

**Local Revenue
of
Virginia's Counties and Cities
FY 2004**



**Commission on Local Government
Commonwealth of Virginia**

August 2005

Table 1.1

Absolute Distribution
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2004

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

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$4,128,981,136	\$1,690,441,597	\$5,819,422,733
Public Service Corporation Property Taxes	\$190,531,260	\$87,619,847	\$278,151,107
General Personal Property Tax	\$755,499,838	\$301,714,969	\$1,057,214,807
Mobile Homes Property Tax	\$7,025,928	\$786,342	\$7,812,270
Machinery and Tools Tax	\$109,686,873	\$78,998,922	\$188,685,795
Merchants' Capital Tax	\$10,972,550	--	\$10,972,550
Property Tax Penalties	\$36,900,958	\$19,384,184	\$56,285,142
Property Tax Interest	\$13,515,389	\$11,083,752	\$24,599,141
Sub-Total	\$5,253,113,932	\$2,190,029,613	\$7,443,143,545
All Other Tax Revenue			
Local Sales and Use Taxes	\$524,894,456	\$336,618,829	\$861,513,285
Consumers' Utility Taxes	\$249,398,895	\$247,145,448	\$496,544,343
Business License Taxes	\$268,771,952	\$227,936,566	\$496,708,518
Franchise License Taxes	\$25,122,728	\$29,794,758	\$54,917,486
Motor Vehicle License Taxes	\$94,027,247	\$44,018,792	\$138,046,039
Bank Stock Tax	\$23,072,838	\$16,027,042	\$39,099,880
Taxes on Recordation and Wills	\$83,247,564	\$15,327,280	\$98,574,844
Tobacco Taxes	\$2,591,067	\$50,490,470	\$53,081,537
Admission and Amusement Taxes	\$145,586	\$14,906,952	\$15,052,538
Transient Occupancy Tax	\$52,861,068	\$61,403,918	\$114,264,986
Restaurant Food Tax	\$61,665,216	\$208,538,708	\$270,203,924
Coal, Oil, and Gas Taxes	\$25,689,634	\$148,765	\$25,838,399
E-911 Service Tax	\$62,112,587	\$36,932,545	\$99,045,132
Other Non-Property Taxes	\$21,002,605	\$6,307,008	\$27,309,613
Sub-Total	\$1,494,603,443	\$1,295,597,081	\$2,790,200,524
Non-Tax Revenue			
Permits, Fees, and Licenses	\$145,644,679	\$34,788,415	\$180,433,094
Fines and Forfeitures	\$44,291,294	\$37,235,350	\$81,526,644
Charges for Services	\$761,000,921	\$424,711,016	\$1,185,711,937
Investment of Funds	\$45,984,627	\$19,899,379	\$65,884,006
Rental of Property	\$46,238,901	\$40,697,268	\$86,936,169
Payments in Lieu of Taxes from Enterprise Activities	\$4,493,322	\$27,348,162	\$31,841,484
Interlocal Revenue-Sharing Payments	\$718,605	\$10,651,086	\$11,369,691
Miscellaneous Non-Tax Sources	\$125,358,943	\$107,805,200	\$233,164,143
Sub-Total	\$1,173,731,292	\$703,135,876	\$1,876,867,168
Grand Total	\$7,921,448,667	\$4,188,762,570	\$12,110,211,237

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$11,546,908	\$68,241,593	\$4,750,461	\$3,292,473	\$8,501,623
Public Service Corporation Property Taxes	\$1,559,993	\$1,979,314	\$663,589	\$149,469	\$533,958
General Personal Property Tax	\$3,650,673	\$13,179,662	\$1,458,867	\$1,079,467	\$3,208,057
Mobile Homes Property Tax	--	\$79,362	\$32,614	--	\$93,534
Machinery and Tools Tax	\$530,724	\$662,535	\$5,843,689	\$47,994	\$1,522,400
Merchants' Capital Tax	--	--	--	--	\$294,669
Property Tax Penalties	\$283,073	\$608,810	\$96,804	\$88,436	\$192,878
Property Tax Interest	\$282,070	\$246,247	\$21,577	\$16,517	\$82,572
Sub-Total	\$17,853,441	\$84,997,523	\$12,867,601	\$4,674,356	\$14,429,691
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,674,849	\$11,234,088	\$557,692	\$578,970	\$1,991,913
Consumers' Utility Taxes	\$1,353,809	\$6,769,416	\$463,809	\$379,475	\$1,544,913
Business License Taxes	\$73,858	\$7,717,420	\$328,285	\$165,384	\$346,786
Franchise License Taxes	\$303,639	\$306,970	\$39,751	\$9,283	\$35,000
Motor Vehicle License Taxes	\$550,703	\$2,058,847	\$278,990	\$255,849	\$681,328
Bank Stock Tax	\$48,910	\$249,460	\$3,123	\$32,471	\$57,281
Taxes on Recordation and Wills	\$378,422	\$1,710,612	\$42,973	\$81,619	\$163,897
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$353,064	\$1,290,460	\$67,649	--	\$27,364
Restaurant Food Tax	--	\$4,098,833	\$219,025	--	\$730,828
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$265,734	\$1,154,505	\$136,811	\$61,841	\$533,499
Other Non-Property Taxes	\$850	\$90,489	\$220,502	\$36,080	--
Sub-Total	\$6,003,838	\$36,681,100	\$2,358,610	\$1,600,972	\$6,112,809
Non-Tax Revenue					
Permits, Fees, and Licenses	\$363,562	\$1,388,336	\$41,356	\$158,963	\$195,222
Fines and Forfeitures	\$38,873	\$295,096	\$72,500	\$24,027	\$172,057
Charges for Services	\$6,349,431	\$10,626,919	\$3,265,726	\$3,262,564	\$3,782,839
Investment of Funds	\$114,577	\$242,997	\$592,055	\$91,560	\$105,253
Rental of Property	\$97,077	\$753,056	\$1,525	\$26,306	\$308,174
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$612,966	\$847,429	\$672,991	\$346,071	\$946,941
Sub-Total	\$7,576,486	\$14,153,833	\$4,646,153	\$3,909,491	\$5,510,486
Grand Total	\$31,433,765	\$135,832,456	\$19,872,364	\$10,184,819	\$26,052,986

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$4,150,363	\$327,462,409	\$22,350,886	\$2,344,591	\$27,302,704
Public Service Corporation Property Taxes	\$360,859	\$8,013,439	\$1,098,653	\$6,921,491	\$1,467,730
General Personal Property Tax	\$933,942	\$40,373,958	\$4,673,095	\$71,630	\$7,068,692
Mobile Homes Property Tax	\$55,116	--	\$285,728	\$286	\$204,163
Machinery and Tools Tax	\$208,129	\$193,775	\$2,403,232	\$155	\$2,074,996
Merchants' Capital Tax	\$73,356	--	--	--	\$125,736
Property Tax Penalties	\$74,741	\$2,380,781	\$307,244	\$12,083	\$412,732
Property Tax Interest	\$39,003	-\$25,164	\$173,166	\$4,493	\$160,325
Sub-Total	\$5,895,509	\$378,399,198	\$31,292,004	\$9,354,729	\$38,817,078
All Other Tax Revenue					
Local Sales and Use Taxes	\$735,568	\$29,371,091	\$3,974,946	\$842,340	\$2,586,855
Consumers' Utility Taxes	\$554,875	\$7,632,495	\$2,657,186	--	\$1,810,048
Business License Taxes	--	\$44,608,538	\$2,338,263	--	--
Franchise License Taxes	\$9,091	\$1,945,461	\$228,705	--	\$203,028
Motor Vehicle License Taxes	\$286,936	\$3,405,567	\$1,741,200	\$32,764	\$1,424,279
Bank Stock Tax	--	\$1,269,547	\$116,639	\$30,888	\$46,985
Taxes on Recordation and Wills	\$56,611	\$3,619,361	\$646,327	\$67,103	\$759,898
Tobacco Taxes	--	\$691,269	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$14,977,887	\$402,953	--	\$237,287
Restaurant Food Tax	--	\$21,928,701	\$1,875,801	--	\$908,896
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$216,590	\$3,598,484	\$726,350	--	\$659,235
Other Non-Property Taxes	\$33,366	\$2,801,709	\$675,683	\$20,380	--
Sub-Total	\$1,893,037	\$135,850,110	\$15,384,053	\$993,475	\$8,636,511
Non-Tax Revenue					
Permits, Fees, and Licenses	\$71,729	\$5,942,732	\$819,021	\$45,459	\$787,066
Fines and Forfeitures	\$26,734	\$9,357,346	\$173,891	\$223	\$209,378
Charges for Services	\$1,320,671	\$41,292,683	\$8,007,642	\$841,561	\$8,378,118
Investment of Funds	\$57,151	\$1,769,012	\$190,844	\$70,866	\$470,311
Rental of Property	\$49,283	\$2,781,250	\$500,083	\$59,740	\$98,563
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$224,739	\$1,487,652	\$1,365,957	\$141,329	\$1,230,439
Sub-Total	\$1,750,307	\$62,630,675	\$11,057,438	\$1,159,178	\$11,173,875
Grand Total	\$9,538,853	\$576,879,983	\$57,733,495	\$11,507,382	\$58,627,464

