

TOWN OF BERRYVILLE

ESTABLISHED 1798

FISCAL YEAR 2026 OPERATING BUDGET
&
CAPITAL IMPROVEMENT PROGRAM FY 2026-2030



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BERRYVILLE, VIRGINIA
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Town of Berryville, Virginia



Fiscal Year 2026 Operating Budget and Capital Improvement Plan

Town Council

Harry Arnold, Jr., Mayor
Erecka Gibson, Vice Mayor
William Steinmetz, Ward One
Diane Harrison, Ward Two
Grant Mazzarino, Ward Three
Ryan Tibbens, Ward Four

Town Staff

Keith Dalton, Town Manager
Jean Petti, Deputy Town Manager
Cynthia Poulin, Director of Finance/Treasurer
Terry Russell, Community Development Director
Neal White, Chief of Police
Frank Kelsey, Utility Director
Rick Boor, Director of Public Works



B E R R Y V I L L E
EST. 1798 *Genuine* VIRGINIA

10 June 2025

Members of the Town Council:

Please find attached the proposed budget for Fiscal Year 2026. Town staff is confident that the budget will provide the resources needed to ensure 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, loan proceeds, and use of 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 \$5,968,167.00, which represents an increase of 7.11% from Fiscal Year 2025. For the most part, the increase can be attributed to capital projects scheduled for this FY26.

The Real Estate tax rate for Tax Year 2025 has been decreased from \$0.20 per \$100 to \$0.139 per \$100 because of the increase in assessments received from the County of Clarke. No increase in any of the other taxes is included in the budget. The PPTRA discount for Tax Year 2025 was increased from 35% to 49%.

Water Fund: Water Fund expenses total \$7,005,250.00, which represents an increase of 7.87% from Fiscal Year 2025. For the most part, the increase can be attributed to an increase in Water Fund Capital Expenditures.

There will be no scheduled increase in the monthly administrative fees. There is a scheduled increase in user fees from \$8.15 to \$10.30 per 1,000 gallons for in town users and from \$10.18 to \$12.87 per 1,000 gallons for others. A 6% increase in availability fees is also programmed, and there are ten (10) availability fees reflected in the budget.

Sewer Fund: Sewer Fund expenses total \$2,830,180.00, which represents an increase of 11.96% from Fiscal Year 2025. For the most part, the increase can be attributed to an increase in Sewer Fund Capital Expenditures.

There will be no scheduled increase in the monthly administrative fees. There is a scheduled increase in user fees from \$17.27 to \$17.78 per 1,000 gallons for in town users and from \$21.58 to \$22.22 per 1,000 gallons for others. A 6% increase in availability fees is also programmed, and there are ten (10) availability fees reflected in the budget.

Town staff is very appreciative of the support that the Town Council provides them as they work to protect the health, safety, and welfare of Berryville's residents and guests.

Sincerely,

Keith R. Dalton
Town Manager

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Table of Contents

Organizational and Community Information.....	7
Town of Berryville Organizational Chart.....	9
History of the Town of Berryville.....	10
Governing Body and Town Management.....	12
Area Demographics and Comprehensive Plan.....	13
Historical and Forecast Growth Rates.....	15
2015 Berryville Area Plan Excerpt.....	19
Area Plan Maps 4-7.....	22
Budget Development Process.....	27
Basis for Budgeting.....	29
Budget Process Overview.....	30
Roles and Responsibilities.....	30
Budget Development Process.....	31
Budget Modification and Amendment.....	32
Budget Contingency Plan.....	32
Budget Preparation Highlights.....	33
Public Hearing Notice.....	35
Consolidated Financial Schedules.....	37
Overview of Revenues.....	39
Overview of Expenditures.....	40
Debt Service Summary.....	41
Long Term Debt Service Schedule.....	42
Approved Budget.....	43
Supplemental Information Data.....	61

Descriptions of General Fund Revenues.....	63
Town Council Reserve Policy.....	69
Fund Reserve Specifics.....	71
General Fund – Sources & Uses.....	81
General Fund Revenue Chart & Table.....	83
General Fund Expense Chart.....	84
General Fund Expense Table.....	85
Water Fund – Sources & Uses.....	87
Water Fund Revenue Chart & Table.....	88
Water Fund Expense Chart & Table.....	89
Sewer Fund – Sources & Uses.....	91
Sewer Fund Revenue Chart & Table.....	92
Sewer Fund Expense Chart & Table.....	93
Schedule of Water and Sewer Fees and Charges.....	95
Personnel Expenditures.....	99
Capital Improvement Plan Fiscal Year 2025 to 2029.....	101
5 Year Capital Improvements Program.....	103
Narrative FY 2026.....	105
Narrative FY 2027.....	117
Narrative FY 2028.....	123
Narrative FY 2029.....	130
Narrative FY 2030.....	135

Organizational and Community Information

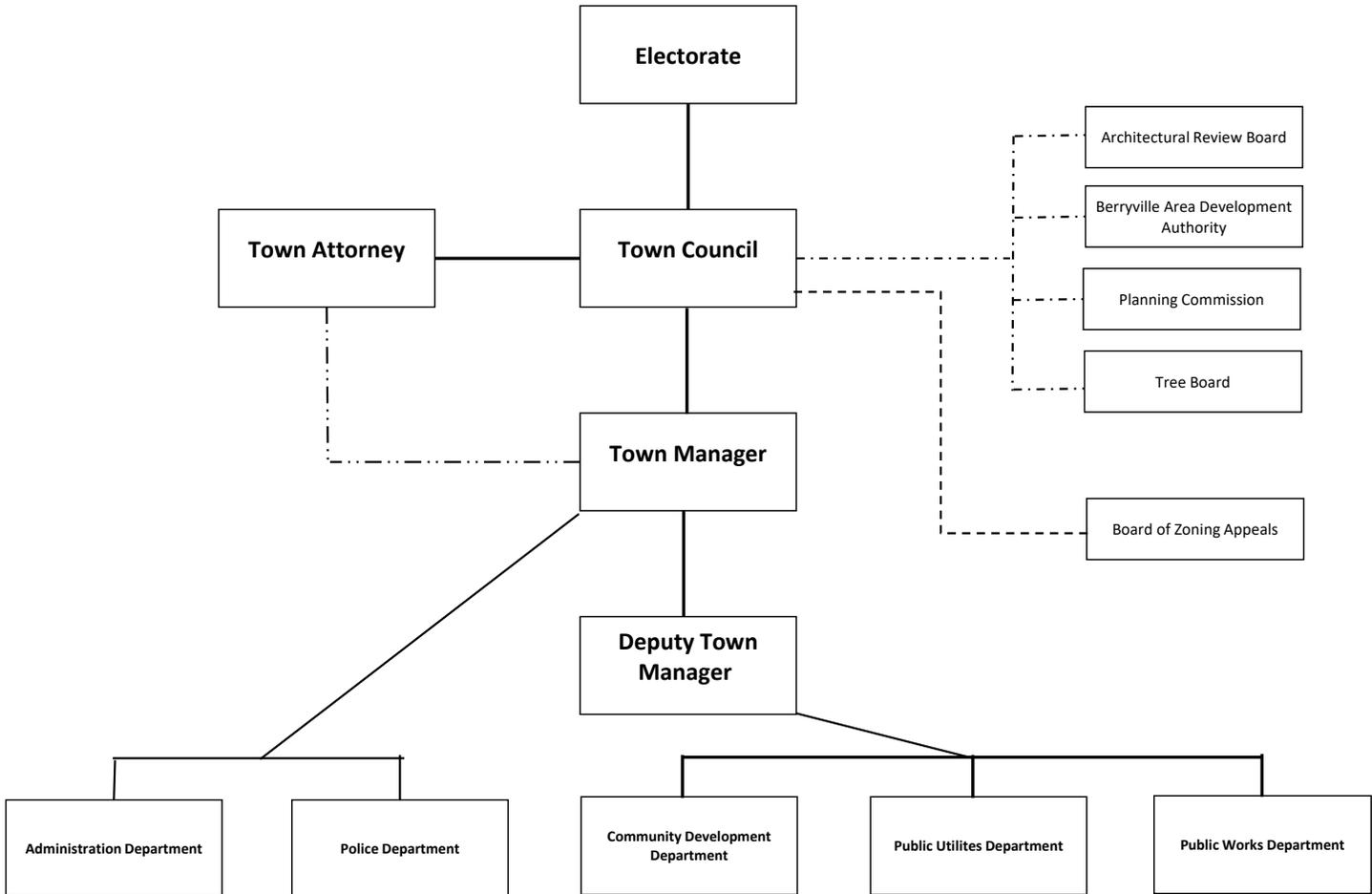


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TOWN OF BERRYVILLE Virginia

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 2.47 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 2020 U.S. Census, the population of Berryville was 4,574.

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 and vice mayor 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 (2020 Census.gov)	4574
Total Dwelling Units (Town estimate)	1892
Average Household Size (Town estimate)	2.80
Area (square miles)	2.470
2025 Real Estate Tax Rate	\$.139
2025 Personal Property Tax Rate	1.25
2025 PPTRA Rate	49%
2025 Machinery \$ Tools Tax Rate	\$1.30
2025 Meals Tax Rate	4.00%
2025 Lodging Tax Rate	2.00%
2025 Cigarette Tax Rate (per pack)	\$.10
2025 Water Rate per thousand gallons	\$10.30
2025 Sewer Rate per thousand gallons	\$17.78

Area Demographics and Comprehensive Plan



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Regional Setting of the Town of Berryville

Located in north-central Clarke County, the *Town of Berryville* is about 8 miles east of Winchester, 59 miles west of Washington, D.C., and 4 miles south of the West Virginia state line. The growth of the Town has always been greatly influenced by its location between Winchester and the Baltimore/Washington areas. The constant movement of early settlers, freight wagons, and packhorses between the port towns of Alexandria and Baltimore and the frontier towns to the west gave Berryville its earliest growth.

The expansion of Route 7 into a four-lane highway with a bypass and interchange at Berryville, along with four-lane Route 340 between the Town and West Virginia makes job and shopping opportunities in surrounding localities greatly accessible. This transportation network influences the rate and type of development in the Berryville Area, as well as the economic well-being of the Town.

Historical and Forecast Population Growth Rates

The figure below shows the changing populations of Berryville and Clarke County since 1970. Population expansions more or less reflect periods of residential development following annexation. The annexation of 1989 added 350 acres, increased the population of Berryville by 344 residents, and was followed by a period of increased residential development. Additional annexations added approximately 90 acres to the Town, the bulk of which was developed as single-family dwellings and senior housing communities.

	1970	1980	1990	2000	2010	2020
Berryville	1,569	1,752	3,097	2,963	4,185	4,574
Clarke County inclusive of Berryville	8,102	9,965	12,101	12,652	14,034	14,783

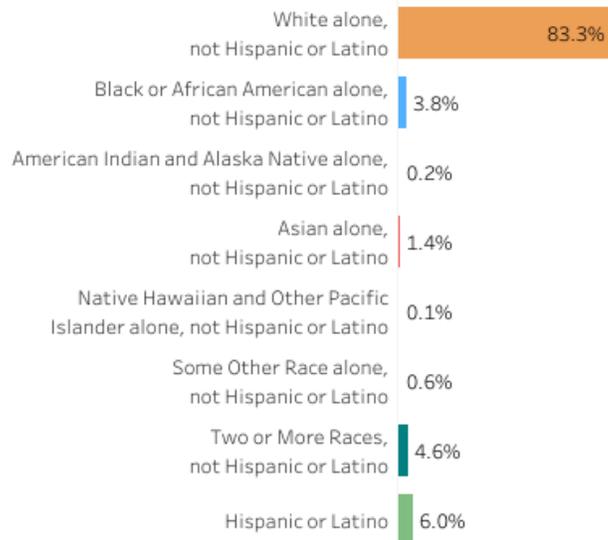
Population Characteristics

Berryville is relatively densely populated within the corporate limits. The 2020 population of 4,574 is distributed on approximately 2.27 miles, resulting in a density of 83 persons per square mile. This density is higher than Clarke County, reflecting Berryville’s status as the population and industry center of the county. Clarke County’s overall population density is markedly less than surrounding localities, which sets Clarke County apart for tourism, agriculture, and rural living.

	Population	Size (sq. mile)	Density
<i>Berryville</i>	<i>4,574</i>	<i>2.27</i>	<i>1,926/sq. mile</i>
Clarke County	14,783	178	83/sq. mile
Frederick County	91,419	416	219/sq. mile
Warren County	40,727	217	187/sq. mile
Prince William County	482,204	348	1,385/sq. mile
Loudoun County	420,959	521	807/sq. mile
Jefferson (WV)	57,701	212	272/sq. mile

Demographics

	United States	Virginia	Berryville
<i>Median Age</i>	38.8 years	38.8 years	45.9 years
<i>Median Household Income</i>	\$69,717	\$80,963	\$81,765
<i>Poverty Rate</i>	12.8%	10.2%	10.5%
<i>Education: BA or Higher</i>	35%	41.8%	28.3%
<i>Employment Rate</i>	58.6%	60.3%	50.1%
<i>Commute in Minutes, Avg.</i>	25.6	26.4	35.6
<i>Home Ownership</i>	65.4%	67.6%	61.3%
<i>Under 18 years</i>	22.1%	21.8%	19.9%
<i>Over 65 years</i>	16.8%	16.3%	22.1%



Source: U.S. Census, Diversity Index by County, 2020

Population Projection

The future population projection is an indicator of the likelihood of growth in the Town. The size, kind, and number of community facilities that should be available, and the potential for industrial, commercial, and residential expansion are related to future population estimates. Population projections are based on an analysis of past trends and present development. With a relatively small population base, unforeseeable events could greatly alter the projections. The establishment or closing of a large industry in or near Berryville or a downturn in the national economy are examples of such uncertain events.

Clarke County Population Projections by Age and Gender

Age	2020	2030	2040
Infants/small children 0-5 years	693	769	805
Students 5-24 years	3,142	3,331	3,635
Adults 25-65 years	7,382	7,109	7,440
Seniors 65+ years	3,120	4,056	4,087
Total	14,337	15,265	15,967

Source: Weldon Cooper Center for Public Service as reported by Virginia LMI

Population forecasts are based on the assumption that fairly stable economic and political conditions will exist, that no devastating disasters will occur, and that the present social structure will not change dramatically.

Clarke County's Comprehensive Plan calls for growth to occur at existing population centers, with Berryville identified as the major growth area. It is therefore anticipated that Berryville will capture a higher percentage of the County's future growth than the surrounding areas of the County.

Though it is recognized that population growth for small towns is especially vulnerable to economic events and other unpredictable factors, projections for Berryville's population have been made. Berryville's population is projected to approach 6,082 by the year 2030.

Excerpt from 2015 Berryville Area Plan

The Berryville Area 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 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 plan 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 detailed in map 4 and were created following an 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.

Similar to comprehensive plans, the Berryville Area Plan serves as 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 is currently under review by the Berryville Area Development Authority.

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 residential 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.

Current Inventory of Public Facilities

The Town of Berryville is ideally suited to provide urban levels of services 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 two of the public schools and is adjacent to the County Parks and Recreation facility at Chet Hobert Park. 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.

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.

Transportation Network

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.

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 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 connector road was also identified in the original Berryville Area Plan to connect West Main Street with Buckmarsh Street close to the southern Town limits. This collector road was ultimately constructed as Hermitage Boulevard with the development of The Hermitage residential subdivision.

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, but this planned collector road has not been completed.

Completed in 2020, the Fairfax Street extension established direct access from North Buckmarsh Street to First Street in the northeastern quadrant of Berryville.

Potential Future Growth Areas

While portions of Annexation Area B remain available for new development of infill/redevelopment projects, it is advisable to identify new areas adjacent to the Town of Berryville that could be considered for designation as future annexation areas. 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.

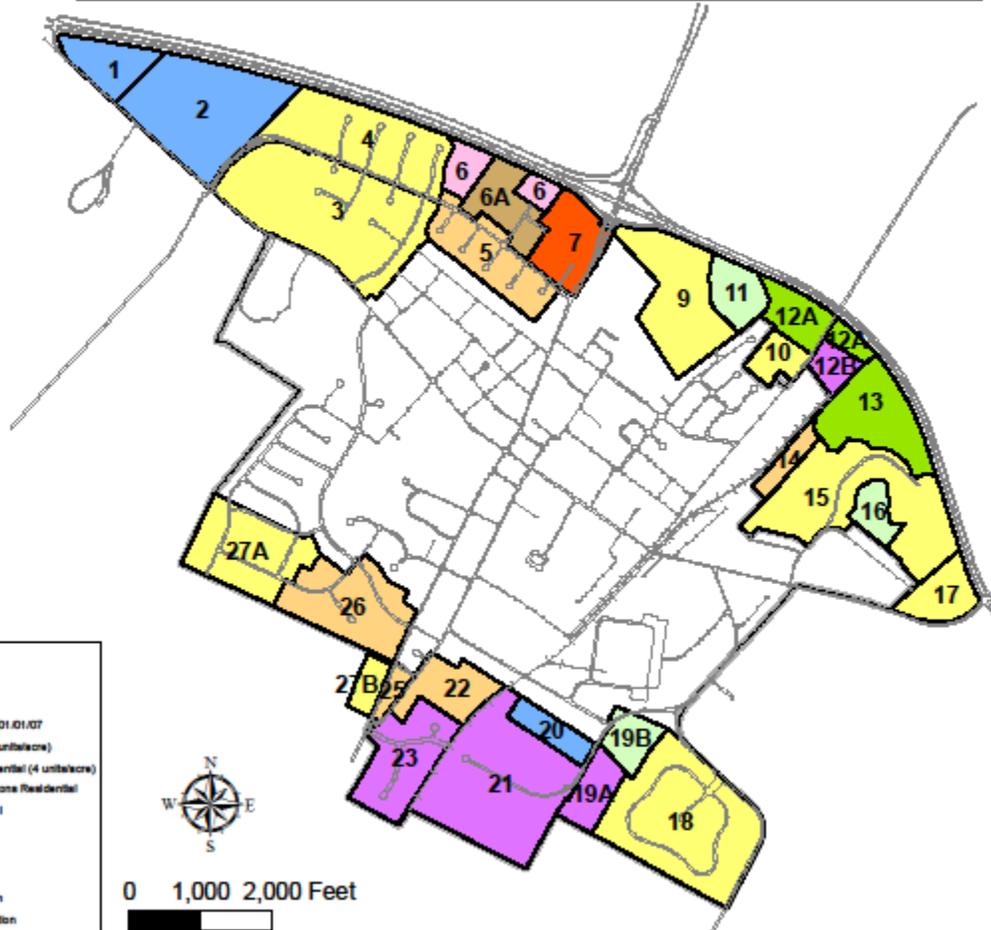
As depicted in the attached maps, the potential future growth areas are shown as general planning areas without specified boundaries. This is to enable the areas to be expanded or contracted in size depending on the influencing factors that would be evaluated through the annexation area review process. 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.

