

Revenue Summary

	Audited 2007-08	2008-09 Est Budget	2008-09 Projected	2009-10 \$ 0.50	Change Projected 09	% Chng Projected 09	Notes
PROPERTY TAXES							
Real Property	11,808,707	11,550,000	11,788,200	12,983,200	1,195,000	10.3%	General growth w/\$0.50 rate reassessment, \$118,558 difference due to proposed increases in Tax Relief, Use Value & Unpaid Taxes
Public Service Corp	593,309	580,000	631,044	750,000	(31,044)	-5.4%	Increase to \$750,000?? - \$769,468 in 2004-05
Personal Property (includes PPTR)	5,286,953	5,335,993	5,256,273	4,824,286	(431,987)	-8.1%	Book values declined by 12.73%
Machinery And Tools	2,527,481	2,350,000	2,475,810	2,350,000	(125,810)	-5.4%	Impact of PF and state law?
Merchants Capital	242,493	-	1,672	-	(1,672)		Replaced by BPOL
Penalty /Interest/Back & Prepaid Taxes	294,065	260,000	313,812	290,000	(23,812)	-9.2%	Based on YTD and PPTR
Total Property Taxes	20,753,008	20,075,993	20,466,811	21,197,486	580,675	2.9%	
Percent Change from Prior Year	0.4%	-3.3%	1.9%	50.3%			
OTHER TAXES							
Sales Tax	2,910,829	2,900,000	3,465,892	2,610,000	(855,892)	-29.5%	-3% Jan 08 to Jan 09 - 10% decline projected
Consumer Utility Tax	735,612	640,000	765,216	650,000	(115,216)	-18.0%	Change based on trends
Utility License Tax				98,000	98,000		Broken out from bank, recording & wills
Motor Vehicles Tax	560,893	520,000	987,734	480,000	(507,734)	-97.6%	No change
Meals Tax	1,005,941	950,000	1,280,198	1,000,000	(280,198)	-29.5%	New restaurants Fatz & River Co. less recession
BPOL Tax	559,049	530,000	560,000	520,000	(40,000)	0.0%	Slight decline due to economy
Transient Occupancy Tax	306,192	300,000	365,486	300,000	(65,486)	-21.8%	Change based on trends
E-911 Tax	-	-	0	-	-	-100.0%	Now in Combined Communications Tax
Combined Communications Taxes	937,622	875,000	1,051,252	918,000	(133,252)	-15.2%	Change based on trends
Bank, Recordation & Wills Tax	318,530	397,000	251,514	300,000	48,486	12.2%	Based on YTD - posting question
Total Other Taxes	7,334,668	7,112,000	8,727,292	6,876,000	(1,851,292)	-26.0%	
Percent Change from Prior Year	15.2%	-3.0%	22.7%	68.3%			
OTHER LOCAL REVENUE							
Building, Land-use Permits and Fees	120,876	156,750	111,588	100,000	(11,588)	-7.4%	Increase due to increased building permit fees
Fines	34,685	148,404	139,262	150,000	10,738	7.2%	Addition of CH security & maint
Use of Money & Property	1,008,702	792,600	522,700	140,000	(382,700)	-48.3%	Interest drop - school financing
Animal License Fees	24,993	14,500	28,408	15,000	(13,408)	-92.5%	Change based on trends and 3-year cycle
Charges For Services	471,714	339,569	459,482	397,500	(61,982)	-18.3%	Change based on trends
Expenditure Refunds and Misc	1,133	129,409	325,112	164,000	(161,112)	-124.5%	Based on FY 05 and YTD
Law Library	4,349	4,500	4,784	4,500	(284)	-6.3%	Change based on trends
Recovered Costs	446,661	305,291	396,182	312,153	(84,029)	-27.5%	Based increase from Airport Commission
Total Other Revenue	2,113,113	1,891,023	1,987,518	1,283,153	(704,365)	-37.2%	
Percent Change from Prior Year	-4.4%	-10.5%	5.1%	29.1%			