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$1,602,565	\$14,530,007	\$3,175,144	\$7,084,881	\$3,800,598
Public Service Corporation Property Taxes	\$101,965	\$1,076,836	\$235,630	\$644,375	\$354,271
General Personal Property Tax	\$406,737	\$3,318,980	\$1,768,187	\$1,627,539	\$1,481,174
Mobile Homes Property Tax	\$30,351	\$52,967	\$47,623	\$94,368	\$72,529
Machinery and Tools Tax	\$152,865	\$2,409,823	\$230,083	\$3,148,612	\$126,646
Merchants' Capital Tax	\$177,597	--	\$108,040	\$58,409	\$62,458
Property Tax Penalties	\$19,501	\$171,254	\$111,155	\$90,164	\$125,795
Property Tax Interest	\$22,353	\$62,188	\$45,094	\$231,174	\$67,590
Sub-Total	\$2,513,934	\$21,622,055	\$5,720,956	\$12,979,522	\$6,091,061
All Other Tax Revenue					
Local Sales and Use Taxes	\$185,604	\$1,902,149	\$631,871	\$1,255,108	\$472,439
Consumers' Utility Taxes	\$150,859	\$722,673	\$415,536	\$732,582	\$529,381
Business License Taxes	--	\$591,582	--	--	--
Franchise License Taxes	\$3,028	\$85,101	\$25,051	\$90,475	\$61,139
Motor Vehicle License Taxes	\$108,838	\$672,656	\$349,547	--	\$339,592
Bank Stock Tax	\$19,423	\$86,441	\$2,102	\$106,898	\$14,890
Taxes on Recordation and Wills	\$18,998	\$269,075	\$49,243	\$11,939	\$69,515
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,363	\$230,215	--	\$27,453	--
Restaurant Food Tax	\$53,702	\$926,064	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$10,408,506	--
E-911 Service Tax	\$105,637	\$225,770	\$237,043	\$418,731	\$217,940
Other Non-Property Taxes	\$21,263	\$189,424	\$42,527	\$1,259,655	--
Sub-Total	\$670,715	\$5,901,150	\$1,752,920	\$14,311,347	\$1,704,896
Non-Tax Revenue					
Permits, Fees, and Licenses	\$28,018	\$543,063	\$96,156	\$46,833	\$56,682
Fines and Forfeitures	\$62,324	\$170,769	\$312,007	\$635	\$2,207
Charges for Services	\$1,932,000	\$2,824,970	\$3,750,839	\$4,673,154	\$1,436,229
Investment of Funds	\$32,454	\$105,882	\$164,810	\$228,665	\$48,255
Rental of Property	--	\$199,075	\$22,600	\$15,902	\$56,004
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$59,830	--	--	--
Miscellaneous Non-Tax Sources	\$798,291	\$265,259	\$551,185	\$1,281,893	\$422,984
Sub-Total	\$2,853,087	\$4,168,848	\$4,897,597	\$6,247,082	\$2,022,361
Grand Total	\$6,037,736	\$31,692,053	\$12,371,473	\$33,537,951	\$9,818,318

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$12,182,057	\$9,547,498	\$6,837,361	\$3,588,964	\$3,557,776
Public Service Corporation Property Taxes	\$1,233,127	\$1,788,421	\$344,024	\$264,931	\$320,494
General Personal Property Tax	\$5,103,924	\$2,777,325	\$1,552,231	\$772,393	\$727,973
Mobile Homes Property Tax	\$194,311	\$55,934	\$105,956	\$9,504	\$41,654
Machinery and Tools Tax	\$4,700,774	\$220,126	\$1,424,783	\$171,820	\$148,995
Merchants' Capital Tax	\$43,374	--	\$174,654	\$34,947	\$25,562
Property Tax Penalties	\$286,243	\$303,826	\$52,388	\$85,702	\$63,171
Property Tax Interest	\$115,813	\$245,296	\$88,781	\$45,314	\$24,932
Sub-Total	\$23,859,623	\$14,938,426	\$10,580,178	\$4,973,575	\$4,910,557
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,143,025	\$1,059,290	\$1,282,760	\$288,888	\$471,160
Consumers' Utility Taxes	\$1,669,689	\$999,771	\$393,814	\$198,405	\$192,092
Business License Taxes	\$1,341,651	\$596,169	--	--	--
Franchise License Taxes	\$296,873	\$1,676	\$52,859	\$29,766	--
Motor Vehicle License Taxes	\$1,279,935	\$523,200	\$596,296	\$178,252	\$263,416
Bank Stock Tax	\$123,724	\$41,465	\$2,053	\$9,317	--
Taxes on Recordation and Wills	\$304,754	\$260,016	\$142,637	\$31,273	\$13,402
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$234,636	\$123,537	--	--
Restaurant Food Tax	--	\$691,452	\$406,170	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$463,277	\$161,663	\$248,521	\$62,074	\$241,900
Other Non-Property Taxes	--	\$68,544	\$104,281	\$23,539	\$28,276
Sub-Total	\$8,622,928	\$4,637,882	\$3,352,928	\$821,514	\$1,210,246
Non-Tax Revenue					
Permits, Fees, and Licenses	\$299,255	\$698,264	\$158,966	\$81,180	\$27,453
Fines and Forfeitures	\$120,139	\$438,430	\$1,593	\$36,221	\$93,953
Charges for Services	\$5,796,248	\$2,842,951	\$7,461,343	\$3,449,334	\$2,059,462
Investment of Funds	\$204,981	\$59,322	\$41,731	\$114,135	\$111,010
Rental of Property	\$132,164	\$192,358	\$97,379	\$151,328	\$230,448
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,375,370	\$625,670	\$471,472	\$181,046	\$472,708
Sub-Total	\$7,928,157	\$4,856,995	\$8,232,484	\$4,013,244	\$2,995,034
Grand Total	\$40,410,708	\$24,433,303	\$22,165,590	\$9,808,333	\$9,115,837

