

**Local Revenue
of
Virginia's Counties and Cities
FY 2003**



**Commission on Local Government
Commonwealth of Virginia**

November 2004

Table 1.1

Absolute Distribution
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$3,760,434,676	\$1,551,363,162	\$5,311,797,838
Public Service Corporation Property Taxes	\$185,391,465	\$86,386,331	\$271,777,796
General Personal Property Tax	\$729,943,736	\$283,578,415	\$1,013,522,151
Mobile Homes Property Tax	\$7,215,253	\$836,545	\$8,051,798
Machinery and Tools Tax	\$110,717,421	\$84,533,640	\$195,251,061
Merchants' Capital Tax	\$10,600,550	--	\$10,600,550
Property Tax Penalties	\$35,816,268	\$19,273,536	\$55,089,804
Property Tax Interest	\$14,256,183	\$11,469,209	\$25,725,392
Sub-Total	\$4,854,375,552	\$2,037,440,838	\$6,891,816,390
All Other Tax Revenue			
Local Sales and Use Taxes	\$475,905,805	\$306,987,006	\$782,892,811
Consumers' Utility Taxes	\$230,407,121	\$243,365,167	\$473,772,288
Business License Taxes	\$246,574,704	\$212,000,504	\$458,575,208
Franchise License Taxes	\$27,000,856	\$29,633,127	\$56,633,983
Motor Vehicle License Taxes	\$89,511,624	\$41,579,641	\$131,091,265
Bank Stock Tax	\$20,567,868	\$17,190,507	\$37,758,375
Taxes on Recordation and Wills	\$71,354,748	\$12,256,418	\$83,611,166
Tobacco Taxes	\$2,468,712	\$36,666,058	\$39,134,770
Admission and Amusement Taxes	\$148,500	\$14,626,101	\$14,774,601
Transient Occupancy Tax	\$47,720,160	\$56,738,085	\$104,458,245
Restaurant Food Tax	\$57,680,178	\$190,171,472	\$247,851,650
Coal, Oil, and Gas Taxes	\$21,565,351	\$119,402	\$21,684,753
E-911 Service Tax	\$57,305,522	\$35,556,845	\$92,862,367
Other Non-Property Taxes	\$19,599,600	\$6,777,971	\$26,377,571
Sub-Total	\$1,367,810,749	\$1,203,668,304	\$2,571,479,053
Non-Tax Revenue			
Permits, Fees, and Licenses	\$133,350,342	\$32,233,478	\$165,583,820
Fines and Forfeitures	\$38,766,701	\$33,116,063	\$71,882,764
Charges for Services	\$725,147,421	\$394,476,029	\$1,119,623,450
Investment of Funds	\$65,157,661	\$25,925,908	\$91,083,569
Rental of Property	\$43,699,406	\$41,428,020	\$85,127,426
Payments in Lieu of Taxes from Enterprise Activities	\$4,311,447	\$29,058,902	\$33,370,349
Interlocal Revenue-Sharing Payments	\$929,783	\$9,626,310	\$10,556,093
Miscellaneous Non-Tax Sources	\$126,343,412	\$72,814,495	\$199,157,907
Sub-Total	\$1,137,706,173	\$638,679,205	\$1,776,385,378
Grand Total	\$7,359,892,474	\$3,879,788,347	\$11,239,680,821

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$10,711,782	\$59,837,198	\$4,607,318	\$3,039,089	\$8,139,985
Public Service Corporation Property Taxes	\$1,509,123	\$1,669,703	\$611,100	\$152,485	\$561,809
General Personal Property Tax	\$3,410,007	\$12,390,782	\$1,611,918	\$880,578	\$1,893,073
Mobile Homes Property Tax	--	\$80,493	\$31,749	\$26,252	\$89,589
Machinery and Tools Tax	\$490,623	\$931,484	\$5,532,026	\$40,662	\$1,492,939
Merchants' Capital Tax	--	--	--	--	\$264,922
Property Tax Penalties	\$296,617	\$597,165	\$116,707	\$90,401	\$168,675
Property Tax Interest	\$296,969	\$303,057	\$22,236	\$19,138	\$61,770
Sub-Total	\$16,715,121	\$75,809,882	\$12,533,054	\$4,248,605	\$12,672,762
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,443,653	\$10,305,078	\$614,064	\$507,222	\$1,859,738
Consumers' Utility Taxes	\$1,435,594	\$6,399,341	\$434,816	\$355,304	\$1,533,835
Business License Taxes	\$66,335	\$6,725,419	\$312,023	\$139,868	\$421,293
Franchise License Taxes	\$221,544	\$288,555	\$28,925	\$9,643	--
Motor Vehicle License Taxes	\$497,997	\$1,958,734	\$274,308	\$240,416	\$672,702
Bank Stock Tax	\$69,799	\$277,094	\$2,438	\$25,514	\$93,984
Taxes on Recordation and Wills	\$274,686	\$1,420,357	\$43,060	\$55,552	\$146,130
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$338,769	\$1,278,027	\$65,889	--	\$26,559
Restaurant Food Tax	--	\$3,929,088	\$211,300	--	\$676,492
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$272,562	\$1,131,746	\$125,918	\$61,012	\$519,869
Other Non-Property Taxes	\$900	\$69,002	\$238,910	\$55,188	--
Sub-Total	\$5,621,839	\$33,782,441	\$2,351,651	\$1,449,719	\$5,950,602
Non-Tax Revenue					
Permits, Fees, and Licenses	\$309,153	\$1,315,973	\$31,884	\$120,029	\$151,241
Fines and Forfeitures	\$46,302	\$228,064	\$52,376	\$9,433	\$87,781
Charges for Services	\$5,652,164	\$10,429,137	\$2,967,301	\$3,032,857	\$3,030,648
Investment of Funds	\$165,888	\$302,087	\$684,088	\$245,902	\$211,673
Rental of Property	\$111,584	\$853,678	\$2,975	\$13,825	\$300,010
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$364,958	\$715,145	\$637,437	\$369,478	\$606,895
Sub-Total	\$6,650,049	\$13,844,084	\$4,376,061	\$3,791,524	\$4,388,248
Grand Total	\$28,987,009	\$123,436,407	\$19,260,766	\$9,489,848	\$23,011,612

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$4,080,795	\$290,317,807	\$21,731,928	\$2,260,821	\$26,239,666
Public Service Corporation Property Taxes	\$377,824	\$7,024,020	\$1,120,084	\$7,761,132	\$1,452,019
General Personal Property Tax	\$890,712	\$43,806,267	\$4,228,776	\$59,962	\$6,563,909
Mobile Homes Property Tax	\$55,084	--	\$277,395	\$10,705	\$265,748
Machinery and Tools Tax	\$185,548	\$160,790	\$2,344,287	\$315	\$2,068,594
Merchants' Capital Tax	\$68,514	--	--	--	\$99,371
Property Tax Penalties	\$70,251	\$2,237,125	\$291,309	\$11,395	\$383,687
Property Tax Interest	\$42,605	\$269,064	\$159,668	\$8,640	\$197,369
Sub-Total	\$5,771,333	\$343,815,073	\$30,153,447	\$10,112,970	\$37,270,363
All Other Tax Revenue					
Local Sales and Use Taxes	\$648,302	\$27,752,102	\$3,647,816	\$802,476	\$2,338,464
Consumers' Utility Taxes	\$557,135	\$7,609,033	\$2,577,327	--	\$1,692,255
Business License Taxes	--	\$43,206,157	\$2,122,349	--	\$1,002
Franchise License Taxes	\$10,290	\$1,765,692	\$347,356	--	\$199,335
Motor Vehicle License Taxes	\$280,966	\$3,450,218	\$1,682,703	\$32,159	\$1,374,025
Bank Stock Tax	--	\$1,049,928	\$111,463	\$18,344	\$57,738
Taxes on Recordation and Wills	\$45,805	\$3,781,826	\$494,340	\$61,152	\$690,884
Tobacco Taxes	--	\$642,660	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$13,905,740	\$386,849	--	\$216,751
Restaurant Food Tax	--	\$20,045,524	\$1,800,881	--	\$800,297
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$283,085	\$3,640,974	\$741,616	--	\$323,478
Other Non-Property Taxes	\$32,457	\$1,710,493	\$628,780	\$18,447	--
Sub-Total	\$1,858,040	\$128,560,347	\$14,541,480	\$932,578	\$7,694,229
Non-Tax Revenue					
Permits, Fees, and Licenses	\$55,742	\$5,947,574	\$684,422	\$43,362	\$668,158
Fines and Forfeitures	\$38,471	\$8,882,272	\$113,485	\$241	\$166,865
Charges for Services	\$1,195,617	\$36,089,846	\$8,328,621	\$789,639	\$7,744,284
Investment of Funds	\$60,969	\$1,846,136	\$947,055	\$129,112	\$646,540
Rental of Property	\$47,460	\$2,364,595	\$539,330	\$54,914	\$109,751
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$428,249	\$3,157,521	\$537,202	\$215,978	\$1,007,326
Sub-Total	\$1,826,508	\$58,287,944	\$11,150,115	\$1,233,246	\$10,342,924
Grand Total	\$9,455,881	\$530,663,364	\$55,845,042	\$12,278,794	\$55,307,516

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$1,581,594	\$14,431,000	\$3,153,261	\$7,101,846	\$3,929,178
Public Service Corporation Property Taxes	\$98,795	\$1,124,935	\$218,457	\$392,057	\$433,213
General Personal Property Tax	\$399,189	\$3,053,577	\$1,613,391	\$1,565,795	\$1,373,660
Mobile Homes Property Tax	\$30,586	\$52,326	\$47,812	\$81,779	\$71,945
Machinery and Tools Tax	\$144,117	\$2,345,871	\$219,551	\$2,609,560	\$114,538
Merchants' Capital Tax	\$166,480	--	\$100,193	\$57,097	\$46,460
Property Tax Penalties	\$16,698	\$190,612	\$111,876	\$91,294	\$136,553
Property Tax Interest	\$34,103	\$73,194	\$60,241	\$184,905	\$78,663
Sub-Total	\$2,471,562	\$21,271,515	\$5,524,782	\$12,084,333	\$6,184,210
All Other Tax Revenue					
Local Sales and Use Taxes	\$180,387	\$1,627,979	\$560,274	\$1,345,092	\$471,309
Consumers' Utility Taxes	\$148,955	\$496,838	\$424,639	\$730,577	\$497,844
Business License Taxes	--	\$479,334	--	--	--
Franchise License Taxes	\$10,479	\$120,607	\$44,474	\$85,834	\$117,377
Motor Vehicle License Taxes	\$101,570	\$654,769	\$329,427	--	\$332,539
Bank Stock Tax	\$10,479	\$84,695	\$1,125	\$114,691	\$48,917
Taxes on Recordation and Wills	\$15,311	\$226,569	\$57,703	\$11,096	\$40,952
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,182	\$262,704	--	\$25,341	--
Restaurant Food Tax	\$52,973	\$813,560	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$8,879,590	--
E-911 Service Tax	\$111,348	\$231,197	\$191,181	\$432,368	\$576,782
Other Non-Property Taxes	\$20,785	\$189,934	\$43,678	\$1,546,512	--
Sub-Total	\$655,469	\$5,188,186	\$1,652,501	\$13,171,101	\$2,085,720
Non-Tax Revenue					
Permits, Fees, and Licenses	\$28,861	\$301,734	\$81,413	\$37,846	\$51,021
Fines and Forfeitures	\$140,234	\$169,024	\$288,912	\$631	\$2,069
Charges for Services	\$1,036,411	\$2,594,780	\$2,475,218	\$2,457,212	\$1,389,063
Investment of Funds	\$37,913	\$208,366	\$157,892	\$288,208	\$81,735
Rental of Property	--	\$189,724	\$22,600	\$10,470	\$57,348
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	\$1,895
Interlocal Revenue-Sharing Payments	--	\$291,880	--	--	--
Miscellaneous Non-Tax Sources	\$80,755	\$1,429,662	\$301,434	\$670,717	\$479,987
Sub-Total	\$1,324,174	\$5,185,170	\$3,327,469	\$3,465,084	\$2,063,118
Grand Total	\$4,451,205	\$31,644,871	\$10,504,752	\$28,720,518	\$10,333,048

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$10,555,902	\$8,496,286	\$6,704,438	\$3,478,845	\$3,497,826
Public Service Corporation Property Taxes	\$1,175,955	\$1,918,192	\$336,597	\$280,370	\$326,737
General Personal Property Tax	\$4,419,414	\$2,628,619	\$1,360,540	\$749,278	\$676,130
Mobile Homes Property Tax	\$257,258	\$51,200	\$105,203	\$10,460	\$41,062
Machinery and Tools Tax	\$4,636,345	\$229,204	\$1,502,406	\$88,507	\$348,882
Merchants' Capital Tax	\$351,934	--	\$188,998	\$24,467	\$24,071
Property Tax Penalties	\$258,380	\$289,985	\$55,111	\$78,297	\$62,616
Property Tax Interest	\$119,900	\$198,024	\$78,125	\$46,153	\$27,551
Sub-Total	\$21,775,088	\$13,811,510	\$10,331,418	\$4,756,377	\$5,004,875
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,075,938	\$939,983	\$1,230,174	\$403,088	\$422,380
Consumers' Utility Taxes	\$1,505,270	\$737,205	\$388,741	\$211,072	\$191,819
Business License Taxes	\$995,108	\$506,991	--	--	--
Franchise License Taxes	\$347,335	\$1,712	\$49,680	\$29,955	--
Motor Vehicle License Taxes	\$1,254,530	\$490,499	\$591,494	\$173,288	\$254,102
Bank Stock Tax	\$87,929	\$39,472	\$8,915	\$12,091	--
Taxes on Recordation and Wills	\$247,880	\$143,554	\$111,023	\$32,589	\$75,647
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$217,689	\$118,001	--	--
Restaurant Food Tax	--	\$655,445	\$368,969	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$487,708	\$160,265	\$250,196	\$64,749	\$177,195
Other Non-Property Taxes	--	\$67,915	\$102,761	\$23,621	\$26,839
Sub-Total	\$8,001,698	\$3,960,730	\$3,219,954	\$950,453	\$1,147,982
Non-Tax Revenue					
Permits, Fees, and Licenses	\$279,610	\$403,506	\$114,487	\$67,252	\$28,655
Fines and Forfeitures	\$77,408	\$624,594	\$2,465	\$28,067	\$136,920
Charges for Services	\$5,144,665	\$2,602,842	\$6,455,232	\$3,586,972	\$1,798,800
Investment of Funds	\$423,006	\$79,219	\$62,840	\$180,673	\$107,943
Rental of Property	\$133,470	\$179,097	\$91,153	\$148,766	\$217,778
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,298,760	\$270,012	\$304,991	\$239,304	\$550,300
Sub-Total	\$7,356,919	\$4,159,270	\$7,031,168	\$4,251,034	\$2,840,396
Grand Total	\$37,133,705	\$21,931,510	\$20,582,540	\$9,957,864	\$8,993,253

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$181,105,449	\$7,729,678	\$1,675,069	\$16,755,969	\$3,485,585
Public Service Corporation Property Taxes	\$12,628,617	\$299,616	\$66,193	\$974,587	\$452,982
General Personal Property Tax	\$36,029,065	\$1,858,892	\$197,839	\$4,870,057	\$1,266,195
Mobile Homes Property Tax	\$204,106	\$2,174	\$14,546	\$32,552	--
Machinery and Tools Tax	\$3,971,207	\$237,880	\$13,454	\$1,538,333	\$76,857
Merchants' Capital Tax	--	--	\$6,172	--	--
Property Tax Penalties	\$1,982,782	\$109,216	\$23,566	\$271,978	\$109,270
Property Tax Interest	\$789,355	\$54,594	\$9,136	\$141,053	\$72,986
Sub-Total	\$236,710,581	\$10,292,050	\$2,005,975	\$24,584,529	\$5,463,875
All Other Tax Revenue					
Local Sales and Use Taxes	\$30,356,010	\$632,701	\$104,399	\$3,830,741	\$306,662
Consumers' Utility Taxes	\$10,608,073	\$516,590	\$193,391	\$1,548,822	\$316,676
Business License Taxes	\$15,153,669	\$21,140	--	\$943	\$91,831
Franchise License Taxes	\$6,411,832	\$26,077	\$11,292	\$82,029	\$30,856
Motor Vehicle License Taxes	\$5,709,976	\$208,489	\$103,076	\$660,875	\$192,045
Bank Stock Tax	\$706,119	--	--	--	--
Taxes on Recordation and Wills	\$2,720,494	\$158,161	\$16,921	\$504,444	\$29,390
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,278,071	\$9,252	--	--	--
Restaurant Food Tax	--	--	\$27,162	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,717,959	\$195,318	\$34,652	\$564,149	\$77,688
Other Non-Property Taxes	\$198,070	\$29,411	\$11,899	--	--
Sub-Total	\$78,860,273	\$1,797,139	\$502,792	\$7,192,003	\$1,045,148
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5,816,000	\$396,610	\$28,282	\$941,713	\$70,600
Fines and Forfeitures	\$1,303,907	\$57,576	\$19	\$79,245	\$21,522
Charges for Services	\$33,120,607	\$1,181,190	\$865,422	\$5,148,678	\$1,294,648
Investment of Funds	\$1,614,212	\$141,564	\$173,597	\$344,672	\$127,104
Rental of Property	\$1,576,096	\$98,932	\$7,428	\$87,373	\$1,246
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$4,366,064	\$1,312,265	\$173,017	\$1,326,226	\$135,815
Sub-Total	\$47,796,886	\$3,188,137	\$1,247,765	\$7,927,907	\$1,650,935
Grand Total	\$363,367,740	\$15,277,326	\$3,756,532	\$39,704,439	\$8,159,958

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$5,047,341	\$9,963,914	\$4,225,478	\$1,391,968,018	\$52,179,714
Public Service Corporation Property Taxes	\$376,117	--	\$189,549	\$35,469,911	\$3,076,153
General Personal Property Tax	\$531,976	\$3,373,163	\$1,208,327	\$236,292,243	\$12,489,463
Mobile Homes Property Tax	\$72,441	\$66,005	\$57,255	\$147,010	--
Machinery and Tools Tax	\$569,990	\$2,631,118	\$253,415	\$5,419,568	\$375,247
Merchants' Capital Tax	\$65,024	--	\$36,235	--	--
Property Tax Penalties	\$27,703	\$206,742	\$96,687	\$8,670,124	\$779,022
Property Tax Interest	\$80,270	\$104,610	\$56,477	\$87,046	\$360,840
Sub-Total	\$6,770,862	\$16,345,552	\$6,123,423	\$1,678,053,920	\$69,260,439
All Other Tax Revenue					
Local Sales and Use Taxes	\$535,828	\$781,069	\$1,182,884	\$128,808,726	\$5,176,688
Consumers' Utility Taxes	\$534,904	\$951,101	\$306,443	\$85,892,727	\$2,579,778
Business License Taxes	--	\$366,713	--	\$95,006,985	\$1,051,059
Franchise License Taxes	--	\$100,969	--	\$864,051	\$136,093
Motor Vehicle License Taxes	--	\$454,711	\$206,415	\$19,052,623	\$1,340,223
Bank Stock Tax	\$9,526	\$128,898	--	\$4,506,814	\$152,803
Taxes on Recordation and Wills	\$68,046	\$98,915	\$15,041	\$24,138,262	\$1,290,501
Tobacco Taxes	--	--	--	\$1,826,052	--
Admission and Amusement Taxes	--	\$32,129	--	--	--
Transient Occupancy Tax	\$12,123	\$7,417	--	\$6,467,769	--
Restaurant Food Tax	--	\$392,715	--	--	--
Coal, Oil, and Gas Taxes	\$4,581,657	--	--	--	--
E-911 Service Tax	\$293,641	\$242,851	\$113,073	\$13,595,615	\$925,717
Other Non-Property Taxes	\$55,854	\$146,424	\$26,666	\$4,123,921	--
Sub-Total	\$6,091,579	\$3,703,912	\$1,850,522	\$384,283,545	\$12,652,862
Non-Tax Revenue					
Permits, Fees, and Licenses	\$61,861	\$207,221	\$57,508	\$38,625,238	\$1,508,077
Fines and Forfeitures	\$3,462	\$118,574	\$27,493	\$11,176,882	\$504,517
Charges for Services	\$1,356,368	\$1,480,383	\$971,309	\$221,509,428	\$13,818,704
Investment of Funds	\$34,450	\$319,194	\$58,371	\$21,063,584	\$1,166,015
Rental of Property	\$6,380	\$62,364	\$42,666	\$22,734,515	\$357,615
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$562,040	\$93,128	\$311,026	\$21,088,765	\$844,786
Sub-Total	\$2,024,561	\$2,280,864	\$1,468,373	\$336,198,412	\$18,199,714
Grand Total	\$14,887,002	\$22,330,328	\$9,442,318	\$2,398,535,877	\$100,113,015

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$4,620,756	\$7,776,337	\$17,304,764	\$26,051,065	\$3,699,899
Public Service Corporation Property Taxes	\$245,374	\$1,016,827	\$688,858	\$1,223,434	\$780,409
General Personal Property Tax	\$816,136	\$2,030,472	\$3,427,757	\$11,811,504	\$1,100,849
Mobile Homes Property Tax	\$58,772	\$17,828	\$265,856	\$208,607	\$60,769
Machinery and Tools Tax	\$163,154	\$42,811	\$273,604	\$4,746,479	\$2,119,016
Merchants' Capital Tax	\$38,960	--	\$523,630	--	\$172,609
Property Tax Penalties	\$52,155	\$193,984	\$246,901	\$531,168	\$90,905
Property Tax Interest	\$43,111	\$64,376	\$120,901	\$281,837	\$68,092
Sub-Total	\$6,038,418	\$11,142,635	\$22,852,271	\$44,854,094	\$8,092,548
All Other Tax Revenue					
Local Sales and Use Taxes	\$441,707	\$835,449	\$3,219,293	\$5,276,036	\$921,773
Consumers' Utility Taxes	\$656,543	\$853,333	\$1,963,300	\$2,973,184	\$227,327
Business License Taxes	--	--	\$2,299	\$2,804,163	--
Franchise License Taxes	\$17,854	\$186,585	\$208,944	\$334,778	\$67,591
Motor Vehicle License Taxes	\$367,026	\$389,674	\$1,161,540	\$1,329,071	\$145,730
Bank Stock Tax	--	\$40,755	\$46,729	\$158,352	--
Taxes on Recordation and Wills	\$64,033	\$330,868	\$406,001	\$698,632	\$44,817
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$113,422	\$251,443	\$27,502
Restaurant Food Tax	--	--	\$640,547	\$2,093,066	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$312,183	\$173,422	\$516,977	\$564,337	\$183,288
Other Non-Property Taxes	\$35,567	--	\$158,477	\$21,214	\$53,153
Sub-Total	\$1,894,913	\$2,810,086	\$8,437,529	\$16,504,276	\$1,671,181
Non-Tax Revenue					
Permits, Fees, and Licenses	\$71,798	\$236,955	\$443,193	\$1,222,061	\$40,764
Fines and Forfeitures	\$12,693	\$40,895	\$5,488	\$133,549	\$14,108
Charges for Services	\$1,531,848	\$2,354,152	\$3,255,616	\$10,426,059	\$1,951,485
Investment of Funds	\$56,116	\$510,530	\$398,424	\$832,004	\$141,364
Rental of Property	\$53,582	\$18,784	\$34,460	\$343,274	\$55,197
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$315,630	\$404,144	\$1,130,778	\$1,823,811	\$180,609
Sub-Total	\$2,041,667	\$3,565,460	\$5,267,959	\$14,780,758	\$2,383,527
Grand Total	\$9,974,998	\$17,518,181	\$36,557,759	\$76,139,128	\$12,147,256

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$18,626,254	\$14,825,805	\$3,931,104	\$6,434,145	\$2,247,284
Public Service Corporation Property Taxes	\$706,933	\$574,699	\$161,769	\$271,526	\$230,288
General Personal Property Tax	\$3,186,779	\$3,104,848	\$713,080	\$1,478,684	\$826,874
Mobile Homes Property Tax	\$178,391	\$13,838	\$55,478	--	\$36,635
Machinery and Tools Tax	\$129,829	\$247,602	\$197,312	\$775,226	\$755,287
Merchants' Capital Tax	--	--	\$35,231	\$396	--
Property Tax Penalties	\$248,233	\$218,985	\$48,800	\$135,704	\$109,485
Property Tax Interest	\$117,120	\$122,508	\$51,287	\$86,670	\$23,161
Sub-Total	\$23,193,539	\$19,108,285	\$5,194,061	\$9,182,351	\$4,229,014
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,657,880	\$1,261,823	\$428,022	\$725,245	\$259,826
Consumers' Utility Taxes	\$1,617,548	\$852,379	\$578,452	\$433,915	\$399,187
Business License Taxes	\$984,578	\$529,370	--	\$195,653	\$153,592
Franchise License Taxes	\$100,530	\$42,019	\$17,413	\$37,048	\$24,454
Motor Vehicle License Taxes	\$803,728	\$473,002	\$210,777	\$347,955	\$162,517
Bank Stock Tax	\$97,934	\$34,065	--	\$7,029	--
Taxes on Recordation and Wills	\$308,328	\$267,319	\$56,329	\$150,263	\$30,248
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$74,523	--	\$5,808	\$4,282	\$43,803
Restaurant Food Tax	\$1,137,390	--	--	\$376,653	\$49,029
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$290,525	\$129,143	\$143,603	\$181,906	\$74,486
Other Non-Property Taxes	\$117,623	\$69,991	\$47,788	--	\$58,238
Sub-Total	\$8,190,587	\$3,659,111	\$1,488,192	\$2,459,949	\$1,255,380
Non-Tax Revenue					
Permits, Fees, and Licenses	\$367,752	\$592,332	\$72,474	\$242,672	\$44,618
Fines and Forfeitures	\$69,936	\$89,422	\$1,388	\$255,701	\$1,229,563
Charges for Services	\$4,508,264	\$1,442,252	\$3,505,209	\$2,923,977	\$2,664,781
Investment of Funds	\$119,271	\$241,010	\$84,459	\$17,958	\$209,148
Rental of Property	\$15,569	\$45,022	\$80,764	\$49,241	\$7,457
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$3,688,125	\$421,406	\$634,518	\$375,906	\$582,923
Sub-Total	\$8,768,917	\$2,831,444	\$4,378,812	\$3,865,455	\$4,738,490
Grand Total	\$40,153,043	\$25,598,840	\$11,061,065	\$15,507,755	\$10,222,884

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$6,397,022	\$55,000,976	\$181,061,161	\$11,646,368	\$1,542,735
Public Service Corporation Property Taxes	\$2,882,399	\$4,812,663	\$8,124,368	\$647,625	\$92,477
General Personal Property Tax	\$3,176,702	\$15,795,721	\$45,557,932	\$2,695,610	\$164,230
Mobile Homes Property Tax	\$114,827	\$61,562	\$22,038	\$175,194	\$4,621
Machinery and Tools Tax	\$1,255,085	\$1,651,489	\$4,946,967	\$4,604,256	\$240
Merchants' Capital Tax	--	\$682,582	--	--	\$29
Property Tax Penalties	\$139,475	\$713,572	\$694,648	\$263,712	\$8,028
Property Tax Interest	\$87,758	\$273,813	\$257,883	\$147,631	\$10,425
Sub-Total	\$14,053,268	\$78,992,378	\$240,664,997	\$20,180,396	\$1,822,785
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,192,522	\$10,315,156	\$47,095,811	\$3,824,299	\$85,097
Consumers' Utility Taxes	\$1,435,296	\$3,924,184	\$5,262,442	\$4,587,396	\$105,466
Business License Taxes	\$136,787	\$427,326	\$23,013,363	\$1,340,265	--
Franchise License Taxes	\$136,486	\$1,132,209	\$2,758,681	\$243,329	\$925
Motor Vehicle License Taxes	\$639,353	\$2,197,812	\$5,434,279	\$1,032,461	\$42,634
Bank Stock Tax	--	\$349,416	\$9,333,892	\$179,638	\$12,880
Taxes on Recordation and Wills	\$158,860	\$1,660,955	\$2,791,523	\$178,628	\$15,450
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$31,441	\$662,655	\$6,937,026	\$93,131	--
Restaurant Food Tax	--	--	--	\$1,644,718	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$459,074	\$678,970	\$2,443,437	\$130,176	--
Other Non-Property Taxes	\$107,738	--	\$6,392,991	--	\$7,527
Sub-Total	\$5,297,557	\$21,348,683	\$111,463,445	\$13,254,041	\$269,979
Non-Tax Revenue					
Permits, Fees, and Licenses	\$116,584	\$1,462,746	\$4,316,192	\$103,648	\$23,060
Fines and Forfeitures	\$31,340	\$535,613	\$1,798,554	\$166,977	\$5,631
Charges for Services	\$3,815,367	\$9,642,970	\$24,040,395	\$4,560,122	\$443,719
Investment of Funds	\$208,589	\$797,362	\$6,731,486	\$182,573	\$51,217
Rental of Property	\$286,826	\$308,912	\$520,824	\$161,897	\$8,432
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$4,309,552	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$824,739	\$925,474	\$3,801,193	\$709,569	\$25,803
Sub-Total	\$5,283,445	\$13,673,077	\$45,518,196	\$5,884,786	\$557,862
Grand Total	\$24,634,270	\$114,014,138	\$397,646,638	\$39,319,223	\$2,650,626

