

Projected as of 3/5/2019	FY18 Actual	FY19 Budget	FY19 Projected	FY20 Estimated	Difference Budget	% Chg	Difference Projected	% Chg	Notes
Real Estate Tax	\$17,778,334	\$17,336,509	\$17,711,591	\$17,819,027	\$482,518	2.8%	\$107,436	0.60%	Actual Collections vs Budget Higher and Growth Rate between 2018 and 2019 RE Book was 0.6066%. Current Year Collections 97% and Back Taxes 3% + (\$247,486 = 1 Penny of RE Tax Rate)
Public Service Tax	\$841,700	\$850,000	\$925,394	\$958,292	\$108,292	12.7%	\$32,898	3.43%	Actual FY19 Collections vs Budget Higher and Used 4 Year Avg Growth Rate for FY20
Personal Property Tax & Mobile Home Tax	\$5,675,084	\$5,729,022	\$5,711,668	\$5,950,018	\$220,996	3.9%	\$238,350	4.01%	FY18 Collected 102.32% of FY18 PP Book. Projected FY19 Uses 4 Yr avg growth rate of 1.418% and 102.32% collection rate. FY20 Uses an increase factor of 102.32% and a 97% collection rate with 40% collected in first half and 57% collected in second half. Includes Mobile Homes.
Machinery & Tools Tax	\$81,725	\$50,000	\$42,654	\$30,000	(\$20,000)	-40.0%	(\$12,654)	-42.18%	M&T declines over time
Late Tax Penalty	\$214,141	\$180,000	\$187,911	\$180,000	\$0	0.0%	(\$7,911)	-4.40%	Estimated
Late Tax Interest	\$159,441	\$155,000	\$155,000	\$150,493	(\$4,507)	-2.9%	(\$4,507)	-2.99%	Estimated
Local Sales Tax	\$1,540,134	\$1,247,846	\$1,303,373	\$1,623,586	\$375,740	30.1%	\$320,213	19.72%	Actual Collections vs Budget Higher Historically, used State estimates for FY20
Electric Consumer Utility Tax	\$485,850	\$475,000	\$489,345	\$487,789	\$12,789	2.7%	(\$1,556)	-0.32%	Actual Collections vs Budget Higher Historically, used an approximate 4 year avg growth rate for FY20
Business Licenses	\$34,903	\$35,000	\$35,000	\$35,000	\$0	0.0%	\$0	0.00%	Historically Hovers Around 35,000
Electric Consumption Tax	\$63,788	\$65,000	\$57,254	\$65,000	\$0	0.0%	\$7,746	11.92%	FY19 Collections trending lower
Telecommunication Gross Receipts Tax	\$27,431	\$35,000	\$35,000	\$35,000	\$0	0.0%	\$0	0.00%	
Motor Vehicle License	\$713,508	\$720,460	\$722,745	\$724,470	\$4,010	0.6%	\$1,725	0.24%	
Bank Franchise Tax	\$112,741	\$73,000	\$73,000	\$70,485	(\$2,515)	-3.4%	(\$2,515)	-3.57%	Used Average 4 Year Growth Rate (decline) for FY20
Recordation Tax	\$241,503	\$230,000	\$256,452	\$250,000	\$20,000	8.7%	(\$6,452)	-2.58%	FY19 Projecting out Higher than budgeted FY20 slight decrease per Clerk
Transient Lodging Tax	\$553,804	\$540,000	\$565,000	\$583,695	\$43,695	8.1%	\$18,695	3.20%	FY19 Projecting out Higher than budgeted FY20 Used 4 yr average growth rate
Meals Tax	\$1,081,999	\$1,100,000	\$1,145,554	\$1,164,570	\$64,570	5.9%	\$19,016	1.63%	FY19 Projecting out Higher than budgeted FY20 Used 1 yr growth rate
Dog Licenses	\$14,732	\$12,000	\$13,185	\$13,185	\$1,185	9.9%	\$0	0.00%	
