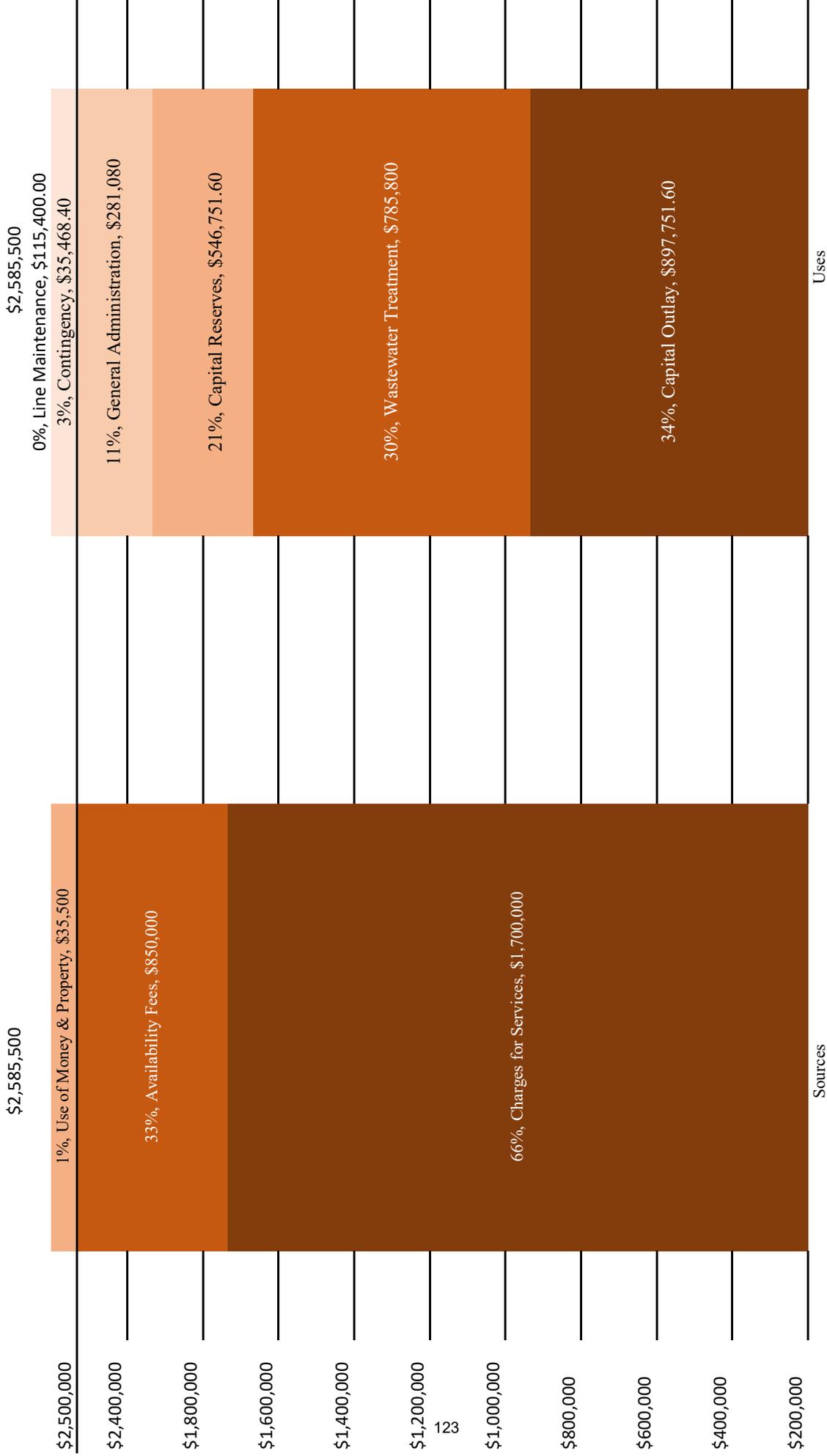


WATER FUND EXPENSES

SOURCE	AMOUNT	PERCENTAGE
CAPITAL OUTLAY	\$ 747,352.47	37%
CONTINGENCY	\$ 37,096.53	2%
DISTRIBUTION & MAINTENANCE	\$ 416,025.00	21%
PERSONNEL	\$ 336,476.00	17%
TREATMENT	\$ 484,050.00	23%
GRAND TOTAL	\$ 2,021,000.00	100%

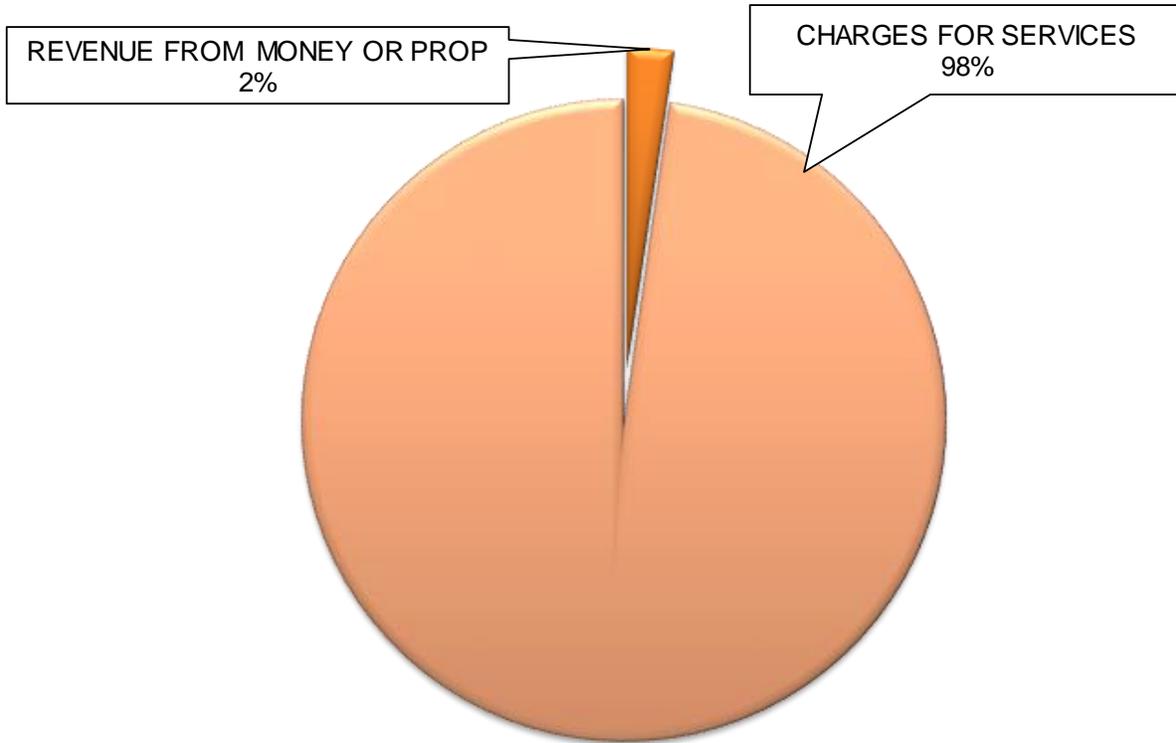
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SEWER FUND - SOURCES AND USES



*See reverse for more information

SEWER FUND REVENUES

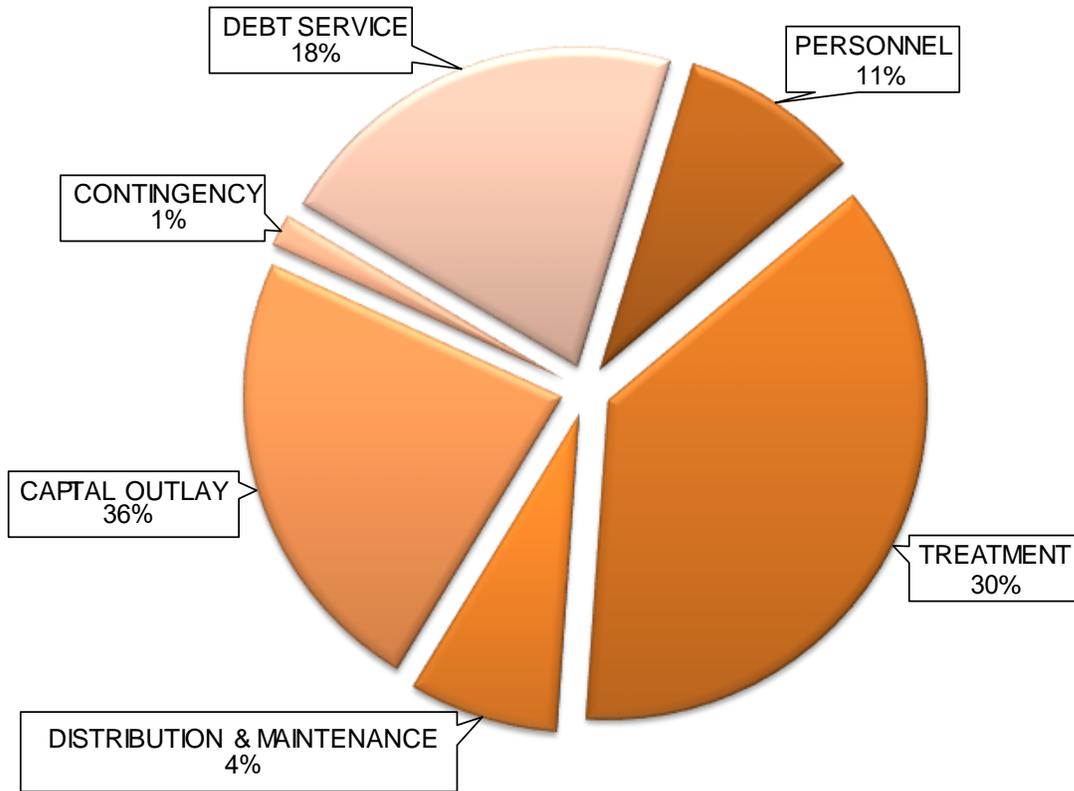


*Revenue Categories that are 0% of the fund grand total are not represented on the pie chart.

SEWER FUND REVENUES

SOURCE	AMOUNT	PERCENTAGE
CHARGES FOR SERVICES	\$ 2,550,000.00	98%
FUND BALANCE *	\$ -	0%
NON-REVENUE RECEIPTS*	\$ 500.00	0%
REVENUE FROM MONEY OR PROP	\$ 35,000.00	2%
GRAND TOTAL	\$ 2,585,500.00	100%

SEWER FUND EXPENSES



*Expense Categories that are 0% of the fund grand total are not represented on the pie chart.