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$197,247,004	\$8,049,687	\$1,756,699	\$21,059,488	\$3,637,411
Public Service Corporation Property Taxes	\$11,745,691	\$306,004	\$79,253	\$1,142,231	\$453,387
General Personal Property Tax	\$37,534,758	\$1,935,774	\$376,581	\$5,236,570	\$1,292,324
Mobile Homes Property Tax	\$201,701	\$1,255	\$27,385	\$40,158	\$63,348
Machinery and Tools Tax	\$4,155,915	\$285,802	\$19,174	\$1,511,042	\$77,324
Merchants' Capital Tax	--	--	\$4,903	--	--
Property Tax Penalties	\$2,314,837	\$123,004	\$29,052	\$271,759	\$117,448
Property Tax Interest	\$248,837	\$52,794	\$13,154	\$125,604	\$76,522
Sub-Total	\$253,448,743	\$10,754,320	\$2,306,201	\$29,386,852	\$5,717,764
All Other Tax Revenue					
Local Sales and Use Taxes	\$32,770,997	\$655,778	\$108,766	\$4,671,523	\$359,001
Consumers' Utility Taxes	\$14,804,378	\$481,781	\$199,831	\$1,780,313	\$367,924
Business License Taxes	\$16,717,257	\$23,710	--	--	\$88,488
Franchise License Taxes	\$2,962,381	\$27,476	\$5,383	\$89,176	\$36,294
Motor Vehicle License Taxes	\$6,049,304	\$215,470	\$103,800	\$692,057	\$197,666
Bank Stock Tax	\$839,425	--	--	--	--
Taxes on Recordation and Wills	\$3,094,658	\$186,924	\$18,322	\$729,478	\$36,029
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,681,635	\$7,475	--	\$38,268	--
Restaurant Food Tax	--	--	\$47,689	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,813,252	\$176,085	\$45,888	\$818,349	\$67,149
Other Non-Property Taxes	\$249,704	\$55,894	\$11,938	--	\$7,768
Sub-Total	\$84,982,991	\$1,830,593	\$541,617	\$8,819,164	\$1,160,319
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,806,680	\$472,820	\$45,948	\$1,365,250	\$66,863
Fines and Forfeitures	\$1,876,556	\$73,207	\$431	\$96,481	\$20,039
Charges for Services	\$34,842,334	\$1,211,778	\$979,633	\$6,244,494	\$1,371,066
Investment of Funds	\$1,382,758	\$79,034	\$23,255	\$252,473	\$95,156
Rental of Property	\$1,791,924	\$101,310	\$7,428	\$99,795	\$115,959
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$4,053,220	\$266,324	\$218,653	\$1,084,971	\$205,746
Sub-Total	\$50,753,472	\$2,204,473	\$1,275,348	\$9,143,464	\$1,874,829
Grand Total	\$389,185,206	\$14,789,386	\$4,123,166	\$47,349,480	\$8,752,912

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$4,695,837	\$9,143,866	\$4,931,825	\$1,497,261,337	\$55,204,596
Public Service Corporation Property Taxes	\$699,907	\$2,421,285	\$194,320	\$38,757,816	\$2,667,541
General Personal Property Tax	\$746,038	\$2,983,756	\$1,265,088	\$237,982,586	\$13,678,729
Mobile Homes Property Tax	\$91,221	\$64,084	\$43,907	\$140,518	--
Machinery and Tools Tax	\$464,913	\$553,043	\$164,953	\$4,434,118	\$395,557
Merchants' Capital Tax	\$68,904	--	\$41,581	--	--
Property Tax Penalties	\$33,379	\$190,205	\$89,842	\$9,103,355	\$803,414
Property Tax Interest	\$124,131	\$95,331	\$39,502	\$649,275	\$342,380
Sub-Total	\$6,924,330	\$15,451,570	\$6,771,018	\$1,788,329,005	\$73,092,217
All Other Tax Revenue					
Local Sales and Use Taxes	\$564,574	\$863,497	\$1,334,279	\$142,193,042	\$5,881,564
Consumers' Utility Taxes	\$535,963	\$926,346	\$331,358	\$92,533,138	\$2,953,432
Business License Taxes	--	\$394,848	--	\$103,279,498	\$1,113,242
Franchise License Taxes	--	\$65,659	\$8,956	\$1,492,523	\$71,739
Motor Vehicle License Taxes	--	\$465,492	\$214,075	\$19,503,579	\$1,387,281
Bank Stock Tax	--	\$132,995	--	\$4,955,211	\$164,334
Taxes on Recordation and Wills	\$60,990	\$130,933	\$23,111	\$27,059,438	\$1,599,694
Tobacco Taxes	--	--	--	\$1,899,798	--
Admission and Amusement Taxes	--	\$39,794	--	--	--
Transient Occupancy Tax	\$11,829	\$21,915	--	\$7,221,578	--
Restaurant Food Tax	--	\$384,118	--	--	--
Coal, Oil, and Gas Taxes	\$5,114,571	--	--	--	--
E-911 Service Tax	\$286,096	\$257,916	\$109,817	\$16,898,495	\$797,919
Other Non-Property Taxes	\$79,341	\$157,206	--	\$4,245,098	--
Sub-Total	\$6,653,364	\$3,840,719	\$2,021,596	\$421,281,398	\$13,969,205
Non-Tax Revenue					
Permits, Fees, and Licenses	\$87,042	\$213,154	\$77,979	\$40,310,943	\$1,598,890
Fines and Forfeitures	\$666	\$208,617	\$36,320	\$13,436,553	\$504,771
Charges for Services	\$1,335,955	\$1,792,636	\$944,300	\$202,639,003	\$15,467,067
Investment of Funds	\$15,565	\$245,204	\$36,845	\$19,151,572	\$666,148
Rental of Property	\$6,216	\$74,648	\$44,984	\$24,280,980	\$415,171
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$695,892	\$213,183	\$608,228	\$13,044,489	\$1,020,849
Sub-Total	\$2,141,336	\$2,747,442	\$1,748,656	\$312,863,540	\$19,672,896
Grand Total	\$15,719,030	\$22,039,731	\$10,541,270	\$2,522,473,943	\$106,734,318

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution
of
Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2004

[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	\$4,664,305	\$8,248,139	\$18,044,145	\$30,337,798	\$3,987,640
Public Service Corporation Property Taxes	\$234,500	\$1,057,304	\$691,261	\$1,502,360	\$840,877
General Personal Property Tax	\$836,969	\$2,442,709	\$3,597,718	\$12,474,956	\$1,268,246
Mobile Homes Property Tax	\$60,312	\$16,676	\$286,915	\$239,835	\$66,209
Machinery and Tools Tax	\$173,663	\$42,265	\$251,146	\$4,749,016	\$2,111,353
Merchants' Capital Tax	\$46,864	--	\$577,640	--	\$152,662
Property Tax Penalties	\$66,385	\$138,436	\$220,709	\$533,101	\$114,460
Property Tax Interest	\$35,419	\$67,188	\$111,645	\$259,295	\$57,590
Sub-Total	\$6,118,417	\$12,012,717	\$23,781,179	\$50,096,361	\$8,599,037
All Other Tax Revenue					
Local Sales and Use Taxes	\$487,481	\$868,289	\$3,468,199	\$6,121,631	\$951,586
Consumers' Utility Taxes	\$685,329	\$938,626	\$2,220,250	\$3,100,048	\$229,760
Business License Taxes	--	--	\$3,922	\$3,218,256	--
Franchise License Taxes	\$5,702	\$86,112	\$267,188	\$368,678	\$69,104
Motor Vehicle License Taxes	\$385,038	\$398,447	\$1,195,147	\$1,660,154	\$151,855
Bank Stock Tax	--	\$39,914	\$103,755	\$147,888	--
Taxes on Recordation and Wills	\$21,766	\$354,663	\$474,457	\$1,203,420	\$85,984
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$121,819	\$267,927	\$31,052
Restaurant Food Tax	--	--	\$700,812	\$2,266,502	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$245,298	\$343,723	\$490,540	\$627,020	\$193,788
Other Non-Property Taxes	\$41,633	--	\$148,899	\$21,732	\$50,863
Sub-Total	\$1,872,247	\$3,029,774	\$9,194,988	\$19,003,256	\$1,763,972
Non-Tax Revenue					
Permits, Fees, and Licenses	\$85,462	\$286,385	\$535,956	\$1,823,682	\$50,968
Fines and Forfeitures	\$12,006	\$4,153	\$26,594	\$240,167	\$25,765
Charges for Services	\$1,688,840	\$2,666,606	\$4,043,960	\$11,111,749	\$2,110,999
Investment of Funds	\$27,510	\$61,071	\$308,834	\$519,422	\$139,152
Rental of Property	\$47,029	\$17,591	\$21,851	\$331,592	\$58,720
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$330,772	\$367,589	\$1,142,875	\$1,598,412	\$157,661
Sub-Total	\$2,191,619	\$3,403,395	\$6,080,070	\$15,625,024	\$2,543,265
Grand Total	\$10,182,283	\$18,445,886	\$39,056,237	\$84,724,641	\$12,906,274

