



FY24 Budget Finance Committee Items

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

Tuesday, February 21, 2023, 5:30 p.m.

| Item No. | Description | Page |
|----------|---|------|
| A. | Discussion on Personal Property Tax Revenues and Follow-up Discussion and Review of Projected FY24 Revenues | |
| B. | Next Meeting: Thursday, February 23 rd , 5:30 pm, Outside Agency Presentations | |
| | Included in Packet: | |
| | - FY23 Projected and FY 24 Proposed General Fund Revenues | |

Clarke County
General Fund Revenues
FY2023 Projected and FY2024 Proposed
February 14, 2023

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

| Description | FY2022 | FY2023 | | | | FY2024 | | | FY2024 Proposed |
|----------------------------------|------------|-----------------|-----------|------------|---------------------|------------|----------------|-----------------|---------------------|
| | Actuals | Original Budget | 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 | 7,203,767 | 15,382,197 | 347,197 | 15,551,537 | 15,521,177 | 15,581,898 | 169,340 |
| Public Svc Corp Real Prop Tax | 452,417 | 443,000 | 475,374 | 475,374 | 32,374 | 475,000 | 475,000 | 475,000 | (374) |
| Personal Property Tax** | 6,948,452 | 6,731,556 | 3,527,847 | 7,523,589 | 792,033 | | | | (7,523,589) |
| Mobile Home Tax - Curr & Delin | 735 | 600 | 942 | 1,350 | 750 | 800 | 800 | 800 | (550) |
| Mach & Tools Tax | 193,587 | 208,000 | 101,514 | 203,016 | (4,984) | 203,000 | 190,000 | 203,000 | (16) |
| Penalties - All Property Taxes** | 207,083 | 158,000 | 118,569 | 277,413 | 119,413 | 200,000 | 170,000 | 275,000 | (77,413) |
| Interest - All Property Taxes | 136,908 | 120,000 | 132,516 | 196,288 | 76,288 | 135,000 | 120,000 | 165,000 | (61,288) |
| Admin Costs Delinq Taxes | 21,000 | 20,000 | 12,817 | 26,968 | 6,968 | 21,000 | 13,000 | 25,000 | (5,968) |
| DMV Stop Fees | 8,624 | 7,000 | 4,924 | 11,061 | 4,061 | 10,000 | 5,300 | 11,500 | (1,061) |
| Credit Card Fees | 26,949 | 22,000 | 14,707 | 28,008 | 6,008 | 30,000 | 13,000 | 36,410 | 1,992 |
| Local Sales & Use Tax** | 1,536,682 | 1,550,000 | 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 | 165,497 | 333,439 | (11,561) | 335,000 | 324,000 | 366,783 | 1,561 |
| Consumption Tax* | 34,984 | 34,000 | 16,401 | 35,154 | 1,154 | 35,000 | 33,000 | 36,000 | (154) |
| Business License Tax | 24,135 | 23,000 | 12,980 | 21,571 | (1,429) | 23,000 | 21,000 | 24,000 | 1,429 |
| Motor Vehicle Licenses | 355,829 | 327,000 | 37,891 | 345,000 | 18,000 | 345,000 | 280,000 | 355,000 | (0) |
| Registration Tax* | 411,352 | 390,000 | 138,400 | 276,000 | (114,000) | 276,000 | 230,000 | 442,000 | 0 |

Clarke County
General Fund Revenues
FY2023 Projected and FY2024 Proposed
February 14, 2023