SEWER FUND EXPENSES

SOURCE	AMOUNT	PERCENTAGE
CAPITAL OUTLAY	\$ 897,751.60	36%
CAPITAL PROJECTS*	-	0%
CONTINGENCY	\$ 35,468.40	1%
DEBT SERVICE	\$ 470,000.00	18%
DISTRIBUTION & MAINTENANCE	\$ 115,400.00	4%
PERSONNEL	\$ 281,080.00	11%
TREATMENT	\$ 785,800.00	30%
GRAND TOTAL	\$ 2,585,500.00	100%

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FY 22-23 Personnel Expenditures	General Fund	Water Fund	Sewer Fund	TOTAL ALL FUNDS
Full Time Salaries	\$ 1,222,600.00	\$ 478,500.00	\$ 398,600.00	\$ 2,099,700.00
Overtime/Comptime	\$ 63,600.00	\$ 40,000.00	\$ 34,000.00	\$ 137,600.00
Certifications	\$ 2,000.00	\$ 600.00	\$ 900.00	\$ 3,500.00
Employee Appreciation	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
Part Time Salaries	\$ -	\$ -	\$ -	\$ -
Town Council	\$ 18,900.00	\$ -	\$ -	\$ 18,900.00
Social Security & Medicare (FICA)	\$ 92,700.00	\$ 35,700.00	\$ 32,300.00	\$ 160,700.00
Retirement (VRS)	\$ 160,100.00	\$ 64,600.00	\$ 56,200.00	\$ 280,900.00
Life Insurance (VRS)	\$ 16,000.00	\$ 6,500.00	\$ 5,700.00	\$ 28,200.00
Short Term Disability	\$ 635.00	\$ 257.00	\$ 225.00	\$ 1,117.00
Long Term Disability	\$ 6,521.00	\$ 2,632.00	\$ 2,300.00	\$ 11,453.00
Line of Duty Act Coverage	\$ 8,500.00			\$ 8,500.00
Employee Medical	\$ 212,000.00	\$ 85,500.00	\$ 74,500.00	\$ 372,000.00
Unemployment (VEC)	\$ 557.00	\$ 225.00	\$ 200.00	\$ 982.00
Worker's Compensation	\$ 35,000.00	\$ 25,200.00	\$ 15,000.00	\$ 75,200.00
	\$ 1,841,113.00	\$ 739,714.00	\$ 619,925.00	\$ 3,200,752.00

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Capital Improvement Plan Fiscal Years 2023 to 2027



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5 YEAR CAPITAL IMPROVEMENTS PROGRAM SUMMARY

Town of Berryville

FY 2022-2023/FY 2026-2027

EXPENDITURE SUMMARY - ALL FUNDS

Uses	FY23	FY24	FY25	FY26	FY27	Total for 5 Yr CIP	
General Fund	306,696	259,400	224,000	147,500	278,500	1,216,096	
Water Fund	747,352	2,564,500	7,630,000	15,216,500	120,500	26,278,852	
Sewer Fund	897,752	890,500	245,000	231,500	235,500	2,500,252	
						0	
Total	1,951,800	3,714,400	8,099,000	15,595,500	634,500	29,995,200	
FINANCING SUMMARY - ALL FUNDS							
Sources	FY23	FY24	FY25	FY26	FY27	Total for 5 Yr CIP	% Total 5 Yr CIP
Local Revenues	48,500	79,400	108,000	66,500	68,500	370,900	1%
Reimbursement	-	-	-	-	-	-	0%
User Fees	162,000	39,000	60,000	33,000	41,000	335,000	1%
Availability Fees	1,382,800	705,000	375,000	357,000	375,000	3,194,800	10%
VDOT Reimbursement	158,500	120,000	56,000	21,000	150,000	505,500	2%
CIP Reserve Funds	200,000	771,000	0	0	0	971,000	3%
Unidentified	-	2,000,000	7,500,000	15,100,000	0	24,600,000	83%
		-	-				
Total	1,951,800	3,714,400	8,099,000	15,577,500	634,500	29,977,200	

CIP CASH BALANCES - ALL FUNDS

	FY23	FY24	FY25	FY26	FY27
Beginning Balance	7,268,343	7,362,843	6,868,443	7,114,443	7,386,943
Computer Replacement	14,500	13,500	13,500	15,500	15,500
Interview Rm AV,Pistols (PD)	-	(14,400)			
Patrol Vehicle	-	(57,500)	(57,500)	(58,000)	(60,000)
Mobile Data Terminals (PD)	-	-	(25,000)	-	-
Radar Feedback Sign (PD)	-	-	(18,000)	-	-
Mosby Boulevard Sidewalk	20,000	-	-	-	-
Christmas Decorations	(20,000)	-	-	-	-
Water Distribution System Upgrad	150,000	400,000	100,000	100,000	100,000
Second Street Repairs(PW)	(20,000)	-	-	-	-
Meter Replacement	-	(165,000)	-	-	-
WTP Backwash Lagoon Repair	-	-	-	-	-
Water Treatment Plant Upgrade(PU)	(200,000)	-	-	-	-
Membrane Replacement	110,000	(771,000)	115,000	115,000	115,000
Sewer Collection System Upgrades	100,000	100,000	100,000	100,000	100,000
Harmonic Balancer(PU)	(60,000)	-	-	-	-
Ending Balance	7,362,843	6,868,442.98	7,114,443	7,386,943	7,657,443

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

Town of Berryville- FY 2023-2027

Expenditures	2023			2024			2025			2026			2027		
	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer
Capital Reserves(ADMIN)	19,696	316,352	546,752												
Computer Replacements(ADMIN)	8,500	3,000	3,000	7,500	3,000	3,000	7,500	3,000	3,000	8,500	3,500	3,500	8,500	3,500	3,500
Mobile Data Terminals (PD)				5,000			25,000								
Interview Room AV (PD)				9,400											
Pistols (PD)				57,500			57,500			58,000			60,000		
Patrol Vehicle (PD)													130,000		
Large Dump Truck (PW)															
1 Ton Dump Truck (PW)	32,000	16,500	16,500				28,000	14,000	14,000	13,000	13,000	13,000			
3/4 Ton Truck (PW)	15,000	15,000	15,000				13,000	13,000	13,000	8,000					
Snow Plow (PW)	30,000						15,000						10,000		
Salt Spreader (PW)													10,000		
Backhoe (PW)	45,000	45,000	45,000												
Mower (PW or PU)	1,500	1,500	1,500												
Christmas Decorations for Streets (PW)	20,000														
Public Works Site Improvements (PW)	35,000														
Radar Feedback Signs (PD)							18,000								
Salt Building (PW)				120,000											
Second Street Repairs (PW)	20,000														
Fairfax St (East and West) sidewalk Reserve (CD)	60,000			60,000			60,000			60,000			60,000		
Mosby Boulevard sidewalk Reserve (CD)	20,000														
Water Treatment Plant Upgrade (PU)		200,000			2,000,000										
Water Distribution System Upgrades (PW)		150,000			400,000			7,500,000	100,000		15,100,000	100,000		100,000	
Water Meter Replacement (PW)					165,000			100,000							
1/2 Ton Truck (PU)					16,500	16,500								17,000	17,000
Wastewater Treatment Plant Membrane Rep(PU)			110,000			771,000									115,000
Sewer Collection System Upgrades (PU)			100,000			100,000									100,000
Harmonic Balancer (PU)			60,000												
Borrowed Funds															
Reserved for future use															
Funds to be used have been resr'd in full or part															
VDOT Reimbursement Funds will be used															
Amt reflects Town portion of project (TAP Funds)															
Total	306,696	747,352	897,752	259,400	2,564,500	890,500	224,000	7,630,000	245,000	147,500	15,216,500	231,500	278,500	120,500	235,500

Capital Improvement Narrative Fiscal Year 2023

General Fund FY23

Capital Reserves \$19,696

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$8,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Administrative, Planning, and Police Departments.

One-ton dump truck \$32,000

Public Works

This item provides for the purchase of a one-ton dump truck.

The Public Works Department maintains three small dump trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$32,000 (VDOT reimbursement funds)

Water Fund \$16,500

Sewer Fund \$16,500

Three-quarter-ton truck \$15,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$15,000 (VDOT reimbursement funds)

Water Fund \$15,000

Sewer Fund \$15,000

Snow Plows \$30,000

Public Works

This item provides for the purchase of snow plows for the newly purchased backhoe, one-ton dump truck, and three-quarter-ton truck.

This purchase will be funded from VDOT reimbursement funds.

Backhoe \$45,000

Public Works

This item provides for the purchase of a backhoe.

The Public Works Department maintains two medium-sized backhoes. The backhoe purchased with these funds will assume the primary duties of the oldest backhoe in the fleet. The oldest backhoe will be kept and utilized for salt-loading operations until such time as it is not economical to maintain. When that equipment is taken out of service it will be sold at auction.

A snow blade will be purchased for this backhoe (see Snow Plows).

This purchase will be funded as follows:

General Fund \$45,000 (VDOT reimbursement funds)

Water Fund \$45,000

Sewer Fund \$45,000

Mower \$1,500

Public Works

This item provides for the purchase of a small zero-turn mower.

The Public Works Department maintains two zero-turn mowers. One of the zero-turn mowers is a small Husqvarna that is in need of replacement.

This purchase will be funded as follows:

General Fund \$1,500

Water Fund \$1,500

Sewer Fund \$1,500

Christmas Decorations for Streets \$20,000

Public Works

This item provides for the purchase of new decorations for the downtown area.

The Town displays decorations on utility poles in the downtown area from late November to early January. The wreaths that are currently being used are showing their age and are in need of replacement.

Public Works Site Improvements \$35,000

Public Works

This item provides for the partial clearing of trees and the installation of a fence along the eastern boundary of the property that was recently purchased and added to the Public Works Facility.

Once the area in question is cleared, a fence will be installed along the eastern boundary of the property. When this work has been completed, the entire site will be fenced.

Second Street Repairs \$20,000

Public Works

This item provides for the repair and paving of Second Street.

This Town-maintained street was last paved in 1997. The work to be completed will include patching of any trouble areas, milling tie-in joints as needed, installation of 1.5" of asphalt, and installation of stone shoulders.

Fairfax Street Sidewalk

\$60,000

Community Development

This item will provide a reserve for the Town’s share of a sidewalk improvement project. The funds for the Town’s share of the project, which will be budgeted over five years, are anticipated to be at \$280,220.

The project, which has a total estimated budget of \$1,401,096, will provide for installation of nearly 1,130 linear feet of sidewalk and associated improvements. Eighty-percent of the project funding will be provided through the Transportation Alternatives Program (TAP), and the Town will be responsible for the remaining twenty-percent of the cost. This places the Town’s share at \$280,220, but an additional \$19,780 is budgeted as protection against rising project costs.

The Town Council made the decision to pursue this project because Fairfax Street has now been opened from Buckmarsh Street to First Street.

It is expected that the Town’s share of this project will be funded as follows:

FY23 \$60,000

FY24 \$60,000

FY25 \$60,000

FY26 \$60,000

FY27 \$60,000

Mosby Boulevard Sidewalk

\$20,000

Community Development

This item will provide a reserve for the Town’s share of a sidewalk improvement project. The funds for the Town’s share of the project, which will be budgeted over two years, are anticipated to be at least \$31,000.

The project, which has a total estimated budget of \$154,191, will provide for installation of nearly 1,300 linear feet of sidewalk and associated improvements. Eighty-percent of the project funding will be provided through the Transportation Alternatives Program (TAP), and the Town will be responsible for the remaining twenty percent of the cost. This places the Town’s share at nearly \$31,000, but an additional \$14,000 is budgeted as protection against rising project costs.

The Town Council made the decision to pursue this project because of pedestrian traffic in the project area generated by the Clarke County High School, newly constructed apartment complexes, and the community’s only supermarket.

It is expected that the Town’s share of this project will be funded as follows:

FY22 \$25,000

FY23 \$20,000

Water Fund FY23

Capital Reserves \$316,352

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$3,000

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

One-ton dump truck \$16,500

Public Works

This item provides for the purchase of a one-ton dump truck.

The Public Works Department maintains three small dump trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$32,000 (VDOT reimbursement funds)

Water Fund \$16,500

Sewer Fund \$16,500

Three-quarter-ton truck \$15,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$15,000 (VDOT reimbursement funds)
Water Fund \$15,000
Sewer Fund \$15,000

Backhoe \$45,000

Public Works

This item provides for the purchase of a backhoe.

The Public Works Department maintains two medium-sized backhoes. The backhoe purchased with these funds will assume the primary duties of the oldest backhoe in the fleet. The oldest backhoe will be kept and utilized for salt loading operations until such time as it is not economical to maintain. When that equipment is taken out of service it will be sold at auction.

A snow blade will be purchased for this backhoe (see Snow Plows).

