FY27 Budget Finance Committee Agenda

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

Tuesday, February 17, 2026, 5:30 p.m.

Item	Description	Page
A.	Follow-up Discussion and Review of Projected FY27 Revenues	
	– 5 Year History of Revenues	2
	– Real Estate Tax Estimate Calculation	5
	– Personal Property Tax Estimate Calculation	8
	– FY27 County Revenue Projection	11

Next Meeting: Thursday, February 19, 2026 at 5:30 pm

- Outside Agency Presentations

Clarke County
Five Year History of General Fund Revenues
February 2, 2026

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

Revenue Source	Description	FY2021	FY2022	FY2023	FY2024	FY2025	5 Year Low	5 Year High	5 Year Average
Local	Real Property Tax**	14,788,179	15,072,030	15,260,396	15,378,557	15,921,892	14,788,179	15,921,892	15,284,211
	Personal Property Tax**	5,791,048	6,948,452	7,948,625	8,173,986	8,984,846	5,791,048	8,984,846	7,569,391
	Local Sales & Use Tax**	1,458,446	1,536,682	1,595,514	1,573,210	1,683,412	1,458,446	1,683,412	1,569,453
	Ambulance and Rescue Services**	442,125	556,608	587,154	602,549	644,952	442,125	644,952	566,678
	Public Svc Corp Real Prop Tax	413,655	452,417	475,374	435,595	433,576	413,655	475,374	442,123
	Motor Vehicle Licenses	337,931	355,829	364,850	318,234	411,637	318,234	411,637	357,696
	Cons Utility Tax - Elect & Gas*	324,268	336,473	333,188	331,673	336,112	324,268	336,473	332,343
	Meals Tax*	0	191,715	276,485	368,546	374,522	0	374,522	242,254
	Penalties - All Property Taxes**	183,044	207,083	271,269	236,963	239,894	183,044	271,269	227,651
	Cigarette Tax	0	216,489	267,900	279,300	228,000	0	279,300	198,338
	Parks Programs Fees	134,628	249,980	253,343	266,999	297,643	134,628	297,643	240,518
	Recordation Tax*	442,255	411,352	246,302	228,276	239,527	228,276	442,255	313,542
	Interest on Bank Deposits	80,850	70,878	242,718	277,305	248,752	70,878	277,305	184,100
	Interest - All Property Taxes	168,936	136,908	213,884	182,628	271,422	136,908	271,422	194,756
	Mach & Tools Tax	180,252	193,587	200,351	224,611	453,511	180,252	453,511	250,462
	Court Fines & Forfeitures*	156,698	185,337	195,041	147,973	201,634	147,973	201,634	177,337
	Building Permits	246,603	358,237	185,566	120,055	140,814	120,055	358,237	210,255
	Zoning & Subdiv Permits & Fees	67,120	96,636	144,828	98,540	75,714	67,120	144,828	96,568
	Transient Occupancy Tax**	48,422	90,310	126,828	112,000	164,658	48,422	164,658	108,444
	Swimming Pool Fees	69,734	81,462	78,766	112,101	118,261	69,734	118,261	92,065
	Courthouse Maintenance Fees*	37,946	64,053	59,742	58,004	80,413	37,946	80,413	60,032
	Recreation Center Fees	32,375	62,396	57,469	78,634	81,942	32,375	81,942	62,563
	Rental of General Property	62,163	57,000	56,643	50,791	38,205	38,205	62,163	52,961
	Wireless E-911	49,113	61,829	52,865	60,167	62,362	49,113	62,362	57,267
	Payments in Lieu of Taxes	44,410	44,854	44,959	45,430	38,631	38,631	45,430	43,657
	Proceeds from Delinq Land Sale			36,558	47,694	114,483	36,558	114,483	66,245
	Consumption Tax*	34,265	34,984	34,283	37,508	36,856	34,265	37,508	35,579
	Other Miscellaneous Revenue	(8,128)	2,523	31,915	38,204	19,692	(8,128)	38,204	16,841
	Misc Rev - General Fund	30,329	31,695	30,559	45,283	44,240	30,329	45,283	36,421
	Credit Card Fees	19,888	26,949	30,176	21,828	(1,501)	(1,501)	30,176	19,468
	Recycling Rebate	23,924	27,474	26,580	23,574	24,244	23,574	27,474	25,159
	Humane Foundation Contribution	20,000	20,000	25,000	25,000	25,000	20,000	25,000	23,000
	Business License Tax	23,570	24,135	24,430	23,890	22,143	22,143	24,430	23,634
	Pass Through Engineer's Fee	9,170	20,950	24,325	12,475	19,025	9,170	24,325	17,189
	Land Use Application Fees	500	400	24,150		4,200	400	24,150	7,313
	Admin Costs Delinq Taxes	25,396	21,000	21,934	17,742	54,020	17,742	54,020	28,018
	Concession Stand Revenues	6,535	14,359	16,513	21,979	25,431	6,535	25,431	16,963
	Animal Shelter Fees	6,490	9,930	15,102	10,720	8,775	6,490	15,102	10,203
	Tax on Wills	5,783	6,896	13,837	5,269	5,158	5,158	13,837	7,389
	E-Tickets fee*	8,213	11,303	10,932	9,293	13,469	8,213	13,469	10,642
	DMV Stop Fees	9,625	8,624	10,524	10,501	39,781	8,624	39,781	15,811
	Rebates & Refunds - Other Veh	11,432	7,604	9,978	7,225	16,915	7,225	16,915	10,631
	Weapons Permits	9,899	4,902	7,524	6,774	6,384	4,902	9,899	7,097
	Land Use Application Penalty	5,900	6,500	6,325	7,900	3,000	3,000	7,900	5,925
	Central Alarm - Beryville	5,000	5,000	5,000		10,000	5,000	10,000	6,250
	Sale of Other Equip General Fd	1,729	4,935	4,439	1,783	8,295	1,729	8,295	4,236
	Animal Licenses	4,780	4,150	4,358	4,595	4,236	4,150	4,780	4,424

