

GENERAL FUND REVENUES

Appendix C

Function/Activity	FY 22 Actual	FY 23 Original	FY 24 Proposed
Revenue From Local Sources:			
General Property Taxes:			
Current Real Property Taxes	\$ 395,797,062	\$ 415,000,000	\$ 471,000,000
Delinquent Real Prop Taxes	7,420,001	3,000,000	4,000,000
Cur Real Prop Taxes Pub Svc Corp.	10,400,045	10,000,000	10,000,000
Cur Per Prop Taxes Pub Svc Corp.	60,072	70,000	60,000
Current Personal Prop Taxes	110,283,153	139,000,000	145,000,000
Delinq Personal Prop Taxes	13,479,448	11,000,000	11,000,000
Interest & Ad - All Taxes	693,362	350,000	350,000
Total General Property Taxes	538,133,142	578,420,000	641,410,000
Other Local Taxes:			
County Recordation Tax	\$ 8,062,570	\$ 5,000,000	\$ 5,000,000
Local Sales & Use Taxes	87,993,897	80,250,000	88,500,000
Consumer Utility Taxes	1,893,791	2,750,000	2,000,000
Business & Prof License Taxes	46,330,255	40,000,000	46,000,000
Motor Vehicle Lic Taxes	7,445,801	7,500,000	7,500,000
Bank Franchise Taxes	17,980,194	15,000,000	5,000,000
Grantor'S Tax	2,190,587	1,400,000	1,500,000
Hotel & Motel Tax	3,736,268	3,500,000	3,750,000
Hotel & Motel Tax - Optional 4%	7,472,131	7,000,000	7,500,000
Daily Rental Tax	82,867	60,000	60,000
Pare-Mutuel Wagering	34,530	-	-
Hotel & Motel Tax - Dedicated 2%	3,736,086	3,500,000	3,750,000
Hotel & Motel Tax - RRT 2%	-	-	3,750,000
Consumption Tax	766,830	1,100,000	750,000
Food & Beverage (Meals) Tax	34,826,570	28,000,000	28,000,000
Total Other Local Taxes	222,552,377	195,060,000	203,060,000
Permits, Privilege Fees, & Regulatory Licenses:			
Short Term Rental Registry Fee	\$ 135	\$ -	\$ -
Municipal Library Court Fees	107,417	130,000	100,000
Jury Fees	74,521	60,000	60,000
Adult Video/Bookstore Permit	500	-	-
Concealed Weapon Permit	103,872	75,000	75,000
Elevator Fees	47,741	45,000	45,000
Dog Licenses	33,338	50,000	20,000
Transfer Fees	10,417	7,700	10,000
Structure & Equip Permits	10,277,589	5,500,000	5,500,000
Septic Tank Permit	7,548	4,000	5,000
Going Out Of Business Permit	25	-	-
Taxi-Cab Certificates	6,640	10,000	5,000
Permit To Pur Precious Metals	6,600	8,000	6,000
Public Utility Permit	2,285	1,000	2,000
Hauling & Moving Permit	1,570	1,000	1,000
Vacation Of Roads	1,350	1,000	1,000
Zoning Application Fees-Plan	286,994	150,000	200,000
High School Parking Fees	52,108	100,000	100,000
School-Facilities Rental	119,843	300,000	100,000
Criminal Justice Training Acad	166,032	210,000	150,000
Dangerous Or Vicious Dog Registrations	1,300	900	1,000
Dance Hall Permit App Fee	-	400	-
Vsmp - Permit	2,224	100,000	100,000
Total Permits, Fees, And License	11,310,049	6,754,000	6,481,000