This purchase will be funded as follows:

General Fund \$45,000 (VDOT reimbursement funds)
Water Fund \$45,000
Sewer Fund \$45,000

Mower \$1,500

Public Works

This item provides for the purchase of a small zero-turn mower.

The Public Works Department maintains two zero-turn mowers. One of the zero-turn mowers is a small Husqvarna that is in need of replacement.

This purchase will be funded as follows:

General Fund \$1,500
Water Fund \$1,500
Sewer Fund \$1,500

Water Treatment Plant Upgrade \$200,000

Public Utilities

This item would provide funds for a preliminary engineering report that will be required to begin the process of upgrading the Town's Water Treatment Plant and raw water intake and raw water transmission main.

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 are slated for replacement/improvement in FY26.

It is estimated that the preliminary engineering report and system construction plans will cost \$2,200,000. Work on this aspect of the project is expected to begin in FY23 and be completed in FY24.

It is estimated that construction will cost \$22,600,000. Construction is expected to begin in FY25 and be completed in FY26.

Water Distribution System Upgrades \$150,000

Public Works Department

These funds are utilized to complete water distribution system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the water fund's water distribution system reserve.

Sewer Fund FY22

Capital Reserves \$546,752

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$3,000

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

One-ton dump truck \$16,500

Public Works

This item provides for the purchase of a one-ton dump truck.

The Public Works Department maintains three small dump trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

- General Fund \$32,000 (VDOT reimbursement funds)
- Water Fund \$16,500
- Sewer Fund \$16,500

Three-quarter-ton truck \$15,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter ton pick-up trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

- General Fund \$15,000 (VDOT reimbursement funds)
- Water Fund \$15,000
- Sewer Fund \$15,000

Backhoe \$45,000

Public Works

This item provides for the purchase of a backhoe.

The Public Works Department maintains two medium-sized backhoes. The backhoe purchased with these funds will assume the primary duties of the oldest backhoe in the fleet. The oldest backhoe will be kept and utilized for salt loading operations until such time as it is not economical to maintain. When that equipment is taken out of service it will be sold at auction.

A snow blade will be purchased for this backhoe (see Snow Plows).

This purchase will be funded as follows:

General Fund \$45,000 (VDOT reimbursement funds)
Water Fund \$45,000
Sewer Fund \$45,000

Mower \$1,500

Public Works

This item provides for the purchase of a small zero-turn mower.

The Public Works Department maintains two zero-turn mowers. One of the zero-turn mowers is a small Husqvarna that is in need of replacement.

This purchase will be funded as follows:

General Fund \$1,500
Water Fund \$1,500
Sewer Fund \$1,500

Membrane Replacement Reserve/Pre-purchase \$110,000

Public Utilities

This item provides for the funding of the membrane replacement reserve and pre-purchase agreement.

The Wastewater Treatment Plant (WWTP) utilizes membranes in its treatment process. The membranes must be replaced every 8-12 years.

The Director of Public Utilities expects the plant's membranes to be replaced in FY24 (this would be after approximately 12 years of service).

It is expected that the membrane replacement will have to be funded in accordance with the schedule below.

FY23	\$110,000
FY24 – FY36	\$115,000

Collection System Upgrades \$100,000

Public Works

These funds are utilized to complete sewer collection system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the sewer fund's sewer collection system reserve.

The Town expects to complete an Inflow and Infiltration study in the fall of 2022. The results of the study will provide a framework for work in the sewer collection system.

Harmonic Balancer \$60,000

Public Utilities

This item provides for the purchase and installation of a new harmonic balancer in the main electrical room of the WWTP.

This harmonic balancer will help protect plant equipment from distortions in voltage and/or voltage waveform supplied by our utility or the plant generator.

Capital Improvement Narrative Fiscal Year 2024

General Fund FY24

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$7,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Administrative, Planning, and Police Departments.

Interview Room AV \$5,000

Police

This item provides for the purchase and installation of new camera, microphone, and recording equipment in the Police Department interview room.

The Police Department interview room camera, microphone, and recording equipment were installed soon after the Berryville-Clarke County Government Center was constructed. The equipment will require upgrade after 15 years of use.

Police Department Pistols \$9,400

Police

This item provides for the purchase of new pistols and related equipment for the Police Department.

The Police Department maintains 10 pistols. The pistols currently in service were purchased in 2010.

This acquisition would provide for the purchase of 11 new pistols and related equipment. The pistols currently in service would be traded in to reduce the cost of the new units.

Patrol Vehicle \$57,500

Police

This item provides for the purchase of a Police Department patrol vehicle and related equipment.

The Police Department maintains a fleet of six patrol vehicles. Five of the vehicles are marked all-wheel-drive sport-utility vehicles (SUV) and one is an unmarked sedan.

The requested vehicle, an SUV, would replace a marked SUV. Additional items purchased include radar unit and in-car camera.

Salt Building \$120,000

Public Works

This item provides for the design and construction of a new salt storage building at the Public Works Facility.

The Public Works Facility currently has one salt storage building that was constructed in 2003. This building was sized to address the Town's needs for at least twenty years. As the Town's secondary street system expands, additional salt storage capacity will be needed to permit bulk purchase and sufficient storage capacity to enable treatment of streets in the event the area experiences multiple storms in short succession.

This project will be funded by VDOT reimbursable funds.

Fairfax Street Sidewalk \$60,000

Community Development

This item will provide a reserve for the Town's share of a sidewalk improvement project. The funds for the Town's share of the project, which will be budgeted over five years, are anticipated to be at \$280,220.

The project, which has a total estimated budget of \$1,401,096 will provide for installation of nearly 1,130 linear feet of sidewalk and associated improvements. Eighty-percent of the project funding will be provided through the Transportation Alternatives Program (TAP), and the Town will be responsible for the remaining twenty percent of the cost. This places the Town's share at \$280,220, but an additional \$19,780 is budgeted as protection against rising project costs.

The Town Council made the decision to pursue this project because Fairfax Street has now been opened from Buckmarsh Street to First Street.

It is expected that the Town's share of this project will be funded as follows:

FY23 \$60,000

FY24 \$60,000
FY25 \$60,000
FY26 \$60,000
FY27 \$60,000

Water Fund FY24

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$3,000

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

Water Treatment Plant Upgrade \$2,000,000

Public Utilities

This item would provide funds for development of plans, bid documents, and contract documents that will be necessary to upgrade the Town's Water Treatment Plant and raw water intake and raw water transmission main.

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 are slated for replacement/improvement in FY26.

It is estimated that the preliminary engineering report and system construction plans will cost \$2,200,000. Work on the PER is expected to begin in FY23. The preliminary engineering report, plans, bid documents, and contract documents are expected to be completed in FY24.

It is estimated that construction will cost \$22,600,000. Construction is expected to begin in FY25 and be completed in FY26.

Water Distribution System Upgrades \$400,000

Public Works Department

These funds are utilized to complete water distribution system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the water fund's water distribution system reserve.

It is anticipated that these funds will be used for upgrades to the water distribution system in the Battletown Drive and Bel Voi Drive area.

Meter Replacement \$165,000

The water and sewer system evaluation and rate analysis that was completed in 2019 identified replacement of the Town's water meters (approximately 1,700) as a project to be completed in the near term in order to ensure accurate metering. This item would fund one year of a four-year replacement project.

It is expected that the meter replacement project will be funded as follows:

FY21	\$165,000
FY22	\$165,000
FY23	\$165,000
FY24	\$165,000

The meters that will be installed are radio-read meters. The Town will, for the next few years, continue to read the meters utilizing hand-held meter reading devices, but will be able to transition to a system in which the meters are read remotely.

Half-ton truck \$16,500

Public Utilities

This item provides for the purchase of a half-ton pickup truck.

The Public Utilities Department maintains three half-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service with the Public Utilities Department will be transferred to the Public Works Department.

This purchase will be funded as follows:

Water Fund	\$16,500
Sewer Fund	\$16,500

Sewer Fund FY24

Capital Reserves _____ \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement _____ \$3,000

Administration

This item provides for the purchase of replacement computer workstations within the Town’s Public Works, Public Utilities, and Administrative Departments.

Half-ton truck _____ \$16,500

Public Utilities

This item provides for the purchase of a half-ton pickup truck.

At present the Public Utilities Department maintains three half-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service with the Public Utilities Department will be transferred to the Public Works Department.

This purchase will be funded as follows:

- Water Fund \$16,500
- Sewer Fund \$16,500

Membrane Replacement Reserve/Pre-purchase/Purchase and Installation _____ \$771,000

Public Utilities

This item provides for the funding of the membrane replacement and replacement reserve/pre-purchase.

The Wastewater Treatment Plant (WWTP) utilizes membranes in its treatment process. The membranes must be replaced every 8-12 years.

The Director of Public Utilities expects that the plant’s membranes will need to be replaced in FY24 (this would be after approximately 12 years of service). This work will be paid for from funds paid as a part of a prepurchase agreement and funds reserved by the Town.

It is expected that the membrane replacement reserve/pre-purchase will be funded in accordance with the schedule below.

FY24 – FY36 \$115,000

Collection System Upgrades \$100,000

Public Works

These funds are utilized to complete sewer collection system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the sewer fund's sewer collection system reserve.

The Town expects to complete an inflow and infiltration study in the fall of 2022. The results of the study will provide a framework for work in the sewer collection system.

Capital Improvement Narrative Fiscal Year 2025

General Fund FY25

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$7,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Administrative, Planning, and Police Departments.

Mobile Data Terminals \$25,000

Police

This item provides for the purchase of six mobile data terminals for Police Department patrol vehicles.

These units are typically replaced after five to six years of use.

Patrol Vehicle \$57,500

Police

This item provides for the purchase of a Police Department patrol vehicle and related equipment.

The Police Department maintains a fleet of six patrol vehicles. Five of the vehicles are marked all-wheel-drive sport-utility vehicles (SUV) and one is an unmarked sedan.

The requested vehicle, an SUV, would replace a marked SUV. Additional items purchased include radar unit and in-car camera.

One-ton dump truck \$28,000

Public Works

This item provides for the purchase of a one-ton dump truck.

The Public Works Department maintains three small dump trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$28,000 (VDOT reimbursement funds)

Water Fund \$14,000

Sewer Fund \$14,000

Three-quarter-ton truck \$13,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$13,000 (VDOT reimbursement funds)

Water Fund \$13,000

Sewer Fund \$13,000

Snow Plows \$15,000

Public Works

This item provides for the purchase of snow plows for the newly purchased one-ton dump truck and three-quarter ton truck.

This purchase will be funded from VDOT reimbursement funds.

Radar Feedback Signs \$18,000

Police Department

This item provides for the purchase and installation of new radar feedback signs on Main and Buckmarsh Streets.

The four signs currently deployed have been in service since 2018 and need to be replaced.

Fairfax Street Sidewalk \$60,000

Community Development

This item will provide a reserve for the Town’s share of a sidewalk improvement project. The funds for the Town’s share of the project, which will be budgeted over five years, are anticipated to be at \$280,220.

The project, which has a total estimated budget of \$1,401,096, will provide for installation of nearly 1,130 linear feet of sidewalk and associated improvements. Eighty-percent of the project funding will be provided through the Transportation Alternatives Program (TAP), and the Town will be responsible for the remaining twenty percent of the cost. This places the Town’s share at \$280,220, but an additional \$19,780 is budgeted as protection against rising project costs.

The Town Council made the decision to pursue this project because Fairfax Street has now been opened from Buckmarsh Street to First Street.

It is expected that the Town’s share of this project will be funded as follows:

FY23	\$60,000
FY24	\$60,000
FY25	\$60,000
FY26	\$60,000
FY27	\$60,000

Water Fund FY25

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$3,000

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

One-ton dump truck \$14,000

Public Works

This item provides for the purchase of a one-ton dump truck.

