



Budget/Finance Committee Items

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

Tuesday, February 15, 2022, 5:30 p.m.

| Item No. | Description | Page |
|---------------------|---|------|
| A. | Discussion and Review of Projected FY 23 Revenues | 2 |
| B. | Next Meeting, Thursday, February 17 th , 5:30 p.m., Discussion and Review of Proposed FY 23 Expenditures | 3 |
| Included in Packet: | | |
| | - FY23 County Revenue Projection Report | 4 |
| | - 5 Year History of Revenues | 9 |



Budget/Finance Committee Items
Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Discussion and Review of Projected FY23 Revenues



Budget/Finance Committee Items
Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Next Meeting:

Thursday, February 17, 2022, 5:30pm

Discussion and Review of Proposed
FY23 Expenditures

Clarke County
Projection of FY2023 General Fund Revenues
February 11, 2022

| Description | FY2021 Actuals | FY2022 Original Budget | FY2022 YTD 12/31 | FY2022 Projected | FY2023 Proposed | 5 Year Low | 5 year High | Projection Method |
|--------------------------------|---------------------------|-----------------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------|------------------------|------------------------------|
| Real Property Tax Current | 14,769,185.76 | 14,931,293.00 | 6,803,313.90 | 14,374,930.66 | 14,691,226.51 | 14,331,862.04 | 15,075,570.02 | 1 |
| Real Property Tax Delinquent | 18,993.71 | 100,000.00 | 150,341.52 | 282,815.85 | 264,540.36 | 18,993.71 | 159,930.35 | 1 |
| Land Redemptions | - | - | - | - | - | - | 3,743.33 | |
| Proceeds from Delinq Land Sale | - | - | - | - | - | - | 3,407.01 | |
| Public Svc Corp Real Prop Tax | 413,655.45 | 406,014.00 | 443,144.75 | 443,144.75 | 443,000.00 | 413,655.45 | 496,355.72 | 2 |
| Personal Property Tax Current | 5,730,901.70 | 5,212,789.00 | 1,721,915.19 | 4,887,219.19 | 4,887,219.19 | 4,291,056.39 | 5,730,901.70 | 2 |
| Personal Property Tax Delinq | 60,146.80 | 65,000.00 | 588,605.21 | 903,235.65 | 1,059,218.49 | 40,781.10 | 162,002.26 | 1 |
| Mobile Home Tax - Curr & Delin | 875.43 | 700.00 | 237.28 | 593.20 | 600.00 | 186.75 | 1,074.62 | 3 |
| Mach & Tools Tax | 180,252.46 | 169,680.00 | 90,012.75 | 180,025.50 | 180,000.00 | 161,024.81 | 180,252.46 | 3 |
| Penalties - All Property Taxes | 183,044.40 | 147,068.00 | 55,777.31 | 159,363.74 | 158,000.00 | 112,319.69 | 183,044.40 | 3 |
| Interest - All Property Taxes | 168,936.29 | 126,482.00 | 54,345.35 | 108,690.70 | 120,000.00 | 120,398.85 | 168,936.29 | 3 |
| Admin Costs Delinq Taxes | 25,396.12 | 22,000.00 | 5,274.76 | 17,186.90 | 20,000.00 | 11,753.35 | 25,396.12 | 3 |
| DMV Stop Fees | 9,625.00 | 5,350.00 | 3,275.00 | 8,187.50 | 7,000.00 | 3,460.00 | 11,826.42 | 3 |
| Credit Card Fees | 19,888.05 | 17,000.00 | 11,330.36 | 22,660.72 | 22,000.00 | 11,916.20 | 19,888.05 | 2 |
| Local Sales & Use Tax | 1,458,446.02 | 1,400,000.00 | 517,415.92 | 1,538,390.29 | 1,550,000.00 | 898,361.25 | 1,458,446.02 | 2 |
| Cons Utility Tax - Elect & Gas | 324,267.91 | 355,000.00 | 138,618.45 | 346,546.13 | 325,000.00 | 324,267.91 | 357,654.31 | 3 |
| Consumption Tax | 34,265.19 | 34,351.00 | 12,881.66 | 36,804.74 | 34,000.00 | 32,433.28 | 36,268.99 | 3 |
| Business License Tax | 23,570.00 | 20,940.00 | 1,580.00 | 22,000.00 | 22,500.00 | 20,940.00 | 23,570.00 | 3 |
| Motor Vehicle Licenses | 337,931.15 | 315,000.00 | 37,342.35 | 316,255.35 | 327,000.00 | 296,285.22 | 355,922.80 | 3 |
| Recordation Tax | 442,254.71 | 350,000.00 | 182,073.39 | 404,607.53 | 400,000.00 | 258,119.29 | 442,254.71 | 2 |
| Tax on Wills | 5,783.17 | 7,852.00 | 2,385.48 | 5,963.70 | 6,000.00 | 5,568.97 | 11,073.50 | 3 |
| Transient Occupancy Tax | 48,421.76 | 61,250.00 | 27,023.26 | 62,844.79 | 62,000.00 | 16,882.35 | 48,421.76 | 2 |
| Cigarette Tax | - | 100,000.00 | 131,089.00 | 221,089.00 | 198,000.00 | - | - | 4 |
| Meals Tax | - | 150,000.00 | 82,542.03 | 198,542.03 | 192,000.00 | - | - | 4 |
| Animal Licenses | 4,780.00 | 5,300.00 | 1,740.00 | 3,480.00 | 3,132.00 | 4,780.00 | 6,959.75 | 3 |
| Animal Shelter Fees | 6,490.00 | 6,370.00 | 5,880.00 | 10,500.00 | 7,000.00 | 5,125.00 | 8,360.00 | 3 |
| Dangerous Dog Registration | 120.00 | 85.00 | - | 85.00 | 85.00 | (55.00) | 265.00 | 2 |
| Land Use Application Penalty | 5,900.00 | 5,000.00 | 5,500.00 | 6,500.00 | 6,500.00 | 4,600.00 | 8,900.00 | 2 |
| Land Use Application Fees | 500.00 | 250.00 | 300.00 | 350.00 | 25,000.00 | - | 25,450.00 | 5 |
| Transfer Fees | 710.10 | 522.00 | 357.30 | 714.60 | 710.00 | 519.30 | 710.10 | 2 |
| Zoning & Subdiv Permits & Fees | 67,120.00 | 84,748.00 | 30,751.00 | 56,946.30 | 63,000.00 | 64,945.00 | 104,551.20 | 3 |
| Building Permits | 246,603.00 | 260,292.00 | 160,844.19 | 321,688.38 | 260,000.00 | 191,083.65 | 274,789.03 | 3 |
| Sign Permits & Inspection Fees | 300.00 | 300.00 | - | 300.00 | 300.00 | - | 3,493.12 | 2 |
| Weapons Permits | 9,899.00 | 7,000.00 | 2,356.00 | 5,354.55 | 7,000.00 | 5,605.00 | 9,899.00 | 3 |
| New Dwelling Address Fee | 3,770.00 | 4,420.00 | 2,210.00 | 4,169.81 | 3,900.00 | 3,250.00 | 5,590.00 | 3 |
| Other Permits, Fees & Licenses | 700.00 | 475.00 | - | 475.00 | 475.00 | - | 700.00 | 2 |
| Court Fines & Forfeitures | 156,697.92 | 250,000.00 | 70,173.14 | 140,346.28 | 175,000.00 | 156,697.92 | 356,593.64 | 3 |
| Parking Fines | 11,081.00 | 7,000.00 | 2,400.00 | 5,333.33 | 5,250.00 | - | 11,081.00 | 2 |
| Courthouse Maintenance Fees | 37,946.00 | 50,000.00 | 29,442.73 | 65,428.29 | 65,000.00 | 37,946.00 | 63,480.45 | 2 |

