Berryville Town Council

MEETING AGENDA

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

Work Session

March 4, 2024

3:00 PM

Item	Page
1. Call to Order	
2. Approval of Agenda	
3. Other	
4. Unfinished Business	
5. New Business	
Review of Proposed FY25 Budget	
6. Closed Session	
7. Adjourn	

FY 2024-2025 DRAFT
BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- No increase in Real Estate tax rate.
- No increase in Personal Property tax rate.
- No increase in PPTRA.
- 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 proposed increase in Admin/Facility fees.
- No residential Availability Fees projected.

SEWER FUND

- Revenues reflect proposed increase in Admin/Facility fees.
- No residential and Availability Fees projected.

OPERATING EXPENSES

ALL FUNDS

- 3% increase and directed marked adjustments in payroll.
- Police Dept CDP payroll increases included.
- 8.0% projected increase in Health Insurance costs.
- Employer contribution to VRS did not increase.
- TOTAL BUDGET increase of 34.13%.

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 17.90%.
- Contingency is 3% of the Operating Budget.
- General Fund total increase of 24.10 %.

WATER FUND

- Decrease in Maintenance & Operational Expenses of 1.26%.
- There is currently no Debt Service in the Water Fund.
- New Utility Chief Operator position budgeted.
- Contingency is 3 % of the Operating Budget.
- Water Fund total increase of 70.66%.

SEWER FUND

- Increase in Maintenance & Operational Expenses of 19.79%.
- Debt service reflects payments to VRA.
- New Utility Chief Operator budgeted.
- Contingency is 3% of the Operating Budget.
- Sewer Fund total Decrease of 10.95%.

FY 23-24 BUDGET REVENUES

Account Number	Account Description	FY23-24 APPROVED 2023-2024	FY24-25 DRAFT 2024-2025
	GENERAL FUND		
	FUND BALANCE		
100-3000000-0000	FUND BALANCE FORWARD	$ -	$ 725,000.00
	TOTAL FUND BALANCE	$ -	$ 725,000.00
	REVENUE FROM LOCAL SOURCES		
100-3110101-0000	CURRENT REAL ESTATE TAXES	$ 1,355,575.00	$ 1,355,575.00
100-3110102-0000	DEL REAL ESTATE TAXES	$ -	$ -
100-3110201-0000	UTILITY REAL ESTATE TAXES	$ 11,200.00	$ 11,200.00
100-3110301-0000	CURRENT PERS PROP TAXES	$ 410,000.00	$ 600,000.00
100-3110302-0000	DEL PERS PROP TAXES	$ -	$ -
100-3110303-0000	REFUSE COLLECTION(EXTRA TOTERS)	$ 13,000.00	$ 13,000.00
100-3110401-0000	MACHINERY & TOOLS	$ 175,000.00	$ 180,000.00
100-3110601-0000	TAX PENALTIES	$ 8,000.00	$ 8,000.00
100-3110602-0000	TAX INTEREST	$ 2,000.00	$ 3,500.00
	TOTAL REV FROM LOCAL SOURCES	$ 1,974,775.00	$ 2,171,275.00
	OTHER LOCAL TAXES		
100-3120101-0000	LOCAL SALES TAX	$ 280,000.00	$ 325,000.00
100-3120201-0000	CONSUMER UTILITY TAX	$ 100,000.00	$ 110,000.00
100-3120300-0000	BUSINESS LICENSE	$ 240,000.00	$ 280,000.00
100-3120402-0000	REC FRANCHISE FEES	$ 35,000.00	$ 43,000.00
100-3120501-0000	AUTO LICENSE	$ 102,000.00	$ 102,000.00
100-3120601-0000	BANK FRANCHISE TAXES	$ 150,000.00	$ 175,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	$ 13,000.00	$ 13,000.00
100-3121001-0000	LODGING TAX (2%)	$ 10,000.00	$ 10,000.00
100-3121101-0000	MEALS TAX (4%)	$ 400,000.00	$ 430,000.00
	TOTAL OTHER LOCAL TAXES	$ 1,330,000.00	$ 1,488,000.00
	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	$ 10,000.00
	TOTAL PERMITS, FEES & LICENSES	$ 11,000.00	$ 11,000.00
	FINES & FORFEITURES		
100-3140101-0000	COURT FINES	$ 12,000.00	$ 12,000.00
100-3140102-0000	PARKING METER FINES	$ 2,000.00	$ 2,000.00
100-3140103-000	ESUMMONS	$ 1,000.00	$ 500.00
	TOTAL FINES & FORFEITURES	$ 15,000.00	$ 14,500.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	REVENUE FROM MONEY OR PROP				
100-3150101-0000	INTEREST ON DEPOSITS	$	95,000.00	$	105,000.00
100-3150201-0000	RENTAL OF PROPERTY	$	12,500.00	$	13,500.00
100-3150205-0000	WATER TANK SITE LEASE	$	86,000.00	$	92,000.00
100-3150206-0000	CHARGE CARD REBATE	$	17,000.00	$	14,000.00
	TOTAL FROM MONEY OR PROP	$	210,500.00	$	224,500.00
	CHARGES FOR SERVICES				
100-3160703-0000	PARKING METERS	$	8,000.00	$	10,000.00
100-3161502-0000	SALE OF PUBLICATIONS	$	-	$	-
	TOTAL CHARGES FOR SERVICES	$	8,000.00	$	10,000.00
	MISCELLANEOUS REVENUES				
100-3189905-0000	SALE OF SURPLUS	$	5,000.00	$	5,000.00
	TOTAL MISC REVENUES	$	5,000.00	$	5,000.00
	TOTAL LOCAL REVENUES	$	3,554,275.00	$	4,649,275.00
	REVENUE FROM THE COMMONWEALTH				
	NON-CATEGORICAL AID				
100-3220107-0000	ROLLING STOCK TAX	$	1,850.00	$	1,900.00
100-3189999-0000	PPTRA	$	209,917.00	$	209,917.00
100-3220201-0000	COMMUNICATION TAX	$	65,000.00	$	62,000.00
100-3220106-0000	ARPA FUNDS (2ND TRANCHE)	$	-	$	-
	TOTAL NON-CATEGORICAL AID	$	276,767.00	$	273,817.00
	CATEGORICAL AID				
100-3220108-0000	599 LAW ENFORCEMENT GRANT	$	90,600.00	$	95,000.00
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	$	503,000.00	$	635,000.00
100-3240301-0000	VDOT PRIM RD SNOW REMOVAL REIMB	$	55,555.00	$	60,000.00
100-3240302-0000	LITTER CONTROL GRANT	$	2,500.00	$	4,000.00
100-3240312-0000	VA COMMISSION FOR THE ARTS	$	4,500.00	$	4,500.00
100-3240710-0000	DMV ANIMAL FRIENDLY PLATES	$	-	$	-
	TOTAL CATEGORICAL AID	$	672,405.00	$	814,750.00
	TOTAL FROM THE COMMONWEALTH	$	949,172.00	$	1,088,567.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	REVENUE FROM THE FEDERAL GOVERNMENT				
	CATEGORICAL AID				
100-3340102-0000	FEDERAL FIRE FUND PROGRAM	$	-	$	-
100-3340311-0000	FEDERAL EMERGENCY R&R	$	-	$	-
	TOTAL CATEGORICAL AID	$	-	$	-
	TOTAL FROM FEDERAL GOVERNMENT	$	-	$	-
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
100-3410201-0000	MISCELLANEOUS REVENUES	$	1,000.00	$	1,000.00
	TOTAL FROM OTHER SOURCES	$	1,000.00	$	1,000.00
	TOTAL FROM OTHER SOURCES	$	1,000.00	$	1,000.00
	TOTAL GENERAL FUND REVENUES	$	4,504,447.00	$	5,738,842.00
	WATER FUND				
	FUND BALANCE				
501-3000000-0000	FUND BALANCE	$	615,000.00	$	-
	TOTAL FUND BALANCE	$	615,000.00	$	-
	REVENUE FROM MONEY OR PROP				
501-3150102-0000	INTEREST ON INVESTMENTS	$	65,000.00	$	130,000.00
	TOTAL FROM USE OF MONEY OR PROP	$	65,000.00	$	130,000.00
	CHARGES FOR SERVICES				
501-3160110-0000	TREATMENT FEES	$	1,200,000.00	$	1,425,000.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	$	40,000.00	$	40,000.00
501-3160113-0000	AVAILABILITY CHARGES	$	30,500.00	$	-
501-3160114-0000	CONNECTION CHARGES	$	-	$	-
501-3160115-0000	METER FEES	$	1,000.00	$	-
501-3160116-000	LOAN PROCEEDS	$	1,200,000.00	$	5,000,000.00
	TOTAL CHARGES FOR SERVICES	$	2,471,500.00	$	6,465,000.00
	TOTAL WATER FUND	$	3,151,500.00	$	6,595,000.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	SEWER FUND				
	FUND BALANCE				
502-3000000-0000	FUND BALANCE	$	1,095,000.00	$	475,000.00
	TOTAL FUND BALANCE	$	1,095,000.00	$	475,000.00
	REVENUE FROM MONEY OR PROP				
502-3150101-0000	INTEREST INCOME	$	35,000.00	$	155,000.00
	TOTAL REVENUE FROM MONEY OR PROP	$	35,000.00	$	155,000.00
	CHARGES FOR SERVICES				
502-3160110-0000	TREATMENT FEES	$	1,800,000.00	$	2,025,000.00
502-3160112-0000	SECURITY DEPOSITS	$	-	$	-
502-3160113-0000	AVAILABILITY CHARGES	$	32,750.00	$	-
	TOTAL CHARGES FOR SERVICES	$	1,832,750.00	$	2,025,000.00
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
502-3410401-0000	VRA LOAN	$	-	$	-
502-3410402-0000	WQIF Grant	$	-	$	-
502-3410404-0000	NUTRIENT CREDIT REBATE	$	500.00	$	500.00
	TOTAL NON-REVENUE RECEIPTS	$	500.00	$	500.00
	TOTAL FROM OTHER SOURCES	$	500.00	$	500.00
	TOTAL SEWER FUND	$	2,963,250.00	$	2,655,500.00
	TOTAL REVENUES ALL FUNDS	**$**	**10,619,197.00**	**$**	**14,989,342.00**