Dog Pound Fees	\$2,455	\$2,000	\$1,870	\$2,000	\$0	0.0%	\$130	6.50%	
Land Use Application Fees	\$10,023	\$14,000	\$9,500	\$11,000	(\$3,000)	-21.4%	\$1,500	13.64%	FY19 projecting lower than budgeted, FY2021 Will Capture LU Re-application Fees
Transfer Fees	\$908	\$750	\$750	\$750	\$0	0.0%	\$0	0.00%	
Subdivision Fees	\$8,620	\$7,500	\$7,500	\$7,500	\$0	0.0%	\$0	0.00%	
Stormwater Permit Fees						0.0%	\$0	0.00%	
Building Permits	\$134,856	\$135,000	\$140,964	\$148,000	\$13,000	9.6%	\$7,036	4.75%	FY19 Trending Higher than budgeted, Used BCOs estimates for FY20
Building Inspection Fees & Fines	\$6,260	\$10,000	\$7,066	\$7,500	(\$2,500)	-25.0%	\$434	5.79%	
Zoning Permits and Fees	\$14,875	\$17,100	\$7,500	\$10,000	(\$7,100)	-41.5%	\$2,500	25.00%	Varies and trending down
Well/Septic Fees	\$8,725	\$6,000	\$6,500	\$7,000	\$1,000	16.7%	\$500	7.14%	
Land Disturbing Permits	\$10,230	\$8,000	\$11,060	\$11,613	\$3,613	45.2%	\$553	4.76%	
Tourism Sales	\$2,566	\$3,000	\$2,466	\$3,000	\$0	0.0%	\$534	17.80%	Estimated per Tourism Director
Court Fines	\$150,368	\$180,000	\$71,210	\$180,000	\$0	0.0%	\$108,790	60.44%	FY19 Collections trending lower; FY20 Expected to Pick Up
Jail Admission Fees	\$1,699	\$1,750	\$1,750	\$1,750	\$0	0.0%	\$0	0.00%	
Courthouse Security Fees	\$34,543	\$30,000	\$25,971	\$26,000	(\$4,000)	-13.3%	\$29	0.11%	Estimated and projecting lower
Courthouse Construction Fees (new)	\$11,582	\$10,000	\$15,233	\$13,000	\$3,000	30.0%	(\$2,233)	-17.18%	
Interest on Investments	\$241,729	\$190,000	\$324,500	\$335,000	\$145,000	76.3%	\$10,500	3.13%	FY18 Higher than budgeted, FY19 trending higher and slight growth for FY20 per TR.

Page 2 LOCAL REVENUE CONTINUED	FY18 Actual	FY19 Budget	FY19 Projected	FY20 Estimated	Difference Budget	% Chg	Difference Projected	% Chg	
Rental of General Property	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	
Lease/Rent Devils Knob Tower	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	
Sale of Salvage & Surplus	\$0	\$0	\$3,349	\$0	\$0	0.0%	(\$3,349)	0.00%	
Sale of General Property	\$1,728,855	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	FY18 Sale of LHCC Building to Region Ten
Real Estate Tax Sale Proceeds	\$47,647	\$20,000	\$20,000	\$20,000	\$0	100.0%	\$0	0.00%	Varies and Hard to Predict per TR
Sheriff's Fees	\$11,907	\$8,000	\$10,788	\$8,000	\$0	0.0%	(\$2,788)	-34.85%	Provided by Sheriff
Law Library Fees	\$2,327	\$2,500	\$2,500	\$2,500	\$0	0.0%	\$0	0.00%	
Concealed Weapon Permit Fees	\$0	\$0	\$17,920	\$16,000	\$16,000	0.0%	(\$1,920)	-12.00%	Provided by Sheriff and possibly included elsewhere previously in budget
Courthouse Maintenance Fees	\$7,674	\$8,000	\$5,783	\$8,000	\$0	0.0%	\$2,217	27.71%	
Document Reproduction Fees (Circuit)	\$3,633	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%	