Clarke County
Projection of FY2023 General Fund Revenues
February 11, 2022

| Description | FY2021 Actuals | FY2022 Original Budget | FY2022 YTD 12/31 | FY2022 Projected | FY2023 Proposed | 5 Year Low | 5 year High | Projection Method |
|--------------------------------|---------------------------|-----------------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------|------------------------|------------------------------|
| Local Interest from Fines | 2,355.89 | - | 909.43 | 1,500.00 | 1,500.00 | - | 2,946.49 | 2 |
| E-Tickets fee | 8,212.95 | 18,000.00 | 4,925.58 | 11,727.57 | 11,000.00 | 8,212.95 | 28,421.22 | 2 |
| Interest on Bank Deposits | 80,849.89 | 100,000.00 | 29,597.83 | 81,855.42 | 90,000.00 | 40,449.16 | 118,248.68 | 6 |
| Rental of General Property | 62,162.70 | 66,000.00 | 23,907.20 | 67,268.00 | 66,000.00 | 53,209.26 | 66,522.98 | 2 |
| Sheriff's Fees | 622.19 | 796.00 | 808.19 | 808.19 | 800.00 | - | 1,592.38 | 2 |
| DNA Fees - Blood Test | 212.22 | 224.00 | 43.50 | 224.00 | 200.00 | 212.22 | 257.10 | 2 |
| Court Appointed Attorney | - | 206.00 | - | 206.00 | 200.00 | - | 318.75 | 2 |
| Commonwealth's Attorney Fees | 818.14 | 1,607.00 | 288.37 | 576.74 | 800.00 | 818.14 | 1,792.06 | 3 |
| Central Alarm - Beryville | 5,000.00 | 5,000.00 | - | 5,000.00 | 5,000.00 | 2,000.00 | 5,000.00 | 7 |
| Fire Protection Services | - | - | - | - | - | - | 12,519.14 | |
| Wireless E-911 | 49,113.01 | 47,700.00 | 19,770.54 | 55,770.54 | 50,118.00 | 42,797.79 | 51,587.36 | 8 |
| Ambulance and Rescue Services | 442,124.53 | 450,000.00 | 218,018.99 | 450,018.99 | 450,000.00 | 403,976.49 | 504,268.70 | 2 |
| EMS - Berryville | - | - | - | - | - | - | 50,000.00 | |
| Jail Processing Fee | 1,005.63 | 1,180.00 | 298.75 | 853.57 | 850.00 | 1,005.63 | 1,287.20 | 2 |
| Humane Foundation Contribution | 20,000.00 | 20,000.00 | - | 20,000.00 | 20,000.00 | - | 60,000.00 | 7 |
| Recycling Rebate | 23,924.00 | 23,858.00 | 27,474.00 | 27,474.00 | 27,000.00 | 21,311.00 | 24,352.00 | 2 |
| Recreation Center Fees | 32,374.75 | 38,400.00 | 27,758.35 | 52,000.00 | 48,000.00 | 32,374.75 | 41,399.75 | 9 |
| Swimming Pool Fees | 69,734.28 | 72,500.00 | 34,199.83 | 75,000.00 | 77,000.00 | 43,748.32 | 81,040.16 | 9 |
| Concession Stand Revenues | 6,534.50 | 15,000.00 | 9,857.08 | 13,857.08 | 14,500.00 | 6,534.50 | 16,833.75 | 9 |
| Parks Programs Fees | 134,627.95 | 270,000.00 | 109,353.41 | 243,007.58 | 255,000.00 | 134,627.95 | 275,190.60 | 9 |
| Sale of Publications | - | - | - | - | - | - | 24.00 | |
| Mapping Fees | 6.00 | 6.00 | - | 6.00 | 6.00 | - | 300.00 | 2 |
| Pass Through Engineer's Fee | 9,170.00 | 7,500.00 | 3,425.00 | 8,562.50 | 5,000.00 | 500.00 | 13,077.65 | 10 |
| Biosolid Application Fees | - | 1,000.00 | - | 500.00 | 500.00 | - | 1,168.32 | 2 |
| Payments in Lieu of Taxes | 44,409.69 | 44,860.00 | - | 44,860.00 | 45,315.00 | - | 68,727.26 | 11 |
| Rebates & Refunds - Other Veh | 11,431.92 | 5,000.00 | 4,883.64 | 6,883.64 | 6,800.00 | 4,803.05 | 76,824.12 | 2 |
| Misc Rev - General Fund | 12,829.16 | 21,500.00 | 1,624.07 | 3,000.00 | 500.00 | 12,829.16 | 54,935.43 | 2 |
| Econ Dev Misc Revenue | 17,500.00 | - | - | 18,500.00 | 19,500.00 | - | 17,500.00 | 14 |
| Gifts & Donations - General Fd | 1,350.00 | 1,000.00 | 1,010.00 | 1,010.00 | 1,000.00 | 835.00 | 46,235.38 | 2 |
| BHR Book Grant - Pvt Svcs | - | - | - | 3,000.00 | - | - | 4,500.00 | 8 |
| Sale Salvage & Surplus Prop | - | 1,926.00 | - | - | - | (51.12) | 182.40 | |
| Vehicle Sale General Fund | - | 3,175.00 | - | - | - | - | 6,441.91 | |
| Sale of Other Equip General Fd | 1,729.35 | - | 217.99 | 217.99 | - | (7.14) | 8,365.83 | |
| Other Miscellaneous Revenue | (8,128.45) | - | - | - | - | (26,767.98) | 36,043.13 | |
| CITAC Reimbursement | 3,755.50 | 5,000.00 | 888.00 | 3,552.00 | 5,000.00 | - | 4,662.00 | 3 |
| Misc Revenue-Temporary | 79.00 | - | - | - | - | - | 79.00 | |
| Cancelled Checks/NSF Fees | 275.00 | 250.00 | 3,043.35 | 250.00 | 250.00 | 0.00 | 1,370.45 | 2 |
| General Loan Repay | 3,671.71 | 918.00 | 917.89 | 917.89 | - | 3,494.68 | 3,981.63 | |
| Insurance Recovery Gen Fd | 34,376.77 | 7,500.00 | 1,041.57 | 7,500.00 | - | 5,981.93 | 54,193.91 | |