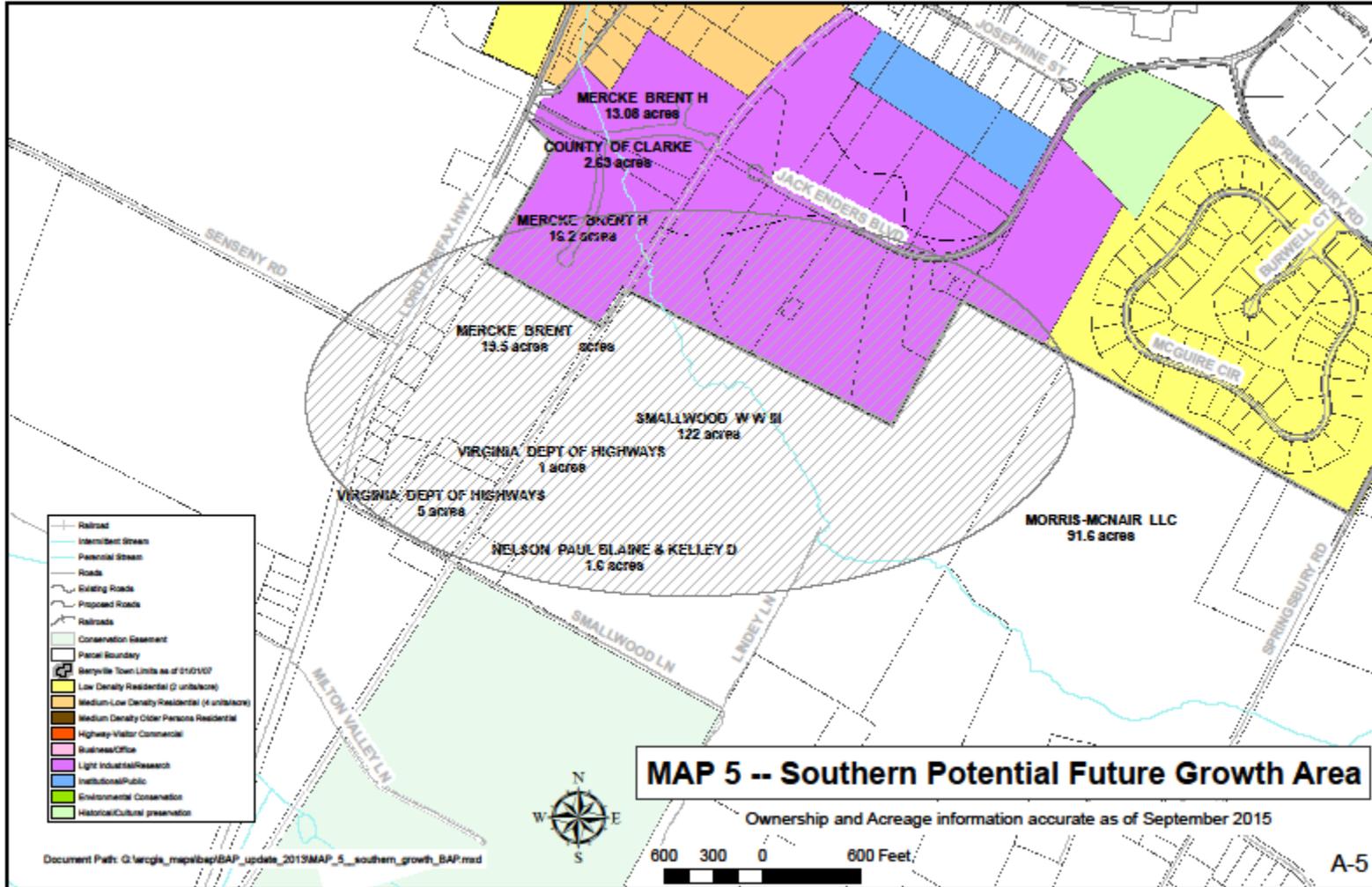
The majority of these factors address impact of new development on public infrastructure. It is critically important that these future impacts are effectively planned for in both the Town’s and County’s capital improvement programs to ensure that the desired scale of development can be accommodated.

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



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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

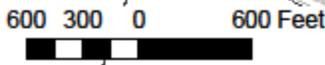
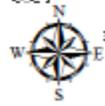
CLARKE COUNTY MEMORIAL POST
5.5 acres

DORICK LUCY B &
7.01 acres

JOHNSTON JOSEPH S & SUSAN W
3.05 acres

DORICK LUCY B &
210.88 acres

- 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

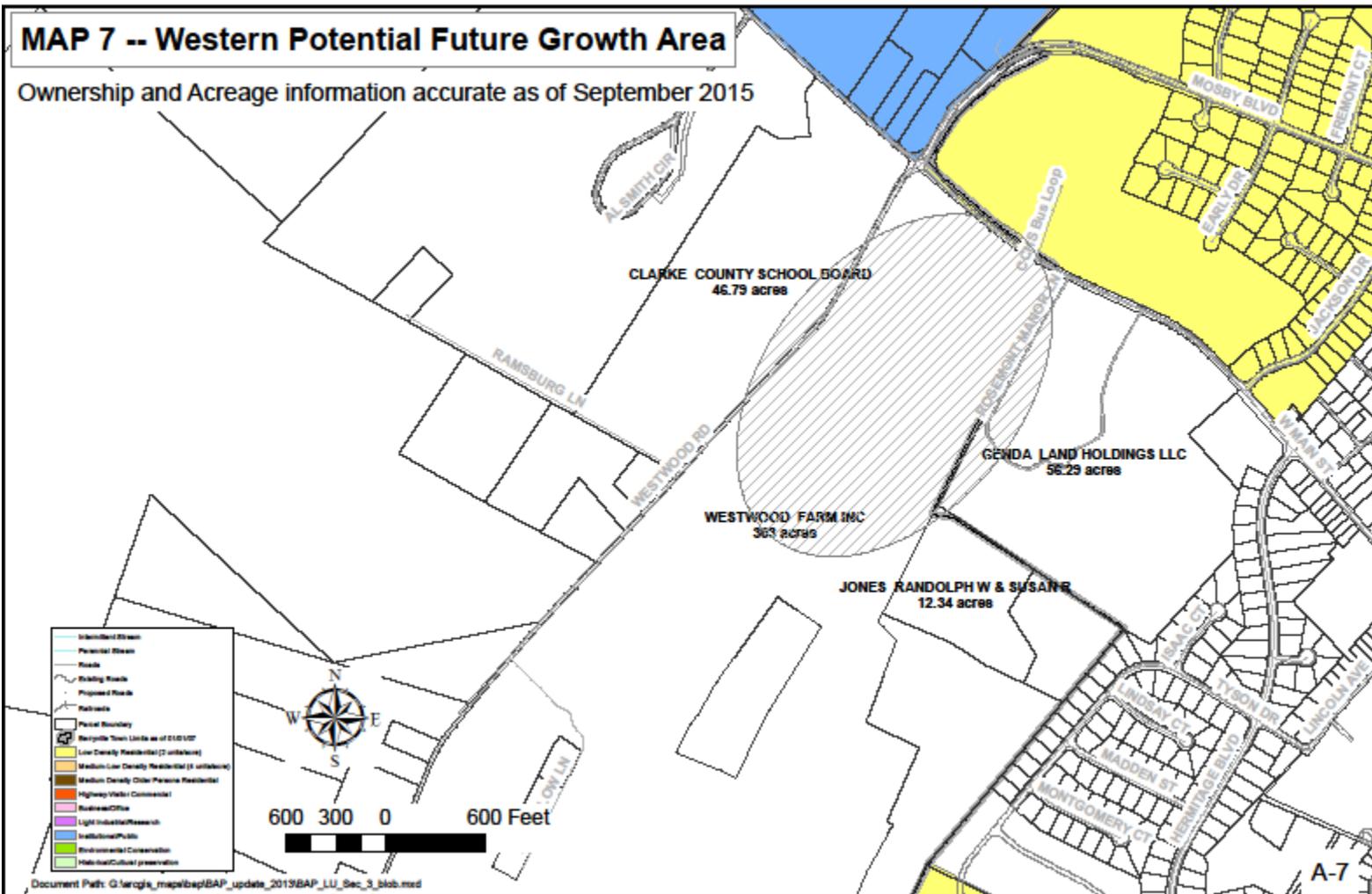


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MAP 7 -- Western Potential Future Growth Area

Ownership and Acreage information accurate as of September 2015



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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 2025-2026

ACTIVITY	RESPONSIBILITY	DATE
Solicit Department CIP Requests	Department Heads	November 18,2024
Council Budget Priorities Due	Town Council	December 2,2024
Department CIP Requests Due	Town Treasurer	December 18,2024
Solicit Dep Budget Requests	Town Treasurer	January 10, 2025
Departmental Budget Requests Due	Department Heads	February 3, 2025
Prepare Initial Revenue Estimates for Upcoming FY	Town Treasurer	January 10, 2025 February 3, 2025
Prepare Non-departmental Budget Requests	Town Treasurer	January 10, 2025 February 3, 2025
Review Department & CIP Budget Requests	Town Manager Town Treasurer	February 7, 2025 February 14, 2025
Review/Revise Budget Estimates with Dept Heads	Town Manager	February 7, 2025 February 14, 2025
Draft Budget submitted to TC for Review	Town Treasurer	February 18, 2025
TC Comments Due	Town Council	February 24, 2025
Budget Committee Work Session	B & F Committee Town Staff	February 24,2025 A/B Meeting Room 3:00 p.m.
TC Packet submitted for work session	Town treasurer	February 26, 2025
Council Budget Work session	Town Council Town Staff	March 3, 2025 Main Mtg Room 3:30 p.m.
PH Ad to Newspaper	Town Treasurer	March 18, 2025
Tax & Water and Sewer Fee Schedule PH Notice Published	Town Staff	March 25, 2025
Public Hearing Tax Rates & Water and Sewer Fee Schedule	Town Council	April 8, 2025
Council Meeting Set 2025 Tax Rates & Water and Fee Schedule	Town Council	April 8, 2025
Proof Budget	Town Treasurer	April 9, 2025 April 25, 2025
PH Ad to Newspaper	Town Treasurer	April 22, 2025
Budget PH Notice Published	Town Staff	April 29 & May 6, 2025
Public Hearing FY 2025-2026 Budget	Town Council	May 13, 2025
Adopt Budget & Appropriate Funds	Town Council	June 10, 2025
Print & Distribute Approved Budget	Town Treasurer	June 11, 2025 June 30, 2025

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 2025-2026 DRAFT BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- Proposed decrease in Real Estate tax rate from .20 to .139.
- No increase in Personal Property tax rate.
- Proposed increase in PPTRA 35% to 49%.
- 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 no proposed increase in Admin/Facility fees
- Revenues reflect an increase in User Fees from \$8.15 to \$10.30 per 1,000 gallons.
- Ten residential Availability Fees are projected.

SEWER FUND

- Revenues reflect no proposed increase in Admin/Facility fees
- Revenues reflect an increase in User fees from \$17.27 to \$17.78 per 1,000 gallons.
- Ten residential Availability Fees projected.

OPERATING EXPENSES

ALL FUNDS

- 4% increase and directed market adjustments in payroll.
- Police Dept CDP, promotions, and an additional patrol officer payroll increases included.
- 3.4% increase in Health Insurance costs.
- Employer contribution to VRS did not increase.
- TOTAL BUDGET increase of 8.29%.

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 3.32%.
- Public Works additional Tech I position budgeted.
- Contingency is 3% of the Operating Budget.
- General Fund total increase of 7.11 %.

WATER FUND

- Decrease in Maintenance & Operational Expenses of 1.48%.
- There is currently no Debt Service in the Water Fund.
- Utility Director, Chief Operator and Public Works Tech I positions budgeted.
- Contingency is 3 % of the Operating Budget.
- Water Fund total increase of 7.87%.

SEWER FUND

- Decrease in Maintenance & Operational Expenses of 4.87%.
- Debt service reflects payments to VRA.
- Utility Director, Chief Operator and Public Works Tech I positions budgeted.
- Contingency is 3% of the Operating Budget.
- Sewer Fund total Increase of 11.96%.

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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 13, 2025**, in the Main Meeting Room, Second Floor, of the Berryville-Clarke County Government Center, 101 Chalmers Court, Berryville, Virginia to consider the following.

1) **Proposed Fiscal Year 2025-2026 Budget as follows:**

Resources and Revenues	APPROVED FY 24-25	REQUESTED FY 25-26
GENERAL FUND		
Fund Balance	\$ 558,169.00	\$ 535,000.00
Revenue from Local Sources	\$ 3,924,275.00	\$ 4,250,000.00
Revenue from State Sources	\$ 1,088,567.00	\$ 1,182,167.00
Revenue from Other Sources	\$ 1,000.00	\$ 1,000.00
Total	\$ 5,572,011.00	\$ 5,968,167.00
WATER FUND		
Fund Balance	\$ 0.00	\$ 0.00
Revenue from Local Sources	\$ 6,494,000.00	\$ 6,833,250.00
Availability Fees	\$ 0.00	\$ 172,000.00
Total	\$ 6,494,000.00	\$ 7,005,250.00
SEWER FUND		
Fund Balance	\$ 360,300.00	\$ 390,000.00
Revenue from Local Sources	\$ 2,167,500.00	\$ 2,255,500.00
Availability Fees	\$ 0.00	\$ 184,680.00
Total	\$ 2,527,800.00	\$ 2,830,180.00
TOTAL RESOURCES AND REVENUES	\$ 14,593,811.00	\$ 15,803,597.00

Expenses and Reserves

GENERAL FUND		
Maintenance and Operational	\$ 4,585,350.00	\$ 4,737,425.00
Debt Service	\$ 121,600.00	\$ 121,476.00
Capital Reserves and Expenses	\$ 727,500.00	\$ 967,143.25
Contingency	\$ 137,561.00	\$ 142,122.75
Total	\$ 5,572,011.00	\$ 5,968,167.00
WATER FUND		
Maintenance and Operational	\$ 1,267,315.00	\$ 1,248,510.00
Debt Service	\$ 0.00	\$ 0.00
Capital Reserves and Expenses	\$ 5,188,665.55	\$ 5,719,284.70
Contingency	35\$ 38,019.45	\$ 37,455.30

Total	\$	6,494,000.00	\$	7,005,250.00
SEWER FUND				
Maintenance and Operational	\$	1,697,864.00	\$	1,615,180.00
Debt Service	\$	470,000.00	\$	470,000.00
Capital Reserves and Expenses	\$	309,000.00	\$	699,544.60
Contingency	\$	50,936.00	\$	45,455.40
Total	\$	2,527,800.00	\$	2,830,180.00
TOTAL EXPENSES AND RESERVES	\$	14,593,811.00	\$	15,803,597.00

Copies of the materials may be examined at www.berryvilleva.gov and the Town Business Office, Berryville/Clarke County Government Center 101 Chalmers Court, First Floor, Berryville, Virginia during regular business hours. Additional information may be obtained by calling Director of Finance/Treasurer Cindy Poulin at (540) 955-1099.

Any person desiring to be heard regarding the above matter should appear at the appointed time and place. Written copies of statements at public hearings are requested, but not required.

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 Berryville Town Council
Keith R. Dalton, Town Manager

Consolidated Financial Schedules



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OVERVIEW OF REVENUES

	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026		
	Actual	Actual	Actual	Actual	Budgeted	Proposed	\$ Change	% Change
General Fund Revenues								
General Property Taxes	1,650,675	1,832,895	1,757,200	1,974,775	2,171,275	2,292,500	121,225	5.58%
Other Local Taxes	1,162,900	1,352,387	1,241,500	1,330,000	1,488,000	1,619,000	131,000	8.80%
Permits and Licenses	51,498	53,400	11,000	11,000	11,000	13,000	2,000	18.18%
Fines and Forfeitures	16,045	13,313	16,000	15,000	14,500	15,500	1,000	6.90%
Use of Money and Property	181,702	171,134	197,500	210,500	224,500	294,000	69,500	30.96%
Charges for Services	8,809	11,899	10,000	8,000	10,000	11,000	1,000	10.00%
Miscellaneous	25,200	150,702	6,000	5,000	5,000	6,000	1,000	20.00%
State Revenues	952,674	1,241,402	3,212,815	950,172	1,089,567	1,182,167	92,600	8.50%
Federal revenues	37,580	4,102	-	-	-	-	-	-
Other Funding Sources (Fund Balance)	307,000	-	40,000	40,000	558,169	535,000	(23,169)	-4.15%
Total General Fund Revenues	4,394,083	4,831,234	6,492,015	4,544,447	5,572,011	5,968,167	396,156	7.11%
Public Utilities Funds Revenues								
Use of Money and Property	60,000	45,470	39,217	65,000	285,000	260,000	(25,000)	-8.77%
Charges for Services	2,712,375	5,114,501	5,808,963	4,341,500	8,376,000	9,185,430	809,430	9.66%
Capital Grants & Contributions	-	-	-	-	-	-	-	0.00%
Other Funding Sources (Fund Balance)	175,000	-	0.00	200,000	360,300	390,000	29,700	8.24%
Total Public Utility Funds Revenues	2,947,375	5,159,971	5,848,180	4,606,500	9,021,300	9,835,430	814,130	9.02%
Total Revenues	7,341,458	9,991,205	12,340,195	9,150,947	14,593,311	15,803,597	1,210,286	8.29%

OVERVIEW OF EXPENDITURES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026		
	Actual	Actual	Actual	Actual	Budget	Proposed	\$ Change	% Change
General Fund Expenditures								
General Government Administration	1,051,801	1,260,548	3,369,343	1,208,080	1,495,350	1,507,925	12,575	0.84%
Public Safety	808,230	820,687	963,640	949,750	1,133,400	1,218,500	85,100	7.51%
Public Works	1,064,042	1,217,545	1,391,400	1,508,100	1,699,100	1,850,900	151,800	8.93%
Parks and Recreation	2,885	10,850	11,500	19,500	14,500	9,500	(5,000)	-34.48%
Planning and Community Development	141,216	151,234	144,320	147,200	243,000	150,600	(92,400)	-38.02%
Capital Outlay	160,490	40,425	313,906	435,238	727,500	967,143	239,643	32.94%
Contingency	15,952	12,683	176,406	114,979	137,561	142,123	4,562	3.32%
Debt Service	121,476	121,476	121,500	121,600	121,600	121,476	(124)	-0.10%
Total General Fund Expenditures	3,366,092	3,635,447	6,492,015	4,504,447	5,572,011	5,968,167	396,156	7.11%
Public Utilities Funds Expenditures								
General Administration	88,615	227,741	275,750	324,900	180,151	175,650	(4,501)	-2.50%
Supply Purification	396,724	422,651	484,050	589,500	663,550	659,075	(4,475)	-0.67%
Transmission and Distribution	213,684	341,338	416,025	314,400	327,400	349,300	21,900	6.69%
Wastewater Treatment	645,292	534,928	785,800	916,500	1,284,655	1,262,365	(22,290)	-1.74%
Maintenance of Sewer Lines	117,368	167,600	115,400	126,000	146,500	155,150	8,650	5.90%
Fringe Benefits	229,118	270,245	341,806	366,035	362,924	262,150	(100,774)	-27.77%
Capital Outlay	1,501,498	273,027	1,645,104	2,928,295	5,497,665	6,418,829	921,164	16.76%
Depreciation		856,425	-	-	-	-	-	0.00%
Contingency	23,042	23,630	72,565	79,120	88,955	82,911	(6,044)	-6.79%
Debt Service	470,000	470,000	470,000	470,000	470,000	470,000	-	0.00%
Total Public Utility Funds Expenditures	3,685,341	3,587,585	4,606,500	6,114,750	9,021,800	9,835,430	813,630	9.02%
Total Expenditures	7,051,433	7,223,032	11,098,515	10,619,197	14,593,811	15,803,597	1,209,786	8.29%

DEBT OVERVIEW

1/1/2025

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 legal debt margin is computed in the following manner:

Assessed value of real property as of 1/1/25	\$1,025,433,200
Statutory debt limit (10% of assessed value of taxable real estate)	\$ 102,543,320
Lease revenue bond obligations as of 6/30/24:	\$ 1,795,313
General obligation bond obligations as of 6/30/24:	\$ <u>6,345,000</u>
Total bond obligations as of 6/30/24:	\$ 8,140,313
Legal debt margin:	\$ 94,403,007

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 is due on 5/15/47.

Water Fund

The Town's water fund has no debt.

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 is due on 8/1/37.

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 upgrade its water treatment plant and associated raw pumping and transmission improvements before the end of calendar 2027.

While the Town is reserving funds for this work, it will be necessary to incur long-term debt to complete required work. The current estimate for the project is \$13,500,000

It is expected that a loan for this project will have to be closed in the latter part of calendar 2025. The Town expects to borrow \$12,385,000 for the project. The Town also expects to expend at least \$1,200,000 from the Water Treatment Plant Reserve during the project.

The Town expects to have at least \$4,000,000 in its Water Treatment Plant Reserve by the time the water plant upgrade project is advertised for bid. It is expected that Town reserves will be used to pay for a portion of the project (current estimate \$1,200,000), cover unexpected expenses, provide a positive cash flow during the project, establish a payment reserve, and establish a membrane replacement reserve. The loan that the Town anticipates closing in the latter part of 2025 does not penalize the borrower for pre-payment of loan principal; therefore, the Council may also consider use of reserves to reduce the loan principal. The remaining reserve funds would provide monies to pay for planned and unplanned repair/replacement of plant components and equipment.

