

APPENDIX "C"
GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
Revenue from Local Sources:			
General Property Taxes:			
Current Real Property Taxes	\$ 289,115,967	\$ 292,000,000	\$ 305,500,000
Delinquent Real Prop Taxes	5,204,343	4,000,000	4,000,000
Current Real Property Taxes - PSC	8,704,105	8,285,000	8,285,000
Current Personal Property Taxes - PSC	88,530	115,000	115,000
Current Personal Property Taxes	72,210,923	115,885,000	120,000,000
Delinquent Personal Property Taxes	11,218,256	1,200,000	1,200,000
Interest and Add-on - All Taxes	499,828	275,000	275,000
Total General Property Taxes	387,041,951	421,760,000	439,375,000
Other Local Taxes:			
County Recordation Tax	\$ 4,063,125	\$ 3,300,000	\$ 3,500,000
Local Sales and Use Taxes	62,285,964	61,000,000	64,275,000
Consumer Utility Taxes	2,739,305	2,600,000	2,600,000
Business & Professional License Taxes	33,520,678	32,000,000	32,500,000
Motor Vehicle License Taxes	6,916,081	6,325,000	6,325,000
Bank Franchise Taxes	12,132,673	5,000,000	5,000,000
Grantor's Tax	1,127,214	900,000	900,000
Hotel and Motel Tax	3,292,337	2,800,000	3,000,000
Hotel and Motel Tax – Optional 4%	6,584,675	5,600,000	6,000,000
Hotel and Motel Tax - Dedicated 2%(special)	3,292,337	2,800,000	3,000,000
Daily Rental Tax	77,969	60,000	60,000
Consumption Tax	1,089,417	1,100,000	1,100,000
Food & Beverage (Meals) Tax	28,073,420	20,000,000	22,988,000
Total Other Local Taxes	165,195,197	143,485,000	151,248,000
Permits, Privilege Fees, & Regulatory Licenses:			
Elevator Fees	\$ 47,458	\$ 40,000	\$ 40,000
Dog Licenses	121,358	120,000	120,000
Transfer Fees	8,212	7,000	7,000
Structure & Equip Permits	3,752,787	3,250,000	3,400,000
Septic Tank Permit	300	5,000	5,000
Going Out Of Business Permit	150	0	0
Public Utility Permit	1,465	1,000	1,000
Hauling & Moving Permit	780	300	300
Vacation Of Roads	1,500	500	500
High School Parking Fees	112,012	100,000	100,000
Taxi-Cab Certificates	12,795	15,000	15,000
Permit To Purchase Precious Metals	8,800	5,000	5,000
Municipal Library Court Fees	124,190	130,000	120,000
Adult Video/Bookstore Permit	500	0	0
Adult Tournaments	11,984	7,300	7,300
Jury Fees	65,552	45,000	45,000
Zoning Application Fees-Plan	155,642	150,000	150,000
Concealed Weapon Permit	102,838	55,000	55,000
School-Facilities Rental	315,400	300,000	300,000
Criminal Justice Training Academy	235,717	300,000	200,000

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
<i>Permits, Fees, and Licenses (cont'd)</i>			
Dance Hall Permit Application Fee	1,400	0	0
VSMP - Permit	89,449	170,000	170,000
Dangerous or Vicious Dog Registration	660	0	0
Total Permits, Fees, and Licenses	5,170,949	4,701,100	4,741,100
Fines and Forfeitures:			
Traffic Violation	\$ 1,851,465	\$ 2,500,000	\$ 2,000,000
Parking Violation	21,088	25,000	25,000
False Alarm Penalty	72,295	65,000	65,000
Total Fines and Forfeitures	1,944,848	2,590,000	2,090,000
Revenue from Use of Money and Property:			
Interest on Criminal Judgments	\$ 96,028	\$ 80,000	\$ 80,000
