FY26 Budget Finance Committee Agenda

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

Tuesday, February 18, 2025, 5:30 p.m.

Item No.	Description	Page
A.	Follow-up Discussion and Review of Projected FY26 Revenues	
B.	Next Meeting: Thursday, February 20, 2025 at 5:30 pm	

– Outside Agency Presentations

Included in Packet:

- FY25 Projected and FY26 Proposed General Fund Revenues

Clarke County
Projection of FY 2026 General Fund Revenues
February 11, 2025

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

Revenue Source	Description	FY 2024 Original Budget	FY 2024 First Half	FY 2024 FYE	FY 2025 Original Budget	FY 2025 First Half	FY 2025 Projected	FY 2026 Proposed	FY 2026 Low Projection	FY 2026 High Projection	FY2026 Proposed vs. Fy2025 Original Budget	FY2026 Proposed vs. FY2025 Projected
Local	Real Property Tax**	15,299,725	7,051,535	15,378,557	15,362,760	7,133,371	15,404,630	15,530,931	15,520,496	17,314,186	168,171	126,302
	Personal Property Tax**	7,582,242	3,444,461	8,173,986	8,483,220	3,951,476	8,644,771	8,641,547	8,559,858	8,642,447	158,327	(3,224)
	Local Sales & Use Tax**	1,650,000	531,467	1,573,210	1,700,000	555,271	1,650,000	1,650,000	1,575,000	1,700,000	(50,000)	0
	Ambulance and Rescue Services**	490,000	206,817	602,549	550,000	210,212	600,000	600,000	550,000	615,000	50,000	0
	Public Svc Corp Real Prop Tax	475,000	422,273	435,595	457,375	423,591	431,591	425,000	415,000	450,000	(32,375)	(6,591)
	Cigarette Tax	410,400	148,200	279,300	350,000	96,900	200,000	250,000	200,000	250,000	(100,000)	50,000
	Meals Tax*	391,406	183,803	368,546	390,000	155,816	350,000	380,000	350,000	380,000	(10,000)	30,000
	Motor Vehicle Licenses	355,000	20,044	318,234	387,069	53,467	350,000	320,000	300,000	350,000	(67,069)	(30,000)
	Cons Utility Tax - Elect & Gas*	335,000	137,402	331,673	335,000	134,790	335,000	335,000	325,000	350,000	0	0
	Recordation Tax*	276,000	111,708	228,276	240,000	89,844	200,000	200,000	200,000	225,000	(40,000)	0
	Parks Programs Fees	255,000	107,601	266,999	255,000	128,369	280,000	280,000	260,000	315,000	25,000	0
	Building Permits	225,000	63,413	120,055	150,000	76,875	150,000	150,000	120,000	150,000	0	0
