



FY24 Budget Finance Committee Items

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

Tuesday, February 14, 2023, 5:30 p.m.

Item No.	Description	Page
A.	Discussion and Review of Projected FY 24 Revenues	...
B.	Next Meeting: Thursday, February 16 th , 5:30 p.m., Discussion and Review of Proposed FY 24 Expenditures-Internal Department Presentations	...
	Included in Packet:	
	- Revenue Notes Memo	2
	- 5 Year History of Revenues	5
	- FY24 County Revenue Projection Report	7

Clarke County Board of Supervisors



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County Administrator
Chris Boies
 (540) 955-5175

To: Finance/Budget Committee

From: Chris Boies

Re: Notes on Local Revenue Projections

Date: February 8, 2023

Real Estate:

1st Half Billing: 2023 Real Estate Book value-we have the preliminary book net value, \$2.51 billion (there are a couple adjustments being made right now which will increase this number some)

2nd Half Billing: We are estimating the 2024 Real Estate Book value increase of \$10 million over 2023 (this is low but we can discuss)

Nancy will have her updated model to go through at the meeting.

History of Book Value:

	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023 Est
Gross Book Value	2,406,963,400	2,790,896,800	2,772,602,800	2,810,080,800	2,826,875,900
Deferred Value	(323,276,861))	(383,101,856)	(328,636,113)	(317,731,400)	(314,803,000)
Net Book Value	2,083,686,539	2,407,794,944	2,443,966,687	2,492,349,400	2,512,072,900

History of Supplemental Collections:

Tax Year 2019: \$97,973

Tax Year 2020: \$14,117

Tax Year 2021: \$93,607

Tax Year 2022:\$34,568 (this number will also slightly increase).

Public Service Corporation Real Property Tax: 61 cents per \$100: Assessed by state, includes electric, phone, gas, railroad-numbers provided by SCC except for railroad. We used FY 23 actual because historically full amount is received in first half of the year.

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Personal Property: \$4.496 per \$100: We have requested updated NADA book values, we hope to have those numbers by the end of this week or early next week. The new Avenity tax software system will provide us real time assessment data going forward (starting next year) so we will no longer have to send our data to NADA and wait for it to be returned. Localities are reporting mixed numbers about used vehicle values.

Machine and Tools, \$1.25 per \$100 value: Forms are due February 15th, using FY 23 projection at this point but may be able to update this number next week.

Penalties & Interest-All Property Taxes: Penalties and interest collected on past due taxes, Treasurer has noted many outstanding balances will be resolved in FY 23 so we don't expect FY 24 to be as high.

Admin Costs Delinq Taxes: Same as above.

DMV Stops: We use this to pay DMV stops, money in, money out.

Credit Card Fees: Mostly money in, money out, but we do keep a small percentage.

State Sales Tax: This revenue continues to grow. It is a percentage of sales so it has increased as the price of goods has increased. We projected a lower number for FY 24 versus our expectation for FY 23, in case the economy slows or the price of goods drops.

Consumption Utility Tax Elect and Gas: As would be expected, the winter months result in higher collections. We used the FY 22 actual to be safe.

Consumption Tax: Also electric, also lags and also will get bigger because of cold, used FY 22 actual.

Business License: \$30, collected in beginning of the year, due date pushed back in order to follow state code.

Motor Vehicle License: Decal fee \$25, only collected in June. Projected a little less than FY 22 actual to be safe.

Recordation Tax: Percentage of real estate closings, prices up but real estate closings slowed dramatically in the fall when interest rates increased. We have dramatically scaled back our FY 23 projection and used the same number for FY 24. Hopefully a strong spring real estate market will outperform our projections.

Tax on Wills: Projection and Actual for FY 23 is up, slightly increased the FY 22 Actual.

Transient Occupancy Tax: Increased rate from 3.5% to 5% on January 1, 2023 so numbers have been adjusted to reflect full year of new tax rate but no growth.

Cigarette: Tax increased from 20 cents per pack to 40 cents per pack on January 1, 2023, projections assume no growth but reflect full year of new tax rate.