Rental On County Property	609,807	545,000	545,000
Sale Of Publications	(61)	100	100
Records and Services Fees	93,053	74,000	74,000
Interest on Investment - Repos	2,282,613	7,000,000	7,000,000
Interest Refund - P.P. Tax	680	0	0
Rental of County Property	68,124	68,000	68,000
Vending Machine Commission	77,562	10,000	10,000
Sale of Public Documents - Real Estate	93	200	200
Sale of Publications- Real Estate	563	700	700
Land Use Revenue	1,306	1,000	1,000
Recreation - Sale of Books	566	200	200
Sale of Publications - DPW	0	200	200
Sale of Surplus and Salvage - DPW	172,015	90,700	90,700
Sale of Signs - DPW	1,241	3,000	3,000
Sale of Equipment - Schools	143,858	50,000	50,000
Sale of Unclaimed Property	9,780	2,000	2,000
Sale of Maps & Plans - DPW	0	500	500
Sale of Vehicles	3,080	0	0
Sale of Vehicles - Schools	4,393	0	0
EDA leasing former library	120,364	0	0
Gov Deal Rebates	16,604	0	0
Gain/Loss On Sale of Property	0	0	0
E-Payables Credit Card Rebates	143,419	0	0
Total from Use of Money and Property	3,845,089	7,925,600	7,925,600
Charges for Services:			
RE Tax Cr-Rehab Fees	\$ 350	\$ 0	\$ 0
Residential Rehab Fees	1,400	0	0
Background Investigation Fee	600	0	0
Jail Booking Fees	55,963	60,000	60,000
Court Conviction Fees	419,653	560,000	560,000
Weekender Fee	53,371	50,000	50,000
Deep Run -Rentals	0	150	150
Sale of Textbooks	276	0	0
Overdue Books	314,196	325,000	300,000
Photocopying Fees	12,730	10,000	10,000
Charges for Lost Books	134,166	115,000	115,000

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
<i>Charges for Services (cont'd)</i>			
Miscellaneous Library Income	(10,215)	0	0
Non-Resident Fees - Library	10,736	8,000	8,000
Sheriff Fees	35,067	36,000	36,000
Room & Board - Work Release Program	146,300	125,000	125,000
Home Incarceration Program - Sheriff	197,087	70,000	70,000
Inmate Medical Fees	72,366	75,000	75,000
Inmate Phone Charges	597,724	225,000	225,000
North Run Park Concessions	6,329	0	0
Cultural Arts Program	1,590	0	0
Special Interest Programs	10	0	0
Belmont Park Room Rentals	9,778	0	0
Picnic Kit Rental - Recreation	88	500	500
Shelter Reservations - Recreation	63,729	60,000	60,000
Non-Resident Fees - Softball	0	15,000	15,000
User Fees - Softball	27,334	40,000	40,000
Admissions for Meadow Farm Museum	7,432	10,000	10,000
Miscellaneous Revenue - Recreation	17,626	2,100	2,100
User Fees - Football	962	2,150	2,150
Dorey Park Concessions	1,611	0	0
Non-Resident Fees - Basketball	3,129	3,000	3,000
User Fees - Basketball	3,461	17,500	17,500
Facility Rentals - Miscellaneous	345	0	0
Dorey Park Room Rental	5,807	0	0
User Fees - Rugby	2,199	1,000	1,000
User Fees - Soccer	6,468	7,000	7,000
Users Fees - Disc Golf	2,142	0	0
Confederate Hills - Room Rentals	4,321	0	0
Set Up Fees - Belmont	1,126	0	0
Set Up Fees - Confederate Hills	488	0	0
Set Up Fees - Dorey	697	0	0
Set Up Fees - Hidden Creek	244	0	0
Set Up Fees - Facilities	29,221	25,350	25,350
Gazebo Rentals	3,956	600	600
Hidden Creek Room Rental	600	0	0
User Fees - Adult Baseball	1,196	1,000	1,000
