

**1995-1996 BUDGET
GENERAL OPERATING FUND
REVENUE FROM THE COMMONWEALTH**

PURPOSE

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.

BUDGET SUMMARY

	<u>FY 95 Budget</u>	<u>FY 96 Budget</u>
<u>Non-Categorical Aid:</u>		
Recordation Tax Distribution	\$ 360,000	\$ 520,000
HB 599 Payments	330,000	330,000
ABC Profits	85,000	65,000
Wine Tax	38,000	45,000
Car Rental Sales Tax	618	600
Mobile Home Tax Commissions	30,000	30,000
Rolling Stock Tax	<u>41,200</u>	<u>40,000</u>
	<u>884,818</u>	<u>1,030,600</u>
<u>Shared Expenses (Categorical):</u>		
State Sales Tax for Education	3,157,000	3,403,000
Share of Expenses for:		
Treasurer	80,000	80,000
Commissioner of the Revenue	99,000	99,000
General Registrar	38,000	38,000
Sheriff	210,000	210,000
Commonwealth's Attorney	230,000	230,000
Clerk	9,000	9,000
Medical Examiner	765	500
Operational Expense - Cars	15,450	15,000
After-School Grant	<u>3,785</u>	<u>0</u>
	<u>3,843,000</u>	<u>4,084,500</u>

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BUDGET SUMMARY, continued

	FY 95 <u>Budget</u>	FY 96 <u>Budget</u>
<u>Categorical Aid:</u>		
Civil Defense	\$ 36,874	\$ 35,000
Litter Control Grant	3,090	3,090
Commission for the Arts	2,910	0
Emergency Medical Services	<u>22,300</u>	<u>10,000</u>
	<u>65,174</u>	<u>48,090</u>
Miscellaneous	<u>50,000</u>	<u>21,710</u>
Total	<u><u>\$4,842,992</u></u>	<u><u>\$5,184,900</u></u>

BUDGET COMMENTS

State support is expected to increase by 7 percent in FY 96. Most sources of revenue reflect the general economic conditions of the State. The major increase is in Sales Tax for Education which reflects improved economic conditions and enrollment growth in the County.

Non-Categorical Aid is expected to increase 1.8 percent over the estimate for 1995. Slight increases are projected in Wine Tax and Mobile Home Tax distributions.

Shared Expenses revenues increase by 6.3 percent. This is primarily due to increased Sales Tax for Education, reflecting the general economic conditions and enrollment growth.

Categorical Aid will decrease by 26.2 percent as a Commission of Arts Grant is eliminated. A reduction in the EMS Grant is also reflected in this decrease.