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Fines And Forfeitures:			
False Alarm Penalty	\$ 66,965	\$ 65,000	\$ 65,000
Traffic Violation	1,595,093	2,000,000	1,500,000
Parking Violation	12,782	20,000	10,000
Total Fines And Forfeitures	1,674,840	2,085,000	1,575,000
Revenue From Use Of Money And Property:			
Interest On Crim. Judgments	\$ 91,816	\$ 90,000	\$ 90,000
Rental On County Property	680,964	580,000	580,000
Records & Services Fee	75,256	80,000	75,000
Interest On Investments	(8,848,643)	1,000,000	2,000,000
Rental Of County Property (DSS)	80,860	68,000	68,000
Vend. Mach. Comm	52,179	70,000	50,000
Sale Of Pub. - RE	422	500	500
Land Use Revenue	471	500	500
Sale of Publications - DPW	20	-	-
Sale Of Surplus & Salvage - DPW	175,040	90,700	100,000
Sale Of Signs - DPW	2,395	-	-
Sale Of Equipment-Schools	186,218	100,000	100,000
Sale Of Vehicles	117,935	-	-
Interest on 1997 Bonds	(10,800)	-	-
Sale Of Unclaimed Property	28,551	2,000	-
Sale Of Vehicles	27,501	-	-
Gov Deals Rebates	5,154	-	-
E-Payables Credit Card Rebates	251,881	300,000	250,000
Total From Use Of Money And Prop	(7,082,782)	2,381,700	3,314,000
Charges For Services:			
Re Tax Cr - Rehab Fees	\$ 850	\$ 500	\$ 500
Residential Rehab Fees	550	1,000	500
Jail Booking Fees	37,970	50,000	35,000
Court Conviction Fees	328,883	450,000	300,000
Weekender Fee	12,378	50,000	10,000
Sale Of Textbooks	6,122	-	-
Overdue Books	132,131	260,000	150,000
Photocopying Fees	1,195	10,000	1,000
Charges For Lost Books	65,410	120,000	60,000
Misc. Library Income	(12,028)	-	-
Non-Resident Fees-Library	9,386	10,000	10,000
Sheriff Fees	35,884	36,000	36,000
Room & Board Pmt-Work Release	12,852	100,000	10,000
Home Incarceration Program	203,977	280,000	200,000
Inmate Medical Fees	64,960	75,000	75,000
Inmate Phone Charges	868,660	600,000	800,000
North Run Concessions	6,330	-	-
Shelter Reservations-Rec.	77,888	62,000	62,000
Misc Revenue-Recreation	23,653	10,000	10,000
Setup Fees Conf. Hills	(35)	-	-
Setup Fees - Facilities	24,802	30,000	30,000
Room Rentals	153,209	210,000	150,000
Memberships	15,745	35,000	35,000
Program Revenue	45,717	210,000	210,000
Theater Concession Revenue	16,630	10,000	10,000
School Tuition - Winter	77,388	15,000	15,000
Vacuum Leaf Collection	215,741	190,000	200,000
Commonwealth Attorney Fees	18,703	25,000	20,000
Charge For Board Of Animals	23,121	27,000	20,000