The Public Works Department maintains three small dump trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

- General Fund \$28,000 (VDOT reimbursement funds)
- Water Fund \$14,000
- Sewer Fund \$14,000

Three-quarter-ton truck \$13,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace the one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

- General Fund \$13,000 (VDOT reimbursement funds)
- Water Fund \$13,000
- Sewer Fund \$13,000

Water Treatment Plant Upgrade \$7,500,000

Public Utilities

This item would provide funds for the upgrade the Town's Water Treatment Plant and raw water intake and raw water transmission main.

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 are slated for replacement/improvement in FY26.

It is estimated that the preliminary engineering report and system construction plans will cost \$2,200,000. Work on the PER is expected to begin in FY23. The preliminary engineering report, plans, bid documents, and contract documents are expected to be completed in FY24.

It is estimated that construction will cost \$22,600,000. Construction is expected to begin in FY25 (\$7,500,000) and be completed in FY26 (\$15,100,000).

Water Distribution System Upgrades \$100,000

Public Works Department

These funds are utilized to complete water distribution system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the water fund's water distribution system reserve.

Sewer Fund FY25

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$3,000

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

One-ton dump truck \$14,000

Public Works

This item provides for the purchase of a one-ton dump truck.

The Public Works Department maintains three small dump trucks. The truck purchased with these funds will replace the one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$28,000 (VDOT reimbursement funds)

Water Fund \$14,000

Sewer Fund \$14,000

Three-quarter-ton truck \$13,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$13,000 (VDOT reimbursement funds)

Water Fund \$13,000

Sewer Fund \$13,000

Membrane Replacement Reserve/Pre-purchase \$115,000

Public Utilities

This item provides for the funding of the membrane replacement and replacement reserve/pre-purchase.

The Wastewater Treatment Plant (WWTP) utilizes membranes in its treatment process. The membranes must be replaced every 8-12 years.

The Director of Public Utilities expects that the plant's membranes will need to be replaced in FY24 (this would be after approximately 12 years of service).

It is expected that the membrane replacement reserve/pre-purchase will be funded in accordance with the schedule below.

FY24 – FY36 \$115,000

Collection System Upgrades \$100,000

Public Works

These funds are utilized to complete sewer collection system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the sewer fund's sewer collection system reserve.

The Town expects to complete an inflow and infiltration study in the fall of 2022. The results of the study will provide a framework for work in the sewer collection system.

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Capital Improvement Narrative Fiscal Year 2026

General Fund FY26

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$8,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Administrative, Planning, and Police Departments.

Patrol Vehicle \$58,000

Police

This item provides for the purchase of a Police Department patrol vehicle and related equipment.

The Police Department maintains a fleet of six patrol vehicles. Five of the vehicles are marked all-wheel-drive sport utility vehicles (SUV) and one is an unmarked sedan.

The requested vehicle, an SUV, would replace a marked SUV. Additional items purchased include radar unit and in-car camera.

Three-quarter-ton truck \$13,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$13,000 (VDOT reimbursement funds)

Water Fund \$13,000

Sewer Fund \$13,000

Snow Plow \$8,000

Public Works

This item provides for the purchase of a snow plow for the newly purchased three-quarter ton truck.

This purchase will be funded from VDOT reimbursement funds.

Fairfax Street Sidewalk \$60,000

Community Development

This item will provide a reserve for the Town's share of a sidewalk improvement project. The funds for the Town's share of the project, which will be budgeted over five years, are anticipated to be at \$280,220.

The project, which has a total estimated budget of \$1,401,096, will provide for installation of nearly 1,130 linear feet of sidewalk and associated improvements. Eighty-percent of the project funding will be provided through the Transportation Alternatives Program (TAP), and the Town will be responsible for the remaining twenty-percent of the cost. This places the Town's share at \$280,220, but an additional \$19,780 is budgeted as protection against rising project costs.

The Town Council made the decision to pursue this project because Fairfax Street has now been opened from Buckmarsh Street to First Street.

It is expected that the Town's share of this project will be funded as follows:

FY23 \$60,000

FY24 \$60,000

FY25 \$60,000

FY26 \$60,000

FY27 \$60,000

Water Fund FY26

Capital Reserves _____ \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement _____ \$3,500

Administration

This item provides for the purchase of replacement computer workstations within the Town’s Public Works, Public Utilities, and Administrative Departments.

Three-quarter-ton truck _____ \$13,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

- General Fund \$13,000 (VDOT reimbursement funds)
- Water Fund \$13,000
- Sewer Fund \$13,000

Water Treatment Plant Upgrade _____ \$15,100,000

Public Utilities

This item would provide funds for the upgrade the Town’s Water Treatment Plant and raw water intake and raw water transmission main.

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 are slated for replacement/improvement in FY26.

It is estimated that the preliminary engineering report and system construction plans will cost \$2,200,000. Work on the PER is expected to begin in FY23. The preliminary engineering report, plans, bid documents, and contract documents are expected to be completed in FY24.

It is estimated that construction will cost \$22,600,000. Construction is expected to begin in FY25 (\$7,500,000) and be completed in FY26 (\$15,100,000).

Water Distribution System Upgrades \$100,000

Public Works Department

These funds are utilized to complete water distribution system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the water fund's water distribution system reserve.

Sewer Fund FY26

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$3,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

Three-quarter-ton truck \$13,000

Public Works

This item provides for the purchase of a three-quarter-ton pickup truck.

The Public Works Department maintains three three-quarter-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service will be sold at auction.

This purchase will be funded as follows:

General Fund \$13,000 (VDOT reimbursement funds)

Water Fund \$13,000

Sewer Fund \$13,000

Membrane Replacement Reserve/Pre-purchase \$115,000

Public Utilities

This item provides for the funding of the membrane replacement and replacement reserve/pre-purchase.

The Wastewater Treatment Plant (WWTP) utilizes membranes in its treatment process. The membranes must be replaced every 8-12 years.

The Director of Public Utilities expects that the plant's membranes will need to be replaced in FY24 (this would be after approximately 12 years of service).

It is expected that the membrane replacement reserve/pre-purchase will be funded in accordance with the schedule below.

FY24 – FY36 \$115,000

Collection System Upgrades \$100,000

Public Works

These funds are utilized to complete sewer collection system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the sewer fund's sewer collection system reserve.

The Town expects to complete an inflow and infiltration study in the fall of 2022. The results of the study will provide a framework for work in the sewer collection system.

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Capital Improvement Narrative Fiscal Year 2027

General Fund FY27

Capital Reserves \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement \$8,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Administrative, Planning, and Police Departments.

Patrol Vehicle \$60,000

Police

This item provides for the purchase of a Police Department patrol vehicle and related equipment.

The Police Department maintains a fleet of six patrol vehicles. Five of the vehicles are marked all-wheel-drive sport-utility vehicles (SUV) and one is an unmarked sedan.

The requested vehicle, an SUV, would replace a marked SUV. Additional items purchased include radar unit, and in car camera.

Large Dump Truck \$130,000

Public Works

This item provides for the purchase of a large dump truck.

The Public Works Department maintains three large dump trucks. The truck purchased with these funds will replace one of those trucks (a 2014 model). The truck that is taken out of service will be sold at auction.

This purchase will be funded with VDOT reimbursement funds.

Snow Plow \$10,000

Public Works

This item provides for the purchase of a snow plow for the newly purchased dump truck.

This purchase will be funded from VDOT reimbursement funds.

Salt Spreader \$10,000

Public Works

This item provides for the purchase of a new salt spreader for the newly purchased dump truck.

This purchase will be funded from VDOT reimbursement funds.

Fairfax Street Sidewalk \$60,000

Community Development

This item will provide a reserve for the Town's share of a sidewalk improvement project. The funds for the Town's share of the project, which will be budgeted over five years, are anticipated to be at \$280,220.

The project, which has a total estimated budget of \$1,401,096, will provide for installation of nearly 1,130 linear feet of sidewalk and associated improvements. Eighty-percent of the project funding will be provided through the Transportation Alternatives Program (TAP) and the Town will be responsible for the remaining twenty percent of the cost. This places the Town's share at \$280,220, but an additional \$19,780 is budgeted as protection against rising project costs.

The Town Council made the decision to pursue this project because Fairfax Street has now been opened from Buckmarsh Street to First Street.

It is expected that the Town's share of this project will be funded as follows:

FY23 \$60,000

FY24 \$60,000

FY25 \$60,000

FY26 \$60,000

FY27 \$60,000

Water Fund FY27

Capital Reserves _____ \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement _____ \$3,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

Water Distribution System Upgrades _____ \$100,000

Public Works Department

These funds are utilized to complete water distribution system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the water fund's water distribution system reserve.

Half-ton truck _____ \$17,000

Public Utilities

This item provides for the purchase of a half-ton pickup truck.

The Public Utilities Department maintains three half-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service with the Public Utilities Department will be transferred to the Public Works Department.

This purchase will be funded as follows:

Water Fund \$17,000

Sewer Fund \$17,000

Sewer Fund FY27

Capital Reserves _____ \$

Administration

This item provides for savings to address unforeseen expenses and fund planned projects and purchases.

Computer Replacement _____ \$3,500

Administration

This item provides for the purchase of replacement computer workstations within the Town's Public Works, Public Utilities, and Administrative Departments.

Half-ton truck _____ \$17,000

Public Utilities

This item provides for the purchase of a half-ton pickup truck.

The Public Utilities Department maintains three half-ton pickup trucks. The truck purchased with these funds will replace one of those trucks. The truck that is taken out of service with the Public Utilities Department will be transferred to the Public Works Department.

This purchase will be funded as follows:

Water Fund \$17,000

Sewer Fund \$17,000

Membrane Replacement Reserve/Pre-purchase _____ \$115,000

Public Utilities

This item provides for the funding of the membrane replacement and replacement reserve/pre-purchase.

The Wastewater Treatment Plant (WWTP) utilizes membranes in its treatment process. The membranes must be replaced every 8-12 years.

The Director of Public Utilities expects that the plant's membranes will need to be replaced in FY24 (this would be after approximately 12 years of service).

It is expected that the membrane replacement reserve/pre-purchase will be funded in accordance with the schedule below.

FY24 – FY36 \$115,000

Collection System Upgrades \$100,000

Public Works

These funds are utilized to complete sewer collection system upgrades during the subject fiscal year. Funds that remain unspent at the end of the fiscal year are placed in the sewer fund's sewer collection system reserve.

The Town expects to complete an inflow and infiltration study in the fall of 2022. The results of the study will provide a framework for work in the sewer collection system.

