



FY25 Budget Finance Committee Agenda

Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Tuesday, February 20, 2024, 5:30 p.m.

Item No.	Description	Page
A.	Follow-up Discussion and Review of Projected FY25 Revenues	
B.	Next Meeting: Thursday, February 22, 2024 at 5:30 pm	
	– Outside Agency Presentations	
	Included in Packet:	
	- FY24 Projected and FY25 Proposed General Fund Revenues	

Clarke County
Projection of FY 2025 General Fund Revenues
February 20, 2024

*=30 day accrual, **=60 day accrual

Revenue S Description	FY 2023			FY 2024			FY 2025			FY2025 Proposed vs.	
	Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Local Real Property Tax**	15,035,000	7,103,510	15,260,396	15,299,725	7,051,790	15,204,203	15,362,759	15,347,886	15,347,886	63,034	158,556
Personal Property Tax**	6,731,556	3,394,080	7,948,625	7,582,242	3,436,080	7,942,409	7,941,240	7,145,606	9,219,381	358,998	(1,169)
Local Sales & Use Tax**	1,550,000	544,182	1,595,514	1,650,000	531,340	1,563,603	1,560,000	1,528,800	1,622,400	(90,000)	(3,603)
Ambulance and Rescue Services**	450,000	203,840	587,154	490,000	202,874	550,000	550,000	490,000	577,500	60,000	0
Public Svc Corp Real Prop Tax	443,000	475,374	475,374	475,000	422,273	435,595	457,375	430,000	498,538	(17,625)	21,780
Cigarette Tax	297,000	102,600	267,900	410,400	148,200	304,200	325,000	305,000	350,000	(85,400)	20,800
Meals Tax*	297,000	81,543	276,485	391,406	183,803	387,803	390,000	390,000	390,000	(1,406)	2,197
Motor Vehicle Licenses	327,000	33,403	364,850	355,000	20,137	375,795	387,069	296,285	387,069	32,069	11,274
Cons Utility Tax - Elect & Gas*	345,000	136,710	333,188	335,000	137,402	335,000	335,000	330,000	350,000	0	0
Recordation Tax*	390,000	116,377	246,302	276,000	111,708	241,708	240,000	240,000	442,255	(36,000)	(1,708)
Parks Programs Fees	255,000	114,256	253,343	255,000	104,736	255,000	255,000	134,628	275,191	0	0
Building Permits	260,000	101,563	185,566	225,000	63,413	103,413	150,000	100,000	180,000	(75,000)	46,587
Court Fines & Forfeitures*	225,000	73,559	195,041	200,000	64,738	155,738	195,000	150,000	175,000	(5,000)	39,262
Penalties - All Property Taxes**	158,000	97,055	271,269	200,000	50,894	200,000	200,000	180,000	270,000	0	0
Mach & Tools Tax	208,000	101,508	200,351	195,000	97,423	195,000	200,000	195,000	210,000	5,000	5,000
Interest - All Property Taxes	120,000	114,288	213,884	135,000	75,264	135,000	150,000	135,000	200,000	15,000	15,000
Transient Occupancy Tax**	97,000	30,176	126,828	128,000	39,898	136,000	140,000	130,000	140,000	12,000	4,000
Interest on Bank Deposits	90,000	92,600	242,718	125,000	129,858	250,000	250,000	200,000	260,000	125,000	0
Zoning & Subdiv Permits & Fees	63,000	83,128	144,828	96,000	60,378	100,000	100,000	65,000	145,000	4,000	0
Swimming Pool Fees	77,000	27,589	78,766	72,500	35,707	84,267	90,000	72,500	95,000	17,500	5,733
Courthouse Maintenance Fees*	65,000	23,107	59,742	60,000	22,319	60,000	60,000	38,000	63,000	0	0