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$19,378,942	\$15,458,104	\$4,265,941	\$7,139,277	\$2,280,924
Public Service Corporation Property Taxes	\$793,859	\$634,456	\$141,965	\$319,386	\$223,674
General Personal Property Tax	\$3,785,814	\$3,614,275	\$844,127	\$1,739,554	\$878,131
Mobile Homes Property Tax	\$170,112	\$13,866	\$56,558	--	\$42,591
Machinery and Tools Tax	\$140,023	\$251,772	\$166,774	\$329,980	\$730,228
Merchants' Capital Tax	--	--	\$35,440	\$403	--
Property Tax Penalties	\$272,249	\$181,202	\$48,401	\$111,120	\$108,550
Property Tax Interest	\$131,617	\$108,047	\$58,178	\$76,958	\$28,588
Sub-Total	\$24,672,616	\$20,261,722	\$5,617,384	\$9,716,678	\$4,292,686
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,300,603	\$1,553,036	\$404,418	\$750,163	\$275,876
Consumers' Utility Taxes	\$1,693,846	\$883,877	\$579,643	\$488,787	\$400,235
Business License Taxes	\$1,209,299	\$604,568	--	\$246,367	\$243,672
Franchise License Taxes	\$103,174	\$47,245	\$8,493	\$35,654	\$25,037
Motor Vehicle License Taxes	\$831,543	\$489,513	\$274,125	\$363,603	\$159,961
Bank Stock Tax	\$151,064	\$27,800	\$9,756	\$15,969	--
Taxes on Recordation and Wills	\$338,438	\$283,183	\$67,043	\$210,323	\$37,212
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1,312,784	--	\$6,099	\$4,168	\$42,757
Restaurant Food Tax	\$94,732	--	--	\$390,890	\$46,472
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$277,741	\$128,574	\$130,635	\$229,642	\$76,865
Other Non-Property Taxes	\$116,417	\$80,614	\$47,365	--	\$60,551
Sub-Total	\$9,429,641	\$4,098,410	\$1,527,577	\$2,735,566	\$1,368,638
Non-Tax Revenue					
Permits, Fees, and Licenses	\$325,348	\$1,064,497	\$71,654	\$278,350	\$49,105
Fines and Forfeitures	\$94,788	\$86,312	\$1,210	\$156,841	\$1,422,360
Charges for Services	\$4,508,206	\$1,605,339	\$3,986,582	\$3,399,576	\$2,453,736
Investment of Funds	\$117,222	\$139,131	\$47,959	\$11,398	\$196,992
Rental of Property	\$34,428	\$50,431	\$77,420	\$49,401	\$32,391
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,441,181	\$374,748	\$525,073	\$529,500	\$631,510
Sub-Total	\$6,521,173	\$3,320,458	\$4,709,898	\$4,425,066	\$4,786,094
Grand Total	\$40,623,430	\$27,680,590	\$11,854,859	\$16,877,310	\$10,447,418

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$6,582,002	\$62,528,377	\$202,459,619	\$10,528,362	\$1,775,436
Public Service Corporation Property Taxes	\$2,913,568	\$3,921,247	\$9,213,572	\$640,412	\$105,296
General Personal Property Tax	\$3,477,327	\$17,086,989	\$46,600,044	\$2,437,601	\$173,892
Mobile Homes Property Tax	\$113,671	\$64,263	\$23,656	\$201,666	\$5,190
Machinery and Tools Tax	\$1,335,049	\$1,579,027	\$4,946,967	\$5,006,954	\$232
Merchants' Capital Tax	--	\$713,013	--	--	\$8
Property Tax Penalties	\$179,833	\$812,318	\$627,604	\$255,204	\$8,665
Property Tax Interest	\$123,173	\$397,661	\$249,002	\$137,976	\$10,089
Sub-Total	\$14,724,623	\$87,102,895	\$264,120,464	\$19,208,175	\$2,078,808
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,400,310	\$12,354,866	\$49,257,700	\$4,023,701	\$84,699
Consumers' Utility Taxes	\$1,428,989	\$4,224,798	\$4,924,747	\$4,306,109	\$110,465
Business License Taxes	\$140,163	\$432,676	\$24,597,530	\$1,350,195	--
Franchise License Taxes	\$109,885	\$1,318,759	\$3,075,045	\$255,675	\$870
Motor Vehicle License Taxes	\$645,969	\$2,291,651	\$5,637,493	\$1,028,920	\$42,573
Bank Stock Tax	--	\$347,074	\$10,654,432	\$164,553	\$13,089
Taxes on Recordation and Wills	\$197,897	\$2,054,751	\$3,112,508	\$224,138	\$12,358
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$43,771	\$678,899	\$8,108,364	\$97,919	--
Restaurant Food Tax	--	--	--	\$1,681,005	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$492,728	\$634,368	\$2,215,299	\$228,224	\$21,671
Other Non-Property Taxes	\$106,692	--	\$6,523,446	--	\$6,365
Sub-Total	\$5,566,404	\$24,337,842	\$118,106,564	\$13,360,439	\$292,090
Non-Tax Revenue					
Permits, Fees, and Licenses	\$128,231	\$1,738,703	\$4,062,684	\$119,802	\$23,751
Fines and Forfeitures	\$25,077	\$755,612	\$1,817,655	\$155,089	\$826
Charges for Services	\$4,112,072	\$11,036,084	\$28,828,819	\$4,878,122	\$440,398
Investment of Funds	\$141,457	\$235,790	\$1,576,812	\$113,149	\$40,971
Rental of Property	\$268,328	\$284,801	\$467,091	\$185,547	\$6,402
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$4,493,322	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$833,923	\$1,552,147	\$10,347,233	\$2,697,962	\$66,180
Sub-Total	\$5,509,088	\$15,603,137	\$51,593,616	\$8,149,671	\$578,528
Grand Total	\$25,800,115	\$127,043,874	\$433,820,644	\$40,718,285	\$2,949,426

