



Budget/Finance Committee Items

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

Tuesday, February 22, 2022, 5:30 p.m.

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FY23 Budget/Finance Committee
Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Follow-up Discussion/Review of Projected FY23 Revenues



FY23 Budget/Finance Committee

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

Next Meeting:

Thursday, February 24, 5:30 pm

Outside Agency Presentations

Clarke County
Projection of FY2023 General Fund Revenues
February 18, 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	14,333,094.92	14,609,003.72	14,331,862.04	15,075,570.02	1
Real Property Tax Delinquent	18,993.71	100,000.00	150,341.52	419,293.74	425,996.26	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	5,784,342.03	6,859,242.82	4,291,056.39	5,730,901.70	2
Personal Property Tax Delinq	60,146.80	65,000.00	588,605.21	1,052,237.45	1,449,143.28	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	192,000.00	208,000.00	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	345,000.00	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	23,900.00	23,000.00	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	390,000.00	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	80,000.00	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	198,000.00	-	-	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	5,000.00	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 18, 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 18, 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	27,523,318.44	29,295,177.09	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 18, 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	35,278,010.13	34,034,363.15	26,956,966.53	33,906,003.49	
Total Non-categorical	27,439,716.49	27,127,833.00	12,549,090.55	28,777,416.49	30,555,330.15	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	5,784,342.03	6,859,242.82	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	8,268,183.97	9,343,084.82	6,774,898.33	8,214,743.64
Consumer Utility Tax	324,267.91	355,000.00	138,618.45	346,546.13	345,000.00	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	629,030.48	640,423.48	762,956.21

Clarke County
Projection of FY2023 General Fund Revenues
February 18, 2022

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

**Clarke County
Personal Property - 8 Years History**

Book Values	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023 Est
Business Equipment	4,786,755	5,397,107	5,358,397	4,744,025	5,247,850	5,413,350	6,057,340	7,797,665	7,981,889	
Boat	272,875	216,700	205,200	207,975	183,625	200,850	194,775	178,325	177,325	
Farm Equipment	930,505	851,443	997,130	830,530	986,075	750,803	895,050	978,970	974,725	
Truck for Hire	269,600	215,650	255,300	1,388,980	1,772,500	1,366,958	937,033	1,362,944	1,540,056	
Trailer for Hire	11,375	9,900	9,875	9,100	8,175	-	6,675	6,025	4,450	
Leased Equipment	776,213	716,785	1,729,650	1,578,894	1,851,025	1,645,275	2,466,400	1,983,000	2,634,025	
Rescue Vehicles	462,025	416,725	658,225	800,550	732,250	807,613	670,962	929,979	1,439,081	
Vehicle	125,343,068	129,824,726	135,866,495	141,848,013	147,694,166	158,364,121	165,282,074	181,865,982	249,225,423	
Total Personal Property Value	132,852,416	137,649,036	145,080,272	151,408,067	158,475,666	168,548,970	176,510,309	195,102,890	263,976,974	263,976,974

YOY Change		4,796,620	7,431,236	6,327,795	7,067,599	10,073,304	7,961,339	18,592,581	68,874,084	-
% Change		4%	5%	4%	5%	6%	5%	11%	35%	0%

Personal Property Revenue Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est	FY 2023 Est
Current	3,957,348	4,174,702	4,291,056	4,807,321	4,730,116	4,921,998	5,730,902		
Delinquent	4,419	4,270	162,002	90,960	40,781	65,637	60,147		
Personal Property Revenue Recognized	3,961,768	4,178,973	4,453,059	4,898,281	4,770,897	4,987,635	5,791,049	6,836,579	8,308,386

Revenue recognized % of Personal Property Value	2.93%	2.96%	3.00%	3.16%	2.92%	2.89%	3.12%	2.98%	3.15%
Assumption: Collect 2.98% of property value	4,030,472	4,212,667	4,417,676	4,617,268	4,872,667	5,141,383	5,537,037	6,840,290	7,866,514
Assumption Vs. Personal Property Revenue Recognized	68,704	33,694	(35,382)	(281,013)	101,770	153,748	(254,012)	3,710	(441,872)