TOTAL LOCALLY CONTROLLED REVENUE	30,200,789	29,079,016	31,181,621	29,356,639	(1,974,982)	-6.8%	
Percent Change from Prior Year	3.1%	-3.9%	38.5%	53.1%			
Percent of Total Revenue	36.1%	30.2%	37.0%	37.2%			
SCHOOLS LOCAL REVENUE:							
Revenue from Use of Money & Property	41,534	38,000	27,506	38,000	10,494	27.6%	Pass through
Charges for Services	1,045,746	1,642,718	1,085,666	1,642,450	556,784	33.9%	Pass through
Miscellaneous & Recovered Costs	780,841	406,302	619,842	268,000	(351,842)	-86.6%	Pass through
TOTAL SCHOOLS LOCAL REVENUE	1,868,121	2,087,020	1,733,014	1,948,450	215,436	10.3%	
Percent Change from Prior Year	-24.2%	11.7%	-17.0%	124.9%			

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VPA & CSA LOCAL REVENUE:							
Charges for Services	0	10,000	134,548	-	(134,548)	-1345.5%	Pass through - unbudgeted
Miscellaneous	45,540	0	0	-	0	-100.0%	Pass through - unbudgeted
TOTAL VPA LOCAL REVENUE	45,540	10,000	134,548	0	(134,548)	-1345.5%	
Percent Change from Prior Year	-72.3%	-78.0%	1245.5%	-100.0%			
NONCATEGORICAL STATE REVENUE							
ABC and Wine Taxes	-	11,370	0	-	0	0.0%	State Eliminated
Vehicle Carrier's Tax	37,412	30,508	37,412	37,412	0	0.0%	
Mobile Home Titling Tax	60,934	49,000	56,559	56,559	0	0.0%	
Tax on Deeds	136,223	120,653	120,653	120,653	0	0.0%	
Car Rental Tax	34,525	33,000	30,000	30,000	0	0.0%	
TOTAL NONCATEGORICAL STATE REVENUE	269,094	244,531	244,624	244,624	0	0.0%	
Percent Change from Prior Year	5.5%	-9.1%	0.0%	26.6%			
CATEGORICAL STATE REVENUE							
Homeland Security	16,888	-	0	-	-	-100.0%	Grant based
Medical Examiner	-	1,800	0	1,800	1,800	100.0%	Pass through
Commonwealth Attorney	452,152	601,339	656,172	592,646	(63,526)	-10.6%	Pass through
Sheriff	1,812,759	1,847,141	2,146,462	1,760,448	(386,014)	-20.9%	Pass through
Commissioner Of Revenue	153,313	151,065	171,748	146,510	(25,238)	-16.7%	Pass through
Treasurer	132,651	131,372	146,992	128,464	(18,528)	-14.1%	Pass through
Registrar/Electoral Board	61,386	56,523	61,385	57,161	(4,224)	-7.5%	Pass through
Circuit Court Clerk	350,770	321,863	321,863	333,468	11,605	3.6%	Pass through
Juror Reimbursement	-	3,000	6,510	6,500	(10)	-0.3%	Pass through
Litter Control	13,312	13,312	12,829	12,829	-	0.0%	Pass through
VDOT Revenue Sharing	-	-	0	-	-	-100.0%	Pass through
Emergency Services (FEDERAL)	-	16,904	0	-	-	0.0%	Pass through
Library	142,427	136,433	136,750	133,625	(3,125)	-2.3%	Pass through
Fire Funds	64,596	63,582	63,586	63,500	(86)	-0.1%	Pass through
Comprehensive Services Act	2,348,172	2,296,968	2,520,542	2,412,800	(107,742)	-4.7%	Pass through
Virginia Commission for the Arts	5,000	5,312	5,312	5,000	(312)	-5.9%	Pass through
VA Juvenile Justice Crime	29,051	29,051	29,051	29,051	-	0.0%	Pass through
Asset Forfeiture Funds	-	-	0	-	-	-100.0%	Pass through
Victims Assistance Program	24,081	110,774	110,774	110,774	(0)	0.0%	Pass through
Public Safety Grants	-	-	0	-	-	-100.0%	Pass through
Pretrial Services Grant	724,202	696,180	696,180	696,180	-	0.0%	Pass through
Violence Prevention DCJS Grant	40,000	38,424	38,424	40,000	1,576	4.1%	Pass through
Circuit Court Records Preservation	-	21,155	21,155	-	(21,155)	-100.0%	Pass through
