

**APPENDIX "C"**  
**GENERAL FUND REVENUES**

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
Revenue from Local Sources:			
General Property Taxes:			
Current Real Property Taxes	\$ 301,412,803	\$ 305,500,000	\$ 323,750,000
Delinquent Real Prop Taxes	4,832,913	4,000,000	4,000,000
Current Real Property Taxes - PSC	8,894,578	8,285,000	8,285,000
Current Personal Property Taxes - PSC	77,920	115,000	115,000
Current Personal Property Taxes	75,233,396	120,000,000	124,000,000
Delinquent Personal Property Taxes	11,659,450	1,200,000	1,200,000
Interest and Add-on - All Taxes	(85,824)	275,000	275,000
Total General Property Taxes	402,025,236	439,375,000	461,625,000
Other Local Taxes:			
County Recordation Tax	\$ 4,518,839	\$ 3,500,000	\$ 3,750,000
Local Sales and Use Taxes	64,666,206	64,275,000	67,000,000
Consumer Utility Taxes	2,813,090	2,600,000	2,700,000
Business & Professional License Taxes	35,432,437	32,500,000	33,150,000
Motor Vehicle License Taxes	7,199,016	6,325,000	6,500,000
Bank Franchise Taxes	17,318,152	5,000,000	5,000,000
Grantor's Tax	1,163,660	900,000	1,000,000
Hotel and Motel Tax	3,362,059	3,000,000	3,150,000
Hotel and Motel Tax – Optional 4%	6,724,118	6,000,000	6,300,000
Hotel and Motel Tax - Dedicated 2%(special)	3,362,059	3,000,000	3,150,000
Daily Rental Tax	90,168	60,000	60,000
Pare-Mutual Wagering	35,731	0	0
Consumption Tax	1,024,815	1,100,000	1,000,000
Food & Beverage (Meals) Tax	28,443,883	22,988,000	27,000,000
Total Other Local Taxes	176,154,233	151,248,000	159,760,000
Permits, Privilege Fees, & Regulatory Licenses:			
Elevator Fees	\$ 41,942	\$ 40,000	\$ 40,000
Dog Licenses	119,293	120,000	120,000
Transfer Fees	8,498	7,000	7,000
Structure & Equip Permits	4,324,433	3,400,000	3,600,000
Septic Tank Permit	4,300	5,000	3,000
Going Out Of Business Permit	50	0	0
Public Utility Permit	1,620	1,000	1,000
Hauling & Moving Permit	855	300	500
Vacation Of Roads	1,650	500	1,000
High School Parking Fees	100,990	100,000	100,000
Taxi-Cab Certificates	18,350	15,000	15,000
Permit To Purchase Precious Metals	8,600	5,000	6,000
Municipal Library Court Fees	138,368	120,000	120,000
Adult Video/Bookstore Permit	700	0	0
Adult Tournaments	44,047	7,300	7,800
Jury Fees	62,994	45,000	45,000
Zoning Application Fees-Plan	163,487	150,000	150,000
Concealed Weapon Permit	95,628	55,000	55,000
School-Facilities Rental	284,502	300,000	300,000
Criminal Justice Training Academy	235,437	200,000	200,000

## GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
<i>Permits, Fees, and Licenses (cont'd)</i>			
Dance Hall Permit Application Fee	600	0	0
VSMP - Permit	106,049	170,000	100,000
Dangerous or Vicious Dog Registration	895	0	0
Total Permits, Fees, and Licenses	<u>5,763,288</u>	<u>4,741,100</u>	<u>4,871,300</u>
<i>Fines and Forfeitures:</i>			
Traffic Violation	\$ 2,017,083	\$ 2,000,000	\$ 2,000,000
Parking Violation	22,503	25,000	20,000
False Alarm Penalty	70,765	65,000	65,000
Total Fines and Forfeitures	<u>2,110,351</u>	<u>2,090,000</u>	<u>2,085,000</u>
<i>Revenue from Use of Money and Property:</i>			
Interest on Criminal Judgments	\$ 94,485	\$ 80,000	\$ 80,000
Rental On County Property	563,094	545,000	545,000
Sale Of Publications	0	100	0
Records and Services Fees	103,786	74,000	74,000
Interest on Investment - Repos	1,393,528	7,000,000	7,000,000
Interest Refund - P.P. Tax	125	0	0
Rental of County Property	68,124	68,000	65,000
Vending Machine Commission	76,887	10,000	50,000
Sale of Public Documents - Real Estate	115	200	0
Sale of Publications- Real Estate	446	700	0
Land Use Revenue	541	1,000	0
Recreation - Sale of Books	656	200	0
Sale of Publications - DPW	0	200	200
Sale of Surplus and Salvage - DPW	86,464	90,700	90,700
Sale of Signs - DPW	1,720	3,000	3,000
Sale of Equipment - Schools	164,399	50,000	50,000
Sale of Unclaimed Property	9,083	2,000	2,000
Sale of Maps & Plans - DPW	0	500	500
Sale of Vehicles	217,060	0	0
Sale of Vehicles - Schools	131	0	0
EDA leasing former library	123,211	0	0
Gov Deal Rebates	1,889	0	0
E-Payables Credit Card Rebates	248,081	0	0
Total from Use of Money and Property	<u>3,153,825</u>	<u>7,925,600</u>	<u>7,960,400</u>
<i>Charges for Services:</i>			
RE Tax Cr-Rehab Fees	\$ 100	\$ 0	\$ 0
Residential Rehab Fees	1,050	0	0
Background Investigation Fee	200	0	0
Jail Booking Fees	56,886	60,000	50,000
Court Conviction Fees	464,337	560,000	440,000
Weekender Fee	77,267	50,000	50,000
Deep Run -Rentals	0	150	0
Sale of Textbooks	641	0	0
Overdue Books	300,574	300,000	250,000
Photocopying Fees	12,044	10,000	10,000
Charges for Lost Books	152,057	115,000	115,000
Miscellaneous Library Income	(11,012)	0	0

## GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
<i>Charges for Services (cont'd)</i>			
Non-Resident Fees - Library	11,222	8,000	8,000
Sheriff Fees	36,125	36,000	36,000
Room & Board - Work Release Program	153,480	125,000	125,000
Home Incarceration Program - Sheriff	350,137	70,000	350,000
Inmate Medical Fees	103,257	75,000	75,000
Inmate Phone Charges	2,546,262	225,000	225,000
North Run Park Concessions	2,606	0	0
Picnic Kit Rental - Recreation	0	500	0
Shelter Reservations - Recreation	63,794	60,000	60,000
Non-Resident Fees - Softball	0	15,000	15,000
User Fees - Softball	3,868	40,000	40,000
Admissions for Meadow Farm Museum	8,952	10,000	10,000
Miscellaneous Revenue - Recreation	31,918	2,100	2,100
User Fees - Football	288	2,150	2,150
Dorey Park Concessions	1,510	0	0
Non-Resident Fees - Basketball	0	3,000	3,000
User Fees - Basketball	1,858	17,500	17,500
Facility Rentals - Miscellaneous	297	0	0
User Fees - Rugby	979	1,000	1,000
User Fees - Soccer	7,454	7,000	7,000
Set Up Fees - Facilities	33,350	25,350	25,350
Gazebo Rentals	1,710	600	600
User Fees - Adult Baseball	863	1,000	1,000
Henrico Field of Honor	304	0	0
Set Up Fees - Walkerton	(45)	0	0
Room Rental	222,582	196,000	196,000
Memberships	45,780	50,000	50,000
Program Revenue	213,743	270,600	200,000
Theater Concession Revenue	6,364	0	3,000
Outside Agency Registration Fees	2,948	0	0
School Tuition - Winter	18,659	2,000	2,000
Practical Nursing - Adult Tuition	0	16,000	16,000
Math - Science Center	125,368	110,000	110,000
Vacuum Leaf Collection	197,033	170,000	175,000
Commonwealth's Attorney Fees	23,478	25,000	25,000
Charge for Board of Animals	28,731	15,000	20,000
Cafeteria Receipts - County	169,694	150,000	150,000
Grass Cutting/Demolition	83,332	65,000	65,000
Cafeteria Catering Receipts	27,686	30,000	30,000
Charges for Data Processing	756,500	893,900	1,134,167
Community House SD#2 Collections	1,855	0	0
Withholding Fee Processing Charges	27,399	20,000	20,000
Total Charges for Services	6,365,485	3,832,850	4,114,867

## GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
Miscellaneous Revenue:			
Blood Test/DNA Fees	\$ 4,236	\$ 4,500	\$ 4,500
CHMF-Courthouse Maintenance Facility	153,841	150,000	150,000
Miscellaneous General	10	0	0
Circuit Court-Copy fees	27,128	10,000	17,500
Fire - Miscellaneous Revenue	48	1,000	0
Primary Filing Fees	6,724	0	0
Pay-In-Lieu of Tax Other	9,865	0	0
Meadow Farm Gift Shop	838	2,000	0
Geographic Information System Program	2,025	5,000	0
Court Orders Restitution (Fire)	14,812	10,000	10,000
Recoveries/Rebates- Police	69,320	0	0
Recoveries and Rebates - General	169,777	325,000	250,000
NSF Check Fees	1,723	10,000	0
Richmond Center Reimbursement	7,996,062	3,600,000	4,000,000
Recoveries and Rebates - DPW	0	5,000	0
Recoveries and Rebates - Schools	10,562	10,000	10,000
Credit Card Rebates	13,519	0	0
Sheriff's Suspense Account	847	0	0
Student Basic Jailor Academy	23,298	0	0
Misc Revenue- Sheriff	5	0	0
Total Miscellaneous Revenue	8,504,640	4,132,500	4,442,000
Recovered Costs:			
Reimbursement of Prisoner Cost - New Kent County	\$ 684,040	\$ 700,000	\$ 700,000
Proceeds From Sale of Land	3,337,361	0	0
Charge for Office Space	111,337	111,000	111,000
Custodial Service	18,752	12,000	14,000
Bounty Fees - Sheriff	800	10,000	0
Payment for Fiscal Services	2,158,427	2,212,470	2,294,738
Sale of Vehicles - County	566,567	205,000	205,000
Payment for 100% Projects	69,909	55,000	55,000
Road Opening Damages	48,398	325,000	250,000
Interdepartmental Billing - DPW	34,392	35,000	35,000
Recreation and Parks - Payment for Services	82,017	150,000	120,000
Recovered Costs - Student Activity	96,251	160,000	145,000
Festival Permits	5,600	5,000	4,500
Recovery of Wages - School Facility	150,632	100,000	110,000
Lost/Damaged Textbook Payments	4,153	10,000	6,500
Total Recovered Costs	7,368,636	4,090,470	4,050,738
<b>Total from Local Sources</b>	<b>611,445,694</b>	<b>617,435,520</b>	<b>648,909,305</b>
Non-Categorical Aid:			
Rolling Stock	\$ 178,564	\$ 138,500	\$ 138,500
Mobile Home Sales and Use Tax	8,422	5,000	7,000
Recovery of Central Cost Allocations	598,223	475,000	525,000
Motor Vehicle Rental Tax	3,753,236	3,000,000	3,250,000
Car Tax Revenue - State	37,001,783	0	0
Comm Sales Tax - HB#568	12,410,247	12,500,000	12,250,000
Total Non-Categorical Aid	53,950,475	16,118,500	16,170,500

## GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
Shared Expenses:			
Salaries - Sheriff	\$ 11,254,572	\$ 11,150,000	\$ 11,300,000
Fringe Benefits - Sheriff	856,113	850,000	850,000
Salaries - Clerk of Circuit Court	1,274,703	1,200,000	1,250,000
Circuit Court Clerk Excess Fees - State	367,275	300,000	350,000
State Recordation Tax	1,489,293	1,350,000	1,400,000
Salaries - Commonwealth's Attorney	1,977,578	1,925,000	2,000,000
Fringe Benefits - Commonwealth's Attorney	176,481	150,000	150,000
Office Expenses - Commonwealth's Attorney	3,668	0	0
Registrar Expenses	75,850	70,000	70,000
Salaries - Department of Finance	722,795	720,000	750,000
Fringe Benefits - Department of Finance	64,663	0	0
Total Shared Expenses	18,262,991	17,715,000	18,120,000
Categorical Aid:			
State Library Grant	\$ 198,643	\$ 183,000	\$ 190,000
Jail Cost Reimbursement	2,952,818	2,450,000	2,500,000
Share of Probation Expenses	4,426	6,000	4,000
Juvenile Detention - Per Diem from State	500	500	500
Block Grant - Detention Home	588,791	550,000	550,000
Law Enforcement - Police	8,801,460	8,700,000	8,800,000
Emergency Medical Services - Two for Life	321,027	205,000	205,000
State Fire Programs Fund	1,614,692	1,000,000	1,000,000
Hazardous Incidence Team Allotment	30,000	30,000	30,000
Respite Care - Foster Care	0	0	0
Street and Highway Maintenance - Gas Tax	47,661,174	45,197,567	46,132,000
English as a Second Language	1,979,336	2,000,000	2,100,000
Talented and Gifted Program	1,407,019	1,400,000	1,415,000
General Appropriation - Basic Aid	127,323,274	126,500,000	135,000,000
Foster Child Reimbursement - Schools	258,444	152,000	350,000
Textbooks	3,217,969	3,200,000	2,900,000
Social Security Reimbursement - Schools	7,914,480	7,900,000	8,050,000
Retirement Reimbursement - Schools	16,327,279	18,000,000	17,800,000
Group Life Reimbursement - Schools	527,632	500,000	525,000
Remedial Education	4,396,933	4,300,000	4,300,000
Lottery Funds - Education	1,540,685	6,500,000	6,000,000
Share of State Sales Tax - Schools	54,426,840	55,000,000	56,500,000
SOQ - Basic Special Education	15,711,709	15,500,000	16,000,000
Special Education - Homebound	210,589	200,000	210,000
Vocational Education - Adm. & Supv.	644,418	750,000	650,000
Vocational Education - SOQ Occupational	2,051,902	2,000,000	2,200,000
Handicapped Foster Home - Schools	590,791	300,000	600,000
Other Categorical- State	78,908	0	0
At Risk - State	3,195,263	3,000,000	3,475,000
Salary Incentive K-3	5,064,062	5,000,000	5,750,000
ALS Training Fund Reimbursement	13,073	0	0
Clerk's Technology Fund	215,869	0	0
FEMA Disaster - State Reimburse	8,197	0	0
FEMA - State - Irene	3,128	0	0
Compensation Supplement	0	2,000,000	0
Total Categorical Aid	309,281,331	312,524,067	323,236,500
Total from the Commonwealth	381,494,797	346,357,567	357,527,000

## GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
Revenue from the Federal Government:			
ROTC	\$ 425,464	\$ 360,000	\$ 360,000
SCAPP Program-Sheriff	0	10,000	0
FED-FEMA-Disaster Reimbursement	1,008,269	0	0
FEMA Disaster - Federal	36,164	0	0
FEMA-FED-Irene	13,800	0	0
Total from Federal Government	<u>1,483,697</u>	<u>370,000</u>	<u>360,000</u>
Total General Fund Revenue	<u>994,424,188</u>	<u>964,163,087</u>	<u>1,006,796,305</u>
Transfers:			
To Debt Service - From Operating	\$ (58,436,493)	\$ (57,762,829)	\$ (63,468,451)
Total To Debt Service:	<u>(58,436,493)</u>	<u>(57,762,829)</u>	<u>(63,468,451)</u>
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)	(5,000,000)
To Capital Projects Fund - Sidewalks	0	(2,500,000)	(2,500,000)
To Capital Projects Fund - Capital Reserve	(4,899,400)	(6,826,777)	(17,662,090)
To Capital Projects Fund - Undesig - Amendments	(4,318,231)	0	0
To Capital - Desig. FB - Permits	(1,000,000)	0	0
To Capital - MH/DS East Center Reserve	0	(1,967,803)	0
To Capital - Public Works Vehicle License Fee	(850,000)	(850,000)	(1,000,000)
To Capital - Schools Meals Tax	(9,000,000)	(9,000,000)	(9,000,000)
To Capital - Meals Tax Fund Balance	(10,783,247)	0	0
To Capital - Stormwater	(2,348,000)	(2,348,000)	(2,348,000)
To Capital Projects - Tourism Reserve	(800,000)	0	(9,251,000)
To Capital Projects - Undesignated	(350,000)	0	0
To Capital - Public Works Reserve	0	0	(3,678,910)
To Capital Projects - SCBA	(1,700,000)	0	0
To Capital Projects - Designated FB Schools	(600,000)	0	0
To Capital Projects Fund - Undesig - Vehicle Replace - Fire	0	0	(1,000,000)
To Capital Projects Fund - Vehicle Replacement - GG	(3,824,800)	(4,074,800)	(4,624,800)
To Capital Projects Fund - Vehicle Replacement - Schools	(2,000,000)	(2,500,000)	(3,000,000)
Total To Capital Projects Fund:	<u>(47,473,678)</u>	<u>(35,067,380)</u>	<u>(61,564,800)</u>
To Enterprise Fund - White Oak	(1,928,621)	(1,930,021)	(1,930,021)
Total To Enterprise Fund:	<u>(1,928,621)</u>	<u>(1,930,021)</u>	<u>(1,930,021)</u>
To CAM	0	0	(99,500)
To Technology Replacement Fund	(2,000,000)	(2,250,000)	(2,500,000)
To Risk Management	(16,814,470)	(8,392,479)	(8,965,327)
Total To Internal Service Funds:	<u>(18,814,470)</u>	<u>(10,642,479)</u>	<u>(11,564,827)</u>
To Special Revenue Fund - CRWP	(99,129)	(45,250)	(46,400)
To Special Revenue Fund - CCP	(146,579)	(135,050)	(172,202)
To Special Revenue Fund - CSA	(5,941,927)	(4,470,404)	(4,714,900)
To Special Revenue Fund - CSA Medicaid Match	(485,000)	(485,000)	(485,000)
To Special Revenue Fund - Victim Witness	(307,157)	(369,063)	(403,775)
To Special Revenue Fund - Drug Prosecutor	(81,887)	(60,843)	(61,343)
To Special Revenue Fund - VJCCA	(514,608)	(535,815)	(551,649)
To Special Revenue Fund - MH/DS/SA	(13,875,501)	(14,667,336)	(15,453,883)