Clarke County
Five Year History of General Fund Revenues
February 2, 2026

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

Revenue Source	Description	FY2021	FY2022	FY2023	FY2024	FY2025	5 Year Low	5 Year High	5 Year Average
Local	Gifts & Donations - General Fd	1,350	4,910	2,872	3,746	145	145	4,910	2,605
	Parking Fines	11,081	3,090	2,130	3,355	1,755	1,755	11,081	4,282
	New Dwelling Address Fee	3,770	4,290	1,950	2,080	2,470	1,950	4,290	2,912
	Mobile Home Tax - Curr & Delin	875	735	1,603	1,570	1,711	735	1,711	1,299
	Local Interest from Fines	2,356	1,724	1,572	1,629	2,227	1,572	2,356	1,902
	Jail Processing Fee	1,006	613	1,137	1,217	1,138	613	1,217	1,022
	Commonwealth's Attorney Fees	818	740	868	994	708	708	994	826
	Sheriff's Fees	622	1,450	784	315	1,282	315	1,450	891
	Transfer Fees	710	677	548	495	526	495	710	591
	DNA Fees - Blood Test	212	119	283	196	92	92	283	180
	Dangerous Dog Registration	120	35	60	(25)	(115)	(115)	120	15
	Cancelled Checks/NSF Fees					(2,338)	(2,338)	(2,338)	(2,338)
	Pass Through Tax Collect Fees					31,863	31,863	31,863	31,863
	Mapping Fees	6			300		6	300	153
	Road Sign Fees					300	300	300	300
	Court Appointed Attorney		120				120	120	120
	Sale of Publications				30		30	30	30
	Other Permits, Fees & Licenses	700					700	700	700
	Sign Permits & Inspection Fees	300					300	300	300
	General Loan Repay	3,672	918				918	3,672	2,295
	Insurance Recovery Gen Fd					106,522	106,522	106,522	106,522
	Misc Revenue-Temporary	79		(17)	0	0	(17)	79	16
	Sale Salvage & Surplus Prop		0	(33)	(50)	(162)	(162)	0	(61)
	Vehicle Sale General Fund			(174)	(4)	(170)	(174)	(4)	(116)
Local Total		**25,842,179**	**28,352,332**	**29,968,084**	**30,157,210**	**32,424,130**	**25,511,426**	**33,226,866**	**29,489,408**
State	Personal Property Tax Reimburs	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842
	Sheriff Comp Bd	805,839	842,785	898,136	974,444	1,040,170	805,839	1,040,170	912,275
	Communication Sales & Use Tax	316,156	306,863	297,957	280,002	278,640	278,640	316,156	295,924
	Commonwealth's Attorney CompBd	199,087	209,237	216,264	235,887	239,784	199,087	239,784	220,052
	Clerk of the Circuit Ct Comp B	152,122	227,333	193,350	292,052	204,486	152,122	292,052	213,869
	Treasurer - Comp Bd	101,444	120,515	132,480	146,775	165,887	101,444	165,887	133,420
	Commissioner of Revenue Comp B	80,931	91,877	112,298	120,368	126,966	80,931	126,966	106,488
	Tax on Deeds	107,207	103,231	81,222	75,783	81,907	75,783	107,207	89,870
	Registrar State Rev	39,383	63,794	66,084	70,328	73,881	39,383	73,881	62,694
	CARES Act CRF	1,213,326	75,625	45,500	4,500		4,500	1,213,326	334,738
	Vol Fire Programs	53,521	37,480	37,955	42,593	48,482	37,480	53,521	44,006
	Motor Vehicle Carriers' Tax	43,649	21,670	24,052	25,891	26,014	21,670	43,649	28,255
	DHR CLG Grant Rev		7,000	19,005			7,000	19,005	13,003
	RSAF Grant-Handtevy	3,800	18,850	18,923	18,859	19,417	3,800	19,417	15,970
	NOAT MultiState Opioid OAA			11,644	13,478	(25,122)	(25,122)	13,478	(0)
	Litter Control	5,608	7,981	11,000	16,552	14,185	5,608	16,552	11,065
	VA Dept of Forestry Sustainab			4,815		0	0	4,815	2,407
	VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
	Other Categorical Aid	30,319	3,744	2,202			2,202	30,319	12,088
	Auto Rental Tax	128	300	681	848	1,679	128	1,679	727
	Mobile Home Titling Taxes		75	495	0	2,457	0	2,457	757
	Spay & Neuter Fund Dist	38	690	414	739	562	38	739	489

Clarke County
Five Year History of General Fund Revenues
February 2, 2026

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

Revenue Source	Description	FY2021	FY2022	FY2023	FY2024	FY2025	5 Year Low	5 Year High	5 Year Average
State	DHR-CCHA Burwell-Morgan Rev					0	0	0	0
	Electoral Board State Rev				14,292		14,292	14,292	14,292
	DHR CLG Grnt Rev					9,589	9,589	9,589	9,589
	SRO / DCJS Body Worn Cameras	41,585	18,385		29,191		18,385	41,585	29,720
	Penalties - All Property Taxes				398		398	398	398
	Electoral Board Local Rev				2,784	6,040	2,784	6,040	4,412
	VTC DMO Tourism Grt Rev					29,600	29,600	29,600	29,600
	TDO/ECO DCJS Revenue				3,367	9,854	3,367	9,854	6,611
	LibrOfVA Deed Book 041 PurServ	18,913					18,913	18,913	18,913
	VA Dept of Game & Inland Fish			0			0	0	0
State Total		**5,701,399**	**4,645,778**	**4,662,818**	**4,857,472**	**4,842,820**	**4,376,205**	**6,399,673**	**5,099,974**
Federal	Victim Witness Rev	53,395	51,151	72,191	67,138	72,191	51,151	72,191	63,213
	SAFER Grant Revenue	234,347	192,223	57,527			57,527	234,347	161,365
	V-Stop Federal Revenue	28,028	28,053	28,096	28,012	28,702	28,012	28,702	28,178
	Payments in Lieu of Taxes	6,717	6,880	7,372	7,841	11,052	6,717	11,052	7,972
	ICAC Task Force Grant	875	4,592	4,283	2,493	2,950	875	4,592	3,039
	VA Hwy Safety Sel Enf - Alcoho	13,815	14,271	3,924		15,479	3,924	15,479	11,872
	DCJS Byrne Justice Assist 0728		2,146	1,134		2,999	1,134	2,999	2,093
	Emergency Management Assist	21,214	7,500		15,000	7,500	7,500	21,214	12,804
	Fed Rev-NPS Battle Bndry Stdy		35,606				35,606	35,606	35,606
	SCAAP				1,343		1,343	1,343	1,343
	BJA Bulletproof Vest Grant	2,459					2,459	2,459	2,459
	Misc Federal Revenue Gen Fd	353				0	0	353	176
Federal Total		**361,203**	**342,422**	**174,526**	**121,827**	**140,873**	**196,249**	**430,337**	**330,122**
Grand Total		**31,904,781**	**33,340,531**	**34,805,428**	**35,136,509**	**37,407,823**	**30,083,879**	**40,056,877**	**34,919,503**