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

| Description | FY2022 | FY2023 | | | | FY2024 | | | FY2024 Proposed |
|--------------------------------|---------|-----------------|----------|-----------|---------------------|----------|----------------|-----------------|---------------------|
| | Actuals | Original Budget | YTD 1/31 | Projected | Projected vs Budget | Proposed | Low Projection | High Projection | vs FY2023 Projected |
| Local Tax on Wills | 6,896 | 6,000 | 9,664 | 13,179 | 7,179 | 7,200 | 5,500 | 11,000 | (5,979) |
| Transient Occupancy Tax** | 90,310 | 97,000 | 38,476 | 112,000 | 15,000 | 128,000 | 50,000 | 128,000 | 16,000 |
| Cigarette Tax | 216,489 | 297,000 | 125,400 | 307,800 | 10,800 | 410,400 | 360,000 | 410,400 | 102,600 |
| Meals Tax* | 191,715 | 297,000 | 97,708 | 293,554 | (3,446) | 391,406 | 168,000 | 204,000 | 97,852 |
| Animal Licenses | 4,150 | 3,132 | 3,085 | 4,255 | 1,123 | 4,100 | 3,362 | 4,200 | (155) |
| Animal Shelter Fees | 9,930 | 7,000 | 8,466 | 9,657 | 2,657 | 9,500 | 5,000 | 9,900 | (157) |
| Dangerous Dog Registration | 35 | 85 | 0 | 85 | 0 | 85 | 35 | 240 | 0 |
| Land Use Application Penalty | 6,500 | 6,500 | 6,325 | 6,125 | (375) | 6,100 | 4,600 | 8,900 | (25) |
| Land Use Application Fees | 400 | 25,000 | 24,150 | 24,050 | (950) | 450 | 200 | 900 | (23,600) |
| Transfer Fees | 677 | 710 | 337 | 580 | (130) | 590 | 520 | 700 | 10 |
| Zoning & Subdiv Permits & Fees | 96,636 | 63,000 | 98,628 | 133,128 | 70,128 | 96,000 | 65,000 | 105,000 | (37,128) |
| Building Permits | 358,237 | 260,000 | 112,782 | 216,092 | (43,908) | 225,000 | 190,000 | 358,000 | 8,908 |
| Sign Permits & Inspection Fees | 0 | 300 | 0 | 300 | 0 | 300 | 0 | 300 | 0 |
| Weapons Permits | 4,902 | 5,000 | 4,370 | 7,762 | 2,762 | 5,000 | 4,900 | 9,800 | (2,762) |
| New Dwelling Address Fee | 4,290 | 3,900 | 1,170 | 1,717 | (2,183) | 3,900 | 3,900 | 3,900 | 2,183 |
| Other Permits, Fees & Licenses | 0 | 475 | 0 | 475 | 0 | 475 | 475 | 475 | 0 |
| Court Fines & Forfeitures* | 185,337 | 225,000 | 84,961 | 193,576 | (31,424) | 200,000 | 156,000 | 356,000 | 6,424 |
| Parking Fines | 3,090 | 5,250 | 1,770 | 3,000 | (2,250) | 3,000 | 2,800 | 3,000 | 0 |
| Courthouse Maintenance Fees* | 64,053 | 65,000 | 26,427 | 57,768 | (7,232) | 60,000 | 37,000 | 64,000 | 2,232 |
| Local Interest from Fines | 1,724 | 1,500 | 942 | 2,141 | 641 | 1,500 | 1,500 | 1,500 | (641) |
| E-Tickets fee* | 11,303 | 11,000 | 4,705 | 9,524 | (1,476) | 11,000 | 11,000 | 11,000 | 1,476 |