Meals: Tax increased from 2% to 4% on January 1, 2023, projections assume no growth but reflect full year of new tax rate.

Animal Licenses/Shelter Fees/Dangerous Dog: Looked at FY 22 Actual and FY 23 Projections.

Land Use Application Penalty: \$100 per parcel if miss November 1st deadline to file

Land Use Application Fee: Pay \$25 every six years, FY 23 was a renewal year

Zoning Fees: Difficult to predict, a fair amount of activity in FY 23 but used FY 22 actual

Building Permits: Permits in FY 23 have slowed dramatically compared to FY 22, we have reduced FY 23 projection and used much lower number for FY 24 compared to FY 22 actual.

Weapon Permits: FY 23 looks stronger than FY 22 but projection is closer to FY 22 Actual.

New Dwelling Address Fee: \$100, using FY 23 budget which is lower than FY 22 Actual.

Court Fines & Forfeitures: FY 23 looking stronger than FY 22, additional staffing in Sheriff's Office should be making an impact soon.

Parking Fines: Used FY 23 budget number.

Courthouse Maintenance Fee: Increased from \$10 to \$20 in July 2020, related to previous item

Interest on Bank Deposits: Interest rates have significantly improved.

Rental of General Property: Dunn and Historical Association, depreciation funded by state for social services building ends in January of 2024.

Wireless E-911: FY 23 Projections tracking lower than FY 22 Actual

Ambulance and Rescue Services: FY 24 projection is lower than FY 22 Actual and FY 23 projection so feel pretty safe with number.

Humane Foundation Contribution: Adding \$5k per recent discussions.

Recycling Rebate: Our portion of regional landfill recycling sales

Recreation (Pool, Programs, Facility Rentals) Fees: Input from Lisa

Payment in Lieu of Taxes: Hecate and Georgetown per schedules

Econ Development Misc Revenue: Agreement with town does not specify an amount for FY 24, MOU Committee suggested a \$1k increase, not sure what Town will do.

