

**Carroll County, VA
Revenue Summary
FY2015**

	FY2013 Actual	FY2014 Adj Budget	FY2015 Estimate	Increase/Decrease 14 Adj Bud 15 Estimate
11010 Real Property Taxes				
1 Current Year	13,404,952	14,089,578	14,090,000	422
2 Delinquent Taxes	896,540	1,259,019	1,500,000	240,981
5 Prepaid Real Estate Tax	(10,742)	-	-	-
Total	14,290,750	15,348,597	15,590,000	241,403
11020 Public Service				
1 Current Real Property	621,901	638,983	735,760	96,777
2 Delinquent Real Property	1,561	-	2,000	2,000
3 Current Personal Property	4,113	-	5,500	5,500
Total	627,575	638,983	743,260	104,277
11030 Personal Property				
1 Current Taxes	3,324,299	2,521,656	2,275,000	(246,656)
2 Delinquent Taxes	208,441	165,000	498,638	333,638
3 Current - Mobile Home Taxes	67,041	77,260	70,000	(7,260)
4 Delinquent Taxes Mobile Home	11,252	10,000	5,000	(5,000)
5 Prepaid Personal Property Tax	(824)	-	-	-
7 Vehicle License Fee	558,213	603,725	600,000	(3,725)
8 Vehicle Lic Fee Delinq	60,409	10,000	50,000	40,000
Total	4,228,832	3,387,641	3,498,638	110,997
11040 Machinery & Tools				
1 Current Taxes	723,843	709,365	652,085	(57,280)
2 Delinquent Taxes	2,588	-	4,000	4,000
Total	726,430	709,365	656,085	(53,280)
11050 Merchants Capital				
1 Current Taxes	200,040	211,140	200,000	(11,140)
2 Delinquent Taxes	2,555	-	3,000	3,000
Total	202,595	211,140	203,000	(8,140)
11060 Penalty & Interest				
1 Penalty	129,551	125,000	175,000	50,000
2 Interest	267,672	230,000	300,000	70,000
Total	397,223	355,000	475,000	120,000
11070 Rollback				
1 Current Rollback	287	1,500	1,500	-
2 Delinquent Rollback	4,208	7,500	20,000	12,500
Total	4,494	9,000	21,500	12,500

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11100 Farm Equipment				
1 Current Farm Equipment	130,164	140,503	130,000	(10,503)
2 Delinquent Farm Equip	2,038	-	2,000	2,000
Total	132,202	140,503	132,000	(8,503)
Total General Property Taxes				
	20,610,102	20,800,229	21,319,483	519,254
12010 Local Sales and Use Taxes				
1 Local sales and Use Tax	1,636,147	1,675,000	1,710,000	35,000
2 Local sales tax - Parks	491	-	-	-
3 Local sales tax - Tourism	142	-	-	-
Total	1,636,780	1,675,000	1,710,000	35,000
12020 Consumer Utility Tax				
1 Electric	664,395	660,000	665,000	5,000
2 Surcharge - Collected for E911	66,180	-	-	-
3 Telephones	981,535	-	-	-
Total	1,712,110	660,000	665,000	5,000
12040 Franchise License Taxes				
1 Utility License Taxes - Telephone	40,392	60,000	30,000	(30,000)
2 Franchise License Taxes - Cable	9,138	10,000	10,000	-
Total	49,530	70,000	40,000	(30,000)
12060 Bank Stock Taxes				
1 Bank Stock Taxes	13,868	18,000	14,000	(4,000)
12070 Taxes on Recordation/Wills				
1 Taxes on Recordations	132,515	130,000	140,000	10,000
2 Taxes on Wills	5,477	5,000	3,000	(2,000)
Total	137,992	135,000	143,000	8,000
12100 Lodging Tax				
1 Current Year Lodging	46,298	67,500	55,000	(12,500)
2 Lodging Tax - Interstate Area	145,892	165,000	180,000	15,000
Total	192,190	232,500	235,000	2,500
12110 Meals Tax				
1 Current Year Meals Tax	186,742	237,500	190,000	(47,500)