Clarke County
Real Estate Value and Tax History

Book Value	CY 2019	CY 2020*	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026 Est	CY 2027 Est
Real Property (Gross)	2,406,963,400	2,790,896,800	2,772,602,800	2,820,080,800	2,839,516,400	2,868,381,100	4,186,246,000	4,201,246,000	4,216,246,000
Exemptions	(323,276,861)	(383,101,856)	(328,636,113)	(317,731,400)	(314,799,900)	(316,526,400)	(522,826,065)	(522,826,065)	(522,826,065)
Real Property (Taxable)	**2,083,686,539**	**2,407,794,944**	**2,443,966,687**	**2,502,349,400**	**2,524,716,500**	**2,551,854,700**	**3,663,419,935**	3,678,419,935	3,693,419,935
*Last Reassement									
YOY Change	**17,968,278**	**324,108,405**	**36,171,743**	**58,382,713**	**22,367,100**	**27,138,200**	**1,111,565,235**	**15,000,000**	**15,000,000**
% Change	**0.87%**	**15.55%**	**1.50%**	**2.39%**	**0.89%**	**1.07%**	**43.56%**	**0.41%**	**0.41%**
Tax Rate	**0.00710**	**0.00615**	**0.00610**	**0.00610**	**0.00600**	**0.00600**	**0.00451**	**0.00471**	**0.00471**
Original Billed	14,796,503.47	14,807,077.80	14,907,113.21	15,264,331.34	15,148,299.00	15,311,128.20	16,522,023.91	17,325,357.89	17,396,007.89
Supplementals, Adjustments and Abatements	96,379.22	(3,371.43)	25,306.50	47,243.65	41,758.00	39,408.75	21,386.12	35,020.60	35,020.60
	14,892,883	**14,803,706**	**14,932,420**	**15,311,575**	**15,190,057**	**15,350,537**	**16,543,410**	**17,360,378**	**17,431,028**
Collected in 1st FY	48.86%	49.11%	49.42%	49.99%	50.49%	49.89%	50.54%	49.76%	49.76%
Collected in 2nd FY	48.63%	49.27%	48.68%	47.83%	49.25%	47.55%	48.54%	48.54%	
Collected in 3rd FY	0.68%	0.47%	0.75%	0.78%	0.60%	0.66%	0.66%		
Collected in 4th FY	0.29%	0.31%	0.23%	0.31%	0.27%	0.27%			
	98%	**99%**	**99%**	**99%**	**101%**	**98%**	**100%**	**98%**	**50%**
Amount Collected in 1st and 2nd FY	97.49%	98.38%	98.10%	97.83%	99.75%	97.44%	99.08%	98.30%	49.76%

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Est	FY 2027 Est
Current	15,012,418	15,075,570	14,769,185	14,570,879	14,810,998	15,259,745	15,509,385	16,362,728	16,779,349
Delinquent	61,673	117,355	18,993	501,152	449,398	118,811	412,507	513,435	536,769
Real Estate Tax Revenue Recognized	**15,074,091**	**15,192,925**	**14,788,178**	**15,072,030**	**15,260,396**	**15,378,556**	**15,921,892**	**16,876,163**	**17,316,118**

Clarke County
FY2025 Real Estate Tax - Budget Vs. Actual
January 20, 2026

Assumptions	FY2025 Budget	FY2025 Actual	Variance
Book Value			
Prior Year Book Value	2,554,071,500.00	2,551,854,700.00	(2,216,800.00)
Incremental Book Value	25,000,000.00	1,111,565,235.00	1,086,565,235.00
Taxable Book Value	**2,579,071,500.00**	**3,663,419,935.00**	**1,084,348,435.00**
Tax Rate	0.006	0.00451	-0.00149
Supplementals	38,102.72	21,386.12	(16,716.60)
Collection Rate			
Current CY taxes collected	49.57%	50.54%	0.97%
1 year prior	48.60%	47.55%	-1.05%
2 years prior	0.63%	0.60%	-0.04%
3 years prior	0.30%	0.31%	0.01%

Calculations	FY2025 Budget	FY2025 Actual	
Current Year			
Taxable Book Value	2,579,071,500.00	3,663,419,935.00	1,084,348,435.00
RE Rate	0.0060	0.0045	(0.0015)
Estimated Billing	15,474,429.00	16,522,023.91	1,047,594.91
Plus: Supplementals	38,102.72	21,386.12	(16,716.60)
Total Billing	15,512,531.72	16,543,410.03	1,030,878.31
Collection Rate	49.57%	50.54%	0.97%
Current Year Collections	7,690,284.53	8,361,863.85	671,579.32
1 Year Prior			
1 Year Prior Billed	15,362,531.72	15,350,536.95	(11,994.77)
Collection Rate	48.60%	47.55%	-1.05%
1 Year Prior Collections	7,466,840.39	7,299,559.47	(167,280.92)
Prior Year Delinquent collections			
2 Years Prior Billed	15,190,057.00	15,190,057.00	-
Collection Rate	0.63%	0.60%	-0.04%
2 Years Prior Collections	96,292.44	90,631.61	(5,660.83)
3 Years Prior Billed	15,311,574.99	15,311,574.99	-
Collection Rate	0.30%	0.31%	0.01%
3 Years Prior Collections	45,794.83	47,064.33	1,269.50
Collections for prior bill years	63,546.60	118,059.32	54,512.72
Adjustment to match actuals		4,714.00	4,714.00