Sewer Fund

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

Budget



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FY 25-26 BUDGET REVENUES

Account Number	Account Description	FY24-25 APPROVED 2024-2025	FY25-26 APPROVED 2025-2026
GENERAL FUND			
FUND BALANCE			
100-3000000-0000	FUND BALANCE FORWARD	\$ 558,169.00	\$ 535,000.00
	TOTAL FUND BALANCE	\$ 558,169.00	\$ 535,000.00
REVENUE FROM LOCAL SOURCES			
100-3110101-0000	CURRENT REAL ESTATE TAXES	\$ 1,355,575.00	\$ 1,365,000.00
100-3110102-0000	DEL REAL ESTATE TAXES	\$ -	\$ -
100-3110201-0000	UTILITY REAL ESTATE TAXES	\$ 11,200.00	\$ 11,500.00
100-3110301-0000	CURRENT PERS PROP TAXES	\$ 600,000.00	\$ 650,000.00
100-3110302-0000	DEL PERS PROP TAXES	\$ -	\$ -
100-3110303-0000	REFUSE COLLECTION(EXTRA TOTERS)	\$ 13,000.00	\$ 14,000.00
100-3110401-0000	MACHINERY & TOOLS	\$ 180,000.00	\$ 240,000.00
100-3110601-0000	TAX PENALTIES	\$ 8,000.00	\$ 8,000.00
100-3110602-0000	TAX INTEREST	\$ 3,500.00	\$ 4,000.00
	TOTAL REV FROM LOCAL SOURCES	\$ 2,171,275.00	\$ 2,292,500.00
OTHER LOCAL TAXES			
100-3120101-0000	LOCAL SALES TAX	\$ 325,000.00	\$ 375,000.00
100-3120201-0000	CONSUMER UTILITY TAX	\$ 110,000.00	\$ 110,000.00
100-3120300-0000	BUSINESS LICENSE	\$ 280,000.00	\$ 290,000.00
100-3120402-0000	REC FRANCHISE FEES	\$ 43,000.00	\$ 43,000.00
100-3120501-0000	AUTO LICENSE	\$ 102,000.00	\$ 110,000.00
100-3120601-0000	BANK FRANCHISE TAXES	\$ 175,000.00	\$ 225,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	\$ 13,000.00	\$ 14,000.00
100-3121001-0000	LODGING TAX (2%)	\$ 10,000.00	\$ 12,000.00
100-3121101-0000	MEALS TAX (4%)	\$ 430,000.00	\$ 440,000.00
	TOTAL OTHER LOCAL TAXES	\$ 1,488,000.00	\$ 1,619,000.00
PERMITS, FEES & LICENSES			
100-3130304-0000	LAND USE APPLICATION FEES	\$ 1,000.00	\$ 1,000.00
100-3130307-0000	ZONING & SUBDIVISION FEES	\$ 10,000.00	\$ 12,000.00
	TOTAL PERMITS, FEES & LICENSES	\$ 11,000.00	\$ 13,000.00
FINES & FORFEITURES			
100-3140101-0000	COURT FINES	\$ 12,000.00	\$ 14,000.00
100-3140102-0000	PARKING METER FINES	\$ 2,000.00	\$ 1,000.00
100-3140103-0000	ESUMMONS	\$ 500.00	\$ 500.00
	TOTAL FINES & FORFEITURES	\$ 14,500.00	\$ 15,500.00

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
REVENUE FROM MONEY OR PROP					
100-3150101-0000	INTEREST ON DEPOSITS	\$	105,000.00	\$	160,000.00
100-3150201-0000	RENTAL OF PROPERTY	\$	13,500.00	\$	14,000.00
100-3150205-0000	WATER TANK SITE LEASE	\$	92,000.00	\$	100,000.00
100-3150206-0000	CHARGE CARD REBATE	\$	14,000.00	\$	20,000.00
	TOTAL FROM MONEY OR PROP	\$	224,500.00	\$	294,000.00
CHARGES FOR SERVICES					
100-3160703-0000	PARKING METERS	\$	10,000.00	\$	11,000.00
100-3161502-0000	SALE OF PUBLICATIONS	\$	-	\$	-
	TOTAL CHARGES FOR SERVICES	\$	10,000.00	\$	11,000.00
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		\$	4,482,444.00	\$	4,785,000.00
REVENUE FROM THE COMMONWEALTH					
NON-CATEGORICAL AID					
100-3220107-0000	ROLLING STOCK TAX	\$	1,900.00	\$	2,000.00
100-3189999-0000	PPTRA	\$	209,917.00	\$	209,917.00
100-3220201-0000	COMMUNICATION TAX	\$	62,000.00	\$	62,000.00
100-3220106-0000	ARPA FUNDS (2ND TRANCHE)	\$	-	\$	-
	TOTAL NON-CATEGORICAL AID	\$	273,817.00	\$	273,917.00
CATEGORICAL AID					
100-3220108-0000	599 LAW ENFORCEMENT GRANT	\$	95,000.00	\$	98,000.00
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	\$	635,000.00	\$	725,000.00
100-3240301-0000	VDOT PRIM RD SNOW REMOVAL REIMB	\$	60,000.00	\$	60,000.00
100-3240302-0000	LITTER CONTROL GRANT	\$	4,000.00	\$	4,500.00
100-3240312-0000	VA COMMISSION FOR THE ARTS	\$	4,500.00	\$	4,500.00
100-3240710-0000	DMV ANIMAL FRIENDLY PLATES	\$	-	\$	-
	TOTAL CATEGORICAL AID	\$	814,750.00	\$	908,250.00
TOTAL FROM THE COMMONWEALTH		\$	1,088,567.00	\$	1,182,167.00

Account Number	Account Description	FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026	
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		\$	5,572,011.00	\$	5,968,167.00
WATER FUND					
FUND BALANCE					
501-3000000-0000	FUND BALANCE	\$	-	\$	-
	TOTAL FUND BALANCE	\$	-	\$	-
REVENUE FROM MONEY OR PROP					
501-3150102-0000	INTEREST ON INVESTMENTS	\$	130,000.00	\$	150,000.00
	TOTAL FROM USE OF MONEY OR PROP	\$	130,000.00	\$	150,000.00
CHARGES FOR SERVICES					
501-3160110-0000	TREATMENT FEES	\$	1,324,000.00	\$	1,635,000.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	\$	40,000.00	\$	45,000.00
501-3160113-0000	AVAILABILITY CHARGES	\$	-	\$	172,000.00
501-3160114-0000	CONNECTION CHARGES	\$	-	\$	-
501-3160115-0000	METER FEES	\$	-	\$	3,250.00
501-3160116-0000	LOAN PROCEEDS	\$	5,000,000.00	\$	5,000,000.00
	TOTAL CHARGES FOR SERVICES	\$	6,364,000.00	\$	6,855,250.00
TOTAL WATER FUND		\$	6,494,000.00	\$	7,005,250.00

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
SEWER FUND					
FUND BALANCE					
502-3000000-0000	FUND BALANCE	\$	360,300.00	\$	390,000.00
	TOTAL FUND BALANCE	\$	360,300.00	\$	390,000.00
REVENUE FROM MONEY OR PROP					
502-3150101-0000	INTEREST INCOME	\$	155,000.00	\$	110,000.00
	TOTAL REVENUE FROM MONEY OR PROP	\$	155,000.00	\$	110,000.00
CHARGES FOR SERVICES					
502-3160110-0000	TREATMENT FEES	\$	2,012,000.00	\$	2,145,000.00
502-3160112-0000	SECURITY DEPOSITS	\$	-	\$	-
502-3160113-0000	AVAILABILITY CHARGES	\$	-	\$	184,680.00
	TOTAL CHARGES FOR SERVICES	\$	2,012,000.00	\$	2,329,680.00
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	\$	500.00
	TOTAL NON-REVENUE RECEIPTS	\$	500.00	\$	500.00
	TOTAL FROM OTHER SOURCES	\$	500.00	\$	500.00
	TOTAL SEWER FUND	\$	2,527,800.00	\$	2,830,180.00
	TOTAL REVENUES ALL FUNDS	\$	14,593,811.00	\$	15,803,597.00

Account Number	Account Description	FY24-25 APPROVED 2024-2025	FY25-26 APPROVED 2025-2026
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FY 25-26 BUDGET EXPENSES

Account Number	Account Description	FY24-25 APPROVED 2024-2025	FY25-26 DRAFT 2025-2026
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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	\$ 400.00	\$ 1,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS	\$ 5,000.00	\$ 2,500.00
100-4011100-5800	MISCELLANEOUS	\$ 5,000.00	\$ 2,500.00
100-4011100-5810	DUES	\$ 3,000.00	\$ 3,500.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	\$ 2,000.00	\$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	\$ -	\$ -
TOTAL TOWN COUNCIL		\$ 35,750.00	\$ 31,850.00

TOWN CLERK

100-4011200-1114	SALARIES/WAGES/TNCLK	\$ 53,100.00	\$ 50,000.00
100-4011200-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 4,350.00	\$ 3,950.00
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		\$ 58,800.00	\$ 55,300.00

OFFICE OF TOWN MANAGER/DEP TM

100-4012110-1112	COMPENSATION	\$ 240,000.00	\$ 252,000.00
100-4012110-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 18,000.00	\$ 19,500.00
100-4012110-3399	BLIGHT ABATEMENT	\$ 50,000.00	\$ -
100-4012110-5230	TELECOMMUNICATIONS	\$ 1,200.00	\$ 1,800.00
100-4012110-5510	MILEAGE	\$ 150.00	\$ 150.00
100-4012110-5540	TRAINING	\$ 1,000.00	\$ -
100-4012110-5810	DUES	\$ 750.00	\$ 750.00
TOTAL TOWN MANAGER		\$ 311,100.00	\$ 274,200.00

LEGAL SERVICES

100-4012210-3150	PROFESSIONAL SERVICES	\$ 50,000.00	\$ 65,000.00
TOTAL LEGAL SERVICES		\$ 50,000.00	\$ 65,000.00

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
PERSONNEL					
100-4012220-2210	VRS	\$	205,000.00	\$	190,000.00
100-4012220-2220	VMLIP - STD	\$	670.00	\$	725.00
100-4012220-2230	VMLIP - LTD	\$	8,800.00	\$	9,500.00
100-4012220-2250	LINE OF DUTY ACT	\$	8,200.00	\$	8,500.00
100-4012220-2300	HEALTH INSURANCE	\$	265,000.00	\$	315,000.00
100-4012220-2400	LIFE INSURANCE	\$	21,000.00	\$	22,400.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	\$	180.00	\$	150.00
100-4012220-2700	WORKER'S COMPENSATION	\$	35,000.00	\$	30,000.00
100-4012220-3110	RANDOM DRUG SCREENING	\$	750.00	\$	750.00
100-4012220-9001	EMPLOYEE RECOGNITION	\$	2,000.00	\$	2,000.00
	TOTAL PERSONNEL	\$	546,600.00	\$	579,025.00
INDEPENDENT AUDITOR					
100-4012240-3120	CONTRACTUAL SERVICES	\$	21,000.00	\$	21,250.00
	TOTAL INDEPENDENT AUDITOR	\$	21,000.00	\$	21,250.00
TOWN TREASURER					
100-4012410-1113	COMPENSATION	\$	92,000.00	\$	94,500.00
100-4012410-2100	MATCHING FICA EXPENSE (7.65 %)	\$	9,100.00	\$	7,400.00
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	\$	1,000.00
100-4012410-5810	DUES	\$	1,000.00	\$	1,100.00
	TOTAL TOWN TREASURER	\$	107,100.00	\$	107,000.00
FINANCE/ACCOUNTING					
100-4012430-1113	COMPENSATION	\$	131,000.00	\$	132,000.00
100-4012430-2100	MATCHING FICA EXPENSE (7.65 %)	\$	10,000.00	\$	10,500.00
100-4012430-5540	TRAINING	\$	3,400.00	\$	2,500.00
	TOTAL FINANCE/ACCOUNTING	\$	144,400.00	\$	145,000.00
CENTRAL ADM/PURCHASING					
100-4012530-3320	MAINTENANCE CONTRACTS	\$	69,000.00	\$	75,000.00
100-4012530-3400	WEB SITE	\$	1,000.00	\$	1,000.00
100-4012530-3450	DIGITIZING	\$	7,000.00	\$	5,000.00
100-4012530-3501	NEWSLETTER	\$	1,000.00	\$	1,000.00
100-4012530-3600	ADVERTISING	\$	8,000.00	\$	9,000.00
100-4012530-5210	POSTAGE	\$	17,000.00	\$	17,000.00
100-4012530-5230	TELECOMMUNICATIONS	\$	4,500.00	\$	7,000.00
100-4012530-5250	SOCIAL MEDIA ARCHIVING	\$	3,300.00	\$	3,300.00
100-4012530-5415	COPIER LEASE	\$	5,300.00	\$	-
100-4012530-5540	TRAINING	\$	2,500.00	\$	1,500.00
100-4012530-5699	CONTRIBUTION / CC SOCIAL MEDIA	\$	5,000.00	\$	-
100-4012530-5810	DUES	\$	500.00	\$	500.00
100-4012530-6001	OFFICE SUPPLIES	\$	17,000.00	\$	17,000.00

Account Number	Account Description	FY24-25 APPROVED 2024-2025	FY25-26 APPROVED 2025-2026
	TOTAL CENTRAL ADM/PURCHASING	\$ 141,100.00	\$ 137,300.00
	RISK MANAGEMENT		
100-4012550-5304	BLANKET EXCESS LIABILITY	\$ 16,000.00	\$ 16,000.00
100-4012550-5305	AUTOMOBILE INSURANCE	\$ 15,500.00	\$ 16,500.00
100-4012550-5308	SEMI-MULTI PERIL INS	\$ 43,000.00	\$ 47,000.00
100-4012550-5800	INSURANCE DEDUCTABLES	\$ -	\$ -
	TOTAL RISK MANAGEMENT	\$ 74,500.00	\$ 79,500.00
	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	\$ 3,500.00	\$ 7,500.00
100-4013100-6001	OFFICE SUPPLIES	\$ 1,500.00	\$ -
	TOTAL ELECTIONS	\$ 5,000.00	\$ 7,500.00
	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	\$ 794,400.00	\$ 924,100.00
100-4031100-2100	MATCHING FICA EXPENSE (7.65 %)	\$ 60,500.00	\$ 74,000.00
100-4031100-3110	MEDICAL EXAMINATIONS	\$ 500.00	\$ 500.00
100-4031100-3115	PRE EMPLOYMENT SCREENING	\$ 2,000.00	\$ 2,000.00
100-4031100-3190	INTERPRETER	\$ 400.00	\$ 400.00
100-4031100-3310	VEHICLE REPAIR & MAINTENANCE	\$ 16,000.00	\$ 16,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	\$ 34,300.00	\$ 43,000.00
100-4031100-4081	RICH RAU SAFETY EQUIP & EDUCATION	\$ 5,000.00	\$ 5,000.00
100-4031100-4082	WILDLIFE MANAGEMENT	\$ 250.00	\$ 250.00
100-4031100-5210	POSTAGE	\$ 500.00	\$ 500.00
100-4031100-5230	TELECOMMUNICATIONS	\$ 5,600.00	\$ 6,600.00
100-4031100-5415	COPIER LEASE	\$ 5,300.00	\$ -
100-4031100-5540	TRAINING	\$ 16,000.00	\$ 18,000.00
100-4031100-5545	OFFICE ACCREDIATION	\$ 500.00	\$ 2,500.00
100-4031100-5810	DUES	\$ 850.00	\$ 850.00
100-4031100-5815	COMMUNITY RELATIONS	\$ 2,000.00	\$ 2,000.00
100-4031100-6001	OFFICE SUPPLIES	\$ 1,800.00	\$ 1,800.00
100-4031100-6008	GASOLINE & OIL	\$ 20,000.00	\$ 26,000.00
100-4031100-6010	POLICE SUPPLIES	\$ 14,000.00	\$ 14,000.00
100-4031100-6011	UNIFORMS	\$ 5,000.00	\$ 6,500.00
100-4031100-6012	RECRUITMENT/ADVERTISING	\$ 2,000.00	\$ 2,000.00
	TOTAL POLICE DEPARTMENT	\$ 986,900.00	\$ 1,146,000.00
	TRAFFIC CONTROL		

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
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	\$	22,000.00	\$	23,000.00
100-4032200-8411	ENDERS CAPITAL PROJECT	\$	80,000.00	\$	10,000.00
	TOTAL VOLUNTEER FIRE DEPT	\$	132,000.00	\$	63,000.00
	PUBLIC WORKS ADMINISTRATION				
100-4041100-1140	COMPENSATION	\$	61,500.00	\$	80,800.00
100-4041100-2100	MATCHING FICA EXPENSE (7.65 %)	\$	4,700.00	\$	6,700.00
100-4041100-3110	MEDICAL EXAMS	\$	1,000.00	\$	1,000.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	\$	11,000.00	\$	11,000.00
100-4041100-5120	PROPANE	\$	3,000.00	\$	3,000.00
100-4041100-5230	TELECOMMUNICATIONS	\$	8,000.00	\$	7,000.00
100-4041100-5415	COPIER LEASE	\$	4,200.00	\$	-
100-4041100-5540	TRAINING	\$	4,000.00	\$	2,000.00
100-4041100-6001	OFFICE SUPPLIES	\$	500.00	\$	1,000.00
	TOTAL PUBLI WKS ADMINISTRATION	\$	97,900.00	\$	112,500.00
	HWYS, STS BRIDGES & SDWLKS				
100-4041200-1183	COMPENSATION	\$	205,000.00	\$	225,000.00
100-4041200-2100	MATCHING FICA EXPENSE (7.65 %)	\$	16,000.00	\$	17,300.00
100-4041200-3310	EQUIPMENT MAINTENANCE	\$	18,000.00	\$	18,000.00
100-4041200-3311	STREET TREES/SIDEWALKS	\$	15,000.00	\$	2,000.00
100-4041200-3315	SIDEWALK MAINTENANCE	\$	16,000.00	\$	16,000.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	\$	1,200.00	\$	1,200.00
100-4041200-6007	MATERIALS & SUPPLIES	\$	8,000.00	\$	8,000.00
100-4041200-6008	GASOLINE & OIL	\$	24,000.00	\$	24,000.00
100-4041200-6011	UNIFORMS	\$	6,000.00	\$	6,000.00
	TOTAL HWYS, STS BRIDGES & SWLKS	\$	309,200.00	\$	317,500.00
	VDOT STREET MAINTENANCE				
100-4041250-3140	ENGINEERING	\$	50,000.00	\$	725,000.00
100-4041250-3310	EQUIPMENT MAINTENANCE	\$	20,000.00	\$	-
100-4041250-3311	STORM SEWER MAINTENANCE	\$	20,000.00	\$	-
100-4041250-3316	SIGN MAINTENANCE	\$	10,000.00	\$	-
100-4041250-5800	CONTINGENCY	\$	27,000.00	\$	-
100-4041250-6007	MATERIALS AND SUPPLIES	\$	10,000.00	\$	-

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
100-4041250-6050	STREET MAINTENANCE	\$	135,000.00	\$	-
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	\$	180,000.00	\$	-
100-4041250-8801	EQUIPMENT PURCHASE	\$	50,000.00	\$	-
100-4041250-8803	PW SITE IMPROVEMENTS	\$	50,000.00	\$	-
100-4041250-8804	SAFETY EQUIPMENT	\$	5,000.00	\$	-
	TOTAL VDOT STREET MAINTENANCE	\$	635,000.00	\$	725,000.00
	STREET LIGHTS				
100-4041320-5110	ELECTRICITY	\$	90,000.00	\$	90,000.00
	TOTAL STREET LIGHTS	\$	90,000.00	\$	90,000.00
	SNOW REMOVAL - DOWNTOWN				
100-4041330-3220	CONTRACTUAL SERVICES	\$	20,000.00	\$	20,000.00
100-4041330-6007	MATERIALS & SUPPLIES	\$	2,000.00	\$	2,000.00
	TOTAL SNOW REMOVAL-DOWNTOWN	\$	22,000.00	\$	22,000.00
	PARKING METERS & LOTS				
100-4041340-6007	MATERIALS & SUPPLIES	\$	3,000.00	\$	3,000.00
	TOTAL PARKING METERS & LOTS	\$	3,000.00	\$	3,000.00
	REFUSE COLLECTION				
100-4042300-3220	CONTRACTUAL SERVICES	\$	250,000.00	\$	265,000.00
100-4042300-6225	RECYCLING SERVICES	\$	120,000.00	\$	125,000.00
	TOTAL REFUSE COLLECTION	\$	370,000.00	\$	390,000.00
	REFUSE DISPOSAL				
100-4042400-3800	FCO LANDFILL CHARGES	\$	30,000.00	\$	45,000.00
	TOTAL REFUSE DISPOSAL	\$	30,000.00	\$	45,000.00
	GENERAL PROPERTIES				
100-4043200-3310	IMPROVEMENT,REPAIR,MAINTENANCE	\$	50,000.00	\$	50,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	\$	5,400.00	\$	4,500.00
100-4043200-6007	MATERIALS & SUPPLIES	\$	500.00	\$	500.00
100-4043200-6017	CHRISTMAS WREATHS	\$	500.00	\$	500.00
	TOTAL GENERAL PROPERTIES	\$	56,400.00	\$	55,500.00
	BUILDING SERVICES				
100-4064200-3150	PROFESSIONAL SERVICES	\$	1,000.00	\$	1,000.00
100-4064200-3200	CONTRACTUAL SERVICES	\$	12,000.00	\$	15,000.00
100-4064200-5110	ELECTRICITY	\$	22,500.00	\$	24,000.00

