

Fund 100 Local

Tax/Revenue Area	Depart	Break-out	FY17 Adopted	FY17 ACT	FY18 Adopted	FY18 ACT	% FY18 ACT vs FY17 ACT	FY19 Adopted	FY19 ACT	% FY19 ACT vs FY18 ACT	FY20 Adopted	FY20 ACT	% FY20 ACT vs FY19 ACT	FY21 Adopted	FY21 ACT	% FY21 ACT vs FY20 ACT	FY22 Adopted	FY22 ACT	% FY22 ACT vs FY21 ACT	Avg Change FY17-FY22	FY23 Adopted	FY24 Proposed	24 Proposed - 23 Adopted	24 Proposed - 22 Actual
General Property Taxes	11010	Real Property Tax	19,090,207	19,855,672	19,689,483	20,079,368	1.1%	19,855,617	20,358,614	1.4%	21,874,644	21,514,153	5.7%	22,000,000	21,642,662	0.6%	22,100,000	22,311,693	3.1%	2.4%	22,100,000		(22,100,000)	(22,311,693)
	11015	Real Property Tax - Special Tax District	166,401	166,401	166,384	166,401	0.0%	200,830	200,848	20.7%	208,184	185,185	-7.8%	220,000	202,568	9.4%	188,950	122,239	-39.7%	-3.5%	202,568	200,000	(2,568)	77,761
	11016	Real Estate Tax Mt. Vista Road	-	-	-	16,147	0.0%	22,248	16,185	0.2%	16,147	16,051	-0.8%	16,147	18,082	12.7%	16,147	19,085	5.5%	3.5%	-	-	-	(19,085)
	11017	TWID Special Tax District	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	62,931	0.0%	0.0%	-	-	-	(62,931)
	11020	Public Service Corp Real Tax	1,845,793	1,865,955	1,888,931	2,016,576	8.1%	2,016,580	2,103,776	4.3%	2,103,777	2,341,117	11.3%	2,300,000	2,375,444	1.5%	2,370,814	2,286,503	-3.7%	4.3%	2,400,000	2,325,000	(75,000)	38,497
	11030	Personal Property Tax	9,851,348	10,391,611	9,844,584	10,665,628	2.6%	10,491,985	11,243,082	5.4%	11,029,888	11,457,342	1.9%	11,550,000	11,819,597	3.2%	11,931,632	12,735,759	7.8%	4.2%	12,721,039	13,460,000	738,961	724,241
	11031	Manufactured Home Tax	150,303	158,448	156,292	156,494	-1.2%	155,616	151,550	-3.2%	155,178	140,811	-7.1%	151,550	148,358	5.4%	148,964	150,858	1.7%	-0.9%	151,500	151,500	-	642
	11032	Motor Home & Rec Camper	275,723	298,605	302,901	339,285	13.6%	340,933	354,073	4.4%	359,531	396,541	12.0%	400,000	417,814	5.4%	400,000	418,860	0.3%	7.1%	425,000	445,000	20,000	26,140
	11035	Apportioned Vehicle for Hire	418,609	276,334	326,250	219,045	-20.7%	240,933	205,012	-6.4%	220,000	222,615	8.6%	205,000	261,629	17.5%	358,150	284,931	8.9%	1.6%	290,000	335,000	45,000	50,069
	11040	Machinery & Tools Tax	5,695,185	5,996,179	5,746,632	5,937,397	-1.0%	5,935,465	5,842,733	-1.6%	6,078,538	6,101,812	4.4%	6,006,150	6,379,692	4.6%	6,464,198	6,529,020	2.3%	1.8%	6,535,000	6,648,000	113,000	118,980
	11060	Penalties and Interest	529,026	581,662	586,815	605,323	4.1%	585,165	588,942	-2.7%	605,605	659,031	11.9%	585,000	702,604	6.6%	585,000	663,999	-5.5%	2.9%	625,000	660,000	35,000	(3,999)