## GENERAL FUND REVENUES

<u>Function/Activity</u>	<u>FY 17 Actual</u>	<u>FY 18 Original</u>	<u>FY 19 Proposed</u>
<i>Transfers (cont'd)</i>			
To Special Revenue Fund - Metro Aviation	(93,646)	(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	(210,431)	(201,128)	(174,024)
To Special Revenue Fund - Neighborhood Cleanups	(531,045)	(558,099)	(555,917)
To Special Revenue Fund - Bagged Leaf Collection	(146,369)	(128,618)	(157,904)
To Special Revenue Fund - Contingency Account	0	(50,000)	(50,000)
To Special Revenue Fund - Drug Court	(158,888)	(165,053)	(168,079)
To Special Revenue - Social Services	(3,814,789)	(5,059,850)	(5,141,671)
To Special Revenue Fund - Community Revitalization	(104,431)	0	0
Total To Special Revenue Fund:	<u>(28,642,053)</u>	<u>(29,189,507)</u>	<u>(30,394,745)</u>
To JRJDC Agency Fund - Operating	<u>(2,979,622)</u>	<u>(3,069,011)</u>	<u>(3,158,722)</u>
Total To JRJDC Agency Fund:	<u>(2,979,622)</u>	<u>(3,069,011)</u>	<u>(3,158,722)</u>
To OPEB - GASB 45	(2,750,000)	(2,675,000)	(2,675,000)
Oper. Transfer - Long-term Disability	(522,540)	(600,000)	(600,000)
Oper. Transfer to Line of Duty	(569,869)	(700,000)	(1,100,000)
Total Fiduciary Funds	<u>(3,842,409)</u>	<u>(3,975,000)</u>	<u>(4,375,000)</u>
Total Transfers	(162,117,346)	(141,636,227)	(176,456,566)
Total Resources Prior to Use of Fund Balance/ Sinking Fund	<u>832,306,842</u>	<u>822,526,860</u>	<u>830,339,739</u>
Use of Fund Balance - Capital Projects	5,000,000	5,000,000	7,500,000
Use of Fund Balance - Sidewalks	0	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	4,899,400	6,826,777	17,662,090
Use of Fund Balance - MH/DS East Center Reserve	0	1,967,803	0
Use of Fund Balance - Designated Fund Balance	3,100,000	0	0
Use of Fund Balance - Undesignated	350,000	0	1,000,000
Use of Fund Balance - Public Works Reserve	0	0	3,678,910
Use of Fund Balance - Designated Permit Fee	1,000,000	0	0
Use of Fund Balance - Community Maintenance Reserve	0	0	2,000,000
(To) Fund Balance - Community Maintenance Reserve	0	0	(2,000,000)
From Fund Balance - Meals Tax June 2014	0	0	0
From Fund Balance - Meals Tax June 2015	8,783,247	0	0
From Fund Balance - Meals Tax June 2016	2,000,000	0	0
(To) Fund Balance - Meals Tax Reserve	(2,000,000)	0	0
(To) Fund Balance - Meals Tax FY18	0	(2,000,000)	0
Use of Fund Balance - Tourism Reserve	0	0	9,251,000
(To) Revenue Stabilization Reserve	(1,000,000)	0	(1,000,000)
(To) Fund Balance General Fund	(34,325,645)	0	0
From Sinking Fund	<u>1,864,067</u>	<u>2,853,640</u>	<u>927,279</u>
Net Fund Balance/Sinking Fund	<u>(10,328,931)</u>	<u>17,148,220</u>	<u>41,519,279</u>
Total General Fund Resources	<u>\$ 821,977,911</u>	<u>839,675,080</u>	<u>871,859,018</u>