Clarke County
Projection of FY2023 General Fund Revenues
February 11, 2022

| Description | FY2021 Actuals | FY2022 Original Budget | FY2022 YTD 12/31 | FY2022 Projected | FY2023 Proposed | 5 Year Low | 5 year High | Projection Method |
|--------------------------------|---------------------------|-----------------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------|------------------------|------------------------------|
| Tsfr from CE Fd | - | - | - | - | - | - | 2,500.00 | |
| Tsfr fr Parks Const Fd to Gen | - | - | - | - | - | (600.00) | - | |
| Tsfr fr Anim Trust to Gen Fd | - | - | - | - | - | - | 9,625.22 | |
| Total Local Revenue | 25,880,586.38 | 25,909,637.00 | 11,896,741.84 | 26,368,677.15 | 26,793,495.55 | 22,637,059.22 | 27,591,079.09 | |
| Juror Reimbursement | - | - | - | - | - | - | 7,890.00 | |
| Motor Vehicle Carriers' Tax | 43,649.20 | 23,000.00 | 23.28 | 23.28 | 23,000.00 | 22,544.54 | 43,649.20 | 3 |
| Mobile Home Titling Taxes | - | - | - | - | - | - | 5,148.83 | |
| Tax on Deeds | 107,206.75 | 73,824.00 | 46,480.41 | 101,071.00 | 100,000.00 | 47,365.03 | 107,206.75 | 2 |
| Personal Property Tax Reimburs | 2,483,841.94 | 2,483,842.00 | 1,270,945.93 | 2,483,841.94 | 2,483,842.00 | 2,483,841.94 | 2,483,841.94 | 7 |
| Auto Rental Tax | 128.45 | - | 229.66 | 229.66 | 150.00 | 20.24 | 2,403.85 | 3 |
| Communication Sales & Use Tax | 316,155.57 | 335,000.00 | 104,642.81 | 298,979.46 | 284,030.48 | 316,155.57 | 405,301.90 | 3 |
| Commonwealth's Attorney CompBd | 199,087.00 | 210,066.00 | 86,139.96 | 210,066.00 | 220,661.00 | 189,964.12 | 199,143.53 | 12 |
| Sheriff Comp Bd | 805,839.39 | 843,260.00 | 374,257.52 | 885,244.00 | 886,036.00 | 752,054.65 | 805,839.39 | 12 |
| Commissioner of Revenue Comp B | 80,931.08 | 92,167.00 | 38,072.98 | 92,167.00 | 96,794.00 | 76,730.19 | 80,937.85 | 12 |
| Treasurer - Comp Bd | 101,443.53 | 121,244.00 | 45,911.68 | 121,244.00 | 127,387.00 | 93,183.73 | 101,443.53 | 12 |
| Registrar/Electoral Boards | 39,383.00 | 39,594.00 | - | 50,076.00 | 57,251.00 | 37,029.25 | 40,780.00 | 12 |
| Clerk of the Circuit Ct Comp B | 152,122.42 | 182,969.00 | 75,534.42 | 182,969.00 | 192,888.00 | 152,122.42 | 184,956.57 | 12 |
| Revenue from the Commonwealth | 17,798.27 | - | - | - | - | - | 21,687.38 | |
| Spay & Neuter Fund Dist | 38.00 | 114.00 | 221.35 | 221.35 | 100.00 | 14.25 | 197.60 | 3 |
| Emergency Services Grants | - | - | - | - | - | - | 10,756.75 | |
| Fire Programs Funds | 53,521.20 | 53,500.00 | - | 53,500.00 | 55,980.00 | 45,235.58 | 53,521.20 | 2 |
| Litter Control | 5,608.00 | 5,000.00 | 7,981.00 | 7,981.00 | 7,981.00 | 4,007.00 | 6,207.00 | 2 |
| VA Commission for the Arts | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 5,000.00 | 2 |
| Dept of Historic Resources | - | - | - | - | - | - | 5,366.00 | |
| VA Dept of Game & Inland Fish | - | - | - | - | - | - | 1,565.00 | |
| LibrOfVA Deed Book 041 PurServ | 18,913.25 | - | - | - | - | - | 18,913.25 | |
| Other Categorical Aid | 30,319.35 | - | 3,744.00 | 3,744.00 | - | - | 30,319.35 | |
| Eco Dev ARPA Tourism Revenue | - | - | - | 30,000.00 | - | - | - | |
| Total State Revenue | 4,460,486.40 | 4,468,080.00 | 2,058,685.00 | 4,525,857.69 | 4,540,600.48 | 4,224,768.51 | 4,622,076.87 | |
| DCJS Body Worn Cameras | 14,027.75 | - | - | - | - | - | 14,027.75 | |
| SRO Revenue | 9,758.62 | - | - | - | - | - | 33,306.49 | |
| RSAF Grant-Handtevy | 3,800.26 | - | - | - | - | - | 3,800.26 | 8 |
| ICAC Task Force Grant | 875.22 | 5,000.00 | - | 5,000.00 | 5,000.00 | 875.22 | 4,050.00 | 13 |
| DHR CLG Grant Rev | - | - | - | 26,005.00 | - | - | 11,500.00 | |
| Payments in Lieu of Taxes | 6,717.00 | 7,129.00 | - | 7,129.00 | 7,271.58 | 6,135.00 | 6,717.00 | 3 |
| Victim Witness | - | - | - | - | - | - | 1,281.92 | |
| Victim Witness Rev | 53,394.79 | 72,191.00 | 32,544.68 | 72,191.00 | 72,191.00 | 51,759.63 | 54,531.83 | 13 |
| VA Hwy Safety Sel Enf - Alcoho | 8,318.50 | 9,625.00 | 2,022.62 | 9,900.00 | 9,900.00 | 6,886.68 | 12,379.80 | 13 |
| VA Hwy Safety Sel Enf - Speed | 5,496.33 | 5,000.00 | 618.11 | 7,200.00 | 7,200.00 | 2,314.50 | 6,470.58 | 13 |