General Property Taxes Total			38,022,595	39,590,867	38,708,272	40,201,666	1.5%	39,845,372	41,064,815	2.1%	42,651,492	43,034,658	4.8%	43,433,847	43,968,450	2.2%	44,563,855	45,585,877	3.7%	2.9%	45,450,107	24,224,500	(21,225,607)	(21,361,377)
Other Local Taxes	12010	Local Sales & Use Tax	5,100,000	5,132,550	5,049,063	5,291,809	3.1%	5,339,905	5,468,391	3.3%	5,500,000	5,585,583	2.1%	5,500,000	6,929,961	24.1%	5,750,000	7,503,025	8.3%	8.2%	6,800,000	7,500,000	700,000	(3,025)
	12010	Meals Tax Revenue Altavista	52,154	60,291	60,291	81,064	34.5%	85,000	157,495	94.3%	-	-	-100.0%	-	-	0.0%	-	-	0.0%	5.7%	-	-	-	-
	12011	Transient Occupancy Tax	173,200	190,955	211,000	188,516	-1.3%	211,000	180,307	-4.4%	197,750	149,784	-16.9%	180,000	181,381	21.1%	160,000	246,521	35.9%	6.9%	185,000	250,000	65,000	3,479
	12012	Meals Tax	-	-	-	-	0.0%	-	-	0.0%	-	1,479,268	0.0%	1,750,000	2,004,687	35.5%	1,850,000	2,160,727	7.8%	8.7%	2,050,000	2,165,000	115,000	4,273
	12020	Consumer Utility Tax	881,000	865,997	879,795	901,608	4.1%	865,997	895,258	-0.7%	911,546	883,984	-1.3%	900,000	914,248	3.4%	900,000	814,105	-11.0%	-1.1%	915,000	895,000	(20,000)	80,895
	12020	Electric Gross Receipts Tax	199,000	201,423	181,642	183,536	-8.9%	201,423	192,116	4.7%	183,929	187,326	-2.5%	190,000	198,864	6.2%	190,000	282,563	42.1%	8.3%	200,000	280,000	80,000	(2,563)
	12030	BPOL Tax	2,112,348	2,203,191	2,154,868	2,276,263	3.3%	2,200,000	2,309,531	1.5%	2,271,986	2,216,724	-4.0%	2,275,000	2,416,642	9.0%	2,285,000	2,586,440	7.0%	3.4%	2,450,000	2,500,000	50,000	(86,440)
	12030	County Licenses	340	770	520	980	27.3%	700	540	-44.9%	1,291	210	-61.1%	540	270	28.6%	540	250	-7.4%	-11.5%	300	250	(50)	-
	12050	Animal Friendly License Plate Sales	1,100	1,253	1,081	1,146	-8.5%	1,253	1,435	25.2%	1,146	1,349	-6.0%	1,435	-	-100.0%	1,435	1,563	0.0%	-17.9%	1,435	1,435	-	(128)
	12060	Bank Franchise Tax	232,268	279,354	290,602	293,065	4.9%	279,354	280,291	-4.4%	300,000	307,826	9.8%	280,000	336,856	9.4%	280,000	372,959	10.7%	6.1%	340,000	375,000	35,000	2,041
	12070	County Recordation G	305,000	374,524	331,662	306,898	-18.1%	374,524	348,991	13.7%	320,000	459,146	31.6%	320,000	676,033	47.2%	400,000	647,611	-4.2%	14.1%	510,000	510,000	-	(137,611)
	12070	Local Probate Tax-Wills & Grants	8,600	10,148	9,144	14,664	44.5%	10,148	15,315	4.4%	15,000	11,309	-26.2%	15,000	15,311	35.4%	11,000	14,042	-8.3%	10.0%	15,310	15,000	(310)	958
	12070	Recordation Tax Grantor	80,000	103,207	85,000	89,998	-12.8%	95,000	92,932	3.3%	93,707	114,138	22.8%	93,700	137,578	20.5%	95,000	177,179	28.8%	12.5%	110,000	110,000	-	(67,179)
