

# GENERAL FUND REVENUES

Appendix C

Function/Activity	FY 24 Actual	FY 25 Original	FY 26 Proposed
<b>Revenue From Local Sources:</b>			
<b>General Property Taxes:</b>			
Current Real Property Taxes	\$ 481,116,837	\$ 501,000,000	\$ 532,000,000
Delinquent Real Prop Taxes	7,915,000	5,000,000	5,000,000
Cur Real Prop Taxes Pub Svc Corp.	13,069,281	12,000,000	13,000,000
Cur Per Prop Taxes Pub Svc Corp.	58,853	50,000	50,000
Current Personal Prop Taxes	121,859,880	156,000,000	176,500,000
Delinq Personal Prop Taxes	20,903,666	11,000,000	11,000,000
Interest & Ad - All Taxes	794,805	500,000	500,000
<b>Total General Property Taxes</b>	<b>645,718,322</b>	<b>685,550,000</b>	<b>738,050,000</b>
<b>Other Local Taxes:</b>			
County Recordation Tax	\$ 5,583,497	\$ 5,000,000	\$ 5,000,000
Local Sales & Use Taxes	93,070,497	96,500,000	99,000,000
Consumer Utility Taxes	2,856,625	2,000,000	2,000,000
Business & Prof License Taxes	51,344,294	49,500,000	50,000,000
Motor Vehicle Lic Taxes	7,605,910	7,500,000	7,500,000
Bank Franchise Taxes	7,433,315	4,500,000	4,500,000
Grantor'S Tax	1,551,122	1,500,000	1,500,000
Hotel & Motel Tax	3,930,630	4,000,000	4,000,000
Hotel & Motel Tax - Optional 4%	7,861,260	8,000,000	8,000,000
Daily Rental Tax	62,469	60,000	60,000
Pare-Mutuel Wagering	28,372	-	-
Hotel & Motel Tax - Dedicated 2%	3,930,630	4,000,000	4,000,000
Consumption Tax	1,252,090	800,000	800,000
Food & Beverage (Meals) Tax	40,196,892	35,000,000	35,000,000
Lockbox - Hotel & Motel Tax	1,697,217	-	-
Tourism Improvement District Tax	3,431,234	4,000,000	4,000,000
<b>Total Other Local Taxes</b>	<b>231,836,055</b>	<b>222,360,000</b>	<b>225,360,000</b>
Short Term Rental Registry Fee	\$ 1,080	\$ -	\$ -
Municipal Library Court Fees	151,282	115,000	125,000
Jury Fees	109,745	60,000	80,000
Adult Video/Bookstore Permit	200	-	-
Concealed Weapon Permit	114,480	100,000	100,000
Elevator Fees	54,819	45,000	45,000
Dog Licenses	26,669	25,000	25,000
Transfer Fees	8,362	8,000	8,000
Structure & Equip Permits	14,739,545	7,500,000	7,500,000
Septic Tank Permit	5,900	5,000	5,000
Taxi-Cab Certificates	7,505	5,000	5,000
Permit To Pur Precious Metals	4,600	6,000	6,000
Public Utility Permit	6,255	2,000	2,000
Hauling & Moving Permit	615	500	500
Vacation Of Roads	1,800	1,000	1,000
Zoning Application Fees-Plan	225,318	175,000	200,000
High School Parking Fees	94,739	100,000	0
School-Facilities Rental	168,393	125,000	125,000
Criminal Justice Training Acad	188,951	165,000	175,000
Dangerous Or Vicious Dog Registrations	725	500	500
Vsmp - Permit	-	100,000	100,000
<b>Total Permits, Fees, And License</b>	<b>15,910,984</b>	<b>8,538,000</b>	<b>8,503,000</b>

