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# General Fund Revenues

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# GENERAL FUND REVENUE SUMMARY

Revenue Source	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2021 Adopted
<b>GENERAL PROPERTY TAXES</b>				
<b>Real Property Taxes</b>				
Current	225,531,924	234,276,000	242,512,000	242,512,000
Delinquent	5,149,961	4,800,000	5,000,000	4,000,000
Interest	376,100	360,000	370,000	296,000
Real Estate Tax Refunds	0	-10,000	-10,000	-10,000
<b>Subtotal - Real Property Taxes</b>	<b>231,057,985</b>	<b>239,426,000</b>	<b>247,872,000</b>	<b>246,798,000</b>
<b>Downtown Improvement District</b>				
Current, Delinquent, and Interest	2,081,392	2,151,500	2,269,700	2,269,700
<b>Public Service Corporations</b>				
Current, Delinquent, and Interest	9,991,520	10,110,000	10,808,000	10,808,000
<b>Total All Real Property Taxes</b>	<b>243,130,897</b>	<b>251,687,500</b>	<b>260,949,700</b>	<b>259,875,700</b>
<b>Personal Property</b>				
Current <sup>1</sup>	37,495,193	38,033,500	38,462,000	36,721,242
Delinquent	10,283,534	9,200,000	9,200,000	8,738,882
Interest	531,492	460,000	460,000	436,876
Personal Property Tax Refund	-217,725	-200,000	-200,000	-200,000
<b>Subtotal - Personal Property</b>	<b>48,092,494</b>	<b>47,493,500</b>	<b>47,922,000</b>	<b>45,697,000</b>
<b>Public Service Corporations</b>				
Current, Delinquent, and Interest	36,961	35,000	40,000	38,000
<b>Total All Personal Property Taxes<sup>1</sup></b>	<b>48,129,455</b>	<b>47,528,500</b>	<b>47,962,000</b>	<b>45,735,000</b>
<b>Mobile Home</b>				
Current, Delinquent, and Interest	14,583	16,500	16,500	16,500
<b>Machinery and Tools</b>				
Current	6,079,829	6,100,000	6,100,000	5,800,000
Delinquent	154,895	100,000	100,000	95,000
Interest	5,110	4,000	4,000	4,000
<b>Subtotal - Machinery and Tools</b>	<b>6,239,834</b>	<b>6,204,000</b>	<b>6,204,000</b>	<b>5,899,000</b>
<b>Total General Property Taxes<sup>1</sup></b>	<b>297,514,769</b>	<b>305,436,500</b>	<b>315,132,200</b>	<b>311,526,200</b>
<b>OTHER LOCAL TAXES</b>				
<b>Sales and Use</b>	33,390,526	34,525,000	36,527,000	31,230,000
<b>Utility Taxes</b>				
Water	5,836,378	5,860,000	5,950,000	5,380,000
Electric	12,511,703	12,680,000	12,500,000	11,310,000

<b>Revenue Source</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>	<b>FY 2021 Adopted</b>
Gas	2,878,133	3,050,000	2,900,000	2,620,000
Communications Sales Tax	15,001,653	15,800,000	14,600,000	13,210,000
<b>Business Taxes</b>				
Other Local Tax Refunds	6,071	-42,000	-42,000	-42,000
Business License	29,929,232	31,075,000	30,614,000	24,630,000
Franchise	375,777	450,000	360,000	324,000
Bank Franchise	2,782,247	2,690,000	2,590,000	2,460,000
<b>Licenses and Decals</b>				
Motor Vehicle	4,902,594	4,845,000	4,927,000	4,700,000
Boats <sup>1</sup>	87,071	134,800	134,800	128,000
<b>Other Taxes</b>				
Recordation	2,568,816	2,400,000	2,500,000	2,250,000
Cigarette	7,889,222	8,087,000	7,742,000	7,742,000
Admissions	4,368,982	4,500,000	4,375,000	2,187,000
Hotel/Motel Room	7,603,747	7,980,000	8,250,000	4,950,000
Hotel (flat tax per room night)	3,113,457	3,285,000	3,360,000	2,352,000
Food and Beverage	33,147,658	33,370,000	34,220,000	27,540,000
Estate Probate	45,651	45,000	45,000	45,000
Short-term Rental	104,684	110,000	110,000	110,000
<b>Total Other Local Taxes<sup>1</sup></b>	<b>166,543,602</b>	<b>170,844,800</b>	<b>171,662,800</b>	<b>143,126,000</b>
<b>PERMITS, FEES AND LICENSES</b>				
Animal License	59,815	60,000	60,000	60,000
Burglar Alarm License	1,510	2,000	2,000	2,000
Building Permit	1,051,479	750,000	800,000	720,000
Electrical Permit	288,515	250,000	250,000	225,000
Plumbing Permit	267,938	200,000	220,000	198,000
Plan Review Fee	83,938	100,000	100,000	70,000
Mechanical Code Inspection Fee	223,341	200,000	200,000	180,000
Elevator Inspection Fee	42,376	40,000	40,000	40,000
Permit Application Fee	170,170	180,000	165,000	140,000
Wetland Permit	6,270	6,000	6,000	6,000
Zoning Fees	343,682	380,000	315,000	255,000
Driveway Permit	32,580	30,000	30,000	30,000
Utility Cut Permit	630,824	360,000	477,000	477,000
Special ROW/ Parking Permit	303,585	245,000	263,000	263,000
Street Construction Permit	-3,524	10,000	6,000	1,000