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2 Meals Tax - Interstate Area	221,907	236,000	315,000	79,000
Total	408,649	473,500	505,000	31,500
12170 Local Consumption Tax				
1 Local Consumption Tax	105,110	105,000	100,000	(5,000)
Total Other Local Taxes	4,256,229	3,369,000	3,412,000	43,000
13030 Permits & Other License				
1 Animal License	22,753	17,000	20,000	3,000
2 Wild/Exotic Anl Permit	-	-	5	5
3 Land Use Revalidation	3,280	5,500	9,000	3,500
4 Land Use Application Fees	4,623	3,000	3,000	-
5 Transfer Fees	1,198	1,000	1,000	-
6 Stormwater Management Permit Fees	-	42,673	-	(42,673)
7 Subdivision Plat Review	2,685	2,000	2,000	-
8 Building Permits	73,038	82,000	75,000	(7,000)
9 Land Disturbing Permits	51	1,000	500	(500)
31 Bingo & Raffle Permits	10	-	-	-
Total Permits, Fees, & Licenses	107,639	154,173	110,505	(43,668)
14010 Fines & Forfeitures				
1 Court Fines & Forfeitures	1,159,362	1,230,000	1,200,000	(30,000)
Total Fines & Forfeitures	1,159,362	1,230,000	1,200,000	(30,000)
15010 Revenue From Use Of Money				
4 General County Interest	3,084	200,000	200,000	-
	<u>3,084</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
15020 Revenue From Use Of Property				
5 Use Of Property	25,902	29,902	30,000	98
Total Use of Money & Property	28,986	229,902	230,000	98
16010 Court Costs				
3 Sheriff's Fees	88	-	100	100
7 Chgs For Court Appointed Attorney	220	-	-	-
8 Clerk's Interest	2,383	1,500	1,500	-
11 Court Reporter Fees	4	-	-	-
12 Circuit Court Copy Fees	9,092	10,000	10,000	-
Total	11,786	11,500	11,600	100

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16020 Charges for Services				
1 Charges For Commonwealth Attorney	3,995	3,000	5,000	2,000
2 Sheriffs (Commonwealth) Fees	1,025	-	1,025	1,025
	<u>5,020</u>	<u>3,000</u>	<u>6,025</u>	<u>3,025</u>
16050 Charges for Services				
2 Chrgs-Blood Test/DNA	362	300	500	200
3 Chrgs-Jail Admission Fee	1,690	1,000	1,500	500
4 Chrgs - Non-Consecutive Jail Time	-	-	100	
6 Chrgs - Day Reporting Program Fee	350	-	4,000	4,000
Total	<u>2,402</u>	<u>1,300</u>	<u>6,100</u>	<u>4,800</u>
16060 Charges for Services				
2 Chrgs-Animal Impound Fees	175	200	200	-
16070 Charges for Services				
4 Courthouse Maintenance Fees	35,565	35,000	35,000	-
5 Courthouse Security Fees	179,943	180,000	180,000	-
Total	<u>215,508</u>	<u>215,000</u>	<u>215,000</u>	<u>-</u>
16080 Chrgs-San/Waste Removal				
2 Waste Disposal Charges	34,119	32,000	30,000	(2,000)
3 Recycling Revenue	3,325	2,500	2,000	(500)
Total	<u>37,444</u>	<u>34,500</u>	<u>32,000</u>	<u>(2,500)</u>
16130 Chrgs for Parks & Recreation				
1 Recreation Fees	42,878	50,000	50,000	-
3 Recreation Dept - Donations	120	-	-	-
9 Senior Olympics	4,851	5,000	5,000	-
10 Rec Dept - Fundraiser	1,240	-	-	-
11 Concessions	24,340	20,000	20,000	-
12 Rentals	1,770	1,500	2,000	500
Total	<u>75,199</u>	<u>76,500</u>	<u>77,000</u>	<u>500</u>
16150 Chrgs Plng Comm Dev				
1 Sale of Maps, Plats, Surveys	490	500	500	-
16180 Charges Other				
1 Chrgs-Cannery	13,014	12,500	15,000	2,500
2 Freedom of Information Act	10	-	100	100
3 Admin Fee on tax collections	49	-	-	

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5 Vehicle Inspection Fees	-	100	100	-
6 Stormwater Maintenance Fees	-	1,000	-	-
Total	13,073	13,600	15,200	1,600