Schools	28,818,924	31,163,571	33,150,624	31,165,098	(1,985,526)	-6.4%	Pass through
Social Services	1,883,678	616,202	2,312,746	958,413	(1,354,333)	-219.8%	Pass through
Polling Place Grant	-	-	0	-	-	-100.0%	Pass through
DMV/Dog Cat Sterilization	-	-	33	-	(33)	-100.0%	Pass through
DMV Animal Friendly Tags	607	500	918	500	(418)	-83.6%	Pass through
Dept. of Environmental Quality	-	-	1,272	-	(1,272)	#DIV/0!	Pass through
Public Safety Wireless 911	44,795	46,494	46,494	42,000	(4,494)	-9.7%	Pass through
Broadband access	-	-	0	-	-	-100.0%	Pass through
VDOT T21 Grant Newbern Project	-	220,000	0	-	-		Grant based
Parks & Recreation Claytor Lake Project	792	-	0	-	-	-100.0%	Pass through
TOTAL CATEGORICAL STATE REVENUE	37,119,556	38,588,965	42,657,822	38,696,767	(3,961,055)	-10.3%	

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Percent Change from Prior Year	5.1%	4.0%	10.5%	80.3%			
TOTAL STATE REVENUE	37,388,650	38,833,496	42,902,446	38,941,391	(3,961,055)	-10.2%	
Percent Change from Prior Year	5.1%	3.9%	10.5%	79.8%			
Percent of Total Revenue	44.7%	40.4%	50.9%	49.3%			
NONCATEGORICAL FEDERAL REVENUE							
Payments In Lieu Of Taxes	19,767	19,000	11,995	12,000	5	0.0%	Based on estimate
Revenue Sharing Entitlements		-	-	-	-	-100.0%	
TOTAL FEDERAL NONCATEGORICAL	19,767	19,000	11,995	12,000	5	0.0%	
Percent Change from Prior Year	2.9%	-3.9%	-36.9%	0.0%			
CATEGORICAL FEDERAL REVENUE							
Community Facilities grant	21,000	-	0	-	-	-100.0%	Pass through
Homeland Security	2,002	17,055	17,055	-	(17,055)	-100.0%	Pass through
Emergency Management Preparedness	-	3,500	3,500	-	(3,500)	-100.0%	Pass through
Emergency Services Grant	16,904	-	0	-	-	-	Pass through
Crime Victim Assistance	96,324	-	0	-	-	-100.0%	Pass through
Highway Safety Open Container Grant	-	-	0	-	-	-100.0%	Pass through
Bullet Proof Vest Grant	8,925	15,268	15,268	-	(15,268)	-100.0%	Pass through
State Library Program	-	-	0	-	-	-100.0%	Pass through
Social Services Reimbursements	2,945,010	4,550,873	3,319,036	4,062,815	743,779	16.3%	Pass through
Schools	4,051,763	5,207,356	4,979,880	4,660,901	(318,979)	-6.1%	Pass through
TOTAL FEDERAL CATEGORICAL	7,141,928	9,794,052	8,334,739	8,723,716	388,977	4.0%	
Percent Change from Prior Year	-1.6%	37.1%	-14.9%	109.4%			
TOTAL FEDERAL REVENUES	7,161,695	9,813,052	8,346,734	8,735,716	388,982	4.0%	
Percent Change from Prior Year	-1.6%	37.0%	-14.9%	109.1%			
Percent of Total Revenue	8.6%	10.2%	9.9%	11.1%			
FINANCING FROM OTHER SOURCES							
School Construction	6,903,754	10,425,723	0	-	-	-100.0%	
Insurance Recoveries		14,010	30,506	-	(30,506)	-100.0%	
Use of Reserve Balance		5,974,479	0	-	-	-100.0%	
TOTAL FROM OTHER SOURCES	6,903,754	16,414,212	30,506	-	(30,506)	-100.0%	
Percent Change from Prior Year	-51.9%	137.8%	-99.8%	-100.0%			
Percent of Total Revenue	8.3%	137.7%	100.0%				
TOTAL ALL REVENUES	83,568,549	96,236,796	84,328,869	78,982,195	(5,496,674)	-5.7%	
TOTAL ALL EXPENDITURES	86,925,052	96,236,796	92,453,017	79,360,657	(13,539,543)	-14.1%	
REVENUES - EXPENDITURES	(3,356,503)	-	(8,124,148)	(378,461)	8,042,869		