FY 22-23 BUDGET EXPENSES

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	GENERAL FUND				
	TOWN COUNCIL				
100-4011100-1111	EXPENSE COMPENSATION	$	18,900.00	$	18,900.00
100-4011100-2100	MATCHING FICA EXPENSE (7.65 %)	$	1,450.00	$	1,450.00
100-4011100-5540	TRAINING	$	4,000.00	$	400.00
100-4011100-5699	LOCAL CONTRIBUTIONS	$	-	$	-
100-4011100-5800	MISCELLANEOUS	$	5,000.00	$	5,000.00
100-4011100-5810	DUES	$	3,000.00	$	3,000.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	$	2,000.00	$	2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	$	-	$	-
	TOTAL TOWN COUNCIL	$	34,350.00	$	30,750.00
	TOWN CLERK				
100-4011200-1114	SALARIES/WAGES/TNCLK	$	52,100.00	$	56,500.00
100-4011200-2100	MATCHING FICA EXPENSE (7.65 %)	$	4,100.00	$	4,350.00
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	$	57,550.00	$	62,200.00
	OFFICE OF TOWN MANAGER/DEP TM				
100-4012110-1112	COMPENSATION	$	83,000.00	$	240,000.00
100-4012110-2100	MATCHING FICA EXPENSE (7.65 %)	$	6,500.00	$	18,000.00
100-4012110-3399	BLIGHT ABATEMENT	$	50,000.00	$	50,000.00
100-4012110-5230	TELECOMMUNICATIONS	$	600.00	$	1,200.00
100-4012110-5510	MILEAGE	$	150.00	$	150.00
100-4012110-5540	TRAINING	$	1,000.00	$	1,000.00
100-4012110-5810	DUES	$	750.00	$	750.00
	TOTAL TOWN MANAGER	$	142,000.00	$	311,100.00
	LEGAL SERVICES				
100-4012210-3150	PROFESSIONAL SERVICES	$	50,000.00	$	50,000.00
	TOTAL LEGAL SERVICES	$	50,000.00	$	50,000.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	PERSONNEL				
100-4012220-2210	VRS	$	169,000.00	$	205,000.00
100-4012220-2220	VMLIP - STD	$	650.00	$	670.00
100-4012220-2230	VMLIP - LTD	$	6,900.00	$	8,800.00
100-4012220-2250	Line of Duty Act	$	8,500.00	$	8,200.00
100-4012220-2300	HEALTH INSURANCE	$	227,000.00	$	265,000.00
100-4012220-2400	LIFE INSURANCE	$	17,400.00	$	21,000.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	$	230.00	$	180.00
100-4012220-2700	WORKER'S COMPENSATION	$	35,000.00	$	35,000.00
100-4012220-3110	RANDOM DRUG SCREENING	$	750.00	$	750.00
100-4012220-9001	EMPLOYEE RECOGNITION	$	2,000.00	$	2,000.00
	TOTAL PERSONNEL	$	467,430.00	$	546,600.00
	INDEPENDENT AUDITOR				
100-4012240-3120	CONTRACTUAL SERVICES	$	20,000.00	$	21,000.00
	TOTAL INDEPENDENT AUDITOR	$	20,000.00	$	21,000.00
	TOWN TREASURER				
100-4012410-1113	COMPENSATION	$	85,500.00	$	92,000.00
100-4012410-2100	MATCHING FICA EXPENSE (7.65 %)	$	6,700.00	$	9,100.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	$	2,500.00	$	2,500.00
100-4012410-3150	PROFESSIONAL SER/VEC	$	-	$	-
100-4012410-5306	SURETY BONDS	$	500.00	$	500.00
100-4012410-5540	TRAINING	$	2,000.00	$	2,000.00
100-4012410-5810	DUES	$	1,000.00	$	1,000.00
100-4012410-6015	AUTO DECALS	$	-	$	-
100-4012410-6020	CIGARETTE TAX STAMPS	$	-	$	-
	TOTAL TOWN TREASURER	$	98,200.00	$	107,100.00
	FINANCE/ACCOUNTING				
100-4012430-1113	COMPENSATION	$	130,000.00	$	131,000.00
100-4012430-2100	MATCHING FICA EXPENSE (7.65 %)	$	9,700.00	$	10,000.00
100-4012430-5540	TRAINING	$	3,400.00	$	3,400.00
	TOTAL FINANCE/ACCOUNTING	$	143,100.00	$	144,400.00
	CENTRAL ADM/PURCHASING				
100-4012530-3320	MAINTENANCE CONTRACTS	$	52,250.00	$	69,000.00
100-4012530-3400	WEB SITE	$	1,000.00	$	1,000.00
100-4012530-3450	DIGITIZING	$	7,000.00	$	7,000.00
100-4012530-3501	NEWSLETTER	$	1,000.00	$	1,000.00
100-4012530-3600	ADVERTISING	$	8,000.00	$	8,000.00
100-4012530-5210	POSTAGE	$	16,000.00	$	17,000.00
100-4012530-5230	TELECOMMUNICATIONS	$	4,300.00	$	4,500.00
100-4012530-5250	SOCIAL MEDIA ARCHIVING	$	3,300.00	$	3,300.00
100-4012530-5415	COPIER LEASE	$	5,100.00	$	5,300.00
100-4012530-5540	TRAINING	$	2,500.00	$	2,500.00
100-4012530-5699	CONTRIBUTION / CC SOCIAL MEDIA	$	5,000.00	$	5,000.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
100-4012530-5810	DUES	$	500.00	$	500.00
100-4012530-6001	OFFICE SUPPLIES	$	15,000.00	$	17,000.00
	TOTAL CENTRAL ADM/PURCHASING	$	120,950.00	$	141,100.00
	RISK MANAGEMENT				
100-4012550-5304	BLANKET EXCESS LIABILITY	$	16,000.00	$	16,000.00
100-4012550-5305	AUTOMOBILE INSURANCE	$	13,000.00	$	15,500.00
100-4012550-5308	SEMI-MULTI PERIL INS	$	36,500.00	$	43,000.00
100-4012550-5800	INSURANCE DEDUCTABLES	$	-	$	-
	TOTAL RISK MANAGEMENT	$	65,500.00	$	74,500.00
	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	$	2,500.00	$	3,500.00
100-4013100-6001	OFFICE SUPPLIES	$	1,500.00	$	1,500.00
	TOTAL ELECTIONS	$	4,000.00	$	5,000.00
	PUBLIC DEFENDER FEES				
100-4021500-3150	PUBLIC DEFENDER FEES	$	2,000.00	$	2,000.00
	TOTAL PUBLIC DEFENDER FEES	$	2,000.00	$	2,000.00
	POLICE DEPARTMENT				
100-4031100-1139	COMPENSATION	$	700,500.00	$	791,000.00
100-4031100-2100	MATCHING FICA EXPENSE (7.65 %)	$	54,000.00	$	60,500.00
100-4031100-3110	MEDICAL EXAMINATIONS	$	900.00	$	500.00
100-4031100-3115	PRE EMPLOYMENT SCREENING	$	250.00	$	2,000.00
100-4031100-3190	INTERPRETER	$	400.00	$	400.00
100-4031100-3310	VEHICLE REPAIR & MAINTENANCE	$	12,000.00	$	16,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	$	40,100.00	$	34,300.00
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	$	3,000.00	$	5,600.00
100-4031100-5415	COPIER LEASE	$	4,400.00	$	5,300.00
100-4031100-5540	TRAINING	$	19,000.00	$	16,000.00
100-4031100-5545	OFFICE ACCREDIATION	$	500.00	$	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	$	1,600.00	$	1,800.00
100-4031100-6008	VEHICLE GASOLINE & OIL	$	20,000.00	$	20,000.00
100-4031100-6010	POLICE SUPPLIES	$	13,500.00	$	14,000.00
100-4031100-6011	UNIFORMS	$	3,000.00	$	5,000.00
100-4031100-6012	RECRUITMENT/ADVERTISING			$	2,000.00
	TOTAL POLICE DEPARTMENT	$	881,750.00	$	983,500.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	TRAFFIC CONTROL				
100-4031300-5699	COUNTY CONT/CROSSING GD	$	2,500.00	$	2,500.00
	TOTAL TRAFFIC CONTROL	$	2,500.00	$	2,500.00
	EMERGENCY SERVICES				
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	$	5,000.00	$	5,000.00
	TOTAL EMERGENCY SERVICES	$	5,000.00	$	5,000.00
	VOLUNTEER FIRE DEPARTMENT				
100-4032200-5699	CONTRIBUTION/JHEVFD	$	30,000.00	$	30,000.00
100-4032200-5707	FIRE FUND PROGRAM	$	18,500.00	$	22,000.00
100-4032200-8411	CAPITAL PROJECT	$	10,000.00	$	85,000.00
	TOTAL VOLUNTEER FIRE DEPT	$	58,500.00	$	137,000.00
	CORRECTION & DETENTION				
100-4033200-5550	CONFINEMENT OF PRISONERS	$	-	$	-
	TOTAL CORRECTION & DETENTION	$	-	$	-
	PUBLIC WORKS ADMINISTRATION				
100-4041100-1140	COMPENSATION	$	38,000.00	$	61,500.00
100-4041100-2100	MATCHING FICA EXPENSE (7.65 %)	$	2,900.00	$	4,700.00
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	FUEL OIL/HEAT	$	3,000.00	$	3,000.00
100-4041100-5230	TELECOMMUNICATIONS	$	8,000.00	$	8,000.00
100-4041100-5415	COPIER LEASE	$	2,700.00	$	4,200.00
100-4041100-5540	TRAINING	$	6,000.00	$	4,000.00
100-4041100-6001	OFFICE SUPPLIES	$	500.00	$	500.00
	TOTAL PUBLI WKS ADMINISTRATION	$	73,100.00	$	97,900.00
	HWYS, STS BRIDGES & SDWLKS				
100-4041200-1183	COMPENSATION	$	191,000.00	$	205,000.00
100-4041200-2100	MATCHING FICA EXPENSE (7.65 %)	$	14,800.00	$	16,000.00
100-4041200-3310	EQUIPMENT MAINTENANCE	$	12,000.00	$	18,000.00
100-4041200-3311	STREET TREES/SIDEWALKS	$	15,000.00	$	15,000.00
100-4041200-3315	SIDEWALK MAINTENANCE	$	16,000.00	$	16,000.00
100-4041200-3316	STREET SIGN MAINTENANCE	$	-	$	-
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	$	1,200.00	$	1,200.00
100-4041200-6007	MATERIALS & SUPPLIES	$	6,000.00	$	8,000.00
100-4041200-6008	VEHICLE GASOLINE & OIL	$	24,000.00	$	24,000.00
100-4041200-6011	UNIFORMS	$	6,000.00	$	6,000.00
	TOTAL HWYS, STS BRIDGES & SWLKS	$	286,000.00	$	309,200.00

