

BUDGET SUMMARY

	FY 97 <u>Budget</u>	FY 98 <u>Budget</u>
<u>Non-Categorical Aid:</u>		
Recordation Tax Distribution	\$ 546,000	\$ 565,110
HB 599 Payments	338,250	329,457
ABC Profits	66,625	85,860
Wine Tax	46,125	47,739
Car Rental Sales Tax	500	500
Mobile Home Tax Commissions	30,000	30,000
Rolling Stock Tax	<u>40,000</u>	<u>41,400</u>
	<u>1,067,500</u>	<u>1,100,066</u>
<u>Shared Expenses (Categorical):</u>		
State Sales Tax for Education	3,510,165	3,997,754
Share of Expenses for:		
Treasurer	106,653	110,386
Commissioner of the Revenue	103,667	112,000
General Registrar	40,021	41,422
Sheriff	232,791	380,000
Commonwealth's Attorney	250,825	259,604
Clerk of the Circuit Court	9,225	9,548
Medical Examiner	500	517
Operational Expense - Cars	<u>15,000</u>	<u>15,525</u>
	<u>4,268,847</u>	<u>4,926,756</u>

BUDGET SUMMARY, Continued

	FY 97 <u>Budget</u>	FY 98 <u>Budget</u>
<u>Categorical Aid:</u>		
Department of Youth Grant	\$ 137,000	\$ 242,293
Police Grants	32,751	33,897
Civil Defense	37,600	38,000
Chesapeake Bay Grant	19,900	0
Litter Control Grant	3,090	3,198
Commission for the Arts	3,750	3,500
Emergency Medical Services	<u>19,505</u>	<u>15,000</u>
	<u>253,596</u>	<u>335,888</u>
Miscellaneous	<u>21,710</u>	<u>22,471</u>
Total	<u>\$5,611,653</u>	<u>\$6,385,181</u>

BUDGET COMMENTS

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.

State support is expected to increase by 13.8 percent in FY 1998. Most sources of revenue reflect the general economic conditions of the State. The major increases are in Sales Tax for Education, which reflects improved economic conditions and enrollment growth in the County; Compensation Board reimbursements for the Sheriff's Office, which will be shared with the City of Williamsburg beginning in January 1998; and an increased grant from the Department of Youth and Family Services.

Non-Categorical Aid is expected to increase 3 percent over the budget for 1997, primarily from the Wine Tax.

Shared Expenses revenues increase by 15 percent. This increase is primarily due to additional reimbursement from the Compensation Board for the shared Sheriff's Department along with increased Sales Tax for Education, reflecting the general economic conditions and enrollment growth.

Categorical Aid will increase by 32 percent, primarily due for a grant for juvenile services.