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<i>Charges For Services Cont.</i>			
Grass Cutting/Demolition	242,792	65,000	65,000
Cafeteria Catering Receipts	12,420	-	-
Charges For Data Processing	806,500	800,000	800,000
Community House SD#2 Coll	(10)	-	-
Withholding Fee	23,165	20,000	20,000
Spay/Neuter Fees	28,259	-	-
Total Charges For Services	3,581,199	3,751,500	3,335,000
Miscellaneous Revenue:			
Blood Test/Dna Fee	\$ 4,885	\$ 4,000	\$ 4,000
Chmf-Courthouse Maintenance Fa	112,714	155,000	110,000
Circuit Court - Copy Fees	30,934	20,000	30,000
Fire - Misc. Revenue	1,513	-	-
Pay-In-Lieu Of Tax Other	4,225	7,000	5,000
Court Order Restitution (Fire)	11,089	10,000	10,000
Recoveries & Rebate - General	(102,780)	-	-
Nsf Check Fee	2,988	-	-
Richmond Center Reimbursement	4,635,533	3,500,000	3,500,000
Recoveries & Rebates - Dpw	2,216	-	-
Recoveries & Rebate - Schools	9,846	-	-
Energy Connect Prog	20,093	-	-
Total Misc. Revenue	4,717,387	3,696,000	3,659,000
Recovered Costs:			
Proceeds from Sale of Land	\$ 549,700	\$ -	\$ -
Reimb Of Prisoner Cost-N.K.Co	1,242,397	-	1,200,000
Recovery Of Legal Fees -Cty Atty	120	-	-
Charge For Office Space	111,337	-	111,000
Custodial Service	44,803	111,000	40,000
Bounty Fees - Sheriff	45,000	16,000	-
Payment For Fiscal Services	2,309,493	-	2,300,000
Sale Of Vehicles-County	396,716	2,300,000	205,000
Payment For 100% Projects	30,384	-	30,000
Road Opening Damages	-	30,000	-
Interdepartmental Billing-Dpw	259	-	-
Lost/Damaged Textbook Pmts	477	-	-
Recr & Parks-Payments For Srvces	79,991	-	80,000
Recovered Cost-Student Activ.	98,390	80,000	100,000
Festival Permits	2,600	-	2,500
Recovery Of Wages-Sch.Facility	72,341	-	100,000
Total Recovered Costs	4,984,008	4,372,000	4,168,500
Total From Local Sources	779,870,220	796,520,200	867,002,500
Non-Categorical Aid:			
Rolling Stock	160,878	150,000	160,000
Mobile Home Sales & Use Tax	10,479	7,000	7,000
Recovery Of Central Cost Alloc	656,136	600,000	600,000
Motor Vehicle Rental Tax	4,906,401	3,300,000	3,300,000
Car Tax Revenue - State	37,001,783	-	-
Overweight Truck Citations	15,440	-	-
Misc. State Grants - Schools	(15,824)	-	-
Comm Sales Tax - HB#568	9,396,069	9,500,000	8,500,000
Game of Skills Tax Revenue	103,536	-	-
Total Non-Categorical Aid	52,234,899	13,557,000	12,567,000

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Shared Expenses:			
Salaries - Sheriff	\$ 12,448,845	\$ 13,000,000	\$ 13,500,000
Fringe Benefits - Sheriff	760,005	700,000	750,000
Office Expenses - Sheriff'S Office	150,043		
Salaries - Clerk Of Circuit Court	1,455,394	1,450,000	1,475,000
Circuit Court Clerk Excess Fees - State	560,756	450,000	500,000
Salaries - Commonwealth'S Attorney	2,226,590	2,200,000	2,275,000
Fringe Benefits - Commonwealth'S Attorney	224,714	190,000	200,000
State Share of Office Expenses	2,518	-	-
Registrar Expenses	134,189	75,000	100,000
Salaries - Department Of Finance	775,345	800,000	825,000
Fringe Benefits - Department Of Finance	72,390	70,000	70,000
Total Shared Expenses	18,810,788	18,935,000	19,695,000
Categorical Aid:			
State Library Grant	230,251	210,000	230,000
Jail Cost Reimbursement	2,344,022	3,000,000	3,000,000
Share Of Probation Expenses	453	2,500	-
Juv Det-Per Diem From State	-	500	-
Block Grant- Detention Home	706,878	650,000	700,000
Law Enforcement - Police	9,483,984	9,500,000	10,500,000
Wireless E-911 Reimbursement	-	-	1,500,000
Four (Formerly Two) For Life Em. Med. Serv.	307,652	205,000	205,000
State Fire Programs Fund	1,242,317	1,100,000	-
Hit- State Allotment	30,000	30,000	30,000
Street & Highway Maint-Gas Tax	51,028,804	50,162,865	51,287,730
English As Second Language	3,102,767	3,800,000	4,700,000
Talented & Gifted Prog	1,452,238	1,500,000	1,500,000
Gen Appropriation - Basic Aid	133,511,443	148,400,000	149,000,000
Foster Child Reimbursement	322,752	650,000	650,000
Textbooks	3,001,385	3,670,000	3,700,000
Social Security Reimbursement	8,378,295	8,790,000	9,000,000
Retirement Reimbursement	19,549,356	20,500,000	21,000,000
Group Life Ins Reimbursement	586,481	610,000	645,000
Remedial Education	4,719,773	6,100,000	5,150,000
Lottery Funds - Education	11,349,905	11,200,000	11,275,000
Share Of State Sales Tax-Sch	74,883,041	70,200,000	76,300,000
Soq Basic Sp Ed	17,678,203	17,860,000	18,000,000
Sp Ed - Homebound	94,836	117,000	275,000
Voc Ed-Local Adm & Supv	882,548	900,000	1,000,000
Voc Ed-Soq Occupational	2,010,791	2,400,000	2,500,000
Handicapped Foster Home	471,737	200,000	250,000
At Risk-State	8,922,084	11,800,000	12,400,000
K-3 Class Size Reduc - Salary Adjustment	6,043,268	6,300,000	6,250,000
Clerk'S Technology Fund	192,137	-	
Composite Index Hold Harmless			6,400,000
Compensation Supplement	9,221,851	9,600,000	24,000,000
Total Categorical Aid	371,749,252	389,457,865	421,447,730
Total From The Commonwealth	442,794,938	421,949,865	453,709,730
Revenue From The Federal Government:			
Rotc	\$ 255,596	\$ 385,000	\$ 385,000
Total From Federal Government	255,596	385,000	385,000
Total General Fund Revenue	1,222,920,754	1,218,855,065	1,321,097,230