Account Number	Account Description	FY23-24 APPROVED 2023-2024	FY24-25 DRAFT 2024-2025
	VDOT STREET MAINTENANCE		
100-4041250-3140	ENGINEERING	$ 10,000.00	$ 50,000.00
100-4041250-3310	EQUIPMENT MAINTENANCE	$ 15,000.00	$ 20,000.00
100-4041250-3311	STORM SEWER MAINTENANCE	$ 15,000.00	$ 20,000.00
100-4041250-3316	SIGN MAINTENANCE	$ 10,000.00	$ 10,000.00
100-4041250-5800	CONTINGENCY	$ 25,000.00	$ 27,000.00
100-4041250-6007	MATERIALS AND SUPPLIES	$ 10,000.00	$ 10,000.00
100-4041250-6050	STREET MAINTENANCE	$ 125,000.00	$ 135,000.00
100-4041250-6060	SIDEWALK REPLACEMENT	$ 45,000.00	$ 45,000.00
100-4041250-6135	MOWING/TREE REMOVAL	$ 15,000.00	$ 15,000.00
100-4041250-6207	STREET SWEEPING	$ 18,000.00	$ 18,000.00
100-4041250-6307	SNOW REMOVAL	$ 60,000.00	$ 180,000.00
100-4041250-8801	EQUIPMENT PURCHASE	$ -	$ 50,000.00
100-4041250-8803	PW SITE IMPROVEMENTS	$ 150,000.00	$ 50,000.00
100-4041250-8804	SAFETY EQUIPMENT	$ 5,000.00	$ 5,000.00
	TOTAL VDOT STREET MAINTENANCE	$ 503,000.00	$ 635,000.00
	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	$ 2,000.00	$ 3,000.00
	TOTAL PARKING METERS & LOTS	$ 2,000.00	$ 3,000.00
	REFUSE COLLECTION		
100-4042300-3220	CONTRACTUAL SERVICES	$ 240,000.00	$ 250,000.00
100-4042300-6225	RECYCLING SERVICES	$ 110,000.00	$ 120,000.00
	TOTAL REFUSE COLLECTION	$ 350,000.00	$ 370,000.00
	REFUSE DISPOSAL		
100-4042400-3800	FCO LANDFILL CHARGES	$ 50,000.00	$ 30,000.00
	TOTAL REFUSE DISPOSAL	$ 50,000.00	$ 30,000.00
	GENERAL PROPERTIES		
100-4043200-3310	IMPROVEMENT,REPAIR,MAINTENANCE	$ 47,000.00	$ 50,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	$ 4,100.00	$ 5,400.00
100-4043200-6007	MATERIALS & SUPPLIES	$ 500.00	$ 500.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
100-4043200-6017	CHRISTMAS WREATHS	$	500.00	$	500.00
	TOTAL GENERAL PROPERTIES	$	52,100.00	$	56,400.00
	BUILDING SERVICES				
100-4064200-3150	PROFESSIONAL SERVICES	$	1,000.00	$	1,000.00
100-4064200-3200	CONTRACTURAL SERVICES	$	10,000.00	$	12,000.00
100-4064200-5110	ELECTRICITY	$	20,100.00	$	22,500.00
100-4064200-5120	NATURAL GAS/HEAT	$	3,000.00	$	3,100.00
100-4064200-5130	WATER/SEWER	$	800.00	$	1,000.00
100-4064200-5230	TELECOMMUNICATIONS	$	1,500.00	$	1,500.00
100-4064200-5304	LIABILITY INSURANCE	$	1,500.00	$	1,500.00
100-4064200-7113	IN KIND COSTS	$	13,000.00	$	13,000.00
100-4064200-7115	SHARED MAINTENANCE	$	19,000.00	$	20,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	$	10,000.00	$	10,000.00
	TOTAL BUILDING SERVICES	$	79,900.00	$	85,600.00
	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	$	15,000.00	$	10,000.00
	TOTAL PARKS & RECREATION	$	19,500.00	$	14,500.00
	PLANNING				
100-4081100-1155	COMPENSATION	$	97,000.00	$	129,000.00
100-4081100-2100	MATCHING FICA EXPENSE (7.65 %)	$	7,500.00	$	9,900.00
100-4081100-3190	PROFESSIONAL SERVICES	$	3,000.00	$	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
100-4081100-5810	DUES	$	-	$	-
100-4081100-6001	OFFICE EQUIPMENT	$	100.00	$	-
100-4081100-6012	PUBLICATIONS	$	-	$	-
	TOTAL PLANNING	$	107,950.00	$	150,250.00
	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	$	20,500.00	$	21,500.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
100-4081500-5696	ECONOMIC DEVELOPMENT RESERVE	$	2,500.00	$	2,500.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	$	-	$	2,000.00
100-4081500-5700	ANNEXATION AREA PROF SERVICES	$	-	$	-
	TOTAL ECONOMIC DEVELOPMENT	$	27,500.00	$	80,500.00
	PLANNING COMMISSION				
100-4081600-1111	EXPENSE COMPENSATION	$	5,000.00	$	5,000.00
100-4081600-5540	TRAINING	$	1,500.00	$	2,000.00
100-4081600-5810	DUES	$	-	$	-
	TOTAL PLANNING COMMISSION	$	6,500.00	$	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	$	-	$	-