<b>Revenue Source</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>	<b>FY 2021 Adopted</b>
Fire Permit	199,347	175,000	175,000	167,000
Fire Inspection	142,097	110,000	120,000	100,000
Precious Metal Dealer Permit	8,825	10,000	10,000	8,000
Excessive Size and Weight Permit	230,411	240,000	240,000	240,000
Taxi Operator Permit	9,440	10,000	10,000	9,000
Foot Race/Bicycle Race Permit	1,000	1,000	1,000	500
Yard/Garage Sale Permit	1,820	0	0	0
Registration Vacant Buildings Fee	15,400	20,000	15,000	15,000
Transfer Fees	5,372	6,000	6,000	6,000
Permits - Other	1,500	2,500	2,500	1,500
<b>Total Permits and Fees</b>	<b>4,117,711</b>	<b>3,387,500</b>	<b>3,513,500</b>	<b>3,214,000</b>
<b>FINES AND FORFEITURES</b>				
Fines and Forfeitures	628,224	800,000	700,000	595,000
Fines - Red Light Cameras	352,623	240,000	620,000	558,000
Fees - Returned Checks	9,340	10,000	10,000	9,000
Excess Weight Penalties	0	1,000	1,000	1,000
Fines - False Alarm	36,435	43,000	40,000	38,000
<b>Total Fines and Forfeitures</b>	<b>1,026,622</b>	<b>1,094,000</b>	<b>1,371,000</b>	<b>1,201,000</b>
<b>USE OF MONEY AND PROPERTY</b>				
Interest on Investments	2,351,224	1,050,000	750,000	750,000
Other Interest	-108,166	125,000	160,000	125,000
Rent - General Properties	4,487,278	4,388,406	4,241,270	4,209,370
Rent - Cultural Convention Center	270,026	132,500	132,500	66,000
Rent - Chrysler Hall	515,545	425,000	425,000	211,000
Rent - Virginia Stage Company (Wells Theatre)	18,700	36,000	20,000	10,000
Rent - Harrison Opera House	173,048	122,600	135,000	67,000
Rent - Harbor Park-Other	216,208	210,000	210,000	155,000
Rent - Special Programs	53,776	101,000	50,000	25,000
Sale of Salvage Materials	1,264	5,000	1,000	5,000
Sale of Fixed Assets	74,209	115,000	115,000	115,000
Rent - Equipment	23,590	73,685	73,685	73,685
Ticket System- Cultural Center	733,846	943,700	750,000	375,000
Rent - Picnic Shelters	38,727	25,000	25,000	25,000
Commissions - Jail Telephone	674,669	672,000	672,000	1,200,000
Rent - Selden	38,816	55,300	55,000	44,000
Rent - Slover	148,496	108,000	108,000	87,000