Henrico Field of Honor	359	0	0
Deep Run Room Rental	6,345	0	0
Set Up Fees - Deep Run	629	0	0
Twin Hickory Room Rental	321	0	0
Set Up Fees - Twin Hickory	103	0	0
Walkerton Room Rental	1,346	0	0
Set Up Fees - Walkerton	35	0	0
Room Rental	203,121	196,000	196,000
Memberships	56,640	30,000	50,000
Program Revenue	235,343	270,600	270,600
Theater Concession Revenue	2,959	0	0
School Tuition - Winter	45,977	2,000	2,000
Practical Nursing - Adult Tuition	39,394	16,000	16,000
Math - Science Center	113,988	110,000	110,000
Vacuum Leaf Collection	202,887	170,000	170,000

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
<i>Charges for Services (cont'd)</i>			
Commonwealth's Attorney Fees	27,258	25,000	25,000
Charge for Board of Animals	29,192	15,000	15,000
Cafeteria Receipts - County	162,658	150,000	150,000
Grass Cutting/Demolition	58,129	65,000	65,000
Cafeteria Catering Receipts	32,851	30,000	30,000
Charges for Data Processing	756,500	756,500	893,900
Community House SD#2 Collections	15,451	0	0
Withholding Fee Processing Charges	64,615	20,000	20,000
Total Charges for Services	4,299,755	3,700,450	3,832,850
 Miscellaneous Revenue:			
Blood Test/DNA Fees	\$ 4,447	\$ 4,500	\$ 4,500
CHMF-Courthouse Maintenance Facility	146,835	150,000	150,000
Miscellaneous General	301	0	0
Circuit Court-Copy fees	62,122	10,000	10,000
Fire - Miscellaneous Revenue	1,112	1,000	1,000
Pay-In-Lieu of Tax Other	8,443	0	0
Meadow Farm Gift Shop	654	2,000	2,000
Geographic Information System Program	5,404	5,000	5,000
Court Orders Restitution (Fire)	8,550	10,000	10,000
Misc. Revenue Schools	6,259	0	0
Recoveries/Rebates- Police	68,860	0	0
Recoveries and Rebates - General	220,395	325,000	325,000
NSF Check Fees	(376)	10,000	10,000
Richmond Center Reimbursement	7,250,840	3,600,000	3,600,000
Recoveries and Rebates - DPW	0	5,000	5,000
Recoveries and Rebates - Schools	8,326	10,000	10,000
Energy Connect	117,895	0	0
Credit Card Rebates	13,783	0	0
Sheriff's Suspense Account	2,200	0	0
Student Basic Jailor Academy	22,548	0	0
Misc Revenue- Sheriff	132	0	0
Total Miscellaneous Revenue	7,948,727	4,132,500	4,132,500
 Recovered Costs:			
Reimbursement of Prisoner Cost - New Kent County	\$ 694,155	\$ 700,000	\$ 700,000
Recovery of Legal Fees - Cty Atty	21		
Recoveries - Hazardous Incidence Team	0	5,000	0
Proceeds From Sale of Land	316,295	0	0
Charge for Office Space	111,337	111,000	111,000
Custodial Service	14,152	12,000	12,000
Bounty Fees - Sheriff	7,600	15,000	10,000
Payment for Fiscal Services	2,149,870	2,149,870	2,212,470
Sale of Vehicles - County	210,245	205,000	205,000
Payment for 100% Projects	60,583	55,000	55,000
Road Opening Damages	8,663	325,000	325,000
Interdepartmental Billing - DPW	26,105	35,000	35,000
Recreation and Parks - Payment for Services	76,375	150,000	150,000
Recovered Costs - Student Activity	131,220	160,000	160,000
Festival Permits	4,200	5,000	5,000

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<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
<i>Recovered Costs (cont'd)</i>			