	13005	Vehicle License Fee	1,551,663	1,625,285	1,620,278	1,642,567	1.1%	1,625,285	1,646,416	0.2%	1,676,631	1,652,940	0.4%	1,676,631	1,731,333	4.7%	1,676,631	1,710,298	-1.2%	1.0%	1,775,000	1,775,000	-	64,702
Other Local Taxes			10,696,673	11,048,948	10,874,946	11,272,113	2.0%	11,289,589	11,589,019	2.8%	11,472,995	13,049,588	12.6%	13,182,306	15,543,164	19.1%	13,599,606	16,517,283	6.3%	8.6%	15,352,045	16,376,685	1,024,640	(140,598)
Charges for Services	16010	Court Appointed Attorney	200	(386)	393	(107)	-72.3%	393	(8)	-93.0%	300	367	-4992.7%	300	(274)	-174.7%	300	(904)	229.9%	-1020.5%	300	300	-	1,204
	16010	Sheriff's Fees	3,992	3,992	3,992	3,992	0.0%	3,992	3,992	0.0%	3,992	3,992	0.0%	3,992	3,992	0.0%	3,992	3,992	0.0%	0.0%	3,992	3,992	-	-
	16020	Commonwealth Attorney Fee	5,600	5,551	5,687	5,153	-7.2%	5,551	6,126	18.9%	5,500	5,320	-13.2%	5,500	4,318	-18.8%	5,000	3,838	-11.1%	-6.3%	4,000	5,000	1,000	1,162
	16030	Off-Duty Deputy Fees	120,681	191,841	165,255	196,850	2.6%	192,693	178,613	-9.3%	192,676	118,187	-33.8%	172,676	83,453	-29.4%	170,811	113,210	35.7%	-6.8%	132,816	120,000	(12,816)	6,790
	16050	Felons Fluid Withdrawal Fee	785	850	826	1,004	18.2%	850	1,399	39.3%	1,086	1,721	23.0%	1,000	1,574	-8.5%	500	1,158	-26.4%	9.1%	1,000	1,200	200	42
	16060	Animal Control Service Fee	100	450	100	150	-66.7%	150	300	100.0%	200	350	16.7%	200	-	-100.0%	200	-	0.0%	-10.0%	200	200	-	200
	16060	Animal Shelter Fees	100	-	120	250	0.0%	120	-	-100.0%	120	-	0.0%	-	472	0.0%	-	312	-33.9%	-26.8%	-	-	-	(312)
	16110	Home Study Fees	1,200	1,582	1,700	1,409	-10.9%	1,582	712	-49.5%	1,439	545	-23.5%	700	852	56.5%	700	1,889	121.8%	18.9%	700	1,000	300	(889)
	16130	Parks & Recreation Fees/Trips & Heritage Festival	192,162	165,164	192,146	142,693	-13.6%	202,141	99,479	-30.3%	213,308	58,039	-41.7%	173,320	28,960	-50.1%	171,600	108,790	275.7%	28.0%	175,550	110,000	(65,550)	1,210
	16150	Library Fees & Fines	14,500	18,530	16,000	17,021	-8.1%	16,000	19,190	12.7%	17,500	13,289	-30.8%	17,500	5,756	-56.7%	15,000	9,005	56.4%	-5.3%	15,000	10,000	(5,000)	995
	16150	Library Receipts - Copier	13,000	15,893	13,000	13,410	-15.6%	15,000	19,291	43.9%	15,000	18,155	-5.9%	15,000	6,123	-66.3%	14,000	16,409	168.0%	24.8%	14,000	16,000	2,000	(409)
	16160	Sale of County Maps	300	402	354	282	-29.9%	200	313	11.0%	200	459	46.7%	200	179	-61.1%	100	196	9.5%	-4.8%	50	100	50	(96)
	18990	Fray Family Trust Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0.0%	0.0%	-	12,000	12,000	-
	18990	DMV Stop	25,000	55,811	33,247	49,638	-11.1%	65,000	53,071	6.9%	66,057	33,015	-37.8%	55,000	73,118	121.5%	65,000	148,406	103.0%	36.5%	65,000	75,000	10,000	(73,406)