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<b>Fines And Forfeitures:</b>			
False Alarm Penalty	\$ 62,465	\$ 65,000	\$ 65,000
Traffic Violation	1,538,764	1,600,000	1,600,000
Parking Violation	34,976	10,000	10,000
<b>Total Fines And Forfeitures</b>	<b>1,636,205</b>	<b>1,675,000</b>	<b>1,675,000</b>
<b>Revenue From Use Of Money And Property:</b>			
Interest On Crim. Judgments	\$ 88,218	\$ 90,000	\$ 85,000
Rental On County Property	1,050,119	600,000	700,000
Records & Services Fee	89,876	75,000	75,000
Interest On Investments	45,913,595	9,000,000	9,000,000
Rental Of County Property (DSS)	58,152	68,000	58,000
Vend. Mach. Comm	14,148	50,000	15,000
Sale Of Pub. - RE	604	500	500
Land Use Revenue	494	-	-
Recr. - Sale Of Books	80	-	-
Sale Of Surplus & Salvage - DPW	202,162	-	-
Sale Of Signs - DPW	3,618	-	-
Sale Of Equipment-Schools	309,242	100,000	100,000
Sale Of Vehicles	279,182	-	-
Sale Of Unclaimed Property	32,746	-	-
Sale Of Vehicles	57,913	-	-
Gov Deals Rebates	-	-	-
E-Payables Credit Card Rebates	134,926	250,000	125,000
<b>Total From Use Of Money And Prop</b>	<b>48,235,075</b>	<b>10,233,500</b>	<b>10,158,500</b>
<b>Charges For Services:</b>			
Re Tax Cr - Rehab Fees	\$ 400	\$ -	\$ -
Residential Rehab Fees	200	-	-
Jail Booking Fees	46,468	35,000	35,000
Court Conviction Fees	402,392	320,000	340,000
Weekender Fee	51,562	12,000	12,000
Sale Of Textbooks	58,003	-	-
Overdue Books	126,112	150,000	125,000
Photocopying Fees	2,179	1,000	1,000
Charges For Lost Books	123,096	65,000	65,000
Misc. Library Income	(16,197)	-	-
Non-Resident Fees-Library	11,000	10,000	10,000
Sheriff Fees	35,884	36,000	36,000
Room & Board Pmt-Work Release	6,252	10,000	6,000
Home Incarceration Program	250,216	210,000	210,000
Inmate Medical Fees	66,918	75,000	65,000
Inmate Phone Charges	768,369	800,000	775,000
North Run Concessions	2,462	-	-
Shelter Reservations-Rec.	74,799	65,000	65,000
Misc Revenue-Recreation	59,440	1,000	1,000
Setup Fees - Facilities	17,258	25,000	17,000
Room Rentals	181,394	150,000	160,000
Memberships	71,090	27,000	27,000
Program Revenue	56,136	60,000	60,000
Theater Concession Revenue	28,957	15,000	15,000
School Tuition - Winter	33,644	30,000	30,000
Vacuum Leaf Collection	152,790	200,000	150,000
Commonwealth Attorney Fees	22,611	20,000	20,000
Charge For Board Of Animals	20,207	15,000	15,000
Grass Cutting/Demolition	111,456	65,000	65,000
Cafeteria Catering Receipts	15,883	-	-
Charges For Data Processing	806,500	800,000	800,000
Community House SD#2 Coll	(21)	-	-
Withholding Fee	34,782	20,000	20,000
Spay/Neuter Fees	9,244	-	2,500
<b>Total Charges For Services</b>	<b>3,631,489</b>	<b>3,217,000</b>	<b>3,127,500</b>