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	CAPITAL OUTLAY				
100-4094200-8225	COMPUTER REPLACEMENT	$	35,000.00	$	3,500.00
100-4094200-8231	PATROL VEHICLE	$	57,500.00	$	62,000.00
100-4094200-8338	SNOW PLOW(S)	$	-	$	-
100-4094200-8340	MOWER	$	-	$	12,000.00
100-4094200-8341	ROSE HILL PARK REPAIRS (PW)	$	30,000.00	$	-
100-4094200-8345	PW TON DUMP	$	-	$	-
100-4094200-8411	CAPITAL RESERVE	$	196,238.10	$	169,081.50
100-4094200-8602	3/4 TON TRUCK (PW)	$	-	$	-
100-4094200-8702	WAYFINDING SIGNS RESERVE	$	-	$	-
100-4094200-8803	PUBLIC WORKS SITE IMPROVEMENTS	$	-	$	-
100-4094200-8915	HOGAN'S ALLEY IMPROVEMENTS	$	10,000.00	$	-
100-4094200-8918	ROSE HILL PARK MASTERPLAN			$	600,000.00
100-4094200-8951	PD RADIO REPLACEMENT RESERVE	$	-	$	-
100-4094200-8959	CHRISTMAS DECORATIONS FOR STS(PW)	$	-	$	-
100-4094200-9002	JACKSON DR SWMA/DORSEY ST STMWTR				
100-4094200-9003	BACKHOE (PW)	$	-	$	-
100-4094200-9004	MOSBY BOULEVARD SIDEWALK	$	20,000.00	$	-
100-4094200-9005	FAIRFAX (E&W) SIDEWALK RESERVE	$	60,000.00	$	50,000.00
100-4094200-9006	SECOND STREET REPAIRS	$	-	$	-
100-4094200-9007	INTERVIEW ROOM AV (PD)	$	6,500.00	$	-
100-4094200-9008	SALT BUILDING (PW)	$	-	$	-
100-4094200-9009	TOWN STREET REPAIRS	$	20,000.00	$	-
	TOTAL CAPITAL OUTLAY	$	435,238.10	$	896,581.50
	ARPA EXPENSES				
100-4094300-5700	ARPA EXPENSES	$	-	$	-
	TOTAL ARPA EXPENSES	$	-	$	-
	CONTINGENCY				
100-4094300-5800	CONTINGENCY (3.00%)	$	114,978.90	$	135,310.50
	TOTAL CONTINGENCY	$	114,978.90	$	135,310.50
	DEBT SERVICE				
100-4095000-9110	RDA PRINCIPAL	$	46,500.00	$	48,400.00
100-4095000-9120	RDA INTEREST	$	75,100.00	$	73,200.00
100-4095000-9130	RDA DEBT SER RESERVE	$	-	$	-
	TOTAL DEBT SERVICE	$	121,600.00	$	121,600.00
	TOTAL GENERAL FUND OPERATIONAL	$	3,832,630.00	$	4,585,350.00
	TOTAL GENERAL FUND CONTINGENCY	$	114,978.90	$	135,310.50
	TOTAL GENERAL FUND CAP OUTLAY	$	435,238.10	$	896,581.50
	TOTAL GENERAL FUND DEBT SERVICE	$	121,600.00	$	121,600.00
	TOTAL GENERAL FUND EXPENSES	$	4,504,447.00	$	5,738,842.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	WATER FUND				
	PERSONNEL				
501-4012220-1140	COMPENSATION	$	130,000.00	$	60,000.00
501-4012220-2100	MATCHING FICA EXPENSE (7.65 %)	$	9,950.00	$	4,600.00
501-4012220-2210	VRS	$	79,000.00	$	60,000.00
501-4012220-2220	VMLIP - STD	$	300.00	$	240.00
501-4012220-2230	VMLIP - LTD	$	3,200.00	$	2,200.00
501-4012220-2300	HEALTH INSURANCE	$	105,500.00	$	93,000.00
501-4012220-2400	LIFE INSURANCE	$	7,500.00	$	6,000.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	$	110.00	$	75.00
501-4012220-2700	WORKER'S COMPENSATION	$	21,000.00	$	24,000.00
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	$	7,000.00
501-4012220-5210	POSTAGE	$	4,700.00	$	5,500.00
501-4012220-5540	TRAINING	$	2,500.00	$	2,500.00
501-4012220-6001	OFFICE SUPPLIES	$	2,000.00	$	4,500.00
	TOTAL PERSONNEL	$	379,510.00	$	276,365.00
	TREATMENT				
501-4012222-1147	COMPENSATION	$	273,000.00	$	290,000.00
501-4012222-2100	MATCHING FICA EXPENSE (7.65 %)	$	21,000.00	$	22,000.00
501-4012222-2830	CERTIFICATION FEES	$	600.00	$	300.00
501-4012222-2840	STATE CONNECTION FEES	$	5,900.00	$	5,900.00
501-4012222-2850	LAB TESTING	$	11,000.00	$	15,000.00
501-4012222-3110	MEDICAL EXAMS	$	200.00	$	100.00
501-4012222-3145	PROFESSIONAL SERVICES	$	10,000.00	$	10,000.00
501-4012222-3210	SLUDGE REMOVAL	$	27,000.00	$	24,000.00
501-4012222-3220	CLEAN RIVER INTAKE	$	3,000.00	$	4,000.00
501-4012222-3310	REPAIR & MAINTENANCE	$	75,000.00	$	125,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	$	1,000.00	$	-
501-4012222-5110	ELECTRICITY	$	70,000.00	$	70,000.00
501-4012222-5120	PROPANE HEAT WTP	$	7,200.00	$	4,000.00
501-4012222-5230	TELECOMMUNICATIONS	$	4,700.00	$	4,700.00
501-4012222-5415	COPIER LEASE	$	1,300.00	$	1,800.00
501-4012222-5540	TRAINING	$	3,500.00	$	3,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	$	3,000.00	$	-
501-4012222-5810	DUES	$	1,000.00	$	400.00
501-4012222-6001	OFFICE SUPPLIES	$	1,000.00	$	400.00
501-4012222-6004	LAB SUPPLIES	$	7,000.00	$	20,000.00
501-4012222-6005	JANITORIAL SUPPLIES	$	1,300.00	$	1,000.00
501-4012222-6008	VEHICLE GASOLINE & OIL	$	7,200.00	$	7,200.00
501-4012222-6011	UNIFORMS	$	1,000.00	$	1,500.00
501-4012222-6014	TOOLS	$	1,000.00	$	750.00
501-4012222-6019	SAFETY EQUIPMENT	$	2,000.00	$	2,000.00
501-4012222-6020	PERSONAL EQUIPMENT	$	600.00	$	-
501-4012222-6025	CHEMICALS	$	50,000.00	$	50,000.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	TOTAL TREATMENT	$	589,500.00	$	663,550.00
	DISTRIBUTION & MAINTENANCE				
501-4012224-1183	COMPENSATION	$	192,000.00	$	205,000.00
501-4012224-2100	MATCHING FICA EXPENSE (7.65 %)	$	14,700.00	$	15,700.00
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	$	2,000.00	$	1,000.00
501-4012224-9008	STORAGE TANK MAINT CONTRACT	$	25,000.00	$	25,000.00
	TOTAL DISTRIBUTION & MAINT	$	314,400.00	$	327,400.00
	CAPITAL OUTLAY				
501-4094200-8102	TANK REPAIR & MAINTENANCE	$	-	$	-
501-4094200-8105	PICKUP (1/2)	$	-	$	20,000.00
501-4094200-8118	WTP BACKWASH LAGOON REPAIR				
501-4094200-8144	WATER TREATMENT PLANT UPGRADES	$	1,200,000.00	$	5,000,000.00