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$14,816,539	\$48,049,965	\$2,640,538	\$7,834,941	\$5,833,713
Public Service Corporation Property Taxes	\$1,596,076	\$1,436,689	\$132,611	\$1,913,995	\$252,140
General Personal Property Tax	\$3,384,811	\$9,453,284	\$821,693	\$1,503,611	\$1,168,498
Mobile Homes Property Tax	\$165,807	--	\$44,399	\$35,441	--
Machinery and Tools Tax	\$5,511,778	\$5,403,083	\$164,199	\$129,925	\$1,352,856
Merchants' Capital Tax	--	--	\$12,121	--	\$14,381
Property Tax Penalties	\$206,040	\$404,534	\$60,237	\$141,313	\$100,894
Property Tax Interest	\$119,667	\$220,377	\$54,045	\$86,333	\$60,068
Sub-Total	\$25,800,718	\$64,967,932	\$3,929,843	\$11,645,559	\$8,782,550
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,178,642	\$6,780,162	\$182,936	\$947,874	\$580,328
Consumers' Utility Taxes	\$724,806	--	\$227,469	\$306,359	\$367,865
Business License Taxes	\$291,287	\$4,246,128	\$10,219	\$881,947	\$217,014
Franchise License Taxes	\$50,740	\$174,996	\$1,755	\$42,032	\$6,778
Motor Vehicle License Taxes	\$435,510	\$72,290	\$163,013	\$395,760	\$249,281
Bank Stock Tax	--	--	\$19,040	\$44,685	\$43,905
Taxes on Recordation and Wills	\$251,580	\$854,993	\$30,406	\$173,998	\$105,570
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$39,938	\$1,915,364	--	\$37,552	--
Restaurant Food Tax	--	\$4,062,807	--	\$457,174	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$245,553	\$842,414	\$70,017	\$219,806	\$177,369
Other Non-Property Taxes	\$144,564	\$317,338	\$21,218	\$122,032	--
Sub-Total	\$3,362,620	\$19,266,492	\$726,073	\$3,629,219	\$1,748,110
Non-Tax Revenue					
Permits, Fees, and Licenses	\$671,531	\$1,922,848	\$85,300	\$7,866,325	\$176,627
Fines and Forfeitures	\$38,885	\$240,353	\$111,954	\$187,635	\$82,355
Charges for Services	\$5,233,565	\$7,360,022	\$3,665,242	\$1,559,490	\$1,424,055
Investment of Funds	\$375,883	\$903,242	\$109,955	\$232,693	\$69,103
Rental of Property	\$220,964	\$14,471	\$88,234	\$35,960	\$56,024
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$44,663	--	--	--	--
Miscellaneous Non-Tax Sources	\$721,489	\$3,549,794	\$202,787	\$410,401	\$160,349
Sub-Total	\$7,306,980	\$13,990,730	\$4,263,472	\$10,292,504	\$1,968,513
Grand Total	\$36,470,318	\$98,225,154	\$8,919,388	\$25,567,282	\$12,499,173

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$7,083,902	\$3,758,682	\$300,500,787	\$10,621,496	\$2,018,417
Public Service Corporation Property Taxes	\$207,692	\$363,793	\$9,461,395	\$12,848,922	\$137,894
General Personal Property Tax	\$1,332,898	\$748,113	\$54,885,496	\$2,040,941	\$1,117,888
Mobile Homes Property Tax	\$55,380	\$73,858	\$3,876	\$78,245	\$37,559
Machinery and Tools Tax	\$4,086	\$592,873	\$1,029,487	\$240,476	\$145,846
Merchants' Capital Tax	\$79,344	\$62,076	--	\$79,157	\$53,387
Property Tax Penalties	\$105,754	\$113,270	\$2,033,382	\$162,890	\$83,524
Property Tax Interest	\$31,009	\$108,660	\$1,139,506	\$79,498	\$9,517
Sub-Total	\$8,900,065	\$5,821,325	\$369,053,929	\$26,151,625	\$3,604,032
All Other Tax Revenue					
Local Sales and Use Taxes	\$988,998	\$977,970	\$30,927,883	\$1,094,904	\$298,382
Consumers' Utility Taxes	--	\$497,815	\$10,770,288	\$456,418	\$298,756
Business License Taxes	--	--	\$15,357,421	\$99,742	--
Franchise License Taxes	\$8,154	\$10,905	\$938,133	\$14,775	\$8,394
Motor Vehicle License Taxes	\$184,797	\$163,134	\$3,726,208	\$507,198	\$157,601
Bank Stock Tax	\$13,499	\$49,320	\$293,148	--	--
Taxes on Recordation and Wills	\$128,040	\$40,198	\$6,834,446	\$267,673	\$34,283
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1,398	--	--	--
Transient Occupancy Tax	--	\$2,604	\$3,257,589	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$316,424	--	--	--
E-911 Service Tax	\$81,094	--	\$2,510,881	\$234,672	\$100,664
Other Non-Property Taxes	\$40,027	\$18,448	--	--	\$18,789
Sub-Total	\$1,444,609	\$2,078,216	\$74,615,997	\$2,675,382	\$916,869
Non-Tax Revenue					
Permits, Fees, and Licenses	\$117,418	\$37,926	\$17,046,703	\$410,992	\$40,795
Fines and Forfeitures	\$18,251	\$7,372	\$1,439,119	\$47,196	\$11,529
Charges for Services	\$876,442	\$1,724,900	\$21,334,273	\$3,104,632	\$2,312,268
Investment of Funds	\$44,639	\$187,423	\$3,254,199	\$245,012	\$150,797
Rental of Property	\$49,200	\$49,228	\$778,797	\$40,000	\$56,257
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$132,096	\$209,968	\$12,082,855	\$500,962	\$143,068
Sub-Total	\$1,238,046	\$2,216,817	\$55,935,946	\$4,348,794	\$2,714,714
Grand Total	\$11,582,720	\$10,116,358	\$499,605,872	\$33,175,801	\$7,235,615

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$5,647,300	\$5,375,425	\$9,957,836	\$5,543,803	\$27,328,746
Public Service Corporation Property Taxes	\$256,314	\$154,992	\$869,113	\$192,327	\$1,668,734
General Personal Property Tax	\$1,332,218	\$1,476,654	\$3,370,878	\$1,918,170	\$5,249,168
Mobile Homes Property Tax	\$9,374	\$67,961	\$128,821	\$92,066	\$322,739
Machinery and Tools Tax	\$89,531	\$180,875	\$609,060	\$5,583	\$1,929,897
Merchants' Capital Tax	\$141,553	--	\$313,303	\$32,254	\$1,242,610
Property Tax Penalties	\$70,941	\$85,727	\$165,833	\$77,911	\$344,617
Property Tax Interest	\$36,488	\$25,517	\$54,863	\$49,220	\$290,596
Sub-Total	\$7,583,719	\$7,367,151	\$15,469,707	\$7,911,334	\$38,377,107
All Other Tax Revenue					
Local Sales and Use Taxes	\$723,525	\$317,769	\$2,312,951	\$677,188	\$6,068,177
Consumers' Utility Taxes	\$602,217	\$371,127	\$531,586	\$397,702	\$1,320,125
Business License Taxes	--	\$140,897	--	\$175	--
Franchise License Taxes	\$56,156	\$42,332	--	\$27,908	\$33,863
Motor Vehicle License Taxes	\$329,134	\$205,109	\$639,554	\$232,640	\$521,312
Bank Stock Tax	\$47,858	\$47,283	--	\$37,058	\$30,099
Taxes on Recordation and Wills	\$93,516	\$80,378	\$229,061	\$122,797	\$243,525
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$12,909	--	\$24,649
Restaurant Food Tax	\$269,302	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$266,882	\$133,543	\$642,981	\$170,830	\$105,008
Other Non-Property Taxes	--	\$33,488	\$1,655	--	\$294,563
Sub-Total	\$2,388,590	\$1,371,926	\$4,370,697	\$1,666,298	\$8,641,321
Non-Tax Revenue					
Permits, Fees, and Licenses	\$125,189	\$89,061	\$163,295	\$210,812	\$354,475
Fines and Forfeitures	\$435,067	\$15,365	\$81,967	\$21,756	\$172,252
Charges for Services	\$1,716,982	\$943,240	\$2,975,235	\$864,291	\$6,603,773
Investment of Funds	\$61,336	\$56,485	\$173,163	\$165,396	\$215,943
Rental of Property	\$37,328	\$55,498	\$47,979	\$57,543	\$140,350
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$332,816	\$353,590	\$1,457,111	\$203,952	\$1,675,321
Sub-Total	\$2,708,718	\$1,513,239	\$4,898,750	\$1,523,750	\$9,162,114
Grand Total	\$12,681,027	\$10,252,316	\$24,739,154	\$11,101,382	\$56,180,542

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$9,047,333	\$7,822,504	\$5,458,166	\$7,218,381	\$2,881,231
Public Service Corporation Property Taxes	\$534,055	\$457,291	\$239,807	\$196,704	\$308,809
General Personal Property Tax	\$1,266,089	\$1,777,823	\$1,695,734	\$1,746,823	\$930,057
Mobile Homes Property Tax	\$38,455	--	\$26,411	\$42,905	\$23,165
Machinery and Tools Tax	\$19,957	\$70,873	\$68,708	\$108,969	\$207,246
Merchants' Capital Tax	--	--	\$70,940	\$71,382	--
Property Tax Penalties	\$114,312	\$107,973	\$68,172	\$95,715	\$93,625
Property Tax Interest	\$107,496	\$57,402	\$148,455	\$71,319	\$52,395
Sub-Total	\$11,127,697	\$10,293,866	\$7,776,393	\$9,552,198	\$4,496,528
All Other Tax Revenue					
Local Sales and Use Taxes	\$792,087	\$645,845	\$1,085,043	\$531,334	\$794,924
Consumers' Utility Taxes	\$427,353	\$330,188	\$587,801	--	\$420,052
Business License Taxes	\$26,040	\$548,225	\$31,016	--	\$136,307
Franchise License Taxes	\$139,668	--	\$19,316	\$40,592	--
Motor Vehicle License Taxes	\$284,271	\$327,504	\$208,256	\$321,765	\$137,671
Bank Stock Tax	\$62,647	\$42,400	--	\$122,041	--
Taxes on Recordation and Wills	\$189,781	\$191,917	\$173,114	\$131,537	\$40,325
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$4,480	--	--	--
Transient Occupancy Tax	\$194,203	--	\$104,841	--	\$15,077
Restaurant Food Tax	\$432,115	--	\$70,403	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$213,579	\$215,259	\$136,657	\$109,565	\$185,588
Other Non-Property Taxes	--	\$44,407	--	\$49,469	\$25,444
Sub-Total	\$2,761,744	\$2,350,225	\$2,416,447	\$1,306,303	\$1,755,388
Non-Tax Revenue					
Permits, Fees, and Licenses	\$300,363	\$426,768	\$144,202	\$255,528	\$40,211
Fines and Forfeitures	\$125,071	\$98,588	\$39,756	\$6,823	\$4,860
Charges for Services	\$1,155,011	\$680,510	\$1,747,964	\$2,011,907	\$2,278,720
Investment of Funds	\$63,471	\$278,502	\$47,359	\$95,213	\$201,953
Rental of Property	\$55,536	\$30,408	\$15,451	\$9,805	\$219,974
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$405,541	\$812,075	\$464,348	\$335,535	\$288,717
Sub-Total	\$2,104,993	\$2,326,851	\$2,459,080	\$2,714,811	\$3,034,435
Grand Total	\$15,994,434	\$14,970,942	\$12,651,920	\$13,573,312	\$9,286,351

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$13,527,286	\$6,956,204	\$3,938,400	\$13,142,360	\$13,887,094
Public Service Corporation Property Taxes	\$886,657	\$359,691	\$207,765	\$1,751,153	\$633,332
General Personal Property Tax	\$2,447,225	\$2,432,442	\$1,088,460	\$3,917,223	\$2,367,548
Mobile Homes Property Tax	\$69,704	\$115,839	\$99,713	\$287,273	\$6,586
Machinery and Tools Tax	\$1,279,425	\$819,083	\$681,907	\$1,417,002	\$286,169
Merchants' Capital Tax	\$116,413	--	--	\$301,573	--
Property Tax Penalties	\$204,348	\$173,413	\$40,069	\$323,898	\$205,864
Property Tax Interest	\$77,230	\$112,192	\$38,840	\$87,930	\$118,850
Sub-Total	\$18,608,288	\$10,968,864	\$6,095,154	\$21,228,412	\$17,505,443
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,685,245	\$1,129,092	\$597,649	\$1,791,590	\$996,154
Consumers' Utility Taxes	\$836,980	--	\$674,598	\$1,664,734	\$823,499
Business License Taxes	--	\$121,952	--	\$71,567	\$59,370
Franchise License Taxes	\$76,037	\$47,827	\$7,831	\$79,645	\$100,667
Motor Vehicle License Taxes	\$561,490	\$323,746	\$448,496	\$1,376,901	\$571,157
Bank Stock Tax	\$87,137	--	\$26,458	\$45,001	\$108,467
Taxes on Recordation and Wills	\$360,837	\$99,346	\$53,480	\$215,415	\$231,775
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$30,737	\$260,331	--	--	--
Restaurant Food Tax	\$332,144	\$233,738	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$378,939	\$364,777	\$223,514	\$1,021,071	\$325,036
Other Non-Property Taxes	\$286,778	--	\$62,386	\$268,661	\$106,301
Sub-Total	\$4,636,324	\$2,580,809	\$2,094,412	\$6,534,585	\$3,322,426
Non-Tax Revenue					
Permits, Fees, and Licenses	\$366,971	\$188,953	\$43,529	\$100,605	\$1,203,250
Fines and Forfeitures	\$11,151	\$20,352	\$17,378	\$23,342	\$47,341
Charges for Services	\$4,183,280	\$1,975,301	\$2,336,134	\$3,942,649	\$1,405,345
Investment of Funds	\$180,455	\$69,566	\$55,869	\$288,567	\$26,984
Rental of Property	\$131,875	\$26,134	\$14,292	\$286,706	\$229,793
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$609,864	\$226,021	\$476,728	\$614,800	\$265,909
Sub-Total	\$5,483,596	\$2,506,327	\$2,943,930	\$5,256,669	\$3,178,622
Grand Total	\$28,728,208	\$16,056,000	\$11,133,496	\$33,019,666	\$24,006,491

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$3,867,400	\$12,318,465	\$288,339,000	\$8,490,739	\$5,489,925
Public Service Corporation Property Taxes	\$292,516	\$633,216	\$11,758,000	\$562,765	\$178,400
General Personal Property Tax	\$1,209,199	\$3,423,578	\$43,683,000	\$2,856,943	\$692,023
Mobile Homes Property Tax	\$63,605	\$74,976	\$112,000	\$76,999	\$613
Machinery and Tools Tax	\$146,561	\$275,974	\$400,000	\$2,708,077	--
Merchants' Capital Tax	\$322,526	--	--	\$278,333	--
Property Tax Penalties	\$108,507	\$87,398	\$2,914,000	\$125,373	\$53,600
Property Tax Interest	\$43,768	\$63,593	\$2,003,000	\$133,502	\$61,305
Sub-Total	\$6,054,082	\$16,877,200	\$349,209,000	\$15,232,731	\$6,475,866
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,019,229	\$999,578	\$35,224,000	\$2,070,884	\$327,546
Consumers' Utility Taxes	\$463,849	\$916,726	\$20,257,000	\$1,145,926	\$306,304
Business License Taxes	--	\$542,613	\$14,836,000	--	--
Franchise License Taxes	\$64,352	\$104,866	\$1,000,000	\$80,459	\$45,229
Motor Vehicle License Taxes	\$211,787	\$525,366	\$5,441,000	\$527,848	\$166,731
Bank Stock Tax	--	\$63,108	\$432,000	\$40,704	\$9,449
Taxes on Recordation and Wills	\$92,022	\$162,998	\$6,473,000	\$131,028	\$80,311
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$181,855	\$2,137,000	\$228,880	--
Restaurant Food Tax	--	\$504,334	--	\$693,264	\$123,642
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$66,620	\$456,649	\$3,022,000	\$66,238	\$87,473
Other Non-Property Taxes	--	\$94,840	\$150,000	\$106,699	--
Sub-Total	\$2,917,859	\$4,552,933	\$88,972,000	\$5,091,930	\$1,146,685
Non-Tax Revenue					
Permits, Fees, and Licenses	\$50,306	\$496,099	\$21,552,000	\$110,760	\$101,785
Fines and Forfeitures	\$79,411	\$311,994	\$1,880,000	\$41,060	\$20,966
Charges for Services	\$2,704,435	\$2,455,410	\$54,747,000	\$6,816,638	\$671,063
Investment of Funds	\$189,847	\$260,428	\$7,782,000	\$143,211	\$69,054
Rental of Property	\$282,531	\$1,263,527	\$1,253,000	\$28,136	\$11,557
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$356,133	\$334,052	\$6,494,000	\$592,447	\$175,733
Sub-Total	\$3,662,663	\$5,121,510	\$93,708,000	\$7,732,252	\$1,050,158
Grand Total	\$12,634,604	\$26,551,643	\$531,889,000	\$28,056,913	\$8,672,709

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$2,215,087	\$57,768,592	\$9,081,832	\$26,511,421	\$4,587,111
Public Service Corporation Property Taxes	\$234,256	\$2,417,351	\$689,530	\$1,236,836	\$1,326,103
General Personal Property Tax	\$795,709	\$11,682,882	\$1,646,785	\$6,867,551	\$1,369,214
Mobile Homes Property Tax	\$19,616	\$68,874	\$50,463	--	\$88,677
Machinery and Tools Tax	\$19,309	\$961,472	\$481,234	\$5,549,252	\$1,130,097
Merchants' Capital Tax	\$50,570	--	--	\$734,915	\$18,893
Property Tax Penalties	\$36,321	\$406,475	\$213,485	\$377,267	\$73,376
Property Tax Interest	\$24,100	\$176,397	\$51,702	\$208,734	\$114,667
Sub-Total	\$3,394,968	\$73,482,043	\$12,215,031	\$41,485,976	\$8,708,138
All Other Tax Revenue					
Local Sales and Use Taxes	\$910,528	\$6,462,359	\$1,849,373	\$3,479,862	\$1,421,556
Consumers' Utility Taxes	\$241,664	\$4,709,906	\$816,324	\$1,562,062	\$878,972
Business License Taxes	--	\$4,615,098	\$570,442	--	--
Franchise License Taxes	\$7,691	\$2,255,725	\$30,733	\$382,114	\$16,326
Motor Vehicle License Taxes	\$161,382	\$1,721,892	\$412,176	\$1,102,769	\$289,733
Bank Stock Tax	--	\$347,417	\$69,819	\$13,660	--
Taxes on Recordation and Wills	\$30,234	\$1,130,911	\$166,397	\$573,736	\$79,813
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$110,493	--	--	--
Transient Occupancy Tax	--	\$590,988	\$605,393	\$87,324	--
Restaurant Food Tax	--	\$2,782,567	\$1,053,648	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$1,352,456
E-911 Service Tax	\$100,341	\$905,053	\$367,053	\$398,410	\$826,568
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,451,840	\$25,632,409	\$5,941,358	\$7,599,937	\$4,865,424
Non-Tax Revenue					
Permits, Fees, and Licenses	\$49,044	\$628,310	\$223,126	\$566,961	\$45,294
Fines and Forfeitures	\$17,967	\$584,979	\$32,965	\$280,512	\$19,552
Charges for Services	\$1,808,173	\$9,219,527	\$3,574,001	\$10,488,620	\$3,953,255
Investment of Funds	\$53,100	\$844,920	\$78,267	\$638,869	\$323,809
Rental of Property	\$290,823	\$425,075	\$112,398	\$251,404	\$1,545
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$19,233	\$34,753	--	--
Miscellaneous Non-Tax Sources	\$366,073	\$349,395	\$241,605	\$4,487,152	\$1,262,719
Sub-Total	\$2,585,180	\$12,071,439	\$4,297,115	\$16,713,518	\$5,606,174
Grand Total	\$7,431,988	\$111,185,891	\$22,453,504	\$65,799,431	\$19,179,736

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$4,488,684	\$14,670,648	\$6,284,473	\$5,348,575	\$66,032,094
Public Service Corporation Property Taxes	\$451,270	\$959,809	\$619,562	\$684,062	\$2,150,009
General Personal Property Tax	\$698,286	\$3,865,562	\$2,107,751	\$1,767,900	\$13,006,101
Mobile Homes Property Tax	\$102,409	\$8,629	\$106,950	\$60,652	\$148,595
Machinery and Tools Tax	\$187,229	\$1,541,416	\$995,090	\$414,749	\$1,126,486
Merchants' Capital Tax	\$113,916	\$195,954	\$188,646	\$491,321	--
Property Tax Penalties	\$99,258	\$246,881	\$142,128	\$130,296	\$915,841
Property Tax Interest	\$50,341	\$143,168	\$104,371	\$56,429	\$510,810
Sub-Total	\$6,191,393	\$21,632,067	\$10,548,971	\$8,953,984	\$83,889,936
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,139,020	\$2,353,942	\$1,567,550	\$328,760	\$9,943,872
Consumers' Utility Taxes	\$732,678	\$1,186,854	\$953,857	\$782,423	\$3,052,709
Business License Taxes	--	--	--	\$81,842	\$2,770,469
Franchise License Taxes	\$204,006	\$24,658	\$221,012	\$31,909	\$2,383,736
Motor Vehicle License Taxes	\$451,484	\$612,192	\$290,653	\$317,368	\$1,888,990
Bank Stock Tax	\$3,402	--	\$44,203	--	\$233,956
Taxes on Recordation and Wills	\$60,962	\$251,324	\$73,009	\$33,466	\$2,008,696
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1,448	\$68,807	--	--	\$687,436
Restaurant Food Tax	--	--	--	--	\$3,986,452
Coal, Oil, and Gas Taxes	\$3,102	--	--	--	--
E-911 Service Tax	\$484,235	\$471,206	\$280,761	\$110,492	\$881,649
Other Non-Property Taxes	--	--	\$84,311	\$38,835	\$56,518
Sub-Total	\$3,080,337	\$4,968,983	\$3,515,356	\$1,725,095	\$27,894,483
Non-Tax Revenue					
Permits, Fees, and Licenses	\$57,507	\$425,428	\$58,262	\$105,678	\$2,592,599
Fines and Forfeitures	\$2,545	\$15,748	\$15,316	\$712,567	\$532,300
Charges for Services	\$1,543,335	\$3,766,521	\$6,163,457	\$1,836,019	\$10,583,010
Investment of Funds	\$65,357	\$435,484	\$303,379	\$71,401	\$849,093
Rental of Property	\$303,093	\$55,908	\$272,381	\$12,000	\$487,244
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$515,000	--
Miscellaneous Non-Tax Sources	\$1,678,548	\$844,266	\$1,070,554	\$382,031	\$1,701,784
Sub-Total	\$3,650,385	\$5,543,355	\$7,883,349	\$3,634,696	\$16,746,030
Grand Total	\$12,922,115	\$32,144,405	\$21,947,676	\$14,313,775	\$128,530,449

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$74,853,385	\$3,248,689	\$2,892,692	\$9,096,529	\$14,498,070
Public Service Corporation Property Taxes	\$1,986,346	\$10,127,885	\$391,337	\$574,308	\$456,478
General Personal Property Tax	\$12,154,614	\$590,117	\$1,316,997	\$3,335,979	\$3,891,765
Mobile Homes Property Tax	\$176,669	--	\$74,621	\$139,614	\$18,887
Machinery and Tools Tax	\$89,882	--	\$816,563	\$665,197	\$565,620
Merchants' Capital Tax	\$542,430	--	\$63,969	\$826,475	--
Property Tax Penalties	\$1,070,495	\$39,641	\$100,515	\$238,571	\$191,833
Property Tax Interest	\$582,224	\$60,730	\$22,628	\$137,398	\$153,046
Sub-Total	\$91,456,045	\$14,067,062	\$5,679,322	\$15,014,071	\$19,775,699
All Other Tax Revenue					
Local Sales and Use Taxes	\$6,999,489	\$153,356	\$423,246	\$3,998,684	\$1,733,547
Consumers' Utility Taxes	\$5,995,975	--	\$149,792	\$904,985	\$1,008,958
Business License Taxes	--	\$43,163	\$180	--	\$866,362
Franchise License Taxes	\$190,901	--	\$1,038	\$17,853	--
Motor Vehicle License Taxes	\$1,782,164	\$57,569	\$166,195	\$273,273	\$517,042
Bank Stock Tax	\$138,834	--	\$1,824	\$45,118	--
Taxes on Recordation and Wills	\$2,720,503	\$34,624	\$31,493	\$97,232	\$399,972
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$338,595	--	--	--	\$8,152
Restaurant Food Tax	\$3,224,817	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$486,862	--
E-911 Service Tax	\$1,422,715	\$60,121	\$128,784	\$409,567	\$237,453
Other Non-Property Taxes	\$512,248	\$17,307	\$55,515	--	\$72,374
Sub-Total	\$23,326,241	\$366,140	\$958,067	\$6,233,574	\$4,843,860
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,689,647	\$29,337	\$47,342	\$182,409	\$878,896
Fines and Forfeitures	\$662,253	\$5,949	\$356,083	\$42,741	\$37,775
Charges for Services	\$13,055,990	\$749,761	\$5,054,432	\$5,692,127	\$2,308,778
Investment of Funds	\$892,942	\$129,610	\$60,904	\$314,314	\$203,696
Rental of Property	\$213,505	\$94,285	\$66,102	\$1,100,031	\$113,336
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$7,388,035	\$196,486	\$302,175	\$1,491,881	\$5,211,099
Sub-Total	\$25,902,372	\$1,205,428	\$5,887,038	\$8,823,503	\$8,753,580
Grand Total	\$140,684,658	\$15,638,630	\$12,524,427	\$30,071,148	\$33,373,139