Clarke County
Five Year History of General Fund Revenues
January 31, 2023

Source	Description	FY2018	FY2019	FY2020	FY2021	FY2022	5 Year Low	5 Year High	5 year Average
Local	Real Property Tax	14,876,853	15,074,092	15,192,926	14,788,179	15,072,030	14,788,179	15,192,926	15,000,816
	Proceeds from Delinq Land Sale			3,407			3,407	3,407	3,407
	Public Svc Corp Real Prop Tax	496,356	492,984	482,461	413,655	452,417	413,655	496,356	467,575
	Personal Property Tax	4,898,281	4,770,897	4,987,635	5,791,048	6,948,452	4,770,897	6,948,452	5,479,263
	Mobile Home Tax - Curr & Delin	991	187	869	875	735	187	991	731
	Mach & Tools Tax	167,647	161,025	170,796	180,252	193,587	161,025	193,587	174,662
	Penalties - All Property Taxes	164,753	112,320	181,816	183,044	207,083	112,320	207,083	169,803
	Interest - All Property Taxes	122,298	125,355	121,561	168,936	136,908	121,561	168,936	135,012
	Admin Costs Delinq Taxes	13,809	14,266	23,555	25,396	21,000	13,809	25,396	19,605
	DMV Stop Fees	8,129	11,826	5,350	9,625	8,624	5,350	11,826	8,711
	Credit Card Fees	13,207	16,539	15,055	19,888	26,949	13,207	26,949	18,328
	Local Sales & Use Tax	899,776	957,003	1,281,009	1,458,446	1,536,682	899,776	1,536,682	1,226,583
	Cons Utility Tax - Elect & Gas	352,974	357,654	351,339	324,268	336,473	324,268	357,654	344,542
	Consumption Tax	36,269	33,186	35,258	34,265	34,984	33,186	36,269	34,792
	Business License Tax	22,290	22,010	20,940	23,570	24,135	20,940	24,135	22,589
	Motor Vehicle Licenses	355,923	321,283	296,285	337,931	355,829	296,285	355,923	333,450
	Recordation Tax	258,119	283,265	319,944	442,255	411,352	258,119	442,255	342,987
	Tax on Wills	6,984	5,569	11,074	5,783	6,896	5,569	11,074	7,261
	Transient Occupancy Tax	16,882	25,298	29,702	48,422	90,310	16,882	90,310	42,123
	Cigarette Tax			0	216,489	0	0	216,489	108,245
	Meals Tax			0	191,715	0	0	191,715	95,858
	Animal Licenses	6,960	6,226	5,377	4,780	4,150	4,150	6,960	5,498
	Animal Shelter Fees	8,360	6,475	5,125	6,490	9,930	5,125	9,930	7,276
	Dangerous Dog Registration	245	240	(55)	120	35	(55)	245	117
	Land Use Application Penalty	4,600	5,900	8,900	5,900	6,500	4,600	8,900	6,360
	Land Use Application Fees	200		900	500	400	200	900	500
	Transfer Fees	541	519	537	710	677	519	710	597
	Zoning & Subdiv Permits & Fees	104,551	80,825	64,945	67,120	96,636	64,945	104,551	82,815
	Building Permits	191,084	274,789	225,983	246,603	358,237	191,084	358,237	259,339
	Sign Permits & Inspection Fees	120		300	300		120	300	240
	Weapons Permits	8,075	6,004	5,985	9,899	4,902	4,902	9,899	6,973
	New Dwelling Address Fee	3,250	3,380	5,590	3,770	4,290	3,250	5,590	4,056
	Other Permits, Fees & Licenses	175	550		700		175	700	475