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Budget Worksheets



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BUDGET WORKSHEET

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
100-3000000-0000	\$0.00	\$0.00	\$152,000.00	\$145,235.00	\$0.00	\$40,000.00	\$0.00	\$0.00
100-3110101-0000	\$631,132.62	\$1,157,863.73	\$1,147,000.00	\$1,006,000.00	\$0.00	\$1,154,000.00	\$0.00	\$0.00
100-3110102-0000	(\$9.50)	(\$8,019.66)	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3110201-0000	\$0.00	\$0.00	\$11,200.00	\$11,200.00	\$0.00	\$11,200.00	\$0.00	\$0.00
100-3110203-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3110301-0000	\$380,481.31	\$308,228.69	\$346,000.00	\$300,000.00	\$0.00	\$400,000.00	\$0.00	\$0.00
100-3110302-0000	\$0.00	(\$590.22)	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3110303-0000	\$11,011.00	\$5,487.30	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
100-3110401-0000	\$173,164.39	\$175,226.78	\$175,000.00	\$155,000.00	\$0.00	\$175,000.00	\$0.00	\$0.00
100-3110402-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3110601-0000	\$11,998.74	\$10,129.41	\$6,000.00	\$6,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00
100-3110602-0000	\$2,592.41	\$2,349.22	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
100-3120101-0000	\$209,434.85	\$197,517.15	\$240,000.00	\$208,000.00	\$0.00	\$260,000.00	\$0.00	\$0.00
100-3120201-0000	\$96,589.24	\$110,394.49	\$90,000.00	\$85,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00
100-3120300-0000	\$260,561.07	\$233,959.55	\$200,000.00	\$200,000.00	\$0.00	\$240,000.00	\$0.00	\$0.00
100-3120402-0000	\$30,883.69	\$36,310.56	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00
100-3120501-0000	\$99,367.50	\$99,653.02	\$90,000.00	\$90,000.00	\$0.00	\$95,000.00	\$0.00	\$0.00
100-3120601-0000	\$0.00	\$140,863.00	\$140,000.00	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$0.00
100-3120801-0000	\$15,446.90	\$15,295.00	\$15,000.00	\$18,000.00	\$0.00	\$13,000.00	\$0.00	\$0.00
100-3121001-0000	\$8,635.51	\$4,429.29	\$5,000.00	\$10,000.00	\$0.00	\$8,500.00	\$0.00	\$0.00
100-3121101-0000	\$330,965.44	\$324,477.63	\$312,000.00	\$312,000.00	\$0.00	\$350,000.00	\$0.00	\$0.00
100-3130304-0000	\$485.00	\$510.00	\$1,500.00	\$5,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-3130307-0000	\$48,584.25	\$50,987.75	\$7,500.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
100-3140101-0000	\$8,144.23	\$15,099.70	\$16,000.00	\$25,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00
100-3140102-0000	\$2,755.12	\$570.00	\$2,000.00	\$4,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
100-3140103-0000	\$465.00	\$374.75	\$1,000.00	\$1,500.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-3150101-0000	\$52,413.62	\$67,806.11	\$95,000.00	\$100,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00
100-3150201-0000	\$10,682.84	\$13,149.10	\$12,000.00	\$12,000.00	\$0.00	\$12,500.00	\$0.00	\$0.00
100-3150205-0000	\$70,994.20	\$83,034.94	\$84,000.00	\$82,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00
100-3150206-0000	\$14,881.01	\$17,712.28	\$19,000.00	\$14,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00
100-3160703-0000	\$8,302.70	\$8,806.34	\$10,000.00	\$16,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00

100-4011100-1111	EXPENSE COMPENSATION	\$15,750.00	\$18,650.00	\$18,900.00	\$18,900.00	\$0.00	\$18,900.00	\$0.00	\$0.00
100-4011100-2100	MATCHING FICA	\$1,205.10	\$1,426.99	\$1,450.00	\$1,450.00	\$0.00	\$1,450.00	\$0.00	\$0.00
100-4011100-5540	TRAINING	\$400.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00
100-4011100-5699	LOCAL CONTRIBUTIONS	(\$100.00)	(\$580.00)	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
100-4011100-5700	Barns Donation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4011100-5800	MISCELLANEOUS	\$2,946.72	\$392.37	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
100-4011100-5810	Dues	\$0.00	\$3,336.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	\$250.00	\$650.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
100-4011100-6018	STATE CODE SUPPLEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town Council		\$20,451.82	\$23,875.36	\$34,350.00	\$34,350.00	\$0.00	\$44,350.00	\$0.00	\$0.00

100-4011200-1114	SALARIES/WAGES/TNCLK	\$45,450.00	\$43,714.67	\$45,900.00	\$44,600.00	\$0.00	\$48,500.00	\$0.00	\$0.00
100-4011200-2100	MATCHING FICA EXPENSE	\$3,498.08	\$3,358.89	\$3,520.00	\$3,400.00	\$0.00	\$3,700.00	\$0.00	\$0.00
100-4011200-5510	MILEAGE	\$25.26	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
100-4011200-5540	EDUCATION/TRAINING	\$299.00	\$25.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4011200-5810	DUES	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
Town Clerk		\$49,272.34	\$47,098.56	\$50,770.00	\$49,350.00	\$0.00	\$53,550.00	\$0.00	\$0.00

100-4012110-1112	COMPENSATION	\$118,736.51	\$138,583.27	\$141,400.00	\$141,880.00	\$0.00	\$70,000.00	\$0.00	\$0.00
100-4012110-2100	MATCHING FICA EXPENSE	\$8,118.50	\$9,429.05	\$10,820.00	\$10,860.00	\$0.00	\$5,400.00	\$0.00	\$0.00
100-4012110-3399	Blight Abatement	\$7.38	\$0.00	\$20,000.00	\$17,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
100-4012110-5230	TELECOMMUNICATIONS	\$500.00	\$600.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
100-4012110-5510	MILEAGE	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$0.00
100-4012110-5540	TRAINING	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4012110-5810	DUES	\$0.00	\$75.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
Town Manager		\$127,362.39	\$148,387.32	\$174,470.00	\$170,840.00	\$0.00	\$127,650.00	\$0.00	\$0.00

100-4012210-3150	PROFESSIONAL SERVICES	\$16,843.33	\$55,556.90	\$50,000.00	\$35,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
Legal Services		\$16,843.33	\$55,556.90	\$50,000.00	\$35,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00

100-4012220-2210	RETIREMENT	\$117,394.80	\$139,283.01	\$154,400.00	\$147,950.00	\$0.00	\$160,000.00	\$0.00	\$0.00
100-4012220-2220	VMILIP - STD	\$457.07	\$578.18	\$740.00	\$700.00	\$0.00	\$645.00	\$0.00	\$0.00
100-4012220-2230	VMILIP - LTD	\$4,604.06	\$6,379.21	\$6,675.00	\$6,559.00	\$0.00	\$6,600.00	\$0.00	\$0.00
100-4012220-2250	Line of Duty Act	\$7,327.00	\$8,425.00	\$8,500.00	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$0.00
100-4012220-2300	HEALTH INSURANCE	\$138,934.20	\$187,186.11	\$227,000.00	\$216,400.00	\$0.00	\$212,000.00	\$0.00	\$0.00
100-4012220-2400	LIFE INSURANCE	\$10,602.90	\$14,990.20	\$16,550.00	\$15,850.00	\$0.00	\$16,230.00	\$0.00	\$0.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	\$480.93	\$510.08	\$645.00	\$205.00	\$0.00	\$600.00	\$0.00	\$0.00
100-4012220-2700	WORKER'S COMPENSATION	\$22,860.00	\$23,400.00	\$64,000.00	\$39,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00
100-4012220-3110	RANDOM DRUG SCREENING	\$0.00	\$0.00	\$750.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
100-4012220-9001	EMPLOYEE RECOGNITION	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
Personnel		\$302,660.96	\$380,751.79	\$481,260.00	\$435,914.00	\$0.00	\$442,325.00	\$0.00	\$0.00

100-4012240-3120	CONTRACTUAL SERVICES	\$16,500.00	\$16,050.00	\$16,500.00	\$16,050.00	\$0.00	\$20,000.00	\$0.00	\$0.00
Independent Auditor		\$16,500.00	\$16,050.00	\$16,500.00	\$16,050.00	\$0.00	\$20,000.00	\$0.00	\$0.00

100-4012410-1113	COMPENSATION	\$65,373.38	\$105,103.94	\$93,700.00	\$93,000.00	\$0.00	\$82,000.00	\$0.00	\$0.00
100-4012410-2100	MATCHING FICA EXPENSE	\$5,019.08	\$7,104.44	\$7,170.00	\$7,100.00	\$0.00	\$6,275.00	\$0.00	\$0.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	\$1,125.00	\$1,125.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00
100-4012410-3150	PROFESSIONAL SER/VEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4012410-5306	SURETY BONDS	\$434.00	\$413.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4012410-5540	TRAINING	\$1,328.35	\$677.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
100-4012410-5810	DUES	\$325.00	\$532.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4012410-6015	AUTO DECALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4012410-6020	CIGARETTE TAX STAMPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town Treasurer		\$73,604.81	\$114,955.38	\$106,870.00	\$106,100.00	\$0.00	\$94,275.00	\$0.00	\$0.00

100-4012430-1113	COMPENSATION	\$98,561.14	\$107,582.50	\$135,500.00	\$132,200.00	\$0.00	\$110,000.00	\$0.00	\$0.00
100-4012430-2100	MATCHING FICA EXPENSE	\$7,149.37	\$5,844.99	\$10,346.00	\$10,112.00	\$0.00	\$8,450.00	\$0.00	\$0.00
100-4012430-5540	TRAINING	\$691.20	\$300.00	\$3,400.00	\$3,400.00	\$0.00	\$3,400.00	\$0.00	\$0.00
Finance/Accounting		\$106,401.71	\$113,727.49	\$149,246.00	\$145,712.00	\$0.00	\$121,850.00	\$0.00	\$0.00

100-4012530-3320	MAINTENANCE CONTRACTS	\$43,682.25	\$55,201.14	\$47,500.00	\$46,000.00	\$0.00	\$51,100.00	\$0.00	\$0.00
100-4012530-3400	WEB SITE	\$3.13	\$6.23	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4012530-3450	DIGITIZING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
100-4012530-3501	NEWSLETTER	\$651.60	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4012530-3600	ADVERTISING	\$3,911.42	\$5,258.51	\$8,000.00	\$8,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00
100-4012530-5210	POSTAGE	\$8,725.99	\$8,837.53	\$11,500.00	\$11,500.00	\$0.00	\$15,000.00	\$0.00	\$0.00
100-4012530-5230	TELECOMMUNICATIONS	\$3,429.96	\$1,878.13	\$3,000.00	\$2,000.00	\$0.00	\$4,200.00	\$0.00	\$0.00
100-4012530-5250	SOCIAL MEDIA ARCHIVING	\$0.00	\$2,388.00	\$2,700.00	\$2,700.00	\$0.00	\$2,700.00	\$0.00	\$0.00
100-4012530-5415	COPIER LEASE	\$3,493.99	\$4,685.57	\$4,700.00	\$4,500.00	\$0.00	\$4,900.00	\$0.00	\$0.00
100-4012530-5540	TRAINING	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
100-4012530-5699	CONTRIBUTION/CC SOCIAL MEDIA	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
100-4012530-5810	DUES	\$30.00	\$45.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4012530-6001	OFFICE SUPPLIES	\$10,303.40	\$14,546.71	\$10,150.00	\$10,150.00	\$0.00	\$11,500.00	\$0.00	\$0.00
	Central Admin/Purchasing	\$7,423,174.00	\$92,846.82	\$97,550.00	\$94,850.00	\$0.00	\$111,400.00	\$0.00	\$0.00

100-4012530-6500	CARES ACT/COVID-19 EXPENSE	\$0.00	\$2,185.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4012550-5301	FIRE BOILER INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4012550-5304	BLANKET EXCESS LIABILITY	\$15,416.00	\$15,178.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00
100-4012550-5305	AUTOMOBILE INSURANCE	\$12,015.00	\$11,392.00	\$12,000.00	\$11,000.00	\$11,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00
100-4012550-5308	SEMI-MULTI PERIL INS	\$28,809.00	\$26,611.00	\$27,700.00	\$27,700.00	\$27,700.00	\$28,900.00	\$28,900.00	\$28,900.00	\$28,900.00	\$28,900.00	\$0.00
100-4012550-5800	INSURANCE DEDUCTIBLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Risk Management		\$56,240.00	\$55,366.59	\$55,700.00	\$54,700.00	\$54,700.00	\$57,900.00	\$57,900.00	\$57,900.00	\$57,900.00	\$57,900.00	\$0.00

100-4013100-1125	ELECTION OFFICIALS	\$0.00	\$873.80	\$2,000.00	\$2,500.00	\$0.00	\$3,000.00	\$0.00	\$0.00
100-4013100-6001	OFFICE SUPPLIES	\$0.00	\$2,011.47	\$1,400.00	\$2,500.00	\$0.00	\$3,000.00	\$0.00	\$0.00
Elections		\$0.00	\$2,885.27	\$3,400.00	\$5,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00