<b>Revenue Source</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>	<b>FY 2021 Adopted</b>
<b>Total Use of Money and Property</b>	<b>9,711,256</b>	<b>8,588,191</b>	<b>7,923,455</b>	<b>7,543,055</b>
<b>CHARGES FOR SERVICES</b>				
Court Costs	91,315	104,000	90,000	81,000
Courthouse Security Assessment	261,004	270,000	260,000	234,000
Courthouse Construction Fee	190,197	190,000	190,000	171,000
DNA Charges	2,255	2,500	2,500	2,500
Fees - High Constable	441,842	460,000	440,000	396,000
Jail Processing Fees	30,900	30,000	30,000	27,000
Fees - Court Officers	29,421	35,000	30,000	27,000
Fees - Excess	0	30,000	30,000	5,000
Fees - City Sheriff	38,769	38,100	38,100	38,100
Detention Home Charge For Ward	80,113	140,000	140,000	140,000
Fees - Jail Booking	943	1,000	1,000	1,000
Miscellaneous School Fees	3,180,003	3,141,000	3,106,000	3,106,000
Paramedical Rescue Service	7,468,761	7,200,000	7,200,000	6,480,000
Charges - Insurance	100,000	100,000	100,000	100,000
Charges - Animal Protection	36,239	45,000	45,000	43,000
Police Records And Reports	149,991	185,000	170,000	153,000
Public Vehicle Inspection Certification	22,536	20,000	20,000	18,000
Non-Emergency Traffic Escort	15,225	19,000	19,000	19,000
Fees - Library Fines	227,396	240,000	220,000	165,800
Charges - Public Works	376,741	505,000	505,000	505,000
Charges - Materials - Street and Bridges	278,497	491,015	491,015	491,015
Charges-Reprographic Printing	0	0	30,000	27,000
Zoo Admission	2,187,418	2,200,000	2,200,000	1,980,000
Charges - Transient Yacht	141,656	200,000	142,000	106,000
Sales Surveys/Blueprints/Maps	44,565	40,000	45,000	45,000
Fees - Tax Abatement	1,650	4,000	4,000	4,000
Recreation/Parks Fees	440,774	400,000	400,000	238,000
Recreation/Parks Classes Fees	310,331	220,000	260,000	130,000
Recreation/Parks Concession Fees	0	100	0	0
Recreation/Parks Rental Fees	106,332	110,000	110,000	60,000
Recreation/Parks Camp Wakeup	518,051	510,000	500,000	275,000
Cruise Ship Terminal Fees	308,535	520,000	600,000	210,000
Fees - Nauticus Admissions	2,103,985	2,245,984	2,268,444	1,930,000
Program Fees - NCSB	5,128,384	6,294,300	6,330,606	6,330,606

<b>Revenue Source</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>	<b>FY 2021 Adopted</b>
<b>Total Charges for Services</b>	<b>24,313,829</b>	<b>25,990,999</b>	<b>26,017,665</b>	<b>23,539,021</b>
<b>MISCELLANEOUS REVENUE</b>				
Payments In Lieu Of Taxes	4,604,308	4,824,800	4,845,905	4,845,905
Navy PPV Payment	2,979,618	3,367,757	3,172,610	3,172,610
DMV Select Fees	114,135	110,000	110,000	110,000
Sale of Other Property	0	1,000	0	0
Sale of Unclaimed Property	0	300	0	0
Administrative Fees - Real Estate Tax	26,534	30,000	25,000	18,000
Administrative Fees - Personal Property Tax	9,676	10,000	10,000	3,000
Administrative Fees - DMV Stop	565,729	555,000	580,000	551,000
Administrative Fees - Nuisance Abatement	0	5,000	0	0
Other Miscellaneous Revenue	296,360	313,745	296,350	281,458
Community Development Fund	1,590	1,500	1,500	1,500
Proceeds from Sale of Land	1,309,600	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>9,907,550</b>	<b>9,219,102</b>	<b>9,041,365</b>	<b>8,983,473</b>
<b>RECOVERED COSTS</b>				
Utilities	31,957	40,000	32,000	28,800
Transport of Prisoner	120,288	135,000	135,000	135,000
Zoo	0	5,000	5,000	5,000
Nuisance Abatement	157,766	385,000	360,000	342,000
Retirement Bureau	508,190	616,953	586,208	586,208
Insurance	4,921	2,000	2,000	2,000
Benefits Program Administration	5,500	5,500	7,000	5,000
Miscellaneous Salaries (Police)	715,306	900,000	675,000	642,000
Healthcare Consortium Contribution	460,300	563,000	250,000	190,000
General Overhead - Water Utility Fund	1,705,341	1,924,925	1,807,672	1,807,672
Debt Service Recovery	2,280,857	2,215,092	2,114,606	2,114,606
Telephone Charges	332,535	372,200	372,200	372,200
Public Information	20,850	13,000	13,800	13,800
Recoveries and Rebates	264,338	153,972	167,122	167,122
General Overhead - Wastewater Utility Fund	379,821	459,283	445,918	445,918
Information System Support	1,345,990	1,350,000	1,350,000	1,350,000
Jail Meals	244,002	300,000	250,000	225,000
General Overhead - Parking Fund	521,603	591,630	542,347	542,347
General Overhead - Towing Operations	45,490	45,159	58,831	58,831