Recovery of Wages - School Facility	149,020	100,000	100,000
Lost/Damaged Textbook Payments	3,582	10,000	10,000
Total Recovered Costs	3,963,424	4,037,870	4,090,470
Total from Local Sources	579,409,940	592,332,520	617,435,520
Non-Categorical Aid:			
Rolling Stock	\$ 175,409	\$ 138,500	\$ 138,500
Mobile Home Sales and Use Tax	8,520	5,000	5,000
Recovery of Central Cost Allocations	637,467	475,000	475,000
Motor Vehicle Rental Tax	3,705,598	3,000,000	3,000,000
Car Tax Revenue - State	37,001,783	0	0
Comm Sales Tax - HB#568	12,722,974	13,100,000	12,500,000
Total Non-Categorical Aid	54,251,751	16,718,500	16,118,500
Shared Expenses:			
Salaries - Sheriff	\$ 11,207,322	\$ 10,625,000	\$ 11,150,000
Fringe Benefits - Sheriff	903,669	800,000	850,000
Salaries - Clerk of Circuit Court	1,258,458	1,200,000	1,200,000
Circuit Court Clerk Excess Fees - State	340,351	300,000	300,000
State Recordation Tax	1,478,022	1,350,000	1,350,000
Salaries - Commonwealth's Attorney	1,926,599	1,875,000	1,925,000
Fringe Benefits - Commonwealth's Attorney	162,350	150,000	150,000
Office Expenses - Commonwealth's Attorney	3,668	0	0
Registrar Expenses	265,780	70,000	70,000
Salaries - Department of Finance	720,387	684,000	720,000
Fringe Benefits - Department of Finance	60,157	0	0
Total Shared Expenses	18,326,762	17,054,000	17,715,000
Categorical Aid:			
State Library Grant	\$ 192,915	\$ 183,000	\$ 183,000
Jail Cost Reimbursement	2,390,042	2,450,000	2,450,000
Share of Probation Expenses	4,112	6,000	6,000
Juvenile Detention - Per Diem from State	0	500	500
Block Grant - Detention Home	575,015	548,975	550,000
Law Enforcement - Police	8,526,916	8,700,000	8,700,000
Emergency Medical Services - Two for Life	261,907	205,000	205,000
State Fire Programs Fund	955,246	1,000,000	1,000,000
Hazardous Incidence Team Allotment	30,000	30,000	30,000
Street and Highway Maintenance - Gas Tax	46,536,817	44,050,000	45,197,567
English as a Second Language	1,834,217	1,950,000	2,000,000
Talented and Gifted Program	1,404,754	1,400,000	1,400,000
General Appropriation - Basic Aid	125,587,556	130,950,000	126,500,000
Foster Child Reimbursement - Schools	158,350	152,000	152,000
Textbooks	2,875,861	3,250,000	3,200,000
Social Security Reimbursement - Schools	7,800,871	8,013,000	7,900,000
Retirement Reimbursement - Schools	15,422,411	16,500,000	18,000,000
Group Life Reimbursement - Schools	478,214	535,000	500,000
Remedial Education	3,795,826	4,400,000	4,300,000
Lottery Funds - Education	0	0	6,500,000
Share of State Sales Tax - Schools	53,470,181	55,600,000	55,000,000

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
<i>Categorical Aid (cont'd)</i>			
SOQ - Basic Special Education	15,581,537	15,950,000	15,500,000
Special Education - Homebound	232,928	230,000	200,000
Vocational Education - Adm. & Supv.	0	750,000	750,000
Vocational Education - Equipment	677,749	0	0
Vocational Education - SOQ Occupational	1,494,420	2,000,000	2,000,000
Handicapped Foster Home - Schools	211,495	330,000	300,000