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$13,670,233	\$6,340,857	\$6,208,124	\$7,380,038	\$36,662,509
Public Service Corporation Property Taxes	\$1,227,988	\$266,319	\$425,128	\$621,939	\$3,514,120
General Personal Property Tax	\$2,998,779	\$1,367,173	\$2,120,567	\$2,124,836	\$7,316,705
Mobile Homes Property Tax	\$114,725	\$46,098	\$219,084	\$122,728	\$37,041
Machinery and Tools Tax	\$2,654,705	\$138,198	\$2,649,595	\$968,175	\$1,401,971
Merchants' Capital Tax	--	\$44,552	\$693,883	\$326,650	\$163,648
Property Tax Penalties	\$236,300	\$115,055	\$277,137	\$83,088	\$421,572
Property Tax Interest	\$135,188	\$48,417	\$97,372	\$113,204	\$128,301
Sub-Total	\$21,037,918	\$8,366,669	\$12,690,890	\$11,740,658	\$49,645,867
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,579,511	\$545,023	\$2,345,713	\$2,707,486	\$5,783,873
Consumers' Utility Taxes	\$1,650,302	\$575,111	\$935,277	\$1,041,547	\$254,125
Business License Taxes	--	--	--	--	\$3,753,613
Franchise License Taxes	\$310,864	\$91,356	\$351,399	\$37,626	\$567,661
Motor Vehicle License Taxes	\$732,962	\$356,379	\$108,582	\$353,058	\$1,186,793
Bank Stock Tax	\$5,824	\$2,383	--	\$16,547	\$100,108
Taxes on Recordation and Wills	\$221,111	\$100,488	\$97,125	\$83,580	\$864,177
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$33,693	--	\$43,049	\$116,482	\$1,830,095
Restaurant Food Tax	--	--	--	\$590,970	\$3,146,992
Coal, Oil, and Gas Taxes	--	--	\$5,945,260	--	--
E-911 Service Tax	\$323,598	\$190,800	\$234,720	\$191,484	\$780,394
Other Non-Property Taxes	\$2,002	--	--	\$90,523	\$24,086
Sub-Total	\$7,859,867	\$1,861,540	\$10,061,125	\$5,229,303	\$18,291,917
Non-Tax Revenue					
Permits, Fees, and Licenses	\$157,220	\$181,389	\$102,136	\$109,233	\$728,015
Fines and Forfeitures	\$38,101	\$28,129	\$28,675	\$730,508	\$203,218
Charges for Services	\$5,789,300	\$3,626,147	\$3,742,501	\$5,363,141	\$9,405,287
Investment of Funds	\$152,192	\$255,134	\$159,282	\$263,846	\$572,795
Rental of Property	\$319,157	\$434,280	\$91,356	\$4,192	\$1,051,349
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$24,254	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,125,788	\$756,002	\$463,836	\$854,017	\$857,633
Sub-Total	\$8,606,012	\$5,281,081	\$4,587,786	\$7,324,937	\$12,818,297
Grand Total	\$37,503,797	\$15,509,290	\$27,339,801	\$24,294,898	\$80,756,081

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$179,488,171	\$2,407,029	\$7,137,437	\$2,248,464	\$29,332,737
Public Service Corporation Property Taxes	\$8,643,133	\$91,567	\$197,073	\$106,037	\$1,485,489
General Personal Property Tax	\$30,276,584	\$520,887	\$1,080,361	\$814,529	\$4,228,816
Mobile Homes Property Tax	--	--	\$15,671	\$3,500	\$7,060
Machinery and Tools Tax	\$469,378	\$422,858	\$787,509	\$148,421	\$122,425
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,428,692	\$19,333	\$59,321	\$38,983	\$263,010
Property Tax Interest	\$332,893	\$3,294	\$73,951	\$15,523	\$159,388
Sub-Total	\$220,638,851	\$3,464,968	\$9,351,323	\$3,375,457	\$35,598,925
All Other Tax Revenue					
Local Sales and Use Taxes	\$21,216,124	\$843,739	\$3,323,987	\$336,627	\$7,850,734
Consumers' Utility Taxes	\$17,108,507	--	\$406,380	\$475,673	\$6,632,604
Business License Taxes	\$23,679,889	\$429,404	\$1,050,898	\$172,392	\$4,089,173
Franchise License Taxes	\$978,574	\$29,420	\$166,712	\$63,606	\$324,867
Motor Vehicle License Taxes	\$2,313,054	\$98,013	\$202,067	\$105,566	\$520,295
Bank Stock Tax	\$1,922,095	\$53,068	\$264,982	\$36,875	\$517,194
Taxes on Recordation and Wills	\$2,449,775	\$42,432	\$98,549	\$30,410	\$258,803
Tobacco Taxes	\$2,083,135	\$194,366	\$192,514	--	\$302,717
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$5,241,018	\$54,201	\$406,797	\$13,960	\$1,447,252
Restaurant Food Tax	\$8,792,704	\$503,307	\$3,136,060	\$135,736	\$3,855,609
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$685,412	\$129,628	\$121,496	\$59,327	\$345,606
Other Non-Property Taxes	\$836,553	\$9,925	--	\$179,533	--
Sub-Total	\$87,306,840	\$2,387,503	\$9,370,442	\$1,609,705	\$26,144,854
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,534,977	\$33,828	\$91,709	\$18,803	\$505,815
Fines and Forfeitures	\$3,939,648	\$34,959	\$214,474	\$35,205	\$585,414
Charges for Services	\$16,410,839	\$1,386,798	\$7,373,317	\$1,416,611	\$13,169,095
Investment of Funds	\$2,892,137	\$157,226	\$67,847	\$35,902	\$446,035
Rental of Property	\$2,566,346	\$11,382	\$164,533	\$105,524	\$292,149
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$463,027	--	\$10,497	\$6,692,811
Miscellaneous Non-Tax Sources	\$3,252,692	\$185,108	\$1,589,662	\$337,719	\$2,052,472
Sub-Total	\$33,596,639	\$2,272,328	\$9,501,542	\$1,960,261	\$23,743,791
Grand Total	\$341,542,330	\$8,124,799	\$28,223,307	\$6,945,423	\$85,487,570

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$146,427,453	\$10,851,172	\$1,573,874	\$13,917,226	\$2,098,988
Public Service Corporation Property Taxes	\$9,933,139	\$395,911	\$147,509	\$420,184	\$185,468
General Personal Property Tax	\$29,688,403	\$3,474,625	\$469,574	\$4,760,623	\$792,580
Mobile Homes Property Tax	\$172,051	--	\$13,052	\$37,149	--
Machinery and Tools Tax	\$2,399,467	\$76,085	\$4,141,611	\$1,431,435	\$167,787
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,712,167	\$60,327	\$36,740	\$266,554	\$39,611
Property Tax Interest	\$698,543	\$174,381	\$13,881	\$126,001	\$15,379
Sub-Total	\$191,031,223	\$15,032,501	\$6,396,241	\$20,959,172	\$3,299,813
All Other Tax Revenue					
Local Sales and Use Taxes	\$26,452,698	\$5,890,153	\$1,127,672	\$6,630,318	\$1,183,443
Consumers' Utility Taxes	\$17,200,898	\$1,386,435	\$600,675	\$1,485,618	\$532,808
Business License Taxes	\$17,532,069	\$2,155,959	\$420,199	\$3,536,402	\$527,700
Franchise License Taxes	\$1,785,867	\$75,922	\$31,372	\$1,640,649	\$44,700
Motor Vehicle License Taxes	\$4,094,224	\$322,434	\$82,213	\$908,577	\$80,784
Bank Stock Tax	\$730,214	\$129,761	\$143,674	\$762,925	\$101,146
Taxes on Recordation and Wills	\$1,485,452	\$60,800	\$10,365	\$144,835	\$22,805
Tobacco Taxes	\$4,795,651	--	--	--	--
Admission and Amusement Taxes	\$574,769	--	--	--	--
Transient Occupancy Tax	\$2,212,054	\$77,050	\$3,070	\$94,103	\$326,387
Restaurant Food Tax	\$13,721,782	\$3,022,706	\$358,696	\$3,654,976	\$878,813
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,961,225	\$143,442	--	\$309,461	\$114,865
Other Non-Property Taxes	\$1,107,302	--	\$36,632	\$148,421	--
Sub-Total	\$94,654,205	\$13,264,662	\$2,814,568	\$19,316,285	\$3,813,451
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,969,790	\$192,396	\$12,126	\$221,100	\$54,279
Fines and Forfeitures	\$2,416,446	\$397,597	\$31,476	\$480,224	\$751,903
Charges for Services	\$18,561,093	\$2,865,090	\$1,806,026	\$7,294,425	\$1,799,727
Investment of Funds	\$1,138,838	\$204,498	\$44,713	\$818,054	\$214,132
Rental of Property	\$3,217,759	\$71,132	\$3,770	\$665,204	\$41,822
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,240,442	\$751,794	\$408,647	\$2,341,019	\$282,768
Sub-Total	\$29,544,368	\$4,482,507	\$2,306,758	\$11,820,026	\$3,144,631
Grand Total	\$315,229,796	\$32,779,670	\$11,517,567	\$52,095,483	\$10,257,895

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$29,004,774	\$19,829,552	\$3,363,782	\$15,217,169	\$2,155,531
Public Service Corporation Property Taxes	\$1,007,362	\$306,560	\$82,429	\$931,151	\$137,678
General Personal Property Tax	\$4,688,081	\$2,241,304	\$938,551	\$3,291,790	\$467,259
Mobile Homes Property Tax	--	--	--	\$3,063	\$13,776
Machinery and Tools Tax	\$47,570	--	\$19,036	\$118,920	\$833,071
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$220,262	\$97,834	\$83,134	\$111,297	\$29,459
Property Tax Interest	\$87,822	\$27,304	\$27,712	\$36,361	\$25,737
Sub-Total	\$35,055,871	\$22,502,554	\$4,514,644	\$19,709,751	\$3,662,511
All Other Tax Revenue					
Local Sales and Use Taxes	\$9,875,008	\$3,292,718	\$1,257,811	\$9,966,988	\$1,728,015
Consumers' Utility Taxes	\$2,511,549	\$1,451,863	\$755,614	\$2,497,143	\$309,946
Business License Taxes	\$7,600,906	\$2,343,068	\$665,125	\$3,761,772	\$733,105
Franchise License Taxes	\$261,123	\$111,214	\$66,569	\$202,190	\$31,095
Motor Vehicle License Taxes	\$465,684	\$233,543	\$147,258	\$159,618	\$83,705
Bank Stock Tax	\$800,354	\$79,386	\$79,285	\$425,193	\$121,383
Taxes on Recordation and Wills	\$183,922	\$137,924	\$30,591	\$334,216	\$37,036
Tobacco Taxes	\$609,630	\$221,082	\$155,003	\$147,270	--
Admission and Amusement Taxes	--	\$22,474	--	\$173,747	\$24,052
Transient Occupancy Tax	\$432,218	\$133,574	\$98,163	\$527,818	--
Restaurant Food Tax	\$1,930,225	\$1,473,478	\$710,419	\$4,562,821	\$659,496
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$325,606	\$187,803	\$168,811	\$227,167	\$79,877
Other Non-Property Taxes	--	\$12,789	\$247,086	--	\$54,021
Sub-Total	\$24,996,225	\$9,700,916	\$4,381,735	\$22,985,943	\$3,861,731
Non-Tax Revenue					
Permits, Fees, and Licenses	\$952,396	\$415,000	\$43,889	\$413,773	\$34,080
Fines and Forfeitures	\$916,078	\$763,707	\$49,407	\$466,307	\$67,471
Charges for Services	\$987,422	\$2,734,298	\$2,352,174	\$5,344,846	\$2,699,228
Investment of Funds	\$672,118	\$181,061	\$65,669	\$578,275	\$163,108
Rental of Property	\$1,351,089	\$158,569	\$115,318	\$77,212	\$14,280
Payments in Lieu of Taxes from Enterprise Activities	--	\$87,500	\$65,322	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,273,966	--	--
Miscellaneous Non-Tax Sources	\$572,130	\$590,452	\$280,005	\$1,038,401	\$114,133
Sub-Total	\$5,451,233	\$4,930,587	\$4,245,750	\$7,918,814	\$3,092,300
Grand Total	\$65,503,329	\$37,134,057	\$13,142,129	\$50,614,508	\$10,616,542

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$74,603,818	\$11,288,356	\$9,744,125	\$2,335,705	\$30,820,000
Public Service Corporation Property Taxes	\$3,266,345	\$391,553	\$3,203,023	\$113,824	\$2,407,289
General Personal Property Tax	\$14,778,491	\$3,628,528	\$1,868,463	\$432,193	\$6,728,649
Mobile Homes Property Tax	\$34,045	\$8,106	--	\$1,010	--
Machinery and Tools Tax	\$1,971,391	\$2,123,228	\$3,513,871	--	\$3,468,767
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,348,391	\$166,855	\$194,616	\$20,872	\$519,095
Property Tax Interest	\$1,228,420	\$57,465	\$143,056	\$15,159	\$131,355
Sub-Total	\$97,230,901	\$17,664,091	\$18,667,154	\$2,918,763	\$44,075,155
All Other Tax Revenue					
Local Sales and Use Taxes	\$11,382,849	\$8,629,363	\$1,632,175	\$641,128	\$11,027,631
Consumers' Utility Taxes	\$9,940,930	\$1,779,697	\$1,334,789	\$508,035	\$6,826,740
Business License Taxes	\$9,571,805	\$4,771,569	\$1,299,019	\$424,693	\$6,712,152
Franchise License Taxes	\$1,202,965	\$263,211	\$296,253	\$48,701	\$545,624
Motor Vehicle License Taxes	\$2,767,203	\$485,653	\$385,137	\$64,687	\$1,233,855
Bank Stock Tax	\$298,938	\$357,430	\$102,163	\$56,395	\$647,929
Taxes on Recordation and Wills	\$391,001	\$292,595	\$110,770	\$39,058	\$359,561
Tobacco Taxes	\$2,951,926	--	--	--	\$652,156
Admission and Amusement Taxes	\$1,141,045	\$167,925	--	--	\$311,639
Transient Occupancy Tax	\$2,466,775	\$940,032	\$412,175	\$103,186	\$1,275,664
Restaurant Food Tax	\$10,469,631	\$4,882,551	\$905,562	\$496,443	\$6,984,195
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,132,147	\$483,364	\$287,454	\$60,304	\$1,114,213
Other Non-Property Taxes	\$206,367	\$156,811	--	\$29,310	--
Sub-Total	\$54,923,582	\$23,210,201	\$6,765,497	\$2,471,940	\$37,691,359
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,448,398	\$390,820	\$94,530	\$30,455	\$675,311
Fines and Forfeitures	\$1,300,113	\$400,247	\$65,830	\$96,673	\$538,753
Charges for Services	\$34,357,823	\$5,072,703	\$3,595,422	\$2,833,933	\$19,928,851
Investment of Funds	\$1,076,249	\$415,668	\$254,157	\$164,854	\$1,670,191
Rental of Property	\$3,185,564	\$398,070	\$214,953	\$22,825	\$464,705
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	\$1,785,101
Interlocal Revenue-Sharing Payments	--	--	--	\$1,078,370	--
Miscellaneous Non-Tax Sources	\$6,196,484	\$810,664	\$528,353	\$358,671	\$3,929,720
Sub-Total	\$47,564,631	\$7,488,172	\$4,753,245	\$4,585,781	\$28,992,632
Grand Total	\$199,719,114	\$48,362,464	\$30,185,896	\$9,976,484	\$110,759,146

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$34,637,999	\$9,954,027	\$5,083,093	\$99,526,612	\$122,653,472
Public Service Corporation Property Taxes	\$899,681	\$239,215	\$265,992	\$4,825,729	\$9,751,432
General Personal Property Tax	\$4,433,696	\$2,075,574	\$1,049,057	\$19,683,801	\$27,974,500
Mobile Homes Property Tax	\$9,287	--	--	\$131,930	\$16,585
Machinery and Tools Tax	\$6,180,283	\$40,524	\$258,466	\$12,062,608	\$8,288,569
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$341,633	\$70,366	\$88,696	\$634,471	\$919,194
Property Tax Interest	\$184,359	\$65,040	\$51,598	\$433,487	\$1,784,318
Sub-Total	\$46,686,938	\$12,444,746	\$6,796,902	\$137,298,638	\$171,388,070
All Other Tax Revenue					
Local Sales and Use Taxes	\$5,313,476	\$1,447,427	\$2,108,305	\$18,801,952	\$25,854,211
Consumers' Utility Taxes	\$1,893,044	\$1,079,328	\$1,345,232	\$11,966,312	\$37,929,780
Business License Taxes	\$2,101,196	\$622,305	\$1,615,629	\$11,375,961	\$18,471,519
Franchise License Taxes	\$304,777	\$89,964	\$180,578	\$3,628,388	\$3,736,093
Motor Vehicle License Taxes	\$673,084	\$264,639	\$226,211	\$3,436,659	\$3,542,806
Bank Stock Tax	\$300,973	\$9,696	\$285,272	\$556,238	\$1,014,572
Taxes on Recordation and Wills	\$454,321	\$183,849	\$64,153	\$885,362	\$1,146,018
Tobacco Taxes	\$332,773	\$145,246	--	\$3,720,193	\$4,219,586
Admission and Amusement Taxes	--	--	--	\$564,602	\$4,546,081
Transient Occupancy Tax	\$109,140	--	--	\$2,458,217	\$6,838,101
Restaurant Food Tax	\$1,975,493	\$243,036	\$860,452	\$12,987,152	\$25,289,065
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$273,324	\$74,904	\$197,430	\$2,937,283	\$3,372,604
Other Non-Property Taxes	\$184,000	--	\$4,675	\$688,401	\$258,794
Sub-Total	\$13,915,601	\$4,160,394	\$6,887,937	\$74,006,720	\$136,219,230
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,054,407	\$281,542	\$101,779	\$2,948,508	\$3,447,962
Fines and Forfeitures	\$710,124	\$104,682	\$188,946	\$2,000,712	\$1,569,454
Charges for Services	\$5,764,643	\$1,332,353	\$5,124,815	\$38,216,840	\$32,660,662
Investment of Funds	\$662,846	\$237,032	\$90,012	\$1,963,879	\$2,749,543
Rental of Property	\$35,925	\$37,556	\$493,405	\$12,514,792	\$5,930,368
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$207,890	\$1,359,685	\$2,900,107
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$5,668,958	\$212,431	\$260,347	\$567,392	\$6,548,677
Sub-Total	\$13,896,903	\$2,205,596	\$6,467,194	\$59,571,808	\$55,806,773
Grand Total	\$74,499,442	\$18,810,736	\$20,152,033	\$270,877,166	\$363,414,073

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$1,008,824	\$14,673,829	\$9,214,476	\$45,109,423	\$3,958,904
Public Service Corporation Property Taxes	\$196,605	\$1,262,830	\$145,365	\$4,116,563	\$155,190
General Personal Property Tax	\$187,579	\$2,697,121	\$1,350,389	\$10,627,537	\$609,379
Mobile Homes Property Tax	--	\$18,921	\$16,965	--	\$7,021
Machinery and Tools Tax	\$55,449	\$2,445,708	--	\$3,120,273	\$689,927
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$27,890	\$290,302	\$99,575	\$1,326,798	\$91,294
Property Tax Interest	\$23,971	\$224,197	\$47,079	\$587,712	\$13,373
Sub-Total	\$1,500,318	\$21,612,908	\$10,873,849	\$64,888,306	\$5,525,088
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,340,438	\$3,076,650	\$407,006	\$5,098,661	\$761,830
Consumers' Utility Taxes	\$246,659	\$2,611,323	\$440,543	\$12,755,653	\$1,003,213
Business License Taxes	\$689,408	\$2,303,168	\$339,473	\$5,092,198	\$305,908
Franchise License Taxes	\$15,314	--	\$100,041	\$748,685	\$209,373
Motor Vehicle License Taxes	\$30,077	\$585,974	\$291,862	\$1,840,873	\$171,037
Bank Stock Tax	\$78,340	\$196,506	\$18,318	\$375,296	\$102,593
Taxes on Recordation and Wills	\$11,779	\$113,579	\$175,524	\$563,261	\$71,921
Tobacco Taxes	\$38	\$135,330	\$71,808	\$2,242,947	--
Admission and Amusement Taxes	--	\$23,378	--	\$496,192	--
Transient Occupancy Tax	\$96,282	\$198,404	--	\$1,057,161	\$80,917
Restaurant Food Tax	\$556,302	\$991,396	\$418,254	\$4,859,177	\$557,575
Coal, Oil, and Gas Taxes	\$119,402	--	--	--	--
E-911 Service Tax	\$43,629	\$973,895	\$179,656	\$1,817,169	\$103,390
Other Non-Property Taxes	\$5,310	--	--	\$51,934	--
Sub-Total	\$3,232,978	\$11,209,603	\$2,442,485	\$36,999,207	\$3,367,757
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,899	\$288,756	\$116,843	\$584,412	\$37,300
Fines and Forfeitures	\$71,573	\$421,120	\$27,970	\$237,563	\$92,731
Charges for Services	\$694,822	\$4,447,654	\$1,742,666	\$18,217,236	\$2,708,024
Investment of Funds	\$32,037	\$267,941	\$56,462	\$335,490	\$100,239
Rental of Property	\$459,894	\$281,983	\$80,214	\$2,892,046	\$81,811
Payments in Lieu of Taxes from Enterprise Activities	--	\$453	--	\$840,216	\$2,235,612
Interlocal Revenue-Sharing Payments	--	--	--	--	\$107,639
Miscellaneous Non-Tax Sources	\$31,074	\$677,543	\$557,142	\$3,398,003	\$447,347
Sub-Total	\$1,293,299	\$6,385,450	\$2,581,297	\$26,504,966	\$5,810,703
Grand Total	\$6,026,595	\$39,207,961	\$15,897,631	\$128,392,479	\$14,703,548

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$159,420,955	\$52,061,340	\$15,299,491	\$10,516,458	\$39,561,787
Public Service Corporation Property Taxes	\$13,785,703	\$3,728,821	\$409,151	\$668,482	\$1,844,992
General Personal Property Tax	\$23,455,577	\$12,182,014	\$5,533,485	\$1,657,272	\$6,619,579
Mobile Homes Property Tax	\$30,625	\$22,170	--	\$1,206	\$103,238
Machinery and Tools Tax	\$15,674,402	\$2,850,877	\$2,341,999	\$195,073	\$1,301,285
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$3,055,971	\$696,862	\$132,499	\$140,164	\$418,260
Property Tax Interest	\$2,556,452	\$464,574	\$84,525	\$32,125	\$113,637
Sub-Total	\$217,979,685	\$72,006,658	\$23,801,150	\$13,210,780	\$49,962,778
All Other Tax Revenue					
Local Sales and Use Taxes	\$20,123,954	\$17,466,450	\$4,996,579	\$3,632,118	\$5,293,294
Consumers' Utility Taxes	\$32,415,856	\$13,248,053	\$1,141,696	\$1,466,586	\$7,062,298
Business License Taxes	\$21,240,829	\$11,086,185	\$3,496,933	\$1,581,857	\$3,618,973
Franchise License Taxes	\$4,708,759	\$1,491,601	\$335,549	\$246,387	\$481,015
Motor Vehicle License Taxes	\$3,547,482	\$1,733,605	\$510,828	\$393,003	\$1,248,266
Bank Stock Tax	\$2,854,562	\$807,266	\$271,398	\$192,292	\$166,264
Taxes on Recordation and Wills	\$85,971	\$556,322	\$197,078	\$99,513	\$644,418
Tobacco Taxes	--	\$1,920,939	\$459,679	--	\$971,777
Admission and Amusement Taxes	\$1,465,338	\$504,298	\$133,762	--	\$351,413
Transient Occupancy Tax	\$4,308,106	\$2,101,878	\$509,595	\$209,414	\$206,225
Restaurant Food Tax	\$13,111,219	\$7,247,472	\$2,055,706	\$1,444,215	\$2,482,391
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5,987,407	\$1,180,840	\$289,489	\$467,489	\$736,692
Other Non-Property Taxes	\$1,908,027	\$332,359	\$255,840	\$18,183	--
Sub-Total	\$111,757,510	\$59,677,268	\$14,654,132	\$9,751,057	\$23,263,026
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,416,357	\$978,669	\$257,796	\$112,142	\$1,452,509
Fines and Forfeitures	\$7,465,335	\$1,244,283	\$170,922	\$80,148	\$553,375
Charges for Services	\$35,446,369	\$16,544,727	\$4,776,733	\$6,666,293	\$10,930,273
Investment of Funds	\$364,214	\$672,639	\$305,989	\$204,071	\$1,826,023
Rental of Property	\$167,527	\$1,114,804	\$473,055	\$38,385	\$613,408
Payments in Lieu of Taxes from Enterprise Activities	\$17,610,474	--	\$1,265,000	\$601,542	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13,684,677	\$706,592	\$165,727	\$472,228	\$123,291
Sub-Total	\$78,154,953	\$21,261,714	\$7,415,222	\$8,174,809	\$15,498,879
Grand Total	\$407,892,148	\$152,945,640	\$45,870,504	\$31,136,646	\$88,724,683

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$310,323,447	\$8,045,227	\$5,523,130	\$10,945,305
Public Service Corporation Property Taxes	\$9,229,854	\$748,233	\$282,265	\$377,504
General Personal Property Tax	\$41,968,814	\$1,891,163	\$351,701	\$4,059,886
Mobile Homes Property Tax	\$153,329	\$12,971	\$3,321	\$493
Machinery and Tools Tax	\$646,224	\$3,280,366	\$1,246,089	\$1,592,688
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$3,898,722	\$126,740	\$68,639	\$128,907
Property Tax Interest	\$1,230,051	\$73,925	\$35,236	\$69,925
Sub-Total	\$367,450,441	\$14,178,625	\$7,510,381	\$17,174,708
All Other Tax Revenue				
Local Sales and Use Taxes	\$41,782,279	\$2,620,687	\$3,781,232	\$8,791,276
Consumers' Utility Taxes	\$37,751,838	\$1,688,075	\$449,964	\$3,123,810
Business License Taxes	\$29,214,895	\$1,385,427	\$1,641,721	\$4,339,620
Franchise License Taxes	\$4,407,527	\$144,155	\$202,360	\$431,927
Motor Vehicle License Taxes	\$7,539,075	\$303,773	--	\$486,817
Bank Stock Tax	\$1,575,352	\$82,332	\$140,880	\$531,967
Taxes on Recordation and Wills	\$61,119	\$91,559	\$131,173	\$198,598
Tobacco Taxes	\$9,775,806	\$104,633	--	\$259,853
Admission and Amusement Taxes	\$4,024,520	--	--	\$100,866
Transient Occupancy Tax	\$17,669,887	\$225,349	\$3,974,894	\$429,018
Restaurant Food Tax	\$34,377,007	\$1,338,697	\$5,244,106	\$2,997,547
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$6,045,600	\$168,523	\$216,016	\$554,297
Other Non-Property Taxes	--	\$45,698	--	--
Sub-Total	\$194,224,905	\$8,198,908	\$15,782,346	\$22,245,596
Non-Tax Revenue				
Permits, Fees, and Licenses	\$4,251,659	\$119,609	\$212,618	\$433,236
Fines and Forfeitures	\$3,993,054	\$187,382	\$273,584	\$171,173
Charges for Services	\$49,409,662	\$4,145,481	\$1,207,067	\$2,449,988
Investment of Funds	\$3,833,900	\$231,334	\$522,534	\$208,991
Rental of Property	\$2,488,211	\$203,424	\$245,278	\$133,728
Payments in Lieu of Taxes from Enterprise Activities	\$100,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$8,783,415	\$882,063	\$988,742	\$777,510
Sub-Total	\$72,859,901	\$5,769,293	\$3,449,823	\$4,174,626
Grand Total	\$634,535,247	\$28,146,826	\$26,742,550	\$43,594,930

