

## General Fund Revenue Detail

<u>Type of Revenue</u>	<u>FY10 Actual</u>	<u>FY11 Budget</u>	<u>FY12 Budget</u>	<u>Percent Change</u>	<u>Dollar Change</u>
<b>GENERAL PROPERTY TAXES</b>					
Real Estate Property Tax	\$ 99,803,064	\$ 99,000,000	\$ 96,775,000	(2.2%)	\$ (2,225,000)
Public Service Corporation Tax	4,682,269	4,219,000	4,115,000	(2.5%)	(104,000)
Personal Property Tax	21,881,752	22,318,875	21,900,000	(1.9%)	(418,875)
Mobile Home Tax	30,754	30,000	26,000	(13.3%)	(4,000)
Machinery and Tools Tax	1,555,557	1,489,000	1,630,000	9.5%	141,000
Merchants' Capital Tax	851,562	907,000	845,000	(6.8%)	(62,000)
Delinquent Taxes	2,301,148	1,504,000	1,796,000	19.4%	292,000
Penalties and Interest	1,054,366	1,050,000	1,061,000	1.0%	11,000
<b>General Property Taxes</b>	<b>\$ 132,160,472</b>	<b>\$ 130,517,875</b>	<b>\$ 128,148,000</b>	<b>(1.8%)</b>	<b>\$ (2,369,875)</b>
<b>OTHER LOCAL TAXES</b>					
Local Sales and Use Tax	\$ 15,088,109	\$ 15,089,000	\$ 17,025,000	12.8%	\$ 1,936,000
Sales Tax on Mobile Homes	30,579	23,000	23,000	0.0%	-
Consumer Utility Tax	1,725,733	1,784,000	1,850,000	3.7%	66,000
Contractor's Licenses	330,592	479,000	480,000	0.2%	1,000
Utility Franchise License Tax	700,929	538,000	645,000	19.9%	107,000
Motor Vehicle Licenses	33,813	110,000	-	(100.0%)	(110,000)
Lodging Tax	636,792	706,000	711,000	0.7%	5,000
Bank Stock Tax	425,457	386,000	396,000	2.6%	10,000
Recordation Tax	1,704,731	1,700,000	1,650,000	(2.9%)	(50,000)
Tax on Wills	25,947	27,000	24,000	(11.1%)	(3,000)
Communications Tax	5,374,649	5,474,000	5,600,000	2.3%	126,000
<b>Other Local Taxes</b>	<b>\$ 26,077,331</b>	<b>\$ 26,316,000</b>	<b>\$ 28,404,000</b>	<b>7.9%</b>	<b>\$ 2,088,000</b>
<b>PERMITS, FEES, AND LICENSES</b>					
Well - Septic Inspection	\$ 1,900	\$ 3,000	\$ 3,000	0.0%	\$ -
Animal Licenses	110,528	111,000	108,000	(2.7%)	(3,000)
Planning Permits & Fees	168,403	250,000	150,000	(40.0%)	(100,000)
Building Permits	384,945	408,000	415,000	1.7%	7,000
Mechanical Permits	158,897	174,000	172,000	(1.1%)	(2,000)
Electrical Permits	134,523	140,000	140,000	0.0%	-
Plumbing Permits	70,280	74,000	75,000	1.4%	1,000
Septic Tank Permits	2,744	3,600	3,000	(16.7%)	(600)
Fire Inspection Fees	148,800	140,000	150,000	7.1%	10,000
Stormwater Management	154,000	161,000	154,000	(4.3%)	(7,000)
Erosion and Sediment Inspection	158,214	181,000	152,000	(16.0%)	(29,000)
<b>Permits, Fees, and Licenses</b>	<b>\$ 1,493,234</b>	<b>\$ 1,645,600</b>	<b>\$ 1,522,000</b>	<b>(7.5%)</b>	<b>\$ (123,600)</b>
<b>FINES AND FORFEITURES</b>					
Court Fines and Forfeitures	\$ 709,089	\$ 742,000	\$ 750,000	1.1%	\$ 8,000
Interest on Fines	17,760	13,000	13,000	0.0%	-
Security Alarm Fees	36,300	45,000	45,000	0.0%	-
Clerk: Criminal Justice Fee	-	-	65,000	100.0%	65,000
Jail Processing Fee	108	-	-	0.0%	-
Courtroom Security Fee	244,493	250,000	245,000	(2.0%)	(5,000)
Court Appointed Atty Fees	35,808	28,000	29,000	3.6%	1,000
Courthouse Maintenance Fees	88,034	125,000	120,000	(4.0%)	(5,000)
Public Works: E&S Fines	13,500	2,100	2,100	0.0%	-
<b>Fines and Forfeitures</b>	<b>\$ 1,145,091</b>	<b>\$ 1,205,100</b>	<b>\$ 1,269,100</b>	<b>5.3%</b>	<b>\$ 64,000</b>
<b>REVENUE FROM USE OF MONEY &amp; PROPERTY</b>					
Interest on Investments	\$ 472,107	\$ 1,204,000	\$ 400,000	(66.8%)	\$ (804,000)
Rental Income	240,602	296,000	300,000	1.4%	4,000
Non-Taxable Sales	3,718	8,000	8,000	0.0%	-
Taxable Sales	281	1,000	1,000	0.0%	-
<b>Revenue From Use of Money &amp; Property</b>	<b>\$ 716,708</b>	<b>\$ 1,509,000</b>	<b>\$ 709,000</b>	<b>(53.0%)</b>	<b>\$ (800,000)</b>