Account Number	Account Description	FY24-25		FY25-26	
		APPROVED 2024-2025		APPROVED 2025-2026	
100-4064200-5120	NATURAL GAS/HEAT	\$	3,100.00	\$	4,700.00
100-4064200-5130	WATER/SEWER	\$	1,000.00	\$	1,100.00
100-4064200-5230	TELECOMMUNICATIONS	\$	1,500.00	\$	1,100.00
100-4064200-5304	LIABILITY INSURANCE	\$	1,500.00	\$	1,500.00
100-4064200-7113	IN KIND COSTS	\$	13,000.00	\$	7,000.00
100-4064200-7115	SHARED MAINTENANCE	\$	20,000.00	\$	25,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	\$	10,000.00	\$	10,000.00
TOTAL BUILDING SERVICES		\$	85,600.00	\$	90,400.00
PARKS & RECREATION					
100-4071310-3160	CONTRACTURAL SER/JN BLUE	\$	1,000.00	\$	1,000.00
100-4071310-6017	CHRISTMAS LIGHTS	\$	3,500.00	\$	3,500.00
100-4071310-6018	ROSE HILL PARK MAINTENANCE	\$	10,000.00	\$	5,000.00
TOTAL PARKS & RECREATION		\$	14,500.00	\$	9,500.00
PLANNING					
100-4081100-1155	COMPENSATION	\$	129,000.00	\$	92,000.00
100-4081100-2100	MATCHING FICA EXPENSE (7.65 %)	\$	9,900.00	\$	7,000.00
100-4081100-3190	PROFESSIONAL SERVICES	\$	8,000.00	\$	8,000.00
100-4081100-3195	PREPAID APPLICATION REVIEW FEES	\$	-	\$	-
100-4081100-3500	PRINTING	\$	250.00	\$	250.00
100-4081100-5510	MILEAGE	\$	100.00	\$	100.00
100-4081100-5540	TRAINING	\$	3,000.00	\$	3,000.00
100-4081100-5810	DUES	\$	-	\$	-
100-4081100-6001	OFFICE EQUIPMENT	\$	-	\$	-
100-4081100-6012	PUBLICATIONS	\$	-	\$	-
TOTAL PLANNING		\$	150,250.00	\$	110,350.00
BOARD OF ZONING APPEALS					
100-4081400-1110	EXPENSE COMPENSATION	\$	500.00	\$	500.00
100-4081400-5540	TRAINING	\$	750.00	\$	750.00
TOTAL BOARD OF ZONING APPEALS		\$	1,250.00	\$	1,250.00
ECONOMIC DEVELOPMENT					
100-4081500-5411	WAYFINDING SIGNS	\$	50,000.00	\$	-
100-4081500-5693	VA COMMISSION FOR ARTS FUNDING	\$	4,500.00	\$	4,500.00
100-4081500-5695	TOWN/COUNTY ECONOMIC DEV	\$	21,500.00	\$	21,500.00
100-4081500-5696	ECONOMIC DEVELOPMENT RESERVE	\$	2,500.00	\$	-
100-4081500-5699	DBI/ECO DEV PROF SERVICES	\$	2,000.00	\$	2,000.00
100-4081500-5700	ANNEXATION AREA PROF SERVICES	\$	-	\$	-
TOTAL ECONOMIC DEVELOPMENT		\$	80,500.00	\$	28,000.00
PLANNING COMMISSION					
100-4081600-1111	EXPENSE COMPENSATION	\$	5,000.00	\$	5,000.00

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
100-4081600-5540	TRAINING	\$	2,000.00	\$	2,000.00
100-4081600-5810	DUES	\$	-	\$	-
	TOTAL PLANNING COMMISSION	\$	7,000.00	\$	7,000.00
	B'VILLE AREA DEV AUTHORITY				
100-4081700-1111	EXPENSE COMPENSATION	\$	2,500.00	\$	2,500.00
100-4081700-5540	TRAINING	\$	1,000.00	\$	1,000.00
100-4081700-5810	DUES	\$	-	\$	-
	TOTAL B'VILLE AREA DEV AUTHORITY	\$	3,500.00	\$	3,500.00
	ARCHITECTURAL REVIEW BOARD				
100-4081800-5540	TRAINING	\$	500.00	\$	500.00
	TOTAL ARCHITECTURAL REVIEW BD	\$	500.00	\$	500.00
	TREE BOARD				
100-4081900-5800	MISCELLANEOUS	\$	-	\$	-
	TOTAL TREE BOARD	\$	-	\$	-
	CAPITAL OUTLAY				
100-4094200-8225	COMPUTER REPLACEMENT	\$	3,500.00	\$	15,000.00
100-4094200-8231	PATROL VEHICLE	\$	62,000.00	\$	67,000.00
100-4094200-8340	MOWER	\$	12,000.00	\$	-
100-4094200-8341	ROSE HILL PARK REPAIRS (PW)	\$	-	\$	-
100-4094200-8362	SERVICE WEAPONS	\$	-	\$	10,000.00
100-4094200-8411	CAPITAL RESERVE	\$	-	\$	143.25
100-4094200-8702	WAYFINDING SIGNS RESERVE	\$	-	\$	50,000.00
100-4094200-8918	ROSE HILL PARK MASTERPLAN	\$	600,000.00	\$	675,000.00
100-4094200-9004	MOSBY BOULEVARD SIDEWALK	\$	-	\$	-
100-4094200-9005	FAIRFAX (E&W) SIDEWALK RESERVE	\$	50,000.00	\$	50,000.00
100-4094200-9009	TOWN STREET REPAIRS	\$	-	\$	40,000.00
100-4094200-9010	BCCGC IMPROVEMENTS	\$	-	\$	60,000.00
	TOTAL CAPITAL OUTLAY	\$	727,500.00	\$	967,143.25
	CONTINGENCY				
100-4094300-5800	CONTINGENCY (3.00%)	\$	137,561.00	\$	142,122.75
	TOTAL CONTINGENCY	\$	137,561.00	\$	142,122.75
	DEBT SERVICE				
100-4095000-9110	RDA PRINCIPAL	\$	48,400.00	\$	50,359.00
100-4095000-9120	RDA INTEREST	\$	73,200.00	\$	71,117.00
100-4095000-9130	RDA DEBT SER RESERVE	\$	-	\$	-
	TOTAL DEBT SERVICE	\$	121,600.00	\$	121,476.00
	TOTAL GENERAL FUND OPERATIONAL	\$	4,585,350.00	\$	4,737,425.00

Account Number	Account Description	FY24-25		FY25-26	
		APPROVED		APPROVED	
		2024-2025		2025-2026	
	TOTAL GENERAL FUND CONTINGENCY	\$	137,561.00	\$	142,122.75
	TOTAL GENERAL FUND CAP OUTLAY	\$	727,500.00	\$	967,143.25
	TOTAL GENERAL FUND DEBT SERVICE	\$	121,600.00	\$	121,476.00
TOTAL GENERAL FUND EXPENSES		\$	5,572,011.00	\$	5,968,167.00

WATER FUND					
PERSONNEL					
501-4012220-1140	COMPENSATION	\$	60,000.00	\$	61,000.00
501-4012220-2100	MATCHING FICA EXPENSE (7.65 %)	\$	4,600.00	\$	4,700.00
501-4012220-2210	VRS	\$	60,000.00	\$	52,000.00
501-4012220-2220	VMLIP - STD	\$	240.00	\$	235.00
501-4012220-2230	VMLIP - LTD	\$	2,200.00	\$	2,225.00
501-4012220-2300	HEALTH INSURANCE	\$	93,000.00	\$	69,000.00
501-4012220-2400	LIFE INSURANCE	\$	6,000.00	\$	6,175.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	\$	75.00	\$	50.00
501-4012220-2700	WORKER'S COMPENSATION	\$	24,000.00	\$	20,000.00
501-4012220-3170	MISS UTILITY	\$	1,750.00	\$	1,750.00
501-4012220-3320	HANDHELD MAINT	\$	5,000.00	\$	5,000.00
501-4012220-3450	DIGITIZING	\$	7,000.00	\$	4,000.00
501-4012220-5210	POSTAGE	\$	5,500.00	\$	6,000.00
501-4012220-5540	TRAINING	\$	2,500.00	\$	2,000.00
501-4012220-6001	OFFICE SUPPLIES	\$	4,500.00	\$	6,000.00
TOTAL PERSONNEL		\$	276,365.00	\$	240,135.00

TREATMENT					
501-4012222-1147	COMPENSATION	\$	290,000.00	\$	224,000.00
501-4012222-2100	MATCHING FICA EXPENSE (7.65 %)	\$	22,000.00	\$	17,200.00
501-4012222-2830	CERTIFICATION FEES	\$	300.00	\$	650.00
501-4012222-2840	STATE CONNECTION FEES	\$	5,900.00	\$	9,025.00
501-4012222-2850	LAB TESTING	\$	15,000.00	\$	16,250.00
501-4012222-3110	MEDICAL EXAMS	\$	100.00	\$	200.00
501-4012222-3145	PROFESSIONAL SERVICES	\$	10,000.00	\$	17,500.00
501-4012222-3210	SLUDGE REMOVAL	\$	24,000.00	\$	26,000.00
501-4012222-3220	CLEAN RIVER INTAKE	\$	4,000.00	\$	4,000.00
501-4012222-3310	REPAIR & MAINTENANCE	\$	125,000.00	\$	125,000.00
501-4012222-5110	ELECTRICITY	\$	70,000.00	\$	70,000.00
501-4012222-5120	PROPANE HEAT WTP	\$	4,000.00	\$	4,000.00
501-4012222-5230	TELECOMMUNICATIONS	\$	4,700.00	\$	4,700.00
501-4012222-5415	COPIER LEASE	\$	1,800.00	\$	900.00
501-4012222-5540	TRAINING	\$	3,500.00	\$	3,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	\$	-	\$	-
501-4012222-5810	DUES	\$	400.00	\$	450.00
501-4012222-6001	OFFICE SUPPLIES	\$	400.00	\$	500.00
501-4012222-6004	LAB SUPPLIES	\$	20,000.00	\$	60,000.00

Account Number	Account Description	FY24-25		FY25-26	
		APPROVED 2024-2025		APPROVED 2025-2026	
501-4012222-6005	JANITORIAL SUPPLIES	\$	1,000.00	\$	1,000.00
501-4012222-6008	GASOLINE & OIL	\$	7,200.00	\$	6,200.00
501-4012222-6011	UNIFORMS	\$	1,500.00	\$	1,500.00
501-4012222-6014	TOOLS	\$	750.00	\$	500.00
501-4012222-6019	SAFETY EQUIPMENT	\$	2,000.00	\$	1,000.00
501-4012222-6025	CHEMICALS	\$	50,000.00	\$	65,000.00
	TOTAL TREATMENT	\$	663,550.00	\$	659,075.00
DISTRIBUTION & MAINTENANCE					
501-4012224-1183	COMPENSATION	\$	205,000.00	\$	225,300.00
501-4012224-2100	MATCHING FICA EXPENSE (7.65 %)	\$	15,700.00	\$	17,300.00
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	\$	1,000.00	\$	1,000.00
501-4012224-9008	STORAGE TANK MAINT CONTRACT	\$	25,000.00	\$	25,000.00
	TOTAL DISTRIBUTION & MAINT	\$	327,400.00	\$	349,300.00
CAPITAL OUTLAY					
501-4094200-8105	PICKUP (1/2)	\$	20,000.00	\$	-
501-4094200-8144	WATER TREATMENT PLANT UPGRADES	\$	5,000,000.00	\$	5,000,000.00
501-4094200-8211	CAPITAL RESERVES	\$	-	\$	515,284.70
501-4094200-8225	COMPUTER UPGRADE	\$	3,500.00	\$	10,000.00
501-4094200-8345	PW ONE TON DUMP TRUCK	\$	20,500.00	\$	-
501-4094200-8361	WATER DIST SYSTEM UPGRADES	\$	144,665.55	\$	125,000.00
501-4094200-8602	3/4 TON TRUCK	\$	-	\$	15,000.00
501-4094200-9007	WTP LAB EQUIPMENT	\$	-	\$	50,000.00
501-4094200-9009	HYDRAULIC THUMB(PW)	\$	-	\$	4,000.00
	TOTAL CAPITAL OUTLAY	\$	5,188,665.55	\$	5,719,284.70
CONTINGENCY					
501-4094300-5800	CONTINGENCY (3.00%)	\$	38,019.45	\$	37,455.30
	TOTAL CONTINGENCY	\$	38,019.45	\$	37,455.30
	TOTAL WATER FUND OPERATIONAL	\$	1,267,315.00	\$	1,248,510.00
	TOTAL WATER FUND CONTINGENCY	\$	38,019.45	\$	37,455.30
	TOTAL WATER FUND CAP OUTLAY	\$	5,188,665.55	\$	5,719,284.70
TOTAL WATER FUND EXPENSES		\$	6,494,000.00	\$	7,005,250.00

Account Number	Account Description		FY24-25 APPROVED 2024-2025		FY25-26 APPROVED 2025-2026
SEWER FUND					
PERSONNEL					
502-4012220-1114	COMPENSATION	\$	61,000.00	\$	62,000.00
502-4012220-2100	MATCHING FICA EXPENSE (7.65 %)	\$	4,600.00	\$	4,700.00
502-4012220-2210	VRS	\$	60,100.00	\$	43,600.00
502-4012220-2220	VMLIP - STD	\$	237.00	\$	200.00
502-4012220-2230	VMLIP - LTD	\$	2,400.00	\$	1,975.00
502-4012220-2300	HEALTH INSURANCE	\$	91,500.00	\$	51,500.00
502-4012220-2400	LIFE INSURANCE	\$	6,100.00	\$	5,150.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	\$	72.00	\$	40.00
502-4012220-2700	WORKER'S COMPENSATION	\$	17,000.00	\$	10,000.00
502-4012220-3320	HANDHELD MAINT	\$	5,000.00	\$	5,000.00
502-4012220-3450	DIGITIZING	\$	7,000.00	\$	4,000.00
502-4012220-5210	POSTAGE	\$	7,700.00	\$	4,000.00
502-4012220-6001	OFFICE SUPPLIES	\$	4,000.00	\$	5,500.00
	TOTAL PERSONNEL	\$	266,709.00	\$	197,665.00
TREATMENT					
502-4012222-1147	COMPENSATION	\$	290,000.00	\$	224,000.00
502-4012222-2100	MATCHING FICA EXPENSE (7.65 %)	\$	22,000.00	\$	17,100.00
502-4012222-2830	CERTIFICATION FEES	\$	600.00	\$	640.00
502-4012222-2850	LAB TESTING	\$	40,000.00	\$	33,000.00
502-4012222-3145	PROFESSIONAL SERVICES	\$	108,000.00	\$	240,000.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	\$	90,000.00	\$	100,000.00
502-4012222-3310	REPAIR & MAINTENANCE	\$	374,030.00	\$	290,000.00
502-4012222-5110	ELECTRICITY	\$	155,000.00	\$	140,000.00
502-4012222-5230	TELECOMMUNICATIONS	\$	6,600.00	\$	5,000.00
502-4012222-5415	COPIER LEASE	\$	5,300.00	\$	2,000.00
502-4012222-5540	TRAINING	\$	3,000.00	\$	500.00
502-4012222-5690	DISCHARGE PERMIT RENEWAL	\$	3,500.00	\$	3,500.00
502-4012222-5810	DUES	\$	625.00	\$	625.00
502-4012222-6001	OFFICE SUPPLIES	\$	1,000.00	\$	1,000.00
502-4012222-6004	LAB SUPPLIES	\$	5,000.00	\$	4,500.00
502-4012222-6005	JANITORIAL SUPPLIES	\$	3,500.00	\$	1,750.00
502-4012222-6008	DIESEL FUEL	\$	2,000.00	\$	7,500.00
502-4012222-6011	UNIFORMS	\$	1,500.00	\$	-
502-4012222-6014	TOOLS	\$	1,000.00	\$	250.00
502-4012222-6019	SAFETY EQUIPMENT	\$	2,000.00	\$	1,000.00
502-4012222-6025	CHEMICALS	\$	170,000.00	\$	190,000.00
	TOTAL TREATMENT	\$	1,284,655.00	\$	1,262,365.00

Account Number	Account Description	FY24-25 APPROVED 2024-2025	FY25-26 APPROVED 2025-2026
DISTRIBUTION & MAINTENANCE			
502-4012224-1183	COMPENSATION	\$ 105,000.00	\$ 113,000.00
502-4012224-1183	MATCHING FICA EXPENSE (7.65 %)	\$ 8,000.00	\$ 8,650.00
502-4012224-3310	EQUIPMENT MAINTENANCE	\$ 5,000.00	\$ 5,000.00
502-4012224-3330	REPAIR & MAINTENANCE	\$ 25,000.00	\$ 25,000.00
502-4012224-6007	MATERIALS & SUPPLIES	\$ 3,000.00	\$ 3,000.00
502-4012224-6019	SAFETY EQUIPMENT	\$ 500.00	\$ 500.00
502-4012224-6030	NEW SERVICE SUPPLIES	\$ -	\$ -
	TOTAL DISTRIBUTION & MAINT	\$ 146,500.00	\$ 155,150.00
CAPITAL OUTLAY			
502-4094200-8105	PICK UP	\$ 20,000.00	\$ -
502-4094200-8109	SANITARY/STORM SEWER UPGRADE	\$ -	\$ 5,000.00
502-4094200-8134	SEWER COLLECTION SYSTEM REHAB	\$ 100,000.00	\$ -
502-4094200-8225	COMPUTER REPLACEMENT/UPGRADE	\$ 3,500.00	\$ 10,000.00
502-4094200-8345	PW ONE TON DUMP TRUCK	\$ 20,500.00	\$ -
502-4094200-8411	CAPITAL RESERVES	\$ -	\$ 15,544.60
502-4094200-8602	3/4 TON PICKUP (1/3 VDOT)	\$ -	\$ 15,000.00
502-4094200-9007	WWTP PERMEATE PUMPS	\$ 40,000.00	\$ 20,000.00
502-4094200-9009	BAR SCREEN WWTP	\$ -	\$ 170,000.00
502-4094200-9010	WWTP MEMBRANE GANTRY	\$ 125,000.00	\$ 160,000.00
502-4094200-9011	HYDRAULIC THUMB(PW)	\$ -	\$ 4,000.00
502-4094200-9012	WWTP DRUM SCREEN REHAB	\$ -	\$ 200,000.00
502-4094200-9013	WWTP SLUICE GATE REP/MODIFY	\$ -	\$ 100,000.00
	TOTAL CAPITAL OUTLAY	\$ 309,000.00	\$ 699,544.60
CONTINGENCY			
502-4094300-5800	CONTINGENCY (3.00%)	\$ 50,936.00	\$ 45,455.40
	TOTAL CONTINGENCY	\$ 50,936.00	\$ 45,455.40
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	\$ 1,697,864.00	\$ 1,615,180.00
	TOTAL SEWER FUND CONTINGENCY	\$ 50,936.00	\$ 45,455.40
	TOTAL SEWER FUND CAP OUTLAY	\$ 309,000.00	\$ 699,544.60
	TOTAL SEWER FUND DEBT SERVICE	\$ 470,000.00	\$ 470,000.00
	TOTAL SEWER FUND EXPENSES	\$ 2,527,800.00	\$ 2,830,180.00
	TOTAL EXPENSES ALL FUNDS	\$ 14,593,811.00	\$ 15,803,597.00

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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 2025 tax rate was adopted at \$0.139 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 2025 is \$1.25 per \$100 valuation. Taxes are billed annually and are due by December 5 each year. For the tax year 2025, the Town Council approved a 49% 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 2025 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 \$50.00 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

2021- 01

Approved: 6/8

Amended 12/22

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:

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.

