

GENERAL FUND REVENUES

Function/Activity	FY 23 Actual	FY 24 Original	FY 25 Proposed
Revenue From Local Sources:			
General Property Taxes:			
Current Real Property Taxes	\$ 441,578,620	\$ 471,000,000	\$ 501,000,000
Delinquent Real Prop Taxes	7,253,386	4,000,000	5,000,000
Cur Real Prop Taxes Pub Svc Corp.	11,095,300	10,000,000	12,000,000
Cur Per Prop Taxes Pub Svc Corp.	49,401	60,000	50,000
Current Personal Prop Taxes	126,490,441	145,000,000	156,000,000
Delinq Personal Prop Taxes	20,342,662	11,000,000	11,000,000
Interest & Ad - All Taxes	778,072	350,000	500,000
Total General Property Taxes	607,587,881	641,410,000	685,550,000
Other Local Taxes:			
County Recordation Tax	\$ 5,338,758	\$ 5,000,000	\$ 5,000,000
Local Sales & Use Taxes	92,752,491	88,500,000	96,500,000
Consumer Utility Taxes	3,320,358	2,000,000	2,000,000
Business & Prof License Taxes	51,162,465	46,000,000	49,500,000
Motor Vehicle Lic Taxes	7,527,292	7,500,000	7,500,000
Bank Franchise Taxes	4,754,596	5,000,000	4,500,000
Grantor'S Tax	1,690,214	1,500,000	1,500,000
Hotel & Motel Tax	4,107,516	3,750,000	4,000,000
Hotel & Motel Tax - Optional 4%	8,215,032	7,500,000	8,000,000
Daily Rental Tax	93,158	60,000	60,000
Pare-Mutuel Wagering	28,692	-	-
Hotel & Motel Tax - Dedicated 2%	4,107,516	3,750,000	4,000,000
Hotel & Motel Tax - RRT 2%	1,405,708	750,000	800,000
Food & Beverage (Meals) Tax	38,113,933	28,000,000	35,000,000
Lockbox - Hotel & Motel Tax		3,750,000	4,000,000
Total Other Local Taxes	222,617,729	203,060,000	222,360,000
Permits, Privilege Fees, & Regulatory Licenses:			
Short Term Rental Registry Fee	\$ 270	\$ -	\$ -
Municipal Library Court Fees	140,680	100,000	115,000
Jury Fees	133,217	60,000	60,000
Adult Video/Bookstore Permit	900	-	-
Concealed Weapon Permit	136,307	75,000	100,000
Elevator Fees	60,460	45,000	45,000
Dog Licenses	29,757	20,000	25,000
Transfer Fees	8,352	10,000	8,000
Structure & Equip Permits	8,640,705	5,500,000	7,500,000
Septic Tank Permit	4,949	5,000	5,000
Taxi-Cab Certificates	6,010	5,000	5,000
Permit To Pur Precious Metals	6,000	6,000	6,000
Public Utility Permit	2,830	2,000	2,000
Hauling & Moving Permit	420	1,000	500
Vacation Of Roads	2,800	1,000	1,000
Zoning Application Fees-Plan	172,838	200,000	175,000
High School Parking Fees	105,055	100,000	100,000
School-Facilities Rental	193,985	100,000	125,000
Criminal Justice Training Acad	180,104	150,000	165,000
Dangerous Or Vicious Dog Registrations	170	1,000	500
Dance Hall Permit App Fee	200	-	-
Vsmp - Permit	223,064	100,000	100,000
Total Permits, Fees, And License	10,049,073	6,481,000	8,538,000