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 2.1
 Per Capita Distribution/1
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2003
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$764.07	\$655.72	\$728.89
Public Service Corporation Property Taxes	\$37.67	\$36.51	\$37.29
General Personal Property Tax	\$148.31	\$119.86	\$139.08
Mobile Homes Property Tax	\$1.47	\$0.35	\$1.10
Machinery and Tools Tax	\$22.50	\$35.73	\$26.79
Merchants' Capital Tax	\$2.15	--	\$1.45
Property Tax Penalties	\$7.28	\$8.15	\$7.56
Property Tax Interest	\$2.90	\$4.85	\$3.53
Sub-Total	\$986.34	\$861.17	\$945.70
All Other Tax Revenue			
Local Sales and Use Taxes	\$96.70	\$129.75	\$107.43
Consumers' Utility Taxes	\$46.82	\$102.86	\$65.01
Business License Taxes	\$50.10	\$89.61	\$62.93
Franchise License Taxes	\$5.49	\$12.53	\$7.77
Motor Vehicle License Taxes	\$18.19	\$17.57	\$17.99
Bank Stock Tax	\$4.18	\$7.27	\$5.18
Taxes on Recordation and Wills	\$14.50	\$5.18	\$11.47
Tobacco Taxes	\$0.50	\$15.50	\$5.37
Admission and Amusement Taxes	\$0.03	\$6.18	\$2.03
Transient Occupancy Tax	\$9.70	\$23.98	\$14.33
Restaurant Food Tax	\$11.72	\$80.38	\$34.01
Coal, Oil, and Gas Taxes	\$4.38	\$0.05	\$2.98
E-911 Service Tax	\$11.64	\$15.03	\$12.74
Other Non-Property Taxes	\$3.98	\$2.86	\$3.62
Sub-Total	\$277.92	\$508.76	\$352.86
Non-Tax Revenue			
Permits, Fees, and Licenses	\$27.09	\$13.62	\$22.72
Fines and Forfeitures	\$7.88	\$14.00	\$9.86
Charges for Services	\$147.34	\$166.73	\$153.64
Investment of Funds	\$13.24	\$10.96	\$12.50
Rental of Property	\$8.88	\$17.51	\$11.68
Payments in Lieu of Taxes from Enterprise Activities	\$0.88	\$12.28	\$4.58
Interlocal Revenue-Sharing Payments	\$0.19	\$4.07	\$1.45
Miscellaneous Non-Tax Sources	\$25.67	\$30.78	\$27.33
Sub-Total	\$231.17	\$269.95	\$243.76
Grand Total	\$1,495.43	\$1,639.88	\$1,542.32

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$277.51	\$690.16	\$269.43	\$257.55	\$257.59
Public Service Corporation Property Taxes	\$39.10	\$19.26	\$35.74	\$12.92	\$17.78
General Personal Property Tax	\$88.34	\$142.92	\$94.26	\$74.63	\$59.91
Mobile Homes Property Tax	--	\$0.93	\$1.86	\$2.22	\$2.84
Machinery and Tools Tax	\$12.71	\$10.74	\$323.51	\$3.45	\$47.24
Merchants' Capital Tax	--	--	--	--	\$8.38
Property Tax Penalties	\$7.68	\$6.89	\$6.82	\$7.66	\$5.34
Property Tax Interest	\$7.69	\$3.50	\$1.30	\$1.62	\$1.95
Sub-Total	\$433.03	\$874.39	\$732.93	\$360.05	\$401.04
All Other Tax Revenue					
Local Sales and Use Taxes	\$63.31	\$118.86	\$35.91	\$42.98	\$58.85
Consumers' Utility Taxes	\$37.19	\$73.81	\$25.43	\$30.11	\$48.54
Business License Taxes	\$1.72	\$77.57	\$18.25	\$11.85	\$13.33
Franchise License Taxes	\$5.74	\$3.33	\$1.69	\$0.82	--
Motor Vehicle License Taxes	\$12.90	\$22.59	\$16.04	\$20.37	\$21.29
Bank Stock Tax	\$1.81	\$3.20	\$0.14	\$2.16	\$2.97
Taxes on Recordation and Wills	\$7.12	\$16.38	\$2.52	\$4.71	\$4.62
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.78	\$14.74	\$3.85	--	\$0.84
Restaurant Food Tax	--	\$45.32	\$12.36	--	\$21.41
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.06	\$13.05	\$7.36	\$5.17	\$16.45
Other Non-Property Taxes	\$0.02	\$0.80	\$13.97	\$4.68	--
Sub-Total	\$145.64	\$389.65	\$137.52	\$122.86	\$188.31
Non-Tax Revenue					
Permits, Fees, and Licenses	\$8.01	\$15.18	\$1.86	\$10.17	\$4.79
Fines and Forfeitures	\$1.20	\$2.63	\$3.06	\$0.80	\$2.78
Charges for Services	\$146.43	\$120.29	\$173.53	\$257.02	\$95.91
Investment of Funds	\$4.30	\$3.48	\$40.01	\$20.84	\$6.70
Rental of Property	\$2.89	\$9.85	\$0.17	\$1.17	\$9.49
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$9.45	\$8.25	\$37.28	\$31.31	\$19.21
Sub-Total	\$172.28	\$159.68	\$255.91	\$321.32	\$138.87
Grand Total	\$750.96	\$1,423.72	\$1,126.36	\$804.22	\$728.22

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$300.06	\$1,506.58	\$327.29	\$452.16	\$429.45
Public Service Corporation Property Taxes	\$27.78	\$36.45	\$16.87	\$1,552.23	\$23.76
General Personal Property Tax	\$65.49	\$227.33	\$63.69	\$11.99	\$107.43
Mobile Homes Property Tax	\$4.05	--	\$4.18	\$2.14	\$4.35
Machinery and Tools Tax	\$13.64	\$0.83	\$35.31	\$0.06	\$33.86
Merchants' Capital Tax	\$5.04	--	--	--	\$1.63
Property Tax Penalties	\$5.17	\$11.61	\$4.39	\$2.28	\$6.28
Property Tax Interest	\$3.13	\$1.40	\$2.40	\$1.73	\$3.23
Sub-Total	\$424.36	\$1,784.20	\$454.12	\$2,022.59	\$609.99
All Other Tax Revenue					
Local Sales and Use Taxes	\$47.67	\$144.02	\$54.94	\$160.50	\$38.27
Consumers' Utility Taxes	\$40.97	\$39.49	\$38.82	--	\$27.70
Business License Taxes	--	\$224.21	\$31.96	--	\$0.02
Franchise License Taxes	\$0.76	\$9.16	\$5.23	--	\$3.26
Motor Vehicle License Taxes	\$20.66	\$17.90	\$25.34	\$6.43	\$22.49
Bank Stock Tax	--	\$5.45	\$1.68	\$3.67	\$0.94
Taxes on Recordation and Wills	\$3.37	\$19.63	\$7.44	\$12.23	\$11.31
Tobacco Taxes	--	\$3.34	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$72.16	\$5.83	--	\$3.55
Restaurant Food Tax	--	\$104.02	\$27.12	--	\$13.10
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$20.82	\$18.89	\$11.17	--	\$5.29
Other Non-Property Taxes	\$2.39	\$8.88	\$9.47	\$3.69	--
Sub-Total	\$136.62	\$667.15	\$219.00	\$186.52	\$125.93
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.10	\$30.86	\$10.31	\$8.67	\$10.94
Fines and Forfeitures	\$2.83	\$46.09	\$1.71	\$0.05	\$2.73
Charges for Services	\$87.91	\$187.29	\$125.43	\$157.93	\$126.75
Investment of Funds	\$4.48	\$9.58	\$14.26	\$25.82	\$10.58
Rental of Property	\$3.49	\$12.27	\$8.12	\$10.98	\$1.80
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$31.49	\$16.39	\$8.09	\$43.20	\$16.49
Sub-Total	\$134.30	\$302.48	\$167.92	\$246.65	\$169.28
Grand Total	\$695.29	\$2,753.83	\$841.04	\$2,455.76	\$905.20

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$229.22	\$470.07	\$169.53	\$273.15	\$250.27
Public Service Corporation Property Taxes	\$14.32	\$36.64	\$11.75	\$15.08	\$27.59
General Personal Property Tax	\$57.85	\$99.47	\$86.74	\$60.22	\$87.49
Mobile Homes Property Tax	\$4.43	\$1.70	\$2.57	\$3.15	\$4.58
Machinery and Tools Tax	\$20.89	\$76.41	\$11.80	\$100.37	\$7.30
Merchants' Capital Tax	\$24.13	--	\$5.39	\$2.20	\$2.96
Property Tax Penalties	\$2.42	\$6.21	\$6.01	\$3.51	\$8.70
Property Tax Interest	\$4.94	\$2.38	\$3.24	\$7.11	\$5.01
Sub-Total	\$358.20	\$692.88	\$297.03	\$464.78	\$393.90
All Other Tax Revenue					
Local Sales and Use Taxes	\$26.14	\$53.03	\$30.12	\$51.73	\$30.02
Consumers' Utility Taxes	\$21.59	\$16.18	\$22.83	\$28.10	\$31.71
Business License Taxes	--	\$15.61	--	--	--
Franchise License Taxes	\$1.52	\$3.93	\$2.39	\$3.30	\$7.48
Motor Vehicle License Taxes	\$14.72	\$21.33	\$17.71	--	\$21.18
Bank Stock Tax	\$1.52	\$2.76	\$0.06	\$4.41	\$3.12
Taxes on Recordation and Wills	\$2.22	\$7.38	\$3.10	\$0.43	\$2.61
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.46	\$8.56	--	\$0.97	--
Restaurant Food Tax	\$7.68	\$26.50	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$341.52	--
E-911 Service Tax	\$16.14	\$7.53	\$10.28	\$16.63	\$36.74
Other Non-Property Taxes	\$3.01	\$6.19	\$2.35	\$59.48	--
Sub-Total	\$95.00	\$169.00	\$88.84	\$506.58	\$132.85
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.18	\$9.83	\$4.38	\$1.46	\$3.25
Fines and Forfeitures	\$20.32	\$5.51	\$15.53	\$0.02	\$0.13
Charges for Services	\$150.20	\$84.52	\$133.08	\$94.51	\$88.48
Investment of Funds	\$5.49	\$6.79	\$8.49	\$11.08	\$5.21
Rental of Property	--	\$6.18	\$1.22	\$0.40	\$3.65
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	\$0.12
Interlocal Revenue-Sharing Payments	--	\$9.51	--	--	--
Miscellaneous Non-Tax Sources	\$11.70	\$46.57	\$16.21	\$25.80	\$30.57
Sub-Total	\$191.91	\$168.90	\$178.90	\$133.27	\$131.41
Grand Total	\$645.10	\$1,030.78	\$564.77	\$1,104.64	\$658.16

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$207.79	\$381.00	\$227.27	\$496.98	\$275.42
Public Service Corporation Property Taxes	\$23.15	\$86.02	\$11.41	\$40.05	\$25.73
General Personal Property Tax	\$87.00	\$117.88	\$46.12	\$107.04	\$53.24
Mobile Homes Property Tax	\$5.06	\$2.30	\$3.57	\$1.49	\$3.23
Machinery and Tools Tax	\$91.27	\$10.28	\$50.93	\$12.64	\$27.47
Merchants' Capital Tax	\$6.93	--	\$6.41	\$3.50	\$1.90
Property Tax Penalties	\$5.09	\$13.00	\$1.87	\$11.19	\$4.93
Property Tax Interest	\$2.36	\$8.88	\$2.65	\$6.59	\$2.17
Sub-Total	\$428.64	\$619.35	\$350.22	\$679.48	\$394.08
All Other Tax Revenue					
Local Sales and Use Taxes	\$60.55	\$42.15	\$41.70	\$57.58	\$33.26
Consumers' Utility Taxes	\$29.63	\$33.06	\$13.18	\$30.15	\$15.10
Business License Taxes	\$19.59	\$22.74	--	--	--
Franchise License Taxes	\$6.84	\$0.08	\$1.68	\$4.28	--
Motor Vehicle License Taxes	\$24.70	\$22.00	\$20.05	\$24.76	\$20.01
Bank Stock Tax	\$1.73	\$1.77	\$0.30	\$1.73	--
Taxes on Recordation and Wills	\$4.88	\$6.44	\$3.76	\$4.66	\$5.96
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$9.76	\$4.00	--	--
Restaurant Food Tax	--	\$29.39	\$12.51	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.60	\$7.19	\$8.48	\$9.25	\$13.95
Other Non-Property Taxes	--	\$3.05	\$3.48	\$3.37	\$2.11
Sub-Total	\$157.51	\$177.61	\$109.15	\$135.78	\$90.39
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.50	\$18.09	\$3.88	\$9.61	\$2.26
Fines and Forfeitures	\$1.52	\$28.01	\$0.08	\$4.01	\$10.78
Charges for Services	\$101.27	\$116.72	\$218.82	\$512.42	\$141.64
Investment of Funds	\$8.33	\$3.55	\$2.13	\$25.81	\$8.50
Rental of Property	\$2.63	\$8.03	\$3.09	\$21.25	\$17.15
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$25.57	\$12.11	\$10.34	\$34.19	\$43.33
Sub-Total	\$144.82	\$186.51	\$238.34	\$607.29	\$223.65
Grand Total	\$730.98	\$983.48	\$697.71	\$1,422.55	\$708.13

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$671.26	\$585.58	\$328.44	\$462.87	\$378.87
Public Service Corporation Property Taxes	\$46.81	\$22.70	\$12.98	\$26.92	\$49.24
General Personal Property Tax	\$133.54	\$140.83	\$38.79	\$134.53	\$137.63
Mobile Homes Property Tax	\$0.76	\$0.16	\$2.85	\$0.90	--
Machinery and Tools Tax	\$14.72	\$18.02	\$2.64	\$42.50	\$8.35
Merchants' Capital Tax	--	--	\$1.21	--	--
Property Tax Penalties	\$7.35	\$8.27	\$4.62	\$7.51	\$11.88
Property Tax Interest	\$2.93	\$4.14	\$1.79	\$3.90	\$7.93
Sub-Total	\$877.36	\$779.70	\$393.33	\$679.13	\$593.90
All Other Tax Revenue					
Local Sales and Use Taxes	\$112.51	\$47.93	\$20.47	\$105.82	\$33.33
Consumers' Utility Taxes	\$39.32	\$39.14	\$37.92	\$42.79	\$34.42
Business License Taxes	\$56.17	\$1.60	--	\$0.03	\$9.98
Franchise License Taxes	\$23.77	\$1.98	\$2.21	\$2.27	\$3.35
Motor Vehicle License Taxes	\$21.16	\$15.79	\$20.21	\$18.26	\$20.87
Bank Stock Tax	\$2.62	--	--	--	--
Taxes on Recordation and Wills	\$10.08	\$11.98	\$3.32	\$13.93	\$3.19
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$12.15	\$0.70	--	--	--
Restaurant Food Tax	--	--	\$5.33	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.78	\$14.80	\$6.79	\$15.58	\$8.44
Other Non-Property Taxes	\$0.73	\$2.23	\$2.33	--	--
Sub-Total	\$292.29	\$136.15	\$98.59	\$198.67	\$113.60
Non-Tax Revenue					
Permits, Fees, and Licenses	\$21.56	\$30.05	\$5.55	\$26.01	\$7.67
Fines and Forfeitures	\$4.83	\$4.36	\$0.004	\$2.19	\$2.34
Charges for Services	\$122.76	\$89.48	\$169.69	\$142.23	\$140.72
Investment of Funds	\$5.98	\$10.72	\$34.04	\$9.52	\$13.82
Rental of Property	\$5.84	\$7.49	\$1.46	\$2.41	\$0.14
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$16.18	\$99.41	\$33.92	\$36.64	\$14.76
Sub-Total	\$177.16	\$241.53	\$244.66	\$219.00	\$179.45
Grand Total	\$1,346.80	\$1,157.37	\$736.57	\$1,096.81	\$886.95

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$313.50	\$401.77	\$422.55	\$1,391.41	\$888.92
Public Service Corporation Property Taxes	\$23.36	--	\$18.95	\$35.46	\$52.40
General Personal Property Tax	\$33.04	\$136.01	\$120.83	\$236.20	\$212.77
Mobile Homes Property Tax	\$4.50	\$2.66	\$5.73	\$0.15	--
Machinery and Tools Tax	\$35.40	\$106.09	\$25.34	\$5.42	\$6.39
Merchants' Capital Tax	\$4.04	--	\$3.62	--	--
Property Tax Penalties	\$1.72	\$8.34	\$9.67	\$8.67	\$13.27
Property Tax Interest	\$4.99	\$4.22	\$5.65	\$0.09	\$6.15
Sub-Total	\$420.55	\$659.09	\$612.34	\$1,677.38	\$1,179.91
All Other Tax Revenue					
Local Sales and Use Taxes	\$33.28	\$31.49	\$118.29	\$128.76	\$88.19
Consumers' Utility Taxes	\$33.22	\$38.35	\$30.64	\$85.86	\$43.95
Business License Taxes	--	\$14.79	--	\$94.97	\$17.91
Franchise License Taxes	--	\$4.07	--	\$0.86	\$2.32
Motor Vehicle License Taxes	--	\$18.34	\$20.64	\$19.05	\$22.83
Bank Stock Tax	\$0.59	\$5.20	--	\$4.51	\$2.60
Taxes on Recordation and Wills	\$4.23	\$3.99	\$1.50	\$24.13	\$21.98
Tobacco Taxes	--	--	--	\$1.83	--
Admission and Amusement Taxes	--	\$1.30	--	--	--
Transient Occupancy Tax	\$0.75	\$0.30	--	\$6.47	--
Restaurant Food Tax	--	\$15.84	--	--	--
Coal, Oil, and Gas Taxes	\$284.57	--	--	--	--
E-911 Service Tax	\$18.24	\$9.79	\$11.31	\$13.59	\$15.77
Other Non-Property Taxes	\$3.47	\$5.90	\$2.67	\$4.12	--
Sub-Total	\$378.36	\$149.35	\$185.05	\$384.13	\$215.55
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.84	\$8.36	\$5.75	\$38.61	\$25.69
Fines and Forfeitures	\$0.22	\$4.78	\$2.75	\$11.17	\$8.59
Charges for Services	\$84.25	\$59.69	\$97.13	\$221.42	\$235.41
Investment of Funds	\$2.14	\$12.87	\$5.84	\$21.06	\$19.86
Rental of Property	\$0.40	\$2.51	\$4.27	\$22.73	\$6.09
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$34.91	\$3.76	\$31.10	\$21.08	\$14.39
Sub-Total	\$125.75	\$91.97	\$146.84	\$336.06	\$310.05
Grand Total	\$924.66	\$900.42	\$944.23	\$2,397.58	\$1,705.50

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$320.89	\$345.61	\$355.33	\$416.15	\$222.89
Public Service Corporation Property Taxes	\$17.04	\$45.19	\$14.14	\$19.54	\$47.01
General Personal Property Tax	\$56.68	\$90.24	\$70.39	\$188.68	\$66.32
Mobile Homes Property Tax	\$4.08	\$0.79	\$5.46	\$3.33	\$3.66
Machinery and Tools Tax	\$11.33	\$1.90	\$5.62	\$75.82	\$127.65
Merchants' Capital Tax	\$2.71	--	\$10.75	--	\$10.40
Property Tax Penalties	\$3.62	\$8.62	\$5.07	\$8.49	\$5.48
Property Tax Interest	\$2.99	\$2.86	\$2.48	\$4.50	\$4.10
Sub-Total	\$419.33	\$495.23	\$469.25	\$716.52	\$487.50
All Other Tax Revenue					
Local Sales and Use Taxes	\$30.67	\$37.13	\$66.10	\$84.28	\$55.53
Consumers' Utility Taxes	\$45.59	\$37.93	\$40.31	\$47.49	\$13.69
Business License Taxes	--	--	\$0.05	\$44.79	--
Franchise License Taxes	\$1.24	\$8.29	\$4.29	\$5.35	\$4.07
Motor Vehicle License Taxes	\$25.49	\$17.32	\$23.85	\$21.23	\$8.78
Bank Stock Tax	--	\$1.81	\$0.96	\$2.53	--
Taxes on Recordation and Wills	\$4.45	\$14.71	\$8.34	\$11.16	\$2.70
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.33	\$4.02	\$1.66
Restaurant Food Tax	--	--	\$13.15	\$33.44	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$21.68	\$7.71	\$10.62	\$9.01	\$11.04
Other Non-Property Taxes	\$2.47	--	\$3.25	\$0.34	\$3.20
Sub-Total	\$131.59	\$124.89	\$173.26	\$263.65	\$100.67
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.99	\$10.53	\$9.10	\$19.52	\$2.46
Fines and Forfeitures	\$0.88	\$1.82	\$0.11	\$2.13	\$0.85
Charges for Services	\$106.38	\$104.63	\$66.85	\$166.55	\$117.56
Investment of Funds	\$3.90	\$22.69	\$8.18	\$13.29	\$8.52
Rental of Property	\$3.72	\$0.83	\$0.71	\$5.48	\$3.33
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$21.92	\$17.96	\$23.22	\$29.13	\$10.88
Sub-Total	\$141.78	\$158.46	\$108.17	\$236.11	\$143.59
Grand Total	\$692.71	\$778.59	\$750.67	\$1,216.28	\$731.76

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greenville County
Property Tax Revenue					
Real Property Tax	\$532.18	\$823.66	\$233.99	\$397.17	\$190.45
Public Service Corporation Property Taxes	\$20.20	\$31.93	\$9.63	\$16.76	\$19.52
General Personal Property Tax	\$91.05	\$172.49	\$42.45	\$91.28	\$70.07
Mobile Homes Property Tax	\$5.10	\$0.77	\$3.30	--	\$3.10
Machinery and Tools Tax	\$3.71	\$13.76	\$11.74	\$47.85	\$64.01
Merchants' Capital Tax	--	--	\$2.10	\$0.02	--
Property Tax Penalties	\$7.09	\$12.17	\$2.90	\$8.38	\$9.28
Property Tax Interest	\$3.35	\$6.81	\$3.05	\$5.35	\$1.96
Sub-Total	\$662.67	\$1,061.57	\$309.17	\$566.81	\$358.39
All Other Tax Revenue					
Local Sales and Use Taxes	\$75.94	\$70.10	\$25.48	\$44.77	\$22.02
Consumers' Utility Taxes	\$46.22	\$47.35	\$34.43	\$26.78	\$33.83
Business License Taxes	\$28.13	\$29.41	--	\$12.08	\$13.02
Franchise License Taxes	\$2.87	\$2.33	\$1.04	\$2.29	\$2.07
Motor Vehicle License Taxes	\$22.96	\$26.28	\$12.55	\$21.48	\$13.77
Bank Stock Tax	\$2.80	\$1.89	--	\$0.43	--
Taxes on Recordation and Wills	\$8.81	\$14.85	\$3.35	\$9.28	\$2.56
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.13	--	\$0.35	\$0.26	\$3.71
Restaurant Food Tax	\$32.50	--	--	\$23.25	\$4.16
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.30	\$7.17	\$8.55	\$11.23	\$6.31
Other Non-Property Taxes	\$3.36	\$3.89	\$2.84	--	\$4.94
Sub-Total	\$234.02	\$203.28	\$88.58	\$151.85	\$106.39
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.51	\$32.91	\$4.31	\$14.98	\$3.78
Fines and Forfeitures	\$2.00	\$4.97	\$0.08	\$15.78	\$104.20
Charges for Services	\$128.81	\$80.13	\$208.64	\$180.49	\$225.83
Investment of Funds	\$3.41	\$13.39	\$5.03	\$1.11	\$17.72
Rental of Property	\$0.44	\$2.50	\$4.81	\$3.04	\$0.63
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$105.38	\$23.41	\$37.77	\$23.20	\$49.40
Sub-Total	\$250.54	\$157.30	\$260.64	\$238.61	\$401.57
Grand Total	\$1,147.23	\$1,422.16	\$658.40	\$957.27	\$866.35

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$173.36	\$604.41	\$669.11	\$206.13	\$617.09
Public Service Corporation Property Taxes	\$78.11	\$52.89	\$30.02	\$11.46	\$36.99
General Personal Property Tax	\$86.09	\$173.58	\$168.36	\$47.71	\$65.69
Mobile Homes Property Tax	\$3.11	\$0.68	\$0.08	\$3.10	\$1.85
Machinery and Tools Tax	\$34.01	\$18.15	\$18.28	\$81.49	\$0.10
Merchants' Capital Tax	--	\$7.50	--	--	\$0.01
Property Tax Penalties	\$3.78	\$7.84	\$2.57	\$4.67	\$3.21
Property Tax Interest	\$2.38	\$3.01	\$0.95	\$2.61	\$4.17
Sub-Total	\$380.85	\$868.05	\$889.38	\$357.18	\$729.11
All Other Tax Revenue					
Local Sales and Use Taxes	\$59.42	\$113.35	\$174.04	\$67.69	\$34.04
Consumers' Utility Taxes	\$38.90	\$43.12	\$19.45	\$81.19	\$42.19
Business License Taxes	\$3.71	\$4.70	\$85.05	\$23.72	--
Franchise License Taxes	\$3.70	\$12.44	\$10.19	\$4.31	\$0.37
Motor Vehicle License Taxes	\$17.33	\$24.15	\$20.08	\$18.27	\$17.05
Bank Stock Tax	--	\$3.84	\$34.49	\$3.18	\$5.15
Taxes on Recordation and Wills	\$4.31	\$18.25	\$10.32	\$3.16	\$6.18
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.85	\$7.28	\$25.64	\$1.65	--
Restaurant Food Tax	--	--	--	\$29.11	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.44	\$7.46	\$9.03	\$2.30	--
Other Non-Property Taxes	\$2.92	--	\$23.63	--	\$3.01
Sub-Total	\$143.57	\$234.60	\$411.91	\$234.58	\$107.99
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.16	\$16.07	\$15.95	\$1.83	\$9.22
Fines and Forfeitures	\$0.85	\$5.89	\$6.65	\$2.96	\$2.25
Charges for Services	\$103.40	\$105.97	\$88.84	\$80.71	\$177.49
Investment of Funds	\$5.65	\$8.76	\$24.88	\$3.23	\$20.49
Rental of Property	\$7.77	\$3.39	\$1.92	\$2.87	\$3.37
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$15.93	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$22.35	\$10.17	\$14.05	\$12.56	\$10.32
Sub-Total	\$143.18	\$150.25	\$168.21	\$104.16	\$223.14
Grand Total	\$667.60	\$1,252.90	\$1,469.50	\$695.92	\$1,060.25

1

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$487.39	\$927.61	\$394.11	\$445.17	\$425.82
Public Service Corporation Property Taxes	\$52.50	\$27.74	\$19.79	\$108.75	\$18.40
General Personal Property Tax	\$111.34	\$182.50	\$122.64	\$85.43	\$85.29
Mobile Homes Property Tax	\$5.45	--	\$6.63	\$2.01	--
Machinery and Tools Tax	\$181.31	\$104.31	\$24.51	\$7.38	\$98.75
Merchants' Capital Tax	--	--	\$1.81	--	\$1.05
Property Tax Penalties	\$6.78	\$7.81	\$8.99	\$8.03	\$7.36
Property Tax Interest	\$3.94	\$4.25	\$8.07	\$4.91	\$4.38
Sub-Total	\$848.71	\$1,254.21	\$586.54	\$661.68	\$641.06
All Other Tax Revenue					
Local Sales and Use Taxes	\$38.77	\$130.89	\$27.30	\$53.86	\$42.36
Consumers' Utility Taxes	\$23.84	--	\$33.95	\$17.41	\$26.85
Business License Taxes	\$9.58	\$81.97	\$1.53	\$50.11	\$15.84
Franchise License Taxes	\$1.67	\$3.38	\$0.26	\$2.39	\$0.49
Motor Vehicle License Taxes	\$14.33	\$1.40	\$24.33	\$22.49	\$18.20
Bank Stock Tax	--	--	\$2.84	\$2.54	\$3.20
Taxes on Recordation and Wills	\$8.28	\$16.51	\$4.54	\$9.89	\$7.71
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.31	\$36.98	--	\$2.13	--
Restaurant Food Tax	--	\$78.43	--	\$25.98	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.08	\$16.26	\$10.45	\$12.49	\$12.95
Other Non-Property Taxes	\$4.76	\$6.13	\$3.17	\$6.93	--
Sub-Total	\$110.61	\$371.94	\$108.37	\$206.21	\$127.60
Non-Tax Revenue					
Permits, Fees, and Licenses	\$22.09	\$37.12	\$12.73	\$446.95	\$12.89
Fines and Forfeitures	\$1.28	\$4.64	\$16.71	\$10.66	\$6.01
Charges for Services	\$172.16	\$142.09	\$547.05	\$88.61	\$103.95
Investment of Funds	\$12.36	\$17.44	\$16.41	\$13.22	\$5.04
Rental of Property	\$7.27	\$0.28	\$13.17	\$2.04	\$4.09
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$1.47	--	--	--	--
Miscellaneous Non-Tax Sources	\$23.73	\$68.53	\$30.27	\$23.32	\$11.70
Sub-Total	\$240.36	\$270.09	\$636.34	\$584.80	\$143.69
Grand Total	\$1,199.68	\$1,896.24	\$1,331.25	\$1,452.69	\$912.35