Excess Clerk Fees paid to State	\$34	\$0	\$30	\$30	\$30	0.0%	\$0	0.00%	
Court Appointed Attorney Fees	\$2,179	\$2,000	\$2,000	\$2,000	\$0	0.0%	\$0	0.00%	
Fingerprint/Report Fees	\$270	\$250	\$250	\$250	\$0	0.0%	\$0	0.00%	
Cost of Postage Circuit Court	\$66	\$0	\$50	\$50	\$50	100.0%	\$0	0.00%	
Commonwealth Attorney Fees	\$1,373	\$1,000	\$1,800	\$1,800	\$800	80.0%	\$0	0.00%	
Landfill Tipping Fees	\$201,600	\$180,000	\$191,727	\$194,626	\$14,626	8.1%	\$2,899	1.49%	Estimated
Recreation Fees	\$42,570	\$43,200	\$43,200	\$44,700	\$1,500	3.5%	\$1,500	3.36%	Estimates per Recreation Director
Sale of Maps and Literature	\$129	\$350	\$310	\$300	(\$50)	-14.3%	(\$10)	-3.33%	
Expenditure Refunds	\$31,570	\$15,000	\$25,300	\$25,000	\$25,000	166.7%	(\$300)	-1.20%	Varies
VPA/CSA Refunds	\$0	\$0	\$35,435	\$0	\$0	0.0%	(\$35,435)	0.00%	Varies and Not Typically Budgeted for
Election/Primary Filing Fees	\$100	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	
Donations (Baseball & Animal Control)	\$220	\$0	\$60	\$0	\$0	0.0%	(\$60)	0.00%	
Check Return Fee	\$420	\$350	\$525	\$500	\$150	42.9%	(\$25)	-5.00%	
Administrative Fee (Delinquent coll)	\$28,420	\$30,000	\$30,000	\$30,000	\$0	0.0%	\$0	0.00%	Estimates per Treasurer
Duplicate Bill Fee	\$363	\$400	\$300	\$300	(\$100)	-25.0%	\$0	0.00%	Estimates per Treasurer
AEP Edge Grant-Tourism	\$0	\$10,000	\$10,000	\$0	(\$10,000)	0.0%	(\$10,000)	0.00%	Appropriated as Received
Asset Forfeiture Non DCJS Sheriff	\$365	\$0	\$0	\$0	\$0		\$0	0.00%	Appropriated as Received
Asset Forfeiture Non DCJS CA	\$122	\$0	\$0	\$0	\$0		\$0	0.00%	
Recovered Costs	\$121,045	\$130,787	\$89,038	\$92,002	(\$38,785)	-29.7%	\$2,964	3.22%	After 2018, Wintergreen Billed Directly for JAUNT Services
DMV Stop Fees	\$34,648	\$40,689	\$36,000	\$36,000			\$0	0.00%	Estimated per Treasurer
Shared Maintenance (Microwave)	\$8,292	\$18,685	\$7,500	\$8,000	(\$10,685)	-57.2%	\$500	6.25%	Estimated per IT Director
Devil's Knob Generator (Augusta Co)	\$88,949	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	
Recycling	\$7,382	\$0	\$11,532	\$11,500			(\$32)	-0.28%	
Court Ordered Restitution	\$2,272	\$0	\$500	\$0		0.0%	(\$500)	0.00%	
EMS Revenue Recovery	\$444,043	\$420,000	\$402,921	\$420,000	\$0	0.0%	\$17,079	4.07%	Estimated based on FY19 Projections
BZA Applicant Reimbursements			\$0	\$0	\$0	0.0%	\$0	0.00%	
Miscellaneous	\$86	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	
So. Rockfish Historic District (Match)	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%	
Forest Service Cooperative Agreement	\$4,242	\$4,400	\$1,176	\$0	(\$4,400)	-100.0%	(\$1,176)	0.00%	No FY20 Agreement per Sherrif
TOTAL LOCAL REVENUE	\$33,083,060	\$30,388,048	\$31,017,460	\$31,829,781	\$1,449,922	4.77%			