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$15,307,141	\$51,719,043	\$2,592,160	\$8,395,995	\$6,289,063
Public Service Corporation Property Taxes	\$1,721,622	\$1,444,500	\$126,720	\$2,095,681	\$252,676
General Personal Property Tax	\$4,508,826	\$9,911,198	\$853,002	\$1,593,534	\$1,230,218
Mobile Homes Property Tax	\$167,907	--	\$39,097	\$36,007	--
Machinery and Tools Tax	\$5,661,308	\$5,073,476	\$124,230	\$73,930	\$1,295,437
Merchants' Capital Tax	--	--	\$12,421	--	\$43
Property Tax Penalties	\$201,064	\$406,181	\$50,486	\$121,582	\$101,066
Property Tax Interest	\$124,684	\$190,648	\$37,900	\$83,641	\$61,662
Sub-Total	\$27,692,552	\$68,745,046	\$3,836,016	\$12,400,370	\$9,230,165
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,751,861	\$6,795,086	\$205,301	\$1,030,237	\$614,889
Consumers' Utility Taxes	\$715,631	--	\$251,524	\$324,936	\$353,768
Business License Taxes	\$336,129	\$4,391,107	\$9,834	\$1,044,156	\$236,897
Franchise License Taxes	\$72,211	\$191,393	\$870	\$39,418	\$5,885
Motor Vehicle License Taxes	\$449,975	\$121,885	\$164,237	\$426,854	\$254,397
Bank Stock Tax	--	--	\$1,723	\$69,118	\$50,316
Taxes on Recordation and Wills	\$374,518	\$972,122	\$42,107	\$241,285	\$122,868
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$39,896	\$1,752,347	--	\$90,789	--
Restaurant Food Tax	--	\$4,147,075	--	\$520,961	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$285,861	\$1,031,648	\$70,982	\$223,770	\$173,796
Other Non-Property Taxes	\$137,246	\$407,368	\$22,543	\$137,477	--
Sub-Total	\$4,163,328	\$19,810,031	\$769,121	\$4,149,001	\$1,812,816
Non-Tax Revenue					
Permits, Fees, and Licenses	\$697,765	\$2,720,553	\$66,377	\$7,553,367	\$178,308
Fines and Forfeitures	\$40,376	\$288,221	\$63,343	\$193,299	\$66,670
Charges for Services	\$4,584,470	\$8,083,649	\$4,386,821	\$1,567,223	\$1,461,812
Investment of Funds	\$274,819	\$521,816	\$80,653	\$235,752	\$44,319
Rental of Property	\$1,189,849	\$20,750	\$76,567	\$66,904	\$64,398
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$64,637	--	--	--	--
Miscellaneous Non-Tax Sources	\$964,440	\$1,227,643	\$265,205	\$660,712	\$522,907
Sub-Total	\$7,816,356	\$12,862,632	\$4,938,966	\$10,277,257	\$2,338,414
Grand Total	\$39,672,236	\$101,417,709	\$9,544,103	\$26,826,628	\$13,381,395

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$7,161,161	\$3,903,201	\$363,593,643	\$13,028,877	\$2,067,732
Public Service Corporation Property Taxes	\$192,864	\$367,439	\$8,992,395	\$13,436,513	\$134,568
General Personal Property Tax	\$1,489,459	\$789,295	\$57,508,568	\$2,115,755	\$1,261,889
Mobile Homes Property Tax	\$61,847	\$81,472	\$6,928	\$78,292	\$39,289
Machinery and Tools Tax	\$4,437	\$559,738	\$1,122,576	\$237,942	\$131,426
Merchants' Capital Tax	\$87,679	\$56,668	--	\$84,314	\$37,871
Property Tax Penalties	\$89,819	\$97,434	\$1,486,199	\$195,941	\$58,234
Property Tax Interest	\$22,634	\$137,838	\$1,029,375	\$84,902	\$8,087
Sub-Total	\$9,109,900	\$5,993,085	\$433,739,684	\$29,262,536	\$3,739,096
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,149,098	\$970,979	\$37,760,453	\$1,143,756	\$316,663
Consumers' Utility Taxes	--	\$515,522	\$11,798,809	\$451,519	\$298,401
Business License Taxes	--	--	\$18,078,837	\$99,708	--
Franchise License Taxes	\$10,670	\$8,546	\$1,060,662	\$17,443	\$6,958
Motor Vehicle License Taxes	\$188,589	\$171,725	\$4,278,596	\$549,873	\$159,967
Bank Stock Tax	\$13,427	\$52,646	\$335,675	--	--
Taxes on Recordation and Wills	\$139,401	\$38,094	\$8,465,062	\$428,384	\$41,941
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$870	--	--	--
Transient Occupancy Tax	--	\$2,275	\$2,631,495	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$386,061	--	--	--
E-911 Service Tax	\$137,750	--	\$3,233,735	\$340,095	\$105,250
Other Non-Property Taxes	\$40,709	\$92,954	--	--	\$19,784
Sub-Total	\$1,679,644	\$2,239,672	\$87,643,324	\$3,030,778	\$948,964
Non-Tax Revenue					
Permits, Fees, and Licenses	\$136,245	\$49,898	\$17,779,983	\$659,343	\$50,904
Fines and Forfeitures	\$16,685	\$8,749	\$1,688,132	\$75,905	\$11,832
Charges for Services	\$864,702	\$1,847,653	\$26,279,419	\$3,312,847	\$2,519,973
Investment of Funds	\$23,107	\$85,310	\$2,563,847	\$186,229	\$211,211
Rental of Property	\$49,217	\$51,186	\$756,832	\$53,133	\$50,948
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$208,828	\$220,309	\$11,258,101	\$628,406	\$281,098
Sub-Total	\$1,298,784	\$2,263,105	\$60,326,314	\$4,915,863	\$3,125,966
Grand Total	\$12,088,328	\$10,495,862	\$581,709,322	\$37,209,177	\$7,814,026

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$6,106,807	\$5,581,515	\$9,696,730	\$5,555,586	\$29,210,040
Public Service Corporation Property Taxes	\$317,858	\$157,419	\$919,351	\$188,786	\$1,182,355
General Personal Property Tax	\$1,448,352	\$1,332,086	\$1,159,313	\$2,024,892	\$5,338,786
Mobile Homes Property Tax	\$11,465	\$76,781	\$96,630	\$94,817	\$217,229
Machinery and Tools Tax	\$81,884	\$179,759	\$506,482	\$5,863	\$2,182,863
Merchants' Capital Tax	\$163,646	--	\$320,076	\$34,806	\$1,199,808
Property Tax Penalties	\$81,552	\$81,845	\$130,756	\$63,057	\$315,746
Property Tax Interest	\$43,045	\$21,911	\$43,523	\$36,591	\$160,908
Sub-Total	\$8,254,609	\$7,431,316	\$12,872,861	\$8,004,398	\$39,807,735
All Other Tax Revenue					
Local Sales and Use Taxes	\$840,938	\$401,852	\$2,445,722	\$768,413	\$6,143,020
Consumers' Utility Taxes	\$662,424	\$344,983	\$608,502	\$424,250	\$1,529,449
Business License Taxes	--	\$142,963	--	\$50	--
Franchise License Taxes	\$58,556	\$41,835	--	\$28,941	\$26,553
Motor Vehicle License Taxes	\$341,070	\$210,704	\$571,893	\$248,093	\$545,409
Bank Stock Tax	\$34,333	\$49,784	--	\$56,694	\$55,472
Taxes on Recordation and Wills	\$119,875	\$72,634	\$232,654	\$145,746	\$511,050
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$11,468	--	\$21,382
Restaurant Food Tax	\$297,518	--	--	--	\$81,696
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$245,085	\$130,696	\$547,784	\$154,378	\$187,290
Other Non-Property Taxes	--	\$33,388	\$1,250	--	\$92,658
Sub-Total	\$2,599,799	\$1,428,839	\$4,419,273	\$1,826,565	\$9,193,979
Non-Tax Revenue					
Permits, Fees, and Licenses	\$161,657	\$74,186	\$178,575	\$185,625	\$432,106
Fines and Forfeitures	\$296,648	\$18,519	\$96,781	\$46,657	\$137,311
Charges for Services	\$1,885,521	\$909,144	\$3,125,979	\$825,170	\$7,993,737
Investment of Funds	\$39,760	\$51,216	\$145,196	\$93,278	\$274,829
Rental of Property	\$48,111	\$54,586	\$109,088	\$105,565	\$625,593
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$297,782	\$237,019	\$646,629	\$364,411	\$710,987
Sub-Total	\$2,729,479	\$1,344,670	\$4,302,248	\$1,620,706	\$10,174,563
Grand Total	\$13,583,887	\$10,204,825	\$21,594,382	\$11,451,669	\$59,176,277

