

## General Fund Revenue Detail

<u>Type of Revenue</u>	<u>FY07 Actual</u>	<u>FY08 Budget</u>	<u>FY09 Budget</u>	<u>Percent Change</u>	<u>Dollar Change</u>
Real Estate Property Tax	\$ 85,269,622	\$ 93,125,000	\$ 100,433,000	7.8%	\$ 7,308,000
Public Service Corporation Tax	3,673,475	3,488,000	3,609,050	3.5%	121,050
Personal Property Tax	22,861,597	24,832,000	26,999,000	8.7%	2,167,000
Mobile Home Tax	48,719	51,000	45,000	(11.8%)	(6,000)
Machinery and Tools Tax	1,568,067	1,627,400	1,678,000	3.1%	50,600
Merchants' Capital Tax	887,308	924,000	1,027,000	11.1%	103,000
Delinquent Taxes	884,127	953,600	1,117,000	17.1%	163,400
Penalties and Interest	945,398	949,000	884,000	(6.8%)	(65,000)
<b>General Property Taxes</b>	<b>\$ 116,138,314</b>	<b>\$ 125,950,000</b>	<b>\$ 135,792,050</b>	<b>7.8%</b>	<b>\$ 9,842,050</b>
Local Sales and Use Tax	\$ 17,328,244	\$ 18,410,080	\$ 19,995,116	8.6%	\$ 1,585,036
Sales Tax on Mobile Homes	24,420	15,000	15,000	0.0%	-
Consumer Utility Tax	3,318,747	1,567,000	1,719,000	9.7%	152,000
Contractor's Licenses	496,576	361,000	465,000	28.8%	104,000
Utility Franchise License Tax	608,844	535,000	500,000	(6.5%)	(35,000)
Motor Vehicle Licenses	137,533	25,000	26,000	4.0%	1,000
Lodging Tax	710,725	733,000	803,879	9.7%	70,879
Bank Stock Tax	424,346	468,000	487,000	4.1%	19,000
Recordation Tax	2,846,179	2,500,000	2,409,000	(3.6%)	(91,000)
Tax on Wills	17,333	22,000	23,000	4.5%	1,000
Communications Tax	2,039,841	5,712,000	5,945,000	4.1%	233,000
<b>Other Local Taxes</b>	<b>\$ 27,952,788</b>	<b>\$ 30,348,080</b>	<b>\$ 32,387,995</b>	<b>6.7%</b>	<b>\$ 2,039,915</b>
Well - Septic Inspection	\$ 6,165	\$ 8,000	\$ 6,000	(25.0%)	\$ (2,000)
Animal Licenses	87,197	72,000	105,000	45.8%	33,000
Planning Permits & Fees	425,379	412,000	440,000	6.8%	28,000
Building Permits	599,262	653,000	650,000	(0.5%)	(3,000)
Mechanical Permits	207,363	287,000	230,000	(19.9%)	(57,000)
Electrical Permits	143,797	205,000	185,000	(9.8%)	(20,000)
Plumbing Permits	85,246	127,000	108,000	(15.0%)	(19,000)
Septic Tank Permits	8,404	11,000	8,000	(27.3%)	(3,000)
Cable TV Franchise Fees	657,965	-	-	0.0%	-
Fire Inspection Fees	120,960	98,000	125,000	27.6%	27,000
Stormwater Management	127,300	138,000	154,000	11.6%	16,000
Erosion and Sediment Inspection	371,696	312,000	350,000	12.2%	38,000
<b>Permits, Fees, and Licenses</b>	<b>\$ 2,840,735</b>	<b>\$ 2,323,000</b>	<b>\$ 2,361,000</b>	<b>1.6%</b>	<b>\$ 38,000</b>
Court Fines and Forfeitures	\$ 734,502	\$ 670,000	\$ 762,000	13.7%	\$ 92,000
Interest on Fines	13,984	14,000	14,000	0.0%	-
Security Alarm Fees	33,350	35,000	35,000	0.0%	-
Jail Processing Fee	15,092	14,000	15,000	7.1%	1,000
Courtroom Security Fee	105,387	98,000	219,000	123.5%	121,000
Court Appointed Atty Fees	25,205	21,000	26,000	23.8%	5,000
Courthouse Maintenance Fees	51,991	50,000	52,000	4.0%	2,000
Public Works: E&S Fines	-	-	5,000	100.0%	5,000
<b>Fines and Forfeitures</b>	<b>\$ 979,510</b>	<b>\$ 902,000</b>	<b>\$ 1,128,000</b>	<b>25.1%</b>	<b>\$ 226,000</b>
Interest on Investments	\$ 1,790,177	\$ 947,062	\$ 1,345,368	42.1%	\$ 398,306
Rental Income	64,027	64,000	157,000	145.3%	93,000
Airport Rental Revenue	24,679	-	-	0.0%	-
Non-Taxable Sales	13,177	13,000	13,000	0.0%	-
Taxable Sales	970	3,000	3,000	0.0%	-
<b>Revenue From Use of Money &amp; Property</b>	<b>\$ 1,893,030</b>	<b>\$ 1,027,062</b>	<b>\$ 1,518,368</b>	<b>47.8%</b>	<b>\$ 491,306</b>