FY2021 revenue recognized includes the 1st half of CY2021 revenue collected before 8/30/2021. There was an 11% increase in property value and the collection rate held steady which makes the revenue recognized as a % of the PP value higher

For FY22, if we assume 2.98% of the property value will be collected, we would expect to see \$6.84M in revenue. If we use the calculation template, we expect to see \$7.6M in revenue. For FY22, if we assume 2.98% of the property value will be collected, we would expect to see \$7.87M in revenue. If we use the calculation template, we expect to see \$9.1M in revenue.

Revenue recognized % of PP Value	Collection Rate for the FY	FY2022 Est	Revenue recognized % of PP Value	Collection Rate for the FY	FY2023 Est
2.98%	85.11%	6,840,290	2.98%	80.11%	7,866,514
3.16%	89.36%	7,244,089	3.22%	86.86%	8,493,028
3.33%	93.61%	7,647,889	3.46%	93.61%	9,119,543

Clarke County
FY22 Personal Property Preliminary Book Value and Historical Information

FY22 Preliminary Book Value

FY22 Book Value - NADA Values received 02/16/2022

263,976,974

Value, Tax Rate and Billed

Category	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022 Est
Business Equipment	5,413,350	6,057,340	7,797,665	7,981,889
Boat	200,850	194,775	178,325	177,325
Farm Equipment	750,803	895,050	978,970	974,725
Truck for Hire	1,366,958	937,033	1,362,944	1,540,056
Trailer for Hire	-	6,675	6,025	4,450
Leased Equipment	1,645,275	2,466,400	1,983,000	2,634,025
Rescue Vehicle	807,613	670,962	929,979	1,439,081
Vehicle	158,364,121	165,282,074	181,865,982	249,225,423
Book Value	168,548,970	176,510,309	195,102,890	263,976,974
YOY Change		7,961,339	18,592,581	68,874,084
		5%	11%	35%
PP Tax Rates				
For Hire	1.25	1.25	1.25	1.25
Rescue Vehicles	2.248	2.248	2.248	2.248
All Other	4.496	4.496	4.496	4.496
Original Billed	5,171,902	5,513,725	6,181,523	9,370,930
Supplementals,				Net of PPTRA
Adjustments and				
Abatements	111,077	(41,912)	300,477	123,214
Total Billed	5,282,978	5,471,813	6,482,000	9,494,144

*Awaiting NADA data

Tax Collections by Cash Receipt Date

Tax Year	FY2019	FY2020	FY2021	FY2022
0	2,361,715	2,492,461	2,865,044	0
-1	311,824	2,576,321	2,670,913	2,703,327
-2	28,031	161,198	195,722	52,751
-3	11,390	24,120	71,682	23,742
-4	9,290	11,714	16,877	7,958
All Prior Years	7,179	18,836	18,080	10,697
Grand Total	2,729,429	5,284,651	5,838,317	2,798,475

Tax Year 0 = 1st half tax year billed and collected in same fiscal year.

For example, for Tax Year 2019 \$2.362M was collected in FY2019

Collection Rates

	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022
Base Year 0	44.70%	45.55%	44.20%	
Year +1	48.77%	48.81%	41.71%	
Year +2	3.70%	0.96%		
Year +3	0.45%			

Clarke County
FY2023 Personal Property Tax Estimates Calculation Model
February 15, 2022