Total Real Estate Taxes	FY2025 Budget	FY2025 Actual	
	15,362,758.80	**15,921,892.58**	**559,133.78**

Clarke County
FY2026 and FY2027 Real Estate Tax Estimates Calculation Model
February 10, 2026

Assumptions	FY2024 Actual	FY2025 Actual	FY2026 Budgeted	FY2026 Projected	FY2027 Proposed
Book Value					
Prior Year Book Value	2,524,716,500.00	2,551,854,700.00	3,639,595,800.00	3,663,419,935.00	3,678,419,935.00
Incremental Book Value	27,138,200.00	1,111,565,235.00	15,000,000.00	15,000,000.00	15,000,000.00
Taxable Book Value	**2,551,854,700.00**	**3,663,419,935.00**	**3,654,595,800.00**	**3,678,419,935.00**	**3,693,419,935.00**
Tax Rate					
Prior year	0.00600	0.00600	0.00451	0.00451	0.00471
Current	0.00600	0.00451	0.00471	0.00471	0.00471
Supplementals					
Prior Year Supplementals Billed	41,758.00	39,408.75	38,429.23	21,386.12	35,020.60
Current Year Supplementals Billed	39,408.75	21,386.12	38,429.23	35,020.60	35,020.60
Collection Rate					
Current CY taxes collected	49.89%	50.54%	49.93%	49.76%	49.76%
1 year prior	49.25%	47.55%	49.03%	48.54%	48.54%
2 years prior	0.78%	0.60%	0.67%	0.66%	0.66%
3 years prior	0.23%	0.31%	0.28%	0.27%	0.27%
Collections for 4 years prior and older	**71,067.28**	**118,059.32**	**58,815.30**	**66,053.49**	**66,053.49**
Calculations					
Current Year					
Taxable Book Value	2,551,854,700.00	3,663,419,935.00	3,654,595,800.00	3,678,419,935.00	3,693,419,935.00
RE Rate	0.0060	0.0045	0.0047	0.0047	0.0047
Estimated Billing	15,311,128.20	16,522,023.91	17,213,146.22	17,325,357.89	17,396,007.89
Plus: Supplementals	39,408.75	21,386.12	38,429.23	35,020.60	35,020.60
Total Billing	15,350,536.95	16,543,410.03	17,251,575.44	17,360,378.50	17,431,028.50
Collection Rate	49.89%	50.54%	49.93%	49.76%	49.76%
CY Collections	7,657,696.85	8,361,863.85	8,613,102.65	8,638,122.66	8,673,276.47
1 Year Prior					
1 year prior Billed	15,190,057.00	15,350,536.95	16,453,006.28	16,543,410.03	17,360,378.50
Collection Rate	49.25%	47.55%	49.03%	48.54%	48.54%
1 Year prior Collections	7,481,833.95	7,299,559.47	8,067,624.20	8,029,735.72	8,426,270.71
2 years prior					
2 years prior billed	15,311,574.99	15,190,057.00	15,350,536.95	15,350,536.95	16,543,410.03
Collection Rate	0.78%	0.60%	0.67%	0.66%	0.66%
2 years prior collections	119,804.31	90,631.61	103,009.61	100,725.51	108,552.78
3 years prior					
3 years prior billed	14,932,419.71	15,311,574.99	15,190,057.00	15,190,057.00	15,350,536.95
Collection Rate	0.23%	0.31%	0.28%	0.27%	0.27%
3 years prior collections	34,037.67	47,064.33	41,829.24	41,525.63	41,964.34
Prior Year Collections	71,067.28	118,059.32	58,815.30	66,053.49	66,053.49
Adjustment to match actuals	14,116.65	4,714.00			
	FY2024 Actual	**FY2025 Actual**	**FY2026 Budgeted**	**FY2026 Projected**	**FY2027 Proposed**
Total Real Estate Taxes	**15,378,556.71**	**15,921,892.58**	**16,884,381.00**	**16,876,163.02**	**17,316,117.79**
Variance to FY25 actuals			962,488.42	954,270.44	1,394,225.21
Variance to FY26 Budgeted				(8,217.98)	431,736.79
Variance to FY26 Projected					439,954.77

