

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 96</u> <u>Budget</u>	<u>FY 97</u> <u>Budget</u>
<u>Non-Categorical Aid:</u>		
Recordation Tax Distribution	\$ 520,000	\$ 546,000
HB 599 Payments	330,000	338,250
ABC Profits	65,000	66,625
Wine Tax	45,000	46,125
Car Rental Sales Tax	600	500
Mobile Home Tax Commissions	30,000	30,000
Rolling Stock Tax	<u>40,000</u>	<u>40,000</u>
	<u>1,030,600</u>	<u>1,067,500</u>
<u>Shared Expenses (Categorical):</u>		
State Sales Tax for Education	3,403,000	3,510,165
Share of Expenses for:		
Treasurer	80,000	106,653
Commissioner of the Revenue	99,000	103,667
General Registrar	38,000	40,021
Sheriff	210,000	232,791
Commonwealth's Attorney	240,569	250,825
Clerk	9,000	9,225
Medical Examiner	500	500
Operational Expense - Cars	<u>15,000</u>	<u>15,000</u>
	<u>4,095,069</u>	<u>4,268,847</u>

BUDGET SUMMARY, continued

	FY 96 <u>Budget</u>	FY 97 <u>Budget</u>
<u>Categorical Aid:</u>		
Police Grants	\$ 46,890	\$ 32,751
Civil Defense	35,000	37,600
Litter Control Grant	3,090	3,090
Commission for the Arts	3,750	3,750
Emergency Medical Services	<u>36,500</u>	<u>0</u>
	<u>125,230</u>	<u>77,191</u>
Miscellaneous	<u>21,710</u>	<u>21,710</u>
Total	<u><u>\$5,272,609</u></u>	<u><u>\$5,435,248</u></u>

BUDGET COMMENTS

State support is expected to increase by 2 percent in FY 97. 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 3.6 percent over the estimate for 1996. Slight increases are projected in Wine Tax and Mobile Home Tax distributions.

Shared Expenses revenues increase by 4.2 percent. This is primarily due to increased Sales Tax for Education, reflecting the general economic conditions and enrollment growth.

Categorical Aid will decrease by 38 percent as the Criminal Justice Grant is reduced. An elimination of the EMS Grant is also reflected in this decrease.