501-4094200-8211	CAPITAL RESERVES	$	11,587.70	$	20,665.55
501-4094200-8225	COMPUTER UPGRADE	$	3,000.00	$	3,500.00
501-4094200-8340	MOWER (1/3)	$	-	$	-
501-4094200-8345	PW ONE TON DUMP TRUCK	$	-	$	20,500.00
501-4094200-8360	HANDHELD METER READER	$	-	$	-
501-4094200-8361	WATER DIST SYSTEM UPGRADES	$	400,000.00	$	225,000.00
501-4094200-8602	3/4 TON TRUCK	$	-	$	-
501-4094200-8605	WTP BUILDING MAINTENANCE				
501-4094200-8703	PICKUP (1/2)				
501-4094200-8704	FINISH PUMP PROJECT	$	50,000.00	$	-
501-4094200-8958	WATER METER REPLACEMENT	$	165,000.00	$	-
501-4094200-9003	BACKHOE(PW)	$	-	$	-
501-4094200-9004	SECURITY IMPROVEMENTS	$	-	$	-
501-4094200-9005	WATER RIVER PUMP DISCONNECT ELIM	$	-	$	-
501-4094200-9006	WTP UPGRADE- PER				
	TOTAL CAPITAL OUTLAY	$	1,829,587.70	$	5,289,665.55
	CONTINGENCY				
501-4094300-5800	CONTINGENCY (3.00%)	$	38,502.30	$	38,019.45
	TOTAL CONTINGENCY	$	38,502.30	$	38,019.45
	TOTAL WATER FUND OPERATIONAL	$	1,283,410.00	$	1,267,315.00
	TOTAL WATER FUND CONTINGENCY	$	38,502.30	$	38,019.45
	TOTAL WATER FUND CAP OUTLAY	$	1,829,587.70	$	5,289,665.55
	TOTAL WATER FUND EXPENSES	$	3,151,500.00	$	6,595,000.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	SEWER FUND				
	PERSONNEL				
502-4012220-1114	COMPENSATION	$	130,000.00	$	61,000.00
502-4012220-2100	MATCHING FICA EXPENSE (7.65 %)	$	10,000.00	$	4,600.00
502-4012220-2210	VRS	$	54,300.00	$	60,100.00
502-4012220-2220	VMLIP - STD	$	200.00	$	237.00
502-4012220-2230	VMLIP - LTD	$	2,250.00	$	2,400.00
502-4012220-2300	HEALTH INSURANCE	$	73,000.00	$	94,000.00
502-4012220-2400	LIFE INSURANCE	$	5,600.00	$	6,100.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	$	75.00	$	72.00
502-4012220-2700	WORKER'S COMPENSATION	$	14,000.00	$	17,000.00
502-4012220-3320	HANDHELD MAINT	$	5,000.00	$	5,000.00
502-4012220-3450	DIGITIZING	$	7,000.00	$	7,000.00
502-4012220-5210	POSTAGE	$	7,500.00	$	7,700.00
502-4012220-6001	OFFICE SUPPLIES	$	2,500.00	$	4,000.00
	TOTAL PERSONNEL	$	311,425.00	$	269,209.00
	TREATMENT				
502-4012222-1147	COMPENSATION	$	275,000.00	$	290,000.00
502-4012222-2100	MATCHING FICA EXPENSE (7.65 %)	$	21,000.00	$	22,000.00
502-4012222-2830	CERTIFICATION FEES	$	600.00	$	600.00
502-4012222-2850	LAB TESTING	$	33,000.00	$	40,000.00
502-4012222-3145	PROFESSIONAL SERVICES	$	18,000.00	$	108,000.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	$	85,000.00	$	90,000.00
502-4012222-3310	REPAIR & MAINTENANCE	$	174,000.00	$	349,200.00
502-4012222-5110	ELECTRICITY	$	145,000.00	$	155,000.00
502-4012222-5230	TELECOMMUNICATIONS	$	6,500.00	$	6,600.00
502-4012222-5415	COPIER LEASE	$	4,300.00	$	5,300.00
502-4012222-5540	TRAINING	$	3,000.00	$	3,000.00
502-4012222-5690	DISCHARGE PERMIT RENEWAL	$	3,500.00	$	3,500.00
502-4012222-5810	DUES	$	600.00	$	625.00
502-4012222-6001	OFFICE SUPPLIES	$	1,500.00	$	1,000.00
502-4012222-6004	LAB SUPPLIES	$	6,200.00	$	5,000.00
502-4012222-6005	JANITORIAL SUPPLIES	$	3,500.00	$	3,500.00
502-4012222-6008	VEHICLE GASOLINE & DIESEL FUEL	$	10,000.00	$	2,000.00
502-4012222-6011	UNIFORMS	$	1,000.00	$	1,500.00
502-4012222-6014	TOOLS	$	1,500.00	$	1,000.00
502-4012222-6019	SAFETY EQUIPMENT	$	2,500.00	$	2,000.00
502-4012222-6020	PERSONAL EQUIPMENT	$	800.00	$	-
502-4012222-6025	CHEMICALS	$	120,000.00	$	170,000.00
	TOTAL TREATMENT	$	916,500.00	$	1,259,825.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	DISTRIBUTION & MAINTENANCE				
502-4012224-1183	COMPENSATION	$	95,000.00	$	105,000.00
502-4012224-1183	MATCHING FICA EXPENSE (7.65 %)	$	7,500.00	$	8,000.00
502-4012224-3310	EQUIPMENT MAINTENANCE	$	5,000.00	$	5,000.00
502-4012224-3330	REPAIR & MAINTENANCE	$	15,000.00	$	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	$	126,000.00	$	146,500.00
	CAPITAL OUTLAY				
502-4094200-8105	PICK UP			$	20,000.00
502-4094200-8110	WWTP UPGRADES	$	775,000.00	$	-
502-4094200-8134	SEWER COLLECTION SYSTEM REHAB	$	100,000.00	$	100,000.00
502-4094200-8225	COMPUTER REPLACEMENT/UPGRADE	$	3,000.00	$	3,500.00
502-4094200-8340	MOWER (1/3)	$	-	$	-
502-4094200-8345	PW ONE TON DUMP TRUCK	$	-	$	20,500.00
502-4094200-8360	HANDHELD METER READER				
502-4094200-8367	SEWER JET RODDER				
502-4094200-8411	CAPITAL RESERVES	$	707.25	$	699.98
502-4094200-8540	MEMBRANE REPLACEMENT RESERVE				
502-4094200-8545	MEMBRANE PRE-PURCHASE	$	-	$	-
502-4094200-8550	EQUIPMENT REPAIR RESERVE				
502-4094200-8602	3/4 TON PICKUP (1/3 VDOT)	$	-	$	-
502-4094200-8703	PICKUP (1/2)				
502-4094200-9003	BACKHOE PW	$	-	$	-
502-4094200-9006	WWTP BLOWERT DISCONNECTS	$	-	$	-
502-4094200-9007	WWTP PERMEATE PUMPS	$	-	$	40,000.00
502-4094200-9008	HARMONIC BALANCER	$	70,000.00	$	-
502-4094200-9009	BAR SCREEN WWTP	$	150,000.00	$	150,000.00
502-4094200-9010	WWTP MEMBRANE GANTRY			$	125,000.00
	TOTAL CAPITAL OUTLAY	$	1,098,707.25	$	459,699.98
	CONTINGENCY				
502-4094300-5800	CONTINGENCY (3.00%)	$	40,617.75	$	50,266.02
	TOTAL CONTINGENCY	$	40,617.75	$	50,266.02
	DEBT SERVICE				
502-4095000-9118	VRA PRINCIPAL	$	470,000.00	$	470,000.00
	TOTAL DEBT SERVICE	$	470,000.00	$	470,000.00