Clarke County
Personal Property Value and Tax History

Book Values	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026 Est	CY 2027 Est
Business Equipment	5,413,350	6,057,340	7,797,665	8,270,640	7,885,325	11,550,807	11,290,725	11,290,725	11,290,725
Boat	200,850	194,775	178,325	177,225	217,025	1,523,627	1,387,914	1,387,914	1,387,914
Farm Equipment	750,803	895,050	978,970	971,500	983,020	844,868	857,875	857,875	857,875
Truck for Hire	1,366,958	937,033	1,362,944	1,878,478	2,088,204	1,368,017	1,306,718	1,306,718	1,306,718
Trailer for Hire	-	6,675	6,025	103,345	186,337	-	-	-	-
Leased Equipment	1,645,275	2,466,400	1,983,000	2,815,425	2,720,525	-	-	-	-
Rescue Vehicles	807,613	670,962	929,979	1,232,752	1,408,097	1,205,649	1,320,161	1,320,161	1,320,161
Vehicle	158,364,121	165,282,074	181,865,982	219,859,006	229,254,633	234,364,672	244,357,851	244,357,851	244,357,851
Total Personal Property Value	**168,548,970**	**176,510,309**	**195,102,890**	**235,308,371**	**244,743,166**	**250,857,641**	**260,521,243**	**260,521,243**	**260,521,243**
YOY Change	**10,073,304**	**7,961,339**	**18,592,581**	**40,205,481**	**9,434,795**	**6,114,475**	**9,663,603**	**-**	**-**
% Change	**6%**	**5%**	**11%**	**21%**	**4%**	**2%**	**4%**	**0%**	**0%**
PP Tax Rates									
For Hire	1.25	1.25	1.25	1.25	1.25	1.25	2.00	2.00	2.00
Rescue Vehicles	2.248	2.248	2.248	2.248	2.1356	2.248	2.248	2.248	2.248
All Other	4.496	4.496	4.496	4.496	4.2712	4.496	4.496	4.496	4.496
Original Billed (Net of PPTRA)	5,171,902	5,513,948	6,181,566	8,042,401	7,981,491	8,719,192	8,870,179	9,167,077	9,167,077
Supplementals, Adjustments and Abatements	98,703	151,536	224,744	200,030	315,642	323,183	348,632	329,152	329,152
Total Billed	**5,270,605**	**5,665,484**	**6,406,311**	**8,242,431**	**8,297,133**	**9,042,375**	**9,218,811**	**9,496,230**	**9,496,230**
Collected in 1st FY	44.81%	43.11%	43.61%	42.62%	44.51%	40.45%	41.31%	42.92%	42.92%
Collected in 2nd FY	48.88%	47.14%	48.74%	48.35%	50.22%	49.66%	48.83%	48.83%	
Collected in 3rd FY	3.71%	1.84%	3.14%	3.07%	3.95%	3.14%	3.14%		
Collected in 4th FY	0.80%	0.88%	0.80%	1.75%	1.06%	1.06%			
	98.21%	**92.97%**	**96.28%**	**95.79%**	**99.73%**	**94.31%**	**93.29%**	**91.75%**	**42.92%**
Amount Collected in 1st and 2nd FY	93.69%	90.25%	92.34%	90.97%	94.73%	90.11%	90.15%	91.75%	42.92%

Personal Property Revenue Account	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Est	FY 2027 Est
Current	4,730,116	4,921,998	5,730,902	5,903,020	6,697,870	7,968,395	7,891,216	7,528,805	7,507,014
Delinquent	40,781	65,637	60,147	1,045,431	1,250,755	205,591	1,093,629	1,626,902	1,643,275
Personal Property Revenue Recognized	**4,770,897**	**4,987,635**	**5,791,049**	**6,948,452**	**7,948,625**	**8,173,986**	**8,984,845**	**9,155,707**	**9,150,290**

Clarke County
FY2025 Personal Property - Tax Budget vs. Actuals
January 23, 2026

Assumptions	FY2025 Budget	FY2025 Actual	Variance
Book Value			
Prior Year Book Value	248,299,038	250,857,641	2,558,603
Incremental Book Value		9,663,603	9,663,603
Taxable Book Value	**248,299,038**	**260,521,243**	**12,222,205**
Supplementals			
Prior Year Supplementals Billed	198,131	323,183	125,052
Current Year Supplementals Billed	198,131	348,632	150,501
Tax Rate			
For Hire	0.0125	0.0200	0.00750
Rescue Vehicles	0.02248	0.02248	0.00000
All Other	0.04496	0.04496	0.00000
Collection Rate			
Current CY taxes collected	43.73%	41.31%	-2.42%
1 year prior	48.28%	49.66%	1.39%
2 years prior	2.90%	3.95%	1.05%
3 years prior	0.84%	1.75%	0.91%
Collections for 4 years prior and older	32,309	78,131	45,822
Calculations			
Current Year			
Prior Year Book Value	248,299,038	250,857,641	2,558,603
Incremental Book Value	-	9,663,603	9,663,603
Total Assessed Value	248,299,038	260,521,243	12,222,205
Value * Applicable tax rate			
For Hire	27,128	26,134	(993)
Rescue Vehicles	30,157	29,677	(480)
All Other	11,005,638	11,594,931	589,293
Estimated Billing	11,062,922	11,650,742	587,820
Less: PPTRA	(2,412,501)	(2,442,871)	(30,370)
Plus: Supplementals	198,131	348,632	150,501
Total Billing	8,848,552	9,556,503	707,951
Collection Rate	43.73%	41.31%	-2.42%
Current year	3,869,637	3,948,207	78,570
1 Year Prior			
Total Billing	8,848,552	9,042,375	193,822
Collection Rate	48.28%	49.66%	1.39%
1 Year Prior Collections	4,271,827	4,490,669	218,842
Prior Year Delinquent collections			
2 years prior billed	8,297,133	8,297,133	-
Collection Rate	2.90%	3.95%	1.05%
2 years prior collections	240,251	327,634	87,383
3 years prior billed	8,242,431	8,242,431	-
Collection Rate	0.84%	1.75%	0.91%
3 years prior collections	69,197	144,581	75,385
Adjust to match GL		(4,386)	(4,386)
Total Personal Property Taxes			
Total Personal Property Taxes	**8,483,220**	**8,984,837**	**501,616**
Variance to Budget		501,616	501,616
Variance to Actual			

Clarke County
FY2026 Budget Personal Property Tax Estimates Calculation Model
January 23, 2026