	Court Fines & Forfeitures*	200,000	64,738	147,973	210,000	74,144	150,000	150,000	150,000	180,000	(60,000)	0
	Penalties - All Property Taxes**	200,000	50,978	237,362	200,000	82,862	240,000	240,000	200,000	300,000	40,000	0
	Mach & Tools Tax	195,000	97,423	224,611	255,000	127,152	255,000	255,000	225,000	255,000	0	0
	Interest - All Property Taxes	135,000	75,440	182,628	150,000	126,302	180,000	180,000	180,000	220,000	30,000	0
	Transient Occupancy Tax**	128,000	39,898	112,000	140,000	69,987	140,000	140,000	110,000	200,000	0	0
	Interest on Bank Deposits	125,000	136,038	277,305	250,000	112,190	220,000	240,000	200,000	275,000	(10,000)	20,000
	Zoning & Subdiv Permits & Fees	96,000	60,378	98,540	100,000	43,752	100,000	100,000	75,000	100,000	0	0
	Swimming Pool Fees	72,500	35,707	112,101	90,000	36,895	110,000	110,000	90,000	112,500	20,000	0
	Recreation Center Fees	60,000	40,925	78,634	70,000	44,835	80,000	80,000	75,000	85,000	10,000	0
	Courthouse Maintenance Fees*	60,000	22,319	58,004	60,000	33,058	60,000	60,000	55,000	65,000	0	0
	Wireless E-911	53,000	19,807	60,167	57,600	20,463	60,000	60,000	57,600	60,000	2,400	0
	Payments in Lieu of Taxes	45,787	0	45,430	250,000	0	45,430	50,000	44,000	50,000	(200,000)	4,570
	Rental of General Property	43,930	31,478	50,791	33,400	22,425	40,236	37,361	36,000	38,000	3,961	(2,875)
	Consumption Tax*	35,000	10,610	37,508	34,000	14,143	37,500	37,500	34,000	37,500	3,500	0
	Credit Card Fees	30,000	15,261	21,828	30,000	1,575	0	0	0	0	(30,000)	0
	Recycling Rebate	27,027	23,574	23,574	25,992	24,244	24,244	24,000	23,000	25,000	(1,992)	(244)
	Humane Foundation Contribution	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000	0	0
	Business License Tax	23,000	1,520	23,890	23,000	1,110	23,000	23,000	20,000	25,000	0	0
	Admin Costs Delinq Taxes	21,000	4,332	17,742	21,000	19,597	30,000	30,000	17,000	35,000	9,000	0
	Econ Dev Misc Revenue	19,500	0	19,500	19,500	0	21,500	20,500	20,500	20,500	1,000	(1,000)
	Concession Stand Revenues	15,000	11,812	21,979	15,000	14,455	28,000	28,000	15,000	30,000	13,000	0
	Misc Rev - General Fund	12,000	1,744	25,783	10,000	871	10,000	10,000	10,000	25,000	0	0