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<b>CHARGES FOR SERVICES</b>					
Circuit Court: Excess Fees	\$ 150,527	\$ 155,000	\$ 120,000	(22.6%)	\$ (35,000)
Circuit Court: Law Library Fees	23,586	8,000	23,500	193.8%	15,500
Clerk of Court: Sheriff Fees	5,567	5,788	5,788	0.0%	-
Transfer Fees	2,444	3,000	2,500	(16.7%)	(500)
Commonwealth's Attorney Fees	4,583	4,000	8,000	100.0%	4,000
Animal Control: Boarding Fees	18,432	19,000	18,000	(5.3%)	(1,000)
Animal Control: Adoption Fees	17,931	22,000	15,000	(31.8%)	(7,000)
Radio Shop Charges	-	180,165	8,000	(95.6%)	(172,165)
Landfill: Fees	501,422	500,000	515,000	3.0%	15,000
Public Works: Fees	-	-	-	0.0%	-
Landfill: Penalty	302	1,000	1,000	0.0%	-
Cannery Fees	5,790	4,000	4,000	0.0%	-
Parks & Rec: Recreation Fees	543,768	693,500	600,000	(13.5%)	(93,500)
Planning: Brown Grove	7,424	11,500	11,500	0.0%	-
EMS Cost Recovery	2,045,276	2,000,000	2,200,000	10.0%	200,000
EMS Stand by Ambulance	1,300	-	-	0.0%	-
E911 Service Fees	10,948	-	-	0.0%	-
<b>Charges for Services</b>	<b>\$ 3,339,301</b>	<b>\$ 3,606,953</b>	<b>\$ 3,532,288</b>	<b>(2.1%)</b>	<b>\$ (74,665)</b>
<b>RECOVERED COSTS</b>					
Fleet	\$ -	\$ -	\$ 77,400	100.0%	\$ 77,400
General Services	42,601	77,000	79,000	2.6%	2,000
Pamunkey Regional Jail	370,826	396,000	404,000	2.0%	8,000
Utility Fund Cost Allocation	1,066,991	1,075,000	1,107,250	3.0%	32,250
Utility Service Assessment	285,494	378,254	397,000	5.0%	18,746
Sheriff Forfeiture State	13,043	-	-	0.0%	-
Sheriff Forfeiture Federal	99,694	-	-	0.0%	-
Comm. Atty-Forfeiture-State	1,476	-	-	0.0%	-
Comm Atty-Forfeiture-Federal	1	-	-	0.0%	-
Social Services: BR Secours	37,166	25,660	25,660	0.0%	-
Contributions: GonCCA	385,206	306,500	311,950	1.8%	5,450
CDA: Lewistown	24,000	24,720	25,462	3.0%	742
Treasurer - Delinquent Taxes	33,068	120,000	35,000	(70.8%)	(85,000)
Landfill (Recycling)	255,659	150,000	235,000	56.7%	85,000
Economic Development	185,905	178,680	170,790	(4.4%)	(7,890)
Community Resources	5,000	5,000	5,000	0.0%	-
Fire: Instructor Reimbursement	46,436	44,000	44,000	0.0%	-
Fire - Dominion Resources	25,000	25,000	25,000	0.0%	-
Emergency Communications Regional	5,400	-	-	0.0%	-
Bldg Inspector: Unsafe Bldg	-	-	5,000	100.0%	5,000
General District Crt:Postage	14,339	14,099	15,000	6.4%	901
Clerk: Copier Charges	9,726	12,000	9,600	(20.0%)	(2,400)
Public Works	-	-	-	0.0%	-
Recycling Service District	63,222	74,998	74,713	(0.4%)	(285)
Sheriff - DEA	35,635	42,000	42,000	0.0%	-
Comm. Corr.-Caroline Cty	23,725	28,000	28,000	0.0%	-
DMV Select	41,716	5,050	50,000	890.1%	44,950
Check Enforcement Program	-	-	-	0.0%	-
Comm. Corr.-Supervision Fee	23,710	26,000	26,000	0.0%	-
Planning - Sign Violations	1,600	1,500	1,500	0.0%	-
Recovered Costs: Miscellaneous	7,907	4,500	4,500	0.0%	-
<b>Recovered Costs</b>	<b>\$ 3,104,546</b>	<b>\$ 3,013,961</b>	<b>\$ 3,198,825</b>	<b>6.1%</b>	<b>\$ 184,864</b>

