

APPENDIX "E"
GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 18 Actual</u>	<u>FY 19 Original</u>	<u>FY 20 Proposed</u>
Revenue from Local Sources:			
General Property Taxes:			
Current Real Property Taxes	\$ 316,857,586	\$ 323,750,000	\$ 345,200,000
Delinquent Real Prop Taxes	5,467,415	4,000,000	4,000,000
Current Real Property Taxes - PSC	10,321,919	8,285,000	9,000,000
Current Personal Property Taxes - PSC	74,435	115,000	70,000
Current Personal Property Taxes	76,891,285	124,000,000	127,600,000
Delinquent Personal Property Taxes	10,800,454	1,200,000	1,200,000
Interest and Add-on - All Taxes	371,348	275,000	275,000
Total General Property Taxes	420,784,442	461,625,000	487,345,000
Other Local Taxes:			
County Recordation Tax	\$ 4,453,708	\$ 3,750,000	\$ 4,000,000
Local Sales and Use Taxes	68,255,943	67,000,000	70,000,000
Consumer Utility Taxes	2,809,328	2,700,000	2,700,000
Business & Professional License Taxes	35,618,257	33,150,000	34,000,000
Motor Vehicle License Taxes	7,246,984	6,500,000	7,000,000
Bank Franchise Taxes	17,774,694	5,000,000	7,500,000
Grantor's Tax	1,309,473	1,000,000	1,000,000
Hotel and Motel Tax	3,474,475	3,150,000	3,300,000
Hotel and Motel Tax – Optional 4%	6,948,950	6,300,000	6,600,000
Hotel and Motel Tax - Dedicated 2% (special)	3,474,475	3,150,000	3,300,000
Daily Rental Tax	83,596	60,000	60,000
Pare-Mutual Wagering	47,127	0	0
Consumption Tax	1,215,698	1,000,000	1,100,000
Food & Beverage (Meals) Tax	29,318,921	27,000,000	28,000,000
Total Other Local Taxes	182,031,629	159,760,000	168,560,000
Permits, Privilege Fees, & Regulatory Licenses:			
Elevator Fees	\$ 67,081	\$ 40,000	\$ 45,000
Dog Licenses	92,923	120,000	90,000
Transfer Fees	9,681	7,000	7,000
Structure & Equip Permits	8,710,402	3,600,000	4,000,000
Septic Tank Permit	5,350	3,000	2,500
Going Out Of Business Permit	150	0	0
Public Utility Permit	2,235	1,000	1,000
Hauling & Moving Permit	1,065	500	500
Vacation Of Roads	1,500	1,000	1,000
High School Parking Fees	110,451	100,000	100,000
Taxi-Cab Certificates	13,835	15,000	15,000
Permit To Purchase Precious Metals	8,665	6,000	6,000
Municipal Library Court Fees	141,510	120,000	125,000
Adult Video/Bookstore Permit	606	0	0
Adult Tournaments	11,165	7,800	7,800
Jury Fees	76,433	45,000	50,000
Zoning Application Fees-Plan	179,472	150,000	150,000
Concealed Weapon Permit	116,841	55,000	75,000
School-Facilities Rental	317,848	300,000	300,000
Criminal Justice Training Academy	233,667	200,000	200,000

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 18 Actual</u>	<u>FY 19 Original</u>	<u>FY 20 Proposed</u>
<i>Permits, Fees, and Licenses (cont'd)</i>			
Dance Hall Permit Application Fee	600	0	0
VSMP - Permit	137,105	100,000	100,000
Dangerous or Vicious Dog Registration	405	0	0
Total Permits, Fees, and Licenses	10,238,990	4,871,300	5,275,800
Fines and Forfeitures:			
Traffic Violation	\$ 2,054,326	\$ 2,000,000	\$ 2,000,000
Parking Violation	23,082	20,000	20,000
False Alarm Penalty	83,185	65,000	65,000
Total Fines and Forfeitures	2,160,593	2,085,000	2,085,000
Revenue from Use of Money and Property:			
Interest on Criminal Judgments	\$ 107,813	\$ 80,000	\$ 80,000
Rental On County Property	597,420	545,000	545,000
Records and Services Fees	107,448	74,000	74,000
Interest on Investment	2,601,606	7,000,000	7,000,000
Rental of County Property	68,124	65,000	68,000
Vending Machine Commission	111,978	50,000	70,000
Sale of Public Documents - Real Estate	62	0	0