	Court Fines & Forfeitures	356,594	317,688	224,433	156,698	185,337	156,698	356,594	248,150
	Parking Fines	660	2,880	9,215	11,081	3,090	660	11,081	5,385
	Courthouse Maintenance Fees	57,572	63,480	43,573	37,946	64,053	37,946	64,053	53,325
	Local Interest from Fines		2,946	2,419	2,356	1,724	1,724	2,946	2,361
	E-Tickets fee	28,421	22,025	15,275	8,213	11,303	8,213	28,421	17,047
	Interest on Bank Deposits	40,449	97,132	118,249	80,850	70,878	40,449	118,249	81,512
	Rental of General Property	53,209	66,033	66,523	62,163	57,000	53,209	66,523	60,986
	Sheriff's Fees	1,592	796	796	622	1,450	622	1,592	1,051
	DNA Fees - Blood Test	245	215	253	212	119	119	253	209
	Court Appointed Attorney	319	287	93		120	93	319	205
	Commonwealth's Attorney Fees	1,792	1,360	1,345	818	740	740	1,792	1,211
	Central Alarm - Beryville	2,000	2,000	5,000	5,000	5,000	2,000	5,000	3,800
	Wireless E-911	51,587	45,782	50,509	49,113	61,829	45,782	61,829	51,764
	Fire Protection Services	12,519					12,519	12,519	12,519
	Ambulance and Rescue Services	403,976	504,269	417,171	442,125	556,608	403,976	556,608	464,830
	EMS - Berryville	33,000	16,500				16,500	33,000	24,750
	Jail Processing Fee	1,072	1,132	1,206	1,006	613	613	1,206	1,006
	Humane Foundation Contribution			60,000	20,000	20,000	20,000	60,000	33,333
	Recycling Rebate	22,109	23,858	24,352	23,924	27,474	22,109	27,474	24,343
	Recreation Center Fees	41,306	41,400	36,629	32,375	62,396	32,375	62,396	42,821
	Swimming Pool Fees	74,486	78,122	43,748	69,734	81,462	43,748	81,462	69,510
	Concession Stand Revenues	14,869	15,566	12,561	6,535	14,359	6,535	15,566	12,778
	Parks Programs Fees	274,926	275,191	171,626	134,628	249,980	134,628	275,191	221,270
	Sale of Publications	20					20	20	20
	Mapping Fees	300	225		6		6	300	177
	Pass Through Engineer's Fee	13,078	11,630	7,700	9,170	20,950	7,700	20,950	12,506
	Biosolid Application Fees	1,168	650				650	1,168	909
	Payments in Lieu of Taxes			68,727	44,410	44,854	44,410	68,727	52,664
	Rebates & Refunds - Other Veh	48,948	76,824	8,895	11,432	7,604	7,604	76,824	30,741
	Econ Dev Misc Revenue				17,500	18,500	17,500	18,500	18,000
	Misc Rev - General Fund	42,048	54,935	15,960	12,829	18,278	12,829	54,935	28,810
	BHR Book Grant - Pvt Svcs			4,500		3,000	3,000	4,500	3,750
	Gifts & Donations - General Fd	46,235	31,647	835	1,350	1,910	835	46,235	16,395
	Sale Salvage & Surplus Prop	(51)	(10)	0		(0)	(51)	0	(15)
	Vehicle Sale General Fund	696	6,442	(0)			(0)	6,442	2,379
	Sale of Other Equip General Fd		(7)	8,366	1,729	4,935	(7)	8,366	3,756
	Other Miscellaneous Revenue		(26,768)	36,043	(8,128)	(2,560)	(26,768)	36,043	(353)
	Revenue			4,662	3,756	2,220	2,220		3,546

