

BUDGET SUMMARY

	FY 99 Budget	FY 00 Adopted Plan	FY 00 Adopted
<u>Non-Categorical Aid:</u>			
Recordation Tax Distribution	\$ 565,110	\$ 565,110	\$ 565,110
HB 599 Payments	329,457	329,457	904,659
State Tax Reimbursement: Car Tax	0	0	3,310,295
ABC Profits	85,860	85,860	85,860
Wine Tax	47,739	47,739	47,739
Car Rental Sales Tax	600	700	700
Mobile Home Tax Commissions	35,000	40,000	40,000
Rolling Stock Tax	43,470	44,774	44,774
	<u>1,107,236</u>	<u>1,113,640</u>	<u>4,999,137</u>
<u>Shared Expenses (Categorical):</u>			
State Sales Tax for Education	4,281,217	4,539,001	4,460,822
Share of Expenses for:			
Treasurer	115,905	119,382	121,121
Commissioner of the Revenue	117,600	121,128	122,892
General Registrar	43,493	44,798	44,798
Sheriff	399,000	410,970	426,930
Commonwealth's Attorney	272,584	280,762	284,850
Clerk of the Circuit Court	9,548	9,548	9,548
Medical Examiner	543	559	559
Operational Expense – Cars	15,525	15,525	15,525
	<u>5,255,415</u>	<u>5,541,673</u>	<u>5,487,045</u>
<u>Categorical Aid:</u>			
Department of Youth Grant	242,293	242,293	242,293
Police Grants	67,266	0	66,829
Civil Defense	38,000	38,000	38,000
Litter Control Grant	3,198	3,198	3,198
Commission for the Arts	3,500	3,500	3,500
Emergency Medical Services	30,675	30,675	30,675
	<u>384,932</u>	<u>317,666</u>	<u>384,495</u>
Miscellaneous	<u>36,813</u>	<u>40,000</u>	<u>40,000</u>
Total	<u>\$ 6,784,396</u>	<u>\$ 7,012,979</u>	<u>\$ 10,910,677</u>

BUDGET COMMENTSDescription

This budget provides for revenue received from the Commonwealth of Virginia in three categories - Non-Categorical Aid, Shared Expenses (Categorical), and Categorical Aid. **Non-Categorical Aid** includes revenues which are raised by the State and shared with the local government. The use of such revenues is at the discretion of the local government. **Shared Expenses (Categorical)** includes revenues received from the Commonwealth for the State's share of expenditures in activities that are considered to be joint responsibilities. **Categorical Aid** includes revenues received from the Commonwealth, which are designated by the Commonwealth for a specific use by the local government.

Change

State support is expected to increase by 59.3 percent in FY 2000, primarily because of \$3,310,295 the State will reimburse the County for in car tax refunds. In addition, the State will restore full funding of HB 599 funds, which support police expenditures. The increase in this funding is \$575,202. Without these two items, State revenue increases by 2.6%. Most sources of revenue reflect the general economic conditions of the State. A police grant will expire in FY 2000.

Non-Categorical Aid increases by \$3,891,891 from FY 1999 because of the two new State revenue initiatives discussed above.

Shared Expenses revenues increase by 4.4 percent in FY 2000. These increases are based on estimated reimbursement from the Compensation Board along with increased Sales Tax for Education, reflecting the general economic conditions and enrollment growth. To date, we have not received final numbers from the Compensation Board, so these amounts may need to be adjusted.

Categorical Aid will remain fairly level.