Clarke County
Projection of FY 2026 General Fund Revenues
February 11, 2025

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Revenue Source	Description	FY 2024 Original Budget	FY 2024 First Half	FY 2024 FYE	FY 2025 Original Budget	FY 2025 First Half	FY 2025 Projected	FY 2026 Proposed	FY 2026 Low Projection	FY 2026 High Projection	FY2026 Proposed vs. Fy2025 Original Budget	FY2026 Proposed vs. FY2025 Projected
Local	E-Tickets fee*	11,000	3,449	9,293	11,000	5,517	11,000	11,000	11,000	11,000	0	0
	Pass Through Engineer's Fee	10,000	8,625	12,475	10,000	10,575	12,000	10,000	10,000	10,000	0	(2,000)
	DMV Stop Fees	10,000	3,850	10,501	10,000	15,312	25,000	25,000	25,000	25,000	15,000	0
	Animal Shelter Fees	9,500	7,185	10,720	15,000	4,925	10,000	15,000	15,000	15,000	0	5,000
	Tax on Wills	7,200	3,054	5,269	7,200	1,460	5,000	7,200	7,200	7,200	0	2,200
	Rebates & Refunds - Other Veh	6,800	3,271	7,225	6,800	2,379	6,800	6,800	6,800	6,800	0	0
	Land Use Application Penalty	6,100	7,200	7,900	6,100	2,600	6,100	6,100	6,100	6,100	0	0
	Weapons Permits	5,000	3,287	6,774	7,500	3,325	6,000	6,000	6,000	6,000	(1,500)	0
	CITAC Reimbursement	5,000	0	0			0	0	0	0	0	0
	Central Alarm - Beryville	5,000	0	0	5,000	5,000	10,000	5,000	5,000	5,000	0	(5,000)
	Animal Licenses	4,100	2,655	4,595	4,978	2,390	4,500	4,500	4,500	4,500	(478)	0
	New Dwelling Address Fee	3,900	1,040	2,080	1,950	1,300	2,000	2,000	2,000	2,000	50	0
	Parking Fines	3,000	2,250	3,355	2,130	1,155	2,130	2,100	2,100	2,100	(30)	(30)
	Other Miscellaneous Revenue	2,820	2,578	(1,971)			0				0	0
	Local Interest from Fines	1,500	646	1,629	1,500	837	1,500	1,500	1,500	1,500	0	0
	Gifts & Donations - General Fd	1,000	1,155	1,155	1,000	0	1,000	1,000	1,000	1,000	0	0
	Jail Processing Fee	850	532	1,217	850	570	850	850	850	850	0	0
	Commonwealth's Attorney Fees	800	515	994	800	323	800	800	800	800	0	0
	Mobile Home Tax - Curr & Delin	800	657	1,570	800	750	1,400	1,400	1,400	1,400	600	0
	Sheriff's Fees	800	315	315	800	1,642	1,642	800	800	800	0	(842)
	Transfer Fees	590	255	495	500	270	500	500	500	500	0	0
	Biosolid Application Fees	500	0	0	500	0	500	500	500	500	0	0
	Other Permits, Fees & Licenses	475	0	0			0	0	0	0	0	0
	Land Use Application Fees	450	0	0	400	3,900	3,900	400	400	400	0	(3,500)
	Sign Permits & Inspection Fees	300	0	0			0	0	0	0	0	0
	Cancelled Checks/NSF Fees	250	120	4,431	200	480	1,000	200	200	200	0	(800)
	Court Appointed Attorney	200	0	0	100	0	100	100	100	100	0	0
	DNA Fees - Blood Test	200	112	196	200	44	200	200	200	200	0	0
	Dangerous Dog Registration	85	0	(25)	85	0	85	0	0	0	(85)	(85)
	Mapping Fees	6	200	300	100	0	100	0	0	0	(100)	(100)
	Proceeds from Delinq Land Sale	0	48,944	47,694			0	0	0	0	0	0
	Pass Through Tax Collect Fees				0	0	0	0	0	0	0	0
	Other Misc Rev - Avenity			492	0	2,856	2,856	0	0	0	0	(2,856)
	Gifts & Donations-Litter Cntrl	0	50	50			0	0	0	0	0	0
	Sale Salvage & Surplus Prop			(50)			0	0	0	0	0	0
	Rev Opioid Dist/Janssn/Mallink	0	8,662	39,683	0	20,401	20,401	0	0	0	0	(20,401)
	Animal Shelter Gifts&Donations	0	2,436	2,541	0	95	95	0	0	0	0	(95)
	Sale of Other Equip General Fd	0	1,630	1,783	0	8,295	8,295	0	0	0	0	(8,295)
	Sale of Publications			30			0	0	0	0	0	0
	Tsfr fr Parks Const Fd to Gen	0	3,909	3,909				0	0	0	0	0
	Insurance Recovery Gen Fd	0	11,688	28,751	0	5,688	5,688	0	0	0	0	(5,688)
	Vehicle Sale General Fund			(4)			0	0	0	0	0	0