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<b>Miscellaneous Revenue:</b>			
Blood Test/Dna Fee	\$ 4,698	\$ 4,000	\$ 4,000
Chmf-Courthouse Maintenance Fa	138,483	115,000	115,000
Miscellaneous	2,009	-	-
Circuit Court - Copy Fees	29,320	28,000	28,000
Fire - Misc. Revenue	23	-	-
Pay-In-Lieu Of Tax Other	9,991	5,000	5,000
Court Order Restitution (Fire)	6,959	2,000	2,000
Recoveries/Rebates-Police	8,826	-	-
Recoveries & Rebate - General	(2,200,473)	-	-
Nsf Check Fee	6,095	-	-
Richmond Center Reimbursement	11,556,874	3,500,000	3,500,000
Recoveries & Rebates - Dpw	1,436	-	-
Recoveries & Rebate - Schools	16,349	-	-
Energy Connect Prog	5,983	-	-
<b>Total Misc. Revenue</b>	<b>9,586,574</b>	<b>3,654,000</b>	<b>3,654,000</b>
<b>Recovered Costs:</b>			
Proceeds from Sale of Land	\$ 72,012	\$ -	\$ -
Reimb Of Prisoner Cost-N.K.Co	1,794,089	1,500,000	-
Recovery of Legal Fees - Cty Atty	32,414		
Charge For Office Space	111,337	111,000	111,000
Custodial Service	60,298	40,000	45,000
Bounty Fees - Sheriff	57,400	-	-
Payment For Fiscal Services	2,582,311	2,300,000	2,300,000
Sale Of Vehicles-County	183,327	205,000	205,000
Payment For 100% Projects	53,865	30,000	30,000
Lost/Damaged Textbook Pmts	1,194	-	-
Recr & Parks-Payments For Srvces	74,770	80,000	80,000
Recovered Cost-Student Activ.	94,239	100,000	100,000
Festival Permits	2,200	2,500	2,500
Recovery Of Wages-Sch.Facility	126,161	100,000	100,000
<b>Total Recovered Costs</b>	<b>5,245,616</b>	<b>4,468,500</b>	<b>2,973,500</b>
<b>Total From Local Sources</b>	<b>961,800,320</b>	<b>939,696,000</b>	<b>993,501,500</b>
<b>Non-Categorical Aid:</b>			
Rolling Stock	173,578	160,000	160,000
Mobile Home Sales & Use Tax	6,339	7,000	7,000
Recovery Of Central Cost Alloc	660,838	600,000	600,000
Motor Vehicle Rental Tax	5,169,626	3,300,000	4,500,000
Car Tax Revenue - State	37,001,783	-	-
Comm Sales Tax - HB#568	8,573,599	8,500,000	8,500,000
<b>Total Non-Categorical Aid</b>	<b>51,585,763</b>	<b>12,567,000</b>	<b>13,767,000</b>

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<b>Shared Expenses:</b>			
Salaries - Sheriff	\$ 14,572,955	\$ 14,750,000	\$ 15,250,000
Fringe Benefits - Sheriff	843,344	750,000	800,000
Office Expenses - Sheriff'S Office	2,618,830	-	-
Salaries - Clerk Of Circuit Court	1,708,741	1,650,000	1,750,000
Circuit Court Clerk Excess Fees - State	129,520	250,000	100,000
Salaries - Commonwealth's Attorney	2,668,132	2,500,000	2,700,000
Fringe Benefits - Commonwealth'S Attorney	241,380	210,000	250,000
Registrar Expenses	412,961	120,000	120,000
Salaries - Department Of Finance	887,100	850,000	875,000
Fringe Benefits - Department Of Finance	83,734	75,000	75,000
State Share of Office Expenses	9,952	-	-
<b>Total Shared Expenses</b>	<b>24,176,649</b>	<b>21,155,000</b>	<b>21,920,000</b>
<b>Categorical Aid:</b>			
State Library Grant	309,266	250,000	250,000
Jail Cost Reimbursement	2,537,889	3,000,000	2,500,000
Share Of Probation Expenses	1,734		
Juv Det-Per Diem From State	2,950		
Block Grant- Detention Home	802,300	700,000	750,000
Law Enforcement - Police	10,966,182	11,000,000	11,250,000
Wireless E-911 Reimbursement	1,552,979	1,500,000	1,500,000
Four (Formerly Two) For Life Em. Med. Serv.	635,833	205,000	205,000
State Fire Programs Fund	1,505,572	-	-
Hit- State Allotment	30,000	30,000	30,000
Regular Foster Care	299,230		
Street & Highway Maint-Gas Tax	61,351,534	56,000,000	64,500,000
English As Second Language	4,488,983	5,700,000	11,800,000
Talented & Gifted Prog	1,539,553	1,700,000	1,700,000
Gen Appropriation - Basic Aid	151,083,725	195,000,000	199,000,000
Foster Child Reimbursement	-	1,000,000	2,000,000
Textbooks	3,705,564	4,400,000	4,500,000
Social Security Reimbursement	8,957,398	10,250,000	9,900,000
Retirement Reimbursement	20,881,935	22,200,000	21,400,000
Group Life Ins Reimbursement	643,813	700,000	600,000
Remedial Education	5,150,504	6,100,000	-
Lottery Funds - Education	11,334,464	11,400,000	11,600,000
Share Of State Sales Tax-Sch	79,059,029	72,800,000	81,500,000
Soq Basic Sp Ed	18,026,764	20,300,000	22,000,000
Sp Ed - Homebound	115,662	200,000	275,000
Voc Ed-Equipment	51,084		
Voc Ed-Local Adm & Supv	962,223	1,000,000	1,050,000
Voc Ed-Soq Occupational	2,491,276	3,200,000	3,200,000
Handicapped Foster Home	1,927,529	300,000	-
At Risk-State	12,519,344	14,000,000	35,900,000
K-3 Class Size Reduc - Salary Adjustment	6,266,850	7,500,000	7,800,000
Clerk's Technology Fund	173,279		
Composite Index Hold Harmless	6,398,508		
Compensation Supplement	23,474,351	5,000,000	14,800,000
Revenue: All in Implementation	17,493,084		
<b>Total Categorical Aid</b>	<b>456,740,390</b>	<b>455,435,000</b>	<b>510,010,000</b>
<b>Total From The Commonwealth</b>	<b>532,502,802</b>	<b>489,157,000</b>	<b>545,697,000</b>
<b>Revenue From The Federal Government:</b>			
ROTC	\$ 492,784	\$ 385,000	\$ 385,000
Scapp Program - Sheriff	59,809	-	-
<b>Total From Federal Government</b>	<b>552,593</b>	<b>385,000</b>	<b>385,000</b>
<b>Total General Fund Revenue</b>	<b>1,494,855,715</b>	<b>1,429,238,000</b>	<b>1,539,583,500</b>