	18990	EMS BILLING	1,565,000	1,568,089	1,665,000	2,121,172	35.3%	1,810,000	1,965,536	-7.3%	2,000,000	2,312,414	17.6%	2,000,000	2,211,368	-4.4%	2,000,000	2,472,666	11.8%	10.6%	2,250,000	2,360,000	110,000	(112,666)
	18990	Fees and Delinquent Collections																						

Fines & Forfeitures Total			91,755	136,360	139,764	130,934	-4.0%	136,359	104,526	-20.2%	130,711	130,615	25.0%	145,300	130,646	0.0%	130,700	92,228	-29.4%	-5.7%	132,350	129,250	(3,100)	37,022
Misc Revenue	18990	Primary Fees	-	-	-	-	0.0%	-	-	0.0%	-	845	0.0%	-	353	-58.2%	-	-100.0%	-31.6%	-	-	-	-	-
	18990	Unclaimed Proceeds From Land Sales	-	-	-	-	0.0%	-	-	0.0%	-	62,854	0.0%	-	2,736	-95.6%	-	69,739	2448.9%	470.7%	40,000	40,000	-	(29,739)
	18990	Altavista EMS Reimbursement	50,000	29,460	42,447	851	-97.1%	-	-	-100.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-39.4%	-	-	-	-
	18990	Campbell County Youth Advisory Counsel	500	1,536	-	144	-90.6%	100	-	-100.0%	100	-	0.0%	-	-	0.0%	-	-	0.0%	-38.1%	-	-	-	-
	18990	Gifts & Donations/Library	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	154	0.0%	-	-	-100.0%	-20.0%	-	-	-	-
	18990	Victim/Witness Travel Reimbursement	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	1,626	0.0%	-	-	-100.0%	-20.0%	-	-	-	-
	18990	Gifts & Donations/Literacy	3,800	3,020	4,000	3,803	25.9%	3,800	3,905	2.7%	3,000	3,800	-2.7%	3,000	3,975	4.6%	1,500	(1,596)	-140.2%	-21.9%	3,000	3,000	-	4,596
	18990	Gifts & Donations/Volun Prog	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	2,000	-	0.0%	0.0%	-	-	-	-
	18990	Sale of Real Estate	-	-	-	-	0.0%	-	-	0.0%	-	1,022,547	0.0%	-	407,529	-60.1%	-	4,725	-98.8%	-31.8%	-	-	-	(4,725)
	18990	Insurance Recoveries	-	-	-	-	0.0%	-	-	0.0%	-	44,038	0.0%	-	66,597	51.2%	-	185,762	178.9%	46.0%	-	50,000	50,000	(135,762)
	18990	Annual Insurance Dividend	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	5	0.0%	-	15	192.0%	38.4%	-	-	-	(15)
	18990	Gifts & Donations - Sheriff	-	-	-	-	0.0%	-	-	0.0%	-	15,937	0.0%	-	29,460	84.9%	-	44,148	49.9%	26.9%	-	-	-	(44,148)
	18990	CPR/EMPT/FIRE Training Fees	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	20,701	0.0%	0.0%	-	-	-	(20,701)
	18990	Miscellaneous Unclaimed Proceeds	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	-	3,442	0.0%	0.0%	-	-	(3,442)
	18990	Gifts & Donations - Public Safety	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	350	0.0%	-	524	49.6%	9.9%	-	-	-	(524)
	18990	Health Department Earned	50,000	16,791	20,000	29,059	73.1%	20,000	54,828	88.7%	25,000	-	-100.0%	25,000	23,148	0.0%	36,000	10,566	-54.4%	1.5%	25,000	25,000	-	14,434