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<b>INTERGOVERNMENTAL REVENUE</b>					
<b>NON-CATEGORICAL</b>					
<b>STATE AID</b>					
Rolling Stock Tax	\$ 71,004	\$ 71,000	\$ 71,000	0.0%	\$ -
Vehicle Rental Tax	123,249	129,000	133,000	3.1%	4,000
Personal Property State Share	15,002,745	15,002,000	15,002,000	0.0%	-
<b>Non-Categorical State Aid</b>	<b>\$ 15,196,998</b>	<b>\$ 15,202,000</b>	<b>\$ 15,206,000</b>	<b>0.0%</b>	<b>\$ 4,000</b>
<b>STATE SHARE OF LOCAL OFFICES</b>					
Commonwealth's Attorney	\$ 798,023	\$ 783,900	\$ 806,954	2.9%	\$ 23,054
Sheriff and Court Services	3,186,095	3,135,000	3,215,187	2.6%	80,187
Commissioner of the Revenue	234,632	216,000	219,151	1.5%	3,151
Treasurer	220,852	192,000	193,115	0.6%	1,115
Clerk of Circuit Court	465,748	494,000	506,053	2.4%	12,053
Registrar	53,506	48,667	50,000	2.7%	1,333
<b>State Share of Local Offices</b>	<b>\$ 4,958,857</b>	<b>\$ 4,869,567</b>	<b>\$ 4,990,460</b>	<b>2.5%</b>	<b>\$ 120,893</b>
<b>CATEGORICAL STATE AID</b>					
Social Services	\$ 1,249,187	\$ 1,118,596	\$ 1,393,495	24.6%	\$ 274,899
Juv. Ct. Serv: Youth & Family	79,229	62,000	62,000	0.0%	-
Planning: DEQ Grant	7,000	-	-	0.0%	-
Clerk: Library of Virginia	17,672	-	-	0.0%	-
Planning: Grant	1,370	-	-	0.0%	-
Planning: COLG	8,452	-	-	0.0%	-
Clerk: Comp Board Technology	76,133	38,000	38,000	0.0%	-
Emer. Comm.: State Cellular Tax	311,070	318,000	272,000	(14.5%)	(46,000)
Registrar: Voting Machines	-	-	-	0.0%	-
Comm. Atty: Victim Witness	87,486	80,000	80,000	0.0%	-
Sheriff: Hwy Safety Traffic Board	49,284	45,000	45,350	0.8%	350
Fire: Dept of Emergency Mgmt	101,789	82,000	50,000	(39.0%)	(32,000)
Fire: Fire Programs	246,257	226,000	248,625	10.0%	22,625
EMS: Four For Life	98,759	95,000	95,000	0.0%	-
OMES Lifepak Grant	-	-	-	0.0%	-
Animal Control:VDOT Sterilization	4,046	-	-	0.0%	-
Juror Reimbursement	5,100	15,000	10,000	(33.3%)	(5,000)
Landfill : Environmental Quality	15,048	15,000	18,000	20.0%	3,000
Sheriff: Alcohol Beverage Control	-	-	-	0.0%	-
Community Resources: CASA	37,858	36,000	30,000	(16.7%)	(6,000)
Spay & Neuter Contributions	-	-	-	0.0%	-
Community Corrections	327,646	327,646	327,646	0.0%	-
Citizen Corp	-	-	-	0.0%	-
Sheriff: DCJS	2,025	10,000	10,000	0.0%	-
Sheriff: Triad Grant	-	-	-	0.0%	-
State Reversion Clearing Account	(248,187)	(440,000)	(500,000)	0.0%	(60,000)
<b>Categorical State Aid</b>	<b>\$ 2,477,224</b>	<b>\$ 2,028,242</b>	<b>\$ 2,180,116</b>	<b>7.5%</b>	<b>\$ 151,874</b>
<b>CATEGORICAL FEDERAL AID</b>					
Fire: Homeland Security	\$ -	\$ -	\$ -	0.0%	\$ -
PILT - US Dept of Interior	8,179	2,000	2,000	0.0%	-
Sheriff: Criminal Justice	5,041	8,000	3,600	(55.0%)	(4,400)
Sheriff: DOJ	43,632	-	-	0.0%	-
Sheriff: Homeland Security	-	-	-	0.0%	-
Fire: SAFER grant	337,993	317,000	384,816	21.4%	67,816
Social Services:Health	2,716,916	3,007,351	2,988,755	(0.6%)	(18,596)
Community Resources: Justice	31,554	20,000	26,000	30.0%	6,000
Sheriff: Justice (LLEBG)	10,530	-	-	0.0%	-
BAB Debt Service Revenue	127,148	263,377	272,459	3.4%	9,082
<b>Categorical Federal Aid</b>	<b>\$ 3,280,993</b>	<b>\$ 3,617,728</b>	<b>\$ 3,677,630</b>	<b>1.7%</b>	<b>\$ 59,902</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 25,914,071</b>	<b>\$ 25,717,537</b>	<b>\$ 26,054,206</b>	<b>1.3%</b>	<b>\$ 336,669</b>