<b>Revenue Source</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Adopted</b>	<b>FY 2021 Proposed</b>	<b>FY 2021 Adopted</b>
General Overhead - Storm Water	730,444	601,563	651,996	651,996
General Overhead - Waste Management	964,822	1,267,210	1,166,225	1,166,225
General Overhead - Golf	9,000	9,000	9,000	9,000
Contract Revenue - NCSB	12,274	50,000	20,000	20,000
<b>Total Recovered Costs</b>	<b>10,861,595</b>	<b>12,005,487</b>	<b>11,021,925</b>	<b>10,880,725</b>
<b>REVENUES FROM THE COMMONWEALTH</b>				
<b>NON-CATEGORICAL AID</b>				
Taxes - Rolling Stock	179,869	180,000	180,000	180,000
Taxes - Mobile Home Title	2,634	7,000	7,000	3,000
Rental of Passenger Cars	6,120,610	5,850,000	6,200,000	4,016,000
Law Enforcement (HB 599)	11,961,584	12,428,100	12,987,350	12,428,100
Grantor's Tax on Deeds	741,202	700,000	720,000	648,000
Personal Property Tax Relief	16,871,056	16,871,100	16,871,100	16,871,100
<b>Total Non-Categorical Aid</b>	<b>35,876,955</b>	<b>36,036,200</b>	<b>36,965,450</b>	<b>34,146,200</b>
<b>SHARED EXPENSES</b>				
City Treasurer	538,265	551,000	583,257	551,000
Clerk of the Circuit Court	1,845,377	1,700,000	1,922,165	1,684,000
Commissioner of the Revenue	614,333	618,000	653,550	618,000
Commonwealth Attorney	2,935,315	3,017,000	3,074,783	2,960,000
Registrar/Electoral Board	76,836	82,000	112,000	82,000
Sheriff	16,008,734	16,416,860	16,741,261	16,035,000
<b>Total Shared Expenses</b>	<b>22,018,860</b>	<b>22,384,860</b>	<b>23,087,016</b>	<b>21,930,000</b>
<b>CATEGORICAL AID</b>				
Norfolk Interagency Consortium (NIC)	48,397	62,000	60,000	60,000
Public Assistance Grants	9,102,437	10,269,165	9,932,000	9,932,000
Social Services Administration	22,846,506	24,756,851	25,300,000	25,551,970
State Funds - NCSB	9,867,216	9,247,740	9,267,726	9,267,726
State Sales and Use Tax for Schools	33,974,859	34,899,590	35,626,125	35,660,821
State School Funds	160,093,309	162,579,073	170,959,849	167,653,103
Street and Maintenance	25,046,946	25,035,900	25,418,000	25,206,000
Retirement - State Employee	6,704	12,000	0	0
State Library Grant	186,462	195,385	204,360	192,500
Div. of Youth Services Facilities	2,225,672	2,197,000	2,237,000	2,217,000
Shared Expenses - Jail Support	2,072,564	2,226,000	2,000,000	1,861,520
Port Funding	717,285	717,285	683,020	683,020
State Recordation Tax	866,397	750,000	750,000	0



Revenue Source	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2021 Adopted
<b>Total Categorical Aid</b>	<b>267,054,754</b>	<b>272,947,989</b>	<b>282,438,080</b>	<b>278,285,660</b>
<b>REVENUE FROM THE COMMONWEALTH</b>	<b>324,950,569</b>	<b>331,369,049</b>	<b>342,490,546</b>	<b>334,361,860</b>
<b>FEDERAL AID</b>				
Federal School Funds	6,004,987	5,653,293	5,675,000	5,675,000
Federal Funds - NCSB	3,000,519	2,961,882	2,961,882	2,961,882
Juvenile Detention Center (food service)	77,513	90,000	70,000	70,000
Social Security Payments - Prisoners	23,100	4,000	30,000	30,000
<b>Total Federal Aid</b>	<b>9,106,119</b>	<b>8,709,175</b>	<b>8,736,882</b>	<b>8,736,882</b>
<b>OTHER SOURCES AND TRANSFERS IN</b>				
Rollover from Last Year				
Carryforward - General Fund	3,383,198	4,337,427	25,406,862	9,086,000
Carryforward - NCSB Fund Balance <sup>2</sup>	1,000,000	1,000,000	1,800,000	2,800,000
Carryforward - Nauticus Fund Balance	100,000	0	0	0
Return from Wastewater Utility Fund	1,500,000	1,500,000	1,500,000	1,500,000
Return from Water Utility Fund <sup>3</sup>	28,808,671	8,500,000	8,500,000	8,500,000
Return from Waste Management Fund	0	250,000	0	0
Transfer In from				
Capital Projects Fund	0	300,000	0	0
Tax Increment Financing Fund	4,253,465	6,350,499	4,982,000	4,982,000
Public Amenities Fund	3,000,000	3,000,000	3,500,000	3,500,000
<b>Total Other Sources and Transfers In</b>	<b>42,045,334</b>	<b>25,237,926</b>	<b>45,688,862</b>	<b>30,368,000</b>
<b>General Fund Total<sup>1</sup></b>	<b>900,098,956</b>	<b>901,882,729</b>	<b>942,600,200</b>	<b>883,480,216</b>

<sup>1</sup>The FY 2020 Adopted amount reflects the budgetary impact of the recreational boat tax and license restructuring approved by City Council subsequent to budget adoption.

<sup>2</sup>Carryforward reflects re-appropriation from Norfolk Community Services Board (NCSB) fund balance.

<sup>3</sup> FY 2019 amount reflects one-time Virginia Beach water payment.

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