Clarke County
Five Year History of General Fund Revenues
January 31, 2023

Source	Description	FY2018	FY2019	FY2020	FY2021	FY2022	5 Year Low	5 Year High	5 year Average
Local	Misc Revenue-Temporary		0	0	79		0	79	26
	Cancelled Checks/NSF Fees	1,370	(0)	100	275	400	(0)	1,370	429
	General Loan Repay	3,495	3,982	3,672	3,672	918	918	3,982	3,148
	Insurance Recovery Gen Fd	20,625	6,072	54,194	34,377	1,689	1,689	54,194	23,391
	Tsfr fr Parks Const Fd to Gen	(600)					(600)	(600)	(600)
Local Total		24,689,738	24,913,951	25,373,200	25,880,586	28,356,641	24,689,738	28,356,641	25,842,823
State	Juror Reimbursement			7,890			7,890	7,890	7,890
	Motor Vehicle Carriers' Tax	22,545	22,616	23,007	43,649	21,670	21,670	43,649	26,697
	Mobile Home Titling Taxes		5,149			75	75	5,149	2,612
	Tax on Deeds	84,697	71,911	47,365	107,207	103,231	47,365	107,207	82,882
	Personal Property Tax Reimburs	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842
	Auto Rental Tax	1,129	320	20	128	300	20	1,129	380
	Communication Sales & Use Tax	392,631	364,246	355,940	316,156	306,863	306,863	392,631	347,167
	Commonwealth's Attorney CompBd	192,834	193,856	199,144	199,087	209,237	192,834	209,237	198,831
	Sheriff Comp Bd	779,609	782,598	805,116	805,839	842,785	779,609	842,785	803,189
	Commissioner of Revenue Comp B	78,505	78,655	80,938	80,931	91,877	78,505	91,877	82,181
	Treasurer - Comp Bd	94,707	96,051	98,511	101,444	120,515	94,707	120,515	102,245
	Registrar/Electoral Boards	37,399	37,500	40,780	39,383	63,794	37,399	63,794	43,771
	Clerk of the Circuit Ct Comp B	168,467	184,957	183,760	152,122	227,333	152,122	227,333	183,328
	DCJS Body Worn Cameras				14,028		14,028	14,028	14,028
	Revenue from the Commonwealth	21,687	17,266	17,960	17,798	18,385	17,266	21,687	18,619
	SRO Revenue		19,094	33,306	9,759		9,759	33,306	20,720
	Spay & Neuter Fund Dist	14	198	114	38	690	14	690	211
	RSAF Grant-Handtevy				3,800		3,800	3,800	3,800
	Vol Fire 4 for Life Grant	1,458				18,850	1,458	18,850	10,154
	Vol Fire Programs	48,103	50,490	52,289	53,521	37,480	37,480	53,521	48,377
	Litter Control	5,222	6,207	4,007	5,608	7,981	4,007	7,981	5,805
	VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	Dept of Historic Resources	5,366					5,366	5,366	5,366
	DHR CLG Grant Rev		3,270	8,230		7,000	3,270	8,230	6,167
	VA Dept of Game & Inland Fish		1,565				1,565	1,565	1,565
	LibrOfVA Deed Book 041 PurServ				18,913		18,913	18,913	18,913
	Other Categorical Aid	0	382	15,754	30,319	3,744	0	30,319	10,040
State Total		4,422,716	4,424,670	4,462,473	4,488,073	4,570,152	4,422,716	4,570,152	4,473,617
Federal	ICAC Task Force Grant	3,695	2,704	3,192	875	4,592	875	4,592	3,012
	Payments in Lieu of Taxes	6,342	6,482	6,623	6,717	6,880	6,342	6,880	6,609
	Victim Witness Rev	54,532	51,798	52,597	53,395	51,151	51,151	54,532	52,694
	VA Hwy Safety Sel Enf - Alchoh	10,170	12,380	6,887	8,319	7,354	6,887	12,380	9,022
	VA Hwy Safety Sel Enf - Speed	6,471	4,615	3,976	5,496	6,917	3,976	6,917	5,495
	Byrne JAG-Naloxone Rev	998					998	998	998
	Byrne Justice Assistance			0			0	0	0
	Byrne Justice Assistance 0026					1,217	1,217	1,217	1,217
	DCJS Byrne Justice Assist 0728			944		929	929	944	937
	V-Stop Federal Revenue	28,635	27,168	28,082	28,028	28,053	27,168	28,635	27,993
	Emergency Management Assist	17,882	0		13,714		0	17,882	10,532
	EMS LEMPG Grant Rev	15,000	11,075	11,425	7,500	7,500	7,500	15,000	10,500
	OCDETF Equitable Sharing Funds	2,391	0				0	2,391	1,195
	SCAAP		1,301	3,929			1,301	3,929	2,615
	BJA Bulletproof Vest Grant			3,610	2,459		2,459	3,610	3,035
	Fed Rev-NPS Battle Bndry Stdy					35,606	35,606	35,606	35,606
	ARP CRF (Covid Relief Funds)				0	75,625	0	75,625	37,813
	CARES Act CRF			643,456	1,176,367		643,456	1,176,367	909,911
	CARES Act CRF Electoral				36,959		36,959	36,959	36,959
	SAFER Grant Revenue			107,329	234,347	192,223	107,329	234,347	177,966
	Misc Federal Revenue Gen Fd			25	353		25	353	189
Federal Total		146,114	117,523	872,074	1,574,529	418,047	117,523	1,574,529	625,658
Grand Total		29,258,568	29,456,144	30,707,747	31,943,188	33,344,841	29,258,568	33,344,841	30,942,098