Account Number	Account Description		FY23-24 APPROVED 2023-2024		FY24-25 DRAFT 2024-2025
	TOTAL SEWER FUND OPERATIONAL	$	1,353,925.00	$	1,675,534.00
	TOTAL SEWER FUND CONTINGENCY	$	40,617.75	$	50,266.02
	TOTAL SEWER FUND CAP OUTLAY	$	1,098,707.25	$	459,699.98
	TOTAL SEWER FUND DEBT SERVICE	$	470,000.00	$	470,000.00
	TOTAL SEWER FUND EXPENSES	$	2,963,250.00	$	2,655,500.00
	TOTAL EXPENSES ALL FUNDS	**$**	**10,619,197.00**	**$**	**14,989,342.00**

5 YEAR CAPITAL IMPROVEMENTS PROGRAM

Town of Berryville- FY 2025-2029

Expenditures	2025			2026			2027			2028			2029		
	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer	General	Water	Sewer
Capital Reserves(ADMIN)	169,082	20,666	700												
Computer Replacements(ADMIN)	3,500	3,500	3,500	3,500	3,500	3,500	10,500	3,500	3,500	40,000	4,000	4,000	4,500	4,500	4,500
Mobile Data Terminals (PD)													30,000		
Pistols (PD)				10,000											
Patrol Vehicle (PD)	62,000			64,000			66,000			68,000			70,000		
Large Dump Truck (PW)										VDOT					
1 Ton Dump Truck (PW)	VDOT	20,500	20,500							VDOT	21,250	21,250			
3/4 Ton Truck (PW)				VDOT	15,000	15,000							VDOT	16,500	16,500
Snow Plow (PW)	VDOT			VDOT						VDOT			VDOT		
Salt Spreader (PW)	VDOT									VDOT					
Backhoe (PW)															
Mower (PW or PU)	12,000									5,000					
Christmas Decorations for Streets (PW)															
Rose Hill Park,Crow PL, JRM PL Improvements(PW)	600,000														
Hogans Alley (PW)															
Radar Feedback Signs (PD)				18,000											
Town Street Repairs (PW)										30,000					
Fairfax St (East and West) sidewalk Reserve(CD)	50,000			50,000			50,000								
Water Treatment Plant Upgrade (PU)		5,000,000			4,000,000			3,600,000							
Water Distribution System Upgrades (PW)		225,000			125,000			130,000			135,000			140,000	
1/2 Ton Truck (PU)		20,000	20,000								22,000	22,000			
WastewaterTreatmentPlant Membrane Replacement(PU)															
Sewer Collection System Improvements (PW)			100,000			125,000			130,000			135,000			140,000
Bar Screen WWTP (PU)			150,000												
Wastewater Treatment Plant Membrane Gantry(PU)			125,000												
Wastewater Treatment Plant Permeate Pump R/R(PU)			40,000			20,000									
Wastewater Treatment Plant Drum Screen Rehab(PU)						100,000			100,000						
Borrrowed 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	896,582	5,289,666	459,700	145,500	4,143,500	263,500	126,500	3,733,500	233,500	143,000	182,250	182,250	104,500	161,000	161,000

Capital Improvement Narrative
Fiscal Year 2025

General Fund FY25

Capital Reserves $169,082

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 Administrative, Community Development, and Police Departments.