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.

Reporting

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

Procedure:

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.

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.

Reporting

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

Fund Reserve Specifics

Adopted June 10, 2025

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

Reserve amounts reflect adjustment on February 22, 2025. Fund totals do not reflect expenditures in FY25.

General Fund

General Fund Reserve

This reserve was 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	\$445,342.84
Reserve goal	\$445,000.00 50% of annual debt service + 10% of FY 24 GF operational expenses

Property Improvements and Maintenance Reserve

The Town owns several properties for which the cost of improvement and maintenance falls 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 care of that property.

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

Reserve	\$1,250,000
Reserve goal	\$1,500,000

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.

The facility's note holder requires that a maintenance reserve be established to provide savings to address unforeseen maintenance-related expenses. Both the Town and County agreed to self-encumber funds that would be available for expenses incurred while repairing, maintaining, or improving the property at 101 Chalmers Court.

These funds may be made available for repair, maintenance, or improvement of the Berryville-Clarke County Government Center facility.

Reserve	\$400,000
Reserve goal	\$400,000

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	\$750,000
Reserve goal	\$750,000

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 crosswalks that exceed VDOT standards, establish and maintain trees and or planters, and the like.

Reserve	\$725,000
Reserve goal	\$725,000

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

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	\$ 70,000
Reserve goal	\$100,000

Police Equipment Replacement Reserve

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

Reserve	\$125,000
Reserve goal	\$125,000

Annexation Reserve

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

Reserve	\$100,000
Reserve goal	\$125,000

Town Street Reserve

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

Reserve	\$150,000
Reserve Goal	\$150,000

Transportation Alternatives Program (TAP) Project Matching Funds Reserve

This reserve is established to provide required matching funds for TAP projects. These projects are administered by the Virginia Department of Transportation and require a 20% match from the Town.

The Town has three active TAP grant applications (two associated with a sidewalk project on Mosby Boulevard and one sidewalk/drainage project on East and West Fairfax Street) in process.

The Town also expects to soon apply for a TAP grant that would help fund a sidewalk extension on the east side of North Buckmarsh along the frontage of 22 West Fairfax and 328 and 322 North Buckmarsh Street.

Reserve	\$ 894,000
Reserve Goal	\$2,000,000

Total General Fund Reserves = \$5,109,342.84

Water Fund

Water Fund Reserve

This reserve was 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	\$394,760
Reserve goal	\$191,000.00*
	100% of annual debt service + 15% of FY24 WF operational expenses

*Reserve amount exceeds reserve goal because the goal will increase significantly in the near future, because the water fund will have debt (Water Treatment Plant Upgrade) that has to be serviced.

Water Storage Tank Reserve

This reserve was established to provided funding for either planned or unforeseen expenses related to the Town's water storage system.

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	\$ 750,000
Reserve goal	\$1,250,000

Water Treatment Plant Reserve

The reserve was established to assist with meeting funding needs for water treatment plant-related expenses.

Overview

The Town's Water Treatment Plant, raw water intake, and raw water transmission main are slated to be upgraded within the next several years. This work is required because the plant and related raw water facilities, which were constructed in 1984, are approaching the end of their useful life.

The Town of Berryville Utility Rate Study, which was completed in 2019, identified expenses related to the replacement/improvement/repair of this facility and the pumping station at the Shenandoah River. According that study, the plant and pumping station should be replaced/improved/repared by the end of FY27.

In August 2022 the Town issued an offering to secure professional engineering services required for the design and construction of the water treatment plant upgrade. In December 2022, the Town contracted with Pennoni to provide those required engineering services.

On September 12, 2023 the Town Council approved a preliminary engineering report in which it was recommended that the Town upgrade the water treatment plant with membrane filtration units. That report was reviewed by the Virginia Department of Health. A revised report, addressing Department of Health comments, will be resubmitted on March 1, 2025. The new report eliminates the planned pre-sedimentation basins and provides for the construction of vertical clarifiers. These clarifiers will treat the water through flocculation prior to filtration by the membrane system.

Upgrade Project Schedule

<u>Task</u>	<u>Expected Completion</u>
Design	March 1, 2025
VDH/EPA Review	January 2026
Advertise for Bids	April 2026
Bid Opening	May 2026
Award/Notice of Proceed	July 2026
Substantial Completion	January 2028
Final Completion	March 2028

Funding

The Virginia Department of Health has issued two BIL (FY2024 Bipartisan Infrastructure Law) Initial Offers. The first loan offer, which was dated October 26, 2023 provided a funding package of \$6,385,000. The second loan offer, which was dated December 12, 2024 provided a funding package of \$6,000,000. Accordingly, the loan offer from the Department of Health totals \$12,385,000.

The terms of the loan (both offerings will close at the same time) are as follows:

- Principal: \$12,385,000
- Term: 20 years
- Rate: 1.0% below market rate
- Draws: Loan funds may be draw monthly during the project. Interest will begin accruing when funds are drawn. Accordingly, no construction loan(s) should be required to complete the project.

Estimated cost of project:

Construction Costs –	\$10,700,000
Non-construction Costs –	\$ 2,800,000
Total -	\$13,500,000
Project Cost	\$13,500,000
VDH Loan	\$12,385,000
Expected Draw on Reserves for Upgrade	\$ 1,115,000

Use of Reserves During Upgrade Project

In accordance with current project budget estimates, it is expected that at approximately \$1,115,000 from this fund will be used for the upgrade.

Reserve funds will be available for unexpected cost overruns and to ensure positive cash flow during the upgrade project. It is also expected that these reserve funds will be used to fund lender-required maintenance/loan repayment reserves. Lastly, it is expected that reserve funds will be used to fund a membrane replacement reserve.

Use of Reserves After Upgrade Project is Completed

After the upgrade project has been completed, these funds will be available to pay for unforeseen costs associated with the water treatment plant and related improvements.

Reserve	\$4,030,000
Reserve goal	\$6,000,000

Water Distribution System Reserve

This reserve was established to provide funds for planned and unforeseen improvements and repairs to the Town's water distribution system.

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	\$1,200,000
Reserve goal	\$1,500,000

Total Water Fund Reserves = \$6,374,760.00

Sewer Fund

Sewer Fund Reserve

This reserve was 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	\$701,223.29
Reserve goal	\$725,000
	100% of annual debt service +
	15% of FY24 SF operational expenses

Wastewater Treatment Plant Reserve

The reserve was established to assist with meeting funding needs for wastewater treatment plant-related expenses.

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	\$2,825,000
Reserve goal	\$8,000,000

Sewer Collection System Reserve

This reserve was established to provide funds for planned and unforeseen improvements and repairs to the Town's wastewater collection system.

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	\$2,000,000
Reserve goal	\$3,000,000

Membrane Replacement Reserve

This reserve was established to provide funds for planned and unforeseen projects related to the wastewater treatment plant's membranes.

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 twelve years. The membranes were last replaced in 2023.

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 membrane pre-purchase program.

The CIP will have to provide for reserving \$105,000 in FY30, FY31, FY32, FY33, and FY34 to meet the reserve goal.

Reserve	\$ 975,000
Reserve goal	\$1,500,000

Total Sewer Fund Reserves = **\$6,501,223.29****

**This amount does not include the \$470,000 reserve required by the wastewater treatment plant loan terms. These funds must be reserved separately and will be used for the last payment on the loan. That payment will be made on February 1, 2037.

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GENERAL FUND - SOURCES AND USES

\$5,968,167.00

\$5,968,167.00

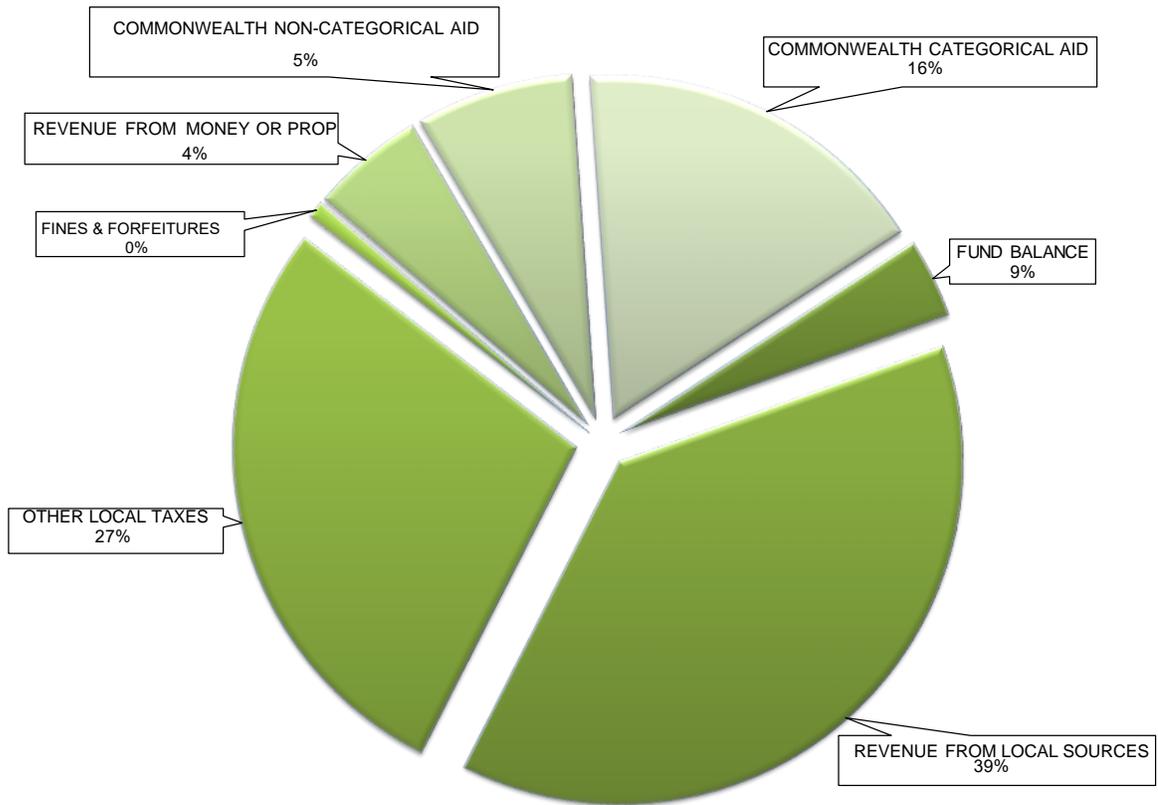
\$6,000,000			
\$5,500,000	.5%, Fines & Forfeitures, \$15,500		2%, Debt Service, \$121,476
\$5,000,000	4%, Use of Money & Property, \$294,000		2%, Contingency, \$142,122.75
\$4,500,000	10%, Fund Balance Forward \$535,000		4%, Community Development, \$150,600
\$4,000,000	19.5%, Revenue from State Sources \$1,182,167	13%, Capital Outlay, \$967,143.25	
\$3,500,000		20%, Public Safety, \$1,218,500	
\$3,000,000		28%, General Government Administration \$1,507,925	
\$2,500,000	26%, Other Local Taxes, \$1,619,000		
\$2,000,000	39%, General Property Taxes, \$2,292,500	29%, Public Works, \$1,850,900	
\$1,500,000			
\$1,000,000			
\$500,000			
\$0	Sources	Uses	

*See reverse for more information

	Charges & Services	Permits, Fees & Licenses	Misc Revenue & Recovered Costs	Revenue from Other Sources	Parks & Recreation
Sources	\$ 11,000.00	\$ 13,000.00	\$ 5,000.00	\$ 1,000.00	
Uses					\$ 9,500.00
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.

GENERAL FUND REVENUES

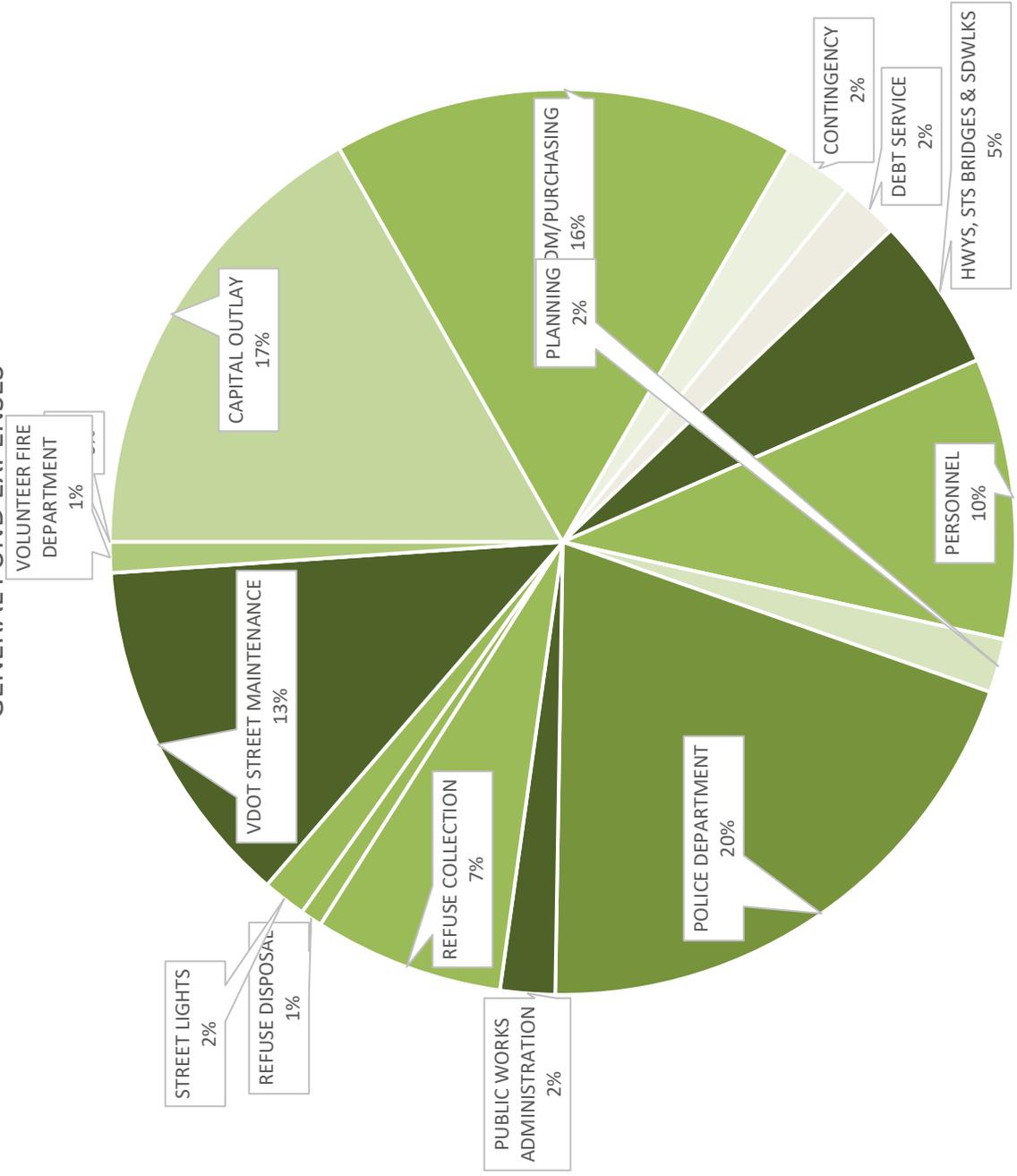


*Revenue Categories that are 0% of the fund grand total are not represented on the pie chart.

GENERAL FUND REVENUES

SOURCE	AMOUNT	PERCENTAGE
CHARGES FOR SERVICES*	\$ 11,000.00	0%
COMMONWEALTH CATEGORICAL AID	\$ 908,250.00	16%
COMMONWEALTH NON-CATEGORICAL AID	\$ 273,917.00	5%
FINES & FORFEITURES	\$ 15,500.00	0%
FUND BALANCE	\$ 535,000.00	9%
MISCELLANEOUS REVENUES*	\$ 5,000.00	0%
OTHER LOCAL TAXES	\$ 1,619,000.00	27%
OTHER SOURCES NON-REVENUE RECEIPTS*	\$ 1,000.00	0%
PERMITS, FEES & LICENSES*	\$ 12,000.00	0%
RECOVERED COSTS*	\$ -	0%
REVENUE FROM MONEY OR PROP	\$ 294,000.00	4%
REVENUE FROM LOCAL SOURCES	\$ 2,292,500.00	39%
GRAND TOTAL	\$ 5,968,167.00	100%

GENERAL FUND EXPENSES



GENERAL FUND EXPENSES

SOURCE	AMOUNT	PERCENTAGE
ARPA	\$0.00	0%
ARCHITECTURAL REVIEW BOARD*	\$ 500.00	0%
BERRYVILLE AREA DEV AUTHORITY*	\$ 3,500.00	0%
BOARD OF ZONING APPEALS*	\$ 1,250.00	0%
CAPITAL OUTLAY	\$ 967,143.25	17%
CENTRAL ADM/PURCHASING	\$ 953,700.00	16%
CONTINGENCY	\$ 142,122.75	3%
CORRECTION & DETENTION*	\$ 0.00	0%
DEBT SERVICE	\$ 121,476.00	2%
ECONOMIC DEVELOPMENT	\$ 28,000.00	0%
ELECTIONS*	\$ 7,500.00	0%
EMERGENCY SERVICES*	\$ 5,000.00	0%
ENGINEERING SERVICES*	\$ 5,000.00	0%
GENERAL PROPERTIES*	\$ 55,500.00	0%
HWYS, STS BRIDGES & SDWLKS	\$ 317,500.00	6%
INDEPENDENT AUDITOR*	\$ 21,250.00	0%
PARKING METERS & LOTS*	\$ 3,000.00	0%
PARKS & RECREATION*	\$ 9,500.00	0%
PERSONNEL	\$ 579,025.00	9%
PLANNING	\$ 110,350.00	2%
PLANNING COMMISSION*	\$ 7,000.00	0%
POLICE DEPARTMENT	\$ 1,146,000.00	20%
PUBLIC DEFENDER FEES*	\$ 2,000.00	0%
PUBLIC WORKS ADMINISTRATION	\$ 112,500.00	2%
REFUSE COLLECTION	\$ 390,000.00	7%
REFUSE DISPOSAL	\$ 45,000.00	0%
RESCUE SERVICES*	\$ -	0%
SNOW REMOVAL*	\$ 22,000.00	0%
STREET & ROAD CLEANING*	\$ 0.00	0%
STREET LIGHTS	\$ 90,000.00	2%
TOWN COUNCIL	\$ 31,850.00	0%
TRAFFIC CONTROL*	\$ 2,500.00	0%
TREE BOARD*	\$ 0.00	0%
VDOT STREET MAINTENANCE	\$ 725,000.00	13%
VOLUNTEER FIRE DEPARTMENT	\$ 63,000.00	1%
GRAND TOTAL	\$ 5,968,167.00	100%

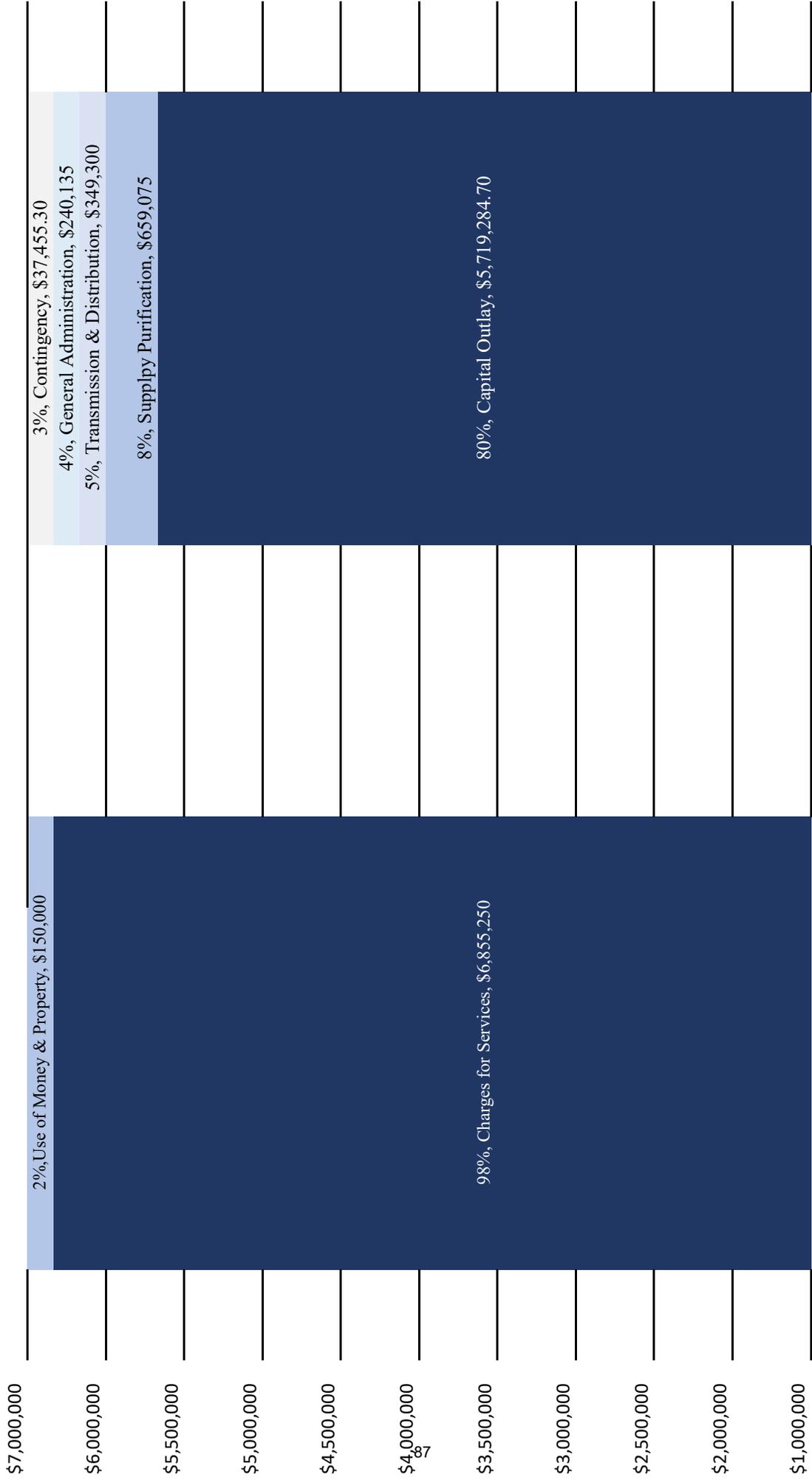
*Expense Categories that are 0% of the fund grand total are not represented on the pie chart.