**Clarke County
General Fund Revenues
FY2023 Projected and FY2024 Proposed
February 14, 2023**

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

| Description | FY2022 | FY2023 | | | | FY2024 | | | FY2024 Proposed |
|--|---------|-----------------|----------|-----------|---------------------|----------|----------------|-----------------|---------------------|
| | Actuals | Original Budget | YTD 1/31 | Projected | Projected vs Budget | Proposed | Low Projection | High Projection | vs FY2023 Projected |
| Local Interest on Bank Deposits | 70,878 | 90,000 | 125,395 | 156,720 | 66,720 | 125,000 | 40,000 | 118,000 | (31,720) |
| Rental of General Property | 57,000 | 66,000 | 30,970 | 53,165 | (12,835) | 43,930 | 40,330 | 43,930 | (9,235) |
| Sheriff's Fees | 1,450 | 800 | 781 | 1,254 | 454 | 800 | 800 | 800 | (454) |
| DNA Fees - Blood Test | 119 | 200 | 175 | 338 | 138 | 200 | 200 | 200 | (138) |
| Court Appointed Attorney | 120 | 200 | 0 | 100 | (100) | 200 | 200 | 200 | 100 |
| Commonwealth's Attorney Fees | 740 | 800 | 515 | 1,082 | 282 | 800 | 800 | 800 | (282) |
| Central Alarm - Beryville | 5,000 | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 0 |
| Wireless E-911 | 61,829 | 50,118 | 21,823 | 50,118 | (0) | 53,000 | 45,000 | 61,000 | 2,882 |
| Ambulance and Rescue Services** | 556,608 | 450,000 | 250,763 | 524,445 | 74,445 | 490,000 | 400,000 | 550,000 | (34,445) |
| Jail Processing Fee | 613 | 850 | 563 | 1,067 | 217 | 850 | 850 | 850 | (217) |
| Humane Foundation Contribution | 20,000 | 20,000 | 0 | 20,000 | 0 | 25,000 | 20,000 | 25,000 | 5,000 |
| Recycling Rebate | 27,474 | 27,000 | 26,580 | 26,580 | (420) | 27,027 | 22,000 | 27,474 | 447 |
| Recreation Center Fees | 62,396 | 48,000 | 38,871 | 60,613 | 12,613 | 60,000 | 48,000 | 60,000 | (613) |
| Swimming Pool Fees | 81,462 | 77,000 | 27,589 | 70,589 | (6,411) | 72,500 | 70,000 | 77,000 | 1,911 |
| Concession Stand Revenues | 14,359 | 14,500 | 11,349 | 14,500 | 0 | 15,000 | 14,500 | 14,500 | 500 |
| Parks Programs Fees | 249,980 | 255,000 | 134,378 | 253,691 | (1,309) | 255,000 | 135,000 | 275,000 | 1,309 |
| Mapping Fees | 0 | 6 | 0 | 6 | 0 | 6 | 6 | 6 | 0 |
| Pass Through Engineer's Fee | 20,950 | 5,000 | 21,025 | 21,025 | 16,025 | 10,000 | 7,000 | 20,000 | (11,025) |
| Biosolid Application Fees | 0 | 500 | 0 | 500 | 0 | 500 | 500 | 500 | 0 |
| Payments in Lieu of Taxes | 44,854 | 45,315 | 0 | 45,315 | 0 | 45,787 | 45,787 | 45,787 | 472 |
| Rebates & Refunds - Other Veh | 7,604 | 6,800 | 3,620 | 6,800 | (0) | 6,800 | 6,800 | 6,800 | 0 |

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General Fund Revenues
FY2023 Projected and FY2024 Proposed
February 14, 2023**

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| Description | FY2022 | FY2023 | | | | FY2024 | | | FY2024 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|
| | Actuals | Original Budget | YTD 1/31 | Projected | Projected vs Budget | Proposed | Low Projection | High Projection | vs FY2023 Projected |
| Local | | | | | | | | | |
| Econ Dev Misc Revenue | 18,500 | 19,500 | 0 | 19,500 | 0 | 19,500 | 19,500 | 20,500 | 0 |
| Misc Rev - General Fund | 18,278 | 500 | 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 |
| Gifts & Donations - General Fd | 1,910 | 1,000 | 1,983 | 1,848 | 848 | 1,000 | 1,000 | 1,000 | (848) |
| Sale Salvage & Surplus Prop | 0 | 0 | (33) | 0 | 0 | 0 | 0 | 50 | 0 |
| Vehicle Sale General Fund | 0 | 0 | (174) | 0 | 0 | 0 | 0 | 2,000 | 0 |
| Sale of Other Equip General Fd | 4,935 | 0 | 856 | 856 | 856 | 0 | 0 | 3,000 | (856) |
| Other Miscellaneous Revenue | (2,560) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CITAC Reimbursement | 2,220 | 5,000 | 0 | 5,000 | 0 | 5,000 | 2,000 | 4,500 | 0 |
| Misc Revenue-Temporary | 0 | 0 | (17) | 0 | 0 | 0 | 0 | 0 | 0 |
| Cancelled Checks/NSF Fees | 400 | 250 | 375 | 325 | 75 | 250 | 250 | 250 | (75) |
| General Loan Repay | 918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance Recovery Gen Fd | 1,689 | 0 | 437 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local Total | 28,356,641 | 27,983,347 | 14,000,134 | 29,536,407 | 1,553,060 | 22,129,493 | 20,603,592 | 22,935,716 | (7,406,914) |
| State | | | | | | | | | |
| Motor Vehicle Carriers' Tax | 21,670 | 23,000 | 410 | 23,000 | 0 | 22,000 | 21,000 | 23,000 | (1,000) |
| Mobile Home Titling Taxes | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 0 |
| Tax on Deeds | 103,231 | 100,000 | 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 | 2,483,842 | (0) | 2,483,842 | 2,483,842 | 2,483,842 | 0 |
| Auto Rental Tax | 300 | 150 | 152 | 146 | (4) | 200 | 20 | 1,100 | 54 |
| Communication Sales & Use Tax | 306,863 | 284,030 | 125,571 | 286,820 | 2,790 | 272,479 | 258,138 | 301,161 | (14,341) |
| Commonwealth's Attorney CompBd | 209,237 | 220,661 | 107,080 | 220,824 | 163 | 230,933 | 220,824 | 230,933 | 10,109 |
| Sheriff Comp Bd | 842,785 | 886,036 | 425,976 | 903,280 | 17,244 | 945,347 | 903,280 | 945,347 | 42,068 |
| Commissioner of Revenue Comp B | 91,877 | 96,794 | 55,703 | 113,004 | 16,210 | 118,930 | 113,004 | 118,930 | 5,926 |
| Treasurer - Comp Bd | 120,515 | 127,387 | 65,101 | 133,696 | 6,309 | 139,051 | 133,696 | 139,051 | 5,355 |
| Registrar/Electoral Boards | 63,794 | 57,557 | 0 | 63,414 | 5,857 | 63,414 | 37,000 | 63,800 | 0 |
| Clerk of the Circuit Ct Comp B | 227,333 | 192,888 | 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 |
| Spay & Neuter Fund Dist | 690 | 100 | 67 | 100 | (1) | 200 | 50 | 700 | 101 |
| Vol Fire 4 for Life Grant | 18,850 | 0 | 0 | 18,850 | 18,850 | 19,000 | 18,850 | 19,000 | 150 |
| Vol Fire Programs | 37,480 | 55,980 | 0 | 37,955 | (18,025) | 38,000 | 37,130 | 38,000 | 45 |
| Litter Control | 7,981 | 7,981 | 11,000 | 11,000 | 3,019 | 8,000 | 4,000 | 8,000 | (3,000) |
| Miscellaneous Original Sources | 0 | 0 | 26,999 | 25,691 | 25,691 | 5,342 | 5,342 | 5,342 | (20,349) |