Patrol Vehicle $62,000

Police

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

At present, the Police Department maintains a fleet of six patrol vehicles. Five of the vehicles are marked all-wheel-drive sport-utility vehicles (SUV) and one is an unmarked sedan. The "replaced" vehicle will remain in the fleet, but will be moved out of regular patrol rotation and therefore will be driven considerably less than it would be if it remained in that rotation. This will increase the number of vehicles in the Police Department fleet to seven.

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

Mower $12,000

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.

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

Parking Lot Improvements $600,000

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)

Fairfax Street Sidewalk $50,000

Community Development

This item will provide a reserve for the Town's share of a Transportation Alternatives Program (TAP) sidewalk/drainage project on East and West Fairfax Streets. The Town Council made the decision to pursue this project because Fairfax Street has now been opened from Buckmarsh Street to First Street.

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

The funds for the Town's share of the project, which will be budgeted over several years, are anticipated to in excess of $300,000. At present the Transportation Alternatives Program (TAP) Project Matching Funds Reserve has $380,000. With the addition of $50,000 to the fund in FY25, FY26, and FY27, it is expected that the Town will have sufficient funds in reserve to meet matching requirements for this project and two Mosby Boulevard sidewalk TAP projects.

Water Fund FY25

Capital Reserves $ 20,666

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.

One-ton dump truck $20,500

Public Works

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

The Public Works Department maintains four one-ton 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	$41,000 (VDOT reimbursement funds)
Water Fund	$20,500
Sewer Fund	$20,500

Water Treatment Plant Upgrade $5,000,000

Public Utilities

This item would provide funds for the upgrade and/or repair of the Town's Water Treatment Plant, raw water intake, and raw water transmission main. These improvements were constructed in 1983-84.

The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/improvement/repair of this facility and the pumping station at the Shenandoah River.

On December 27, 2022, the Town entered into a contract with an engineering firm that would be tasked with plant design and construction activity oversight.

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.

The Town will fund a portion of this project with monies from the Water Treatment Plant Reserve. The remaining project funding will be borrowed. It is expected that the Town will secure funding for project in the second half of FY24.

It is expected that the upgraded plant and repaired raw water facilities will go on line by September 2026 (FY27). Final project completion is expected by January 2027 (FY27).

Water Treatment Plant Upgrade

Expected Expenditures By Year

(Adjusted for Inflation)

Fiscal Year	Expected Expenditure
FY25	$5,000,000
FY26	$4,000,000
FY27	$3,600,000

Water Treatment Plant Upgrade

Cost Estimates for Non-Construction v. Construction Activities

(Adjusted for Inflation)

Type of Activity	Estimated Cost	Fiscal Year(s)
Non-Construction Capital	$ 1,600,000	FY24, FY25, FY26, & FY27
Construction Capital	$11,000,000	FY25, FY26, & FY27

The total estimated capital cost for the water treatment plant upgrade project when adjusted for inflation is $12,600,000.

Water Distribution System Upgrades $225,000

Public Works Department

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

It is expected that these funds will be used for the replacement of the Bel Voi Drive water main and appurtenances.

Half-ton truck $20,000

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 for their use.

This purchase will be funded as follows:

Water Fund	$20,000
Sewer Fund	$20,000

Sewer Fund FY25

Capital Reserves $700

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.

One-ton dump truck $20,500

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 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 $41,000 (VDOT reimbursement funds)

Water Fund $20,500

Sewer Fund $20,500

Half-ton truck $20,000

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 for their use.

This purchase will be funded as follows:

Water Fund	$20,000
Sewer Fund	$20,000

Collection System Upgrades $100,000

Public Works

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

Work will be guided by the results of the 2023 I&I study.

DEBT OVERVIEW
1/1/2024

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 1/1/24	$696,490,400
Statutory debt limit (10% of assessed value of taxable real estate)	$ 69,649,040
Lease revenue bond obligations as of 6/30/23:	$ 1,841,691
General obligation bond obligations as of 6/30/23:	$ 6,815,000
Total bond obligations as of 6/30/23:	$ 8,656,691
Legal debt margin:	$ 60,992,349

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 that its upgraded water treatment plant will be on line in mid-FY2027.

While the Town is reserving funds for this project, it will be necessary to incur long-term debt to complete required work. The current cost estimate for the project is $12,400,000.

It is expected that a loan for this project will be closed in the first half of FY25. The amount of money that will have to be borrowed has not been determined, but it appears that the Town will have reserved at least $2,200,000 that can be applied to the project. The Town expects to have saved additional funds that can be used to establish a treatment plant maintenance reserve. Such a reserve would provide funds 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.

OVERVIEW OF REVENUES

	FY2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		
General Fund Revenues	Actual	Actual	Actual	Actual	Budgeted	Proposed	$ Change	% Change
General Property Taxes	1,462,650	1,650,675	1,832,895	1,757,200	1,974,775	2,171,275	196,500	9.95%
Other Local Taxes	1,072,817	1,162,900	1,352,387	1,241,500	1,330,000	1,488,000	158,000	11.88%
Permits and Licenses	11,500	51,498	53,400	11,000	11,000	11,000	-	0.00%
Fines and Forfeitures	44,500	16,045	13,313	16,000	15,000	14,500	(500)	-3.33%
Use of Money and Property	149,500	181,702	171,134	197,500	210,500	224,500	14,000	6.65%
Charges for Services	14,000	8,809	11,899	10,000	8,000	10,000	2,000	25.00%
Miscellaneous	6,000	25,200	150,702	6,000	5,000	5,000	-	0.00%
State Revenues	961,677	952,674	1,241,402	3,212,815	950,172	1,089,567	139,395	14.67%
Federal revenues	-	37,580	4,102	-	-	-	-	
Other Funding Sources (Fund Balance)	307,000	307,000	-	40,000	40,000	725,000	685,000	1712.50%
Total General Fund Revenues	**4,029,644**	**4,394,082**	**4,831,235**	**6,492,015**	**4,544,447**	**5,738,842**	**1,194,395**	**26.28%**
Public Utilities Funds Revenues								
Use of Money and Property	79,414	60,000	45,470	39,217	65,000	285,000	220,000	338.46%
Charges for Services	2,577,362	2,712,375	5,114,501	5,808,963	4,341,500	8,490,500	4,149,000	95.57%
Capital Grants & Contributions	1,898						-	0.00%
Other Funding Sources (Fund Balance)	382,445	175,000	0.00	-	200,000	475,000	275,000	137.50%
Total Public Utility Funds Revenues	**3,041,119**	**2,947,375**	**5,159,971**	**5,848,180**	**4,606,500**	**9,250,500**	**4,644,000**	**100.81%**
Total Revenues	**7,070,763**	**7,341,457**	**9,991,206**	**12,340,195**	**9,150,947**	**14,989,342**	**5,838,395**	**63.80%**