100-4021500-3150	PUBLIC DEFENDER FEES	\$361.65	\$1,465.50	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
Public Defenders		\$361.65	\$1,465.50	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00

100-4031100-1139	COMPENSATION	\$534,143.24	\$574,970.54	\$663,000.00	\$603,510.00	\$0.00	\$667,000.00	\$0.00	\$0.00
100-4031100-1140	COMPENSATION - PD COVID HAZARD PAY	\$0.00	\$37,579.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4031100-2100	MATCHING FICA EXPENSE	\$40,266.29	\$40,963.84	\$50,800.00	\$45,710.00	\$0.00	\$51,500.00	\$0.00	\$0.00
100-4031100-3110	MEDICAL EXAMINATIONS	\$0.00	\$83.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4031100-3115	PRE EMPLOYMENT DRUG SCREEN	\$1,768.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4031100-3190	INTERPRETER	\$0.00	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00
100-4031100-3310	REPAIR & MAINTENANCE	\$6,725.25	\$9,052.74	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00
100-4031100-3320	MAINTENANCE CONTRACTS	\$17,457.29	\$17,113.62	\$17,800.00	\$14,500.00	\$0.00	\$29,000.00	\$0.00	\$0.00
100-4031100-4081	RICH RAU SAFETY FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
100-4031100-4082	WILDLIFE MANAGEMENT	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$250.00	\$0.00	\$0.00
100-4031100-5210	POSTAGE	\$163.35	\$142.84	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4031100-5230	TELECOMMUNICATIONS	\$4,695.00	\$6,166.43	\$3,000.00	\$4,600.00	\$0.00	\$3,000.00	\$0.00	\$0.00
100-4031100-5415	COPIER LEASE	\$3,493.99	\$4,388.65	\$3,400.00	\$3,400.00	\$0.00	\$4,400.00	\$0.00	\$0.00
100-4031100-5540	TRAINING	\$10,223.87	\$29,021.69	\$14,000.00	\$22,250.00	\$0.00	\$16,000.00	\$0.00	\$0.00
100-4031100-5545	OFFICE ACCREDITATION	\$1,050.27	\$0.00	\$1,000.00	\$1,700.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4031100-5810	DUES	\$660.00	\$690.00	\$700.00	\$700.00	\$0.00	\$850.00	\$0.00	\$0.00
100-4031100-5815	COMMUNITY RELATIONS	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
100-4031100-6001	OFFICE SUPPLIES	\$1,281.61	\$1,066.15	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00
100-4031100-6008	GASOLINE & OIL	\$13,601.43	\$11,034.14	\$15,500.00	\$14,500.00	\$0.00	\$19,440.00	\$0.00	\$0.00
100-4031100-6010	POLICE SUPPLIES	\$15,013.84	\$16,945.30	\$13,500.00	\$13,500.00	\$0.00	\$13,500.00	\$0.00	\$0.00
100-4031100-6011	UNIFORMS	\$3,635.95	\$6,595.92	\$4,000.00	\$4,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
Police Dept		\$654,179.38	\$755,814.54	\$804,700.00	\$746,370.00	\$0.00	\$831,440.00	\$0.00	\$0.00

100-4031300-5699	COUNTY CONT/CROSSING GD	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
Traffic Control		\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00

100-4031400-5699	CONTRIBUTION/CC CENT ALRM	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
Emergency Services		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00

100-4032200-5699	CONTRIBUTION/JHEVFD	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00
100-4032200-5707	FIRE FUND PROGRAM	\$16,939.00	\$15,950.00	\$15,250.00	\$15,250.00	\$0.00	\$15,250.00	\$0.00	\$0.00
100-4032200-8411	ENDERS CAPITAL PROJECT RESERVE	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
	Volunteer Fire Department	\$46,939.00	\$45,950.00	\$55,250.00	\$55,250.00	\$0.00	\$95,250.00	\$0.00	\$0.00

100-4032300-5699	PROFESSIONAL SER EMT ^{III}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rescue Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

100-4033200-5550	CONFINEMENT OF PRISONERS	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Correction and Detention	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

100-4041100-1140	Compensation	\$38,868.04	\$35,974.98	\$71,300.00	\$69,910.00	\$0.00	\$40,000.00	\$0.00	\$0.00
100-4041100-2100	MATCHING FICA EXPENSE	\$3,095.83	\$2,892.71	\$5,455.00	\$5,350.00	\$0.00	\$3,100.00	\$0.00	\$0.00
100-4041100-3110	MEDICAL EXAMS	\$751.00	\$886.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	\$7,795.03	\$3,351.45	\$7,000.00	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$0.00
100-4041100-5120	FUEL OIL/HEAT	\$2,011.66	\$3,690.74	\$2,000.00	\$1,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00
100-4041100-5230	TELECOMMUNICATIONS	\$6,437.81	\$6,381.72	\$5,000.00	\$5,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00
100-4041100-5415	COPIER LEASE	\$2,829.41	\$3,510.94	\$2,700.00	\$2,665.00	\$0.00	\$2,700.00	\$0.00	\$0.00
100-4041100-5540	TRAINING	\$4,574.00	\$2,354.75	\$1,500.00	\$3,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00
100-4041100-6001	OFFICE SUPPLIES	\$450.99	\$390.81	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
	Public Works Administration	\$66,813.77	\$59,434.10	\$96,455.00	\$100,425.00	\$0.00	\$71,300.00	\$0.00	\$0.00

100-4041200-1183	COMPENSATION	\$186,740.09	\$159,804.06	\$165,000.00	\$156,710.00	\$0.00	\$175,000.00	\$0.00	\$0.00
100-4041200-2100	MATCHING FICA EXPENSE	\$14,337.74	\$10,272.11	\$12,450.00	\$11,990.00	\$0.00	\$13,400.00	\$0.00	\$0.00
100-4041200-3310	EQUIPMENT MAINTENANCE	\$11,000.07	\$8,799.12	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00
100-4041200-3311	STREET TREES/SIDEWALKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
100-4041200-3315	SIDEWALK MAINTENANCE	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$16,000.00	\$0.00	\$0.00
100-4041200-3316	STREET SIGN MAINTENANCE	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041200-5230	TELECOMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	\$1,143.23	\$1,097.57	\$1,100.00	\$1,100.00	\$0.00	\$1,200.00	\$0.00	\$0.00
100-4041200-6007	MATERIALS & SUPPLIES	\$7,082.76	\$6,479.82	\$4,000.00	\$4,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
100-4041200-6008	GASOLINE & OIL	\$24,311.10	\$16,824.43	\$20,600.00	\$20,000.00	\$0.00	\$24,000.00	\$0.00	\$0.00
100-4041200-6011	UNIFORMS	\$2,529.54	\$3,616.86	\$5,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00
	HWYS<STRTS<BRIDGES&SDWLKS	\$247,144.53	\$206,893.97	\$236,150.00	\$226,800.00	\$0.00	\$267,600.00	\$0.00	\$0.00

100-4041250-3140	ENGINEERING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-3300	VDOT STREET MAINTENANCE	\$280,436.28	\$473,615.00	\$327,255.84	\$411,618.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-3310	EQUIPMENT MAINTENANCE	\$22,104.63	\$10,000.00	\$742.09	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-3311	STORM SEWER MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-3316	SIGNS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-5800	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6007	MATERIALS & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6050	STREET MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6060	SIDEWALK REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6130	TREE REMOVAL (VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6135	MOWING/TREE REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6145	STRIPING (VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6207	STREET SWEEPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-6307	SNOW REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-8801	EQUIPMENT PURCHASE	\$78,054.13	\$75,000.00	\$58,933.90	\$137,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-8803	PW SITE IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4041250-8804	SAFETY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	VDOT Street Maintenance	\$380,595.04	\$558,615.00	\$386,931.83	\$558,618.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

100-4041320-5110	ELECTRICITY	\$50,391.32	\$55,399.78	\$69,200.00	\$66,500.00	\$0.00	\$75,000.00	\$0.00	\$0.00
Street Lights		\$50,391.32	\$55,399.78	\$69,200.00	\$66,500.00	\$0.00	\$75,000.00	\$0.00	\$0.00

100-4041330-3220	CONTRACTUAL SERVICES	\$2,890.00	\$1,025.00	\$16,000.00	\$16,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
100-4041330-6007	MATERIALS & SUPPLIES	\$145.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Snow Removal		\$3,035.00	\$1,025.00	\$18,000.00	\$18,000.00	\$22,000.00	\$0.00	\$0.00	\$0.00

100-4041340-6007	MATERIALS & SUPPLIES	\$137.19	\$191.49	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
	Parking Meters and Lots	\$137.19	\$191.49	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00

100-4042200-3210	STREET CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4042200-6007	MATERIALS & SUPPLIES	\$0.00	\$0.00	\$1,000.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Cleanig		\$80,290.73	\$78,477.33	\$78,000.00	\$76,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00

100-4042300-6225	RECYCLING SERVICES	\$80,290.73	\$78,477.33	\$77,000.00	\$75,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00
100-4042400-3800	FCO LANDFILL CHARGES	\$33,676.63	\$35,842.50	\$40,000.00	\$40,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00
Refuse Disposal		\$113,967.36	\$114,319.83	\$117,000.00	\$115,000.00	\$0.00	\$130,000.00	\$0.00	\$0.00

100-4043200-3325	HERMITAGE SWPOND MAINT	\$3,025.00	\$3,850.00	\$4,100.00	\$4,100.00	\$0.00	\$4,100.00	\$0.00	\$0.00
100-4043200-6007	MATERIALS & SUPPLIES	\$83.92	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4043200-6017	CHRISTMAS WREATHS	\$36.99	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
General Properties		\$3,145.91	\$3,850.00	\$5,100.00	\$5,100.00	\$0.00	\$5,100.00	\$0.00	\$0.00

100-4064200-3150	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$2,600.00	\$2,500.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4064200-3200	CONTRACTURAL SERVICES	\$4,490.23	\$7,063.12	\$20,000.00	\$19,500.00	\$0.00	\$10,000.00	\$0.00	\$0.00
100-4064200-5110	ELECTRICITY	\$20,861.33	\$17,222.56	\$20,600.00	\$19,800.00	\$0.00	\$20,100.00	\$0.00	\$0.00
100-4064200-5120	NATURAL GAS/HEAT	\$2,592.11	\$2,065.04	\$3,350.00	\$3,200.00	\$0.00	\$3,000.00	\$0.00	\$0.00
100-4064200-5130	WATER/SEWER	\$714.48	\$588.10	\$820.00	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
100-4064200-5230	TELECOMMUNICATIONS	\$953.48	\$1,795.98	\$9,000.00	\$7,800.00	\$0.00	\$1,500.00	\$0.00	\$0.00
100-4064200-5304	LIABILITY INSURANCE	\$1,818.64	\$427.50	\$2,700.00	\$2,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
100-4064200-7113	IN KIND COSTS	\$0.00	\$0.00	\$13,000.00	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$0.00
100-4064200-7115	SHARED MAINTENANCE	\$5,978.78	\$11,586.02	\$19,000.00	\$19,000.00	\$0.00	\$19,000.00	\$0.00	\$0.00
100-4064200-8411	CAPITAL ASSET RESERVES	\$5,029.53	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
Building Services		\$42,438.58	\$40,748.32	\$98,070.00	\$95,100.00	\$0.00	\$79,900.00	\$0.00	\$0.00