Clarke County
Projection of FY2023 General Fund Revenues
February 11, 2022

| Description | FY2021 Actuals | FY2022 Original Budget | FY2022 YTD 12/31 | FY2022 Projected | FY2023 Proposed | 5 Year Low | 5 year High | Projection Method |
|--------------------------------|---------------------------|-----------------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------|------------------------|------------------------------|
| Byrne-21st Century Grant-Rev | - | - | - | - | - | - | 9,654.83 | |
| Byrne JAG-Naloxone Rev | - | - | - | - | - | - | 997.50 | |
| DCJS Byrne Justice Assistance | - | - | - | 929.00 | 929.00 | - | 944.00 | 13 |
| V-Stop Federal Revenue | 28,028.22 | 28,053.00 | 14,025.48 | 28,053.00 | 28,053.00 | 27,167.77 | 28,634.77 | 13 |
| EMS LEMPG Grant Rev | 7,500.00 | 7,500.00 | - | 7,500.00 | 7,500.00 | - | 15,000.00 | 2 |
| Emergency Management Assist | - | 6,623.00 | - | 6,623.00 | - | - | 17,881.81 | |
| Emergency Management Assist | 13,714.29 | - | - | - | - | - | 13,714.29 | |
| OCDETF Equitable Sharing Funds | - | - | - | - | - | - | 2,390.85 | |
| SCAAP | - | 1,689.00 | - | 1,689.00 | 1,689.00 | - | 3,928.86 | 2 |
| BJA Bulletproof Vest Grant | 2,459.38 | 700.00 | - | - | - | - | 3,609.84 | |
| Fed Rev-NPS Battle Bndry Stdy | - | - | 22,518.68 | 39,427.00 | - | - | - | |
| ARP CRF (Covid Relief Funds) | - | - | 1,412,441.50 | 2,832,226.00 | - | - | - | |
| CARES Act CRF | 1,176,366.93 | - | - | - | - | - | 1,176,366.93 | |
| CARES Act CRF Electoral | 36,958.85 | - | - | - | - | - | 36,958.85 | |
| SAFER Grant Revenue | 234,346.57 | 184,962.00 | 123,622.99 | 184,962.00 | 58,852.00 | - | 234,346.57 | 8 |
| Misc Federal Revenue Gen Fd | 352.80 | - | - | - | - | - | 352.80 | |
| Total Federal Revenue | 1,602,115.51 | 328,472.00 | 1,607,794.06 | 3,228,834.00 | 198,585.58 | 95,138.80 | 1,692,847.53 | |
| Total Revenue | 31,943,188.29 | 30,706,189.00 | 15,563,220.90 | 34,123,368.84 | 31,532,681.61 | 26,956,966.53 | 33,906,003.49 | |
| Total Non-categorical | 27,439,716.49 | 27,127,833.00 | 12,549,090.55 | 27,622,775.20 | 28,051,648.61 | 24,367,872.91 | 28,469,513.03 | |

Due to the fact that a portion of our Personal Property Tax Revenue now comes from the State in the form of PPTRA, the following is presented to facilitate comparison:

| | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Current Taxes on Personal Property | 5,730,901.70 | 5,212,789.00 | 1,721,915.19 | 4,887,219.19 | 4,887,219.19 | 4,291,056.39 | 5,730,901.70 |
| Personal Property Tax Relief | 2,483,841.94 | 2,483,842.00 | 1,270,945.93 | 2,483,841.94 | 2,483,842.00 | 2,483,841.94 | 2,483,841.94 |
| Total Personal Property Tax Revenue | 8,214,743.64 | 7,696,631.00 | 2,992,861.12 | 7,371,061.13 | 7,371,061.19 | 6,774,898.33 | 8,214,743.64 |
| Consumer Utility Tax | 324,267.91 | 355,000.00 | 138,618.45 | 346,546.13 | 325,000.00 | 324,267.91 | 357,654.31 |
| Communications Tax | 316,155.57 | 335,000.00 | 104,642.81 | 298,979.46 | 284,030.48 | 316,155.57 | 405,301.90 |
| Total Communications/Utility Tax | 640,423.48 | 690,000.00 | 243,261.26 | 645,525.58 | 609,030.48 | 640,423.48 | 762,956.21 |