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WATER FUND - SOURCES AND USES

\$7,005,250

\$7,005,250

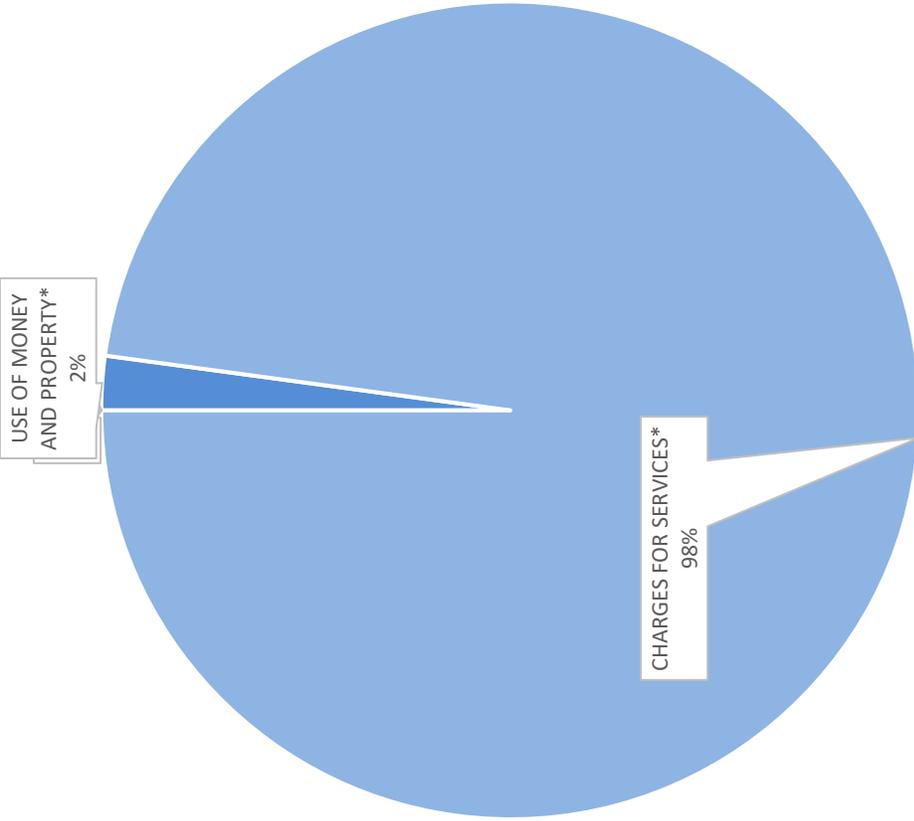


Sources

Uses

*See reverse for more information

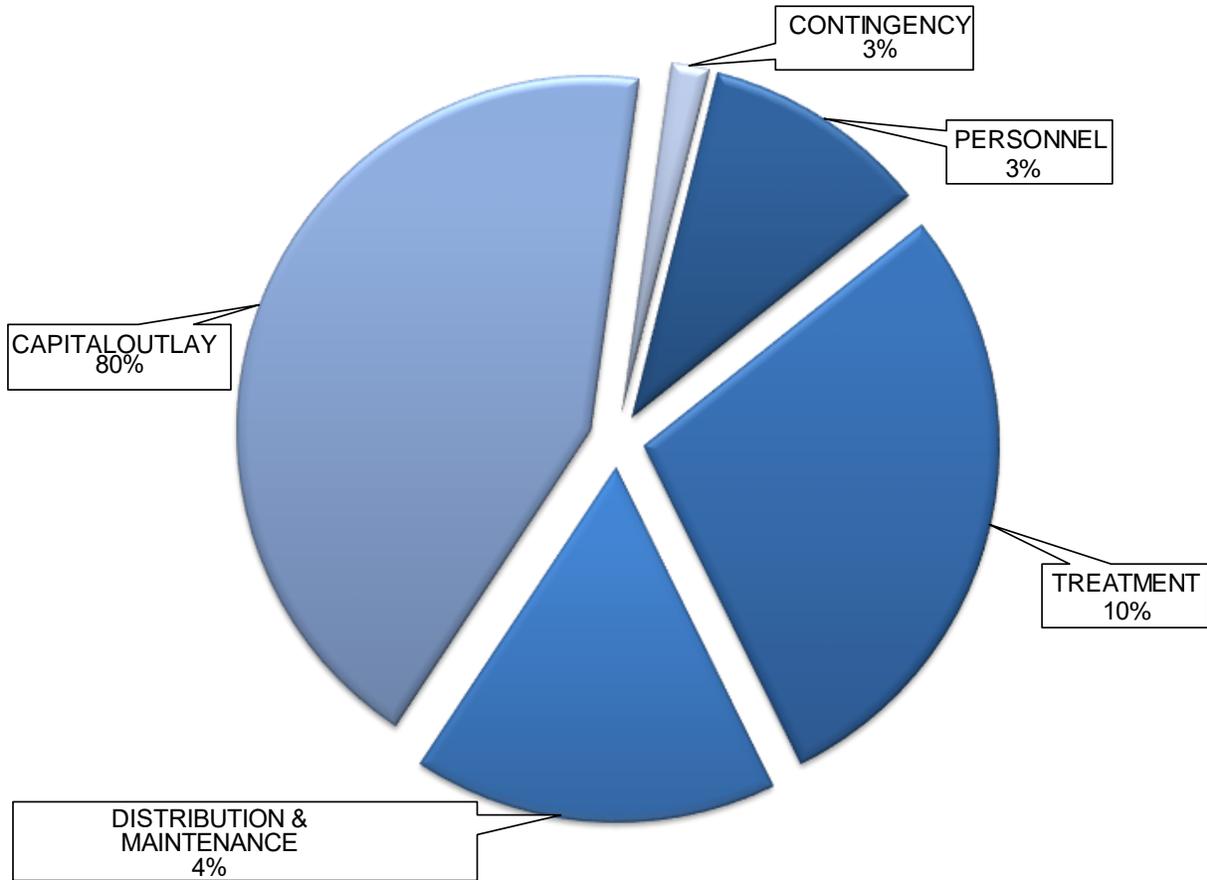
WATER FUND REVENUE



WATER FUND REVENUE

SOURCE	AMOUNT	PERCENTAGE
REVENUE FROM MONEY OR PROPERTY	\$150,000.00	2%
CHARGES FOR SERVICES	\$6,855,250.00	98%
GRAND TOTAL	\$7,005,250.00	100%

WATER FUND EXPENSES



WATER FUND EXPENSES

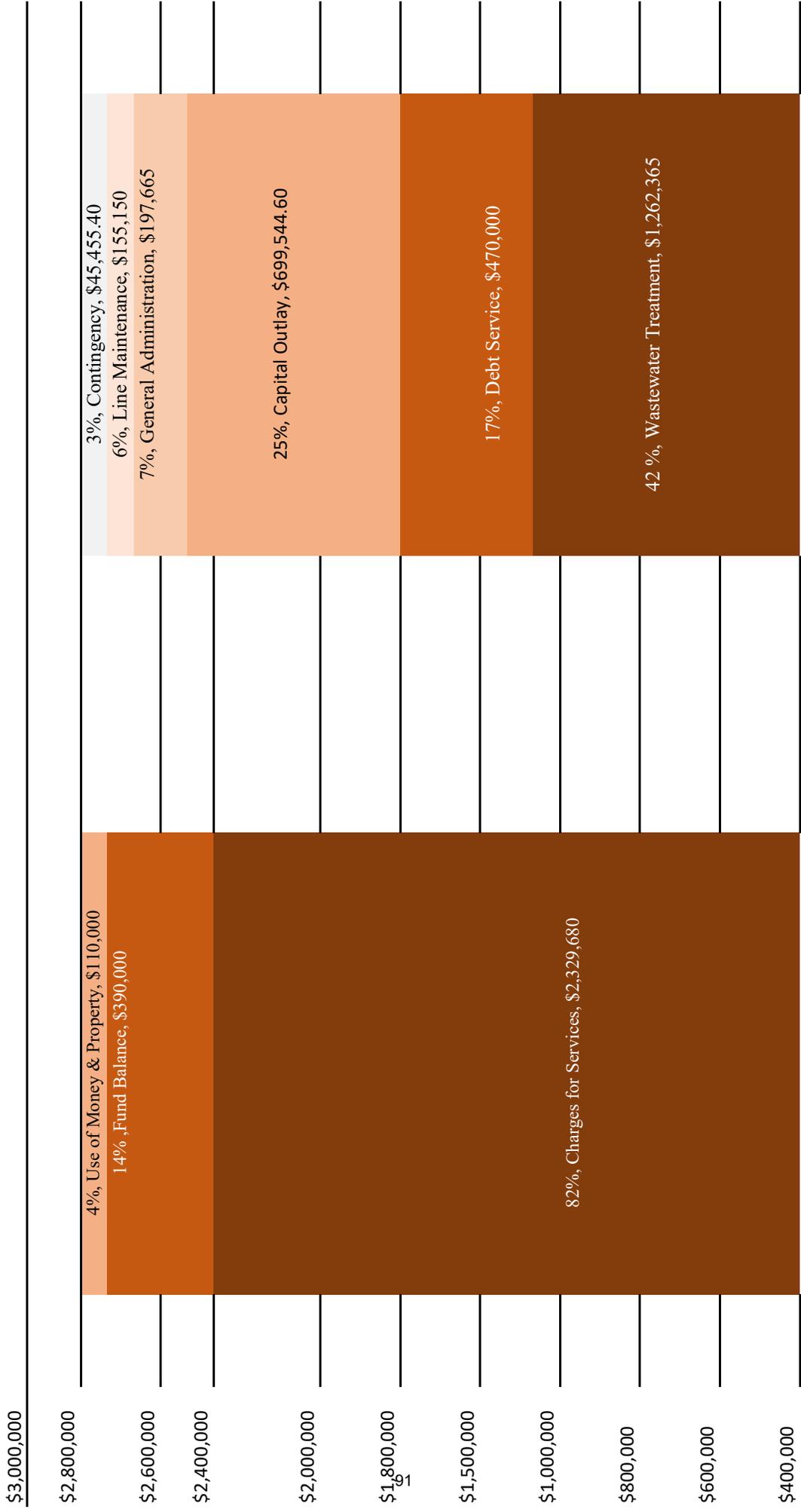
SOURCE	AMOUNT	PERCENTAGE
CAPITAL OUTLAY	\$ 5,719,284.70	80%
CONTINGENCY	\$ 37,455.30	3%
DISTRIBUTION & MAINTENANCE	\$ 349,300.00	4%
PERSONNEL	\$ 240,135.00	3%
TREATMENT	\$ 659,075.00	10%
GRAND TOTAL	\$ 7,005,250.00	100%

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SEWER FUND - SOURCES AND USES

\$2,830,180

\$2,830,180

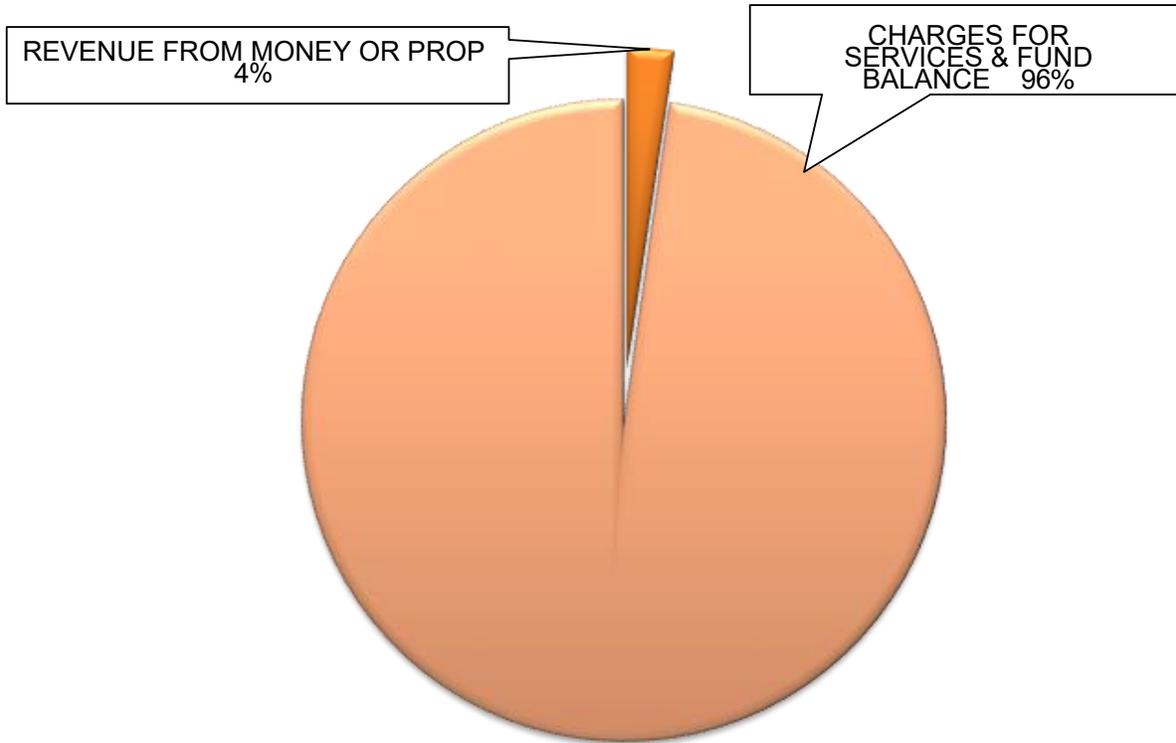


Sources

Uses

*See reverse for more information

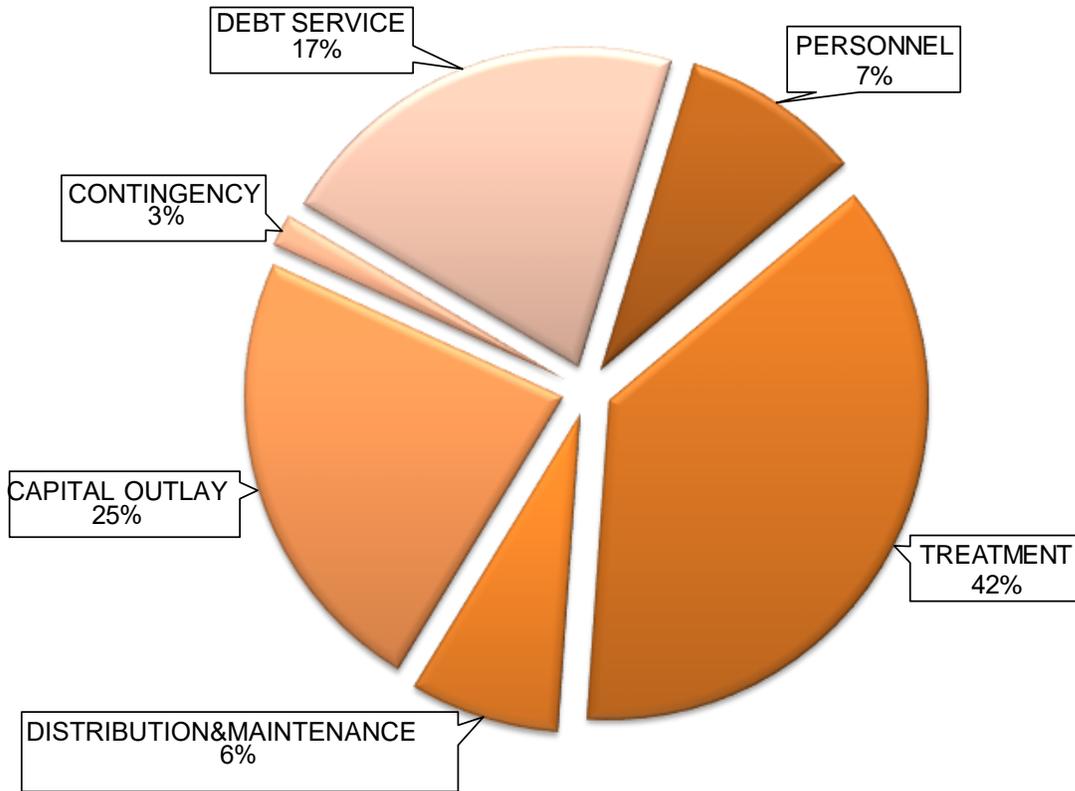
SEWER FUND REVENUES



*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	\$ 2,329,680.00	82%
FUND BALANCE	\$ 390,000.00	14%
NON-REVENUE RECEIPTS*	\$ 500.00	0%
REVENUE FROM MONEY OR PROP	\$ 110,000.00	4%
GRAND TOTAL	\$ 2,830,180.00	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	\$ 699,544.60	25%
CAPITAL PROJECTS*	-	0%
CONTINGENCY	\$ 45,455.40	3%
DEBT SERVICE	\$ 470,000.00	17%
DISTRIBUTION & MAINTENANCE	\$ 155,150.00	6%
PERSONNEL	\$ 197,665.00	7%
TREATMENT	\$ 1,262,365.00	42%
GRAND TOTAL	\$ 2,830,180.00	100%

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TOWN OF BERRYVILLE
SCHEDULE OF WATER AND SEWER FEES AND CHARGES
Proposed to be effective June 21,2025

I. USER FEES

A. WATER

1. Within corporate limits or the limits of an approved annexation area: \$10.30 per 1,000 gallons of usage. Minimum charge \$5.00 per month for usage under 1,000 gallons during billing period.
2. Other: \$12.87 per 1,000 gallons of usage. Minimum charge \$6.25 per month for usage under 1,000 gallons during billing period.