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<b>MISCELLANEOUS</b>					
Sheriff: Project Lifesaver	\$ 1,765	\$ 2,652	\$ 1,000	(62.3%)	\$ (1,652)
Miscellaneous Refunds	307,029	143,000	146,000	2.1%	3,000
Worker's Compensation Refunds	630	9,000	9,000	0.0%	-
Insurance Recoveries	190,388	29,000	30,000	3.4%	1,000
Sale of Assets	5,927	5,000	105,000	2000.0%	100,000
Gifts and Donations	66,588	50,000	50,000	0.0%	-
Reserve for Revenue Transfers	-	500,000	500,000	0.0%	-
Comm. Res: Winterization Project	480	2,000	500	(75.0%)	(1,500)
Extension Office - Misc Revenue	12,353	11,500	11,500	0.0%	-
School Readiness Program Grant	-	-	10,000	100.0%	10,000
<b>Miscellaneous</b>	<b>\$ 585,159</b>	<b>\$ 752,152</b>	<b>\$ 863,000</b>	<b>14.7%</b>	<b>\$ 110,848</b>
<b>Subtotal</b>	<b>\$ 194,535,914</b>	<b>\$ 194,284,178</b>	<b>\$ 193,700,419</b>	<b>(0.3%)</b>	<b>\$ (583,759)</b>
Prior Year Balance	\$ 4,245,600	\$ 4,343,776	\$ 9,035,621	<b>108.0%</b>	\$ 4,691,845
<b>TOTAL</b>	<b>\$ 198,781,514</b>	<b>\$ 198,627,954</b>	<b>\$ 202,736,040</b>	<b>2.1%</b>	<b>\$ 4,108,085</b>



**Real Property Tax Rate is \$0.81 per \$100 of assessed value**

**Real Property Assessable Base = \$13.1 billion**

**Real Property Tax Generated = \$96,775,000**

**One Penny Generates \$1.2 million**