Clarke County
General Fund Revenues
FY2023 Projected and FY2024 Proposed
January 31, 2023

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

Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
Local Real Property Tax**	15,072,030	15,035,000	7,103,510	7,203,767	15,284,707	249,707	15,344,272	15,313,906	15,374,638	59,565
Public Svc Corp Real Prop Tax	452,417	443,000	475,374	475,374	475,374	32,374	475,000	475,000	475,000	(374)
Personal Property Tax**	6,948,452	6,731,556	3,394,041	3,527,847	7,523,589	792,033				(7,523,589)
Mobile Home Tax - Curr & Delin	735	600	942	942	1,350	750	800	800	800	(550)
Mach & Tools Tax	193,587	208,000	101,508	101,514	203,016	(4,984)	203,000	190,000	203,000	(16)
Penalties - All Property Taxes**	207,083	158,000	97,095	118,569	277,413	119,413	200,000	170,000	275,000	(77,413)
Interest - All Property Taxes	136,908	120,000	114,288	132,516	196,288	76,288	135,000	120,000	165,000	(61,288)
Admin Costs Delinq Taxes	21,000	20,000	11,968	12,817	26,968	6,968	21,000	13,000	25,000	(5,968)
DMV Stop Fees	8,624	7,000	4,424	4,924	11,061	4,061	10,000	5,300	11,500	(1,061)
Credit Card Fees	26,949	22,000	12,884	14,707	28,008	6,008	30,000	13,000	36,410	1,992
Local Sales & Use Tax**	1,536,682	1,550,000	556,683	688,419	1,650,409	100,409	1,650,000	1,200,000	1,864,962	(409)
Cons Utility Tax - Elect & Gas*	336,473	345,000	136,710	165,497	333,439	(11,561)	335,000	324,000	366,783	1,561
Consumption Tax*	34,984	34,000	13,007	16,401	35,154	1,154	35,000	33,000	36,000	(154)
Business License Tax	24,135	23,000	1,510	12,980	21,571	(1,429)	23,000	21,000	24,000	1,429
Motor Vehicle Licenses	355,829	327,000	33,403	37,891	345,000	18,000	345,000	280,000	355,000	(0)
Recordation Tax*	411,352	390,000	116,377	138,400	276,000	(114,000)	276,000	230,000	442,000	0
Tax on Wills	6,896	6,000	9,179	9,664	13,179	7,179	7,200	5,500	11,000	(5,979)
Transient Occupancy Tax**	90,310	97,000	30,176	38,476	112,000	15,000	128,000	50,000	128,000	16,000
Cigarette Tax	216,489	297,000	102,600	125,400	307,800	10,800	410,400	360,000	410,400	102,600
Meals Tax*	191,715	297,000	81,543	97,708	293,554	(3,446)	391,406	168,000	204,000	97,852
Animal Licenses	4,150	3,132	2,255	3,085	4,255	1,123	4,100	3,362	4,200	(155)
Animal Shelter Fees	9,930	7,000	6,657	8,466	9,657	2,657	9,500	5,000	9,900	(157)
Dangerous Dog Registration	35	85	0	0	85	0	85	35	240	0
Land Use Application Penalty	6,500	6,500	5,625	6,325	6,125	(375)	6,100	4,600	8,900	(25)
Land Use Application Fees	400	25,000	23,950	24,150	24,050	(950)	450	200	900	(23,600)
Transfer Fees	677	710	290	337	580	(130)	590	520	700	10
Zoning & Subdiv Permits & Fees	96,636	63,000	83,128	98,628	133,128	70,128	96,000	65,000	105,000	(37,128)
Building Permits	358,237	260,000	101,563	112,782	216,092	(43,908)	225,000	190,000	358,000	8,908
Sign Permits & Inspection Fees	0	300	0	0	300	0	300	0	300	0
Weapons Permits	4,902	5,000	3,648	4,370	7,762	2,762	5,000	4,900	9,800	(2,762)
New Dwelling Address Fee	4,290	3,900	910	1,170	1,717	(2,183)	3,900	3,900	3,900	2,183
Other Permits, Fees & Licenses	0	475	0	0	475	0	475	475	475	0
Court Fines & Forfeitures*	185,337	225,000	73,559	84,961	193,576	(31,424)	200,000	156,000	356,000	6,424
Parking Fines	3,090	5,250	1,770	1,770	3,000	(2,250)	3,000	2,800	3,000	0
Court Fines from Fines	1,724	1,500	857	942	2,141	641	1,500	1,500	1,500	(641)

Clarke County
General Fund Revenues
FY2023 Projected and FY2024 Proposed
January 31, 2023