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$9,799,500	\$8,838,311	\$5,822,147	\$7,467,748	\$2,846,700
Public Service Corporation Property Taxes	\$623,632	\$478,133	\$234,429	\$184,909	\$293,927
General Personal Property Tax	\$1,966,753	\$1,973,674	\$1,807,192	\$1,881,551	\$964,827
Mobile Homes Property Tax	\$47,336	\$16,947	\$29,776	\$50,273	\$22,088
Machinery and Tools Tax	\$28,423	\$63,533	\$97,879	\$102,840	\$185,348
Merchants' Capital Tax	--	--	\$79,462	\$71,721	--
Property Tax Penalties	\$131,951	\$112,501	\$72,403	\$98,127	\$69,358
Property Tax Interest	\$169,536	\$69,250	\$137,855	\$60,644	\$40,024
Sub-Total	\$12,767,131	\$11,552,349	\$8,281,143	\$9,917,813	\$4,422,272
All Other Tax Revenue					
Local Sales and Use Taxes	\$821,739	\$771,722	\$930,749	\$631,979	\$855,483
Consumers' Utility Taxes	\$412,798	\$338,902	\$729,553	--	\$428,459
Business License Taxes	\$26,980	\$608,391	\$14,124	--	\$126,349
Franchise License Taxes	\$90,961	\$30,618	\$15,472	\$36,810	--
Motor Vehicle License Taxes	\$296,993	\$342,307	\$202,701	\$343,753	\$140,740
Bank Stock Tax	\$58,106	\$34,608	--	\$125,854	--
Taxes on Recordation and Wills	\$247,808	\$222,577	\$260,291	\$155,693	\$40,678
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$5,277	--	--	--
Transient Occupancy Tax	\$179,349	--	\$89,779	--	\$17,722
Restaurant Food Tax	\$478,112	--	\$339,706	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$227,050	\$349,706	\$119,594	\$109,047	\$95,720
Other Non-Property Taxes	--	\$42,361	--	\$50,083	\$24,338
Sub-Total	\$2,839,896	\$2,746,469	\$2,701,969	\$1,453,219	\$1,729,489
Non-Tax Revenue					
Permits, Fees, and Licenses	\$304,167	\$504,554	\$158,704	\$283,767	\$43,557
Fines and Forfeitures	\$163,163	\$154,322	\$37,639	\$15,992	\$4,172
Charges for Services	\$1,448,096	\$731,376	\$1,739,537	\$2,114,281	\$2,293,813
Investment of Funds	\$72,030	\$290,917	\$53,631	\$77,914	\$149,995
Rental of Property	\$13,125	\$27,883	\$13,491	\$1,461	\$444,375
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$638,340	\$934,929	\$506,943	\$452,795	\$236,683
Sub-Total	\$2,638,921	\$2,643,981	\$2,509,945	\$2,946,210	\$3,172,595
Grand Total	\$18,245,948	\$16,942,799	\$13,493,057	\$14,317,242	\$9,324,356

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$15,548,105	\$7,352,449	\$4,561,594	\$13,562,973	\$14,632,931
Public Service Corporation Property Taxes	\$987,688	\$374,779	\$232,024	\$1,636,152	\$652,659
General Personal Property Tax	\$2,541,339	\$2,690,998	\$1,180,224	\$4,059,127	\$2,601,897
Mobile Homes Property Tax	\$61,147	--	\$76,969	\$291,327	\$6,550
Machinery and Tools Tax	\$1,004,565	\$788,001	\$503,740	\$1,808,673	\$244,776
Merchants' Capital Tax	\$119,931	--	--	\$344,777	--
Property Tax Penalties	\$238,450	\$189,124	\$52,856	\$357,147	\$202,714
Property Tax Interest	\$83,581	\$89,462	\$66,311	\$164,103	\$100,176
Sub-Total	\$20,584,806	\$11,484,813	\$6,673,718	\$22,224,279	\$18,441,703
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,835,213	\$1,217,386	\$622,426	\$1,746,990	\$1,220,580
Consumers' Utility Taxes	\$865,991	--	\$681,182	\$1,616,557	\$777,327
Business License Taxes	--	\$123,067	--	\$74,012	\$66,860
Franchise License Taxes	\$74,854	\$47,743	\$7,728	\$201,035	\$109,159
Motor Vehicle License Taxes	\$583,312	\$335,153	\$445,403	\$1,387,370	\$602,065
Bank Stock Tax	\$27,715	--	\$20,214	\$49,764	\$118,525
Taxes on Recordation and Wills	\$439,586	\$133,233	\$57,718	\$232,985	\$270,682
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$31,989	\$277,114	\$10,883	--	--
Restaurant Food Tax	\$340,754	\$242,232	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$362,019	\$364,295	\$219,795	\$974,939	\$393,486
Other Non-Property Taxes	\$362,726	--	\$61,672	\$209,438	\$80,457
Sub-Total	\$4,924,159	\$2,740,223	\$2,127,021	\$6,493,090	\$3,639,141
Non-Tax Revenue					
Permits, Fees, and Licenses	\$465,707	\$159,776	\$102,356	\$110,376	\$1,419,230
Fines and Forfeitures	\$1,049	\$10,629	\$15,234	\$28,778	\$62,073
Charges for Services	\$4,726,307	\$2,174,168	\$2,471,127	\$4,154,509	\$1,578,338
Investment of Funds	\$131,527	\$26,807	\$33,218	\$218,008	\$15,576
Rental of Property	\$127,842	\$34,445	\$18,266	\$432,122	\$248,041
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$775,079	\$235,553	\$560,326	\$281,482	\$330,698
Sub-Total	\$6,227,511	\$2,641,378	\$3,200,527	\$5,225,275	\$3,653,956
Grand Total	\$31,736,476	\$16,866,414	\$12,001,266	\$33,942,644	\$25,734,800

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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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Counties and Cities in Virginia
FY 2004

[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	\$4,069,467	\$13,144,588	\$329,869,000	\$9,914,722	\$5,877,888
Public Service Corporation Property Taxes	\$309,096	\$681,882	\$11,680,000	\$529,828	\$175,528
General Personal Property Tax	\$1,260,240	\$3,455,327	\$46,287,000	\$2,961,112	\$787,781
Mobile Homes Property Tax	\$49,164	\$82,960	\$98,000	\$52,288	\$340
Machinery and Tools Tax	\$156,499	\$281,212	\$320,000	\$2,936,114	--
Merchants' Capital Tax	\$345,369	--	--	\$352,924	--
Property Tax Penalties	\$105,719	\$93,722	\$3,277,000	\$141,448	\$63,644
Property Tax Interest	\$35,119	\$74,694	\$1,303,000	\$130,450	\$56,927
Sub-Total	\$6,330,673	\$17,814,385	\$392,834,000	\$17,018,886	\$6,962,108
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,217,895	\$1,110,034	\$40,721,000	\$2,122,824	\$361,113
Consumers' Utility Taxes	\$477,800	\$980,227	\$22,870,000	\$1,206,814	\$363,916
Business License Taxes	--	\$603,667	\$17,564,000	--	--
Franchise License Taxes	\$52,387	\$51,490	\$1,029,000	\$63,407	\$45,446
Motor Vehicle License Taxes	\$224,999	\$543,514	\$5,829,000	\$535,753	\$173,135
Bank Stock Tax	--	\$66,236	\$554,000	\$5,720	\$35,587
Taxes on Recordation and Wills	\$106,792	\$213,753	\$7,938,000	\$87,884	\$144,689
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$172,729	\$2,357,000	\$242,642	--
Restaurant Food Tax	--	\$522,280	--	\$732,778	\$161,208
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$47,294	\$469,151	\$3,047,000	\$154,104	\$108,669
Other Non-Property Taxes	--	\$13,225	\$181,000	\$129,523	--
Sub-Total	\$3,127,167	\$4,746,306	\$102,090,000	\$5,281,449	\$1,393,763
Non-Tax Revenue					
Permits, Fees, and Licenses	\$56,590	\$407,295	\$23,480,000	\$125,968	\$182,622
Fines and Forfeitures	\$107,077	\$265,058	\$2,329,000	\$42,329	\$25,076
Charges for Services	\$3,004,433	\$2,667,509	\$54,669,000	\$7,041,566	\$763,897
Investment of Funds	\$136,936	\$175,398	\$4,390,000	\$93,601	\$86,628
Rental of Property	\$295,693	\$149,763	\$1,457,000	\$27,941	\$14,719
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$272,160	\$522,623	\$7,767,000	\$1,953,016	\$192,855
Sub-Total	\$3,872,889	\$4,187,646	\$94,092,000	\$9,284,421	\$1,265,797
Grand Total	\$13,330,729	\$26,748,337	\$589,016,000	\$31,584,756	\$9,621,668