Sale of Publications- Real Estate	623	0	0
Land Use Revenue	844	0	0
Recreation - Sale of Books	482	0	0
Sale of Publications - DPW	0	200	0
Sale of Surplus and Salvage - DPW	3,398	90,700	90,700
Sale of Signs - DPW	3,450	3,000	3,000
Sale of Equipment - Schools	1,581,210	50,000	100,000
Sale of Unclaimed Property	8,226	2,000	2,000
Sale of Maps & Plans - DPW	0	500	0
Sale of Vehicles	5,689	0	0
EDA leasing former library	131,838	0	0
E-Payables Credit Card Rebates	216,621	0	175,000
Total from Use of Money and Property	5,546,832	7,960,400	8,207,700
Charges for Services:			
RE Tax Cr-Rehab Fees	\$ 750	\$ 0	\$ 500
Residential Rehab Fees	650	0	1,000
Jail Booking Fees	53,362	50,000	50,000
Court Conviction Fees	461,348	440,000	440,000
Weekender Fee	55,752	50,000	50,000
Sale of Textbooks	1,511	0	0
Overdue Books	265,628	250,000	250,000
Photocopying Fees	11,191	10,000	10,000
Charges for Lost Books	162,889	115,000	115,000
Miscellaneous Library Income	(10,384)	0	0

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 18 Actual</u>	<u>FY 19 Original</u>	<u>FY 20 Proposed</u>
<i>Charges for Services (cont'd)</i>			
Non-Resident Fees - Library	10,792	8,000	8,000
Sheriff Fees	35,884	36,000	36,000
Room & Board - Work Release Program	115,336	125,000	125,000
Home Incarceration Program - Sheriff	367,263	350,000	350,000
Inmate Medical Fees	97,157	75,000	75,000
Inmate Phone Charges	516,663	225,000	300,000
North Run Park Concessions	2,653	0	0
Shelter Reservations - Recreation	64,774	60,000	62,000
Non-Resident Fees - Softball	0	15,000	0
User Fees - Softball	25,955	40,000	40,000
Admissions for Meadow Farm Museum	7,024	10,000	10,000
Miscellaneous Revenue - Recreation	793	2,100	2,100
User Fees - Football	935	2,150	0
Dorey Park Concessions	1,449	0	0
Non-Resident Fees - Basketball	0	3,000	0
User Fees - Basketball	0	17,500	0
Facility Rentals - Miscellaneous	246	0	0
User Fees - Rugby	680	1,000	0
User Fees - Soccer	10,595	7,000	0
Set Up Fees - Facilities	35,391	25,350	30,000
Gazebo Rentals	1,290	600	0
User Fees - Adult Baseball	1,880	1,000	0
Henrico Field of Honor	454	0	0
Room Rental	237,755	196,000	210,000
Memberships	35,857	50,000	35,000
Program Revenue	225,410	200,000	210,000
Theater Concession Revenue	12,714	3,000	6,000
Outside Agency Registration Fees	(2,948)	0	0
School Tuition - Winter	41,240	2,000	2,000
Practical Nursing - Adult Tuition	0	16,000	16,000
Math - Science Center	124,846	110,000	0
Vacuum Leaf Collection	221,632	175,000	185,000
Commonwealth's Attorney Fees	24,860	25,000	25,000
Charge for Board of Animals	32,380	20,000	25,000
Cafeteria Receipts - County	178,170	150,000	160,000
Grass Cutting/Demolition	73,656	65,000	65,000
Cafeteria Catering Receipts	31,436	30,000	30,000
Charges for Data Processing	796,500	1,134,167	1,134,200
Community House SD#2 Collections	(15)	0	0
Withholding Fee Processing Charges	26,481	20,000	20,000
Total Charges for Services	4,359,885	4,114,867	4,077,800

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 18 Actual</u>	<u>FY 19 Original</u>	<u>FY 20 Proposed</u>
Miscellaneous Revenue:			
Blood Test/DNA Fees	\$ 3,738	\$ 4,500	\$ 3,500
CHMF-Courthouse Maintenance Facility	155,086	150,000	150,000
Miscellaneous General	125	0	0
Circuit Court-Copy fees	33,194	17,500	20,000
Fire - Miscellaneous Revenue	174	0	0
Pay-In-Lieu of Tax Other	9,766	0	7,000
Court Orders Restitution (Fire)	10,005	10,000	10,000
Recoveries/Rebates- Police	116,671	0	0
