

Revenue from the Commonwealth

General Operating Fund

BUDGET SUMMARY

	FY 98 Budget	FY 99 Budget	FY 00 Budget
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<u>Non-Categorical Aid:</u>			
Recordation Tax Distribution	\$ 565,110	\$ 565,110	\$ 565,110
HB 599 Payments	329,457	329,457	329,457
ABC Profits	85,860	85,860	85,860
Wine Tax	47,739	47,739	47,739
Car Rental Sales Tax	500	600	700
Mobile Home Tax Commissions	30,000	35,000	40,000
Rolling Stock Tax	41,400	43,470	44,774
	<u>1,100,066</u>	<u>1,107,236</u>	<u>1,113,640</u>
 <u>Shared Expenses (Categorical):</u>			
State Sales Tax for Education	3,997,754	4,281,217	4,539,001
Share of Expenses for:			
Treasurer	110,386	115,905	119,382
Commissioner of the Revenue	112,000	117,600	121,128
General Registrar	41,422	43,493	44,798
Sheriff	380,000	399,000	410,970
Commonwealth's Attorney	259,604	272,584	280,762
Clerk of the Circuit Court	9,548	9,548	9,548
Medical Examiner	517	543	559
Operational Expense – Cars	15,525	15,525	15,525
	<u>4,926,756</u>	<u>5,255,415</u>	<u>5,541,673</u>
 <u>Categorical Aid:</u>			
Department of Youth Grant	242,293	242,293	242,293
Police Grants	67,970	67,266	0
Civil Defense	38,000	38,000	38,000
Litter Control Grant	3,198	3,198	3,198
Commission for the Arts	3,500	3,500	3,500
Emergency Medical Services	30,675	30,675	30,675
	<u>385,636</u>	<u>384,932</u>	<u>317,666</u>
Miscellaneous	<u>31,813</u>	<u>36,813</u>	<u>40,000</u>
Total	\$ <u>6,444,271</u>	\$ <u>6,784,396</u>	\$ <u>7,012,979</u>

BUDGET COMMENTSDescription

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 support is expected to increase by 5.3 percent in FY 1999, and 3.4 percent in FY 2000. At the time this proposed budget was published, the State budget estimates had not been released, so these numbers reflect estimates. 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; and Compensation Board reimbursements for the Sheriff's Office, which is shared with the City of Williamsburg as of January 1998. Two police grants will expire after FY 1999.

Non-Categorical Aid is expected to remain fairly level. These estimates may be adjusted once the State revenue projections are released.

Shared Expenses revenues increase by 6.7 percent in FY 1999, and 5.4 percent in FY 2000. These increases are based on estimated reimbursement from the Compensation Board along with increased Sales Tax for Education, reflecting the general economic conditions and enrollment growth.

Categorical Aid will decrease as two grants in support of police department operations will expire.