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Projected	FY2023 Proposed
Current						
Tax Year 2023 1st half due			2,487,417.41	2,866,182.24	3,412,022.83	3,412,022.83
Tax Year 2022 2nd half due			1,638,810.10	2,297,159.50	2,372,319.20	3,447,219.99
Total Current			4,126,227.52	5,163,341.75	5,784,342.03	6,859,242.82
Delinquent						
Tax Year 2022 1st half due			645,539.96	325,346.81	791,505.54	1,150,137.69
Prior Years			215,867.91	302,359.94	260,731.91	299,005.59
Total Delinquent			861,407.87	627,706.75	1,052,237.45	1,449,143.28
Total Personal Property Taxes	4,898,280.53	4,770,897.06	4,987,635.39	5,791,048.50	6,836,579.48	8,308,386.10
YOY Change		(127,383.47)	216,738.33	803,413.11	1,045,530.98	1,471,806.62

Assumptions			FY22 Projected	FY23 Proposed	Notes on Assumptions	
Book Value						
Tax Year -1 Book Value		168,548,970	176,510,309	195,102,890	263,976,974	\$263M Tax Year 2022 with NADA value update
Incremental Book Value from Tax Year -1 to Base Tax Year		7,961,339	18,592,581	68,874,084		\$7M 2014-2020 avg. YOY change; \$12M is 2019-2021 avg. YOY Change
Supplementals						
Base Tax Year Supplementals Billed		111,076.60	(41,912.10)	300,477.18	123,213.89	Supplementals are net of abatements; \$123k is 3 year average
Tax Year -1 Supplementals Billed		(41,912.10)	300,477.18	123,213.89	123,213.89	Supplementals are net of abatements; \$123k is 3 year average
Tax Rate						
2022						
For Hire		0.0125	0.0125	0.0125	0.0125	
Rescue Vehicles		0.02248	0.02248	0.02248	0.02248	
All Other		0.04496	0.04496	0.04496	0.04496	
2023						
For Hire		0.0125	0.0125	0.0125	0.0125	
Rescue Vehicles		0.02248	0.02248	0.02248	0.02248	
All Other		0.04496	0.04496	0.04496	0.04496	
Collection Rate						
Base Tax Year		45.55%	44.20%	36.2100%	36.2100%	44.82% = prior 3 year average
Tax Year -1		48.77%	48.81%	48.79%	48.79%	48.79% = prior 2 year average; split 75% current/ 25% delinquent
Tax Year -2			3.70%	3.70%	3.70%	Based on History
Tax Year -3			0.90%	0.45%	0.45%	Based on History
Collection for Tax Years -4 and older		30,549.91	34,956.62	34,272.04	34,272.04	Prior 3 year average

Clarke County
FY2023 Personal Property Tax Estimates Calculation Model
February 15, 2022

Calculations

Base Tax Year				
Tax year Total Value-	168,548,970.00	176,510,309.00	195,102,890.00	263,976,974.00
Estimated Added Book Value	7,961,339.00	18,592,581.00	68,874,084.00	-
Total Assessed Value	176,510,309.00	195,102,890.00	263,976,974.00	263,976,974.00
Value * Applicable tax rate				
	For Hire			
	Rescue Vehicles			
	All Other			
	15,057.27	16,643.32	22,518.64	22,518.64
	17,669.86	19,531.10	26,425.86	26,425.86
	7,846,405.7760	8,672,901.0429	11,734,557.9715	11,734,557.9715
Estimated Billing	7,879,132.91	8,709,075.46	11,783,502.48	11,783,502.48
Less: PPTRA	(2,376,479.38)	(2,524,976.43)	(2,483,841.94)	(2,483,841.94)
Plus: Supplementals	(41,912.10)	300,477.18	123,213.89	123,213.89
Total Billing	5,460,741.43	6,484,576.21	9,422,874.43	9,422,874.43
Collection Rate	45.55%	44.20%	36.21%	36.21%
Base Tax year	2,487,417.41	2,866,182.24	3,412,022.83	3,412,022.83