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

Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
Local E-Tickets fee*	11,303	11,000	4,095	4,705	9,524	(1,476)	11,000	11,000	11,000	1,476
Interest on Bank Deposits	70,878	90,000	78,360	125,395	156,720	66,720	125,000	40,000	118,000	(31,720)
Rental of General Property	57,000	66,000	30,869	30,970	53,165	(12,835)	43,930	40,330	43,930	(9,235)
Sheriff's Fees	1,450	800	1,254	781	1,254	454	800	800	800	(454)
DNA Fees - Blood Test	119	200	146	175	338	138	200	200	200	(138)
Court Appointed Attorney	120	200	0	0	100	(100)	200	200	200	100
Commonwealth's Attorney Fees	740	800	498	515	1,082	282	800	800	800	(282)
Central Alarm - Beryville	5,000	5,000	0	0	5,000	0	5,000	5,000	5,000	0
Wireless E-911	61,829	50,118	17,591	21,823	50,118	(0)	53,000	45,000	61,000	2,882
Ambulance and Rescue Services**	556,608	450,000	188,800	250,763	524,445	74,445	490,000	400,000	550,000	(34,445)
Jail Processing Fee	613	850	512	563	1,067	217	850	850	850	(217)
Humane Foundation Contribution	20,000	20,000	0	0	20,000	0	25,000	20,000	25,000	5,000
Recycling Rebate	27,474	27,000	26,580	26,580	26,580	(420)	27,027	22,000	27,474	447
Recreation Center Fees	62,396	48,000	30,307	38,871	60,613	12,613	60,000	48,000	60,000	(613)
Swimming Pool Fees	81,462	77,000	27,589	27,589	70,589	(6,411)	72,500	70,000	77,000	1,911
Concession Stand Revenues	14,359	14,500	11,349	11,349	14,500	0	15,000	14,500	14,500	500
Parks Programs Fees	249,980	255,000	114,161	134,378	253,691	(1,309)	255,000	135,000	275,000	1,309
Mapping Fees	0	6	0	0	6	0	6	6	6	0
Pass Through Engineer's Fee	20,950	5,000	19,925	21,025	21,025	16,025	10,000	7,000	20,000	(11,025)
Biosolid Application Fees	0	500	0	0	500	0	500	500	500	0
Payments in Lieu of Taxes	44,854	45,315	0	0	45,315	0	45,787	45,787	45,787	472
Rebates & Refunds - Other Veh	7,604	6,800	3,620	3,620	6,800	(0)	6,800	6,800	6,800	0
Econ Dev Misc Revenue	18,500	19,500	0	0	19,500	0	19,500	19,500	20,500	0
Misc Rev - General Fund	18,278	500	366	378	12,366	11,866	12,000	12,000	18,000	(366)
BHR Book Grant - Pvt Svcs	3,000	0	0	0	0	0	0	0	0	0
Gifts & Donations - General Fd	1,910	1,000	1,848	1,983	1,848	848	1,000	1,000	1,000	(848)
Sale Salvage & Surplus Prop	0	0	(33)	(33)	0	0	0	0	50	0
Vehicle Sale General Fund	0	0	(174)	(174)	0	0	0	0	2,000	0
Sale of Other Equip General Fd	4,935	0	856	856	856	856	0	0	3,000	(856)
Other Miscellaneous Revenue	(2,560)	0	0	0	0	0	0	0	0	0
CITAC Reimbursement	2,220	5,000	0	0	5,000	0	5,000	2,000	4,500	0
Misc Revenue-Temporary	0	0	0	(17)	0	0	0	0	0	0
Cancelled Checks/NSF Fees	400	250	325	375	325	75	250	250	250	(75)
General Loan Repay	918	0	0	0	0	0	0	0	0	0
Insurance Recovery Gen Fd	1,689	0	0	437	0	0	0	0	0	0
Local Total	28,356,641	27,983,347	13,283,382	14,000,134	29,438,917	1,455,570	21,922,228	20,396,320	22,728,456	(7,516,688)
State Motor Vehicle Carriers' Tax	21,670	23,000	410	410	23,000	0	22,000	21,000	23,000	(1,000)
Mobile Home Titling Taxes	75	0	0	0	0	0	0	0	75	0
Tax on Deeds	103,231	100,000	46,078	51,476	98,578	(1,422)	100,000	47,000	107,000	1,422
Personal Property Tax Reimburs	2,483,842	2,483,842	1,270,946	1,270,946	2,483,842	(0)	2,483,842	2,483,842	2,483,842	0
Auto Rental Tax	300	150	146	152	146	(4)	200	20	1,100	54
Communication Sales & Use Tax	306,863	284,030	100,387	125,571	286,820	2,790	272,479	258,138	301,161	(14,341)
Commonwealth's Attorney CompBd	209,237	220,661	89,393	107,080	220,824	163	230,933	220,824	230,933	10,109
Sheriff Comp Bd	842,785	886,036	350,424	425,976	903,280	17,244	945,347	903,280	945,347	42,068
Commissioner of Revenue Comp B	91,877	96,794	46,265	55,703	113,004	16,210	118,930	113,004	118,930	5,926
Treasurer - Comp Bd	120,515	127,387	53,895	65,101	133,696	6,309	139,051	133,696	139,051	5,355
Registrar/Electoral Boards	63,794	57,557	0	0	63,414	5,857	63,414	37,000	63,800	0
Clerk of the Circuit Ct Comp B	227,333	192,888	77,567	94,114	196,828	3,940	206,132	196,828	206,132	9,304
Revenue from the Commonwealth	18,385	0	0	0	0	0	0	0	0	0
Spay & Neuter Fund Dist	690	100	67	67	100	(1)	200	50	700	101
Vol Fire 4 for Life Grant	18,850	0	0	0	18,850	18,850	19,000	18,850	19,000	150
Vol Fire Programs	37,480	55,980	0	0	37,955	(18,025)	38,000	37,130	38,000	45
Litter Control	7,981	7,981	0	11,000	11,000	3,019	8,000	4,000	8,000	(3,000)
Multi-Service Agency	26,999	26,999	26,999	26,999	26,999	26,999	5,342	5,342	5,342	(20,349)
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	0	4,500	4,500	4,500	0