B. SEWER

1. Within corporate limits or the limits of an approved annexation area: \$17.78 per 1,000 gallons of usage. Minimum charge \$15.00 per month for usage under 1,000 gallons during billing period.
2. Other: \$22.22 per 1,000 gallons of usage. Minimum charge \$18.75 per month for usage under 1,000 gallons during billing period.

II. ADMINISTRATIVE AND FACILITIES FEES AND DEPOSITS

A. ADMINISTRATIVE AND FACILITIES FEES

Monthly Administrative and Facilities Fees, charged with usage:

Water \$24.35

Sewer \$12.18

Late Fee: 10% of bill amount

Service Disconnection/Reconnection Fee: \$50

Returned Check/ACH Fee: \$50

B. DEPOSITS

Residential: individually metered single-family units, town homes, and duplexes: \$300

Residential: multi-family with master meter: \$245 per unit

Business/Commercial excluding restaurants and laundries: \$300

Restaurant: \$895*

Laundry: \$4,620*

Institutional: \$1,640*

Industrial: \$5,660*

*Town Manager may increase or decrease on the basis of actual usage.

Note: Town Manager may establish reasonable deposit amounts for use types not anticipated by this schedule.

III. AVAILABILITY FEES

A. WATER

Meter Size (Inches)	Demand Ratio	Avail. Fee (Corp. Limits or Annex. Area)	Avail. Fee (Other)	Meter Cost
5/8	1	\$ 17,200	\$ 21,500	Meter Fee
3/4	1.5	\$ 27,100	\$ 32,249	Meter Fee
1	2.5	\$ 42,999	\$ 53,749	Meter Fee
1.5	4.375	\$ 75,248	\$ 94,062	Meter Fee
2	8	\$ 137,596	\$ 172,000	Meter Fee
3	16	\$ 275,193	\$ 344,000	Meter Fee
4	25	\$ 429,894	\$ 537,500	Meter Fee
6	50	\$ 859,978	\$ 1,074,999	Meter Fee

Greater than 6", Demand Ratio (AWWA M22) multiplied by fee for Demand Ratio 1.

Notes:

(a) Multi-family residences are defined as any master-metered group of apartment, townhouse, condominium, or other residential units with each unit having separate kitchen facilities.

(b) In cases in which a master meter serves multi-family residences or a combination of multi-family and commercial units, the applicant will pay a fee based on the higher of A) an amount derived by multiplying .8 by the applicable water availability fee for demand ratio 1 times the total number of residential and commercial units to be served by a single meter, or B) an amount based on the meter size as specified above.

(c) Meter fee is calculated by adding the cost of the meter and a 30% (of meter cost) handling fee.

B. SEWER

Meter Size (Inches)	Demand Ratio	Avail. Fee (Corp. Limits or Annex. Area)	Avail. Fee (Other)
5/8	1	\$ 18,468	\$ 23,085
3/4	1.5	\$ 27,702	\$ 34,628
1	2.5	\$ 46,170	\$ 57,714
1.5	4.375	\$ 80,800	\$ 97,820
2	8	\$ 147,747	\$ 184,686
3	16	\$ 295,494	\$ 369,372
4	25	\$ 461,710	\$ 577,144
6	50	\$ 923,419	\$ 1,154,287

Greater than 6", Demand Ratio (AWWA M22) multiplied by fee for Demand Ratio 1.

IV. LATERAL OR CONNECTION FEES

Connection to the Town's water distribution and/or sewer collection system may be completed only if the following conditions are met:

- Party applying to connect to the system agrees to assume all costs associated with connection to the systems, including excavation, taps, vaults, traffic control, restoration (including pavement), testing, inspections, etc.
- Contractor responsible for completing work has been vetted and approved by the Town.
- Plans for the work, including restoration, have been approved by the Town.
- Required surety has been approved and provided to the Town.
- Required insurance coverage is in place and documentation thereof provided to the Town.
- Required permits have been issued by the Town, Virginia Department of Transportation, or another applicable agency.

V. INSPECTIONS

A. Sanitary Sewer Camera Service and Storm Sewer Camera Inspection Service

1. Mains and Laterals Over 4 Inches in Diameter

Mobilization Fee: \$350

Camera Fee: \$3.00 per linear foot

2. 4-Inch Laterals

Laterals Under 50 Feet in Length: \$200

Laterals 50 Feet in Length or Greater: \$200 plus \$3.00 per linear foot

B. Inspections

Town staff: \$75 per hour (1 hour minimum for any inspection then billed at ½ hr. increments thereafter)

Licensed professional engineer or approved third-party inspector: Cost

C. Hydrant Flow Tests

\$75 per hour (1 hour minimum for any test then billed at ½ hr. increments thereafter) plus cost of water (includes water and sewer charges)

Notes:

Cleaning of lines will be required prior to camera use: Line cleaning is the responsibility of the applicant. If lines are not clean and camera crew must remobilize later to perform the inspection, a second mobilization fee will be charged.

Hydrant flow tests: Hydrant flow tests must be scheduled with the Director of Public Works no less than three work days in advance of test. Contractor will supply gauges and will be responsible for recording results. Town personnel will operate hydrant.

VI. SIGNIFICANT INDUSTRIAL USER FEES

Sewer system discharge permit: \$500

VII. WATER METER TESTING

5/8" meter: \$125

All other meters: \$125 + cost

Note: Fee is refunded if meter is found to be over-registering.

VIII. HYDRANT METERS

Nonrefundable account establishment fee: \$50

Meter deposit: \$1,500 (deposit refunded upon return of undamaged meter)

Note: Usage metered through hydrant meters will be billed for both water and sewer user fees.

IX. UNAUTHORIZED USE OF SERVICE

For unauthorized water withdrawals from fire hydrants or any other part of the Town water system, or when a customer willfully takes steps to reactivate service after service has been disconnected by the Town because of nonpayment of any charge owed to the Town, and the Town must take action to discontinue service again by removal of the meter or by any other necessary measures, a \$250 charge for unauthorized use of services will be imposed. This charge will be in addition to any other charge for water and sewer services owed to the Town, and in addition to any legal remedies the Town may pursue for unauthorized use of service.

Approved by Town Council May 13, 2025

FY 25-26 Personnel Expenditures	General Fund	Water Fund	Sewer Fund	TOTAL ALL FUNDS
Full Time Salaries	\$ 1,718,400.00	\$ 510,300.00	\$ 399,000.00	\$ 2,627,700.00
Overtime/Comptime	\$ 164,561.20	\$ 42,000.00	\$ 34,400.00	\$ 240,961.20
Certifications	\$ 7,400.00	\$ 600.00	\$ 600.00	\$ 8,600.00
Employee Appreciation	\$ 2,500.00	\$ 1,200.00	\$ 1,450.00	\$ 5,150.00
Part Time Salaries	\$ -	\$ -	\$ -	\$ -
Town Council	\$ 18,900.00	\$ -	\$ -	\$ 18,900.00
Social Security & Medicare (FICA)	\$ 142,400.00	\$ 39,100.00	\$ 30,500.00	\$ 212,000.00
Retirement (VRS)	\$ 188,000.00	\$ 52,000.00	\$ 44,000.00	\$ 284,000.00
Life Insurance (VRS)	\$ 22,300.00	\$ 6,200.00	\$ 5,200.00	\$ 33,700.00
Short Term Disability	\$ 715.00	\$ 235.00	\$ 200.00	\$ 1,150.00
Long Term Disability	\$ 9,500.00	\$ 2,300.00	\$ 2,000.00	\$ 13,800.00
Line of Duty Act Coverage	\$ 8,500.00			\$ 8,500.00
Employee Medical	\$ 318,000.00	\$ 67,000.00	\$ 70,000.00	\$ 455,000.00
Unemployment (VEC)	\$ 150.00	\$ 50.00	\$ 38.00	\$ 238.00
Worker's Compensation	\$ 30,000.00	\$ 20,000.00	\$ 15,000.00	\$ 65,000.00
	\$ 2,631,326.20	\$ 740,985.00	\$ 602,388.00	\$ 3,974,699.20

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Capital Improvement Plan Fiscal Years 2026 to 2030



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5 YEAR CAPITAL IMPROVEMENTS PROGRAM

Town of Berryville - FY 2026-2030

Expenditures	2026			2027			2028			2029			2030		
	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer
Capital Reserves(ADMIN)	143	515,285	15,545												
Computer Replacements(ADMIN)	15,000	10,000	10,000	9,000	3,500	3,500	25,000	4,000	4,000	4,500	4,500	4,500	5,000	5,000	5,000
Mobile Data Terminals (PD)										30,000					
Pistols (PD)	10,000														
Patrol Vehicle (PD)	67,000			69,000			71,000						76,000		
Large Dump Truck (PW)															
1-Ton Dump Truck (PW)								21,500	21,500						
3/4 Ton Truck (PW)		15,000	15,000							16,500	16,500				
Snow Plow (PW)															
Salt Spreader (PW)															
Hydraulic Thumb (PW)		4,000	4,000												
Mower (PW or PU)							5,000						6,000	6,000	6,000
Rose Hill Park,Crow PL, JRM PL Improvements, 23 E Main St(PW)															
Badar Feedback Signs (PD)				20,000											
Town Street Repairs (PW)				20,000											
Wayfinding(CD)	40,000														
TAPP Reserve(CD)	50,000			50,000			50,000			50,000			50,000		
BCCGC Improvements (PW)	60,000														
Water Treatment Plant Upgrade (PU)		5,000,000							3,500,000						
Water Distribution System Upgrades (PW)		125,000			130,000			135,000	135,000	140,000	140,000		150,000	150,000	25,000
1/2 Ton Truck (PU)									22,000						
WTP Lab Equipment(PU)		50,000													
WTP Membrane Replacement(PU)														35,000	
Wastewater Treatment Plant Membrane Replacement(PU)															
Sewer Collection System Improvements (PW)															
Wastewater Treatment Plant Membrane Gantry(PU)														140,000	
Wastewater Treatment Plant Permeate Pump R/R(PU)			160,000												
Wastewater Treatment Plant Drum Screen Rehab(PU)			20,000												
WWTP Sanitary/Storm Sewer Camera Upgrade (PW)			200,000					200,000							
WWTP Bar Screen(PU)			5,000												
WWTP Sluice Gates Repair/Modify (PU)			170,000												
			100,000												
BCCGC Improvements															
Borrowed Funds and Reserve Funds															
Borrowed Funds															
Reserved for future use															
Funds to be used have been resr'd in full or part															
Amt reflects Town portion of project (TAP Funds)															
Total	967,143	5,719,285	699,545	168,000	5,133,500	383,500	151,000	3,682,500	182,500	157,500	196,000	161,000	137,000	221,000	291,000

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Capital Improvement Narrative Fiscal Year 2026

General Fund FY26

Capital Reserves \$143

Administration

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

Funding source for these items is as follows:

- General Fund Revenues FY26 \$143

Computer Replacement \$15,000

Administration

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

Funding source for these items is as follows:

- General Fund Revenues FY26 \$15,000

Pistols \$10,000

Police

This item provides for the purchase of new sidearms, holsters, and magazines for the Police Department.

The sidearms currently in service were issued in 2010 and need to be replaced.

Funding source for these items is as follows:

- General Fund Revenues FY26 \$10,000

Patrol Vehicle \$67,000

Police

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

The Police Department maintains a fleet of seven patrol vehicles. Five of the vehicles are marked all-wheel-drive sport-utility vehicles (SUV's). One SUV and a sedan are unmarked.

The requested vehicle, a SUV, would replace a marked SUV. The cost of an emergency light package, partition, rear seat, exterior markings, and work to uninstall (from existing unit) and reinstall new equipment in the new vehicle is included in the budget estimate.

Funding source for these items is as follows:

- *General Fund Revenues FY26* *\$ 67,000*

Rose Hill Park, Crow Street Parking Lot, John Rixey Moore, and

23 East Main Street Parking Lot Improvements \$675,000

Public Works

This item provides required to complete the following projects:

- Stabilization of the livery stable at 23 East Main Street (\$255,000)
- HVAC improvements at 23 East Main Street (\$30,000)
- Purchase and siting of a public bathroom on 23 East Main Street (\$105,000)
- Design and construction of a new bridge across Town Run in Rose Hill Park (\$80,000)
- Purchase and installation of improved lighting in the John Rixey Moore Parking Lot and paving or sealing and restriping (\$50,000)
- Purchase and installation of cameras in Rose Hill Park, Crow Street Parking Lot, and the John Rixey Moore Parking Lot (\$80,000)
- Contingency (\$75,000)

Funding source for these items is as follows:

- *General Fund Revenues FY26* *\$ 65,000*
- *Monies from the GF Property Improvements and Maintenance Reserve* *\$610,000*

Town Street Repairs \$40,000

Public Works

This item provides for funds that will be needed to repair Town-maintained streets (secondary streets not within the VDOT Secondary Street System).

Funding source for these items is as follows:

- *General Fund Revenues FY26* *\$40,000*

Wayfinding Signs \$50,000

Community Development

This item provides funds for the design, siting, permitting, fabrication, delivery, and installation of a series of wayfinding signs on the approaches to Town and within the Town’s corporate limits.

Funding source for this project is as follows:

- *Monies from the GF Downtown Improvements Reserve* \$ 50,000
- *ARPA Funds* \$140,000

TAP Reserve \$50,000

Community Development

This item provides savings that would be added to a reserve for the Town’s share of funding for TAP projects. The Town considers this funding stream to be an effective way to make qualifying transportation-related improvements because the Town is only required to provide 20% of project funding.

The Town currently has three active TAP projects in development. A sidewalk project on Mosby Boulevard is expected to be completed in the first half of FY26. A sidewalk project on East Fairfax Street is also expected to be completed in the first half of FY26. A curb and gutter /sidewalk project on West Fairfax Street is expected to be completed in FY27.

The Council is considering pursuing another TAP project to extend sidewalk along the east side of North Buckmarsh Street from West Fairfax to Mosby Boulevard.

It is expected that, at a minimum, the Town’s TAP Reserve will be funded as follows:

- FY26 \$50,000
- FY27 \$50,000
- FY28 \$50,000
- FY29 \$50,000
- FY30 \$50,000

Funding source for these items is as follows:

- *General Fund Revenues FY26* \$50,000

Administration

This item provides funds for improvement projects at the Berryville-Clarke County Government Center. Both the Town of Berryville and County of Clarke must allocate funds to complete the projects under consideration.

Projects Under Consideration for FY26 include:

- Rehabilitation of the parking lot
- Installation of an access control system
- Inspection of the Exterior Insulation Finishing System (EFIS)

It may be possible that the parking lot work and the EIFS inspection or the access control system and the EFIS inspection can be completed in the same year, but it is not expected that all three projects will be funded.

The cost allocation for the work will depend on the projects that are chosen. The parking lot work will be paid for equally by both owners, while the other work would be paid for in accordance with the percentage of the building owned by each jurisdiction.

Funding source for these items is as follows:

- *Monies from the GF Berryville-Clarke County
Government Center Reserve* *\$ 60,000*

Water Fund FY26

Capital Reserves \$515,285

Administration

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

Funding source for these items is as follows:

- *Water Fund Revenues FY26* *\$515,285*

Computer Replacement \$10,000

Administration

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

Funding source for these items is as follows:

- *Water Fund Revenues FY26* *\$10,000*

Three-quarter ton truck \$15,000

Public Works

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

The Public Works Department maintains four 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 \$30,000 (VDOT reimbursement funds)

Water Fund \$15,000

Sewer Fund \$15,000

Funding source for these items is as follows:

- *Water Fund Revenues FY26* *\$15,000*

Hydraulic Thumb \$4,000

Public Works

This item provides funds for the purchase of a hydraulic thumb for one of the Public Works Department backhoes.

This equipment will permit crews to more efficiently and safely handle large material such as rocks and tree waste.

This purchase will be funded as follows:

General Fund \$4,000 (VDOT reimbursement funds)

Water Fund \$4,000

Sewer Fund \$4,000

Funding source for these items is as follows:

Water Fund Revenues FY26 *\$4,000*

Water Treatment Plant Upgrade \$5,000,000

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.

It is anticipated that loan funds will be drawn and expended in accordance with the following schedule:

FY 2026	5,000,000
FY 2027	5,000,000
FY 2028	3,500,000

It is expected that the Town will expend at least \$1,115,000 of reserve funds in FY 2028. \$1,500,000 is currently earmarked for this purpose.

Project Overview

The Town's Water Treatment Plant, raw water intake, and raw water transmission main are slated to be upgraded within the next several years. This work is required because the plant and related raw water facilities, which were constructed in 1984, are approaching the end of their useful life.

The Town of Berryville Utility Rate Study, which was completed in 2019, identified expenses related to the replacement/improvement/repair of this facility and the pumping station at the Shenandoah River. According that study, the plant and pumping station should be replaced/improved/repared by the end of FY27.

In August 2022 the Town issued an offering to secure professional engineering services required for the design and construction of the water treatment plant upgrade. In December 2022, the Town contracted with Pennoni to provide those required engineering services.

On September 12, 2023 the Town Council approved a preliminary engineering report in which it was recommended that the Town upgrade the water treatment plant with membrane filtration units. That report was reviewed by the Virginia Department of Health. A revised report, addressing Department of Health comments, will be resubmitted on March 1, 2025. The new report eliminates the planned pre-sedimentation basins and provides for the construction of vertical clarifiers. These clarifiers will treat the water through flocculation prior to filtration by the membrane system.

Upgrade Project Schedule

<u>Task</u>	<u>Expected Completion</u>
Design	March 1, 2025
VDH/EPA Review	January 2026
Advertise for Bids	April 2026
Bid Opening	May 2026
Award/Notice of Proceed	July 2026
Substantial Completion	January 2028
Final Completion	March 2028

Funding

The Virginia Department of Health has issued two BIL (FY2024 Bipartisan Infrastructure Law) Initial Offers. The first loan offer, which was dated October 26, 2023 provided a funding package of \$6,385,000. The second loan offer, which was dated December 12, 2024 provided a funding package of \$6,000,000. Accordingly, the loan offer from the Department of Health totals \$12,385,000.

The terms of the loan (both offerings will close at the same time) are as follows:

- Principal: \$12,385,000
- Term: 20 years
- Rate: 1.0% below market rate
- Draws: Loan funds may be draw monthly during the project. Interest will begin accruing when funds are drawn. Accordingly, no construction loan(s) should be required to complete the project.

Estimated cost of project:

Construction Costs –	\$10,700,000
Non-construction Costs –	\$ 2,800,000
Total -	\$13,500,000

Project Cost	\$13,500,000
VDH Loan	\$12,385,000
Expected Draw on Reserves for Upgrade	\$ 1,115,000

Funding source for these items is as follows:

- Loan Proceeds	\$5,000,000
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Water Distribution System Upgrades \$125,000

Public Works Department

This item provides funds 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.

Funding source for these items is as follows:

Water Fund Revenues FY26	\$125,000
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Water Treatment Plant Laboratory Equipment \$50,000

Public Utilities

This item provides funding for the purchase of new benchtop lab equipment for the water treatment plant. The equipment will better meet Virginia Department of Health coagulant control testing requirements than the existing lab equipment.

This benchtop equipment is expected to meet the Town's needs before, during, and after the construction of the upgraded water treatment plant.

Funding source for these items is as follows:

Water Fund Revenues FY26	\$50,000
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Sewer Fund FY26

Capital Reserves \$15,545

Administration

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

Funding source for these items is as follows:

- Sewer Fund Revenues FY26 \$15,545

Computer Replacement \$10,000

Administration

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

Funding source for these items is as follows:

- Sewer Fund Revenues FY26 \$10,000

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 four 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 \$30,000 (VDOT reimbursement funds)

Water Fund \$15,000

Sewer Fund \$15,000

Funding source for these items is as follows:

- Sewer Fund Revenues FY26 \$15,000

Hydraulic Thumb \$4,000

Public Works

This item provides funds for the purchase of a hydraulic thumb for one of the Public Works Department backhoes.

This equipment will permit crews to more efficiently and safely handle large material such as rocks and tree waste.