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$2,638,093	\$61,214,147	\$9,777,834	\$27,616,693	\$4,922,960
Public Service Corporation Property Taxes	\$268,900	\$2,536,823	\$622,130	\$1,019,580	\$1,233,595
General Personal Property Tax	\$888,669	\$11,649,414	\$1,899,173	\$7,124,246	\$1,303,805
Mobile Homes Property Tax	\$17,830	\$68,035	\$57,758	--	\$93,391
Machinery and Tools Tax	\$19,559	\$905,629	\$734,152	\$6,384,130	\$1,096,075
Merchants' Capital Tax	\$40,265	--	--	\$761,729	\$21,202
Property Tax Penalties	\$44,411	\$393,547	\$241,134	\$402,056	\$73,241
Property Tax Interest	\$39,323	\$176,819	\$136,435	\$240,611	\$102,097
Sub-Total	\$3,957,050	\$76,944,414	\$13,468,616	\$43,549,045	\$8,846,366
All Other Tax Revenue					
Local Sales and Use Taxes	\$972,356	\$7,152,543	\$2,021,305	\$3,709,024	\$1,455,764
Consumers' Utility Taxes	\$268,398	\$5,008,648	\$854,444	\$1,570,123	\$903,314
Business License Taxes	--	\$4,835,035	\$597,177	--	--
Franchise License Taxes	\$8,207	\$2,533,955	\$32,047	\$287,683	\$18,849
Motor Vehicle License Taxes	\$158,055	\$1,774,956	\$423,550	\$1,135,372	\$286,080
Bank Stock Tax	--	\$357,895	\$83,337	\$19,279	--
Taxes on Recordation and Wills	\$43,663	\$966,085	\$105,287	\$705,107	\$93,523
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$99,645	--	--	--
Transient Occupancy Tax	--	\$589,080	\$575,579	\$85,566	--
Restaurant Food Tax	--	\$2,870,557	\$1,068,259	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$1,622,268
E-911 Service Tax	\$96,707	\$902,937	\$362,986	\$362,622	\$519,944
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,547,386	\$27,091,336	\$6,123,971	\$7,874,776	\$4,899,742
Non-Tax Revenue					
Permits, Fees, and Licenses	\$63,103	\$743,694	\$251,559	\$883,449	\$38,906
Fines and Forfeitures	\$15,520	\$680,283	\$40,230	\$272,038	\$9,938
Charges for Services	\$1,950,032	\$10,416,843	\$5,215,390	\$10,617,473	\$3,544,081
Investment of Funds	\$49,368	\$728,015	\$43,597	\$367,210	\$431,934
Rental of Property	\$156,458	\$420,323	\$98,238	\$254,268	\$46,233
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$17,912	\$27,818	--	--
Miscellaneous Non-Tax Sources	\$536,854	\$401,224	\$308,856	\$4,180,298	\$1,499,970
Sub-Total	\$2,771,335	\$13,408,294	\$5,985,688	\$16,574,736	\$5,571,062
Grand Total	\$8,275,771	\$117,444,044	\$25,578,275	\$67,998,557	\$19,317,170

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$4,525,999	\$15,574,518	\$6,375,730	\$5,694,426	\$69,778,528
Public Service Corporation Property Taxes	\$512,753	\$951,000	\$573,047	\$615,100	\$1,778,676
General Personal Property Tax	\$674,525	\$4,069,158	\$2,136,575	\$1,917,234	\$14,264,029
Mobile Homes Property Tax	\$102,176	\$21,462	\$112,036	\$67,893	\$141,635
Machinery and Tools Tax	\$183,793	\$1,701,204	\$979,145	\$400,070	\$1,153,751
Merchants' Capital Tax	\$120,298	\$214,500	\$194,491	\$465,337	--
Property Tax Penalties	\$82,082	\$248,675	\$158,032	\$158,036	\$1,194,715
Property Tax Interest	\$55,337	\$74,474	\$91,768	\$64,712	\$843,031
Sub-Total	\$6,256,963	\$22,854,991	\$10,620,824	\$9,382,808	\$89,154,365
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,160,560	\$2,659,256	\$1,688,501	\$388,400	\$11,087,428
Consumers' Utility Taxes	\$735,538	\$1,309,116	\$944,398	\$849,543	\$3,283,599
Business License Taxes	--	--	--	\$97,842	\$2,981,250
Franchise License Taxes	\$192,996	\$23,673	\$118,336	\$29,219	\$2,440,198
Motor Vehicle License Taxes	\$452,672	\$632,909	\$290,748	\$307,337	\$2,602,300
Bank Stock Tax	\$6,390	--	\$43,198	--	\$248,552
Taxes on Recordation and Wills	\$68,295	\$302,809	\$70,711	\$94,569	\$2,866,675
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$10,175	\$69,812	--	--	\$753,793
Restaurant Food Tax	--	--	--	--	\$4,313,657
Coal, Oil, and Gas Taxes	\$11,859	--	--	--	--
E-911 Service Tax	\$399,739	\$493,893	\$275,207	\$107,830	\$1,213,103
Other Non-Property Taxes	--	--	\$86,161	\$48,175	\$76,295
Sub-Total	\$3,038,224	\$5,491,468	\$3,517,260	\$1,922,915	\$31,866,850
Non-Tax Revenue					
Permits, Fees, and Licenses	\$65,896	\$570,027	\$73,542	\$119,687	\$3,794,142
Fines and Forfeitures	\$28,493	\$16,133	\$21,299	\$683,580	\$843,915
Charges for Services	\$1,571,503	\$3,471,567	\$7,102,741	\$1,875,735	\$11,647,402
Investment of Funds	\$50,473	\$126,097	\$205,699	\$33,643	\$578,364
Rental of Property	\$310,521	\$28,293	\$195,629	--	\$443,959
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$520,000	--
Miscellaneous Non-Tax Sources	\$1,477,084	\$1,479,862	\$996,108	\$501,942	\$1,464,873
Sub-Total	\$3,503,970	\$5,691,979	\$8,595,018	\$3,734,587	\$18,772,655
Grand Total	\$12,799,157	\$34,038,438	\$22,733,102	\$15,040,310	\$139,793,870