Clarke County
Projection of FY 2026 General Fund Revenues
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Local Total		**29,464,743**	**13,302,979**	**30,194,698**	**30,825,409**	**13,982,128**	**30,627,344**	**30,771,789**	**30,146,404**	**33,014,082**	**(53,620)**	**144,446**
State	Personal Property Tax Reimburs	2,483,842	1,270,946	2,483,842	2,483,842	1,270,946	2,483,842	2,483,842	2,483,842	2,483,842	0	0
	Sheriff Comp Bd	962,174	376,211	974,444	1,016,469	408,400	1,016,469	1,069,590	1,069,590	1,069,590	53,121	53,121
	Communication Sales & Use Tax	272,479	93,836	280,002	270,000	94,352	280,000	280,000	280,000	280,000	10,000	0
	Commonwealth's Attorney CompBd	234,976	95,063	235,887	246,069	87,885	246,069	253,505	253,505	253,505	7,436	7,436
	Clerk of the Circuit Ct Comp B	209,854	85,084	292,052	220,250	90,469	220,250	226,911	226,911	226,911	6,661	6,661
	Treasurer - Comp Bd	143,431	55,809	146,775	163,167	67,186	163,167	168,536	168,536	168,536	5,369	5,369
	Commissioner of Revenue Comp B	121,301	49,231	120,368	125,088	51,856	125,088	127,471	127,471	127,471	2,383	2,383
	Tax on Deeds	100,000	46,492	75,783	82,000	37,043	70,000	75,000	75,000	75,000	(7,000)	5,000
	Registrar State Rev	63,414	0	70,328	65,159	0	65,159	74,699	74,699	74,699	9,540	9,540
	Vol Fire Programs	38,000	42,593	42,593	43,000	48,482	48,482	49,000	49,000	49,000	6,000	518
	Motor Vehicle Carriers' Tax	22,000	18	25,891	24,000	40	24,000	25,000	25,000	25,000	1,000	1,000
	Electoral Board State Rev	20,675	0	14,292			0	0	0	0	0	0
	Vol Fire 4 for Life Grant	19,000	0	18,859	19,000	0	19,000	19,000	19,000	19,000	0	0
	Litter Control	8,000	16,552	16,552	15,000	14,185	15,000	15,000	15,000	15,000	0	0
	NOAT MultiState Opioid OAA	5,342	(11,644)	13,478	0	(25,122)	(25,122)	0	0	0	0	25,122
	VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0	0
	Auto Rental Tax	200	250	848	400	154	400	800	800	800	400	400
	Spay & Neuter Fund Dist	200	137	739	200	121	200	500	500	500	300	300
	ARP CRF (LATCF)	0	4,500	4,500			0	0	0	0	0	0
	DHR CLG Grnt Rev				0	0	0	0	0	0	0	0
	TDO/ECO DCJS Revenue			3,367	0	1,443	1,443	0	0	0	0	(1,443)
	Mobile Home Titling Taxes				0	2,457	2,457	0	0	0	0	(2,457)
	VTC DMO Tourism Grant				0	0	0	0	0	0	0	0
	Revenue from the Commonwealth	0	21,250	29,191	0	0	0	0	0	0	0	0
	Electoral Board Local Rev			2,784			0	0	0	0	0	0
State Total		**4,709,388**	**2,150,828**	**4,857,073**	**4,778,144**	**2,154,396**	**4,760,404**	**4,873,354**	**4,873,354**	**4,873,354**	**95,210**	**112,950**
Federal	Victim Witness Rev	67,138	34,190	67,138	67,138	33,088	72,191	72,191	72,191	72,191	5,053	0
	V-Stop Federal Revenue	28,053	13,982	28,012	28,053	14,023	28,053	28,053	28,053	28,053	0	0
	EMS LEMPG Grant Rev	7,500	7,500	15,000	15,000	8,551	15,000	7,500	7,500	7,500	(7,500)	(7,500)
	Payments in Lieu of Taxes	7,417	0	7,841	7,670	0	7,670	7,800	7,800	7,800	130	130
	ICAC Task Force Grant	5,000	0	2,493	5,000	0	5,000	3,000	3,000	3,000	(2,000)	(2,000)
	SCAAP	1,689	1,446	1,343			0	0	0	0	0	0
	VA Hwy Safety Sel Enf - Speed				6,688	0	6,688	12,486	12,486	12,486	5,798	5,798
	VA Hwy Safety Sel Enf - Alcoho				9,916	0	9,916	6,650	6,650	6,650	(3,266)	(3,266)
Federal Total		**116,797**	**57,118**	**121,827**	**139,465**	**55,662**	**144,518**	**137,680**	**137,680**	**137,680**	**(1,785)**	**(6,838)**
Grand Total		**34,290,928**	**15,510,924**	**35,173,599**	**35,743,018**	**16,192,186**	**35,532,266**	**35,782,823**	**35,157,438**	**38,025,116**	**39,805**	**250,558**