This purchase will be funded as follows:

General Fund \$4,000 (VDOT reimbursement funds)

Water Fund \$4,000

Sewer Fund \$4,000

Funding source for these items is as follows:

- Sewer Fund Revenues FY26 \$4,000

Wastewater Treatment Plant Membrane Gantry Crane \$160,000

This item provides funds for the design and implementation of repairs to the wastewater treatment plant's membrane gantry crane.

The crane in question provides the means by which the wastewater treatment plant's membrane cassettes can be removed for inspection, cleaning, and repair. The crane's supports have failed and require repair.

Funding source for these items is as follows:

- Sewer Fund Revenues FY26 \$160,000

Wastewater Treatment Plant Permeate Pump \$20,000

This item provides funds for rebuilding a permeate pump.

The wastewater treatment plant has four permeate pumps (one on each of the four membrane units) which are vital to the operation of the plant. All of the pumps have been replaced over the past year.

The last pump was replaced in FY25. That pump is to be rebuilt and then serve as a backup.

Funding source for these items is as follows:

- Monies from the SF Wastewater Treatment Plant Reserve \$20,000

Wastewater Treatment Plant Drum Screen Replacement/Rehabilitation \$200,000

This item provides funds for the purchase and installation of a new drum screen at the wastewater treatment plant.

The wastewater treatment plant's two drum screens have reached the end of their useful life. It is important to note that if it is determined that the existing screen can be repaired, then this option will be reviewed and pursued if deemed fiscally responsible.

It is expected that the other drum screen will be replaced in FY27.

Funding source for these items is as follows:

- *Monies from the SF Wastewater Treatment Plant Reserve* *\$200,000*

Sanitary Sewer/Stormwater Sewer Camera Upgrade \$5,000

This item provides funds for the purchase of new hardware and software for the Town's sewer main camera. The camera in question, which is eight years old is used to inspect storm and sanitary sewer mains.

This purchase will be funded as follows:

- General Fund \$5,000 (VDOT reimbursement funds)
- Sewer Fund \$5,000

Funding source for these items is as follows:

- *Sewer Fund Revenues FY26* *\$5,000*

Wastewater Treatment Plant Bar Screen \$170,000

This item provides for the design, purchase, and installation of a manhole-fitted bar screen at the wastewater treatment plant.

Since its completion in 2012, the wastewater treatment plant experienced problems related to "flushables" and the like flowing into the plant's raw pump wet well. The materials in question clog the raw sewage pumps and must be manually removed from the wet well at least twice per year.

The bar screen that is proposed would intercept "flushables" and the like before they enter the wet well. The waste collected by the bar screen would be deposited into a dumpster and landfilled. This new equipment would reduce maintenance cost and provide an additional means

of waste screening. This supplementary waste screening would provide additional protection to the raw pumps, drum screens, biological process, and membranes.

Funding source for these items is as follows:

- *Monies from the SF Wastewater Treatment Plant Reserve* *\$170,000*

Wastewater Treatment Plant Sluice Gates (Evaluation/Repair or Replace) \$100,000

This item provides for the evaluation and repair/replacement of wastewater treatment plant sluice gates.

The wastewater treatment plant has four sluice gates on the influent side of the membrane chambers and four sluice gates on the effluent side of the chambers. These gates control the flow of wastewater into and out of the chambers respectively.

The sluice gates are not functioning properly. Accordingly, flow to the chambers is not balanced and maintenance cleans are not as effective as they are intended to be.

The gates and their controls must be evaluated and repaired/replaced as needed.

Funding source for these items is as follows:

- *Sewer Fund Revenues FY26* *\$100,000*

**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 _____ \$9,000

Administration

This item provides for the purchase of replacement computer workstations within the Town’s Administrative, Planning, and Police Departments. The Police Department server is expected to be replaced in this fiscal year.

Patrol Vehicle _____ \$69,000

Police

This item provides for the purchase of a Police Department patrol vehicle and related equipment. The Police Department maintains a fleet of seven patrol vehicles. Six of the vehicles are all-wheel-drive sport-utility vehicles (SUV) and one is an unmarked sedan. The requested vehicle, a SUV, would replace a marked SUV. Additional items purchased include radar unit and rear compartment partition.

Radar Feedback Signs _____ \$20,000

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.

Town Street Repairs \$20,000

Public Works

This item provides for funds that will be needed to repair Town-maintained streets (secondary streets not within the VDOT Secondary Street System).

TAP Reserve \$50,000

Community Development

This item provides savings that would be added to a reserve for the Town's share of funding for TAP projects. The Town considers this funding stream to be an effective way to make qualifying transportation-related improvements because the Town is only required to provide 20% of project funding.

The Town currently has three active TAP projects in development. A sidewalk project on Mosby Boulevard is expected to be completed in the first half of FY26. A sidewalk project on East Fairfax Street is also expected to be completed in the first half of FY26. A curb and gutter /sidewalk project on West Fairfax Street is expected to be completed in FY27.

The Council is considering pursuing another TAP project to extend sidewalk along the east side of North Buckmarsh Street from West Fairfax to Mosby Boulevard.

It is expected that, at a minimum, the Town's TAP Reserve will be funded as follows:

FY26	\$50,000
FY27	\$50,000
FY28	\$50,000
FY29	\$50,000
FY30	\$50,000

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 Treatment Plant Upgrade \$5,000,000

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.

It is anticipated that loan funds will be drawn and expended in accordance with the following schedule:

FY 2026	5,000,000
FY 2027	5,000,000
FY 2028	3,500,000

It is expected that the Town will expend at least \$1,115,000 of reserve funds in FY 2028. \$1,500,000 is currently earmarked for this purpose.

Project Overview

The Town's Water Treatment Plant, raw water intake, and raw water transmission main are slated to be upgraded within the next several years. This work is required because the plant and related raw water facilities, which were constructed in 1984, are approaching the end of their useful life.

The Town of Berryville Utility Rate Study, which was completed in 2019, identified expenses related to the replacement/improvement/repair of this facility and the pumping station at the Shenandoah River. According that study, the plant and pumping station should be replaced/improved/repared by the end of FY27.

In August 2022 the Town issued an offering to secure professional engineering services required for the design and construction of the water treatment plant upgrade. In December 2022, the Town contracted with Pennoni to provide those required engineering services.

On September 12, 2023 the Town Council approved a preliminary engineering report in which it was recommended that the Town upgrade the water treatment plant with membrane filtration units. That report was reviewed by the Virginia Department of Health. A revised report, addressing Department of Health comments, will be resubmitted on March 1, 2025. The new report eliminates the planned pre-sedimentation basins and provides for the construction of vertical clarifiers. These clarifiers will treat the water through flocculation prior to filtration by the membrane system.

Upgrade Project Schedule

<u>Task</u>	<u>Expected Completion</u>
Design	March 1, 2025
VDH/EPA Review	January 2026
Advertise for Bids	April 2026
Bid Opening	May 2026
Award/Notice of Proceed	July 2026
Substantial Completion	January 2028
Final Completion	March 2028

Funding

The Virginia Department of Health has issued two BIL (FY2024 Bipartisan Infrastructure Law) Initial Offers. The first loan offer, which was dated October 26, 2023 provided a funding package of \$6,385,000. The second loan offer, which was dated December 12, 2024 provided a funding package of \$6,000,000. Accordingly, the loan offer from the Department of Health totals \$12,385,000.

The terms of the loan (both offerings will close at the same time) are as follows:

- Principal: \$12,385,000
- Term: 20 years
- Rate: 1.0% below market rate
- Draws: Loan funds may be draw monthly during the project. Interest will begin accruing when funds are drawn. Accordingly, no construction loan(s) should be required to complete the project.

Estimated cost of project:

Construction Costs –	\$10,700,000
Non-construction Costs –	\$ 2,800,000
Total -	\$13,500,000

Project Cost	\$13,500,000
VDH Loan	\$12,385,000
Expected Draw on Reserves for Upgrade	\$ 1,115,000

Water Distribution System Upgrades \$130,000

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 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.

Collection System Upgrades \$130,000

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.

In early 2023, a contractor working for the Town completed an I&I study in the Town's sewer collection system. The results of the study were presented to the Streets and Utilities Committee in March 2023. The results of the study will provide areas for more detailed examination and ultimately a framework for rehabilitation projects in the sewer collection system.

Wastewater Treatment Plant Drum Screen Rehabilitation \$200,000

Public Utilities

These funds will be utilized to improve one of the two drum screens at the wastewater treatment plant. A rehabilitation plan will be developed in FY25 (this may result in adjustment of the cost estimate). The other screen is scheduled for improvement in FY26.

Two drum screens operate at the headworks of the wastewater treatment plant. These screens serve to protect the downstream treatment system from inorganic debris.

Capital Improvement Narrative Fiscal Year 2028

General Fund FY28

Capital Reserves \$

Administration

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

Computer Replacement \$25,000

Administration

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

Patrol Vehicle \$71,000

Police

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

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

The requested vehicle, a SUV, would replace a marked SUV. Additional items purchased include radar unit and rear compartment partition.

Mower \$5,000

Public Works

This item provides for the purchase of a mower that will be used to maintain Town-owned property and maintain properties in accordance with requirements of the Berryville Code.

Community Development

This item provides savings that would be added to a reserve for the Town’s share of funding for TAP projects. The Town considers this funding stream to be an effective way to make qualifying transportation-related improvements because the Town is only required to provide 20% of project funding.

The Town currently has three active TAP projects in development. A sidewalk project on Mosby Boulevard is expected to be completed in the first half of FY26. A sidewalk project on East Fairfax Street is also expected to be completed in the first half of FY26. A curb and gutter /sidewalk project on West Fairfax Street is expected to be completed in FY27.

The Council is considering pursuing another TAP project to extend sidewalk along the east side of North Buckmarsh Street from West Fairfax to Mosby Boulevard.

It is expected that, at a minimum, the Town’s TAP Reserve will be funded as follows:

FY26	\$50,000
FY27	\$50,000
FY28	\$50,000
FY29	\$50,000
FY30	\$50,000

Water Fund FY28

Capital Reserves \$

Administration

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

Computer Replacement \$4,000

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 \$21,500

Public Works

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

The Public Works Department maintains four 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 \$43,000 (VDOT reimbursement funds)

Water Fund \$21,500

Sewer Fund \$21,500

Water Treatment Plant Upgrade \$3,500,000

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.

It is anticipated that loan funds will be drawn and expended in accordance with the following schedule:

FY 2026	5,000,000
FY 2027	5,000,000
FY 2028	3,500,000

It is expected that the Town will expend at least \$1,115,000 of reserve funds in FY 2028. \$1,500,000 is currently earmarked for this purpose.

Project Overview

The Town’s Water Treatment Plant, raw water intake, and raw water transmission main are slated to be upgraded within the next several years. This work is required because the plant and related raw water facilities, which were constructed in 1984, are approaching the end of their useful life.

The Town of Berryville Utility Rate Study, which was completed in 2019, identified expenses related to the replacement/improvement/repair of this facility and the pumping station at the Shenandoah River. According that study, the plant and pumping station should be replaced/improved/repared by the end of FY27.

In August 2022 the Town issued an offering to secure professional engineering services required for the design and construction of the water treatment plant upgrade. In December 2022, the Town contracted with Pennoni to provide those required engineering services.

On September 12, 2023 the Town Council approved a preliminary engineering report in which it was recommended that the Town upgrade the water treatment plant with membrane filtration units. That report was reviewed by the Virginia Department of Health. A revised report, addressing Department of Health comments, will be resubmitted on March 1, 2025. The new report eliminates the planned pre-sedimentation basins and provides for the construction of vertical clarifiers. These clarifiers will treat the water through flocculation prior to filtration by the membrane system.

Upgrade Project Schedule

<u>Task</u>	<u>Expected Completion</u>
Design	March 1, 2025
VDH/EPA Review	January 2026
Advertise for Bids	April 2026
Bid Opening	May 2026
Award/Notice of Proceed	July 2026
Substantial Completion	January 2028
Final Completion	March 2028

Funding

The Virginia Department of Health has issued two BIL (FY2024 Bipartisan Infrastructure Law) Initial Offers. The first loan offer, which was dated October 26, 2023 provided a funding package of \$6,385,000. The second loan offer, which was dated December 12, 2024 provided a

funding package of \$6,000,000. Accordingly, the loan offer from the Department of Health totals \$12,385,000.

The terms of the loan (both offerings will close at the same time) are as follows:

Principal: \$12,385,000

Term: 20 years

Rate: 1.0% below market rate

Draws: Loan funds may be draw monthly during the project. Interest will begin accruing when funds are drawn. Accordingly, no construction loan(s) should be required to complete the project.

Estimated cost of project:

Construction Costs –	\$10,700,000
Non-construction Costs –	\$ 2,800,000
Total -	\$13,500,000

Project Cost	\$13,500,000
VDH Loan	\$12,385,000
Expected Draw on Reserves for Upgrade	\$ 1,115,000

Water Distribution System Upgrades \$135,000

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 \$22,000

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	\$22,000
Sewer Fund	\$22,000

Sewer Fund FY28

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$4,000

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 _____ \$21,500

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 \$43,000 (VDOT reimbursement funds)

Water Fund \$21,500

Sewer Fund \$21,500

Half-ton truck _____ \$22,000

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 \$22,000

Sewer Fund \$22,000

Collection System Upgrades \$135,000

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.

In early 2023, a contractor working for the Town completed an I&I study in the Town's sewer collection system. The results of the study were presented to the Streets and Utilities Committee in March 2023. The results of the study will provide areas for more detailed examination and ultimately a framework for rehabilitation projects in the sewer collection system.

Capital Improvement Narrative Fiscal Year 2029

General Fund FY29

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$4,500

Administration

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

Mobile Data Terminals _____ \$30,000

Police

This item provides for the purchase of new mobile data terminals.

The Police Department maintains eight mobile terminals for its fleet. These terminals are used for communications, summons creation and management, and reporting.

Patrol Vehicle _____ \$73,000

Police

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

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

The requested vehicle, a SUV, would replace a marked SUV. Additional items purchased include radar unit and rear compartment partition.

Community Development

This item provides savings that would be added to a reserve for the Town’s share of funding for TAP projects. The Town considers this funding stream to be an effective way to make qualifying transportation-related improvements because the Town is only required to provide 20% of project funding.

The Town currently has three active TAP projects in development. A sidewalk project on Mosby Boulevard is expected to be completed in the first half of FY26. A sidewalk project on East Fairfax Street is also expected to be completed in the first half of FY26. A curb and gutter /sidewalk project on West Fairfax Street is expected to be completed in FY27.

The Council is considering pursuing another TAP project to extend sidewalk along the east side of North Buckmarsh Street from West Fairfax to Mosby Boulevard.

It is expected that, at a minimum, the Town’s TAP Reserve will be funded as follows:

FY26	\$50,000
FY27	\$50,000
FY28	\$50,000
FY29	\$50,000
FY30	\$50,000

Water Fund FY29

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$4,500

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 _____ \$16,500

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 \$16,500 (VDOT reimbursement funds)

Water Fund \$16,500

Sewer Fund \$16,500

Water Distribution System Upgrades _____ \$140,000

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.

Water Treatment Plant Membrane Replacement Reserve \$35,000

Public Utilities

These funds will be reserved in the Water Fund's Membrane Replacement Reserve (reserve will be established in FY29).

Funds from reserve in question may be utilized to address the cost of membrane maintenance and replacement. It is expected that the reserve goal for this fund will be \$600,000; however, better cost estimates will be available after the water treatment plant is upgraded.

The reserve will be funded in the following manner:

FY29	\$35,000	FY37	\$40,000
FY30	\$35,000	FY39	\$40,000
FY31	\$35,000	FY40	\$40,000
FY32	\$35,000	FY41	\$40,000
FY33	\$35,000	FY42	\$40,000
FY34	\$35,000	FY43	\$40,000
FY35	\$35,000	FY44	\$40,000
FY36	\$35,000		

Sewer Fund FY29

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$4,500

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 _____ \$16,500

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 \$16,500 (VDOT reimbursement funds)

Water Fund \$16,500

Sewer Fund \$16,500

Collection System Upgrades _____ \$140,000

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.

In early 2023, a contractor working for the Town completed an I&I study in the Town's sewer collection system. The results of the study were presented to the Streets and Utilities Committee in March 2023. The results of the study will provide areas for more detailed examination and ultimately a framework for rehabilitation projects in the sewer collection system.

Capital Improvement Narrative Fiscal Year 2030

General Fund FY30

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$5,000

Administration

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

Patrol Vehicle _____ \$76,000

Police

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

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

The requested vehicle, a SUV, would replace a marked SUV. Additional items purchased include radar unit and rear compartment partition.

Mower _____ \$6,000

Public Works

This item provides for the purchase of a mower that will be used to maintain street rights of way, Town-owned property, and maintain properties in accordance with requirements of the Berryville Code.

This purchase will be funded as follows:

General Fund \$6,000

Water Fund \$6,000

Sewer Fund \$6,000

TAP Reserve \$50,000

Community Development

This item provides savings that would be added to a reserve for the Town's share of funding for TAP projects. The Town considers this funding stream to be an effective way to make qualifying transportation-related improvements because the Town is only required to provide 20% of project funding.

The Town currently has three active TAP projects in development. A sidewalk project on Mosby Boulevard is expected to be completed in the first half of FY26. A sidewalk project on East Fairfax Street is also expected to be completed in the first half of FY26. A curb and gutter /sidewalk project on West Fairfax Street is expected to be completed in FY27.

The Council is considering pursuing another TAP project to extend sidewalk along the east side of North Buckmarsh Street from West Fairfax to Mosby Boulevard.

It is expected that, at a minimum, the Town's TAP Reserve will be funded as follows:

FY26 \$50,000

FY27 \$50,000

FY28 \$50,000

FY29 \$50,000

FY30 \$50,000

Water Fund FY30

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$5,000

Administration

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

Mower _____ \$6,000

Public Works

This item provides for the purchase of a mower that will be used to maintain street rights of way, Town-owned property, and maintain properties in accordance with requirements of the Berryville Code.

This purchase will be funded as follows:

General Fund \$6,000

Water Fund \$6,000

Sewer Fund \$6,000

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.

Half-ton truck _____ \$25,000

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 \$25,000

Sewer Fund \$25,000

Water Treatment Plant Membrane Replacement Reserve \$35,000

Public Utilities

These funds will be reserved in the Water Fund's Membrane Replacement Reserve (reserve will be established in FY29).

Funds from reserve in question may be utilized to address the cost of membrane maintenance and replacement. It is expected that the reserve goal for this fund will be \$600,000; however, better cost estimates will be available after the water treatment plant is upgraded.

The reserve will be funded in the following manner:

FY29	\$35,000	FY37	\$40,000
FY30	\$35,000	FY39	\$40,000
FY31	\$35,000	FY40	\$40,000
FY32	\$35,000	FY41	\$40,000
FY33	\$35,000	FY42	\$40,000
FY34	\$35,000	FY43	\$40,000
FY35	\$35,000	FY44	\$40,000
FY36	\$35,000		

Sewer Fund FY30

Capital Reserves _____ \$

Administration

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

Computer Replacement _____ \$5,000

Administration

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

Mower _____ \$6,000

Public Works

This item provides for the purchase of a mower that will be used to maintain street rights of way, Town-owned property, and maintain properties in accordance with requirements of the Berryville Code.

This purchase will be funded as follows:

- General Fund \$6,000
- Water Fund \$6,000
- Sewer Fund \$6,000

Half-ton truck _____ \$25,000

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 \$25,000
- Sewer Fund \$25,000

Wastewater Treatment Plant Membrane Replacement Reserve \$105,000

Public Utilities

These funds will be reserved in the Sewer Fund's Membrane Replacement Reserve.

Funds from reserve in question may be utilized to address the cost of membrane maintenance and replacement. As of 6/2025, the reserve goal for this fund is \$1,500,000.

The reserve, which contained \$975,000 on 2/25, will continue to be funded in the following manner:

FY30 \$105,000

FY31 \$105,000

FY32 \$105,000

FY33 \$105,000

FY34 \$105,000

Collection System Upgrades \$150,000

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.

In early 2023, a contractor working for the Town completed an I&I study in the Town's sewer collection system. The results of the study were presented to the Streets and Utilities Committee in March 2023. The results of the study will provide areas for more detailed examination and ultimately a framework for rehabilitation projects in the sewer collection system.