Other Categorical- State	44,013	0	0
Adult Basic Education	727,917	0	0
At Risk - State	2,740,726	3,200,000	3,000,000
Salary Incentive K-3	4,048,625	5,300,000	5,000,000
ALS Training Fund Reimbursement	24,350	0	0
Clerk's Technology Fund	136,911	0	0
FEMA-State-Irene	687,450	0	0
Compensation Supplement	2,158,874	0	2,000,000
 Total Categorical Aid	 301,068,206	 307,683,475	 312,524,067
 Total from the Commonwealth	 373,646,720	 341,455,975	 346,357,567
 Revenue from the Federal Government:			
ROTC	\$ 390,704	\$ 350,000	\$ 360,000
SCAPP Program-Sheriff	10,928	15,000	10,000
FEMA-FED-Irene	2,062,351	0	0
Total from Federal Government	2,463,983	365,000	370,000
 Total General Fund Revenue	 955,520,644	 934,153,495	 964,163,087
 Transfers:			
To Debt Service - From Operating	\$ (54,086,435)	\$ (57,507,646)	\$ (57,762,829)
Total To Debt Service:	(54,086,435)	(57,507,646)	(57,762,829)
 To Capital Projects	 (12,992,590)	 0	 0
To Capital Projects Fund- Schools - Roof	(2,500,000)	(2,500,000)	(2,500,000)
To Capital Projects Fund - To Gen Govt	(2,500,000)	(2,500,000)	(2,500,000)
To Capital Projects Fund - Sidewalks	0	0	(2,500,000)
To Capital Projects Fund - Capital Reserve	(10,430,000)	(4,899,400)	(6,826,777)
To Capital - General Fund Revenues	(1,000,000)	0	0
To Capital - Capital Initiatives	(1,000,000)	0	0
To Capital - Desig. FB - Permits	(500,000)	(1,000,000)	0
To Capital - MH/DS East Center Reserve	0	0	(1,967,803)
To Capital - Public Works Vehicle License Fee	(850,000)	(850,000)	(850,000)
To Capital Projects Fund - Public Works Gas Tax	(6,531,502)	0	0
To Capital - Schools Meals Tax	(9,000,000)	(9,000,000)	(9,000,000)
To Capital - Meals Tax Fund Balance	(1,990,470)	(10,783,247)	0
To Capital - Stormwater	(2,348,000)	(2,348,000)	(2,348,000)
To Capital Projects Fund - Vehicle Replacement	(3,824,800)	(3,824,800)	(4,074,800)
To Capital Projects - Designated FB Hotel/Motel	0	(800,000)	0
To Capital Projects - Undesignated	0	(350,000)	0
To Capital Projects - SCBA	0	(1,700,000)	0

GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 16 Actual</u>	<u>FY 17 Original</u>	<u>FY 18 Proposed</u>
To Capital Projects - Designated FB Schools	0	(600,000)	0
To Vehicle Replacement - Schools	(1,000,000)	(2,000,000)	(2,500,000)
Total To Capital Projects Fund:	(56,467,362)	(43,155,447)	(35,067,380)
To Enterprise Fund - Belmont Golf Course	(40,000)	0	0
To Enterprise Fund - White Oak	(1,930,308)	(1,928,621)	(1,930,021)
Total To Enterprise Fund:	(1,970,308)	(1,928,621)	(1,930,021)
To Technology Replacement Fund	(1,000,000)	(2,000,000)	(2,250,000)
To Risk Management	(10,396,549)	(8,393,421)	(8,392,479)
Total To Internal Service Funds:	(11,396,549)	(10,393,421)	(10,642,479)
To Special Revenue Fund - CRWP	(159,973)	(46,101)	(45,250)
To Special Revenue Fund - CCP	(129,028)	(130,393)	(135,050)
To Special Revenue Fund - CSA	(3,613,997)	(4,263,232)	(4,470,404)
To Special Revenue Fund - CSA Medicaid Match	(876,075)	(485,000)	(485,000)
To Special Revenue Fund - Victim Witness	(394,985)	(367,082)	(369,063)