Assumptions	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2026 Projected	FY2027 Proposed
Book Value					
Prior Year Book Value	244,743,166	250,857,641	249,620,684	260,521,243	260,521,243
Incremental Book Value	6,114,475	9,663,603	-	-	-
Total Book Value	**250,857,641**	**260,521,243**	**249,620,684**	**260,521,243**	**260,521,243**
Supplementals					
Prior Year Supplementals Billed	315,642	323,183	265,900	348,632	329,152
Current Year Supplementals Billed	323,183	348,632	265,900	329,152	329,152
Tax Rate					
Prior Year					
For Hire	0.0125	0.0125	0.0125	0.02	0.02
Rescue Vehicles	0.021356	0.02248	0.02248	0.02248	0.02248
All Other	0.042712	0.04496	0.04496	0.04496	0.04496
Current Year					
For Hire	0.0125	0.02	0.0125	0.02	0.02
Rescue Vehicles	0.02248	0.02248	0.02248	0.02248	0.02248
All Other	0.04496	0.04496	0.04496	0.04496	0.04496
Collection Rate					
Current CY taxes collected	40.45%	41.31%	44.18%	42.92%	42.92%
1 year prior	50.22%	49.66%	49.16%	48.83%	48.83%
2 years prior	3.07%	3.95%	2.94%	3.14%	3.14%
3 years prior	0.80%	1.75%	0.82%	1.06%	1.06%
Collections for 4 years prior and older	45,585	78,131	31,900	41,836	41,836
Calculations					
Current Year					
Prior Year Book Value	244,743,166	250,857,641	249,620,684	260,521,243	260,521,243
Incremental Book Value	6,114,475	9,663,603	-	-	-
Total Assessed Value	250,857,641	260,521,243	249,620,684	260,521,243	260,521,243
Value * Applicable tax rate					
For Hire	17,100	26,134	17,100	26,134	26,134
Rescue Vehicles	27,103	29,677	27,103	29,677	29,677
All Other	11,162,847	11,594,960	11,107,234	11,594,931	11,594,931
Estimated Billing	11,207,051	11,650,771	11,151,437	11,650,742	11,650,742
Less: PPTRA	(2,487,859)	(2,442,871)	(2,483,842)	(2,483,665)	(2,483,665)
Plus: Supplementals	323,183	348,632	265,900	329,152	329,152
Total Billing	9,042,375	9,556,532	8,933,495	9,496,230	9,496,230
Collection Rate	40.45%	41.31%	44.18%	42.92%	42.92%
Current year	3,657,515	3,948,217	3,946,965	4,075,541	4,075,541
1 Year Prior					
Total Billing	8,297,133	9,042,375	8,985,689	9,556,532	9,496,230
Collection Rate	50.22%	49.66%	49.16%	48.83%	48.83%
1 Year Prior Collections	4,166,519	4,490,655	4,417,812	4,666,572	4,637,126
Prior Year Delinquent collections					
2 years prior billed	8,242,431	8,297,133	9,046,420	9,042,375	9,556,532
Collection Rate	3.07%	3.95%	2.94%	3.14%	3.14%
2 years prior collections	253,091	327,634	265,905	284,041	300,192
3 years prior billed	6,406,311	8,242,431	8,297,133	8,297,133	9,042,375
Collection Rate	0.80%	1.75%	0.82%	1.06%	1.06%
3 years prior collections	50,968	144,581	68,441	87,716	95,594
Adjust to match GL	308	(4,386)			
Total Personal Property Taxes					
Total Personal Property Taxes	**8,173,985**	**8,984,832**	**8,731,022**	**9,155,707**	**9,150,290**
Variance to FY 25 Actuals			(253,810)	170,874	165,457
Variance to FY 26 Budget				424,685	419,268
Variance to FY 26 Projected					(5,417)

Clarke County
Projection of FY 2027 General Fund Revenues
February 11, 2026

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

Revenue Source	Description	FY 2025 Original Budget	FY 2025 First Half	FY 2025 FYE	FY 2026 Original Budget	FY 2026 First Half	FY 2026 Projected	FY 2027 Proposed	FY 2027 Low Projection	FY 2027 High Projection	FY2027 Proposed vs. FY2026 Original Budget	FY2027 Proposed vs. FY2026 Projected
Local	Real Property Tax**	15,362,760	7,133,371	15,921,892	16,884,381	7,743,719	16,876,163	17,316,118	16,593,019	17,316,118	431,737	439,955
	Personal Property Tax**	8,483,220	3,951,476	8,984,846	8,730,681	4,199,609	9,155,707	9,150,290	9,150,290	9,150,290	419,609	(5,417)
	Local Sales & Use Tax**	1,700,000	555,271	1,683,412	1,650,000	579,655	1,734,974	1,769,674	1,734,974	1,787,024	119,674	34,699
	Ambulance and Rescue Services**	550,000	211,863	644,952	600,000	216,617	618,905	649,850	637,472	662,229	49,850	30,945
	Public Svc Corp Real Prop Tax	457,375	423,591	433,576	425,000	515,388	515,388	515,000	474,157	561,773	90,000	(388)
	Meals Tax*	390,000	155,816	374,522	380,000	199,843	419,686	420,000	380,000	430,000	40,000	314
	Motor Vehicle Licenses	387,069	53,467	411,637	350,000	64,586	400,000	400,000	350,000	415,000	50,000	0
	Cigarette Tax	350,000	96,900	228,000	250,000	114,000	230,000	230,000	220,000	240,000	(20,000)	0
	Cons Utility Tax - Elect & Gas*	335,000	134,790	336,112	335,000	137,423	335,000	335,000	325,000	350,000	0	0
	Parks Programs Fees	255,000	121,550	297,643	280,000	139,538	310,084	310,000	200,000	225,000	30,000	(84)
	Mach & Tools Tax	255,000	127,152	453,511	576,000	329,092	658,184	658,000	260,000	315,000	82,000	(184)
	Payments in Lieu of Taxes	250,000	0	38,631	50,000	212,500	258,901	151,861	120,000	150,000	101,861	(107,040)
	Interest on Bank Deposits	250,000	112,124	248,752	240,000	74,900	166,445	165,000	150,000	180,000	(75,000)	(1,445)
	Recordation Tax*	240,000	89,844	239,527	200,000	105,283	244,843	240,000	200,000	300,000	40,000	(4,843)
	Court Fines & Forfeitures*	210,000	74,144	201,634	150,000	71,258	192,590	190,000	225,000	255,000	40,000	(2,590)
	Penalties - All Property Taxes**	200,000	82,862	239,894	240,000	96,654	250,000	235,000	180,000	220,000	(5,000)	(15,000)
	Interest - All Property Taxes	150,000	126,302	271,422	180,000	114,094	250,000	200,000	110,000	200,000	20,000	(50,000)
	Building Permits	150,000	76,875	140,814	150,000	99,905	181,646	180,000	120,000	185,000	30,000	(1,646)
	Transient Occupancy Tax**	140,000	69,987	164,658	140,000	54,500	165,152	165,000	125,000	165,000	25,000	(152)
	Zoning & Subdiv Permits & Fees	100,000	43,752	75,714	100,000	36,400	70,000	70,000	65,000	75,000	(30,000)	0
	Swimming Pool Fees	90,000	36,895	118,261	110,000	33,251	110,000	110,000	70,000	118,000	0	0
	Recreation Center Fees	70,000	44,124	81,942	80,000	40,750	80,000	80,000	78,000	82,000	0	0
	Courthouse Maintenance Fees*	60,000	33,058	80,413	60,000	26,289	60,000	60,000	58,000	80,000	0	0
	Wireless E-911	57,600	20,463	62,362	60,000	22,255	60,000	60,000	60,000	68,000	0	0
	Consumption Tax*	34,000	14,143	36,856	37,500	12,980	36,055	36,000	60,000	37,500	(1,500)	(55)
	Rental of General Property	33,400	20,464	38,205	37,361	24,569	45,160	42,760	34,000	37,500	5,399	(2,400)
	Credit Card Fees	30,000	(1,501)	(1,501)	5,000	0	0	0	0	0	(5,000)	0
	Recycling Rebate	25,992	24,244	24,244	24,000	25,011	25,011	25,000	23,000	25,000	1,000	(11)
	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	1,110	22,143	23,000	2,330	23,000	23,000	20,000	23,000	0	0
	Admin Costs Delinq Taxes	21,000	19,597	54,020	30,000	30,307	45,307	35,000	20,000	40,000	5,000	(10,307)
	Econ Dev Misc Revenue	19,500	0	21,500	20,500	0	21,500	21,500	20,500	21,500	1,000	0
	Concession Stand Revenues	15,000	14,455	25,431	28,000	13,509	23,509	25,000	20,000	25,000	(3,000)	1,491
	Animal Shelter Fees	15,000	5,570	8,775	15,000	6,215	9,215	9,000	8,000	15,000	(6,000)	(215)
	E-Tickets fee*	11,000	5,517	13,469	11,000	4,315	9,315	10,000	9,000	13,000	(1,000)	685
	Misc Rev - General Fund	10,000	871	22,740	10,000	7,744	24,744	20,000	10,000	25,000	10,000	(4,744)
	Pass Through Engineer's Fee	10,000	10,575	19,025	10,000	2,475	7,475	10,000	5,000	20,000	0	2,525
	DMV Stop Fees	10,000	15,312	39,781	25,000	25,727	30,727	35,000	15,000	30,000	10,000	4,273
	Weapons Permits	7,500	3,325	6,384	6,000	4,199	6,899	6,900	6,300	6,900	900	1
	Tax on Wills	7,200	1,460	5,158	7,200	4,614	6,314	6,000	6,800	6,800	(1,200)	(314)
	Rebates & Refunds - Other Veh	6,800	2,379	16,915	6,800	(294)	6,800	6,800	6,100	6,100	0	0
	Land Use Application Penalty	6,100	2,600	3,000	6,100	3,298	3,798	3,000	6,000	6,000	(3,100)	(798)
	Central Alarm - Beryville	5,000	5,000	10,000	5,000	0	5,000	5,000	0	0	0	0

