

Revenue from the Commonwealth

General Operating Fund

BUDGET SUMMARY

	<u>FY 10 Adopted</u>	<u>FY 10 Projected</u>	<u>FY 11 Adopted</u>	<u>FY 12 Plan</u>
<u>Non-Categorical Aid:</u>				
Recordation Tax Distribution	\$ 439,052	\$ 450,000	\$ 321,485	\$ 321,485
HB 599 Payments	1,406,239	1,384,802	1,368,428	1,229,699
State Car Tax Reimbursement	9,770,137	9,770,137	9,770,137	9,770,137
Communication Sales and Use Tax	2,000,000	1,700,000	1,600,000	1,520,000
Car Rental Sales Tax	70,000	75,000	70,000	70,000
Mobile Home Tax Com.	40,000	42,000	40,000	40,000
Rolling Stock Tax	53,698	51,000	51,000	51,000
DMV Satellite Office	48,000	41,500	42,000	42,000
	<u>13,827,126</u>	<u>13,514,439</u>	<u>13,263,050</u>	<u>13,044,321</u>
<u>Shared Expenses (Categorical):</u>				
Sales Tax for Education	8,479,161	8,478,455	8,000,000	8,160,000
Share of Expenses for:				
Treasurer	193,327	183,906	156,297	156,297
Commissioner of the Revenue	184,213	174,462	158,019	158,019
General Registrar	57,255	57,255	48,214	48,214
Sheriff	712,538	689,132	672,788	654,084
Commonwealth's Attorney	518,734	505,945	491,415	491,415
Clerk of the Circuit Court	438,415	420,716	445,019	445,019
Medical Examiner	300	300	300	300
	<u>10,583,943</u>	<u>10,510,171</u>	<u>9,972,052</u>	<u>10,113,348</u>
<u>Categorical Aid:</u>				
Commission for the Arts	5,000	5,000	5,000	5,000
Wireless Board	140,135	149,500	150,135	140,135
VDOT - Revenue Sharing	80,000	80,000	0	0
	<u>225,135</u>	<u>234,500</u>	<u>155,135</u>	<u>145,135</u>
Total	<u>\$ 24,636,204</u>	<u>\$ 24,259,110</u>	<u>\$ 23,390,237</u>	<u>\$ 23,302,804</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 estimates for FY 2011 are about \$1.2 million less than the FY10 budget. Recordation Tax Distributions are based on figures received from the State whereas the State has reduced overall funding by over 30 percent. Communication Sales & Use Taxes continue to decline as the State siphons additional "administrative fees" from this fund. State support for Constitutional Offices and the General Registrar continue to decline rapidly. The State has reduced its reimbursement for these offices, while still mandating that certain salaries and fringe benefits are to be paid by the locality. This situation grows more intolerable each year and is unfair to local governments by requiring them to pay for State responsibilities.

The State Car Tax Reimbursement is the State's share of the "No Car Tax" initiative and it has the following impact on local taxpayers:

	FY 10 <u>Adopted</u>	FY 11 <u>Adopted</u>	FY 12 <u>Plan</u>
Local Collections	\$ 14,305,574	\$ 14,590,859	\$ 15,310,714
From the Commonwealth	<u>9,557,223</u>	<u>9,770,137</u>	<u>9,770,137</u>
	<u>\$ 23,862,797</u>	<u>\$ 24,360,996</u>	<u>\$ 25,080,851</u>

The FY 2011 projection reflects the permanent cap on the State's current share of the "Car Tax" that began in 2006. The State is projected to pay approximately 61 percent of the "Car Tax" for an eligible personal use vehicle.