100-4071310-3160	CONTRACTURAL SER/JIN BLUE	\$750.00	\$900.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100-4071310-5699	CONTRIBUTION/CCP&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4071310-6017	CHRISTMAS LIGHTS	\$1,504.41	\$1,014.70	\$1,500.00	\$1,500.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00
100-4071310-6018	ROSE HILL PARK MAINTENANCE	\$727.05	\$970.66	\$5,000.00	\$5,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00
Parks & Recreation		\$2,981.46	\$2,885.36	\$7,500.00	\$7,500.00	\$0.00	\$11,500.00	\$0.00	\$11,500.00	\$0.00	\$0.00

100-4081100-1155	COMPENSATION	\$80,551.25	\$85,545.23	\$95,975.00	\$93,270.00	\$0.00	\$95,975.00	\$0.00	\$0.00
100-4081100-2100	MATCHING FICA EXPENSE	\$6,225.72	\$6,616.04	\$7,345.00	\$7,135.00	\$0.00	\$7,345.00	\$0.00	\$0.00
100-4081100-3145	REIMBURSABLE CONST FEES	\$3,701.75	\$4,779.50	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081100-3190	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
100-4081100-3195	PREPAID APPLICATION REVIEW FEES	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081100-3500	PRINTING	\$80.49	\$11.60	\$200.00	\$200.00	\$0.00	\$250.00	\$0.00	\$0.00
100-4081100-5510	MILEAGE	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
100-4081100-5540	TRAINING	\$78.00	\$0.00	\$200.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081100-5810	DUES	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081100-6001	OFFICE EQUIPMENT	\$490.87	\$254.59	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
100-4081100-6012	PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning		\$91,178.08	\$97,206.96	\$107,420.00	\$106,905.00	\$0.00	\$106,770.00	\$0.00	\$0.00

100-4081400-1110	EXPENSE COMPENSATION	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
100-4081400-5540	TRAINING	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$750.00	\$0.00	\$0.00	\$0.00
	Board of Zoning and Appeals	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,250.00	\$0.00	\$0.00	\$0.00

100-4081500-3400	WEB SITE REDESIGN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081500-3450	SE COLLECTOR EVALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081500-3650	MARKETING & BRANDING	\$0.00	\$13,230.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081500-5411	WAYFINDING SIGNS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081500-5693	ARTS FUNDING MATCH	\$9,000.00	\$9,000.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00
100-4081500-5694	ECONOMIC DEVELOPMENT/CC ANNUAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081500-5695	TOWN/COUNTY ECONOMIC DEV	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
100-4081500-5696	ECONOMIC DEVELOPMENT RESERVE	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
100-4081500-5698	GRANT AND MATCHING FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
100-4081500-5700	ANNEXATION AREA PROF SVC	\$6,500.00	\$0.00	\$10,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Economic Development		\$15,500.00	\$39,730.00	\$34,500.00	\$51,000.00	\$0.00	\$0.00	\$28,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

100-4081600-1111	EXPENSE COMPENSATION	\$1,985.00	\$1,860.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
100-4081600-5540	TRAINING	\$0.00	\$1,100.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
100-4081600-5810	DUES	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning Commission		\$1,985.00	\$2,960.00	\$6,250.00	\$6,250.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00

100-4081700-1111	EXPENSE COMPENSATION	\$1,075.00	\$1,260.00	\$2,500.00	\$2,500.00	\$0.00	\$2,400.00	\$0.00	\$0.00
100-4081700-2100	MATCHING FICA	\$6.12	\$9.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4081700-5540	TRAINING	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$500.00	\$0.00	\$0.00
100-4081700-5810	DUES	\$0.00	\$49.50	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bville Area Dev Authority	\$1,081.12	\$1,318.68	\$2,750.00	\$2,875.00	\$0.00	\$2,900.00	\$0.00	\$0.00

100-4081800-5540	TRAINING	\$64.28	\$0.00	\$500.00	\$500.00	\$0.00	\$400.00	\$0.00	\$0.00
	Architectural Review Board	\$64.28	\$0.00	\$500.00	\$500.00	\$0.00	\$400.00	\$0.00	\$0.00

100-4081900-5800	TREE BOARD MISCELLANEOUS	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
Tree Board	EXPENSE	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00

100-4092000-5800	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

100-4094300-5700	ARPA EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,267,493.00	\$0.00	\$0.00	\$0.00
ARPA		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,267,493.00	\$0.00	\$0.00	\$0.00

100-4094300-5800	CONTINGENCY	\$12,683.19	\$15,952.02	\$110,544.00	\$104,300.00	\$0.00	\$176,616.09	\$0.00	\$0.00
Contingency		\$12,683.19	\$15,952.02	\$110,544.00	\$104,300.00	\$0.00	\$176,616.09	\$0.00	\$0.00

100-4095000-9110	RDA PRINCIPAL	\$35,470.04	\$40,988.00	\$43,200.00	\$40,988.00	\$0.00	\$44,500.00	\$0.00	\$0.00
100-4095000-9120	RDA INTEREST	\$65,759.96	\$80,488.00	\$77,800.00	\$80,488.00	\$0.00	\$77,000.00	\$0.00	\$0.00
100-4095000-9130	RDA DEBT SER RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service		\$101,230.00	\$121,476.00	\$121,000.00	\$121,476.00	\$0.00	\$121,500.00	\$0.00	\$0.00

501-3000000-0000	FUND BALANCE	\$0.00	\$0.00	\$550,500.00	\$132,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00
501-3150102-0000	INTEREST ON INVESTMENTS	\$18,932.29	\$17,400.90	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00
501-3160110-0000	TREATMENT FEES	\$762,266.13	\$914,886.72	\$913,000.00	\$1,040,000.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	\$25,993.20	\$8,735.50	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00
501-3160112-0000	SECURITY DEPOSITS	(\$393.47)	(\$70.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-3160113-0000	AVAILABILITY CHARGES	\$1,107,916.00	\$1,124,670.00	\$346,000.00	\$337,500.00	\$0.00	\$745,000.00	\$0.00	\$0.00
501-3160115-0000	METER FEES	\$26,518.00	\$28,600.00	\$8,125.00	\$8,125.00	\$0.00	\$16,000.00	\$0.00	\$0.00
	Revenues	\$1,941,232.15	\$2,094,223.12	\$1,877,625.00	\$1,577,625.00	\$0.00	\$2,021,000.00	\$0.00	\$0.00

501-4012222-1147	COMPENSATION	\$202,523.50	\$183,703.32	\$160,100.00	\$147,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00
501-4012222-2100	MATCHING FICA EXPENSE	\$15,584.27	\$14,035.70	\$11,551.00	\$11,240.00	\$0.00	\$15,300.00	\$0.00	\$0.00
501-4012222-2830	CERTIFICATION FEES	\$80.00	\$1,447.00	\$600.00	\$900.00	\$0.00	\$600.00	\$0.00	\$0.00
501-4012222-2840	STATE CONNECTION FEES	\$5,496.00	\$5,127.10	\$5,700.00	\$5,400.00	\$0.00	\$5,900.00	\$0.00	\$0.00
501-4012222-2850	LAB TESTING	\$5,051.48	\$9,652.46	\$9,000.00	\$8,500.00	\$0.00	\$9,000.00	\$0.00	\$0.00
501-4012222-3110	MEDICAL EXAMS	\$45.00	\$75.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
501-4012222-3145	PROFESSIONAL SERVICES	\$7,344.43	\$6,133.85	\$10,000.00	\$15,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
501-4012222-3146	UTILITY RATE STUDY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4012222-3210	SLUDGE REMOVAL	\$17,620.80	\$22,742.40	\$27,000.00	\$30,000.00	\$0.00	\$27,000.00	\$0.00	\$0.00
501-4012222-3220	CLEAN RIVER INTAKE	\$844.60	\$830.18	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
501-4012222-3310	REPAIR & MAINTENANCE	\$75,948.55	\$54,451.98	\$60,000.00	\$60,000.00	\$0.00	\$65,000.00	\$0.00	\$0.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	\$0.00	\$0.00	\$1,000.00	\$500.00	\$0.00	\$1,000.00	\$0.00	\$0.00
501-4012222-5110	ELECTRICITY	\$57,433.22	\$48,039.85	\$65,000.00	\$61,500.00	\$0.00	\$70,000.00	\$0.00	\$0.00
501-4012222-5120	FUEL/OIL HEAT	\$3,066.50	\$2,020.46	\$3,600.00	\$3,500.00	\$0.00	\$4,000.00	\$0.00	\$0.00
501-4012222-5230	TELECOMMUNICATIONS	\$3,741.75	\$4,366.57	\$4,200.00	\$3,800.00	\$0.00	\$4,300.00	\$0.00	\$0.00
501-4012222-5415	COPIER LEASE	\$664.58	\$877.69	\$700.00	\$670.00	\$0.00	\$900.00	\$0.00	\$0.00
501-4012222-5540	TRAINING	\$168.00	\$2,284.98	\$3,500.00	\$2,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	\$2,940.00	\$0.00	\$700.00	\$650.00	\$0.00	\$3,000.00	\$0.00	\$0.00
501-4012222-5810	DUES	\$361.00	\$350.00	\$1,000.00	\$1,100.00	\$0.00	\$1,000.00	\$0.00	\$0.00
501-4012222-6001	OFFICE SUPPLIES	\$514.33	\$1,643.26	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
501-4012222-6004	LAB SUPPLIES	\$6,405.77	\$3,817.04	\$4,500.00	\$4,500.00	\$0.00	\$5,000.00	\$0.00	\$0.00
501-4012222-6005	JANITORIAL SUPPLIES	\$407.05	\$973.28	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
501-4012222-6008	GASOLINE & OIL	\$1,496.34	\$1,721.87	\$6,200.00	\$6,200.00	\$0.00	\$7,250.00	\$0.00	\$0.00
501-4012222-6011	UNIFORMS	\$0.00	\$602.96	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
501-4012222-6014	TOOLS	\$181.43	\$53.52	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
501-4012222-6019	SAFETY EQUIPMENT	\$586.30	\$1,835.73	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
501-4012222-6020	PERSONAL EQUIPMENT	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
501-4012222-6025	CHEMICALS	\$28,098.99	\$29,937.75	\$40,000.00	\$40,000.00	\$0.00	\$43,000.00	\$0.00	\$0.00
	Treatment	\$436,603.89	\$396,723.95	\$422,651.00	\$411,260.00	\$0.00	\$484,050.00	\$0.00	\$0.00

501-4012222-6500	CARES ACT/COVID-19 EXPENSE	\$1,649.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4012224-1183	COMPENSATION	\$137,315.94	\$142,253.22	\$139,000.00	\$139,250.00	\$0.00	\$0.00	\$165,000.00	\$0.00	\$0.00	\$0.00
501-4012224-2100	MATCHING FICA EXPENSE	\$10,504.78	\$10,801.51	\$10,600.00	\$10,650.00	\$0.00	\$0.00	\$12,625.00	\$0.00	\$0.00	\$0.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	\$16,379.29	\$35,587.29	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
501-4012224-6007	MATERIALS & SUPPLIES	\$22,529.12	\$13,109.91	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
501-4012224-6019	SAFETY EQUIPMENT	\$1,022.79	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00
501-4012224-6030	NEW SERVICE SUPPLIES	\$18,750.00	\$11,932.48	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
501-4012224-9008	STORAGE TANK MAINTENANCE CONTRACT	\$0.00	\$0.00	\$8,466.00	\$0.00	\$0.00	\$0.00	\$155,700.00	\$0.00	\$0.00	\$0.00
	Distribution & Maintenance	\$208,151.47	\$213,684.41	\$239,300.00	\$239,600.00	\$0.00	\$0.00	\$416,025.00	\$0.00	\$0.00	\$0.00