To Special Revenue Fund - Drug Prosecutor	(56,833)	(66,225)	(60,843)
To Special Revenue Fund - VJCCCA	(505,067)	(525,566)	(535,815)
To Special Revenue Fund - MH/DS/SA	(11,738,131)	(14,064,509)	(14,467,336)
To Special Revenue Fund - Community Revitalization	(53,653)	0	0
To Special Revenue Fund - Metro Aviation	(73,825)	(127,332)	(127,332)
To Special Revenue Fund - Curbside Recycling	(2,130,666)	(2,130,666)	(2,130,666)
To Special Revenue Fund - Bulky Waste	(227,996)	(210,431)	(201,128)
To Special Revenue Fund - Neighborhood Cleanups	(504,647)	(531,045)	(558,099)
To Special Revenue Fund - Bagged Leaf Collection	(155,202)	(146,369)	(128,618)
To Special Revenue Fund - Contingency Account	0	(50,000)	(50,000)
To Special Revenue Fund - Drug Court	(145,391)	(157,069)	(165,053)
To Special Revenue - Social Services	(3,683,438)	(4,684,199)	(5,059,850)
To Special Revenue - Heroin Task Force	0	0	(200,000)
Oper. Transfer to Special Revenue Fund	0	0	0
Total To Special Revenue Fund:	(24,448,907)	(27,985,219)	(29,189,507)
To JRJDC Agency Fund - Operating	(2,765,760)	(2,979,622)	(3,069,011)
To JRJDC Agency Fund - Debt	(660,826)	0	0
Total To JRJDC Agency Fund:	(3,426,586)	(2,979,622)	(3,069,011)
To OPEB - GASB 45	(2,750,000)	(2,750,000)	(2,675,000)
Oper. Transfer- Long-term Disability	(260,729)	0	(600,000)
Oper. Transfer to Line of Duty	(514,153)	(575,000)	(700,000)
Total	(3,524,882)	(3,325,000)	(3,975,000)
Total Transfers	(155,321,029)	(147,274,976)	(141,636,227)
Total Resources Prior to Use of Fund Balance/ Sinking Fund	800,199,615	786,878,519	822,526,860
Use of Fund Balance - Capital Projects	5,000,000	5,000,000	5,000,000
Use of Fund Balance - Sidewalks	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	10,430,000	4,899,400	6,826,777
Use of Fund Balance - MH/DS East Center Reserve	0	0	1,967,803
Use of Fund Balance - Designated Fund Balance	0	3,100,000	0
Use of Fund Balance - Cap Initiatives	1,000,000	0	0
Use of Fund Balance - Undesignated	0	350,000	0
Use of Fund Balance - Designated FY13 Gas Tax	6,531,502		
Use of Fund Balance - Public Works Reserve	0	0	0
(To) From Fund Balance- VRS Reserve	0	0	0

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<i>Transfers: (cont'd)</i>			
Use of FB (RE) - Chesapeake Bay TMDL	0	0	0
(To) From Fund Balance - Chesapeake Bay - TMDL	0	0	0
Use of Fund Balance - Designated Permit Fee	500,000	1,000,000	0
From Fund Balance - Meals Tax June 2014	1,990,470	0	0
From Fund Balance - Meals Tax June 2015	0	8,783,247	0
From Fund Balance - Meals Tax June 2016	0	2,000,000	0
(To) Fund Balance - Meals Tax Reserve	(2,000,000)	(2,000,000)	(2,000,000)
From Fund Balance - State Revenue Stabilization	1,000,000	0	0
(To) Revenue Stabilization Reserve	0	(1,000,000)	0
(To) Fund Balance General Fund	(41,260,365)	0	0
From Sinking Fund	2,074,331	1,864,067	2,853,640
Net Fund Balance/Sinking Fund	(14,734,062)	23,996,714	17,148,220
Total General Fund Resources	<u>\$ 785,465,553</u>	<u>810,875,233</u>	<u>839,675,080</u>