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Fines And Forfeitures:			
False Alarm Penalty	\$ 69,955	\$ 65,000	\$ 65,000
Traffic Violation	1,594,200	1,500,000	1,600,000
Parking Violation	18,847	10,000	10,000
Total Fines And Forfeitures	1,683,001	1,575,000	1,675,000
Revenue From Use Of Money And Property:			
Interest On Crim. Judgments	\$ 92,863	\$ 90,000	\$ 90,000
Rental On County Property	1,130,002	580,000	600,000
Records & Services Fee	91,135	75,000	75,000
Interest On Investments	26,545,378	2,000,000	9,000,000
Rental Of County Property (DSS)	58,152	68,000	68,000
Vend. Mach. Comm	56,488	50,000	50,000
Sale Of Pub. - RE	604	500	500
Land Use Revenue	231	500	-
Recr. - Sale Of Books	80	-	-
Sale of Publications - DPW	41	-	-
Sale Of Surplus & Salvage - DPW	634	100,000	-
Sale Of Signs - DPW	3,839	-	-
Sale Of Equipment-Schools	298,961	100,000	100,000
Sale Of Vehicles	139,556	-	-
Sale Of Unclaimed Property	14,589	-	-
E-Payables Credit Card Rebates	258,274	250,000	250,000
Total From Use Of Money And Prop	28,690,825	3,314,000	10,233,500
Charges For Services:			
Re Tax Cr - Rehab Fees	\$ 250	\$ 500	\$ -
Residential Rehab Fees	300	500	-
Jail Booking Fees	43,064	35,000	35,000
Court Conviction Fees	357,317	300,000	320,000
Weekender Fee	34,568	10,000	12,000
Sale Of Textbooks	88,945	-	-
Overdue Books	145,771	150,000	150,000
Photocopying Fees	1,974	1,000	1,000
Charges For Lost Books	106,595	60,000	65,000
Misc. Library Income	(13,789)	-	-
Non-Resident Fees-Library	10,012	10,000	10,000
Sheriff Fees	35,884	36,000	36,000
Room & Board Pmt-Work Release	10,826	10,000	10,000
Home Incarceration Program	253,289	200,000	210,000
Inmate Medical Fees	69,526	75,000	75,000
Inmate Phone Charges	809,631	800,000	800,000
North Run Concessions	4,269	-	-
Shelter Reservations-Rec.	69,564	62,000	65,000
Misc Revenue-Recreation	1,048	10,000	1,000
Program Fees-Sports	1,680	-	-
Setup Fees Belmont	(70)	-	-
Setup Fees - Facilities	24,811	30,000	25,000
Room Rentals	160,014	150,000	150,000
Memberships	27,797	35,000	27,000
Program Revenue	61,360	210,000	60,000
Theater Concession Revenue	24,339	10,000	15,000
School Tuition - Winter	65,550	15,000	30,000
Vacuum Leaf Collection	194,900	200,000	200,000
Commonwealth Attorney Fees	20,345	20,000	20,000
Charge For Board Of Animals	14,994	20,000	15,000