501-4094200-8360	Handheld Meter Reader	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8361	WATER LINE UPGRADES	\$12,063.50	\$57,353.77	\$400,000.00	\$115,000.00	\$115,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
501-4094200-8365	Water Booster Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8368	LEAK DETECTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8550	EQUIPMENT REPAIR RESERVE	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8602	3/4 TON TRUCK	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
501-4094200-8605	WTP BUILDING MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8703	PICKUP TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8704	FINISH PUMP REPLACEMENT	\$21,168.00	\$679.06	\$0.00	\$132,000.00	\$132,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8904	JD BACKHOE (25%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8905	INFLATABLE TRENCHBOX (50%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8906	WTP DISINFECTION UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8952	COMMUNICATION NET FOR UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8953	UTILITY PLANT GATES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8954	STORAGE BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8957	WTP EVALUATION & REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-8958	WATER METER REPLACEMENT	\$0.00	\$144,634.74	\$165,000.00	\$165,000.00	\$165,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-9003	BACKHOE (PW)	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00
501-4094200-9004	SECURITY IMPROVEMENTS	\$0.00	\$0.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-9005	WATER RIVER PUMP DISCONNECT ELIMINATION	\$5,400.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4094200-9006	PER FOR WTP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	Capital Outlay	\$225,667.15	\$553,133.68	\$1,032,340.48	\$751,975.00	\$751,975.00	\$0.00	\$0.00	\$747,352.47	\$0.00	\$0.00	\$0.00

501-4094300-5800	CONTINGENCY	\$0.00	\$15,924.93	\$24,866.52	\$24,735.00	\$0.00	\$37,096.53	\$0.00	\$0.00
	Contingency	\$0.00	\$15,924.93	\$24,866.52	\$24,735.00	\$0.00	\$37,096.53	\$0.00	\$0.00

501-4095000-9114	WACHOVIA/TAXABLE/PRINCIPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4095000-9116	CIP PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4095000-9124	WACHOVIA/TAXABLE/INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4095000-9126	WACHOVIA/NONTAX/INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4095000-9130	ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-4095000-9140	LOSS ON BOND INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expenses	(\$1,023,037.64)	(\$1,384,629.04)	(\$1,877,625.00)	(\$1,577,625.00)	\$0.00	(\$2,021,000.00)	\$0.00	\$0.00
Revenues Over/Under Expenses	\$854,587.36	\$192,995.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

502-3000000-0000	FUND BALANCE FORWARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-3150101-0000	Interest Income	\$11,190.45	\$28,068.95	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$0.00
502-3160110-0000	TREATMENT FEES	\$1,439,632.56	\$1,709,823.73	\$1,790,000.00	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700,000.00	\$0.00	\$0.00
502-3160112-0000	SECURITY DEPOSITS	(\$661.13)	(\$155.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-3160113-0000	AVAILABILITY CHARGES	\$1,189,779.00	\$1,327,745.00	\$371,625.00	\$362,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,000.00	\$0.00	\$0.00
502-3340400-0000	CARES ACT/COVID-19 AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-3410401-0000	VRA LOAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-3410402-0000	WQIF Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-3410404-0000	NUTRIENT CREDIT REBATE	\$0.00	\$265.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
	Revenues	\$2,639,940.88	\$3,065,747.68	\$2,211,625.00	\$2,212,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,585,500.00	\$0.00	\$0.00

502-4012220-1114	COMPENSATION	\$27,270.98	\$31,242.47	\$40,560.00	\$39,300.00	\$0.00	\$100,000.00	\$0.00	\$0.00
502-4012220-2100	SOCIAL SECURITY	\$1,936.37	\$2,248.26	\$3,105.00	\$3,010.00	\$0.00	\$7,650.00	\$0.00	\$0.00
502-4012220-2210	RETIREMENT	\$26,712.52	\$30,883.02	\$52,500.00	\$51,785.00	\$0.00	\$56,500.00	\$0.00	\$0.00
502-4012220-2220	VMLIP - STD	\$128.12	\$159.18	\$250.00	\$243.00	\$0.00	\$210.00	\$0.00	\$0.00
502-4012220-2230	VMLIP - LTD	\$959.22	\$1,170.02	\$2,270.00	\$2,236.00	\$0.00	\$2,300.00	\$0.00	\$0.00
502-4012220-2300	HEALTH INSURANCE	\$30,300.30	\$51,160.39	\$76,860.00	\$75,608.00	\$0.00	\$75,000.00	\$0.00	\$0.00
502-4012220-2400	LIFE INSURANCE	\$2,361.87	\$3,133.16	\$5,620.00	\$5,545.00	\$0.00	\$5,700.00	\$0.00	\$0.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	\$203.18	\$251.61	\$220.00	\$71.00	\$0.00	\$220.00	\$0.00	\$0.00
502-4012220-2700	WORKER'S COMPENSATION	\$0.00	\$3,731.00	\$22,000.00	\$13,500.00	\$0.00	\$15,000.00	\$0.00	\$0.00
502-4012220-3320	HANDHELD MAINT	\$3,327.50	\$2,452.50	\$3,000.00	\$2,800.00	\$0.00	\$3,000.00	\$0.00	\$0.00
502-4012220-3450	DIGITIZING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
502-4012220-5210	POSTAGE	\$4,100.07	\$2,784.72	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$0.00
502-4012220-6001	OFFICE SUPPLIES	\$2,272.82	\$1,675.49	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
	Personnel	\$99,572.95	\$130,891.92	\$214,885.00	\$202,598.00	\$0.00	\$281,080.00	\$0.00	\$0.00

502-4012222-1147	COMPENSATION	\$154,343.66	\$179,526.69	\$363,445.00	\$323,200.00	\$0.00	\$205,000.00	\$0.00	\$0.00
502-4012222-2100	MATCHING FICA EXPENSE	\$11,924.40	\$13,799.84	\$27,800.00	\$24,725.00	\$0.00	\$15,700.00	\$0.00	\$0.00
502-4012222-2830	CERTIFICATION FEES	\$482.00	\$663.00	\$900.00	\$500.00	\$0.00	\$900.00	\$0.00	\$0.00
502-4012222-2850	LAB TESTING	\$23,782.50	\$26,901.99	\$36,000.00	\$36,000.00	\$0.00	\$36,000.00	\$0.00	\$0.00
502-4012222-2851	EFFLUENT MONITORING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4012222-3145	PROFESSIONAL SERVICES	\$4,445.00	\$5,776.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00
502-4012222-3146	UTILITY RATE STUDY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	\$67,437.31	\$66,398.96	\$65,000.00	\$48,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00
502-4012222-3310	REPAIR & MAINTENANCE	\$97,266.77	\$114,444.43	\$120,000.00	\$110,000.00	\$0.00	\$130,000.00	\$0.00	\$0.00
502-4012222-5110	ELECTRICITY	\$100,570.93	\$124,884.29	\$140,000.00	\$135,000.00	\$0.00	\$180,000.00	\$0.00	\$0.00
502-4012222-5230	TELECOMMUNICATIONS	\$5,031.84	\$5,999.39	\$6,500.00	\$6,000.00	\$0.00	\$6,500.00	\$0.00	\$0.00
502-4012222-5415	COPIER LEASE	\$3,493.99	\$4,388.65	\$3,900.00	\$3,900.00	\$0.00	\$4,000.00	\$0.00	\$0.00
502-4012222-5540	TRAINING	\$619.00	\$1,742.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
502-4012222-5685	NUTRIENT FUND CREDITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4012222-5690	DISCHARGE PERMIT RENEWAL	\$600.00	\$2,896.06	\$3,500.00	\$3,000.00	\$0.00	\$3,500.00	\$0.00	\$0.00
502-4012222-5810	DUES	\$565.00	\$579.00	\$600.00	\$500.00	\$0.00	\$600.00	\$0.00	\$0.00
502-4012222-6001	OFFICE SUPPLIES	\$735.53	\$2,351.48	\$1,200.00	\$1,000.00	\$0.00	\$1,300.00	\$0.00	\$0.00
502-4012222-6004	LAB SUPPLIES	\$2,527.04	\$4,921.54	\$5,800.00	\$5,400.00	\$0.00	\$6,200.00	\$0.00	\$0.00
502-4012222-6005	JANITORIAL SUPPLIES	\$948.62	\$1,453.79	\$1,500.00	\$1,200.00	\$0.00	\$1,500.00	\$0.00	\$0.00
502-4012222-6008	DIESEL FUEL	\$3,295.16	\$4,888.03	\$9,300.00	\$9,000.00	\$0.00	\$10,800.00	\$0.00	\$0.00
502-4012222-6011	UNIFORMS	\$126.99	\$253.71	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
502-4012222-6014	TOOLS	\$433.12	\$859.30	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
502-4012222-6019	SAFETY EQUIPMENT	\$2,727.83	\$4,611.25	\$2,500.00	\$2,000.00	\$0.00	\$2,500.00	\$0.00	\$0.00
502-4012222-6020	PERSONAL EQUIPMENT	\$0.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
502-4012222-6025	CHEMICALS	\$73,558.50	\$77,952.40	\$80,000.00	\$90,000.00	\$0.00	\$87,000.00	\$0.00	\$0.00
502-4012222-6500	CARES ACT/COVID-19 EXPENSE	\$2,248.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Treatment	\$557,163.86	\$645,291.80	\$892,245.00	\$823,725.00	\$0.00	\$785,800.00	\$0.00	\$0.00

502-4012224-1183	COMPENSATION	\$66,731.49	\$72,304.54	\$139,000.00	\$139,250.00	\$0.00	\$90,000.00	\$0.00	\$0.00
502-4012224-2100	MATCHING FICA EXPENSE	\$5,104.71	\$5,501.34	\$10,600.00	\$10,650.00	\$0.00	\$6,900.00	\$0.00	\$0.00
502-4012224-3310	EQUIPMENT MAINTENANCE	\$2,766.25	\$5,645.53	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
502-4012224-3330	REPAIR & MAINTENANCE	\$3,992.72	\$15,588.33	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
502-4012224-6007	MATERIALS & SUPPLIES	\$2,625.00	\$6.36	\$2,500.00	\$2,500.00	\$0.00	\$3,000.00	\$0.00	\$0.00
502-4012224-6019	SAFETY EQUIPMENT	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
502-4012224-6030	NEW SERVICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Distribution & Maintenance	\$81,220.17	\$99,046.10	\$167,600.00	\$167,400.00	\$0.00	\$115,400.00	\$0.00	\$0.00

502-4094200-8550	EQUIPMENT REPAIR RESERVE	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8602	3/4 T P-UP (1/2 VDOT)	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8604	SS CMERA (1/2 VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8703	PICKUP TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8904	JD BACKHOE (25%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8905	INFLATABLE TRENCHBOX (50%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8907	TRACTOR (50%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8908	WWTP COMPUTER UPGRADES	\$37,575.00	\$0.00	\$0.00	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8909	WWTP AIR MONITORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8917	HYPOCHLORITE PUMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8952	REPLACEMENT COMMUNICATION NET FOR UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8953	UTILITY PLANT GATES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8954	INVENTORY LOCKUP FENCING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8955	WWTP BUILD REPAIR/JOINTS RES	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9003	BACKHOE (PW)	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9004	SECURITY IMPROVEMENTS	\$0.00	\$0.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9006	WWTP BLOWER DISCONNECTS	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9007	WWTP PERMEATE PUMPS	\$9,864.34	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9008	HARMONIC BALANCER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay		\$217,771.93	\$948,363.98	\$428,653.10	\$512,197.00	\$0.00	\$897,751.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

502-4094300-5800	CONTINGENCY	\$0.00	\$7,117.33	\$38,241.90	\$36,580.00	\$0.00	\$35,468.40	\$0.00	\$0.00
	Contingency	\$0.00	\$7,117.33	\$38,241.90	\$36,580.00	\$0.00	\$35,468.40	\$0.00	\$0.00