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Function/Activity	FY 24 Actual	FY 25 Original	FY 26 Proposed
<b>Transfers:</b>			
To Debt Service - From Operating	\$ (78,452,484)	\$ (86,988,636)	\$ (89,270,296)
Total To Capital Projects Fund:	(127,326,079)	(67,544,000)	(83,298,000)
Total To Enterprise Fund:	(7,150,312)	(8,150,250)	(8,152,500)
To Technology Replacement	(3,500,000)	(4,000,000)	(4,000,000)
To Risk Management:	(12,453,718)	(9,790,984)	(9,824,995)
To CAM	(729,003)	(924,779)	(323,000)
Total To Special Revenue Fund:	(42,681,171)	(51,409,775)	(53,957,362)
Total To JRJDC Agency Fund:	(3,805,410)	(4,033,735)	(4,275,757)
To OPEB - GASB 45	(2,675,000)	(2,675,000)	(2,675,000)
Oper. Transfer - Long-Term Disability	(650,000)	(650,000)	(650,000)
Oper. Transfer To Line Of Duty	(1,250,000)	(1,250,000)	(1,250,000)
<b>Total Transfers</b>	<b>(280,673,177)</b>	<b>(237,417,159)</b>	<b>(257,676,910)</b>
<b>Total Resources Prior To Use Of Fund Balance</b>	<b>1,214,182,538</b>	<b>1,191,820,841</b>	<b>1,281,906,590</b>
Use Of Fund Balance - Maintenance Funding	-	25,200,000	32,500,000
Use Of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use Of Fund Balance - Cap Reserve	-	4,496,000	16,600,000
Use of Fund Balance - Vehicle Reserve	-	13,500,000	13,500,000
Use of Fund Balance - Employee Retention Reserve	-	2,000,000	2,000,000
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	-
Use of Fund Balance - HIP Reserve	-	750,000	-
Use of Fund Balance - Recycling Cost Reserve	-	1,550,500	-
From Sinking Fund - Bond Ops	-	5,151,907	6,708,084
From Fund Balance - Federal Position Reserve	-	5,772,152	-
(To) Fund Balance - General Fund	(23,706,811)	-	-
<b>Net Fund Balance/Sinking Fund</b>	<b>(23,706,811)</b>	<b>62,920,559</b>	<b>73,808,084</b>
<b>Total General Fund Resources</b>	<b>\$ 1,190,475,727</b>	<b>1,254,741,400</b>	<b>1,355,714,674</b>