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Circuit Court: Excess Fees	\$ 417,550	\$ 451,000	\$ 392,000	(13.1%)	\$ (59,000)
Circuit Court: Law Library Fees	14,680	13,000	15,000	15.4%	2,000
Clerk of Court: Sheriff Fees	5,788	6,000	6,000	0.0%	-
Transfer Fees	3,229	4,000	3,000	(25.0%)	(1,000)
Clerk of Cir Ct: AccessFee	-	-	40,000	100.0%	40,000
Commonwealth's Attorney fees	3,566	4,000	4,000	0.0%	-
Animal Control: Boarding Fees	17,415	21,000	19,000	(9.5%)	(2,000)
Animal Control: Adoption Fees	20,960	21,000	29,000	38.1%	8,000
Landfill: Fees	247,018	257,000	443,000	72.4%	186,000
Landfill: Penalty	1,842	2,000	2,000	0.0%	-
Cannery Fees	3,585	3,000	3,000	0.0%	-
Parks & Rec: Recreation Fees	547,094	530,000	565,000	6.6%	35,000
Planning: Brown Grove	15,055	11,000	12,500	13.6%	1,500
EMS Cost Recovery	1,326,812	1,530,000	1,612,000	5.4%	82,000
E911 Service Fees	1,085,087	-	-	0.0%	-
<b>Charges for Services</b>	<b>\$ 3,709,682</b>	<b>\$ 2,853,000</b>	<b>\$ 3,145,500</b>	<b>10.3%</b>	<b>\$ 292,500</b>
General Services	\$ 76,624	\$ 83,000	\$ 85,000	2.4%	\$ 2,000
Pamunkey Regional Jail	254,000	243,320	277,000	13.8%	33,680
Utility Fund Cost Allocation	997,000	917,655	918,000	0.0%	345
Utility Service Assessment	315,000	368,000	382,000	3.8%	14,000
Sheriff Forfeiture State	13,101	-	-	0.0%	-
Sheriff Forfeiture Federal	184,569	-	-	0.0%	-
Comm. Atty-Forfeiture-State	5,789	-	-	0.0%	-
Comm Atty-Forfeiture-Federal	9	-	-	0.0%	-
Social Services: Bon Secours	28,460	24,000	25,000	4.2%	1,000
Health Department Excess Fees	2,328	-	-	0.0%	-
Extension	2,400	-	-	0.0%	-
Contributions: GRCCA	450,834	383,000	434,800	13.5%	51,800
CDA: Lewistown	-	-	24,000		
Treasurer - Delinquent Taxes	13,105	26,000	11,000	(57.7%)	(15,000)
Landfill (Recycling)	116,047	153,000	173,000	13.1%	20,000
Economic Development	165,000	202,000	191,000	(5.4%)	(11,000)
Community Resources	5,000	5,000	5,000	0.0%	-
Fire: Instructor Reimbursement	83,629	41,000	42,000	2.4%	1,000
Fire - Dominion Resources	25,000	25,000	25,000	0.0%	-
Bldg Inspector: Unsafe Bldg	-	5,000	5,000	0.0%	-
General District Crt:Postage	7,719	9,000	12,900	43.3%	3,900
Clerk: Copier Charges	15,869	16,000	16,000	0.0%	-
Emergency Communications	96,600	-	-	0.0%	-
Public Works	10,465	2,000	-	(100.0%)	(2,000)
Recycling Service District	-	-	35,000	100.0%	35,000
Sheriff - DEA	28,147	28,000	18,000	(35.7%)	(10,000)
Comm. Corr.-Caroline Cty	15,255	20,000	23,745	18.7%	3,745
Comm. Corr.-Supervision Fee	-	8,000	11,000	37.5%	3,000
Recovered Costs: Miscellaneous	2,673	8,000	-	(100.0%)	(8,000)
<b>Recovered Costs</b>	<b>\$ 2,914,623</b>	<b>\$ 2,566,975</b>	<b>\$ 2,714,445</b>	<b>5.7%</b>	<b>\$ 123,470</b>