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Grass Cutting/Demolition	66,320	65,000	65,000
Cafeteria Catering Receipts	21,200	-	-
Charges For Data Processing	806,500	800,000	800,000
Community House SD#2 Coll	(29)	-	-
Withholding Fee	20,870	20,000	20,000
Spay/Neuter Fees	2,878	-	-
Total Charges For Services	3,542,503	3,335,000	3,217,000
Miscellaneous Revenue:			
Blood Test/Dna Fee	\$ 4,051	\$ 4,000	\$ 4,000
Chmf-Courthouse Maintenance Fa	132,185	110,000	115,000
Circuit Court - Copy Fees	28,192	30,000	28,000
Fire - Misc. Revenue	66	-	-
Pay-In-Lieu Of Tax Other	9,623	5,000	5,000
Court Order Restitution (Fire)	1,468	10,000	2,000
Recoveries & Rebate - General	(1,270,271)	-	-
Nsf Check Fee	3,280	-	-
Richmond Center Reimbursement	11,475,955	3,500,000	3,500,000
Recoveries & Rebates - Dpw	346	-	-
Recoveries & Rebate - Schools	(3,494)	-	-
Energy Connect Prog	6,062	-	-
Total Misc. Revenue	10,399,189	3,659,000	3,654,000
Recovered Costs:			
Proceeds from Sale of Land	\$ 92,225	\$ -	\$ -
Reimb Of Prisoner Cost-N.K.Co	1,259,316	1,200,000	1,500,000
Charge For Office Space	111,337	111,000	111,000
Custodial Service	57,115	40,000	40,000
Bounty Fees - Sheriff	51,500	-	-
Payment For Fiscal Services	2,283,354	2,300,000	2,300,000
Sale Of Vehicles-County	587,060	205,000	205,000
Payment For 100% Projects	857	30,000	30,000
Lost/Damaged Textbook Pmts	1,487	-	-
Recr & Parks-Payments For Srvces	100,767	80,000	80,000
Recovered Cost-Student Activ.	83,210	100,000	100,000
Festival Permits	2,400	2,500	2,500
Recovery Of Wages-Sch.Facility	131,833	100,000	100,000
Total Recovered Costs	4,762,462	4,168,500	4,468,500
Total From Local Sources	889,332,663	867,002,500	939,696,000
Non-Categorical Aid:			
Rolling Stock	161,613	160,000	160,000
Mobile Home Sales & Use Tax	5,784	7,000	7,000
Recovery Of Central Cost Alloc	637,963	600,000	600,000
Motor Vehicle Rental Tax	5,010,836	3,300,000	3,300,000
Car Tax Revenue - State	37,001,783	-	-
Misc. State Grants - Schools	12,880	-	-
Comm Sales Tax - HB#568	9,123,367	8,500,000	8,500,000
Game of Skills Tax Revenue	-	-	-
Total Non-Categorical Aid	51,954,226	12,567,000	12,567,000

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Function/Activity	FY 23 Actual	FY 24 Original	FY 25 Proposed
Shared Expenses:			
Salaries - Sheriff	\$ 14,283,973	\$ 13,500,000	\$ 14,750,000
Fringe Benefits - Sheriff	794,504	750,000	750,000
Office Expenses - Sheriff'S Office	1,215,595	-	-
Salaries - Clerk Of Circuit Court	1,586,874	1,475,000	1,650,000
Circuit Court Clerk Excess Fees - State	254,930	500,000	250,000
Salaries - Commonwealth's Attorney	2,319,617	2,275,000	2,500,000
Fringe Benefits - Commonwealth'S Attorney	212,068	200,000	210,000
State Share of Office Expenses	3,668	-	-
Registrar Expenses	125,440	100,000	120,000
Salaries - Department Of Finance	802,255	825,000	850,000
Fringe Benefits - Department Of Finance	75,161	70,000	75,000
Total Shared Expenses	21,674,086	19,695,000	21,155,000
Categorical Aid:			
State Library Grant	261,629	230,000	250,000
Jail Cost Reimbursement	2,207,995	3,000,000	3,000,000
Share Of Probation Expenses	2,621		
Juv Det-Per Diem From State	4,700		
Block Grant- Detention Home	747,394	700,000	700,000
Law Enforcement - Police	10,426,268	10,500,000	11,000,000
Wireless E-911 Reimbursement	-	1,500,000	1,500,000
Four (Formerly Two) For Life Em. Med. Serv.	319,933	205,000	205,000
State Fire Programs Fund	1,341,605	-	-
Hit- State Allotment	30,000	30,000	30,000
Regular Foster Care	411,756		
Street & Highway Maint-Gas Tax	55,813,284	51,287,730	56,000,000
English As Second Language	1,538,632	1,500,000	1,700,000
Foster Child Reimbursement	3,703,348	3,700,000	4,400,000
Textbooks	8,952,042	9,000,000	10,250,000
Social Security Reimbursement	20,841,473	21,000,000	22,200,000
Retirement Reimbursement	643,428	645,000	700,000
Group Life Ins Reimbursement	5,147,424	5,150,000	6,100,000
Remedial Education	11,301,704	11,275,000	11,400,000
Lottery Funds - Education	77,967,128	76,300,000	72,800,000
Share Of State Sales Tax-Sch	18,015,984	18,000,000	20,300,000
Soq Basic Sp Ed	279,119	275,000	200,000
Voc Ed-Equipment	52,615		
Voc Ed-Local Adm & Supv	872,586	1,000,000	1,000,000
Voc Ed-Soq Occupational	2,489,787	2,500,000	3,200,000
Handicapped Foster Home	764,405	250,000	300,000
At Risk-State	12,284,168	12,400,000	14,000,000
K-3 Class Size Reduc - Salary Adjustment	6,253,179	6,250,000	7,500,000
Clerk'S Technology Fund	218,798		
Composite Index Hold Harmless	6,399,775	6,400,000	-
Compensation Supplement	9,190,484	24,000,000	5,000,000
Grant Revenue - VDEM NG911	186,045		
Total Categorical Aid	404,312,167	421,447,730	455,435,000
Total From The Commonwealth	477,940,478	453,709,730	489,157,000
Revenue From The Federal Government:			
ROTC	\$ 358,082	\$ 385,000	\$ 385,000
Fema Disaster - Federal	4,550,490	-	-
Scapp Program - Sheriff	37,489	-	-
Total From Federal Government	4,946,061	385,000	385,000
Total General Fund Revenue	1,372,219,203	1,321,097,230	1,429,238,000