Clarke County
Projection of FY2023 General Fund Revenues
February 11, 2022

| Description | FY2021 Actuals | FY2022 Original Budget | FY2022 YTD 12/31 | FY2022 Projected | FY2023 Proposed | 5 Year Low | 5 year High | Projection Method |
|-------------|-------------------|---------------------------|---------------------|---------------------|--------------------|---------------|----------------|----------------------|
|-------------|-------------------|---------------------------|---------------------|---------------------|--------------------|---------------|----------------|----------------------|

Projection Method:

- 1 Calculation utilizing FY22 book values with forward looking assumptions, historical collection rates and supplementals/abatements
- 2 FY22 Projected
- 3 Historical trends or averages
- 4 FY21 monthly receipts
- 5 Cycle of application renewals. \$25/application * 1000 applications. Last renewed in 2017
- 6 Assuming slight increase in interest rates
- 7 Flat yearly amount
- 8 Per grant
- 9 Parks and recreation estimates
- 10 Associated expense
- 11 Per schedule and GIS values
- 12 5% increase
- 13 Sheriff's estimates
- 14 Per agreement with Town of Berryville

Clarke County
Five Year History of General Fund Revenues
February 11, 2022

| Description | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | 5 Year Low | 5 Year High | 5 year Average |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------|--------------------|-----------------------|
| Real Property Tax Current | 14,331,862.04 | 14,743,313.23 | 15,012,418.48 | 15,075,570.02 | 14,769,185.76 | 14,331,862.04 | 15,075,570.02 | 14,786,469.91 |
| Real Property Tax Delinquent | 159,930.35 | 133,539.83 | 61,673.60 | 117,355.73 | 18,993.71 | 18,993.71 | 159,930.35 | 98,298.64 |
| Land Redemptions | 3,743.33 | - | - | - | - | - | 3,743.33 | 748.67 |
| Proceeds from Delinq Land Sale | - | - | - | 3,407.01 | - | - | 3,407.01 | 681.40 |
| Public Svc Corp Real Prop Tax | 487,564.91 | 496,355.72 | 492,984.21 | 482,461.05 | 413,655.45 | 413,655.45 | 496,355.72 | 474,604.27 |
| Personal Property Tax Current | 4,291,056.39 | 4,807,320.85 | 4,730,115.96 | 4,921,998.47 | 5,730,901.70 | 4,291,056.39 | 5,730,901.70 | 4,896,278.67 |
| Personal Property Tax Delinq | 162,002.26 | 90,959.68 | 40,781.10 | 65,636.92 | 60,146.80 | 40,781.10 | 162,002.26 | 83,905.35 |
| Mobile Home Tax - Curr & Delin | 1,074.62 | 990.93 | 186.75 | 868.89 | 875.43 | 186.75 | 1,074.62 | 799.32 |
| Mach & Tools Tax | 176,461.07 | 167,646.84 | 161,024.81 | 170,796.47 | 180,252.46 | 161,024.81 | 180,252.46 | 171,236.33 |
| Penalties - All Property Taxes | 150,213.58 | 164,752.89 | 112,319.69 | 181,815.65 | 183,044.40 | 112,319.69 | 183,044.40 | 158,429.24 |
| Interest - All Property Taxes | 120,398.85 | 122,298.21 | 125,355.32 | 121,561.00 | 168,936.29 | 120,398.85 | 168,936.29 | 131,709.93 |
| Admin Costs Delinq Taxes | 11,753.35 | 13,809.33 | 14,265.77 | 23,555.20 | 25,396.12 | 11,753.35 | 25,396.12 | 17,755.95 |
| DMV Stop Fees | 3,460.00 | 8,128.77 | 11,826.42 | 5,350.16 | 9,625.00 | 3,460.00 | 11,826.42 | 7,678.07 |
| Credit Card Fees | 11,916.20 | 13,206.73 | 16,539.47 | 15,054.75 | 19,888.05 | 11,916.20 | 19,888.05 | 15,321.04 |
| Local Sales & Use Tax | 898,361.25 | 899,775.98 | 957,003.48 | 1,281,008.88 | 1,458,446.02 | 898,361.25 | 1,458,446.02 | 1,098,919.12 |
| Cons Utility Tax - Elect & Gas | 346,093.72 | 352,974.38 | 357,654.31 | 351,339.39 | 324,267.91 | 324,267.91 | 357,654.31 | 346,465.94 |
| Consumption Tax | 32,433.28 | 36,268.99 | 33,186.13 | 35,257.70 | 34,265.19 | 32,433.28 | 36,268.99 | 34,282.26 |
| Business License Tax | 22,890.00 | 22,290.00 | 22,010.00 | 20,940.00 | 23,570.00 | 20,940.00 | 23,570.00 | 22,340.00 |
| Motor Vehicle Licenses | 325,439.14 | 355,922.80 | 321,283.11 | 296,285.22 | 337,931.15 | 296,285.22 | 355,922.80 | 327,372.28 |
| Recordation Tax | 309,762.24 | 258,119.29 | 283,264.65 | 319,944.13 | 442,254.71 | 258,119.29 | 442,254.71 | 322,669.00 |
| Tax on Wills | 6,123.94 | 6,983.90 | 5,568.97 | 11,073.50 | 5,783.17 | 5,568.97 | 11,073.50 | 7,106.70 |
| Transient Occupancy Tax | 28,004.63 | 16,882.35 | 25,297.54 | 29,702.36 | 48,421.76 | 16,882.35 | 48,421.76 | 29,661.73 |
| Cigarette Tax | - | - | - | - | - | - | - | - |
| Meals Tax | - | - | - | - | - | - | - | - |
| Animal Licenses | 6,471.25 | 6,959.75 | 6,225.50 | 5,376.75 | 4,780.00 | 4,780.00 | 6,959.75 | 5,962.65 |
| Animal Shelter Fees | 8,068.28 | 8,360.00 | 6,475.00 | 5,125.00 | 6,490.00 | 5,125.00 | 8,360.00 | 6,903.66 |
| Dangerous Dog Registration | 265.00 | 245.00 | 240.00 | (55.00) | 120.00 | (55.00) | 265.00 | 163.00 |
| Land Use Application Penalty | 7,700.00 | 4,600.00 | 5,900.00 | 8,900.00 | 5,900.00 | 4,600.00 | 8,900.00 | 6,600.00 |
| Land Use Application Fees | 25,450.00 | 200.00 | - | 900.00 | 500.00 | - | 25,450.00 | 5,410.00 |
| Transfer Fees | 545.40 | 540.90 | 519.30 | 537.30 | 710.10 | 519.30 | 710.10 | 570.60 |
| Zoning & Subdiv Permits & Fees | 88,924.10 | 104,551.20 | 80,825.00 | 64,945.00 | 67,120.00 | 64,945.00 | 104,551.20 | 81,273.06 |
| Building Permits | 242,159.90 | 191,083.65 | 274,789.03 | 225,982.67 | 246,603.00 | 191,083.65 | 274,789.03 | 236,123.65 |
| Sign Permits & Inspection Fees | 3,493.12 | 120.00 | - | 300.00 | 300.00 | - | 3,493.12 | 842.62 |
| Weapons Permits | 5,605.00 | 8,075.00 | 6,004.00 | 5,985.00 | 9,899.00 | 5,605.00 | 9,899.00 | 7,113.60 |
| New Dwelling Address Fee | 4,420.00 | 3,250.00 | 3,380.00 | 5,590.00 | 3,770.00 | 3,250.00 | 5,590.00 | 4,082.00 |
| Other Permits, Fees & Licenses | 450.00 | 175.00 | 550.00 | - | 700.00 | - | 700.00 | 375.00 |
| Court Fines & Forfeitures | 352,279.33 | 356,593.64 | 317,687.60 | 224,432.96 | 156,697.92 | 156,697.92 | 356,593.64 | 281,538.29 |
| Parking Fines | - | 660.00 | 2,880.00 | 9,215.00 | 11,081.00 | - | 11,081.00 | 4,767.20 |
| Courthouse Maintenance Fees | 52,889.88 | 57,571.85 | 63,480.45 | 43,572.86 | 37,946.00 | 37,946.00 | 63,480.45 | 51,092.21 |