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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Local Revenue by Category and Jurisdiction
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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$615.99	\$155.32	\$1,438.49	\$396.32	\$155.26
Public Service Corporation Property Taxes	\$18.06	\$15.03	\$45.29	\$479.44	\$10.61
General Personal Property Tax	\$115.90	\$30.91	\$262.74	\$76.15	\$85.99
Mobile Homes Property Tax	\$4.82	\$3.05	\$0.02	\$2.92	\$2.89
Machinery and Tools Tax	\$0.36	\$24.50	\$4.93	\$8.97	\$11.22
Merchants' Capital Tax	\$6.90	\$2.57	--	\$2.95	\$4.11
Property Tax Penalties	\$9.20	\$4.68	\$9.73	\$6.08	\$6.42
Property Tax Interest	\$2.70	\$4.49	\$5.45	\$2.97	\$0.73
Sub-Total	\$773.92	\$240.55	\$1,766.65	\$975.81	\$277.23
All Other Tax Revenue					
Local Sales and Use Taxes	\$86.00	\$40.41	\$148.05	\$40.85	\$22.95
Consumers' Utility Taxes	--	\$20.57	\$51.56	\$17.03	\$22.98
Business License Taxes	--	--	\$73.52	\$3.72	--
Franchise License Taxes	\$0.71	\$0.45	\$4.49	\$0.55	\$0.65
Motor Vehicle License Taxes	\$16.07	\$6.74	\$17.84	\$18.93	\$12.12
Bank Stock Tax	\$1.17	\$2.04	\$1.40	--	--
Taxes on Recordation and Wills	\$11.13	\$1.66	\$32.72	\$9.99	\$2.64
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.06	--	--	--
Transient Occupancy Tax	--	\$0.11	\$15.59	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$13.08	--	--	--
E-911 Service Tax	\$7.05	--	\$12.02	\$8.76	\$7.74
Other Non-Property Taxes	\$3.48	\$0.76	--	--	\$1.45
Sub-Total	\$125.62	\$85.88	\$357.19	\$99.83	\$70.53
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.21	\$1.57	\$81.60	\$15.34	\$3.14
Fines and Forfeitures	\$1.59	\$0.30	\$6.89	\$1.76	\$0.89
Charges for Services	\$76.21	\$71.28	\$102.13	\$115.84	\$177.87
Investment of Funds	\$3.88	\$7.74	\$15.58	\$9.14	\$11.60
Rental of Property	\$4.28	\$2.03	\$3.73	\$1.49	\$4.33
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$11.49	\$8.68	\$57.84	\$18.69	\$11.01
Sub-Total	\$107.66	\$91.60	\$267.76	\$162.27	\$208.82
Grand Total	\$1,007.19	\$418.03	\$2,391.60	\$1,237.90	\$556.59

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$434.41	\$578.00	\$308.29	\$559.98	\$323.80
Public Service Corporation Property Taxes	\$19.72	\$16.67	\$26.91	\$19.43	\$19.77
General Personal Property Tax	\$102.48	\$158.78	\$104.36	\$193.75	\$62.19
Mobile Homes Property Tax	\$0.72	\$7.31	\$3.99	\$9.30	\$3.82
Machinery and Tools Tax	\$6.89	\$19.45	\$18.86	\$0.56	\$22.87
Merchants' Capital Tax	\$10.89	--	\$9.70	\$3.26	\$14.72
Property Tax Penalties	\$5.46	\$9.22	\$5.13	\$7.87	\$4.08
Property Tax Interest	\$2.81	\$2.74	\$1.70	\$4.97	\$3.44
Sub-Total	\$583.36	\$792.17	\$478.94	\$799.12	\$454.71
All Other Tax Revenue					
Local Sales and Use Taxes	\$55.66	\$34.17	\$71.61	\$68.40	\$71.90
Consumers' Utility Taxes	\$46.32	\$39.91	\$16.46	\$40.17	\$15.64
Business License Taxes	--	\$15.15	--	\$0.02	--
Franchise License Taxes	\$4.32	\$4.55	--	\$2.82	\$0.40
Motor Vehicle License Taxes	\$25.32	\$22.05	\$19.80	\$23.50	\$6.18
Bank Stock Tax	\$3.68	\$5.08	--	\$3.74	\$0.36
Taxes on Recordation and Wills	\$7.19	\$8.64	\$7.09	\$12.40	\$2.89
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.40	--	\$0.29
Restaurant Food Tax	\$20.72	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$20.53	\$14.36	\$19.91	\$17.26	\$1.24
Other Non-Property Taxes	--	\$3.60	\$0.05	--	\$3.49
Sub-Total	\$183.74	\$147.52	\$135.32	\$168.31	\$102.39
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.63	\$9.58	\$5.06	\$21.29	\$4.20
Fines and Forfeitures	\$33.47	\$1.65	\$2.54	\$2.20	\$2.04
Charges for Services	\$132.08	\$101.42	\$92.11	\$87.30	\$78.24
Investment of Funds	\$4.72	\$6.07	\$5.36	\$16.71	\$2.56
Rental of Property	\$2.87	\$5.97	\$1.49	\$5.81	\$1.66
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$25.60	\$38.02	\$45.11	\$20.60	\$19.85
Sub-Total	\$208.36	\$162.71	\$151.66	\$153.91	\$108.56
Grand Total	\$975.46	\$1,102.40	\$765.92	\$1,121.35	\$665.65

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$619.68	\$550.88	\$426.42	\$572.89	\$184.69
Public Service Corporation Property Taxes	\$36.58	\$32.20	\$18.73	\$15.61	\$19.80
General Personal Property Tax	\$86.72	\$125.20	\$132.48	\$138.64	\$59.62
Mobile Homes Property Tax	\$2.63	--	\$2.06	\$3.41	\$1.48
Machinery and Tools Tax	\$1.37	\$4.99	\$5.37	\$8.65	\$13.29
Merchants' Capital Tax	--	--	\$5.54	\$5.67	--
Property Tax Penalties	\$7.83	\$7.60	\$5.33	\$7.60	\$6.00
Property Tax Interest	\$7.36	\$4.04	\$11.60	\$5.66	\$3.36
Sub-Total	\$762.17	\$724.92	\$607.53	\$758.11	\$288.24
All Other Tax Revenue					
Local Sales and Use Taxes	\$54.25	\$45.48	\$84.77	\$42.17	\$50.96
Consumers' Utility Taxes	\$29.27	\$23.25	\$45.92	--	\$26.93
Business License Taxes	\$1.78	\$38.61	\$2.42	--	\$8.74
Franchise License Taxes	\$9.57	--	\$1.51	\$3.22	--
Motor Vehicle License Taxes	\$19.47	\$23.06	\$16.27	\$25.54	\$8.83
Bank Stock Tax	\$4.29	\$2.99	--	\$9.69	--
Taxes on Recordation and Wills	\$13.00	\$13.52	\$13.52	\$10.44	\$2.58
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.32	--	--	--
Transient Occupancy Tax	\$13.30	--	\$8.19	--	\$0.97
Restaurant Food Tax	\$29.60	--	\$5.50	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.63	\$15.16	\$10.68	\$8.70	\$11.90
Other Non-Property Taxes	--	\$3.13	--	\$3.93	\$1.63
Sub-Total	\$189.16	\$165.51	\$188.78	\$103.67	\$112.52
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.57	\$30.05	\$11.27	\$20.28	\$2.58
Fines and Forfeitures	\$8.57	\$6.94	\$3.11	\$0.54	\$0.31
Charges for Services	\$79.11	\$47.92	\$136.56	\$159.68	\$146.07
Investment of Funds	\$4.35	\$19.61	\$3.70	\$7.56	\$12.95
Rental of Property	\$3.80	\$2.14	\$1.21	\$0.78	\$14.10
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$27.78	\$57.19	\$36.28	\$26.63	\$18.51
Sub-Total	\$144.18	\$163.86	\$192.12	\$215.46	\$194.52
Grand Total	\$1,095.51	\$1,054.29	\$988.43	\$1,077.25	\$595.28

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$497.33	\$296.01	\$204.06	\$213.00	\$576.23
Public Service Corporation Property Taxes	\$32.60	\$15.31	\$10.77	\$28.38	\$26.28
General Personal Property Tax	\$89.97	\$103.51	\$56.40	\$63.49	\$98.24
Mobile Homes Property Tax	\$2.56	\$4.93	\$5.17	\$4.66	\$0.27
Machinery and Tools Tax	\$47.04	\$34.85	\$35.33	\$22.97	\$11.87
Merchants' Capital Tax	\$4.28	--	--	\$4.89	--
Property Tax Penalties	\$7.51	\$7.38	\$2.08	\$5.25	\$8.54
Property Tax Interest	\$2.84	\$4.77	\$2.01	\$1.43	\$4.93
Sub-Total	\$684.13	\$466.76	\$315.81	\$344.06	\$726.37
All Other Tax Revenue					
Local Sales and Use Taxes	\$61.96	\$48.05	\$30.97	\$29.04	\$41.33
Consumers' Utility Taxes	\$30.77	--	\$34.95	\$26.98	\$34.17
Business License Taxes	--	\$5.19	--	\$1.16	\$2.46
Franchise License Taxes	\$2.80	\$2.04	\$0.41	\$1.29	\$4.18
Motor Vehicle License Taxes	\$20.64	\$13.78	\$23.24	\$22.32	\$23.70
Bank Stock Tax	\$3.20	--	\$1.37	\$0.73	\$4.50
Taxes on Recordation and Wills	\$13.27	\$4.23	\$2.77	\$3.49	\$9.62
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.13	\$11.08	--	--	--
Restaurant Food Tax	\$12.21	\$9.95	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.93	\$15.52	\$11.58	\$16.55	\$13.49
Other Non-Property Taxes	\$10.54	--	\$3.23	\$4.35	\$4.41
Sub-Total	\$170.45	\$109.82	\$108.52	\$105.91	\$137.86
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.49	\$8.04	\$2.26	\$1.63	\$49.93
Fines and Forfeitures	\$0.41	\$0.87	\$0.90	\$0.38	\$1.96
Charges for Services	\$153.80	\$84.06	\$121.04	\$63.90	\$58.31
Investment of Funds	\$6.63	\$2.96	\$2.89	\$4.68	\$1.12
Rental of Property	\$4.85	\$1.11	\$0.74	\$4.65	\$9.53
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$22.42	\$9.62	\$24.70	\$9.96	\$11.03
Sub-Total	\$201.60	\$106.65	\$152.54	\$85.20	\$131.89
Grand Total	\$1,056.18	\$683.23	\$576.87	\$535.16	\$996.12

1

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$191.46	\$353.98	\$919.16	\$246.82	\$795.64
Public Service Corporation Property Taxes	\$14.48	\$18.20	\$37.48	\$16.36	\$25.86
General Personal Property Tax	\$59.86	\$98.38	\$139.25	\$83.05	\$100.29
Mobile Homes Property Tax	\$3.15	\$2.15	\$0.36	\$2.24	\$0.09
Machinery and Tools Tax	\$7.26	\$7.93	\$1.28	\$78.72	--
Merchants' Capital Tax	\$15.97	--	--	\$8.09	--
Property Tax Penalties	\$5.37	\$2.51	\$9.29	\$3.64	\$7.77
Property Tax Interest	\$2.17	\$1.83	\$6.39	\$3.88	\$8.88
Sub-Total	\$299.71	\$484.98	\$1,113.19	\$442.81	\$938.53
All Other Tax Revenue					
Local Sales and Use Taxes	\$99.96	\$28.72	\$112.29	\$60.20	\$47.47
Consumers' Utility Taxes	\$22.96	\$26.34	\$64.57	\$33.31	\$44.39
Business License Taxes	--	\$15.59	\$47.29	--	--
Franchise License Taxes	\$3.19	\$3.01	\$3.19	\$2.34	\$6.55
Motor Vehicle License Taxes	\$10.48	\$15.10	\$17.34	\$15.34	\$24.16
Bank Stock Tax	--	\$1.81	\$1.38	\$1.18	\$1.37
Taxes on Recordation and Wills	\$4.56	\$4.68	\$20.63	\$3.81	\$11.64
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$5.23	\$6.81	\$6.65	--
Restaurant Food Tax	--	\$14.49	--	\$20.15	\$17.92
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.30	\$13.12	\$9.63	\$1.93	\$12.68
Other Non-Property Taxes	--	\$2.73	\$0.48	\$3.10	--
Sub-Total	\$144.45	\$130.83	\$283.62	\$148.02	\$166.19
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.49	\$14.26	\$68.70	\$3.22	\$14.75
Fines and Forfeitures	\$3.93	\$8.97	\$5.99	\$1.19	\$3.04
Charges for Services	\$133.88	\$70.56	\$174.52	\$198.16	\$97.26
Investment of Funds	\$9.40	\$7.48	\$24.81	\$4.16	\$10.01
Rental of Property	\$13.99	\$36.31	\$3.99	\$0.82	\$1.67
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$17.63	\$9.60	\$20.70	\$17.22	\$25.47
Sub-Total	\$181.32	\$147.17	\$298.72	\$224.77	\$152.20
Grand Total	\$625.48	\$762.98	\$1,695.53	\$815.61	\$1,256.91

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$243.42	\$667.07	\$436.63	\$382.01	\$157.09
Public Service Corporation Property Taxes	\$25.74	\$27.91	\$33.15	\$17.82	\$45.41
General Personal Property Tax	\$87.44	\$134.91	\$79.17	\$98.96	\$46.89
Mobile Homes Property Tax	\$2.16	\$0.80	\$2.43	--	\$3.04
Machinery and Tools Tax	\$2.12	\$11.10	\$23.14	\$79.96	\$38.70
Merchants' Capital Tax	\$5.56	--	--	\$10.59	\$0.65
Property Tax Penalties	\$3.99	\$4.69	\$10.26	\$5.44	\$2.51
Property Tax Interest	\$2.65	\$2.04	\$2.49	\$3.01	\$3.93
Sub-Total	\$373.07	\$848.52	\$587.26	\$597.78	\$298.22
All Other Tax Revenue					
Local Sales and Use Taxes	\$100.06	\$74.62	\$88.91	\$50.14	\$48.68
Consumers' Utility Taxes	\$26.56	\$54.39	\$39.25	\$22.51	\$30.10
Business License Taxes	--	\$53.29	\$27.43	--	--
Franchise License Taxes	\$0.85	\$26.05	\$1.48	\$5.51	\$0.56
Motor Vehicle License Taxes	\$17.73	\$19.88	\$19.82	\$15.89	\$9.92
Bank Stock Tax	--	\$4.01	\$3.36	\$0.20	--
Taxes on Recordation and Wills	\$3.32	\$13.06	\$8.00	\$8.27	\$2.73
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.28	--	--	--
Transient Occupancy Tax	--	\$6.82	\$29.11	\$1.26	--
Restaurant Food Tax	--	\$32.13	\$50.66	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$46.32
E-911 Service Tax	\$11.03	\$10.45	\$17.65	\$5.74	\$28.31
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$159.54	\$295.99	\$285.64	\$109.51	\$166.62
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.39	\$7.26	\$10.73	\$8.17	\$1.55
Fines and Forfeitures	\$1.97	\$6.75	\$1.58	\$4.04	\$0.67
Charges for Services	\$198.70	\$106.46	\$171.83	\$151.13	\$135.39
Investment of Funds	\$5.84	\$9.76	\$3.76	\$9.21	\$11.09
Rental of Property	\$31.96	\$4.91	\$5.40	\$3.62	\$0.05
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.22	\$1.67	--	--
Miscellaneous Non-Tax Sources	\$40.23	\$4.03	\$11.62	\$64.66	\$43.24
Sub-Total	\$284.09	\$139.39	\$206.59	\$240.83	\$191.99
Grand Total	\$816.70	\$1,283.90	\$1,079.50	\$948.12	\$656.84

1

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$193.48	\$399.75	\$192.19	\$298.80	\$640.47
Public Service Corporation Property Taxes	\$19.45	\$26.15	\$18.95	\$38.22	\$20.85
General Personal Property Tax	\$30.10	\$105.33	\$64.46	\$98.77	\$126.15
Mobile Homes Property Tax	\$4.41	\$0.24	\$3.27	\$3.39	\$1.44
Machinery and Tools Tax	\$8.07	\$42.00	\$30.43	\$23.17	\$10.93
Merchants' Capital Tax	\$4.91	\$5.34	\$5.77	\$27.45	--
Property Tax Penalties	\$4.28	\$6.73	\$4.35	\$7.28	\$8.88
Property Tax Interest	\$2.17	\$3.90	\$3.19	\$3.15	\$4.95
Sub-Total	\$266.87	\$589.43	\$322.60	\$500.22	\$813.68
All Other Tax Revenue					
Local Sales and Use Taxes	\$49.10	\$64.14	\$47.94	\$18.37	\$96.45
Consumers' Utility Taxes	\$31.58	\$32.34	\$29.17	\$43.71	\$29.61
Business License Taxes	--	--	--	\$4.57	\$26.87
Franchise License Taxes	\$8.79	\$0.67	\$6.76	\$1.78	\$23.12
Motor Vehicle License Taxes	\$19.46	\$16.68	\$8.89	\$17.73	\$18.32
Bank Stock Tax	\$0.15	--	\$1.35	--	\$2.27
Taxes on Recordation and Wills	\$2.63	\$6.85	\$2.23	\$1.87	\$19.48
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.06	\$1.87	--	--	\$6.67
Restaurant Food Tax	--	--	--	--	\$38.67
Coal, Oil, and Gas Taxes	\$0.13	--	--	--	--
E-911 Service Tax	\$20.87	\$12.84	\$8.59	\$6.17	\$8.55
Other Non-Property Taxes	--	--	\$2.58	\$2.17	\$0.55
Sub-Total	\$132.77	\$135.39	\$107.50	\$96.37	\$270.56
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.48	\$11.59	\$1.78	\$5.90	\$25.15
Fines and Forfeitures	\$0.11	\$0.43	\$0.47	\$39.81	\$5.16
Charges for Services	\$66.52	\$102.63	\$188.48	\$102.57	\$102.65
Investment of Funds	\$2.82	\$11.87	\$9.28	\$3.99	\$8.24
Rental of Property	\$13.06	\$1.52	\$8.33	\$0.67	\$4.73
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$28.77	--
Miscellaneous Non-Tax Sources	\$72.35	\$23.00	\$32.74	\$21.34	\$16.51
Sub-Total	\$157.34	\$151.05	\$241.08	\$203.06	\$162.43
Grand Total	\$556.99	\$875.87	\$671.18	\$799.65	\$1,246.66

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$719.05	\$477.75	\$239.07	\$208.64	\$443.37
Public Service Corporation Property Taxes	\$19.08	\$1,489.39	\$32.34	\$13.17	\$13.96
General Personal Property Tax	\$116.76	\$86.78	\$108.84	\$76.51	\$119.01
Mobile Homes Property Tax	\$1.70	--	\$6.17	\$3.20	\$0.58
Machinery and Tools Tax	\$0.86	--	\$67.48	\$15.26	\$17.30
Merchants' Capital Tax	\$5.21	--	\$5.29	\$18.96	--
Property Tax Penalties	\$10.28	\$5.83	\$8.31	\$5.47	\$5.87
Property Tax Interest	\$5.59	\$8.93	\$1.87	\$3.15	\$4.68
Sub-Total	\$878.54	\$2,068.69	\$469.37	\$344.36	\$604.76
All Other Tax Revenue					
Local Sales and Use Taxes	\$67.24	\$22.55	\$34.98	\$91.71	\$53.01
Consumers' Utility Taxes	\$57.60	--	\$12.38	\$20.76	\$30.85
Business License Taxes	--	\$6.35	\$0.01	--	\$26.49
Franchise License Taxes	\$1.83	--	\$0.09	\$0.41	--
Motor Vehicle License Taxes	\$17.12	\$8.47	\$13.74	\$6.27	\$15.81
Bank Stock Tax	\$1.33	--	\$0.15	\$1.03	--
Taxes on Recordation and Wills	\$26.13	\$5.09	\$2.60	\$2.23	\$12.23
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3.25	--	--	--	\$0.25
Restaurant Food Tax	\$30.98	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$11.17	--
E-911 Service Tax	\$13.67	\$8.84	\$10.64	\$9.39	\$7.26
Other Non-Property Taxes	\$4.92	\$2.55	\$4.59	--	\$2.21
Sub-Total	\$224.08	\$53.84	\$79.18	\$142.97	\$148.13
Non-Tax Revenue					
Permits, Fees, and Licenses	\$35.44	\$4.31	\$3.91	\$4.18	\$26.88
Fines and Forfeitures	\$6.36	\$0.87	\$29.43	\$0.98	\$1.16
Charges for Services	\$125.42	\$110.26	\$417.72	\$130.55	\$70.60
Investment of Funds	\$8.58	\$19.06	\$5.03	\$7.21	\$6.23
Rental of Property	\$2.05	\$13.87	\$5.46	\$25.23	\$3.47
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$70.97	\$28.90	\$24.97	\$34.22	\$159.36
Sub-Total	\$248.82	\$177.27	\$486.53	\$202.37	\$267.69
Grand Total	\$1,351.44	\$2,299.80	\$1,035.08	\$689.71	\$1,020.59

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$266.48	\$381.98	\$150.32	\$268.37	\$617.21
Public Service Corporation Property Taxes	\$23.94	\$16.04	\$10.29	\$22.62	\$59.16
General Personal Property Tax	\$58.46	\$82.36	\$51.35	\$77.27	\$123.18
Mobile Homes Property Tax	\$2.24	\$2.78	\$5.30	\$4.46	\$0.62
Machinery and Tools Tax	\$51.75	\$8.33	\$64.15	\$35.21	\$23.60
Merchants' Capital Tax	--	\$2.68	\$16.80	\$11.88	\$2.76
Property Tax Penalties	\$4.61	\$6.93	\$6.71	\$3.02	\$7.10
Property Tax Interest	\$2.64	\$2.92	\$2.36	\$4.12	\$2.16
Sub-Total	\$410.10	\$504.02	\$307.29	\$426.93	\$835.79
All Other Tax Revenue					
Local Sales and Use Taxes	\$89.27	\$32.83	\$56.80	\$98.45	\$97.37
Consumers' Utility Taxes	\$32.17	\$34.65	\$22.65	\$37.87	\$4.28
Business License Taxes	--	--	--	--	\$63.19
Franchise License Taxes	\$6.06	\$5.50	\$8.51	\$1.37	\$9.56
Motor Vehicle License Taxes	\$14.29	\$21.47	\$2.63	\$12.84	\$19.98
Bank Stock Tax	\$0.11	\$0.14	--	\$0.60	\$1.69
Taxes on Recordation and Wills	\$4.31	\$6.05	\$2.35	\$3.04	\$14.55
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.66	--	\$1.04	\$4.24	\$30.81
Restaurant Food Tax	--	--	--	\$21.49	\$52.98
Coal, Oil, and Gas Taxes	--	--	\$143.95	--	--
E-911 Service Tax	\$6.31	\$11.49	\$5.68	\$6.96	\$13.14
Other Non-Property Taxes	\$0.04	--	--	\$3.29	\$0.41
Sub-Total	\$153.21	\$112.14	\$243.61	\$190.16	\$307.94
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.06	\$10.93	\$2.47	\$3.97	\$12.26
Fines and Forfeitures	\$0.74	\$1.69	\$0.69	\$26.56	\$3.42
Charges for Services	\$112.85	\$218.44	\$90.62	\$195.02	\$158.34
Investment of Funds	\$2.97	\$15.37	\$3.86	\$9.59	\$9.64
Rental of Property	\$6.22	\$26.16	\$2.21	\$0.15	\$17.70
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$0.47	--	--	--	--
Miscellaneous Non-Tax Sources	\$41.44	\$45.54	\$11.23	\$31.06	\$14.44
Sub-Total	\$167.76	\$318.14	\$111.08	\$266.36	\$215.80
Grand Total	\$731.07	\$934.29	\$661.98	\$883.45	\$1,359.53

1

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Staff, Commission on Local Government

Table 2.2

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,326.59	\$382.07	\$414.97	\$362.66	\$738.86
Public Service Corporation Property Taxes	\$63.88	\$14.53	\$11.46	\$17.10	\$37.42
General Personal Property Tax	\$223.77	\$82.68	\$62.81	\$131.38	\$106.52
Mobile Homes Property Tax	--	--	\$0.91	\$0.56	\$0.18
Machinery and Tools Tax	\$3.47	\$67.12	\$45.79	\$23.94	\$3.08
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.56	\$3.07	\$3.45	\$6.29	\$6.62
Property Tax Interest	\$2.46	\$0.52	\$4.30	\$2.50	\$4.01
Sub-Total	\$1,630.74	\$549.99	\$543.68	\$544.43	\$896.70
All Other Tax Revenue					
Local Sales and Use Taxes	\$156.81	\$133.93	\$193.26	\$54.29	\$197.75
Consumers' Utility Taxes	\$126.45	--	\$23.63	\$76.72	\$167.07
Business License Taxes	\$175.02	\$68.16	\$61.10	\$27.81	\$103.00
Franchise License Taxes	\$7.23	\$4.67	\$9.69	\$10.26	\$8.18
Motor Vehicle License Taxes	\$17.10	\$15.56	\$11.75	\$17.03	\$13.11
Bank Stock Tax	\$14.21	\$8.42	\$15.41	\$5.95	\$13.03
Taxes on Recordation and Wills	\$18.11	\$6.74	\$5.73	\$4.90	\$6.52
Tobacco Taxes	\$15.40	\$30.85	\$11.19	--	\$7.63
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$38.74	\$8.60	\$23.65	\$2.25	\$36.45
Restaurant Food Tax	\$64.99	\$79.89	\$182.33	\$21.89	\$97.12
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5.07	\$20.58	\$7.06	\$9.57	\$8.71
Other Non-Property Taxes	\$6.18	\$1.58	--	\$28.96	--
Sub-Total	\$645.28	\$378.97	\$544.79	\$259.63	\$658.56
Non-Tax Revenue					
Permits, Fees, and Licenses	\$33.52	\$5.37	\$5.33	\$3.03	\$12.74
Fines and Forfeitures	\$29.12	\$5.55	\$12.47	\$5.68	\$14.75
Charges for Services	\$121.29	\$220.13	\$428.68	\$228.49	\$331.72
Investment of Funds	\$21.38	\$24.96	\$3.94	\$5.79	\$11.24
Rental of Property	\$18.97	\$1.81	\$9.57	\$17.02	\$7.36
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$73.50	--	\$1.69	\$168.58
Miscellaneous Non-Tax Sources	\$24.04	\$29.38	\$92.42	\$54.47	\$51.70
Sub-Total	\$248.31	\$360.69	\$552.42	\$316.17	\$598.08
Grand Total	\$2,524.33	\$1,289.65	\$1,640.89	\$1,120.23	\$2,153.34

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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FY 2003