GENERAL FUND REVENUES

Function/Activity	FY 23 Actual	FY 24 Original	FY 25 Proposed
Transfers:			
To Debt Service - From Operating	\$ (78,452,484)	\$ (77,631,422)	\$ (86,988,636)
Total To Capital Projects Fund:	(92,117,600)	(72,798,000)	(67,544,000)
Total To Enterprise Fund:	(2,990,750)	(7,150,500)	(8,150,250)
To Technology Replacement	(3,000,000)	(3,500,000)	(4,000,000)
To Risk Management:	(21,899,559)	(9,619,234)	(9,790,984)
To CAM (New Vehicles)	(80,000)	(111,320)	(523,000)
To CAM (New Vehicles - Gas Tax)	(32,780)	(216,040)	(401,779)
Total To Special Revenue Fund:	(44,892,534)	(47,602,602)	(51,409,775)
Total To JRJDC Agency Fund:	(3,624,201)	(3,805,410)	(4,033,735)
To OPEB - GASB 45	(2,675,000)	(2,675,000)	(2,675,000)
Oper. Transfer - Long-Term Disability	(600,000)	(650,000)	(650,000)
Oper. Transfer To Line Of Duty	(1,250,000)	(1,250,000)	(1,250,000)
Total Transfers	(251,614,908)	(227,009,528)	(237,417,159)
Total Resources Prior To Use Of Fund Balance	1,120,604,295	1,094,087,702	1,191,820,841
Use Of Fund Balance - Maintenance Funding	-	13,650,000	25,200,000
Use Of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use Of Fund Balance - Cap Reserve	-	17,000,000	4,496,000
Use of Fund Balance - Vehicle Reserve	-	13,500,000	13,500,000
Use of Fund Balance - FY23 State Aid for Education	-	5,050,000	-
Use of Fund Balance - HPAP	-	2,000,000	2,000,000
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	2,000,000
Use of Fund Balance - HIP Reserve	-	750,000	750,000
Use of Fund Balance - Capital Initiatives	-	250,000	-
Use of Fund Balance - Recycling Cost Reserve	-	3,049,500	1,550,500
From Sinking Fund - Bond Ops	-	3,221,228	5,151,907
From Fund Balance - Federal Position Reserve	-	-	5,772,152
(To) Fund Balance - General Fund	(34,642,126)	-	-
Net Fund Balance/Sinking Fund	(34,642,126)	62,970,728	62,920,559
Total General Fund Resources	\$ 1,085,962,169	1,157,058,430	1,254,741,400