Clarke County
Five Year History of General Fund Revenues
February 11, 2022

| Description | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | 5 Year Low | 5 Year High | 5 year Average |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|-------------------|--------------------|-----------------------|
| Local Interest from Fines | - | - | 2,946.49 | 2,418.93 | 2,355.89 | - | 2,946.49 | 1,544.26 |
| E-Tickets fee | 26,638.58 | 28,421.22 | 22,025.23 | 15,275.02 | 8,212.95 | 8,212.95 | 28,421.22 | 20,114.60 |
| Interest on Bank Deposits | 62,923.92 | 40,449.16 | 97,132.42 | 118,248.68 | 80,849.89 | 40,449.16 | 118,248.68 | 79,920.81 |
| Rental of General Property | 61,000.45 | 53,209.26 | 66,033.02 | 66,522.98 | 62,162.70 | 53,209.26 | 66,522.98 | 61,785.68 |
| Sheriff's Fees | - | 1,592.38 | 796.19 | 796.19 | 622.19 | - | 1,592.38 | 761.39 |
| DNA Fees - Blood Test | 257.10 | 245.38 | 214.67 | 252.86 | 212.22 | 212.22 | 257.10 | 236.45 |
| Court Appointed Attorney | 93.09 | 318.75 | 287.22 | 93.37 | - | - | 318.75 | 158.49 |
| Commonwealth's Attorney Fees | 1,741.88 | 1,792.06 | 1,359.69 | 1,345.02 | 818.14 | 818.14 | 1,792.06 | 1,411.36 |
| Central Alarm - Beryville | 2,000.00 | 2,000.00 | 2,000.00 | 5,000.00 | 5,000.00 | 2,000.00 | 5,000.00 | 3,200.00 |
| Wireless E-911 | 42,797.79 | 51,587.36 | 45,782.34 | 50,508.81 | 49,113.01 | 42,797.79 | 51,587.36 | 47,957.86 |
| Fire Protection Services | - | 12,519.14 | - | - | - | - | 12,519.14 | 2,503.83 |
| Ambulance and Rescue Services | 409,373.25 | 403,976.49 | 504,268.70 | 417,171.49 | 442,124.53 | 403,976.49 | 504,268.70 | 435,382.89 |
| EMS - Berryville | 50,000.00 | 33,000.00 | 16,500.00 | - | - | - | 50,000.00 | 19,900.00 |
| Jail Processing Fee | 1,287.20 | 1,072.49 | 1,132.01 | 1,206.27 | 1,005.63 | 1,005.63 | 1,287.20 | 1,140.72 |
| Humane Foundation Contribution | 15,000.00 | - | - | 60,000.00 | 20,000.00 | - | 60,000.00 | 19,000.00 |
| Recycling Rebate | 21,311.00 | 22,109.00 | 23,858.00 | 24,352.00 | 23,924.00 | 21,311.00 | 24,352.00 | 23,110.80 |
| Recreation Center Fees | 39,026.68 | 41,305.94 | 41,399.75 | 36,628.73 | 32,374.75 | 32,374.75 | 41,399.75 | 38,147.17 |
| Swimming Pool Fees | 81,040.16 | 74,485.64 | 78,121.54 | 43,748.32 | 69,734.28 | 43,748.32 | 81,040.16 | 69,425.99 |
| Concession Stand Revenues | 16,833.75 | 14,868.50 | 15,565.79 | 12,561.30 | 6,534.50 | 6,534.50 | 16,833.75 | 13,272.77 |
| Parks Programs Fees | 261,418.79 | 274,925.57 | 275,190.60 | 171,626.25 | 134,627.95 | 134,627.95 | 275,190.60 | 223,557.83 |
| Sale of Publications | 24.00 | 20.00 | - | - | - | - | 24.00 | 8.80 |
| Mapping Fees | 120.00 | 300.00 | 225.00 | - | 6.00 | - | 300.00 | 130.20 |
| Pass Through Engineer's Fee | 500.00 | 13,077.65 | 11,630.00 | 7,700.00 | 9,170.00 | 500.00 | 13,077.65 | 8,415.53 |
| Biosolid Application Fees | 584.63 | 1,168.32 | 650.24 | - | - | - | 1,168.32 | 480.64 |
| Payments in Lieu of Taxes | 42,500.00 | - | - | 68,727.26 | 44,409.69 | - | 68,727.26 | 31,127.39 |
| Rebates & Refunds - Other Veh | 4,803.05 | 48,948.28 | 76,824.12 | 8,894.55 | 11,431.92 | 4,803.05 | 76,824.12 | 30,180.38 |
| Misc Rev - General Fund | 20,586.09 | 42,048.27 | 54,935.43 | 15,960.32 | 12,829.16 | 12,829.16 | 54,935.43 | 29,271.85 |
| Econ Dev Misc Revenue | - | - | - | - | 17,500.00 | - | 17,500.00 | 3,500.00 |
| Gifts & Donations - General Fd | 45,400.38 | 46,235.38 | 31,646.53 | 835.00 | 1,350.00 | 835.00 | 46,235.38 | 25,093.46 |
| BHR Book Grant - Pvt Svcs | - | - | - | 4,500.00 | - | - | 4,500.00 | 900.00 |
| Sale Salvage & Surplus Prop | 182.40 | (51.12) | (9.66) | - | - | (51.12) | 182.40 | 24.32 |
| Vehicle Sale General Fund | 2,598.55 | 695.96 | 6,441.91 | - | - | - | 6,441.91 | 1,947.28 |
| Sale of Other Equip General Fd | 2,500.00 | - | (7.14) | 8,365.83 | 1,729.35 | (7.14) | 8,365.83 | 2,517.61 |
| Other Miscellaneous Revenue | - | - | (26,767.98) | 36,043.13 | (8,128.45) | (26,767.98) | 36,043.13 | 229.34 |
| CITAC Reimbursement | - | - | - | 4,662.00 | 3,755.50 | - | 4,662.00 | 1,683.50 |
| Misc Revenue-Temporary | - | - | - | - | 79.00 | - | 79.00 | 15.80 |
| Cancelled Checks/NSF Fees | 1,189.26 | 1,370.45 | 0.00 | 100.00 | 275.00 | 0.00 | 1,370.45 | 586.94 |
| General Loan Repay | 3,494.68 | 3,494.68 | 3,981.63 | 3,671.76 | 3,671.71 | 3,494.68 | 3,981.63 | 3,662.89 |
| Insurance Recovery Gen Fd | 5,981.93 | 20,625.21 | 6,072.01 | 54,193.91 | 34,376.77 | 5,981.93 | 54,193.91 | 24,249.97 |