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<b>INTERGOVERNMENTAL REVENUE</b>					
ABC Profits	\$ 46,724	\$ 47,000	\$ -	(100.0%)	\$ (47,000)
Wine Taxes	48,976	49,000	-	(100.0%)	(49,000)
Rolling Stock Tax	84,676	88,000	95,000	8.0%	7,000
Vehicle Rental Tax	169,765	155,000	170,000	9.7%	15,000
Personal Property State Share	14,996,421	15,002,000	15,002,000	0.0%	-
Personal Prop. State Share Del.	49,491	-	-	0.0%	-
<b>Non-Categorical State Aid</b>	<b>\$ 15,396,051</b>	<b>\$ 15,341,000</b>	<b>\$ 15,267,000</b>	<b>(0.5%)</b>	<b>\$ (74,000)</b>
Commonwealth's Attorney	\$ 724,611	\$ 706,000	\$ 779,000	10.3%	\$ 73,000
Sheriff and Court Services	3,313,150	3,460,000	3,466,000	0.2%	6,000
Commissioner of the Revenue	253,316	251,000	266,000	6.0%	15,000
Treasurer	240,891	246,000	259,000	5.3%	13,000
Clerk of Circuit Court	478,037	490,000	505,000	3.1%	15,000
Registrar	59,373	55,000	58,000	5.5%	3,000
Other	90	-	-	0.0%	-
<b>State Share of Local Offices</b>	<b>\$ 5,069,468</b>	<b>\$ 5,208,000</b>	<b>\$ 5,333,000</b>	<b>2.4%</b>	<b>\$ 125,000</b>
Social Services	\$ 788,386	\$ 1,117,000	\$ 1,190,000	6.5%	\$ 73,000
Juv. Ct. Serv: Youth & Family	83,537	84,000	82,000	(2.4%)	(2,000)
Clerk: Comp Board Technology	93,206	100,000	90,000	(10.0%)	(10,000)
Emer. Comm.: State Cellular Tax	347,404	320,000	389,000	21.6%	69,000
Fire: Dept of Emergency Mgmt	-	-	78,000	100.0%	78,000
Fire: Fire Programs	193,318	193,000	216,000	11.9%	23,000
EMS: Four For Life	82,418	84,000	97,000	15.5%	13,000
Comm. Atty: Victim Witness	65,615	87,000	87,000	0.0%	-
Sheriff: DCJS	7,094	2,000	10,000	400.0%	8,000
Sheriff: Criminal Justice Service	-	2,000	-	(100.0%)	(2,000)
Sheriff: Hwy Safety Traffic Board	22,688	31,000	37,000	19.4%	6,000
Registrar: Voting Machines	8,788	-	-	0.0%	-
Juror Reimbursement	16,800	15,000	15,000	0.0%	-
Landfill : Environmental Quality	15,327	15,000	19,000	26.7%	4,000
Community Resources: CASA	34,147	23,000	40,000	73.9%	17,000
Community Corrections	259,142	259,000	268,000	3.5%	9,000
Animal Control:VDOT Sterilization	2,564	2,000	-	(100.0%)	(2,000)
State Reversion Clearing Account	-	-	(310,500)	0.0%	(310,500)
<b>Categorical State Aid</b>	<b>\$ 2,020,434</b>	<b>\$ 2,334,000</b>	<b>\$ 2,307,500</b>	<b>(1.1%)</b>	<b>\$ (26,500)</b>
Emer. Comm: Homeland Security	\$ 75,000	\$ -	\$ -	0.0%	\$ -
Fire: Homeland Security	29,535	-	-	0.0%	-
Sheriff: Criminal Justice	12,453	8,000	8,000	0.0%	-
Sheriff: DOJ	3,463	-	-	0.0%	-
Sheriff: LETPP Grant	211,210	-	-	0.0%	-
Sheriff: COPS Technology	11,174	-	-	0.0%	-
Sheriff: Justice (LLEBG)	606	-	-	0.0%	-
Fire: SAFER grant	242,610	548,000	407,000	(25.7%)	(141,000)
Social Services:Health	2,827,838	3,654,000	3,779,000	3.4%	125,000
Community Resources: CPT	9,587	-	-	0.0%	-
Social Services: CPT	32,000	-	-	0.0%	-
Community Resources: FEMA	2,880	-	-	0.0%	-
Community Resources: Justice	24,512	25,000	20,000	(20.0%)	(5,000)
<b>Categorical Federal Aid</b>	<b>\$ 3,482,868</b>	<b>\$ 4,235,000</b>	<b>\$ 4,214,000</b>	<b>(0.5%)</b>	<b>\$ (21,000)</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 25,968,821</b>	<b>\$ 27,118,000</b>	<b>\$ 27,121,500</b>	<b>0.0%</b>	<b>\$ 3,500</b>