	18990	Leesville Road Waterline	29,000	72,571	47,000	69,132	-4.7%	72,570	59,964	-13.3%	32,606	60,950	1.6%	16,000	52,739	-13.5%	26,000	57,513	9.1%	-4.2%	31,000	40,000	9,000	(17,513)
	18990	Library Cleaning Charges	10,834	10,899	10,834	8,899	-18.4%	10,834	12,640	42.0%	11,354	8,516	-32.6%	12,640	10,820	27.1%	11,354	11,354	4.9%	4.6%	12,914	11,354	(1,560)	-
	18990	Cash Held in Evidence - Sheriff	-	-	-	-	0.0%	-	-	0.0%	-	(1,101)	0.0%	-	(20)	-98.2%	-	-	-100.0%	-39.6%	-	-	-	-
	18990	Central VA Task Force Equipment	-	-	-	-	0.0%	-	-	0.0%	-	12,624	0.0%	-	-	-100.0%	-	-	0.0%	-20.0%	-	-	-	-
	18990	Miscellaneous Refunds	1,500	6,435	500	2,180	-66.1%	3,000	10,711	391.4%	6,452	19,189	79.2%	6,535	23,956	24.8%	6,535	506	-97.9%	66.3%	7,500	5,000	(2,500)	4,494
	18990	Miscellaneous Revenue	-	148,194	-	84,953	-42.7%	-	200,452	136.0%	-	-	-100.0%	-	5,678	0.0%	-	-	-100.0%	-21.3%	-	-	-	-
	18990	Miscellaneous Restitution	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	928	0.0%	-	-	-100.0%	-20.0%	-	-	-	-
	18990	Staples Rebate Revenue	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	4,381	0.0%	-	-	-100.0%	-20.0%	-	-	-	-
	18990	Sale of Salvage & Surplus	20,000	29,594	25,000	34,901	17.9%	20,000	26,854	-23.1%	20,000	44,826	66.9%	20,000	14,687	-67.2%	20,000	58,259	296.7%	58.2%	20,000	20,000	-	(38,259)
	18990	Sale of School Buses	2,500	11,109	5,000	11,388	2.5%	5,000	-	-100.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-19.5%	-	-	-	-
	18990	Special Investigations Restitution	4,200	8,073	6,313	5,815	-28.0%	8,073	7,822	34.5%	6,000	2,569	-67.2%	6,000	11,089	331.6%	4,000	2,864	-74.2%	39.4%	4,000	4,000	-	1,136
	18990	Vending Machine Commissions	1,200	1,000	1,000	1,000	0.0%	1,000	1,000	0.0%	1,000	-	-100.0%	800	-	0.0%	-	-	0.0%	-20.0%	-	-	-	-
	19010	Bio Solid Reimbursement	50	-	50	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	0.0%	-	-	-	-
	19020	Miscellaneous Revenue	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	2,796	0.0%	0.0%	-	-	-	(2,796)
Misc Revenue Total			173,584	338,683	162,144	252,124	-25.6%	144,377	378,175	50.0%	105,512	1,297,596	243.1%	89,975	660,191	-49.1%	107,389	471,316	-28.6%	38.0%	143,414	198,354	54,940	(272,962)
Permits, Fees & Licenses	13010	Dangerous Dog Licenses	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	320	0.0%	-	255	-20.3%	-4.1%	-	250	250	(5)
	13010	Dog Licenses	20,000	21,568	22,282	21,165	-1.9%	21,568	19,875	-6.1%	20,267	18,287	-8.0%	20,000	15,783	-13.7%	19,000	12,722	-19.4%	-9.8%	16,000	15,000	(1,000)	2,278
	13030	2.00% Levy Building Permits	4,500	3,359	4,500	4,192	24.8%	4,500	3,287	-21.6%	4,500	4,412	34.2%	4,500	4,891	10.9%	4,200	4,443	-9.2%	7.8%	4,500	4,300	(200)	(143)