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$717.43	\$638.30	\$253.85	\$296.11	\$368.24
Public Service Corporation Property Taxes	\$48.67	\$23.29	\$23.79	\$8.94	\$32.54
General Personal Property Tax	\$145.46	\$204.39	\$75.74	\$101.29	\$139.05
Mobile Homes Property Tax	\$0.84	--	\$2.11	\$0.79	--
Machinery and Tools Tax	\$11.76	\$4.48	\$668.00	\$30.46	\$29.44
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.39	\$3.55	\$5.93	\$5.67	\$6.95
Property Tax Interest	\$3.42	\$10.26	\$2.24	\$2.68	\$2.70
Sub-Total	\$935.97	\$884.26	\$1,031.65	\$445.94	\$578.91
All Other Tax Revenue					
Local Sales and Use Taxes	\$129.61	\$346.48	\$181.88	\$141.07	\$207.62
Consumers' Utility Taxes	\$84.28	\$81.56	\$96.88	\$31.61	\$93.48
Business License Taxes	\$85.90	\$126.82	\$67.77	\$75.24	\$92.58
Franchise License Taxes	\$8.75	\$4.47	\$5.06	\$34.91	\$7.84
Motor Vehicle License Taxes	\$20.06	\$18.97	\$13.26	\$19.33	\$14.17
Bank Stock Tax	\$3.58	\$7.63	\$23.17	\$16.23	\$17.74
Taxes on Recordation and Wills	\$7.28	\$3.58	\$1.67	\$3.08	\$4.00
Tobacco Taxes	\$23.50	--	--	--	--
Admission and Amusement Taxes	\$2.82	--	--	--	--
Transient Occupancy Tax	\$10.84	\$4.53	\$0.50	\$2.00	\$57.26
Restaurant Food Tax	\$67.23	\$177.81	\$57.85	\$77.77	\$154.18
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.51	\$8.44	--	\$6.58	\$20.15
Other Non-Property Taxes	\$5.43	--	\$5.91	\$3.16	--
Sub-Total	\$463.76	\$780.27	\$453.96	\$410.98	\$669.03
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.65	\$11.32	\$1.96	\$4.70	\$9.52
Fines and Forfeitures	\$11.84	\$23.39	\$5.08	\$10.22	\$131.91
Charges for Services	\$90.94	\$168.53	\$291.29	\$155.20	\$315.74
Investment of Funds	\$5.58	\$12.03	\$7.21	\$17.41	\$37.57
Rental of Property	\$15.77	\$4.18	\$0.61	\$14.15	\$7.34
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.98	\$44.22	\$65.91	\$49.81	\$49.61
Sub-Total	\$144.75	\$263.68	\$372.06	\$251.49	\$551.69
Grand Total	\$1,544.49	\$1,928.22	\$1,857.67	\$1,108.41	\$1,799.63

1

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Table 2.2

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$1,272.14	\$1,802.69	\$415.28	\$749.61	\$321.72
Public Service Corporation Property Taxes	\$44.18	\$27.87	\$10.18	\$45.87	\$20.55
General Personal Property Tax	\$205.62	\$203.75	\$115.87	\$162.16	\$69.74
Mobile Homes Property Tax	--	--	--	\$0.15	\$2.06
Machinery and Tools Tax	\$2.09	--	\$2.35	\$5.86	\$124.34
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.66	\$8.89	\$10.26	\$5.48	\$4.40
Property Tax Interest	\$3.85	\$2.48	\$3.42	\$1.79	\$3.84
Sub-Total	\$1,537.54	\$2,045.69	\$557.36	\$970.92	\$546.64
All Other Tax Revenue					
Local Sales and Use Taxes	\$433.11	\$299.34	\$155.29	\$490.98	\$257.91
Consumers' Utility Taxes	\$110.16	\$131.99	\$93.29	\$123.01	\$46.26
Business License Taxes	\$333.37	\$213.01	\$82.11	\$185.31	\$109.42
Franchise License Taxes	\$11.45	\$10.11	\$8.22	\$9.96	\$4.64
Motor Vehicle License Taxes	\$20.42	\$21.23	\$18.18	\$7.86	\$12.49
Bank Stock Tax	\$35.10	\$7.22	\$9.79	\$20.95	\$18.12
Taxes on Recordation and Wills	\$8.07	\$12.54	\$3.78	\$16.46	\$5.53
Tobacco Taxes	\$26.74	\$20.10	\$19.14	\$7.25	--
Admission and Amusement Taxes	--	\$2.04	--	\$8.56	\$3.59
Transient Occupancy Tax	\$18.96	\$12.14	\$12.12	\$26.00	--
Restaurant Food Tax	\$84.66	\$133.95	\$87.71	\$224.77	\$98.43
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.28	\$17.07	\$20.84	\$11.19	\$11.92
Other Non-Property Taxes	--	\$1.16	\$30.50	--	\$8.06
Sub-Total	\$1,096.33	\$881.90	\$540.95	\$1,132.31	\$576.38
Non-Tax Revenue					
Permits, Fees, and Licenses	\$41.77	\$37.73	\$5.42	\$20.38	\$5.09
Fines and Forfeitures	\$40.18	\$69.43	\$6.10	\$22.97	\$10.07
Charges for Services	\$43.31	\$248.57	\$290.39	\$263.29	\$402.87
Investment of Funds	\$29.48	\$16.46	\$8.11	\$28.49	\$24.34
Rental of Property	\$59.26	\$14.42	\$14.24	\$3.80	\$2.13
Payments in Lieu of Taxes from Enterprise Activities	--	\$7.95	\$8.06	--	--
Interlocal Revenue-Sharing Payments	--	--	\$157.28	--	--
Miscellaneous Non-Tax Sources	\$25.09	\$53.68	\$34.57	\$51.15	\$17.03
Sub-Total	\$239.09	\$448.24	\$524.17	\$390.09	\$461.54
Grand Total	\$2,872.95	\$3,375.82	\$1,622.49	\$2,493.33	\$1,584.56

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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FY 2003

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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$514.15	\$268.77	\$436.96	\$333.67	\$468.39
Public Service Corporation Property Taxes	\$22.51	\$9.32	\$143.63	\$16.26	\$36.58
General Personal Property Tax	\$101.85	\$86.39	\$83.79	\$61.74	\$102.26
Mobile Homes Property Tax	\$0.23	\$0.19	--	\$0.14	--
Machinery and Tools Tax	\$13.59	\$50.55	\$157.57	--	\$52.72
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.29	\$3.97	\$8.73	\$2.98	\$7.89
Property Tax Interest	\$8.47	\$1.37	\$6.42	\$2.17	\$2.00
Sub-Total	\$670.10	\$420.57	\$837.09	\$416.97	\$669.84
All Other Tax Revenue					
Local Sales and Use Taxes	\$78.45	\$205.46	\$73.19	\$91.59	\$167.59
Consumers' Utility Taxes	\$68.51	\$42.37	\$59.86	\$72.58	\$103.75
Business License Taxes	\$65.97	\$113.61	\$58.25	\$60.67	\$102.01
Franchise License Taxes	\$8.29	\$6.27	\$13.28	\$6.96	\$8.29
Motor Vehicle License Taxes	\$19.07	\$11.56	\$17.27	\$9.24	\$18.75
Bank Stock Tax	\$2.06	\$8.51	\$4.58	\$8.06	\$9.85
Taxes on Recordation and Wills	\$2.69	\$6.97	\$4.97	\$5.58	\$5.46
Tobacco Taxes	\$20.34	--	--	--	\$9.91
Admission and Amusement Taxes	\$7.86	\$4.00	--	--	\$4.74
Transient Occupancy Tax	\$17.00	\$22.38	\$18.48	\$14.74	\$19.39
Restaurant Food Tax	\$72.15	\$116.25	\$40.61	\$70.92	\$106.14
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.69	\$11.51	\$12.89	\$8.61	\$16.93
Other Non-Property Taxes	\$1.42	\$3.73	--	\$4.19	--
Sub-Total	\$378.52	\$552.62	\$303.39	\$353.13	\$572.82
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.98	\$9.31	\$4.24	\$4.35	\$10.26
Fines and Forfeitures	\$8.96	\$9.53	\$2.95	\$13.81	\$8.19
Charges for Services	\$236.79	\$120.78	\$161.23	\$404.85	\$302.87
Investment of Funds	\$7.42	\$9.90	\$11.40	\$23.55	\$25.38
Rental of Property	\$21.95	\$9.48	\$9.64	\$3.26	\$7.06
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	\$27.13
Interlocal Revenue-Sharing Payments	--	--	--	\$154.05	--
Miscellaneous Non-Tax Sources	\$42.70	\$19.30	\$23.69	\$51.24	\$59.72
Sub-Total	\$327.81	\$178.29	\$213.15	\$655.11	\$440.62
Grand Total	\$1,376.42	\$1,151.49	\$1,353.63	\$1,425.21	\$1,683.27

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$946.39	\$836.47	\$332.23	\$552.93	\$525.06
Public Service Corporation Property Taxes	\$24.58	\$20.10	\$17.39	\$26.81	\$41.74
General Personal Property Tax	\$121.14	\$174.42	\$68.57	\$109.35	\$119.75
Mobile Homes Property Tax	\$0.25	--	--	\$0.73	\$0.07
Machinery and Tools Tax	\$168.86	\$3.41	\$16.89	\$67.01	\$35.48
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.33	\$5.91	\$5.80	\$3.52	\$3.93
Property Tax Interest	\$5.04	\$5.47	\$3.37	\$2.41	\$7.64
Sub-Total	\$1,275.60	\$1,045.78	\$444.24	\$762.77	\$733.68
All Other Tax Revenue					
Local Sales and Use Taxes	\$145.18	\$121.63	\$137.80	\$104.46	\$110.68
Consumers' Utility Taxes	\$51.72	\$90.70	\$87.92	\$66.48	\$162.37
Business License Taxes	\$57.41	\$52.29	\$105.60	\$63.20	\$79.07
Franchise License Taxes	\$8.33	\$7.56	\$11.80	\$20.16	\$15.99
Motor Vehicle License Taxes	\$18.39	\$22.24	\$14.79	\$19.09	\$15.17
Bank Stock Tax	\$8.22	\$0.81	\$18.65	\$3.09	\$4.34
Taxes on Recordation and Wills	\$12.41	\$15.45	\$4.19	\$4.92	\$4.91
Tobacco Taxes	\$9.09	\$12.21	--	\$20.67	\$18.06
Admission and Amusement Taxes	--	--	--	\$3.14	\$19.46
Transient Occupancy Tax	\$2.98	--	--	\$13.66	\$29.27
Restaurant Food Tax	\$53.98	\$20.42	\$56.24	\$72.15	\$108.26
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.47	\$6.29	\$12.90	\$16.32	\$14.44
Other Non-Property Taxes	\$5.03	--	\$0.31	\$3.82	\$1.11
Sub-Total	\$380.21	\$349.61	\$450.19	\$411.15	\$583.13
Non-Tax Revenue					
Permits, Fees, and Licenses	\$28.81	\$23.66	\$6.65	\$16.38	\$14.76
Fines and Forfeitures	\$19.40	\$8.80	\$12.35	\$11.12	\$6.72
Charges for Services	\$157.50	\$111.96	\$334.96	\$212.32	\$139.81
Investment of Funds	\$18.11	\$19.92	\$5.88	\$10.91	\$11.77
Rental of Property	\$0.98	\$3.16	\$32.25	\$69.53	\$25.39
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$13.59	\$7.55	\$12.41
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$154.89	\$17.85	\$17.02	\$3.15	\$28.03
Sub-Total	\$379.70	\$185.34	\$422.69	\$330.95	\$238.90
Grand Total	\$2,035.50	\$1,580.73	\$1,317.13	\$1,504.87	\$1,555.71

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$258.67	\$452.90	\$801.26	\$457.96	\$257.07
Public Service Corporation Property Taxes	\$50.41	\$38.98	\$12.64	\$41.79	\$10.08
General Personal Property Tax	\$48.10	\$83.24	\$117.43	\$107.89	\$39.57
Mobile Homes Property Tax	--	\$0.58	\$1.48	--	\$0.46
Machinery and Tools Tax	\$14.22	\$75.48	--	\$31.68	\$44.80
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.15	\$8.96	\$8.66	\$13.47	\$5.93
Property Tax Interest	\$6.15	\$6.92	\$4.09	\$5.97	\$0.87
Sub-Total	\$384.70	\$667.07	\$945.55	\$658.76	\$358.77
All Other Tax Revenue					
Local Sales and Use Taxes	\$343.70	\$94.96	\$35.39	\$51.76	\$49.47
Consumers' Utility Taxes	\$63.25	\$80.60	\$38.31	\$129.50	\$65.14
Business License Taxes	\$176.77	\$71.09	\$29.52	\$51.70	\$19.86
Franchise License Taxes	\$3.93	--	\$8.70	\$7.60	\$13.60
Motor Vehicle License Taxes	\$7.71	\$18.09	\$25.38	\$18.69	\$11.11
Bank Stock Tax	\$20.09	\$6.07	\$1.59	\$3.81	\$6.66
Taxes on Recordation and Wills	\$3.02	\$3.51	\$15.26	\$5.72	\$4.67
Tobacco Taxes	\$0.01	\$4.18	\$6.24	\$22.77	--
Admission and Amusement Taxes	--	\$0.72	--	\$5.04	--
Transient Occupancy Tax	\$24.69	\$6.12	--	\$10.73	\$5.25
Restaurant Food Tax	\$142.64	\$30.60	\$36.37	\$49.33	\$36.21
Coal, Oil, and Gas Taxes	\$30.62	--	--	--	--
E-911 Service Tax	\$11.19	\$30.06	\$15.62	\$18.45	\$6.71
Other Non-Property Taxes	\$1.36	--	--	\$0.53	--
Sub-Total	\$828.97	\$345.98	\$212.39	\$375.63	\$218.69
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.00	\$8.91	\$10.16	\$5.93	\$2.42
Fines and Forfeitures	\$18.35	\$13.00	\$2.43	\$2.41	\$6.02
Charges for Services	\$178.16	\$137.27	\$151.54	\$184.95	\$175.85
Investment of Funds	\$8.21	\$8.27	\$4.91	\$3.41	\$6.51
Rental of Property	\$117.92	\$8.70	\$6.98	\$29.36	\$5.31
Payments in Lieu of Taxes from Enterprise Activities	--	\$0.01	--	\$8.53	\$145.17
Interlocal Revenue-Sharing Payments	--	--	--	--	\$6.99
Miscellaneous Non-Tax Sources	\$7.97	\$20.91	\$48.45	\$34.50	\$29.05
Sub-Total	\$331.62	\$197.08	\$224.46	\$269.09	\$377.32
Grand Total	\$1,545.28	\$1,210.12	\$1,382.40	\$1,303.48	\$954.78

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$817.96	\$550.33	\$614.44	\$447.51	\$570.88
Public Service Corporation Property Taxes	\$70.73	\$39.42	\$16.43	\$28.45	\$26.62
General Personal Property Tax	\$120.35	\$128.77	\$222.23	\$70.52	\$95.52
Mobile Homes Property Tax	\$0.16	\$0.23	--	\$0.05	\$1.49
Machinery and Tools Tax	\$80.42	\$30.14	\$94.06	\$8.30	\$18.78
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$15.68	\$7.37	\$5.32	\$5.96	\$6.04
Property Tax Interest	\$13.12	\$4.91	\$3.39	\$1.37	\$1.64
Sub-Total	\$1,118.42	\$761.17	\$955.87	\$562.16	\$720.96
All Other Tax Revenue					
Local Sales and Use Taxes	\$103.25	\$184.63	\$200.67	\$154.56	\$76.38
Consumers' Utility Taxes	\$166.32	\$140.04	\$45.85	\$62.41	\$101.91
Business License Taxes	\$108.98	\$117.19	\$140.44	\$67.31	\$52.22
Franchise License Taxes	\$24.16	\$15.77	\$13.48	\$10.48	\$6.94
Motor Vehicle License Taxes	\$18.20	\$18.33	\$20.52	\$16.72	\$18.01
Bank Stock Tax	\$14.65	\$8.53	\$10.90	\$8.18	\$2.40
Taxes on Recordation and Wills	\$0.44	\$5.88	\$7.91	\$4.23	\$9.30
Tobacco Taxes	--	\$20.31	\$18.46	--	\$14.02
Admission and Amusement Taxes	\$7.52	\$5.33	\$5.37	--	\$5.07
Transient Occupancy Tax	\$22.10	\$22.22	\$20.47	\$8.91	\$2.98
Restaurant Food Tax	\$67.27	\$76.61	\$82.56	\$61.46	\$35.82
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$30.72	\$12.48	\$11.63	\$19.89	\$10.63
Other Non-Property Taxes	\$9.79	\$3.51	\$10.27	\$0.77	--
Sub-Total	\$573.41	\$630.84	\$588.52	\$414.94	\$335.69
Non-Tax Revenue					
Permits, Fees, and Licenses	\$17.53	\$10.35	\$10.35	\$4.77	\$20.96
Fines and Forfeitures	\$38.30	\$13.15	\$6.86	\$3.41	\$7.99
Charges for Services	\$181.87	\$174.89	\$191.84	\$283.67	\$157.72
Investment of Funds	\$1.87	\$7.11	\$12.29	\$8.68	\$26.35
Rental of Property	\$0.86	\$11.78	\$19.00	\$1.63	\$8.85
Payments in Lieu of Taxes from Enterprise Activities	\$90.36	--	\$50.80	\$25.60	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$70.21	\$7.47	\$6.66	\$20.09	\$1.78
Sub-Total	\$401.00	\$224.75	\$297.80	\$347.86	\$223.65
Grand Total	\$2,092.83	\$1,616.76	\$1,842.19	\$1,324.96	\$1,280.30

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$726.92	\$408.39	\$438.34	\$444.93
Public Service Corporation Property Taxes	\$21.62	\$37.98	\$22.40	\$15.35
General Personal Property Tax	\$98.31	\$96.00	\$27.91	\$165.04
Mobile Homes Property Tax	\$0.36	\$0.66	\$0.26	\$0.02
Machinery and Tools Tax	\$1.51	\$166.52	\$98.90	\$64.74
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$9.13	\$6.43	\$5.45	\$5.24
Property Tax Interest	\$2.88	\$3.75	\$2.80	\$2.84
Sub-Total	\$860.74	\$719.73	\$596.06	\$698.16
All Other Tax Revenue				
Local Sales and Use Taxes	\$97.87	\$133.03	\$300.10	\$357.37
Consumers' Utility Taxes	\$88.43	\$85.69	\$35.71	\$126.98
Business License Taxes	\$68.43	\$70.33	\$130.30	\$176.41
Franchise License Taxes	\$10.32	\$7.32	\$16.06	\$17.56
Motor Vehicle License Taxes	\$17.66	\$15.42	--	\$19.79
Bank Stock Tax	\$3.69	\$4.18	\$11.18	\$21.62
Taxes on Recordation and Wills	\$0.14	\$4.65	\$10.41	\$8.07
Tobacco Taxes	\$22.90	\$5.31	--	\$10.56
Admission and Amusement Taxes	\$9.43	--	--	\$4.10
Transient Occupancy Tax	\$41.39	\$11.44	\$315.47	\$17.44
Restaurant Food Tax	\$80.53	\$67.95	\$416.20	\$121.85
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$14.16	\$8.55	\$17.14	\$22.53
Other Non-Property Taxes	--	\$2.32	--	--
Sub-Total	\$454.97	\$416.19	\$1,252.57	\$904.29
Non-Tax Revenue				
Permits, Fees, and Licenses	\$9.96	\$6.07	\$16.87	\$17.61
Fines and Forfeitures	\$9.35	\$9.51	\$21.71	\$6.96
Charges for Services	\$115.74	\$210.43	\$95.80	\$99.59
Investment of Funds	\$8.98	\$11.74	\$41.47	\$8.50
Rental of Property	\$5.83	\$10.33	\$19.47	\$5.44
Payments in Lieu of Taxes from Enterprise Activities	\$0.23	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.57	\$44.77	\$78.47	\$31.61
Sub-Total	\$170.67	\$292.86	\$273.80	\$169.70
Grand Total	\$1,486.38	\$1,428.77	\$2,122.42	\$1,772.15

1

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Staff, Commission on Local Government

Table 3.1

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	51.09%	39.99%	47.26%
Public Service Corporation Property Taxes	2.52%	2.23%	2.42%
General Personal Property Tax	9.92%	7.31%	9.02%
Mobile Homes Property Tax	0.10%	0.02%	0.07%
Machinery and Tools Tax	1.50%	2.18%	1.74%
Merchants' Capital Tax	0.14%	--	0.09%
Property Tax Penalties	0.49%	0.50%	0.49%
Property Tax Interest	0.19%	0.30%	0.23%
Sub-Total	65.96%	52.51%	61.32%
All Other Tax Revenue			
Local Sales and Use Taxes	6.47%	7.91%	6.97%
Consumers' Utility Taxes	3.13%	6.27%	4.22%
Business License Taxes	3.35%	5.46%	4.08%
Franchise License Taxes	0.37%	0.76%	0.50%
Motor Vehicle License Taxes	1.22%	1.07%	1.17%
Bank Stock Tax	0.28%	0.44%	0.34%
Taxes on Recordation and Wills	0.97%	0.32%	0.74%
Tobacco Taxes	0.03%	0.95%	0.35%
Admission and Amusement Taxes	0.002%	0.38%	0.13%
Transient Occupancy Tax	0.65%	1.46%	0.93%
Restaurant Food Tax	0.78%	4.90%	2.21%
Coal, Oil, and Gas Taxes	0.29%	0.003%	0.19%
E-911 Service Tax	0.78%	0.92%	0.83%
Other Non-Property Taxes	0.27%	0.17%	0.23%
Sub-Total	18.58%	31.02%	22.88%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.81%	0.83%	1.47%
Fines and Forfeitures	0.53%	0.85%	0.64%
Charges for Services	9.85%	10.17%	9.96%
Investment of Funds	0.89%	0.67%	0.81%
Rental of Property	0.59%	1.07%	0.76%
Payments in Lieu of Taxes from Enterprise Activities	0.06%	0.75%	0.30%
Interlocal Revenue-Sharing Payments	0.01%	0.25%	0.09%
Miscellaneous Non-Tax Sources	1.72%	1.88%	1.77%
Sub-Total	15.46%	16.46%	15.80%
Grand Total	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	36.95%	48.48%	23.92%	32.02%	35.37%
Public Service Corporation Property Taxes	5.21%	1.35%	3.17%	1.61%	2.44%
General Personal Property Tax	11.76%	10.04%	8.37%	9.28%	8.23%
Mobile Homes Property Tax	--	0.07%	0.16%	0.28%	0.39%
Machinery and Tools Tax	1.69%	0.75%	28.72%	0.43%	6.49%
Merchants' Capital Tax	--	--	--	--	1.15%
Property Tax Penalties	1.02%	0.48%	0.61%	0.95%	0.73%
Property Tax Interest	1.02%	0.25%	0.12%	0.20%	0.27%
Sub-Total	57.66%	61.42%	65.07%	44.77%	55.07%
All Other Tax Revenue					
Local Sales and Use Taxes	8.43%	8.35%	3.19%	5.34%	8.08%
Consumers' Utility Taxes	4.95%	5.18%	2.26%	3.74%	6.67%
Business License Taxes	0.23%	5.45%	1.62%	1.47%	1.83%
Franchise License Taxes	0.76%	0.23%	0.15%	0.10%	--
Motor Vehicle License Taxes	1.72%	1.59%	1.42%	2.53%	2.92%
Bank Stock Tax	0.24%	0.22%	0.01%	0.27%	0.41%
Taxes on Recordation and Wills	0.95%	1.15%	0.22%	0.59%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.17%	1.04%	0.34%	--	0.12%
Restaurant Food Tax	--	3.18%	1.10%	--	2.94%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.94%	0.92%	0.65%	0.64%	2.26%
Other Non-Property Taxes	0.003%	0.06%	1.24%	0.58%	--
Sub-Total	19.39%	27.37%	12.21%	15.28%	25.86%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.07%	1.07%	0.17%	1.26%	0.66%
Fines and Forfeitures	0.16%	0.18%	0.27%	0.10%	0.38%
Charges for Services	19.50%	8.45%	15.41%	31.96%	13.17%
Investment of Funds	0.57%	0.24%	3.55%	2.59%	0.92%
Rental of Property	0.38%	0.69%	0.02%	0.15%	1.30%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.26%	0.58%	3.31%	3.89%	2.64%
Sub-Total	22.94%	11.22%	22.72%	39.95%	19.07%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
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FY 2003

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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	43.16%	54.71%	38.91%	18.41%	47.44%
Public Service Corporation Property Taxes	4.00%	1.32%	2.01%	63.21%	2.63%
General Personal Property Tax	9.42%	8.26%	7.57%	0.49%	11.87%
Mobile Homes Property Tax	0.58%	--	0.50%	0.09%	0.48%
Machinery and Tools Tax	1.96%	0.03%	4.20%	0.003%	3.74%
Merchants' Capital Tax	0.72%	--	--	--	0.18%
Property Tax Penalties	0.74%	0.42%	0.52%	0.09%	0.69%
Property Tax Interest	0.45%	0.05%	0.29%	0.07%	0.36%
Sub-Total	61.03%	64.79%	53.99%	82.36%	67.39%
All Other Tax Revenue					
Local Sales and Use Taxes	6.86%	5.23%	6.53%	6.54%	4.23%
Consumers' Utility Taxes	5.89%	1.43%	4.62%	--	3.06%
Business License Taxes	--	8.14%	3.80%	--	0.002%
Franchise License Taxes	0.11%	0.33%	0.62%	--	0.36%
Motor Vehicle License Taxes	2.97%	0.65%	3.01%	0.26%	2.48%
Bank Stock Tax	--	0.20%	0.20%	0.15%	0.10%
Taxes on Recordation and Wills	0.48%	0.71%	0.89%	0.50%	1.25%
Tobacco Taxes	--	0.12%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.62%	0.69%	--	0.39%
Restaurant Food Tax	--	3.78%	3.22%	--	1.45%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.99%	0.69%	1.33%	--	0.58%
Other Non-Property Taxes	0.34%	0.32%	1.13%	0.15%	--
Sub-Total	19.65%	24.23%	26.04%	7.60%	13.91%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.59%	1.12%	1.23%	0.35%	1.21%
Fines and Forfeitures	0.41%	1.67%	0.20%	0.002%	0.30%
Charges for Services	12.64%	6.80%	14.91%	6.43%	14.00%
Investment of Funds	0.64%	0.35%	1.70%	1.05%	1.17%
Rental of Property	0.50%	0.45%	0.97%	0.45%	0.20%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.53%	0.60%	0.96%	1.76%	1.82%
Sub-Total	19.32%	10.98%	19.97%	10.04%	18.70%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/1
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	35.53%	45.60%	30.02%	24.73%	38.03%
Public Service Corporation Property Taxes	2.22%	3.55%	2.08%	1.37%	4.19%
General Personal Property Tax	8.97%	9.65%	15.36%	5.45%	13.29%
Mobile Homes Property Tax	0.69%	0.17%	0.46%	0.28%	0.70%
Machinery and Tools Tax	3.24%	7.41%	2.09%	9.09%	1.11%
Merchants' Capital Tax	3.74%	--	0.95%	0.20%	0.45%
Property Tax Penalties	0.38%	0.60%	1.07%	0.32%	1.32%
Property Tax Interest	0.77%	0.23%	0.57%	0.64%	0.76%
Sub-Total	55.53%	67.22%	52.59%	42.08%	59.85%
All Other Tax Revenue					
Local Sales and Use Taxes	4.05%	5.14%	5.33%	4.68%	4.56%
Consumers' Utility Taxes	3.35%	1.57%	4.04%	2.54%	4.82%
Business License Taxes	--	1.51%	--	--	--
Franchise License Taxes	0.24%	0.38%	0.42%	0.30%	1.14%
Motor Vehicle License Taxes	2.28%	2.07%	3.14%	--	3.22%
Bank Stock Tax	0.24%	0.27%	0.01%	0.40%	0.47%
Taxes on Recordation and Wills	0.34%	0.72%	0.55%	0.04%	0.40%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	0.83%	--	0.09%	--
Restaurant Food Tax	1.19%	2.57%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	30.92%	--
E-911 Service Tax	2.50%	0.73%	1.82%	1.51%	5.58%
Other Non-Property Taxes	0.47%	0.60%	0.42%	5.38%	--
Sub-Total	14.73%	16.40%	15.73%	45.86%	20.18%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.65%	0.95%	0.78%	0.13%	0.49%
Fines and Forfeitures	3.15%	0.53%	2.75%	0.002%	0.02%
Charges for Services	23.28%	8.20%	23.56%	8.56%	13.44%
Investment of Funds	0.85%	0.66%	1.50%	1.00%	0.79%
Rental of Property	--	0.60%	0.22%	0.04%	0.55%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	0.02%
Interlocal Revenue-Sharing Payments	--	0.92%	--	--	--
Miscellaneous Non-Tax Sources	1.81%	4.52%	2.87%	2.34%	4.65%
Sub-Total	29.75%	16.39%	31.68%	12.06%	19.97%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 3.2