COMPARISON TO FY19 BUDGET			\$629,412	\$1,441,733					

	FY18	FY19	FY19	FY20	Difference	%	Difference	%	
STATE REVENUE	Actual	Budget	Projected	Estimated	Budget	Chg	Projected	Chg	
Non-Categorical State Aid									
Timber Sales (State Forests)	\$2,002	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
ABC Profits	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Wine Taxes	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Motor Vehicle Carriers Tax	\$98,273	\$100,000	\$100,000	\$100,000	\$0	0.0%	\$0	0.0%	
Mobile Home Titling Tax	\$14,376	\$20,000	\$20,000	\$20,000	\$0	0.0%	\$0	0.0%	
Tax of Deeds	\$61,335	\$65,399	\$65,399	\$64,986	(\$413)	-0.6%	(\$413)	-0.6%	Used FY20 State Estimate
Communications Sales & Use Tax	\$437,136	\$450,000	\$450,000	\$450,000	\$0	0.0%	\$0	0.0%	
Subtotal	\$613,122	\$635,399	\$635,399	\$634,986	(\$413)	-0.1%			
Shared Expenses- State									
Shared Expenses Compensation Board	\$1,413,337	\$1,421,829	\$1,421,799	\$1,421,799	(\$30)	0.0%	\$0	0.0%	
Shared Expenses State Board of Elections	\$37,399	\$37,000	\$37,000	\$37,000	\$0	0.0%	\$0	0.0%	
Subtotal	\$1,450,736	\$1,458,829	\$1,458,799	\$1,458,799					
Categorical Aid-State Public Assisted									
Public Assistance & Welfare	\$396,181	\$514,458	\$449,040	\$477,194	(\$37,264)	-7.2%	\$28,154	5.9%	Funding for Medicaid Expansion Position in FY20
At Risk Youth (CSA)	\$837,677	\$1,146,124	\$1,136,070	\$1,136,070	(\$10,054)	-0.9%	\$0	0.0%	Provided by CSA Coordinator
Subtotal	\$1,233,858	\$1,660,582	\$1,585,110	\$1,613,264					
Other Categorical Aid- State									
Asset Forfeiture Proceeds Sheriff	\$25,369	\$10,383	\$45,725	\$25,000	\$14,617	140.8%	(\$20,725)	-82.9%	Funds Appropriated as Received and Varies
Four for Life	\$17,595	\$18,000	\$17,300	\$17,300	(\$700)	-3.9%	\$0	0.0%	
Sheriff Dept. Grants		\$750	\$750	\$0	(\$750)	-100.0%	(\$750)	0.0%	
Asset Forfeiture Proceeds CA	\$5,879		\$9,700	\$10,000			\$300	3.0%	
Litter Control	\$6,354	\$6,354	\$6,466	\$6,466			\$0	0.0%	
Victim Witness Grant	\$58,811	\$59,594	\$59,594	\$59,594	\$0	0.0%	\$0	0.0%	
Fire Programs	\$50,214	\$50,214	\$51,989	\$51,989			\$0	0.0%	
Library of VA Grant	\$11,845	\$0	\$10,689	\$0			(\$10,689)	0.0%	Funds Appropriated as Received and Varies
Commonwealth Juror Reimbursement	\$0	\$0	\$6,300	\$4,000	\$4,000	0.0%	(\$2,300)	-57.5%	
VJCCA	\$10,364	\$10,364	\$10,364	\$10,364	\$0	0.0%	\$0	0.0%	
DCJS Grant Sheriff Dept.	\$0	\$0	\$15,038	\$0			(\$15,038)	0.0%	Funds Appropriated as Received and Varies
DMV Animal Friendly License Plates	\$565	\$400	\$285	\$285	(\$115)	-28.8%	\$0	0.0%	
Blue Ridge Tunnel Grant T21	\$0	\$2,541,728	\$1,652,123	\$2,601,074	\$59,346	2.3%	\$948,951	36.5%	FY20 Includes VDOT Grant Funds anticipated to be received for Phase 2 and Phase 3 of the Tunnel project.