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<u>Function/Activity</u>	<u>FY 22 Actual</u>	<u>FY 23 Original</u>	<u>FY 24 Proposed</u>
Transfers:			
To Debt Service - From Operating	\$ (78,346,649)	\$ (78,452,484)	\$ (77,631,422)
Total To Capital Projects Fund:	(63,183,241)	(70,348,000)	(72,798,000)
Total To Enterprise Fund:	(1,932,108)	(2,990,750)	(7,150,500)
To Technology Replacement	(3,000,000)	(3,000,000)	(3,500,000)
To Risk Management:	(14,593,570)	(9,524,109)	(9,619,234)
To CAM	(2,064,000)	(112,780)	(327,360)
Total To Special Revenue Fund:	(40,392,503)	(39,309,305)	(47,602,602)
Total To JRJDC Agency Fund:	(3,451,088)	(3,624,201)	(3,805,410)
To OPEB - GASB 45	(2,675,000)	(2,675,000)	(2,675,000)
Oper. Transfer - Long-Term Disability	(600,000)	(600,000)	(650,000)
Oper. Transfer To Line Of Duty	(1,250,000)	(1,250,000)	(1,250,000)
Total Transfers	(211,488,159)	(211,886,629)	(227,009,528)
Total Resources Prior To Use Of Fund Balance	1,011,432,595	1,006,968,436	1,094,087,702
Use Of Fund Balance - Capital Funding	-	7,650,000	13,650,000
Use Of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use Of Fund Balance - Cap Reserve	-	3,850,000	17,250,000
Use of Fund Balance - FY21 Vehicle Reserve	-	13,500,000	13,500,000
Use of Fund Balance - Bond Project Planning	-	15,000,000	-
(To) Fund Balance - Meals Tax	-	5,000,000	-
Use of Fund Balance - FY23 State Aid for Education	-	-	5,050,000
Use of Fund Balance - HPAP	-	-	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 - Tourism Reserve	-	5,000,000	-
Use of Fund Balance - Recycling Cost Reserve	-	-	3,049,500
From Sinking Fund - Bond Ops	-	1,378,385	3,221,228
(To) Fund Balance - General Fund	(13,509,860)	-	-
Net Fund Balance/Sinking Fund	(13,509,860)	56,628,385	62,970,728
Total General Fund Resources	\$ 997,922,735	1,063,596,821	1,157,058,430