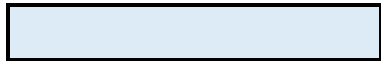
Tax Year -1 Current & Delinquent				
Tax year Total Value-	168,548,970.00	176,510,309.00	195,102,890.00	263,976,974.00
Value * Applicable tax rate				
	For Hire			
	Rescue Vehicles			
	All Other			
	14,378.13	15,057.27	16,643.32	22,518.64
	16,872.88	17,669.86	19,531.10	26,425.86
	7,492,500.69	7,846,405.78	8,672,901.04	11,734,557.97
Estimated Billing	7,523,751.69	7,879,132.91	8,709,075.46	11,783,502.48
Less: PPTRA	(2,343,552.24)	(2,376,479.38)	(2,524,976.43)	(2,483,841.94)
Plus: Supplementals	111,076.60	(41,912.10)	300,477.18	123,213.89
Total Billing	5,291,276.05	5,460,741.43	6,484,576.21	9,422,874.43
Collection Rate	48.77%	48.81%	48.79%	48.79%
Tax Year -1 Collections	2,580,367.67	2,665,508.83	3,163,824.73	4,597,357.68
Tax Year -1 Current	1,934,827.70	975,137.19	2,372,319.20	3,447,219.99
Tax Year -1 Delinquent	645,539.96	325,346.81	791,505.54	1,150,137.69

2 year average collection rate of Prior Tax Year Bills in Current FY		
	Collection Rate	
Current	36.58%	74.98%
Delinquent	12.21%	25.02%
Total	48.79%	100.00%

Prior Year Delinquent collections				
Tax Year -2 Billed			5,471,813.10	6,482,000.39
Collection Rate			3.70%	3.70%
FY23 Tax Year -2 Collections	161,198.00	195,721.78	202,717.66	240,142.69
Tax Year -3 Billed			5,282,978.35	5,471,813.10
Collection Rate			0.45%	0.45%
FY23 Tax Year -3 Collections	24,120.00	71,681.54	23,742.22	24,590.86
Adjust to match GL	(296,017.60)	1,322,022.31		

**Clarke County
Real Property - 8 Years History**

Book Value	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023 Est
Real Property	2,204,907,946	2,221,947,510	2,057,788,739	2,037,762,231	2,065,718,261	2,083,686,539	2,407,794,944	2,443,966,687	2,492,349,400	
Tax Rate	0.00655	0.00655	0.00720	0.00710	0.00710	0.00710	0.00615	0.00610	0.00610	
YOY Change		17,039,564	(164,158,771)	(20,026,508)	27,956,030	17,968,278	324,108,405	36,171,743	48,382,713	(2,492,349,400)
% Change		1%	-7%	-1%	1%	1%	16%	2%	2%	-100%
Personal Property Revenue Account		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Est	FY 2023 Est
Current		14,407,922	14,587,771	14,331,862	14,743,313	15,012,418	15,075,570	14,769,185		
Delinquent		69,985	15,393	159,930	133,539	61,673	117,355	18,993		
Personal Property Revenue Recognized		14,477,907	14,603,164	14,491,792	14,876,852	15,074,091	15,192,925	14,788,178	14,752,389	15,035,000
Revenue recognized % of Personal Property Value		0.65%	0.68%	0.71%	0.73%	0.73%	0.68%	0.61%	0.60%	1.21%
								17,576,903	17,840,957	18,194,151
								2,788,725	3,088,568	3,159,151



Clarke County
FY22 Real Estate Preliminary Book Value and Historical Information
As of December 31, 2021

FY22 Preliminary Tax Value

FY22 Preliminary Tax Value

2,820,080,800.00	Total Value- Per Report from Gordan - FY22 Real Estate Values 2.4.22.xlsx
(10,000,000.00)	Less: \$10M for overstatement of Robert Regan Village- Per County Admin and Commissioner
(317,731,400.00)	Less: Deferred Land Use- Per Report from Gordan - FY22 Real Estate Values 2.4.22.xlsx
2,492,349,400.00	Total Assessed Value