PSAP 911 Services Board Training Grant	\$0	\$0	\$0	\$3,000	\$3,000	0.0%	\$3,000	100.0%	
Wireless E911 Funds	\$45,606	\$131,832	\$213,779	\$54,832	(\$77,000)	-58.4%	(\$158,947)	-289.9%	Estimates provided by IT Director
Va Commission for the Arts	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%	\$0	0.0%	
Spay & Neuter Fund	\$38	\$0	\$145	\$0	\$0	0.0%	(\$145)	0.0%	
Governor's AFID Grant	\$16,000	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Extradition Reimbursement	\$0	\$51	\$1,143	\$0	(\$51)	-100.0%	(\$1,143)	0.0%	Varies and is appropriated as received
Subtotal	\$253,140	\$2,834,170	\$2,105,890	\$2,848,404					
TOTAL STATE REVENUE	\$3,550,856	\$6,588,980	\$5,785,198	\$6,555,453	(\$45,827)	-0.7%	\$770,255	11.7%	
COMPARISON TO FY19 BUDGET			-\$803,782	-\$33,527					

	FY18	FY19	FY19	FY20	Difference	%	Difference	%	
	Actual	Budget	Projected	Estimated	Budget	Chg	Projected	Chg	
FEDERAL REVENUE									
Payments in Lieu of Taxes - Federal									
Payment in Lieu of Taxes	\$67,540	\$62,150	\$62,150	\$62,150	\$0	0.0%	\$0	0.0%	
US Forestry Rents and Royalties	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Subtotal	\$67,540	\$62,150	\$62,150	\$62,150	\$0	0.0%	\$0	0.0%	
Categorical Aid Federal									
Other Sheriff's Grants	\$6,419	\$0	\$4,425	\$0	\$0	0.0%	\$0		
Public Assistance & Welfare	\$652,442	\$673,582	\$673,559	\$715,790	\$42,208	6.3%	\$42,231	5.9%	Estimates provided by DSS
Recreational Trails Program	\$0	\$250,000	\$0	\$250,000	\$0	0.0%	\$250,000	100.0%	Funding not received in FY19 anticipated to be received in FY20 for Tunnel Project
Byrne Grant	\$994	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
SCAAP (Federal Prisoners)	\$0	\$0	\$1,491	\$0	\$0	0.0%	(\$1,491)	0.0%	Appropriated as received
Federal Asset Seizure	\$825	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
FEMA Disaster Relief	\$787	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Subtotal	\$661,467	\$923,582	\$679,475	\$965,790	\$42,208	4.6%			
TOTAL FEDERAL REVENUE	\$729,007	\$985,732	\$741,625	\$1,027,940	\$42,208	4.3%	\$286,315	0.00%	
COMPARISON TO FY19 BUDGET			-\$244,107	\$42,208					
TOTAL ALL REVENUE	\$37,362,923	\$37,962,760	\$37,544,283	\$39,413,174	\$1,530,719	4.0%	\$1,868,891	\$0	
COMPARISON TO FY19 BUDGET			(\$418,477)	\$1,450,414					
NON-REVENUE RECEIPTS									
Insurance Recoveries	\$4,635	\$0	\$45,687	\$5,000	\$5,000	100.0%	(\$40,687)	-813.7%	FY19 Insurance recoveries for vehicles and lightning strike of new CH building systems
Cancelled Checks	\$1,843	\$0	\$11,767	\$0	\$0	0.0%	(\$11,767)	0.0%	Varies and appropriated as received
Bond Financing Proceeds (Library Project)	\$0	\$446,008	\$446,008	\$1,578,992	\$1,132,984	0.0%	\$1,132,984	71.8%	Anticipate Drawing down the majority of VRA Bond proceeds in FY20 for Library Project
Refunding Proceeds (for financing costs)	\$0					0.0%	\$0	0.0%	
Transfer from other Funds	\$297,851	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
TOTAL NON-REVENUE RECEIPTS	\$304,329	\$446,008	\$503,462	\$1,583,992	\$1,137,984	255.1%	\$1,080,530	68.2%	
COMPARISON TO FY19 BUDGET			\$57,454	\$1,137,984					
TOTAL REVENUE AND GRANTS	\$37,667,252	\$38,408,768	\$38,047,745	\$40,997,166	\$2,588,398	6.7%	\$2,949,421	7.2%	
REVENUE FROM PRIOR YR BALANCES									
Year Ending Balance	\$0	\$2,897,352	\$0	\$1,734,412	(\$1,162,940)	-40.1%			Includes carryover of estimated unexpended FY19 Recurring contingency of \$725,259, and estimated unexpended Nonrecurring funds from FY19 of \$802,021 and \$207,132 in SRO Reserve funds less \$390,180 for FY20 Extra Piney River debt payment.
TOTAL PRIOR YEAR BALANCES	\$0	\$2,897,352	\$0	\$1,734,412	-\$1,162,940	-40.1%			
TOTAL ALL FUNDING SOURCES	\$37,667,252	\$41,306,120	\$38,047,745	\$42,731,578	\$1,425,458	3.5%	\$4,683,833	11.0%	