Recoveries and Rebates - General	(374,359)	250,000	250,000
NSF Check Fees	3,246	0	0
Richmond Center Reimbursement	9,195,015	4,000,000	6,700,000
Recoveries and Rebates - Schools	18,759	10,000	10,000
Energy Connect	9,028	0	0
Credit Card Rebates	14,533	0	13,000
Sheriff's Suspense Account	1,454	0	0
Misc Revenue- Sheriff	10	0	0
Total Miscellaneous Revenue	9,196,445	4,442,000	7,163,500
Recovered Costs:			
Reimbursement of Prisoner Cost - New Kent County	\$ 874,755	\$ 700,000	\$ 900,000
Sale of Equipment - County	206	0	0
Proceeds From Sale of Land	1,700	0	0
Charge for Office Space	111,337	111,000	111,000
Custodial Service	16,439	14,000	14,000
Bounty Fees - Sheriff	800	0	0
Payment for Fiscal Services	2,328,745	2,294,738	2,300,000
Sale of Vehicles - County	211,076	205,000	205,000
Payment for 100% Projects	73,158	55,000	55,000
Road Opening Damages	68,782	250,000	50,000
Interdepartmental Billing - DPW	21,793	35,000	20,000
Recreation and Parks - Payment for Services	78,793	120,000	75,000
Recovered Costs - Student Activity	131,058	145,000	145,000
Festival Permits	5,200	4,500	4,500
Recovery of Wages - School Facility	169,178	110,000	125,000
Lost/Damaged Textbook Payments	5,952	6,500	6,500
Total Recovered Costs	4,098,972	4,050,738	4,011,000
Total from Local Sources	638,417,788	648,909,305	686,725,800
Non-Categorical Aid:			
Rolling Stock	\$ 40,769	\$ 138,500	\$ 150,000
Mobile Home Sales and Use Tax	7,205	7,000	7,000
Recovery of Central Cost Allocations	627,162	525,000	550,000
Motor Vehicle Rental Tax	3,784,267	3,250,000	3,500,000
Car Tax Revenue - State	37,001,783	0	0
Overweight Truck Citations	4,300	0	0
Comm Sales Tax - HB#568	12,022,278	12,250,000	12,000,000
Total Non-Categorical Aid	53,487,764	16,170,500	16,207,000

GENERAL FUND REVENUES

Function/Activity	FY 18 Actual	FY 19 Original	FY 20 Proposed
Shared Expenses:			
Salaries - Sheriff	\$ 11,496,724	\$ 11,300,000	\$ 11,600,000
Fringe Benefits - Sheriff	932,391	850,000	900,000
Office Expenses - Sheriff's Office	10,000	0	0
Salaries - Clerk of Circuit Court	1,304,033	1,250,000	1,300,000
Circuit Court Clerk Excess Fees - State	341,038	350,000	350,000
State Recordation Tax	1,400,156	1,400,000	1,400,000
Salaries - Commonwealth's Attorney	2,013,825	2,000,000	2,000,000
Fringe Benefits - Commonwealth's Attorney	185,226	150,000	175,000
Office Expenses - Commonwealth's Attorney	3,668	0	0
Registrar Expenses	76,626	70,000	75,000
Salaries - Department of Finance	736,294	750,000	750,000
Fringe Benefits - Department of Finance	67,020	0	50,000
Total Shared Expenses	18,567,001	18,120,000	18,600,000
Categorical Aid:			
State Library Grant	\$ 198,004	\$ 190,000	\$ 190,000
Jail Cost Reimbursement	3,201,980	2,500,000	2,850,000
Share of Probation Expenses	2,786	4,000	2,500
Juvenile Detention - Per Diem from State	1,150	500	500
Block Grant - Detention Home	620,240	550,000	600,000
Law Enforcement - Police	8,801,460	8,800,000	9,100,000
Emergency Medical Services - Two for Life	250,444	205,000	205,000
State Fire Programs Fund	1,026,127	1,000,000	1,000,000
Hazardous Incidence Team Allotment	30,000	30,000	30,000
Street and Highway Maintenance - Gas Tax	47,661,606	46,132,000	47,000,000
English as a Second Language	2,076,959	2,100,000	2,250,000
Talented and Gifted Program	1,410,037	1,415,000	1,420,000
General Appropriation - Basic Aid	127,168,417	135,000,000	135,000,000
Foster Child Reimbursement - Schools	224,712	350,000	300,000