Value, Tax Rate and Billed

	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022 Est **
Gross Book Value	2,389,339,900	2,406,963,400	2,790,896,800	2,772,602,800	2,810,080,800
Deferred Value	(323,621,639)	(323,276,861)	(383,101,856)	(328,636,113)	(317,731,400)
Net Book Value	2,065,718,261	2,083,686,539	2,407,794,944	2,443,966,687	2,492,349,400
RE Tax Rate	0.0071	0.0071	0.00615	0.0061	0.0061
Original Billed	14,666,599.58	14,794,174.00	14,806,249.00	14,906,505.00	15,203,331.34
Supplementals,					
Adjustments and					
Abatements	*	97,973.87	14,117.33	93,607.90	68,566.37
	14,666,599.58	14,892,147.87	14,820,366.33	15,000,112.90	15,271,897.71

*Data is in old tax software

** Tax Year 2022 is preliminary book value, est taxes to be billed and 3 yr average of supplementals, adjustments and abatements

Tax Collections by Cash Receipt Date

Tax Year	FY2019	FY2020	FY2021	FY2022
0	7,159,430.69	7,118,832.53	7,275,673.97	0.00
-1	27,325.71	7,242,582.47	7,294,087.91	7,134,984.54
-2	4,218.23	1,914.16	100,531.49	44,497.07
-3	4,303.72	496.29	0.00	12,812.74
-4	2,137.39	503.28	0.00	0.00
-5	764.90	752.60	0.00	0.00
-6	361.94	464.54	0.00	0.00
-7	0.00	361.93	0.00	0.00
Grand Total	7,198,542.58	14,365,907.80	14,670,293.37	7,192,294.35

Tax Year 0 = 1st half tax year billed and collected in same fiscal year. For example, for Tax Year 2019 \$7.159M was collected in FY2019

Collection Rates

	Tax Year 2019	Tax Year 2020	Tax Year 2021
Base Year	48.08%	48.03%	48.50%
Year +1	48.63%	49.22%	47.57%
Year +2	0.68%	0.30%	
Year +3	0.09%		

Supplemental Real Estate Tax Bills
Based on info from Builders

Location	Qty	Current Land Value	Add'l Land Value	Home Value	Pro-Rate %		Add'l Taxable Value		Home Value Notes	
					TY22	TY23	TY22	TY23		
Fellowship Square	1	80000	16000	250000	75%	100%	199,500	266,000	Value of lot next to this lot that is still in builders name	
Shenandoah Crossing	34	80000	16000	260000	75%	100%	207,000	276,000	Average of houses in Shenandoah Crossing in Builders name with house value	
Hermitage-Phase 5	6	85000	16000	350000	58%	100%	213,500	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	50%	100%	183,000	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	42%	100%	152,500	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	33%	100%	122,000	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	25%	100%	91,500	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	17%	100%	61,000	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	8%	100%	30,500	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	0%	100%	-	366,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	0%	92%	-	335,500	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	0%	83%	-	305,000	Per meeting with County Administrator	
Hermitage-Phase 5	6	85000	16000	350000	0%	75%	-	274,500	Per meeting with County Administrator	
Hermitage-Phase 5	7	85000	16000	350000	0%	67%	-	244,000	Per meeting with County Administrator	
							1,260,500	4,629,000		
							*Tax Rate	7,689	28,237	

Fwd: FY 23 Budget February 9, 2022 9:29 AM

From: "Chris Boies" <cboies@clarkecounty.gov>

To: "bbennett" <bbennett@clarkecounty.gov>

"Nancy Warczyglowa" <nwarczyglowa@clarkecounty.gov>

FYI

Thanks

Chris Boies

----- Forwarded Message -----

From: "Christy Dunkle" <planner@berryvilleva.gov>

To: "Chris Boies" <cboies@clarkecounty.gov>, "Keith Dalton" <townmanager@berryvilleva.gov>

Sent: Wednesday, February 9, 2022 9:27:24 AM

Subject: RE: FY 23 Budget

Chris and Keith:

Horton has indicated that they will be wrapped up with both Shenandoah Crossing and Fellowship Square in the next few months so these fees would not be part of FY 23. He anticipates that Hermitage will go at a pace of approximately six houses per month. They are anticipating that all of the houses in Hermitage will be done and sold by early fall 23.