Clarke County
Five Year History of General Fund Revenues
February 11, 2022

| Description | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | 5 Year Low | 5 Year High | 5 year Average |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Tsfr from CE Fd | 2,500.00 | - | - | - | - | - | 2,500.00 | 500.00 |
| Tsfr fr Parks Const Fd to Gen | - | (600.00) | - | - | - | (600.00) | - | (120.00) |
| Tsfr fr Anim Trust to Gen Fd | 9,625.22 | - | - | - | - | - | 9,625.22 | 1,925.04 |
| Total Local Revenue | 23,914,600.24 | 24,689,738.11 | 24,913,951.40 | 25,373,200.02 | 25,880,586.38 | 22,637,059.22 | 27,591,079.09 | 24,954,415.23 |
| Juror Reimbursement | - | - | - | 7,890.00 | - | - | 7,890.00 | 1,578.00 |
| Motor Vehicle Carriers' Tax | 22,640.11 | 22,544.54 | 22,615.56 | 23,007.12 | 43,649.20 | 22,544.54 | 43,649.20 | 26,891.31 |
| Mobile Home Titling Taxes | 1,206.72 | - | 5,148.83 | - | - | - | 5,148.83 | 1,271.11 |
| Tax on Deeds | 73,671.22 | 84,697.40 | 71,910.52 | 47,365.03 | 107,206.75 | 47,365.03 | 107,206.75 | 76,970.18 |
| Personal Property Tax Reimburs | 2,483,841.94 | 2,483,841.94 | 2,483,841.94 | 2,483,841.94 | 2,483,841.94 | 2,483,841.94 | 2,483,841.94 | 2,483,841.94 |
| Auto Rental Tax | 2,403.85 | 1,128.65 | 319.77 | 20.24 | 128.45 | 20.24 | 2,403.85 | 800.19 |
| Communication Sales & Use Tax | 405,301.90 | 392,631.32 | 364,245.81 | 355,940.45 | 316,155.57 | 316,155.57 | 405,301.90 | 366,855.01 |
| Commonwealth's Attorney CompBd | 189,964.12 | 192,833.81 | 193,855.66 | 199,143.53 | 199,087.00 | 189,964.12 | 199,143.53 | 194,976.82 |
| Sheriff Comp Bd | 752,054.65 | 779,609.39 | 782,597.74 | 805,115.57 | 805,839.39 | 752,054.65 | 805,839.39 | 785,043.35 |
| Commissioner of Revenue Comp B | 76,730.19 | 78,504.64 | 78,655.47 | 80,937.85 | 80,931.08 | 76,730.19 | 80,937.85 | 79,151.85 |
| Treasurer - Comp Bd | 93,183.73 | 94,706.87 | 96,050.71 | 98,510.73 | 101,443.53 | 93,183.73 | 101,443.53 | 96,779.11 |
| Registrar/Electoral Boards | 37,029.25 | 37,399.00 | 37,500.00 | 40,780.00 | 39,383.00 | 37,029.25 | 40,780.00 | 38,418.25 |
| Clerk of the Circuit Ct Comp B | 164,496.89 | 168,466.91 | 184,956.57 | 183,759.92 | 152,122.42 | 152,122.42 | 184,956.57 | 170,760.54 |
| Revenue from the Commonwealth | - | 21,687.38 | 17,265.90 | 17,960.12 | 17,798.27 | - | 21,687.38 | 14,942.33 |
| Spay & Neuter Fund Dist | 23.75 | 14.25 | 197.60 | 114.00 | 38.00 | 14.25 | 197.60 | 77.52 |
| Emergency Services Grants | 10,756.75 | 1,458.00 | - | - | - | - | 10,756.75 | 2,442.95 |
| Fire Programs Funds | 45,235.58 | 48,103.48 | 50,490.16 | 52,288.96 | 53,521.20 | 45,235.58 | 53,521.20 | 49,927.88 |
| Litter Control | 4,055.00 | 5,222.00 | 6,207.00 | 4,007.00 | 5,608.00 | 4,007.00 | 6,207.00 | 5,019.80 |
| VA Commission for the Arts | 5,000.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 5,000.00 | 4,600.00 |
| Dept of Historic Resources | - | 5,366.00 | - | - | - | - | 5,366.00 | 1,073.20 |
| VA Dept of Game & Inland Fish | - | - | 1,565.00 | - | - | - | 1,565.00 | 313.00 |
| LibrOfVA Deed Book 041 PurServ | - | - | - | - | 18,913.25 | - | 18,913.25 | 3,782.65 |