Total Charges for Services	361,097	356,100	363,625	7,525
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18990 Miscellaneous Revenue

2 DARE Donation - Sheriff	425	4,100	4,000	(100)
5 County Fair	36,759	30,000	38,000	8,000
13 Bad Check Charge	350	-	400	400
16 VPA Insurance	94,447	90,000	-	(90,000)
17 VPA Refund & Collections	32,863	25,000	25,000	-
18 VPA Foster Care	15,916	20,000	13,500	(6,500)
22 County Sale Proceeds	17,695	20,000	15,000	(5,000)
23 Food Court Commissions	888	1,000	1,000	-
26 County EMS Supplies/Proceeds Sales	22,150	20,000	25,000	5,000
30 Credit Card Fees	14,194	15,000	15,000	-
45 Farmer's Market Vendor Supplies	27,366	30,000	30,000	-
60 Tourism Development-Donations	200	3,950	1,500	(2,450)
61 Visitors Center	15,653	16,000	16,000	-
64 Crooked Creek Taxable Sales	7,508	3,000	3,000	-
65 Crooked Creek Non-Taxable Sales	2,324	7,500	2,500	(5,000)
80 Drug Screens for Day Reporting	75	-	100	100
90 Fines Collected for Hillville	-	-	6,000	6,000
91 MR EDI Collections for SWA	-	-	-	-
92 Dog Tag - Temp Hold File	15	-	-	-
99 Miscellaneous Revenues	2,641	3,500	2,475	(1,025)
1000 Use of Fund Balance	-	584,293	400,000	(184,293)
Total Miscellaneous Revenue	291,468	873,343	598,475	(274,868)

19020 Recovered Costs

1 Solid Waste Authority Expense	357,265	462,377	464,648	2,271
4 R/C Library	16,872	17,000	18,000	1,000
7 Shared Services City Of Galax	222,705	220,000	270,000	50,000
9 Public Service Authority	820,772	886,702	929,170	42,468
10 Insurance Recoveries	13,624	2,277	6,000	3,723
11 Farmer's Market	147,836	185,000	185,000	-
14 Restitution	791	1,550	3,000	1,450
15 SS (Share Of Building Maint)	96,770	95,422	95,422	-
16 Shared Services Grayson County	30,000	10,000	16,000	6,000
20 R/C Extradition	2,785	5,701	15,000	9,299
21 R/C Towing Charges	850	1,324	1,500	176
22 R/C Sheriff's Storage of Vehicles	585	-	2,000	2,000

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28 R/C IDA Expenses	1,143	4,345,118	10,000	(4,335,118)
R/C Cellular Phones	-	-	3,500	3,500
30 R/C Telephone Governmntl Complex	18,456	30,907	20,000	(10,907)
31 P Card Rebates	-	30,000	-	(30,000)
33 R/C EMS Grants	8,732	-	10,000	10,000
35 R/C - EMS	1,014,636	1,117,217	1,250,000	132,783
45 QSCB Interest Refund	645,638	616,275	616,275	-
50 R/C School Resource Officer	34,600	46,900	46,900	-
60 Litter Control	-	-	1,000	1,000
96 R/C Payroll Items	2,518	-	-	-
97 Electoral Board Reimb	-	-	-	-
99 Other Recovered Costs	7,395	51,866	36,650	(15,216)
1000 Carryover Funds	-	309,837	-	(309,837)
1004 R/C Small Business Dev	204,687	113,713	130,160	16,447
1005 R/C SBDC Cost Recovery	800	8,000	8,000	-
1006 R/C Social Service VRS/Other Reimb	138,695	215,768	-	(215,768)
1007 R/C Crossroads	-	-	15,000	15,000
Total Recoverd Costs	3,788,155	8,772,955	4,153,225	(4,619,730)

22010 Non-categorical Aid

5 Mobile Home Titling Taxes	40,189	35,000	40,000	5,000
6 Non CA - Recordation Tax	43,249	50,000	50,000	-
7 Grantor's Tax	38,192	25,000	30,000	5,000
8 Non CA - Rolling Stock Taxes	993	1,000	1,100	100
9 PPTRA	-	1,051,552	1,051,552	-
10 Motor Vehicle Rental Tax	3,831	2,000	4,000	2,000
15 Animal Friendly Plates	382	350	400	50
30 Telecommunication Taxes	-	1,040,000	1,035,052	(4,948)
Total	126,836	2,204,902	2,212,104	7,202