Percentage Distribution/1
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	28.43%	38.74%	32.57%	34.94%	38.89%
Public Service Corporation Property Taxes	3.17%	8.75%	1.64%	2.82%	3.63%
General Personal Property Tax	11.90%	11.99%	6.61%	7.52%	7.52%
Mobile Homes Property Tax	0.69%	0.23%	0.51%	0.11%	0.46%
Machinery and Tools Tax	12.49%	1.05%	7.30%	0.89%	3.88%
Merchants' Capital Tax	0.95%	--	0.92%	0.25%	0.27%
Property Tax Penalties	0.70%	1.32%	0.27%	0.79%	0.70%
Property Tax Interest	0.32%	0.90%	0.38%	0.46%	0.31%
Sub-Total	58.64%	62.98%	50.20%	47.77%	55.65%
All Other Tax Revenue					
Local Sales and Use Taxes	8.28%	4.29%	5.98%	4.05%	4.70%
Consumers' Utility Taxes	4.05%	3.36%	1.89%	2.12%	2.13%
Business License Taxes	2.68%	2.31%	--	--	--
Franchise License Taxes	0.94%	0.01%	0.24%	0.30%	--
Motor Vehicle License Taxes	3.38%	2.24%	2.87%	1.74%	2.83%
Bank Stock Tax	0.24%	0.18%	0.04%	0.12%	--
Taxes on Recordation and Wills	0.67%	0.65%	0.54%	0.33%	0.84%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.99%	0.57%	--	--
Restaurant Food Tax	--	2.99%	1.79%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.31%	0.73%	1.22%	0.65%	1.97%
Other Non-Property Taxes	--	0.31%	0.50%	0.24%	0.30%
Sub-Total	21.55%	18.06%	15.64%	9.54%	12.76%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.75%	1.84%	0.56%	0.68%	0.32%
Fines and Forfeitures	0.21%	2.85%	0.01%	0.28%	1.52%
Charges for Services	13.85%	11.87%	31.36%	36.02%	20.00%
Investment of Funds	1.14%	0.36%	0.31%	1.81%	1.20%
Rental of Property	0.36%	0.82%	0.44%	1.49%	2.42%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.50%	1.23%	1.48%	2.40%	6.12%
Sub-Total	19.81%	18.96%	34.16%	42.69%	31.58%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	49.84%	50.60%	44.59%	42.20%	42.72%
Public Service Corporation Property Taxes	3.48%	1.96%	1.76%	2.45%	5.55%
General Personal Property Tax	9.92%	12.17%	5.27%	12.27%	15.52%
Mobile Homes Property Tax	0.06%	0.01%	0.39%	0.08%	--
Machinery and Tools Tax	1.09%	1.56%	0.36%	3.87%	0.94%
Merchants' Capital Tax	--	--	0.16%	--	--
Property Tax Penalties	0.55%	0.71%	0.63%	0.69%	1.34%
Property Tax Interest	0.22%	0.36%	0.24%	0.36%	0.89%
Sub-Total	65.14%	67.37%	53.40%	61.92%	66.96%
All Other Tax Revenue					
Local Sales and Use Taxes	8.35%	4.14%	2.78%	9.65%	3.76%
Consumers' Utility Taxes	2.92%	3.38%	5.15%	3.90%	3.88%
Business License Taxes	4.17%	0.14%	--	0.002%	1.13%
Franchise License Taxes	1.76%	0.17%	0.30%	0.21%	0.38%
Motor Vehicle License Taxes	1.57%	1.36%	2.74%	1.66%	2.35%
Bank Stock Tax	0.19%	--	--	--	--
Taxes on Recordation and Wills	0.75%	1.04%	0.45%	1.27%	0.36%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.90%	0.06%	--	--	--
Restaurant Food Tax	--	--	0.72%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.02%	1.28%	0.92%	1.42%	0.95%
Other Non-Property Taxes	0.05%	0.19%	0.32%	--	--
Sub-Total	21.70%	11.76%	13.38%	18.11%	12.81%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.60%	2.60%	0.75%	2.37%	0.87%
Fines and Forfeitures	0.36%	0.38%	0.001%	0.20%	0.26%
Charges for Services	9.11%	7.73%	23.04%	12.97%	15.87%
Investment of Funds	0.44%	0.93%	4.62%	0.87%	1.56%
Rental of Property	0.43%	0.65%	0.20%	0.22%	0.02%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.20%	8.59%	4.61%	3.34%	1.66%
Sub-Total	13.15%	20.87%	33.22%	19.97%	20.23%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	33.90%	44.62%	44.75%	58.03%	52.12%
Public Service Corporation Property Taxes	2.53%	--	2.01%	1.48%	3.07%
General Personal Property Tax	3.57%	15.11%	12.80%	9.85%	12.48%
Mobile Homes Property Tax	0.49%	0.30%	0.61%	0.01%	--
Machinery and Tools Tax	3.83%	11.78%	2.68%	0.23%	0.37%
Merchants' Capital Tax	0.44%	--	0.38%	--	--
Property Tax Penalties	0.19%	0.93%	1.02%	0.36%	0.78%
Property Tax Interest	0.54%	0.47%	0.60%	0.004%	0.36%
Sub-Total	45.48%	73.20%	64.85%	69.96%	69.18%
All Other Tax Revenue					
Local Sales and Use Taxes	3.60%	3.50%	12.53%	5.37%	5.17%
Consumers' Utility Taxes	3.59%	4.26%	3.25%	3.58%	2.58%
Business License Taxes	--	1.64%	--	3.96%	1.05%
Franchise License Taxes	--	0.45%	--	0.04%	0.14%
Motor Vehicle License Taxes	--	2.04%	2.19%	0.79%	1.34%
Bank Stock Tax	0.06%	0.58%	--	0.19%	0.15%
Taxes on Recordation and Wills	0.46%	0.44%	0.16%	1.01%	1.29%
Tobacco Taxes	--	--	--	0.08%	--
Admission and Amusement Taxes	--	0.14%	--	--	--
Transient Occupancy Tax	0.08%	0.03%	--	0.27%	--
Restaurant Food Tax	--	1.76%	--	--	--
Coal, Oil, and Gas Taxes	30.78%	--	--	--	--
E-911 Service Tax	1.97%	1.09%	1.20%	0.57%	0.92%
Other Non-Property Taxes	0.38%	0.66%	0.28%	0.17%	--
Sub-Total	40.92%	16.59%	19.60%	16.02%	12.64%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.42%	0.93%	0.61%	1.61%	1.51%
Fines and Forfeitures	0.02%	0.53%	0.29%	0.47%	0.50%
Charges for Services	9.11%	6.63%	10.29%	9.24%	13.80%
Investment of Funds	0.23%	1.43%	0.62%	0.88%	1.16%
Rental of Property	0.04%	0.28%	0.45%	0.95%	0.36%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.78%	0.42%	3.29%	0.88%	0.84%
Sub-Total	13.60%	10.21%	15.55%	14.02%	18.18%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/1
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Counties and Cities in Virginia
FY 2003

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	46.32%	44.39%	47.34%	34.22%	30.46%
Public Service Corporation Property Taxes	2.46%	5.80%	1.88%	1.61%	6.42%
General Personal Property Tax	8.18%	11.59%	9.38%	15.51%	9.06%
Mobile Homes Property Tax	0.59%	0.10%	0.73%	0.27%	0.50%
Machinery and Tools Tax	1.64%	0.24%	0.75%	6.23%	17.44%
Merchants' Capital Tax	0.39%	--	1.43%	--	1.42%
Property Tax Penalties	0.52%	1.11%	0.68%	0.70%	0.75%
Property Tax Interest	0.43%	0.37%	0.33%	0.37%	0.56%
Sub-Total	60.54%	63.61%	62.51%	58.91%	66.62%
All Other Tax Revenue					
Local Sales and Use Taxes	4.43%	4.77%	8.81%	6.93%	7.59%
Consumers' Utility Taxes	6.58%	4.87%	5.37%	3.90%	1.87%
Business License Taxes	--	--	0.01%	3.68%	--
Franchise License Taxes	0.18%	1.07%	0.57%	0.44%	0.56%
Motor Vehicle License Taxes	3.68%	2.22%	3.18%	1.75%	1.20%
Bank Stock Tax	--	0.23%	0.13%	0.21%	--
Taxes on Recordation and Wills	0.64%	1.89%	1.11%	0.92%	0.37%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.31%	0.33%	0.23%
Restaurant Food Tax	--	--	1.75%	2.75%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	3.13%	0.99%	1.41%	0.74%	1.51%
Other Non-Property Taxes	0.36%	--	0.43%	0.03%	0.44%
Sub-Total	19.00%	16.04%	23.08%	21.68%	13.76%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.72%	1.35%	1.21%	1.61%	0.34%
Fines and Forfeitures	0.13%	0.23%	0.02%	0.18%	0.12%
Charges for Services	15.36%	13.44%	8.91%	13.69%	16.07%
Investment of Funds	0.56%	2.91%	1.09%	1.09%	1.16%
Rental of Property	0.54%	0.11%	0.09%	0.45%	0.45%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.16%	2.31%	3.09%	2.40%	1.49%
Sub-Total	20.47%	20.35%	14.41%	19.41%	19.62%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Table 3.2

Percentage Distribution/¹
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FY 2003

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	46.39%	57.92%	35.54%	41.49%	21.98%
Public Service Corporation Property Taxes	1.76%	2.25%	1.46%	1.75%	2.25%
General Personal Property Tax	7.94%	12.13%	6.45%	9.54%	8.09%
Mobile Homes Property Tax	0.44%	0.05%	0.50%	--	0.36%
Machinery and Tools Tax	0.32%	0.97%	1.78%	5.00%	7.39%
Merchants' Capital Tax	--	--	0.32%	0.003%	--
Property Tax Penalties	0.62%	0.86%	0.44%	0.88%	1.07%
Property Tax Interest	0.29%	0.48%	0.46%	0.56%	0.23%
Sub-Total	57.76%	74.65%	46.96%	59.21%	41.37%
All Other Tax Revenue					
Local Sales and Use Taxes	6.62%	4.93%	3.87%	4.68%	2.54%
Consumers' Utility Taxes	4.03%	3.33%	5.23%	2.80%	3.90%
Business License Taxes	2.45%	2.07%	--	1.26%	1.50%
Franchise License Taxes	0.25%	0.16%	0.16%	0.24%	0.24%
Motor Vehicle License Taxes	2.00%	1.85%	1.91%	2.24%	1.59%
Bank Stock Tax	0.24%	0.13%	--	0.05%	--
Taxes on Recordation and Wills	0.77%	1.04%	0.51%	0.97%	0.30%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.19%	--	0.05%	0.03%	0.43%
Restaurant Food Tax	2.83%	--	--	2.43%	0.48%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.72%	0.50%	1.30%	1.17%	0.73%
Other Non-Property Taxes	0.29%	0.27%	0.43%	--	0.57%
Sub-Total	20.40%	14.29%	13.45%	15.86%	12.28%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.92%	2.31%	0.66%	1.56%	0.44%
Fines and Forfeitures	0.17%	0.35%	0.01%	1.65%	12.03%
Charges for Services	11.23%	5.63%	31.69%	18.85%	26.07%
Investment of Funds	0.30%	0.94%	0.76%	0.12%	2.05%
Rental of Property	0.04%	0.18%	0.73%	0.32%	0.07%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	9.19%	1.65%	5.74%	2.42%	5.70%
Sub-Total	21.84%	11.06%	39.59%	24.93%	46.35%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Table 3.2

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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	25.97%	48.24%	45.53%	29.62%	58.20%
Public Service Corporation Property Taxes	11.70%	4.22%	2.04%	1.65%	3.49%
General Personal Property Tax	12.90%	13.85%	11.46%	6.86%	6.20%
Mobile Homes Property Tax	0.47%	0.05%	0.01%	0.45%	0.17%
Machinery and Tools Tax	5.09%	1.45%	1.24%	11.71%	0.01%
Merchants' Capital Tax	--	0.60%	--	--	0.001%
Property Tax Penalties	0.57%	0.63%	0.17%	0.67%	0.30%
Property Tax Interest	0.36%	0.24%	0.06%	0.38%	0.39%
Sub-Total	57.05%	69.28%	60.52%	51.32%	68.77%
All Other Tax Revenue					
Local Sales and Use Taxes	8.90%	9.05%	11.84%	9.73%	3.21%
Consumers' Utility Taxes	5.83%	3.44%	1.32%	11.67%	3.98%
Business License Taxes	0.56%	0.37%	5.79%	3.41%	--
Franchise License Taxes	0.55%	0.99%	0.69%	0.62%	0.03%
Motor Vehicle License Taxes	2.60%	1.93%	1.37%	2.63%	1.61%
Bank Stock Tax	--	0.31%	2.35%	0.46%	0.49%
Taxes on Recordation and Wills	0.64%	1.46%	0.70%	0.45%	0.58%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.13%	0.58%	1.74%	0.24%	--
Restaurant Food Tax	--	--	--	4.18%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.86%	0.60%	0.61%	0.33%	--
Other Non-Property Taxes	0.44%	--	1.61%	--	0.28%
Sub-Total	21.50%	18.72%	28.03%	33.71%	10.19%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.47%	1.28%	1.09%	0.26%	0.87%
Fines and Forfeitures	0.13%	0.47%	0.45%	0.42%	0.21%
Charges for Services	15.49%	8.46%	6.05%	11.60%	16.74%
Investment of Funds	0.85%	0.70%	1.69%	0.46%	1.93%
Rental of Property	1.16%	0.27%	0.13%	0.41%	0.32%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.08%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.35%	0.81%	0.96%	1.80%	0.97%
Sub-Total	21.45%	11.99%	11.45%	14.97%	21.05%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	40.63%	48.92%	29.60%	30.64%	46.67%
Public Service Corporation Property Taxes	4.38%	1.46%	1.49%	7.49%	2.02%
General Personal Property Tax	9.28%	9.62%	9.21%	5.88%	9.35%
Mobile Homes Property Tax	0.45%	--	0.50%	0.14%	--
Machinery and Tools Tax	15.11%	5.50%	1.84%	0.51%	10.82%
Merchants' Capital Tax	--	--	0.14%	--	0.12%
Property Tax Penalties	0.56%	0.41%	0.68%	0.55%	0.81%
Property Tax Interest	0.33%	0.22%	0.61%	0.34%	0.48%
Sub-Total	70.74%	66.14%	44.06%	45.55%	70.27%
All Other Tax Revenue					
Local Sales and Use Taxes	3.23%	6.90%	2.05%	3.71%	4.64%
Consumers' Utility Taxes	1.99%	--	2.55%	1.20%	2.94%
Business License Taxes	0.80%	4.32%	0.11%	3.45%	1.74%
Franchise License Taxes	0.14%	0.18%	0.02%	0.16%	0.05%
Motor Vehicle License Taxes	1.19%	0.07%	1.83%	1.55%	1.99%
Bank Stock Tax	--	--	0.21%	0.17%	0.35%
Taxes on Recordation and Wills	0.69%	0.87%	0.34%	0.68%	0.84%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	1.95%	--	0.15%	--
Restaurant Food Tax	--	4.14%	--	1.79%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.67%	0.86%	0.78%	0.86%	1.42%
Other Non-Property Taxes	0.40%	0.32%	0.24%	0.48%	--
Sub-Total	9.22%	19.61%	8.14%	14.19%	13.99%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.84%	1.96%	0.96%	30.77%	1.41%
Fines and Forfeitures	0.11%	0.24%	1.26%	0.73%	0.66%
Charges for Services	14.35%	7.49%	41.09%	6.10%	11.39%
Investment of Funds	1.03%	0.92%	1.23%	0.91%	0.55%
Rental of Property	0.61%	0.01%	0.99%	0.14%	0.45%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.12%	--	--	--	--
Miscellaneous Non-Tax Sources	1.98%	3.61%	2.27%	1.61%	1.28%
Sub-Total	20.04%	14.24%	47.80%	40.26%	15.75%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	61.16%	37.15%	60.15%	32.02%	27.90%
Public Service Corporation Property Taxes	1.79%	3.60%	1.89%	38.73%	1.91%
General Personal Property Tax	11.51%	7.40%	10.99%	6.15%	15.45%
Mobile Homes Property Tax	0.48%	0.73%	0.0008%	0.24%	0.52%
Machinery and Tools Tax	0.04%	5.86%	0.21%	0.72%	2.02%
Merchants' Capital Tax	0.69%	0.61%	--	0.24%	0.74%
Property Tax Penalties	0.91%	1.12%	0.41%	0.49%	1.15%
Property Tax Interest	0.27%	1.07%	0.23%	0.24%	0.13%
Sub-Total	76.84%	57.54%	73.87%	78.83%	49.81%
All Other Tax Revenue					
Local Sales and Use Taxes	8.54%	9.67%	6.19%	3.30%	4.12%
Consumers' Utility Taxes	--	4.92%	2.16%	1.38%	4.13%
Business License Taxes	--	--	3.07%	0.30%	--
Franchise License Taxes	0.07%	0.11%	0.19%	0.04%	0.12%
Motor Vehicle License Taxes	1.60%	1.61%	0.75%	1.53%	2.18%
Bank Stock Tax	0.12%	0.49%	0.06%	--	--
Taxes on Recordation and Wills	1.11%	0.40%	1.37%	0.81%	0.47%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.01%	--	--	--
Transient Occupancy Tax	--	0.03%	0.65%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.13%	--	--	--
E-911 Service Tax	0.70%	--	0.50%	0.71%	1.39%
Other Non-Property Taxes	0.35%	0.18%	--	--	0.26%
Sub-Total	12.47%	20.54%	14.93%	8.06%	12.67%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.01%	0.37%	3.41%	1.24%	0.56%
Fines and Forfeitures	0.16%	0.07%	0.29%	0.14%	0.16%
Charges for Services	7.57%	17.05%	4.27%	9.36%	31.96%
Investment of Funds	0.39%	1.85%	0.65%	0.74%	2.08%
Rental of Property	0.42%	0.49%	0.16%	0.12%	0.78%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.14%	2.08%	2.42%	1.51%	1.98%
Sub-Total	10.69%	21.91%	11.20%	13.11%	37.52%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	44.53%	52.43%	40.25%	49.94%	48.64%
Public Service Corporation Property Taxes	2.02%	1.51%	3.51%	1.73%	2.97%
General Personal Property Tax	10.51%	14.40%	13.63%	17.28%	9.34%
Mobile Homes Property Tax	0.07%	0.66%	0.52%	0.83%	0.57%
Machinery and Tools Tax	0.71%	1.76%	2.46%	0.05%	3.44%
Merchants' Capital Tax	1.12%	--	1.27%	0.29%	2.21%
Property Tax Penalties	0.56%	0.84%	0.67%	0.70%	0.61%
Property Tax Interest	0.29%	0.25%	0.22%	0.44%	0.52%
Sub-Total	59.80%	71.86%	62.53%	71.26%	68.31%
All Other Tax Revenue					
Local Sales and Use Taxes	5.71%	3.10%	9.35%	6.10%	10.80%
Consumers' Utility Taxes	4.75%	3.62%	2.15%	3.58%	2.35%
Business License Taxes	--	1.37%	--	0.002%	--
Franchise License Taxes	0.44%	0.41%	--	0.25%	0.06%
Motor Vehicle License Taxes	2.60%	2.00%	2.59%	2.10%	0.93%
Bank Stock Tax	0.38%	0.46%	--	0.33%	0.05%
Taxes on Recordation and Wills	0.74%	0.78%	0.93%	1.11%	0.43%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.05%	--	0.04%
Restaurant Food Tax	2.12%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.10%	1.30%	2.60%	1.54%	0.19%
Other Non-Property Taxes	--	0.33%	0.01%	--	0.52%
Sub-Total	18.84%	13.38%	17.67%	15.01%	15.38%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.99%	0.87%	0.66%	1.90%	0.63%
Fines and Forfeitures	3.43%	0.15%	0.33%	0.20%	0.31%
Charges for Services	13.54%	9.20%	12.03%	7.79%	11.75%
Investment of Funds	0.48%	0.55%	0.70%	1.49%	0.38%
Rental of Property	0.29%	0.54%	0.19%	0.52%	0.25%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.62%	3.45%	5.89%	1.84%	2.98%
Sub-Total	21.36%	14.76%	19.80%	13.73%	16.31%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	56.57%	52.25%	43.14%	53.18%	31.03%
Public Service Corporation Property Taxes	3.34%	3.05%	1.90%	1.45%	3.33%
General Personal Property Tax	7.92%	11.88%	13.40%	12.87%	10.02%
Mobile Homes Property Tax	0.24%	--	0.21%	0.32%	0.25%
Machinery and Tools Tax	0.12%	0.47%	0.54%	0.80%	2.23%
Merchants' Capital Tax	--	--	0.56%	0.53%	--
Property Tax Penalties	0.71%	0.72%	0.54%	0.71%	1.01%
Property Tax Interest	0.67%	0.38%	1.17%	0.53%	0.56%
Sub-Total	69.57%	68.76%	61.46%	70.37%	48.42%
All Other Tax Revenue					
Local Sales and Use Taxes	4.95%	4.31%	8.58%	3.91%	8.56%
Consumers' Utility Taxes	2.67%	2.21%	4.65%	--	4.52%
Business License Taxes	0.16%	3.66%	0.25%	--	1.47%
Franchise License Taxes	0.87%	--	0.15%	0.30%	--
Motor Vehicle License Taxes	1.78%	2.19%	1.65%	2.37%	1.48%
Bank Stock Tax	0.39%	0.28%	--	0.90%	--
Taxes on Recordation and Wills	1.19%	1.28%	1.37%	0.97%	0.43%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	1.21%	--	0.83%	--	0.16%
Restaurant Food Tax	2.70%	--	0.56%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.34%	1.44%	1.08%	0.81%	2.00%
Other Non-Property Taxes	--	0.30%	--	0.36%	0.27%
Sub-Total	17.27%	15.70%	19.10%	9.62%	18.90%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.88%	2.85%	1.14%	1.88%	0.43%
Fines and Forfeitures	0.78%	0.66%	0.31%	0.05%	0.05%
Charges for Services	7.22%	4.55%	13.82%	14.82%	24.54%
Investment of Funds	0.40%	1.86%	0.37%	0.70%	2.17%
Rental of Property	0.35%	0.20%	0.12%	0.07%	2.37%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.54%	5.42%	3.67%	2.47%	3.11%
Sub-Total	13.16%	15.54%	19.44%	20.00%	32.68%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	47.09%	43.32%	35.37%	39.80%	57.85%
Public Service Corporation Property Taxes	3.09%	2.24%	1.87%	5.30%	2.64%
General Personal Property Tax	8.52%	15.15%	9.78%	11.86%	9.86%
Mobile Homes Property Tax	0.24%	0.72%	0.90%	0.87%	0.03%
Machinery and Tools Tax	4.45%	5.10%	6.12%	4.29%	1.19%
Merchants' Capital Tax	0.41%	--	--	0.91%	--
Property Tax Penalties	0.71%	1.08%	0.36%	0.98%	0.86%
Property Tax Interest	0.27%	0.70%	0.35%	0.27%	0.50%
Sub-Total	64.77%	68.32%	54.75%	64.29%	72.92%
All Other Tax Revenue					
Local Sales and Use Taxes	5.87%	7.03%	5.37%	5.43%	4.15%
Consumers' Utility Taxes	2.91%	--	6.06%	5.04%	3.43%
Business License Taxes	--	0.76%	--	0.22%	0.25%
Franchise License Taxes	0.26%	0.30%	0.07%	0.24%	0.42%
Motor Vehicle License Taxes	1.95%	2.02%	4.03%	4.17%	2.38%
Bank Stock Tax	0.30%	--	0.24%	0.14%	0.45%
Taxes on Recordation and Wills	1.26%	0.62%	0.48%	0.65%	0.97%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	1.62%	--	--	--
Restaurant Food Tax	1.16%	1.46%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.32%	2.27%	2.01%	3.09%	1.35%
Other Non-Property Taxes	1.00%	--	0.56%	0.81%	0.44%
Sub-Total	16.14%	16.07%	18.81%	19.79%	13.84%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.28%	1.18%	0.39%	0.30%	5.01%
Fines and Forfeitures	0.04%	0.13%	0.16%	0.07%	0.20%
Charges for Services	14.56%	12.30%	20.98%	11.94%	5.85%
Investment of Funds	0.63%	0.43%	0.50%	0.87%	0.11%
Rental of Property	0.46%	0.16%	0.13%	0.87%	0.96%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.12%	1.41%	4.28%	1.86%	1.11%
Sub-Total	19.09%	15.61%	26.44%	15.92%	13.24%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	30.61%	46.39%	54.21%	30.26%	63.30%
Public Service Corporation Property Taxes	2.32%	2.38%	2.21%	2.01%	2.06%
General Personal Property Tax	9.57%	12.89%	8.21%	10.18%	7.98%
Mobile Homes Property Tax	0.50%	0.28%	0.02%	0.27%	0.01%
Machinery and Tools Tax	1.16%	1.04%	0.08%	9.65%	--
Merchants' Capital Tax	2.55%	--	--	0.99%	--
Property Tax Penalties	0.86%	0.33%	0.55%	0.45%	0.62%
Property Tax Interest	0.35%	0.24%	0.38%	0.48%	0.71%
Sub-Total	47.92%	63.56%	65.65%	54.29%	74.67%
All Other Tax Revenue					
Local Sales and Use Taxes	15.98%	3.76%	6.62%	7.38%	3.78%
Consumers' Utility Taxes	3.67%	3.45%	3.81%	4.08%	3.53%
Business License Taxes	--	2.04%	2.79%	--	--
Franchise License Taxes	0.51%	0.39%	0.19%	0.29%	0.52%
Motor Vehicle License Taxes	1.68%	1.98%	1.02%	1.88%	1.92%
Bank Stock Tax	--	0.24%	0.08%	0.15%	0.11%
Taxes on Recordation and Wills	0.73%	0.61%	1.22%	0.47%	0.93%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.68%	0.40%	0.82%	--
Restaurant Food Tax	--	1.90%	--	2.47%	1.43%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.53%	1.72%	0.57%	0.24%	1.01%
Other Non-Property Taxes	--	0.36%	0.03%	0.38%	--
Sub-Total	23.09%	17.15%	16.73%	18.15%	13.22%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.40%	1.87%	4.05%	0.39%	1.17%
Fines and Forfeitures	0.63%	1.18%	0.35%	0.15%	0.24%
Charges for Services	21.40%	9.25%	10.29%	24.30%	7.74%
Investment of Funds	1.50%	0.98%	1.46%	0.51%	0.80%
Rental of Property	2.24%	4.76%	0.24%	0.10%	0.13%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.82%	1.26%	1.22%	2.11%	2.03%
Sub-Total	28.99%	19.29%	17.62%	27.56%	12.11%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	29.80%	51.96%	40.45%	40.29%	23.92%
Public Service Corporation Property Taxes	3.15%	2.17%	3.07%	1.88%	6.91%
General Personal Property Tax	10.71%	10.51%	7.33%	10.44%	7.14%
Mobile Homes Property Tax	0.26%	0.06%	0.22%	--	0.46%
Machinery and Tools Tax	0.26%	0.86%	2.14%	8.43%	5.89%
Merchants' Capital Tax	0.68%	--	--	1.12%	0.10%
Property Tax Penalties	0.49%	0.37%	0.95%	0.57%	0.38%
Property Tax Interest	0.32%	0.16%	0.23%	0.32%	0.60%
Sub-Total	45.68%	66.09%	54.40%	63.05%	45.40%
All Other Tax Revenue					
Local Sales and Use Taxes	12.25%	5.81%	8.24%	5.29%	7.41%
Consumers' Utility Taxes	3.25%	4.24%	3.64%	2.37%	4.58%
Business License Taxes	--	4.15%	2.54%	--	--
Franchise License Taxes	0.10%	2.03%	0.14%	0.58%	0.09%
Motor Vehicle License Taxes	2.17%	1.55%	1.84%	1.68%	1.51%
Bank Stock Tax	--	0.31%	0.31%	0.02%	--
Taxes on Recordation and Wills	0.41%	1.02%	0.74%	0.87%	0.42%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.10%	--	--	--
Transient Occupancy Tax	--	0.53%	2.70%	0.13%	--
Restaurant Food Tax	--	2.50%	4.69%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	7.05%
E-911 Service Tax	1.35%	0.81%	1.63%	0.61%	4.31%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	19.54%	23.05%	26.46%	11.55%	25.37%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.66%	0.57%	0.99%	0.86%	0.24%
Fines and Forfeitures	0.24%	0.53%	0.15%	0.43%	0.10%
Charges for Services	24.33%	8.29%	15.92%	15.94%	20.61%
Investment of Funds	0.71%	0.76%	0.35%	0.97%	1.69%
Rental of Property	3.91%	0.38%	0.50%	0.38%	0.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.02%	0.15%	--	--
Miscellaneous Non-Tax Sources	4.93%	0.31%	1.08%	6.82%	6.58%
Sub-Total	34.78%	10.86%	19.14%	25.40%	29.23%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2003, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	34.74%	45.64%	28.63%	37.37%	51.37%
Public Service Corporation Property Taxes	3.49%	2.99%	2.82%	4.78%	1.67%
General Personal Property Tax	5.40%	12.03%	9.60%	12.35%	10.12%
Mobile Homes Property Tax	0.79%	0.03%	0.49%	0.42%	0.12%
Machinery and Tools Tax	1.45%	4.80%	4.53%	2.90%	0.88%
Merchants' Capital Tax	0.88%	0.61%	0.86%	3.43%	--
Property Tax Penalties	0.77%	0.77%	0.65%	0.91%	0.71%
Property Tax Interest	0.39%	0.45%	0.48%	0.39%	0.40%
Sub-Total	47.91%	67.30%	48.06%	62.56%	65.27%
All Other Tax Revenue					
Local Sales and Use Taxes	8.81%	7.32%	7.14%	2.30%	7.74%
Consumers' Utility Taxes	5.67%	3.69%	4.35%	5.47%	2.38%
Business License Taxes	--	--	--	0.57%	2.16%
Franchise License Taxes	1.58%	0.08%	1.01%	0.22%	1.85%
Motor Vehicle License Taxes	3.49%	1.90%	1.32%	2.22%	1.47%
Bank Stock Tax	0.03%	--	0.20%	--	0.18%
Taxes on Recordation and Wills	0.47%	0.78%	0.33%	0.23%	1.56%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.01%	0.21%	--	--	0.53%
Restaurant Food Tax	--	--	--	--	3.10%
Coal, Oil, and Gas Taxes	0.02%	--	--	--	--
E-911 Service Tax	3.75%	1.47%	1.28%	0.77%	0.69%
Other Non-Property Taxes	--	--	0.38%	0.27%	0.04%
Sub-Total	23.84%	15.46%	16.02%	12.05%	21.70%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.45%	1.32%	0.27%	0.74%	2.02%
Fines and Forfeitures	0.02%	0.05%	0.07%	4.98%	0.41%
Charges for Services	11.94%	11.72%	28.08%	12.83%	8.23%
Investment of Funds	0.51%	1.35%	1.38%	0.50%	0.66%
Rental of Property	2.35%	0.17%	1.24%	0.08%	0.38%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	3.60%	--
Miscellaneous Non-Tax Sources	12.99%	2.63%	4.88%	2.67%	1.32%
Sub-Total	28.25%	17.25%	35.92%	25.39%	13.03%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
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FY 2003