| Other Categorical Aid | 1,945.51 | - | 381.68 | 15,753.57 | 30,319.35 | - | 30,319.35 | 9,680.02 |
| Total State Revenue | 4,369,541.16 | 4,422,715.58 | 4,402,305.92 | 4,420,936.03 | 4,460,486.40 | 4,224,768.51 | 4,622,076.87 | 4,415,197.02 |
| DCJS Body Worn Cameras | - | - | - | - | 14,027.75 | - | 14,027.75 | 2,805.55 |
| SRO Revenue | - | - | 19,093.97 | 33,306.49 | 9,758.62 | - | 33,306.49 | 12,431.82 |
| RSAF Grant-Handtevy | - | - | - | - | 3,800.26 | - | 3,800.26 | 760.05 |
| ICAC Task Force Grant | 4,050.00 | 3,695.35 | 2,704.43 | 3,192.49 | 875.22 | 875.22 | 4,050.00 | 2,903.50 |
| DHR CLG Grant Rev | 11,500.00 | - | 3,270.00 | 8,230.00 | - | - | 11,500.00 | 4,600.00 |
| Payments in Lieu of Taxes | 6,135.00 | 6,342.00 | 6,482.00 | 6,623.00 | 6,717.00 | 6,135.00 | 6,717.00 | 6,459.80 |
| Victim Witness | 1,281.92 | - | - | - | - | - | 1,281.92 | 256.38 |
| Victim Witness Rev | 51,759.63 | 54,531.83 | 51,797.69 | 52,596.68 | 53,394.79 | 51,759.63 | 54,531.83 | 52,816.12 |
| VA Hwy Safety Sel Enf - Alchoho | 10,913.40 | 10,169.74 | 12,379.80 | 6,886.68 | 8,318.50 | 6,886.68 | 12,379.80 | 9,733.62 |
| VA Hwy Safety Sel Enf - Speed | 2,314.50 | 6,470.58 | 4,614.95 | 3,975.54 | 5,496.33 | 2,314.50 | 6,470.58 | 4,574.38 |
| Byrne-21st Century Grant-Rev | 9,654.83 | - | - | - | - | - | 9,654.83 | 1,930.97 |

Clarke County
Five Year History of General Fund Revenues
February 11, 2022

| Description | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | 5 Year Low | 5 Year High | 5 year Average |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Byrne JAG-Naloxone Rev | - | 997.50 | - | - | - | - | 997.50 | 199.50 |
| Byrne Justice Assistance | - | - | - | - | - | - | - | - |
| DCJS Byrne Justice Assistance | 905.94 | - | - | 944.00 | - | - | 944.00 | 369.99 |
| V-Stop Federal Revenue | 27,628.87 | 28,634.77 | 27,167.77 | 28,082.20 | 28,028.22 | 27,167.77 | 28,634.77 | 27,908.37 |
| Emergency Management Assist | 7,720.53 | 17,881.81 | - | - | - | - | 17,881.81 | 5,120.47 |
| EMS LEMPG Grant Rev | - | 15,000.00 | 11,074.95 | 11,425.04 | 7,500.00 | - | 15,000.00 | 9,000.00 |
| Emergency Management Assist | - | - | - | - | 13,714.29 | - | 13,714.29 | 2,742.86 |
| OCDETF Equitable Sharing Funds | - | 2,390.85 | - | - | - | - | 2,390.85 | 478.17 |
| SCAAP | 604.50 | - | 1,301.04 | 3,928.86 | - | - | 3,928.86 | 1,166.88 |
| BJA Bulletproof Vest Grant | - | - | - | 3,609.84 | 2,459.38 | - | 3,609.84 | 1,213.84 |
| CARES Act CRF | - | - | - | 643,455.84 | 1,176,366.93 | - | 1,176,366.93 | 363,964.55 |
| CARES Act CRF Electoral | - | - | - | - | 36,958.85 | - | 36,958.85 | 7,391.77 |
| SAFER Grant Revenue | - | - | - | 107,329.45 | 234,346.57 | - | 234,346.57 | 68,335.20 |
| Misc Federal Revenue Gen Fd | - | - | - | 24.69 | 352.80 | - | 352.80 | 75.50 |
| Total Federal Revenue | 134,469.12 | 146,114.43 | 139,886.60 | 913,610.80 | 1,602,115.51 | 95,138.80 | 1,692,847.53 | 587,239.29 |
| Total Revenue | 28,418,610.52 | 29,258,568.12 | 29,456,143.92 | 30,707,746.85 | 31,943,188.29 | 26,956,966.53 | 33,906,003.49 | 29,956,851.54 |