OVERVIEW OF EXPENDITURES

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		
General Fund Expenditures	Actual	Actual	Actual	Actual	Budget	Proposed	$ Change	% Change
General Government Administration	1,138,010	1,051,801	1,260,548	3,369,343	1,208,080	1,498,750	290,670	24.06%
Public Safety	712,205	808,230	820,687	963,640	949,750	1,130,000	180,250	18.98%
Public Works	1,308,968	1,064,042	1,217,545	1,391,400	1,508,100	1,699,100	191,000	12.66%
Parks and Recreation	7,500	2,885	10,850	11,500	19,500	14,500	(5,000)	-25.64%
Planning and Community Development	177,785	141,216	151,234	144,320	147,200	243,000	95,800	65.08%
Capital Outlay	463,365	160,490	40,425	313,906	435,238	896,582	461,344	106.00%
Contingency	100,335	15,952	12,683	176,406	114,979	135,311	20,332	17.68%
Debt Service	121,476	121,476	121,476	121,500	121,600	121,600	-	0.00%
Total General Fund Expenditures	**4,029,644**	**3,366,092**	**3,635,447**	**6,492,015**	**4,504,447**	**5,738,842**	**1,234,395**	**27.40%**
Public Utilities Funds Expenditures								
General Administration	120,070	88,615	227,741	275,750	324,900	180,150	(144,750)	-44.55%
Supply Purification	369,970	396,724	422,651	484,050	589,500	663,550	74,050	12.56%
Transmission and Distribution	194,800	213,684	341,338	416,025	314,400	327,400	13,000	4.13%
Wastewater Treatment	773,570	645,292	534,928	785,800	916,500	1,259,825	343,325	37.46%
Maintenance of Sewer Lines	123,475	117,368	167,600	115,400	126,000	146,500	20,500	16.27%
Fringe Benefits	218,315	229,118	270,245	341,806	366,035	365,424	(611)	-0.17%
Capital Outlay	623,615	1,501,498	273,027	1,645,104	2,928,295	5,749,366	2,821,071	96.34%
Depreciation			856,425	-	-	-	-	0.00%
Contingency	53,560	23,042	23,630	72,565	79,120	88,285	9,165	11.58%
Debt Service	470,000	470,000	470,000	470,000	470,000	470,000	-	0.00%
Total Public Utility Funds Expenditures	**2,947,375**	**3,685,341**	**3,587,585**	**4,606,500**	**6,114,750**	**9,250,500**	**3,135,750**	**51.28%**
Total Expenditures	**6,977,019**	**7,051,433**	**7,223,032**	**11,098,515**	**10,619,197**	**14,989,342**	**4,370,145**	**41.15%**

Tax Year	Real Estate	Personal Property	Machinery & Tools
2024	**0.2**	**1.25**	**1.3**
2023	0.2	1.25	1.3
2022	0.2	1.25	$ 1.300
2021	0.2 ↑	1.25	$ 1.300
2020	0.17741 ⇩	1.25	$ 1.300
2019	0.2 ↑	$ 1.25	$ 1.300
2018	0.19	$ 1.25	$ 1.300
2017	0.19	$ 1.25	$ 1.300
* 2016	0.19 ↑	$ 1.25	$ 1.300
2015	$ 0.186 ↑	$ 1.25	$ 1.300
2014	$ 0.136 ↑	$ 1.05	$ 1.300
2013	$ 0.116	$ 1.00	$ 1.182
2012	$ 0.116	$ 1.00	$ 1.168
2011	$ 0.116	$ 1.00	$ 1.00
* 2010	$ 0.116 ↑	$ 1.00	$ 1.00
2009	$ 0.0989	$ 1.00	$ 1.00
2008	$ 0.0989	$ 1.00	$ 1.00
2007	$ 0.0989	$ 1.00	$ 1.00
* 2006	$ 0.0989	$ 1.00	$ 1.00
2005	$ 0.20	$ 1.00	$ 0.91
2004	$ 0.20	$ 1.00	$ 0.85
2003	$ 0.20	$ 1.00	$ 0.88
* 2002	$ 0.20 ⇧	$ 1.00	$ 0.90
2001	$ 0.23	$ 1.00	$ 0.90
2000	$ 0.23	$ 1.00	$ 0.90
1999	$ 0.23	$ 1.00	$ 0.90
* 1998	$ 0.23 ⇩	$ 1.00	$ 0.93
1997	$ 0.24	$ 1.00	$ 0.93
1996	$ 0.24	$ 1.00	$ 0.93
1995	$ 0.24	$ 1.00	$ 0.93
* 1994	$ 0.24	$ 1.00	$ 1.00
1993	$ 0.24	$ 1.00	$ 1.00
1992	$ 0.24	$ 1.00	$ 1.00
1991	$ 0.24	$ 1.00	$ 1.00
* 1990	$ 0.24 ⇩	$ 1.00	$ 1.00
1989	$ 0.37	$ 1.00	$ 1.00
1988	$ 0.37	$ 1.00	$ 1.00
1987	$ 0.37	$ 1.00	$ 1.00
* 1986	$ 0.37 ⇧	$ 1.00	$ 1.00
1985	$ 0.37	$ 1.00	$ 1.00
1984	$ 0.37	$ 1.00	$ 1.00
1983	$ 0.37	$ 1.00	$ 1.00
* 1982	$ 0.37 ⇧	$ 1.00	$ 1.00
1981	$ 0.40	$ 1.00	$ 1.00
1980	$ 0.40	$ 1.00	$ 1.00

Legend
* Reassessment
⇧ Tax Increase
⇩ Tax Rate Decrease

2024 REAL ESTATE TAX RATE ANALYSIS

	LAND	IMPROVEMENTS	LESS EXEMPT PROP	LESS LAND USE	LESS TAX RELIEF	TOTAL ASSMT		TOTAL TAX	% Increase
2022 RE ASSESSMENT Actual	**183,841,400**	**469,027,300**	**(11,480,300)**	-	**-7,801**	**641,380,599**	8.97%	RATE $0.20 **$1,282,761.20**	
2023 RE ASSESSMENT Actual	**184,516,400**	**483,937,900**	**(11,480,300)**	-	**-7,781**	**656,966,219**	2.43%	RATE $0.20 **$1,313,932.44**	
2024 RE ASSESSMENT	**192,860,220**	**489,352,500**	**(11,480,300)**	-	**-7,781**	**670,724,639**		RATE $0.20 **$1,341,449.28**	
					Estimated uncollectible @ 1.82%			**-$24,414.38**	
								$1,317,034.90	

Valuation	$.20/$100	$.21/$100	Increase per year	Increase per month	$.22/$100	Increase per year	Increase per month
100,000.00	$ 200.00	$ 210.00	$ 10.00	$ 0.83	$ 220.00	$ 20.00	$ 1.67
200,000.00	$ 400.00	$ 420.00	$ 20.00	$ 1.67	$ 440.00	$ 40.00	$ 3.33
288,768.00	$ 577.54	$ 606.41	$ 28.88	$ 2.41	$ 635.29	$ 57.75	$ 4.81
300,000.00	$ 600.00	$ 630.00	$ 30.00	$ 2.50	$ 660.00	$ 60.00	$ 5.00
400,000.00	$ 800.00	$ 840.00	$ 40.00	$ 3.33	$ 880.00	$ 80.00	$ 6.67
500,000.00	$ 1,000.00	$ 1,050.00	$ 50.00	$ 4.17	$ 1,100.00	$ 100.00	$ 8.33