Textbooks	3,224,873	2,900,000	2,925,000
Social Security Reimbursement - Schools	7,931,460	8,050,000	8,125,000
Retirement Reimbursement - Schools	18,212,983	17,800,000	17,925,000
Group Life Reimbursement - Schools	528,764	525,000	550,000
Remedial Education	4,406,367	4,300,000	4,325,000
Lottery Funds - Education	8,059,832	6,000,000	11,000,000
Share of State Sales Tax - Schools	55,781,966	56,500,000	59,000,000
SOQ - Basic Special Education	15,745,417	16,000,000	16,000,000
Special Education - Homebound	225,797	210,000	190,000
Vocational Education - Adm. & Supv.	0	650,000	725,000
Vocational Education - Equipment	34,518	0	0
Vocational Education - SOQ Occupational	2,056,304	2,200,000	2,250,000
Handicapped Foster Home - Schools	675,935	600,000	400,000
Other Categorical- State	459,827	0	0
Adult Basic Education	816,263	0	0
At Risk - State	3,268,790	3,475,000	3,475,000
Salary Incentive K-3	5,049,168	5,750,000	5,600,000
ALS Training Fund Reimbursement	9,278	0	0
Clerk's Technology Fund	260,728	0	0
FEMA Disaster - State Reimburse	243,600	0	0
Compensation Supplement	1,273,364	0	7,000,000
Total Categorical Aid	320,939,156	323,236,500	339,438,000
Total from the Commonwealth	392,993,921	357,527,000	374,245,000

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 18 Actual</u>	<u>FY 19 Original</u>	<u>FY 20 Proposed</u>
Revenue from the Federal Government:			
ROTC	\$ 329,309	\$ 360,000	\$ 360,000
FED-FEMA-Disaster Reimbursement	<u>196,048</u>	<u>0</u>	<u>0</u>
Total from Federal Government	525,357	360,000	360,000
Total General Fund Revenue	<u>1,031,937,066</u>	<u>1,006,796,305</u>	<u>1,061,330,800</u>
Transfers:			
To Debt Service - From Operating	\$ (56,988,407)	\$ (63,468,451)	\$ (71,570,276)
Total To Debt Service:	<u>(56,988,407)</u>	<u>(63,468,451)</u>	<u>(71,570,276)</u>
To Capital Projects Fund - Schools - Roof and Mechanical	(2,500,000)	(2,500,000)	(2,500,000)
To Capital Projects Fund - To Gen Govt	(2,500,000)	(5,000,000)	(5,000,000)
To Capital Projects Fund - Sidewalks	(2,500,000)	(2,500,000)	(2,500,000)
To Capital Projects Fund - Capital Reserve	(6,826,777)	(17,662,090)	(14,055,000)
To Capital Projects Fund - Undesig - Amendments	(13,334,470)	0	0
To Capital - MH/DS East Center Reserve	(1,967,803)	0	0
To Capital - Public Works Vehicle License Fee	(850,000)	(1,000,000)	(1,500,000)
To Capital - Schools Meals Tax	(9,000,000)	(9,000,000)	(9,000,000)
To Capital - Meals Tax Reserve	0	0	(26,345,233)
To Capital - Assigned Fund Balance - Land Reserve	0	0	(2,987,015)
To Capital - Stormwater	(2,348,000)	(2,348,000)	(2,348,000)
To Capital Projects - Tourism Reserve	0	(9,251,000)	(2,000,000)
To Capital - Public Works Reserve	0	(3,678,910)	0
To Capital Projects Fund - Undesig - Vehicle Replace - Fire	0	(1,000,000)	(1,000,000)
To Capital Projects Fund - Vehicle Replacement - GG	(4,074,800)	(4,624,800)	(4,924,800)
To Capital Projects Fund - Vehicle Replacement - Schools	<u>(2,500,000)</u>	<u>(3,000,000)</u>	<u>(4,000,000)</u>
Total To Capital Projects Fund:	<u>(48,401,850)</u>	<u>(61,564,800)</u>	<u>(78,160,048)</u>
To Enterprise Fund - White Oak	<u>(1,930,021)</u>	<u>(1,930,021)</u>	<u>(1,928,921)</u>
Total To Enterprise Fund:	<u>(1,930,021)</u>	<u>(1,930,021)</u>	<u>(1,928,921)</u>
To CAM	0	(99,500)	(454,800)
To Technology Replacement Fund	(2,250,000)	(2,500,000)	(2,750,000)
To Health Care	(3,000,000)	0	0
To Risk Management	<u>(12,636,013)</u>	<u>(8,965,327)</u>	<u>(9,983,299)</u>