Clarke County
FY2022 Real Estate Tax Estimates Calculation Model
February 15, 2022

	FY2022 Projection	FY2022 Adjusted	Variance
Current			
Tax Year 2022 1st half due	7,332,393.96	7,361,707.57	29,313.60
Tax Year 2021 2nd half due	6,971,387.36	6,971,387.36	-
Total Current	14,303,781.32	14,333,094.92	29,313.60
Delinquent			
Tax Year 2021 1st half due	306,434.08	306,434.08	-
Prior Years	112,859.66	112,859.66	-
Total Delinquent	419,293.74	419,293.74	-
Total Real Estate Taxes	14,723,075.05	14,752,388.66	29,313.60

Assumptions	Proposed	Adjusted	Notes on Assumptions
Book Value			
Tax Year 2022	2,492,349,400.00	2,492,349,400.00	Preliminary book value for Tax year 2022
Tax Year 2022 Supplementals	7,689.05	68,500.00	Supplementals are net of abatements and tax relief; \$30k is 2 year average
Tax Year 2022	2,492,357,089.05	2,492,417,900.00	
Tax Rate			
Tax Rate 2022	0.0061	0.0061	
Collection Rate			
Tax Year 2022	48.20%	48.20%	48.20% = prior 3 year average
Tax Year 2021	48.93%	48.93%	48.93% = prior 2 year average; split 96% current/ 4% delinquent
Tax Year 2020	0.68%	0.68%	Prior Year
Tax Year 2019	0.09%	0.09%	Current Data

Clarke County
FY2022 Real Estate Tax Estimates Calculation Model
February 15, 2022

Calculations

FY22 Tax Year 22 - Current

Tax year Total Value-	2,492,349,400.00	2,492,349,400.00	FY22 less \$10M for Robert Regan value adjustment less Deferred Land Use
RE Rate	0.0061	0.0061	
Estimated Billing	15,203,331.34	15,203,331.34	
Plus: Supplementals	7,689.05	68,500.00	FY20 and FY21 average
Total Billing	15,211,020.39	15,271,831.34	
Collection Rate for FY22	48.20%	48.20%	3 year average collection rate of 1st half of tax year in Year 0
FY22 Tax Year 22 - Current	7,332,393.96	7,361,707.57	

FY22 Tax Year 21 Current & Delinquent

Tax Year 21 Billed	15,000,112.90	15,000,112.90			
Collection Rate for FY21	48.93%	48.93%	2 year average collection rate of Prior Tax Year Bills in Current FY		
Tax year 21 Collections	7,338,821.43	7,338,821.43			
FY23 Tax Year 22 Current	7,032,387.36	7,032,387.36		Current	46.88%
FY23 Tax Year 22 Delinquent	306,434.08	306,434.08		Delinquent	2.04%
Less: Refund to Robert Regan					
FY21 overpayment	(61,000.00)	(61,000.00)		Total	48.93%
					100.00%

Prior Year Delinquent collections

Tax Year 20 Billed	14,820,366.33	14,820,366.33	
Collection Rate	0.68%	0.68%	Based on Tax year 2019 collected in FY21
Tax year 20 est Collection in FY22	100,046.92	100,046.92	
Tax Year 19 Billed	14,892,147.87	14,892,147.87	
Collection Rate	0.09%	0.09%	Based on Tax year 2019 collected in FY21
Tax year 19 est collection in FY22	12,812.74	12,812.74	

Clarke County
FY2023 Real Estate Tax Estimates Calculation Model
February 15, 2022

