

**Revenue from the Commonwealth**

**General Operating Fund**

**BUDGET SUMMARY**

	<u>FY 99 Budget</u>	<u>FY 00 Original Adopted</u>	<u>FY 00 Current Expected</u>	<u>FY 01 Proposed</u>	<u>FY 02 Proposed</u>
<u>Non-Categorical Aid:</u>					
Record. Tax Distribution	\$ 565,110	\$ 565,110	\$ 530,165	\$ 525,076	\$ 525,076
HB 599 Payments	329,457	904,659	904,659	1,131,983	1,181,340
State Tax Reimbursement:	0	3,310,295	3,310,295	5,875,067	9,336,555
Car Tax					
ABC Profits	85,860	85,860	85,860	82,069	83,340
Wine Tax	47,739	47,739	47,739	52,829	54,524
Car Rental Sales Tax	600	700	700	700	700
Mobile Home Tax Com.	35,000	40,000	40,000	40,000	40,000
Rolling Stock Tax	43,470	44,774	44,774	45,000	45,000
	<u>1,107,236</u>	<u>4,999,137</u>	<u>4,964,192</u>	<u>7,752,724</u>	<u>11,266,535</u>
<u>Shared Expenses (Categorical):</u>					
Sales Tax for Education	4,281,217	4,464,007	4,464,007	5,585,827	5,887,811
Share of Expenses for:					
Treasurer	115,905	121,121	121,121	165,715	169,029
Commissioner of the Revenue	117,600	122,892	142,125	145,000	147,870
General Registrar	43,493	44,798	41,335	42,162	43,005
Sheriff	399,000	512,753	413,825	422,100	430,542
Commonwealth's Attorney	272,584	284,850	353,496	360,570	367,781
Clerk of the Circuit Court	9,548	9,548	10,500	10,677	10,891
Medical Examiner	543	559	559	420	420
Operational Exp. – Cars	15,525	15,525	15,525	15,525	15,525
	<u>5,255,415</u>	<u>5,576,053</u>	<u>5,562,493</u>	<u>6,747,996</u>	<u>7,072,874</u>
<u>Categorical Aid:</u>					
Dept. of Youth Grant	242,293	242,293	242,293	0	0
School Resource Officer and					
Comm. Policing Grants	67,266	146,232	146,232	89,095	61,863
Civil Defense	38,000	38,000	0	0	0
Litter Control Grant	3,198	3,198	7,405	7,155	7,405
Commission for the Arts	3,500	3,500	3,500	5,000	5,000
Emergency Medical Services	30,675	30,675	30,675	30,675	30,675
Fire Program Fund				42,000	42,000
	<u>384,932</u>	<u>463,898</u>	<u>430,105</u>	<u>173,925</u>	<u>146,943</u>
Miscellaneous	<u>36,813</u>	<u>98,310</u>	<u>136,310</u>	<u>69,325</u>	<u>47,825</u>
Total	<u>\$ 6,784,396</u>	<u>\$ 11,137,398</u>	<u>\$ 11,093,100</u>	<u>\$ 14,743,970</u>	<u>\$ 18,534,177</u>

**BUDGET COMMENTS**

Description

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 revenues in support of local spending are expected to continue to increase at rates of this increase are the state's continuing, and increasing, assumption of personal property tax payments. This is the Governor's "No Car Tax" initiative and it has the following impact on local taxpayers:

	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>
Local Collections	\$ 8,102,469	\$ 6,507,782	\$ 4,098,836
From the Commonwealth	<u>3,310,295</u>	<u>5,875,067</u>	<u>9,336,555</u>
	\$ 11,412,764	\$ 12,382,849	\$ 13,435,391
	<u>4</u>	<u>8.5%</u>	<u>8.5%</u>
Annual Growth		8.5%	8.5%

In addition, the Governor's budget proposal included, for the first time in ten years, the full funding of what is referred to as HB 599 funding. This is funding provided to localities with police departments rather than Sheriff Departments, providing law enforcement to the community.

Additionally, a 25 percent increase in the State sales tax for education, which consists of one-percent of the State sales tax collected around the State, distributed to localities in proportion to their school-age population. The school age population is determined by a special census every three years, and the latest was completed in August 1999. These funds are forwarded to the Williamsburg-James City County Schools each year, although they could be retained and used to pay for school debt service.

Under Categorical Aid, Department of Youth Grants that "flowed through" the County's budget to the Colonial Group Home Commission are now being provided for the Commission directly. Grants for community policing and school resource officers may be available at a level higher than budgeted, but the competition for these funds has increased. Civil defense funds have been eliminated from State programs and the funds redirected to emergency relief on an "as-needed" basis.