Recreation Center Fees	48,000	30,855	57,469	60,000	41,052	82,103	70,000	60,000	80,000	10,000	(12,103)
Wireless E-911	50,118	17,591	52,865	53,000	19,807	57,600	57,600	50,000	60,000	4,600	0
Payments in Lieu of Taxes	45,315	0	44,959	45,787	0	45,430	100,000	45,911	45,911	54,213	54,570
Rental of General Property	66,000	30,369	56,643	43,930	31,478	45,968	33,400	26,200	34,400	(10,530)	(12,568)
Consumption Tax*	34,000	13,007	34,283	35,000	10,610	34,000	34,000	33,000	35,000	(1,000)	0
Credit Card Fees	22,000	12,884	30,176	30,000	15,259	30,000	30,000	20,000	33,000	0	0
Recycling Rebate	27,000	26,580	26,580	27,027	23,574	23,574	25,992	23,000	27,000	(1,035)	2,418
Humane Foundation Contribution	20,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000	0	0
Business License Tax	23,000	1,510	24,430	23,000	1,520	23,000	23,000	20,000	24,500	0	0
Admin Costs Delinq Taxes	20,000	11,968	21,934	21,000	4,300	21,000	21,000	14,266	25,396	0	0
Econ Dev Misc Revenue	19,500	0	19,500	19,500	0	19,500	19,500	0	19,500	0	0
Concession Stand Revenues	14,500	11,349	16,513	15,000	11,812	15,000	15,000	6,535	16,513	0	0
Misc Rev - General Fund	500	366	11,059	12,000	1,744	12,000	10,000	10,000	54,935	(2,000)	(2,000)
E-Tickets fee*	11,000	4,095	10,932	11,000	3,449	11,000	11,000	8,213	22,025	0	0
DMV Stop Fees	7,000	4,424	10,524	10,000	3,825	10,000	10,000	5,350	11,826	0	0
Pass Through Engineer's Fee	5,000	19,925	24,325	10,000	8,625	10,000	10,000	7,700	24,325	0	0
Animal Shelter Fees	7,000	6,657	15,102	9,500	7,185	15,000	15,000	5,125	15,102	5,500	0
Tax on Wills	6,000	9,179	13,837	7,200	3,054	7,200	7,200	5,569	13,837	0	0
Rebates & Refunds - Other Veh	6,800	3,620	9,978	6,800	3,966	6,800	6,800	6,000	76,824	0	0
Land Use Application Penalty	6,500	5,625	6,325	6,100	7,200	7,200	6,100	5,900	8,900	0	(1,100)
Weapons Permits	5,000	3,648	7,524	5,000	3,287	7,500	7,500	4,902	9,899	2,500	0
Central Alarm - Beryville	5,000	0	5,000	5,000	0	5,000	5,000	2,000	5,000	0	0
CITAC Reimbursement	5,000	0	0	5,000	0	0	0	2,220	4,662	(5,000)	0
Animal Licenses	3,132	2,255	4,358	4,100	2,655	4,425	4,978	4,150	6,226	878	553
New Dwelling Address Fee	3,900	910	1,950	3,900	1,040	1,950	1,950	1,950	5,590	(1,950)	0
Parking Fines	5,250	1,770	2,130	3,000	2,250	2,647	2,130	2,130	11,081	(870)	(517)
Other Miscellaneous Revenue			(263)	2,820	0	0	0	0	0	(2,820)	0
Local Interest from Fines	1,500	857	1,572	1,500	646	1,500	1,500	1,500	2,946	0	0
Gifts & Donations - General Fd	1,000	1,848	2,872	1,000	1,155	1,155	1,000	1,000	31,647	0	(155)
Jail Processing Fee	850	512	1,137	850	532	850	850	613	1,206	0	0
Sheriff's Fees	800	1,087	784	800	1,062	1,062	800	622	1,450	0	(262)
Commonwealth's Attorney Fees	800	498	868	800	515	800	800	740	1,360	0	0
Mobile Home Tax - Curr & Delin	600	942	1,603	800	657	800	800	187	1,603	0	0
Transfer Fees	710	290	548	590	255	500	500	519	710	(90)	0
Biosolid Application Fees	500	0	0	500	0	50	500	650	650	0	450
Other Permits, Fees & Licenses	475	0	0	475	0	0	0	550	700	(475)	0
Land Use Application Fees	25,900	9,330	21,150	450	0	400	400	400	24,150	0	0