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	53.21%	20.77%	23.10%	30.25%	43.44%
Public Service Corporation Property Taxes	1.41%	64.76%	3.12%	1.91%	1.37%
General Personal Property Tax	8.64%	3.77%	10.52%	11.09%	11.66%
Mobile Homes Property Tax	0.13%	--	0.60%	0.46%	0.06%
Machinery and Tools Tax	0.06%	--	6.52%	2.21%	1.69%
Merchants' Capital Tax	0.39%	--	0.51%	2.75%	--
Property Tax Penalties	0.76%	0.25%	0.80%	0.79%	0.57%
Property Tax Interest	0.41%	0.39%	0.18%	0.46%	0.46%
Sub-Total	65.01%	89.95%	45.35%	49.93%	59.26%
All Other Tax Revenue					
Local Sales and Use Taxes	4.98%	0.98%	3.38%	13.30%	5.19%
Consumers' Utility Taxes	4.26%	--	1.20%	3.01%	3.02%
Business License Taxes	--	0.28%	0.001%	--	2.60%
Franchise License Taxes	0.14%	--	0.01%	0.06%	--
Motor Vehicle License Taxes	1.27%	0.37%	1.33%	0.91%	1.55%
Bank Stock Tax	0.10%	--	0.01%	0.15%	--
Taxes on Recordation and Wills	1.93%	0.22%	0.25%	0.32%	1.20%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.24%	--	--	--	0.02%
Restaurant Food Tax	2.29%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	1.62%	--
E-911 Service Tax	1.01%	0.38%	1.03%	1.36%	0.71%
Other Non-Property Taxes	0.36%	0.11%	0.44%	--	0.22%
Sub-Total	16.58%	2.34%	7.65%	20.73%	14.51%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.62%	0.19%	0.38%	0.61%	2.63%
Fines and Forfeitures	0.47%	0.04%	2.84%	0.14%	0.11%
Charges for Services	9.28%	4.79%	40.36%	18.93%	6.92%
Investment of Funds	0.63%	0.83%	0.49%	1.05%	0.61%
Rental of Property	0.15%	0.60%	0.53%	3.66%	0.34%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.25%	1.26%	2.41%	4.96%	15.61%
Sub-Total	18.41%	7.71%	47.00%	29.34%	26.23%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/1
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FY 2003

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	36.45%	40.88%	22.71%	30.38%	45.40%
Public Service Corporation Property Taxes	3.27%	1.72%	1.55%	2.56%	4.35%
General Personal Property Tax	8.00%	8.82%	7.76%	8.75%	9.06%
Mobile Homes Property Tax	0.31%	0.30%	0.80%	0.51%	0.05%
Machinery and Tools Tax	7.08%	0.89%	9.69%	3.99%	1.74%
Merchants' Capital Tax	--	0.29%	2.54%	1.34%	0.20%
Property Tax Penalties	0.63%	0.74%	1.01%	0.34%	0.52%
Property Tax Interest	0.36%	0.31%	0.36%	0.47%	0.16%
Sub-Total	56.10%	53.95%	46.42%	48.33%	61.48%
All Other Tax Revenue					
Local Sales and Use Taxes	12.21%	3.51%	8.58%	11.14%	7.16%
Consumers' Utility Taxes	4.40%	3.71%	3.42%	4.29%	0.31%
Business License Taxes	--	--	--	--	4.65%
Franchise License Taxes	0.83%	0.59%	1.29%	0.15%	0.70%
Motor Vehicle License Taxes	1.95%	2.30%	0.40%	1.45%	1.47%
Bank Stock Tax	0.02%	0.02%	--	0.07%	0.12%
Taxes on Recordation and Wills	0.59%	0.65%	0.36%	0.34%	1.07%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	--	0.16%	0.48%	2.27%
Restaurant Food Tax	--	--	--	2.43%	3.90%
Coal, Oil, and Gas Taxes	--	--	21.75%	--	--
E-911 Service Tax	0.86%	1.23%	0.86%	0.79%	0.97%
Other Non-Property Taxes	0.01%	--	--	0.37%	0.03%
Sub-Total	20.96%	12.00%	36.80%	21.52%	22.65%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.42%	1.17%	0.37%	0.45%	0.90%
Fines and Forfeitures	0.10%	0.18%	0.10%	3.01%	0.25%
Charges for Services	15.44%	23.38%	13.69%	22.08%	11.65%
Investment of Funds	0.41%	1.65%	0.58%	1.09%	0.71%
Rental of Property	0.85%	2.80%	0.33%	0.02%	1.30%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.06%	--	--	--	--
Miscellaneous Non-Tax Sources	5.67%	4.87%	1.70%	3.52%	1.06%
Sub-Total	22.95%	34.05%	16.78%	30.15%	15.87%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Percentage Distribution/¹
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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	52.55%	29.63%	25.29%	32.37%	34.31%
Public Service Corporation Property Taxes	2.53%	1.13%	0.70%	1.53%	1.74%
General Personal Property Tax	8.86%	6.41%	3.83%	11.73%	4.95%
Mobile Homes Property Tax	--	--	0.06%	0.05%	0.01%
Machinery and Tools Tax	0.14%	5.20%	2.79%	2.14%	0.14%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.42%	0.24%	0.21%	0.56%	0.31%
Property Tax Interest	0.10%	0.04%	0.26%	0.22%	0.19%
Sub-Total	64.60%	42.65%	33.13%	48.60%	41.64%
All Other Tax Revenue					
Local Sales and Use Taxes	6.21%	10.38%	11.78%	4.85%	9.18%
Consumers' Utility Taxes	5.01%	--	1.44%	6.85%	7.76%
Business License Taxes	6.93%	5.29%	3.72%	2.48%	4.78%
Franchise License Taxes	0.29%	0.36%	0.59%	0.92%	0.38%
Motor Vehicle License Taxes	0.68%	1.21%	0.72%	1.52%	0.61%
Bank Stock Tax	0.56%	0.65%	0.94%	0.53%	0.60%
Taxes on Recordation and Wills	0.72%	0.52%	0.35%	0.44%	0.30%
Tobacco Taxes	0.61%	2.39%	0.68%	--	0.35%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.53%	0.67%	1.44%	0.20%	1.69%
Restaurant Food Tax	2.57%	6.19%	11.11%	1.95%	4.51%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.20%	1.60%	0.43%	0.85%	0.40%
Other Non-Property Taxes	0.24%	0.12%	--	2.58%	--
Sub-Total	25.56%	29.39%	33.20%	23.18%	30.58%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.33%	0.42%	0.32%	0.27%	0.59%
Fines and Forfeitures	1.15%	0.43%	0.76%	0.51%	0.68%
Charges for Services	4.80%	17.07%	26.12%	20.40%	15.40%
Investment of Funds	0.85%	1.94%	0.24%	0.52%	0.52%
Rental of Property	0.75%	0.14%	0.58%	1.52%	0.34%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	5.70%	--	0.15%	7.83%
Miscellaneous Non-Tax Sources	0.95%	2.28%	5.63%	4.86%	2.40%
Sub-Total	9.84%	27.97%	33.67%	28.22%	27.77%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	46.45%	33.10%	13.66%	26.71%	20.46%
Public Service Corporation Property Taxes	3.15%	1.21%	1.28%	0.81%	1.81%
General Personal Property Tax	9.42%	10.60%	4.08%	9.14%	7.73%
Mobile Homes Property Tax	0.05%	--	0.11%	0.07%	--
Machinery and Tools Tax	0.76%	0.23%	35.96%	2.75%	1.64%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.54%	0.18%	0.32%	0.51%	0.39%
Property Tax Interest	0.22%	0.53%	0.12%	0.24%	0.15%
Sub-Total	60.60%	45.86%	55.53%	40.23%	32.17%
All Other Tax Revenue					
Local Sales and Use Taxes	8.39%	17.97%	9.79%	12.73%	11.54%
Consumers' Utility Taxes	5.46%	4.23%	5.22%	2.85%	5.19%
Business License Taxes	5.56%	6.58%	3.65%	6.79%	5.14%
Franchise License Taxes	0.57%	0.23%	0.27%	3.15%	0.44%
Motor Vehicle License Taxes	1.30%	0.98%	0.71%	1.74%	0.79%
Bank Stock Tax	0.23%	0.40%	1.25%	1.46%	0.99%
Taxes on Recordation and Wills	0.47%	0.19%	0.09%	0.28%	0.22%
Tobacco Taxes	1.52%	--	--	--	--
Admission and Amusement Taxes	0.18%	--	--	--	--
Transient Occupancy Tax	0.70%	0.24%	0.03%	0.18%	3.18%
Restaurant Food Tax	4.35%	9.22%	3.11%	7.02%	8.57%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.94%	0.44%	--	0.59%	1.12%
Other Non-Property Taxes	0.35%	--	0.32%	0.28%	--
Sub-Total	30.03%	40.47%	24.44%	37.08%	37.18%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.62%	0.59%	0.11%	0.42%	0.53%
Fines and Forfeitures	0.77%	1.21%	0.27%	0.92%	7.33%
Charges for Services	5.89%	8.74%	15.68%	14.00%	17.54%
Investment of Funds	0.36%	0.62%	0.39%	1.57%	2.09%
Rental of Property	1.02%	0.22%	0.03%	1.28%	0.41%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.71%	2.29%	3.55%	4.49%	2.76%
Sub-Total	9.37%	13.67%	20.03%	22.69%	30.66%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	44.28%	53.40%	25.60%	30.06%	20.30%
Public Service Corporation Property Taxes	1.54%	0.83%	0.63%	1.84%	1.30%
General Personal Property Tax	7.16%	6.04%	7.14%	6.50%	4.40%
Mobile Homes Property Tax	--	--	--	0.01%	0.13%
Machinery and Tools Tax	0.07%	--	0.14%	0.23%	7.85%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.34%	0.26%	0.63%	0.22%	0.28%
Property Tax Interest	0.13%	0.07%	0.21%	0.07%	0.24%
Sub-Total	53.52%	60.60%	34.35%	38.94%	34.50%
All Other Tax Revenue					
Local Sales and Use Taxes	15.08%	8.87%	9.57%	19.69%	16.28%
Consumers' Utility Taxes	3.83%	3.91%	5.75%	4.93%	2.92%
Business License Taxes	11.60%	6.31%	5.06%	7.43%	6.91%
Franchise License Taxes	0.40%	0.30%	0.51%	0.40%	0.29%
Motor Vehicle License Taxes	0.71%	0.63%	1.12%	0.32%	0.79%
Bank Stock Tax	1.22%	0.21%	0.60%	0.84%	1.14%
Taxes on Recordation and Wills	0.28%	0.37%	0.23%	0.66%	0.35%
Tobacco Taxes	0.93%	0.60%	1.18%	0.29%	--
Admission and Amusement Taxes	--	0.06%	--	0.34%	0.23%
Transient Occupancy Tax	0.66%	0.36%	0.75%	1.04%	--
Restaurant Food Tax	2.95%	3.97%	5.41%	9.01%	6.21%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.50%	0.51%	1.28%	0.45%	0.75%
Other Non-Property Taxes	--	0.03%	1.88%	--	0.51%
Sub-Total	38.16%	26.12%	33.34%	45.41%	36.37%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.45%	1.12%	0.33%	0.82%	0.32%
Fines and Forfeitures	1.40%	2.06%	0.38%	0.92%	0.64%
Charges for Services	1.51%	7.36%	17.90%	10.56%	25.42%
Investment of Funds	1.03%	0.49%	0.50%	1.14%	1.54%
Rental of Property	2.06%	0.43%	0.88%	0.15%	0.13%
Payments in Lieu of Taxes from Enterprise Activities	--	0.24%	0.50%	--	--
Interlocal Revenue-Sharing Payments	--	--	9.69%	--	--
Miscellaneous Non-Tax Sources	0.87%	1.59%	2.13%	2.05%	1.08%
Sub-Total	8.32%	13.28%	32.31%	15.65%	29.13%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/1
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2003

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	37.35%	23.34%	32.28%	23.41%	27.83%
Public Service Corporation Property Taxes	1.64%	0.81%	10.61%	1.14%	2.17%
General Personal Property Tax	7.40%	7.50%	6.19%	4.33%	6.08%
Mobile Homes Property Tax	0.02%	0.02%	--	0.01%	--
Machinery and Tools Tax	0.99%	4.39%	11.64%	--	3.13%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.68%	0.35%	0.64%	0.21%	0.47%
Property Tax Interest	0.62%	0.12%	0.47%	0.15%	0.12%
Sub-Total	48.68%	36.52%	61.84%	29.26%	39.79%
All Other Tax Revenue					
Local Sales and Use Taxes	5.70%	17.84%	5.41%	6.43%	9.96%
Consumers' Utility Taxes	4.98%	3.68%	4.42%	5.09%	6.16%
Business License Taxes	4.79%	9.87%	4.30%	4.26%	6.06%
Franchise License Taxes	0.60%	0.54%	0.98%	0.49%	0.49%
Motor Vehicle License Taxes	1.39%	1.00%	1.28%	0.65%	1.11%
Bank Stock Tax	0.15%	0.74%	0.34%	0.57%	0.58%
Taxes on Recordation and Wills	0.20%	0.61%	0.37%	0.39%	0.32%
Tobacco Taxes	1.48%	--	--	--	0.59%
Admission and Amusement Taxes	0.57%	0.35%	--	--	0.28%
Transient Occupancy Tax	1.24%	1.94%	1.37%	1.03%	1.15%
Restaurant Food Tax	5.24%	10.10%	3.00%	4.98%	6.31%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.07%	1.00%	0.95%	0.60%	1.01%
Other Non-Property Taxes	0.10%	0.32%	--	0.29%	--
Sub-Total	27.50%	47.99%	22.41%	24.78%	34.03%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.73%	0.81%	0.31%	0.31%	0.61%
Fines and Forfeitures	0.65%	0.83%	0.22%	0.97%	0.49%
Charges for Services	17.20%	10.49%	11.91%	28.41%	17.99%
Investment of Funds	0.54%	0.86%	0.84%	1.65%	1.51%
Rental of Property	1.60%	0.82%	0.71%	0.23%	0.42%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	1.61%
Interlocal Revenue-Sharing Payments	--	--	--	10.81%	--
Miscellaneous Non-Tax Sources	3.10%	1.68%	1.75%	3.60%	3.55%
Sub-Total	23.82%	15.48%	15.75%	45.97%	26.18%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/1
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FY 2003

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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	46.49%	52.92%	25.22%	36.74%	33.75%
Public Service Corporation Property Taxes	1.21%	1.27%	1.32%	1.78%	2.68%
General Personal Property Tax	5.95%	11.03%	5.21%	7.27%	7.70%
Mobile Homes Property Tax	0.01%	--	--	0.05%	0.005%
Machinery and Tools Tax	8.30%	0.22%	1.28%	4.45%	2.28%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.46%	0.37%	0.44%	0.23%	0.25%
Property Tax Interest	0.25%	0.35%	0.26%	0.16%	0.48%
Sub-Total	62.67%	66.16%	33.73%	50.69%	47.16%
All Other Tax Revenue					
Local Sales and Use Taxes	7.13%	7.69%	10.46%	6.94%	7.11%
Consumers' Utility Taxes	2.54%	5.74%	6.68%	4.42%	10.44%
Business License Taxes	2.82%	3.31%	8.02%	4.20%	5.08%
Franchise License Taxes	0.41%	0.48%	0.90%	1.34%	1.03%
Motor Vehicle License Taxes	0.90%	1.41%	1.12%	1.27%	0.97%
Bank Stock Tax	0.40%	0.05%	1.42%	0.21%	0.28%
Taxes on Recordation and Wills	0.61%	0.98%	0.32%	0.33%	0.32%
Tobacco Taxes	0.45%	0.77%	--	1.37%	1.16%
Admission and Amusement Taxes	--	--	--	0.21%	1.25%
Transient Occupancy Tax	0.15%	--	--	0.91%	1.88%
Restaurant Food Tax	2.65%	1.29%	4.27%	4.79%	6.96%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.37%	0.40%	0.98%	1.08%	0.93%
Other Non-Property Taxes	0.25%	--	0.02%	0.25%	0.07%
Sub-Total	18.68%	22.12%	34.18%	27.32%	37.48%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.42%	1.50%	0.51%	1.09%	0.95%
Fines and Forfeitures	0.95%	0.56%	0.94%	0.74%	0.43%
Charges for Services	7.74%	7.08%	25.43%	14.11%	8.99%
Investment of Funds	0.89%	1.26%	0.45%	0.73%	0.76%
Rental of Property	0.05%	0.20%	2.45%	4.62%	1.63%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.03%	0.50%	0.80%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	7.61%	1.13%	1.29%	0.21%	1.80%
Sub-Total	18.65%	11.73%	32.09%	21.99%	15.36%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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FY 2003

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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	16.74%	37.43%	57.96%	35.13%	26.92%
Public Service Corporation Property Taxes	3.26%	3.22%	0.91%	3.21%	1.06%
General Personal Property Tax	3.11%	6.88%	8.49%	8.28%	4.14%
Mobile Homes Property Tax	--	0.05%	0.11%	--	0.05%
Machinery and Tools Tax	0.92%	6.24%	--	2.43%	4.69%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.46%	0.74%	0.63%	1.03%	0.62%
Property Tax Interest	0.40%	0.57%	0.30%	0.46%	0.09%
Sub-Total	24.89%	55.12%	68.40%	50.54%	37.58%
All Other Tax Revenue					
Local Sales and Use Taxes	22.24%	7.85%	2.56%	3.97%	5.18%
Consumers' Utility Taxes	4.09%	6.66%	2.77%	9.93%	6.82%
Business License Taxes	11.44%	5.87%	2.14%	3.97%	2.08%
Franchise License Taxes	0.25%	--	0.63%	0.58%	1.42%
Motor Vehicle License Taxes	0.50%	1.49%	1.84%	1.43%	1.16%
Bank Stock Tax	1.30%	0.50%	0.12%	0.29%	0.70%
Taxes on Recordation and Wills	0.20%	0.29%	1.10%	0.44%	0.49%
Tobacco Taxes	0.0006%	0.35%	0.45%	1.75%	--
Admission and Amusement Taxes	--	0.06%	--	0.39%	--
Transient Occupancy Tax	1.60%	0.51%	--	0.82%	0.55%
Restaurant Food Tax	9.23%	2.53%	2.63%	3.78%	3.79%
Coal, Oil, and Gas Taxes	1.98%	--	--	--	--
E-911 Service Tax	0.72%	2.48%	1.13%	1.42%	0.70%
Other Non-Property Taxes	0.09%	--	--	0.04%	--
Sub-Total	53.65%	28.59%	15.36%	28.82%	22.90%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.06%	0.74%	0.73%	0.46%	0.25%
Fines and Forfeitures	1.19%	1.07%	0.18%	0.19%	0.63%
Charges for Services	11.53%	11.34%	10.96%	14.19%	18.42%
Investment of Funds	0.53%	0.68%	0.36%	0.26%	0.68%
Rental of Property	7.63%	0.72%	0.50%	2.25%	0.56%
Payments in Lieu of Taxes from Enterprise Activities	--	0.001%	--	0.65%	15.20%
Interlocal Revenue-Sharing Payments	--	--	--	--	0.73%
Miscellaneous Non-Tax Sources	0.52%	1.73%	3.50%	2.65%	3.04%
Sub-Total	21.46%	16.29%	16.24%	20.64%	39.52%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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FY 2003

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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	39.08%	34.04%	33.35%	33.78%	44.59%
Public Service Corporation Property Taxes	3.38%	2.44%	0.89%	2.15%	2.08%
General Personal Property Tax	5.75%	7.96%	12.06%	5.32%	7.46%
Mobile Homes Property Tax	0.01%	0.01%	--	0.004%	0.12%
Machinery and Tools Tax	3.84%	1.86%	5.11%	0.63%	1.47%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.75%	0.46%	0.29%	0.45%	0.47%
Property Tax Interest	0.63%	0.30%	0.18%	0.10%	0.13%
Sub-Total	53.44%	47.08%	51.89%	42.43%	56.31%
All Other Tax Revenue					
Local Sales and Use Taxes	4.93%	11.42%	10.89%	11.67%	5.97%
Consumers' Utility Taxes	7.95%	8.66%	2.49%	4.71%	7.96%
Business License Taxes	5.21%	7.25%	7.62%	5.08%	4.08%
Franchise License Taxes	1.15%	0.98%	0.73%	0.79%	0.54%
Motor Vehicle License Taxes	0.87%	1.13%	1.11%	1.26%	1.41%
Bank Stock Tax	0.70%	0.53%	0.59%	0.62%	0.19%
Taxes on Recordation and Wills	0.02%	0.36%	0.43%	0.32%	0.73%
Tobacco Taxes	--	1.26%	1.00%	--	1.10%
Admission and Amusement Taxes	0.36%	0.33%	0.29%	--	0.40%
Transient Occupancy Tax	1.06%	1.37%	1.11%	0.67%	0.23%
Restaurant Food Tax	3.21%	4.74%	4.48%	4.64%	2.80%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.47%	0.77%	0.63%	1.50%	0.83%
Other Non-Property Taxes	0.47%	0.22%	0.56%	0.06%	--
Sub-Total	27.40%	39.02%	31.95%	31.32%	26.22%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.84%	0.64%	0.56%	0.36%	1.64%
Fines and Forfeitures	1.83%	0.81%	0.37%	0.26%	0.62%
Charges for Services	8.69%	10.82%	10.41%	21.41%	12.32%
Investment of Funds	0.09%	0.44%	0.67%	0.66%	2.06%
Rental of Property	0.04%	0.73%	1.03%	0.12%	0.69%
Payments in Lieu of Taxes from Enterprise Activities	4.32%	--	2.76%	1.93%	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.35%	0.46%	0.36%	1.52%	0.14%
Sub-Total	19.16%	13.90%	16.17%	26.25%	17.47%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2003

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Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	48.91%	28.58%	20.65%	25.11%
Public Service Corporation Property Taxes	1.45%	2.66%	1.06%	0.87%
General Personal Property Tax	6.61%	6.72%	1.32%	9.31%
Mobile Homes Property Tax	0.02%	0.05%	0.01%	0.001%
Machinery and Tools Tax	0.10%	11.65%	4.66%	3.65%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.61%	0.45%	0.26%	0.30%
Property Tax Interest	0.19%	0.26%	0.13%	0.16%
Sub-Total	57.91%	50.37%	28.08%	39.40%
All Other Tax Revenue				
Local Sales and Use Taxes	6.58%	9.31%	14.14%	20.17%
Consumers' Utility Taxes	5.95%	6.00%	1.68%	7.17%
Business License Taxes	4.60%	4.92%	6.14%	9.95%
Franchise License Taxes	0.69%	0.51%	0.76%	0.99%
Motor Vehicle License Taxes	1.19%	1.08%	--	1.12%
Bank Stock Tax	0.25%	0.29%	0.53%	1.22%
Taxes on Recordation and Wills	0.01%	0.33%	0.49%	0.46%
Tobacco Taxes	1.54%	0.37%	--	0.60%
Admission and Amusement Taxes	0.63%	--	--	0.23%
Transient Occupancy Tax	2.78%	0.80%	14.86%	0.98%
Restaurant Food Tax	5.42%	4.76%	19.61%	6.88%
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	0.95%	0.60%	0.81%	1.27%
Other Non-Property Taxes	--	0.16%	--	--
Sub-Total	30.61%	29.13%	59.02%	51.03%
Non-Tax Revenue				
Permits, Fees, and Licenses	0.67%	0.42%	0.80%	0.99%
Fines and Forfeitures	0.63%	0.67%	1.02%	0.39%
Charges for Services	7.79%	14.73%	4.51%	5.62%
Investment of Funds	0.60%	0.82%	1.95%	0.48%
Rental of Property	0.39%	0.72%	0.92%	0.31%
Payments in Lieu of Taxes from Enterprise Activities	0.02%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	1.38%	3.13%	3.70%	1.78%
Sub-Total	11.48%	20.50%	12.90%	9.58%
Grand Total	100.00%	100.00%	100.00%	100.00%

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