Clarke County
Projection of FY 2027 General Fund Revenues
February 11, 2026

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

Revenue Source	Description	FY 2025 Original Budget	FY 2025 First Half	FY 2025 FYE	FY 2026 Original Budget	FY 2026 First Half	FY 2026 Projected	FY 2027 Proposed	FY 2027 Low Projection	FY 2027 High Projection	FY2027 Proposed vs. FY2026 Original Budget	FY2027 Proposed vs. FY2026 Projected
Local	Animal Licenses	4,978	2,390	4,236	4,500	2,500	4,500	4,500	5,000	5,000	0	0
	Parking Fines	2,130	884	1,755	2,100	510	1,000	1,000	4,500	4,500	(1,100)	0
	New Dwelling Address Fee	1,950	1,300	2,470	2,000	2,600	4,100	2,000	2,000	2,000	0	(2,100)
	Local Interest from Fines	1,500	837	2,227	1,500	798	1,500	1,500	2,100	2,100	0	0
	Gifts & Donations - General Fd	1,000	0	0	1,000	0	1,000	1,000	1,000	1,000	0	0
	Jail Processing Fee	850	570	1,138	850	594	850	850	850	850	0	0
	Sheriff's Fees	800	1,642	1,282	800	796	800	800	800	800	0	0
	Commonwealth's Attorney Fees	800	323	708	800	356	800	800	800	800	0	0
	Mobile Home Tax - Curr & Delin	800	750	1,711	1,400	1,530	1,530	1,400	1,400	1,400	0	(130)
	Biosolid Application Fees	500	0	0	500	0	500	500	500	500	0	0
	Transfer Fees	500	270	526	500	285	500	500	500	500	0	0
	Land Use Application Fees	400	3,900	4,200	400	300	400	400	400	400	0	0
	Cancelled Checks/NSF Fees	200	(3,451)	(2,338)	200	837	837	200	200	200	0	(637)
	DNA Fees - Blood Test	200	44	92	200	82	200	200	200	200	0	0
	Court Appointed Attorney	100	0	0	100	0	100	100	100	100	0	0
	Mapping Fees	100	0	0			100	100	100	100	100	0
	Dangerous Dog Registration	85	0	(115)			85	85	85	85	85	0
	Other Miscellaneous Revenue	0	416	(7,749)			0	0	0	0	0	0
	Sale Salvage & Surplus Prop			(162)			0	0	0	0	0	0
	Rev Opioid Dist/Janssn/Mallink	0	20,401	20,401	0	16,080	34,181	18,178	18,178	18,178	18,178	(16,003)
	Pass Through Tax Collect Fees			31,863	0	69,302	69,302	0	0	0	0	(69,302)
	Sale of Other Equip General Fd	0	8,295	8,295	0	710	913	0	0	0	0	(913)
	Vehicle Sale General Fund			(170)	0	(28)	(28)	0	0	0	0	28
	Misc Revenue-Temporary				0	20,696	20,696	0	0	0	0	(20,696)
	Proceeds from Delinq Land Sale			114,483			0	0	0	0	0	0
	Insurance Recovery Gen Fd	0	5,688	106,522	0	40,517	40,517	0	0	0	0	(40,517)
	Other Misc Rev - Avenity	0	2,856	7,040	0	2,195	2,195	0	0	0	0	(2,195)
	Animal Shelter Gifts&Donations	0	95	145	0	275	275	0	0	0	0	(275)
	Road Sign Fees			300							0	0
	Gifts & Donations-Litter Cntrl				0	500	710	0	0	0	0	(710)
	Tsfr fr Parks Const Fd to Gen				0	913	500	0	0	0	0	(500)
Local Total		**30,825,409**	**13,968,007**	**32,424,130**	**32,570,373**	**15,556,854**	**33,886,561**	**34,039,866**	**32,219,326**	**33,932,446**	**1,469,493**	**153,305**
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	1,016,469	408,400	1,040,170	1,063,505	424,786	1,064,671	1,086,484	1,086,484	1,086,484	22,979	21,813
	Communication Sales & Use Tax	270,000	94,352	278,640	280,000	92,677	265,000	257,050	250,000	280,000	(22,950)	(7,950)
	Commonwealth's Attorney CompBd	246,069	87,885	239,784	253,505	130,735	316,252	322,612	322,612	322,612	69,107	6,360
	Clerk of the Circuit Ct Comp B	220,250	41,969	204,486	226,911	91,205	226,607	231,324	231,324	231,324	4,413	4,717
	Treasurer - Comp Bd	163,167	67,186	165,887	168,536	69,183	168,411	171,985	171,985	171,985	3,449	3,574
	Commissioner of Revenue Comp B	125,088	51,856	126,966	127,471	53,279	127,175	129,941	129,941	129,941	2,470	2,766
	Tax on Deeds	82,000	37,043	81,907	75,000	40,717	80,000	80,000	75,000	80,000	5,000	0
	Registrar State Rev	65,159	0	73,881	74,699	0	73,881	75,698	75,698	75,698	999	1,817
	Vol Fire Programs	43,000	48,482	48,482	49,000	52,947	52,947	53,000	53,000	53,000	4,000	53
	Motor Vehicle Carriers' Tax	24,000	40	26,014	25,000	73	25,000	25,000	25,000	27,000	0	0