Clarke County
General Fund Revenues
FY2023 Projected and FY2024 Proposed
January 31, 2023

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Description	FY2022	FY2023					FY2024			FY2024 Proposed
	Actuals	Original Budget	YTD 12/31	YTD 1/31	Projected	Projected vs Budget	Proposed	Low Projection	High Projection	vs FY2023 Projected
State										
DHR CLG Grant Rev	7,000	0	19,005	19,005	19,005	19,005	0	0	0	(19,005)
Other Categorical Aid	3,744	0	0	0	0	0	0	0	0	0
State Total	4,570,152	4,540,906	2,084,773	2,258,099	4,640,532	99,626	4,657,370	4,484,503	4,695,913	16,838
Federal										
ICAC Task Force Grant	4,592	5,000	0	0	5,000	0	5,000	5,000	5,000	0
Payments in Lieu of Taxes	6,880	7,272	0	0	7,272	0	7,417	6,300	6,800	145
Victim Witness Rev	51,151	72,191	36,071	36,071	72,191	0	67,138	67,138	67,138	(5,053)
VA Hwy Safety Sel Enf - Alcoho	7,354	9,900	3,293	3,293	3,293	(6,607)	0	0	0	(3,293)
VA Hwy Safety Sel Enf - Speed	6,917	7,200	631	631	631	(6,569)	0	0	0	(631)
Byrne Justice Assit	2,146	929	1,134	1,134	1,134	205	0	0	929	(1,134)
V-Stop Federal Revenue	28,053	28,053	14,026	14,026	28,053	(0)	28,053	28,053	28,053	0
EMS LEMPG Grant Rev	7,500	7,500	0	0	7,500	0	7,500	7,500	7,500	0
OCDETF Equitable Sharing Funds	0	0	1,229	1,229	1,229	1,229	0	0	0	(1,229)
SCAAP	0	1,689	0	0	1,689	0	1,689	1,689	1,689	0
Fed Rev-NPS Battle Bndry Stdy	35,606	0	0	0	0	0	0	0	0	0
ARP CRF (Covid Relief Funds)	75,625	0	0	0	0	0	0	0	0	0
ARP CRF (LATCF)	0	0	50,000	50,000	50,000	50,000	50,000	0	50,000	0
SAFER Grant Revenue	192,223	58,852	57,527	57,527	57,527	(1,325)	0	0	0	(57,527)
Federal Total	418,047	198,586	163,911	163,911	235,519	36,933	166,797	115,680	167,109	(68,722)
Grand Total	33,344,841	32,722,839	15,532,066	16,422,144	34,314,967	1,592,128	26,746,395	24,996,503	27,591,478	(7,568,572)