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General Fund Revenues
FY2023 Projected and FY2024 Proposed
February 14, 2023**

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| Description | FY2022 | FY2023 | | | | FY2024 | | | FY2024 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|
| | Actuals | Original Budget | YTD 1/31 | Projected | Projected vs Budget | Proposed | Low Projection | High Projection | vs FY2023 Projected |
| State | | | | | | | | | |
| VA Commission for the Arts | 4,500 | 4,500 | 4,500 | 4,500 | 0 | 4,500 | 4,500 | 4,500 | 0 |
| DHR CLG Grant Rev | 7,000 | 0 | 19,005 | 19,005 | 19,005 | 0 | 0 | 0 | (19,005) |
| Other Categorical Aid | 3,744 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Total | 4,570,152 | 4,540,906 | 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 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 0 |
| Payments in Lieu of Taxes | 6,880 | 7,272 | 0 | 7,272 | 0 | 7,417 | 6,300 | 6,800 | 145 |
| Victim Witness Rev | 51,151 | 72,191 | 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 | (6,607) | 0 | 0 | 0 | (3,293) |
| VA Hwy Safety Sel Enf - Speed | 6,917 | 7,200 | 631 | 631 | (6,569) | 0 | 0 | 0 | (631) |
| Byrne Justice Assit | 2,146 | 929 | 1,134 | 1,134 | 205 | 0 | 0 | 929 | (1,134) |
| V-Stop Federal Revenue | 28,053 | 28,053 | 14,026 | 28,053 | (0) | 28,053 | 28,053 | 28,053 | 0 |
| EMS LEMPG Grant Rev | 7,500 | 7,500 | 0 | 7,500 | 0 | 7,500 | 7,500 | 7,500 | 0 |
| OCDETF Equitable Sharing Funds | 0 | 0 | 1,229 | 1,229 | 1,229 | 0 | 0 | 0 | (1,229) |
| SCAAP | 0 | 1,689 | 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 |
| ARP CRF (Covid Relief Funds) | 75,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ARP CRF (LATCF) | 0 | 0 | 50,000 | 50,000 | 50,000 | 50,000 | 0 | 50,000 | 0 |
| SAFER Grant Revenue | 192,223 | 58,852 | 57,527 | 57,527 | (1,325) | 0 | 0 | 0 | (57,527) |
| Federal Total | 418,047 | 198,586 | 163,911 | 235,519 | 36,933 | 166,797 | 115,680 | 167,109 | (68,722) |
| Grand Total | 33,344,841 | 32,722,839 | 16,422,144 | 34,412,458 | 1,689,619 | 26,953,660 | 25,203,775 | 27,798,738 | (7,458,798) |