Clarke County
Projection of FY 2027 General Fund Revenues
February 11, 2026

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

Revenue Source	Description	FY 2025 Original Budget	FY 2025 First Half	FY 2025 FYE	FY 2026 Original Budget	FY 2026 First Half	FY 2026 Projected	FY 2027 Proposed	FY 2027 Low Projection	FY 2027 High Projection	FY2027 Proposed vs. FY2026 Original Budget	FY2027 Proposed vs. FY2026 Projected
State	Vol Fire 4 for Life Grant	19,000	0	19,417	19,000	0	19,000	19,000	19,000	19,000	0	0
	Litter Control	15,000	14,185	14,185	15,000	12,515	12,515	12,000	12,000	12,000	(3,000)	(515)
	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	400	154	1,679	800	1,275	2,025	3,000	2,000	3,000	2,200	975
	Spay & Neuter Fund Dist	200	121	562	500	41	500	500	500	500	0	0
	TDO/ECO DCJS Revenue	0	1,443	9,854			0	0	0	0	0	0
	NOAT MultiState Opioid OAA	0	(25,122)	(25,122)			0	0	0	0	0	0
	VTC DMO Tourism Grt Rev	0	0	29,600			0	0	0	0	0	0
	VA Dept of Forestry Sustainab			0	12,500	12,500	12,500	0	0	0	(12,500)	(12,500)
	Electoral Board Local Rev			6,040			0	0	0	0	0	0
	Other Categorical Aid				0	394	0	0	0	0	0	0
	DHR CLG Grnt Rev	0	0	9,589	0	0	0	0	0	0	0	0
	Mobile Home Titling Taxes	0	2,457	2,457	0	216	216	0	0	0	0	(216)
	COOP Partnership Opioid				0	115,050	115,050	0	0	0	0	(115,050)
	Electoral Board State Rev			0			0	0	0	0	0	0
	Revenue from the Commonwealth	0	0	0	0	0	0	0	0	0	0	0
State Total		**4,778,144**	**2,105,896**	**4,842,820**	**4,879,769**	**2,373,039**	**5,050,092**	**4,955,936**	**4,942,886**	**4,980,886**	**76,167**	**(94,156)**
Federal	Victim Witness Rev	67,138	33,088	72,191	72,191	21,330	84,313	84,313	84,313	84,313	12,122	0
	V-Stop Federal Revenue	28,053	14,023	28,702	28,053	7,077	28,053	0	0	0	(28,053)	(28,053)
	VA Hwy Safety Sel Enf - Alcoho	9,916	0	4,550	6,650	1,300	12,300	6,650	6,650	6,650	0	(5,650)
	Payments in Lieu of Taxes	7,670	0	11,052	7,800	0	8,600	9,000	7,600	9,000	1,200	400
	EMS LEMPG Grant Rev	7,500	4,275	7,500	7,500	0	7,500	7,500	7,500	7,500	0	0
	VA Hwy Safety Sel Enf - Speed	6,688	0	10,929	12,486	1,557	14,350	12,486	12,486	12,486	0	(1,864)
	ICAC Task Force Grant	5,000	0	2,950	3,000	0	3,000	2,000	3,000	3,000	(1,000)	(1,000)
	Byrne/Justice LOLE Rev			2,999	0	110	110	0	0	0	0	(110)
Federal Total		**131,965**	**51,387**	**140,873**	**137,680**	**31,375**	**158,226**	**121,949**	**121,549**	**122,949**	**(15,731)**	**(36,277)**
Grand Total		**35,735,518**	**16,125,289**	**37,407,823**	**37,587,822**	**17,961,268**	**39,094,879**	**39,117,751**	**37,283,761**	**39,036,281**	**1,529,929**	**22,872**