Clarke County
Projection of FY 2025 General Fund Revenues
February 20, 2024

*=30 day accrual, **=60 day accrual

Revenue S Description	FY 2023			FY 2024			FY 2025			FY2025 Proposed vs.	
	Original Budget	First Half	FYE	Original Budget	First Half	Projected	Proposed	Low Projection	High Projection	FY2024 Original Budget	FY2024 Projected
Local Sign Permits & Inspection Fees	300	0	0	300	0	0	0	300	300	(300)	0
Cancelled Checks/NSF Fees	250	325	983	250	120	200	200	(0)	983	(50)	0
DNA Fees - Blood Test	200	146	283	200	112	200	200	119	283	0	0
Court Appointed Attorney	200	0	0	200	0	200	100	93	287	(100)	(100)
Dangerous Dog Registration	85	0	60	85	0	85	85	(55)	240	0	0
Mapping Fees	6	0	0	6	200	200	100	6	225	94	(100)
Vehicle Sale General Fund	0	(174)	(174)	0	0	0	0	(174)	6,442	0	0
Sale Salvage & Surplus Prop	0	(33)	(33)	0	0	0	0	(33)	0	0	0
Animal Shelter Gifts&Donations				0	2,436	2,436	0	0	0	0	(2,436)
Tsfr fr Parks Const Fd to Gen				0	3,909	3,909	0	0	0	0	(3,909)
Insurance Recovery Gen Fd			8,415	0	11,688	11,688	0	1,689	54,194	0	(11,688)
Sale of Other Equip General Fd	0	856	4,439	0	1,630	1,630	0	(7)	8,366	0	(1,630)
Misc Revenue-Temporary			(17)			0	0	(17)	79	0	0
Proceeds from Delinq Land Sale			36,558	0	48,944	48,944	0	3,407	36,558	0	(48,944)
Gifts & Donations-Litter Cntrl			0	0	50	50	0	0	0	0	(50)
Rev Opioid Dist/Janssn/Mallink	0	30,870	32,178	0	7,123	7,123	0	0	0	0	(7,123)
Local Total	27,983,347	13,331,008	29,977,482	29,464,743	13,278,960	29,621,414	29,898,428	28,310,936	32,069,052	433,685	277,013
State Personal Property Tax Reimburs	2,483,842	1,270,946	2,483,842	2,483,842	1,270,946	2,483,842	2,483,842	2,483,842	2,483,842	0	0
Sheriff Comp Bd	886,036	350,424	898,136	962,174	376,211	962,174	997,077	997,077	997,077	34,903	34,903
Communication Sales & Use Tax	284,030	100,387	297,957	272,479	93,836	272,479	270,000	270,000	270,000	(2,479)	(2,479)
Commonwealth's Attorney CompBd	220,661	89,393	216,264	234,976	95,063	234,976	238,850	238,850	238,850	3,874	3,874
Clerk of the Circuit Ct Comp B	192,888	77,567	193,350	209,854	85,084	209,854	213,783	213,783	213,783	3,929	3,929
Treasurer - Comp Bd	127,387	53,895	132,480	143,431	55,809	143,431	158,115	158,115	158,115	14,684	14,684
Commissioner of Revenue Comp B	96,794	46,265	112,298	121,301	49,231	121,301	119,471	119,471	119,471	(1,830)	(1,830)
Tax on Deeds	100,000	46,078	81,222	100,000	46,492	82,000	82,000	82,000	82,000	(18,000)	0
Registrar/Electoral Boards	57,557	0	66,084	63,414	0	63,414	65,159	65,159	65,159	1,745	1,745
Vol Fire Programs	55,980	0	37,955	38,000	42,593	42,593	43,000	43,000	43,000	5,000	407
Motor Vehicle Carriers' Tax	23,000	410	24,052	22,000	18	22,000	24,000	24,000	24,000	2,000	2,000
Electoral Board				20,675	0	20,672	0	0	0	(20,675)	(20,672)
Vol Fire 4 for Life Grant	0	0	18,923	19,000	0	19,000	19,000	19,000	19,000	0	0
Litter Control	7,981	0	11,000	8,000	16,552	16,552	15,000	15,000	15,000	7,000	(1,552)
NOAT MultiState Opioid OAA	0	(5,178)	11,644	5,342	(11,644)	5,342	0	0	0	(5,342)	(5,342)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0	0
Auto Rental Tax	150	146	681	200	410	410	400	400	400	200	(10)
Spay & Neuter Fund Dist	100	67	414	200	137	200	200	200	200	0	0
DHR CLG Grant Rev	0	19,005	19,005	0	0	0	0	0	0	0	0
VA Dept of Forestry Sustainab			4,815	0	0	0	0	0	0	0	0
Revenue from the Commonwealth				0	0	0	0	0	0	0	0
Mobile Home Titling Taxes			495	0	0	0	0	0	0	0	0
ARP CRF (LATCF)	0	50,000	45,500	0	54,500	54,500	0	0	0	0	(54,500)
Other Categorical Aid			2,202	0	0	0	0	0	0	0	0
State Total	4,540,906	2,103,904	4,662,818	4,709,388	2,179,738	4,759,240	4,734,397	4,734,397	4,734,397	25,009	(24,843)
Federal Victim Witness Rev	72,191	36,071	72,191	67,138	34,190	67,138	67,138	67,138	67,138	0	0
V-Stop Federal Revenue	28,053	14,026	28,096	28,053	13,982	28,053	28,053	28,053	28,053	0	0
EMS LEMPG Grant Rev	7,500	0	0	7,500	7,500	7,500	7,500	7,500	7,500	0	0
Payments in Lieu of Taxes	7,272	0	7,372	7,417	0	7,519	7,670	7,300	8,046	253	150
ICAC Task Force Grant	5,000	0	4,283	5,000	0	5,000	5,000	5,000	5,000	0	0
SCAAP	1,689	0	0	1,689	1,446	1,689	0	0	0	(1,689)	(1,689)
Byrne Justice Assistance 00258	0	1,134	1,134	0	0	0	0	0	0	0	0
DCJS Byrne Justice Assist 0728	929	0	0	0	0	0	0	0	0	0	0
VA Hwy Safety Sel Enf - Speed	7,200	631	631	0	0	0	6,688	6,688	6,688	6,688	6,688
SAFER Grant Revenue	58,852	57,527	57,527	0	0	0	0	0	0	0	0
Byrne Justice Assistance 00616	0	0	0	0	0	0	0	0	0	0	0
OCDETF Equitable Sharing Funds	0	1,229	2,271	0	0	0	0	0	0	0	0
VA Hwy Safety Sel Enf - Alcoho	9,900	3,293	3,293	0	0	0	9,916	9,916	9,916	9,916	9,916
Federal Total	198,586	113,911	176,798	116,797	57,118	116,899	131,965	131,595	132,341	15,168	15,065
Grand Total	32,722,839	15,548,822	34,817,098	34,290,928	15,515,816	34,497,554	34,764,790	33,176,928	36,935,790	473,862	267,236