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<u>Type of Revenue</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Budget</u>	<u>FY09</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>	<u>Dollar</u> <u>Change</u>
Sheriff: Project Lifesaver	\$ 11,606	\$ -	\$ 2,652	100.0%	\$ 2,652
Miscellaneous Refunds	181,946	134,000	137,000	2.2%	3,000
Worker's Compensation Refunds	11,571	7,000	9,000	28.6%	2,000
Insurance Recoveries	78,137	26,000	27,000	3.8%	1,000
Sale of Assets	9,970	2,000	2,000	0.0%	0
Gifts and Donations	72,337	2,000	50,000	2400.0%	48,000
Reserve for Revenue Transfers	-	325,000	338,000	4.0%	13,000
Comm. Res: Winterization Project	1,690	2,000	2,000	0.0%	0
<b>Miscellaneous</b>	<b>\$ 367,257</b>	<b>\$ 498,000</b>	<b>\$ 567,652</b>	<b>14.0%</b>	<b>\$ 69,652</b>
<b>Subtotal without Real Estate</b>					
<b>Taxes</b>	<b>\$ 89,639,759</b>	<b>\$ 100,461,117</b>	<b>\$ 106,303,510</b>	<b>5.8%</b>	<b>\$ 5,842,393</b>
<b>Subtotal with Real Estate Taxes</b>	<b>\$ 182,764,759</b>	<b>\$ 193,586,117</b>	<b>\$ 206,736,510</b>	<b>6.8%</b>	<b>\$ 13,126,393</b>
Prior Year Balance	\$ -	\$ 5,994,000	\$ 9,940,000	65.8%	\$ 3,946,000
<b>TOTAL</b>	<b>\$ 182,764,759</b>	<b>\$ 199,580,117</b>	<b>\$ 216,676,510</b>	<b>8.6%</b>	<b>\$ 17,072,393</b>



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

**Real Property Assessable Base = \$12.8 billion**

**Real Property Tax Generated = \$100,433,000**

**One Penny Generates \$1.2 million**