23010 Shared Expense - Commonwealth's Atty.

1 Commonwealth's Attorney	385,098	419,229	419,229	-
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23020 Shared Expense - Sheriff

2 Sheriff	1,249,250	1,342,875	1,342,875	-
Total	1,249,250	1,342,875	1,342,875	-

23030 Shared Expense Commissioner Revenue

1 Commissioner Of The Revenue	111,606	118,605	118,605	-
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23040 Shared Expense - Treasurer

1 Treasurer	106,517	115,839	115,839	-
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23060 Shared Expense - Registrar / Elec Board				
1 Registrar / Electoral Board	37,981	41,638	40,000	(1,638)
23070 Shared Expense - Clerk / Circuit Court				
1 Clerk / Circuit Court	260,445	275,946	275,946	-
6 Clerks-Technology Trust Grant	32,684	48,076	48,076	-
Total	<u>293,129</u>	<u>324,022</u>	<u>324,022</u>	<u>-</u>
24010 Categorical Aid - Social Services				
2 Public Assistance & Welfare Admin	1,064,867	1,244,453	1,000,000	(244,453)
24040 Other Categorical Aid				
11 Tobacco Commission	86,986	110,015	-	(110,015)
12 Fire Programs Grant	138,970	40,000	78,000	38,000
15 Comprehensive Services Act	959,008	1,026,566	900,000	(126,566)
18 Victim-Witness Grant	53,804	52,749	52,749	-
20 Four-for-Life Grant	28,787	-	28,000	28,000
21 EMS Grant	-	125,000	-	(125,000)
22 OEMS - RSAF 2013 Grant	-	68,869	-	(68,869)
24 Litter Control Grant	11,562	10,200	10,200	-
30 CSA Administrative Fund	8,863	8,863	12,500	3,637
35 VTC Grant	-	34,000	23,917	(10,083)
40 Agriculture & Consumer	41,326	-	-	-
51 Dept Conservation & Recreation	-	31,500	2,000	(29,500)
Total	<u>1,329,306</u>	<u>1,507,762</u>	<u>1,107,366</u>	<u>(400,396)</u>
24070 Categorical Aid - Parks/Rec				
3 Arts Grant	5,000	5,000	5,000	-
Total Revenue from Commonwealth				
	4,709,589	7,324,325	6,685,040	(639,285)
31010 Rev from Fed Gov't				
1 Payment In Lieu Of Taxes	18,448	15,000	17,000	2,000
33010 Fed Gov't Categorical Aid - Public Safety				
2 DUI Grant	18,774	15,425	15,000	(425)
4 EMS Homeland Security	16,490	-	-	-
9 Federal Justice Assistance Grants	1,731	1,321	1,200	
10 Local Emerg Mgt Perf Grant	5,000	-	7,500	7,500
16 FEMA	5,405	-	-	
20 US Dept of Justice-C/A Sheriff	1,248	7,534	-	(7,534)

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21 USDOJ - SCAAP	11,283	12,000	12,000	-
30 USDA Grants	138,599	40,534	-	(40,534)
40 USDA Grant - Cannery	-	25,000	-	(25,000)
Total	198,530	101,814	35,700	(66,114)
33050 Fed Gov't Categorical Aid - Soc Svcs				
7 Pub Assistance & Welfare Adm	1,500,432	1,551,910	1,424,131	(127,779)
33070 Fed Gov't Categorical Aid - Comm Dev				
10 N/A Rents & Royalties	215	220	220	-
Total Revenue from Federal Government	1,717,625	1,668,944	1,477,051	(191,893)
41020 Non-Revenue				
Delinquent Real Estate Sale	36,420	-	-	
41050 Transfers In				
163 Transfer in HVAC LGIP	48,501	-		
258 Transfer in LGIP Twin County Airport	12,741	-		
280 Transfer in Sheriff AF	2,500	-		
281 Transfer in Comm Atty AF	1,445	2,273		
Total	65,186	2,273	-	-
Total Revenue All Sources	37,131,860	44,781,244	39,549,404	(5,229,567)