	FY2023 Proposed	FY2023 Adjusted	Variance	FY2022 Projected	FY2021 Actual	FY2020 Actual	FY2019 Actual	FY2018 Actual
Current								
Tax Year 2023 1st half due	7,434,658.82	7,449,228.71	14,569.88					
Tax Year 2022 2nd half due	7,098,380.65	7,159,775.02	61,394.36					
Total Current	14,533,039.48	14,609,003.72	75,964.24					
Delinquent								
Tax Year 2022 1st half due	309,309.71	311,984.95	2,675.24					
Prior Years	114,011.30	114,011.30	-					
Total Delinquent	423,321.02	425,996.26	2,675.24					
Total Real Estate Taxes	14,956,360.50	15,034,999.98	78,639.48	14,752,388.66	14,788,179.47	15,192,925.75	15,074,092.08	14,876,853.06

Assumptions	Proposed	Adjusted	Assumptions
Book Value			
Tax Year 2022 Bool Value	2,492,349,400.00	2,492,349,400.00	Preliminary book value for Tax year 2022
Additional Book Value for Tax Year 2023	30,000,000.00	30,000,000.00	\$30M is a conservating YOY increase and includes \$4.6M for new builds. Prior years YOY increase TY22 \$50M, ????
Supplementals			
Tax Year 2022 Supplementals Billed	7,689.00	68,500.00	Supplementals are net of abatements and tax relief; \$68.5k is 2 year average
Tax Year 2023 Supplementals Billed	30,000.00	68,500.00	Supplementals are net of abatements and tax relief; \$68.5k is 2 year average
Tax Rate			
Tax Rate 2022	0.0061	0.0061	
Tax Rate 2023	0.0061	0.0061	
Collection Rate			
Tax Year 2023	48.23%	48.20%	48.20% = prior 3 year average
Tax Year 2022	48.70%	48.93%	48.93% = prior 2 year average; split 96% current/ 4% delinquent
Tax Year 2021	0.68%	0.68%	Prior Year
Tax Year 2020	0.09%	0.09%	Current Data

Clarke County
FY2023 Real Estate Tax Estimates Calculation Model
February 15, 2022

Calculations

FY23 Tax Year 23 - Current

Tax year Total Value-	2,492,349,400.00	2,492,349,400.00	FY22 less \$10M for Robert Regan value adjustment less Deferred Land Use
Estimated Added Book Value	30,000,000.00	30,000,000.00	Includes \$4.6M in additional value from new builds
Total Assessed Value	2,522,349,400.00	2,522,349,400.00	
RE Rate	0.0061	0.0061	
Estimated Billing	15,386,331.34	15,386,331.34	
Plus: Supplementals	30,000.00	68,500.00	FY20 and FY21 average
Total Billing	15,416,331.34	15,454,831.34	
Collection Rate	48.23%	48.20%	3 year average collection rate of 1st half of tax year in Year 0
FY23 Tax Year 23 - Current	7,434,658.82	7,449,228.71	

FY23 Tax Year 22 Current & Delinquent

Tax Year 22 Billed	15,211,020.34	15,271,831.34	
Collection Rate	48.70%	48.93%	2 year average collection rate of Prior Tax Year Bills in Current FY
FY23 tax year 22 Collections	7,407,690.37	7,471,759.97	
FY23 Tax Year 22 Current	7,098,380.65	7,159,775.02	Current
FY23 Tax Year 22 Delinquent	309,309.71	311,984.95	Delinquent
			Colleciton Rate
			46.88%
			2.04%
			95.82%
			4.18%
			Total
			48.93%
			100.00%

Prior Year Delinquent collections

Tax Year 21 Billed	15,000,112.90	15,000,112.90	
Collection Rate	0.68%	0.68%	Based on Tax year 2019 collected in FY21
FY23 Tax Year 21 Collections	101,260.32	101,260.32	
Tax Year 20 Billed	14,820,366.33	14,820,366.33	
Collection Rate	0.09%	0.09%	Based on Tax year 2019 collected in FY21
FY23 Tax Year 20 Collections	12,750.98	12,750.98	