	13030	Building Inspection Fees	500	348	500	126	-63.7%	350	7	-94.5%	250	50	614.3%	250	1,400	2700.0%	200	2,350	67.9%	644.8%	200	1,500	1,300	(850)
	13030	Building Permit Fees	248,000	167,933	225,000	209,725	24.9%	225,000	164,871	-21.4%	212,475	215,183	30.5%	212,475	243,448	13.1%	210,000	220,375	-9.5%	7.5%	215,000	215,000	-	(5,375)
	13030	E&S Storm Water MGMT Fees	38,000	59,519	55,026	56,571	-5.0%	59,519	85,552	51.2%	61,305	75,833	-11.4%	61,305	68,277	-10.0%	60,000	79,728	16.8%	8.3%	60,000	65,000	5,000	(14,728)
	13030	Firework/Explosive Permit	350	350	400	350	0.0%	350	375	7.1%	350	525	40.0%	350	350	-33.3%	350	400	14.3%	5.6%	350	350	-	(50)
	13030	Land Transfer Fees	1,500	1,619	1,600	1,568	-3.1%	1,600	1,574	0.4%	1,600	1,726	9.7%	1,600	2,058	19.2%	1,600	2,181	6.0%	6.4%	1,800	1,800	-	(381)
	13030	Land Use Application Fees	9,000	7,215	7,077	27,332	278.8%	7,215	10,368	-62.1%	7,215	8,612	-16.9%	7,455	9,142	6.2%	7,455	7,140	-21.9%	36.8%	8,600	8,000	(600)	860
	13030	Plan Review Fee (Towers)	6,500	13,000	6,500	19,500	50.0%	6,500	6,500	-66.7%	6,500	-	-100.0%	6,500	-	0.0%	6,500	-	0.0%	-23.3%	6,500	6,500	-	6,500
	13030	Plan Review Fee PEC Application	800	2,600	1,800	1,400	-46.2%	1,800	2,000	42.9%	2,000	1,200	-40.0%	2,000	3,000	150.0%	1,800	3,000	0.0%	21.3%	1,800	3,000	1,200	-
	13030	Plat Fees	4,125	6,158	9,200	6,498	5.5%	6,000	6,510	0.2%	7,272	9,235	41.9%	6,500	7,075	-23.4%	6,125	6,515	-7.9%	3.3%	7,000	7,000	-	485
	13030	Storm Water MGMT Fees	7,800	9,489	7,800	9,797	3.2%	9,800	14,006	43.0%	10,000	16,657	18.9%	10,000	9,122	-45.2%	11,000	14,977	64.2%	16.8%	11,000	10,000	(1,000)	(4,977)
	13030	Zoning & Subdivision Permit	5,300	12,550	6,000	11,170	-11.0%	9,200	10,700	-4.2%	8,500	16,000	49.5%	8,500	15,130	-5.4%	10,200	14,077	-7.0%	4.4%	12,000	14,500	2,500	423
	13030	Zoning Exceptions/Setback	100	-	100	100	0.0%	100	200	100.0%	100	500	150.0%	100	-	-100.0%	100	100	0.0%	30.0%	-	-	-	(100)
Permits, Fees & Licenses Total			346,475	305,707	347,785	369,494	20.9%	353,502	325,824	-11.8%	342,334	368,220	13.0%	341,535	379,996	3.2%	338,530	368,264	-3.1%	4.4%	344,750	352,200	7,450	(16,064)
Recovered Costs	19030	School Funded Resource Officer	346,180	346,180	371,420	371,420	7.3%	362,806	699,299	88.3%	739,101	739,101	5.7%	763,963	763,963	3.4%	733,355	733,355	-4.0%	20.1%	803,004	806,691	3,687	73,336
	19030	SOVA-ICAC Reimbursement	-	-	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	44,550	0.0%	62,761	79,663	78.8%	15.8%	64,016	83,647	19,631	3,983
Recovered Costs Total			346,180	346,180	371,420	371,420	7.3%	362,806	699,299	88.3%	739,101	739,101	5.7%	763,963	808,513	9.4								