Total To Internal Service Funds:	<u>(17,886,013)</u>	<u>(11,564,827)</u>	<u>(13,188,099)</u>
To Special Revenue Fund - CRWP	(45,250)	(46,400)	(58,000)
To Special Revenue Fund - CCP	(273,752)	(172,202)	(222,439)
To Special Revenue Fund - CSA	(5,868,683)	(4,714,900)	(4,976,103)
To Special Revenue Fund - CSA Medicaid Match	(485,000)	(485,000)	(485,000)
To Special Revenue Fund - Victim Witness	(395,689)	(403,775)	(493,487)
To Special Revenue Fund - Drug Prosecutor	(29,379)	(61,343)	(61,343)
To Special Revenue Fund - VJCCA	(493,757)	(551,649)	(572,254)
To Special Revenue Fund - MH/DS/SA	(14,518,109)	(15,453,883)	(16,292,489)
To Special Revenue Fund - Community Revitalization	(288,156)	0	0

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 18 Actual</u>	<u>FY 19 Original</u>	<u>FY 20 Proposed</u>
<i>Transfers (cont'd)</i>			
To Special Revenue Fund - Metro Aviation	(93,342)	(127,332)	(127,332)
To Special Revenue Fund - Curbside Recycling	(2,130,666)	(2,130,666)	(2,431,000)
To Special Revenue Fund - Bulky Waste	(174,024)	(174,024)	(174,024)
To Special Revenue Fund - Neighborhood Cleanups	(555,917)	(555,917)	(610,428)
To Special Revenue Fund - Bagged Leaf Collection	(157,904)	(157,904)	(155,957)
To Special Revenue Fund - Contingency Account	0	(50,000)	(250,000)
To Special Revenue Fund - Drug Court	(165,788)	(168,079)	(183,617)
To Special Revenue - Social Services	(3,985,884)	(5,141,671)	(5,536,512)
To Special Revenue Fund - Economic Development	(300,000)	0	0
Total To Special Revenue Fund:	<u>(29,961,300)</u>	<u>(30,394,745)</u>	<u>(32,629,985)</u>
To JRJDC Agency Fund - Operating	<u>(3,069,011)</u>	<u>(3,158,722)</u>	<u>(3,253,484)</u>
Total To JRJDC Agency Fund:	<u>(3,069,011)</u>	<u>(3,158,722)</u>	<u>(3,253,484)</u>
To OPEB - GASB 45	(2,675,000)	(2,675,000)	(2,675,000)
Oper. Transfer - Long-term Disability	(634,135)	(600,000)	(600,000)
Oper. Transfer to Line of Duty	<u>(930,282)</u>	<u>(1,100,000)</u>	<u>(1,100,000)</u>
Total Fiduciary Funds	<u>(4,239,417)</u>	<u>(4,375,000)</u>	<u>(4,375,000)</u>
Total Transfers	(162,476,019)	(176,456,566)	(205,105,813)
Total Resources Prior to Use of Fund Balance/ Sinking Fund	<u>869,461,047</u>	<u>830,339,739</u>	<u>856,224,987</u>
Use of Fund Balance - Capital Projects	5,000,000	7,500,000	7,500,000
Use of Fund Balance - Sidewalks	2,500,000	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	6,826,777	17,662,090	14,055,000
Use of Fund Balance - MH/DS East Center Reserve	1,967,803	0	0
Use of Fund Balance - Assigned - Land Reserve	0	0	2,987,015
Use of Fund Balance - Community Maintenance Reserve	0	2,000,000	0
(To) Fund Balance - Community Maintenance Reserve	0	(2,000,000)	0
Use of Fund Balance - Tourism Reserve	0	9,251,000	2,000,000
Use of Fund Balance - Undesignated	0	1,000,000	1,000,000
Use of Fund Balance - Public Works Reserve	0	3,678,910	0
(To) From Fund Balance - Meals Tax Reserve	(2,000,000)	0	26,345,233
(To) From Fund Balance - Schools State Aid Reserve	0	0	3,800,000
(To) Revenue Stabilization Reserve	0	(1,000,000)	(1,000,000)
From Fund Balance - State Revenue Stabilization	0	0	1,000,000
From Sinking Fund	2,853,640	927,279	2,243,892
(To) Fund Balance General Fund	<u>(44,169,602)</u>	<u>0</u>	<u>0</u>
Net Fund Balance/Sinking Fund	<u>(27,021,382)</u>	<u>41,519,279</u>	<u>62,431,140</u>
Total General Fund Resources	<u>\$ 842,439,665</u>	<u>871,859,018</u>	<u>918,656,127</u>