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$83,730,265	\$3,441,259	\$2,921,917	\$9,175,068	\$16,389,456
Public Service Corporation Property Taxes	\$1,545,265	\$10,673,857	\$412,036	\$612,524	\$458,759
General Personal Property Tax	\$14,161,741	\$620,895	\$1,368,017	\$3,509,341	\$4,213,010
Mobile Homes Property Tax	\$196,079	--	\$79,795	\$157,277	\$17,157
Machinery and Tools Tax	\$120,300	--	\$989,780	\$586,531	\$536,795
Merchants' Capital Tax	\$618,648	--	\$57,060	\$921,600	--
Property Tax Penalties	\$960,229	\$39,997	\$106,317	\$251,852	\$213,585
Property Tax Interest	\$469,507	\$68,428	\$16,916	\$161,821	\$157,540
Sub-Total	\$101,802,034	\$14,844,436	\$5,951,838	\$15,376,014	\$21,986,302
All Other Tax Revenue					
Local Sales and Use Taxes	\$8,058,553	\$162,641	\$434,345	\$3,820,691	\$1,957,264
Consumers' Utility Taxes	\$6,747,326	--	\$148,214	\$910,038	\$974,898
Business License Taxes	--	\$61,242	\$180	--	\$1,013,569
Franchise License Taxes	\$239,981	--	\$1,071	\$22,382	--
Motor Vehicle License Taxes	\$2,051,702	\$60,042	\$163,261	\$277,347	\$544,383
Bank Stock Tax	\$213,347	--	--	\$77,996	--
Taxes on Recordation and Wills	\$2,826,953	\$35,956	\$42,373	\$121,758	\$543,441
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1,196,025	--	--	--	\$5,682
Restaurant Food Tax	\$3,854,952	--	--	--	\$46,649
Coal, Oil, and Gas Taxes	--	--	--	\$759,528	--
E-911 Service Tax	\$1,356,026	\$56,536	\$129,127	\$398,865	\$346,718
Other Non-Property Taxes	\$743,257	\$17,106	\$47,843	--	--
Sub-Total	\$27,288,122	\$393,523	\$966,414	\$6,388,605	\$5,432,604
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,431,676	\$23,299	\$53,016	\$232,794	\$860,766
Fines and Forfeitures	\$833,105	\$23,316	\$411,681	\$50,401	\$65,231
Charges for Services	\$15,564,303	\$745,339	\$8,957,546	\$4,353,199	\$2,760,134
Investment of Funds	\$395,996	\$111,607	\$63,180	\$231,099	\$207,544
Rental of Property	\$112,156	\$94,785	\$103,995	\$825,655	\$278,704
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$7,281,331	\$174,137	\$231,525	\$1,509,863	\$4,918,964
Sub-Total	\$28,618,567	\$1,172,483	\$9,820,943	\$7,203,011	\$9,091,343
Grand Total	\$157,708,723	\$16,410,442	\$16,739,195	\$28,967,630	\$36,510,249

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	\$14,011,002	\$6,480,227	\$7,427,516	\$7,145,849	\$40,105,209
Public Service Corporation Property Taxes	\$1,223,677	\$258,723	\$459,267	\$639,747	\$2,716,647
General Personal Property Tax	\$3,175,809	\$1,472,049	\$2,220,141	\$2,376,227	\$7,946,503
Mobile Homes Property Tax	\$115,180	\$45,991	\$183,361	\$135,511	\$29,338
Machinery and Tools Tax	\$2,912,126	\$141,978	\$2,640,095	\$946,828	\$1,393,532
Merchants' Capital Tax	--	\$50,144	\$745,486	\$357,247	\$272,807
Property Tax Penalties	\$231,521	\$103,962	\$249,059	\$78,621	\$461,447
Property Tax Interest	\$147,093	\$56,645	\$87,507	\$99,208	\$188,339
Sub-Total	\$21,816,408	\$8,609,719	\$14,012,432	\$11,779,238	\$53,113,822
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,812,993	\$609,474	\$2,454,058	\$2,937,270	\$6,880,444
Consumers' Utility Taxes	\$1,609,313	\$699,426	\$1,169,743	\$844,274	\$238,497
Business License Taxes	--	--	--	--	\$3,866,899
Franchise License Taxes	\$201,097	\$86,868	\$394,889	\$206,941	\$595,181
Motor Vehicle License Taxes	\$750,355	\$362,272	\$108,808	\$360,429	\$1,202,293
Bank Stock Tax	\$20,986	\$28,704	--	\$23,208	\$105,553
Taxes on Recordation and Wills	\$249,290	\$149,541	\$95,508	\$110,239	\$940,278
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$34,375	--	\$44,359	\$123,776	\$1,769,860
Restaurant Food Tax	--	--	--	\$641,867	\$3,553,263
Coal, Oil, and Gas Taxes	--	--	\$7,386,841	--	--
E-911 Service Tax	\$313,630	\$189,765	\$287,517	\$301,644	\$745,135
Other Non-Property Taxes	\$117,887	--	--	\$63,754	\$33,833
Sub-Total	\$8,109,926	\$2,126,050	\$11,941,723	\$5,613,402	\$19,931,236
Non-Tax Revenue					
Permits, Fees, and Licenses	\$163,692	\$183,385	\$72,344	\$112,148	\$638,530
Fines and Forfeitures	\$52,500	\$33,950	\$32,720	\$898,631	\$281,112
Charges for Services	\$7,220,223	\$3,914,453	\$3,708,838	\$7,061,034	\$11,022,970
Investment of Funds	\$163,588	\$173,842	\$239,252	\$268,917	\$290,923
Rental of Property	\$32,505	\$417,600	\$103,014	\$4,290	\$1,039,628
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$28,408	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,293,939	\$711,639	\$1,191,992	\$781,038	\$931,772
Sub-Total	\$9,954,855	\$5,434,869	\$5,348,160	\$9,126,058	\$14,204,935
Grand Total	\$39,881,189	\$16,170,638	\$31,302,315	\$26,518,698	\$87,249,993

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$204,909,234	\$2,462,067	\$7,394,731	\$2,261,539	\$32,749,762
Public Service Corporation Property Taxes	\$7,998,879	\$94,853	\$186,469	\$130,422	\$1,950,118
General Personal Property Tax	\$30,167,695	\$580,025	\$1,522,500	\$835,840	\$4,465,573
Mobile Homes Property Tax	--	--	\$13,047	\$10,823	\$7,001
Machinery and Tools Tax	\$776,364	\$340,650	\$789,377	\$181,326	\$133,009
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,461,717	\$38,698	\$56,294	\$36,880	\$265,522
Property Tax Interest	\$196,209	\$5,942	\$67,043	\$13,436	\$114,249
Sub-Total	\$245,510,098	\$3,522,235	\$10,029,461	\$3,470,266	\$39,685,234
All Other Tax Revenue					
Local Sales and Use Taxes	\$22,541,886	\$869,635	\$3,583,678	\$349,457	\$8,294,661
Consumers' Utility Taxes	\$17,899,001	--	\$387,610	\$499,059	\$6,750,575
Business License Taxes	\$25,601,366	\$391,734	\$1,026,021	\$148,718	\$4,449,915
Franchise License Taxes	\$1,096,880	\$54,778	\$175,264	\$69,332	\$349,918
Motor Vehicle License Taxes	\$2,427,656	\$97,259	\$201,268	\$106,374	\$739,396
Bank Stock Tax	\$1,111,691	\$88,095	\$256,688	\$29,731	\$459,424
Taxes on Recordation and Wills	\$2,901,682	\$51,408	\$181,711	\$30,270	\$340,408
Tobacco Taxes	\$2,430,091	\$167,679	\$155,961	--	\$295,473
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$6,323,906	\$58,503	\$465,328	\$13,729	\$1,585,307
Restaurant Food Tax	\$9,051,520	\$512,743	\$3,142,945	\$139,830	\$5,412,912
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$671,289	\$103,000	\$121,476	\$71,897	\$339,493
Other Non-Property Taxes	\$759,152	--	--	\$120,293	--
Sub-Total	\$92,816,120	\$2,394,834	\$9,697,950	\$1,578,690	\$29,017,482
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,049,398	\$31,701	\$74,017	\$24,736	\$688,384
Fines and Forfeitures	\$4,164,369	\$71,577	\$247,654	\$51,830	\$595,895
Charges for Services	\$16,979,545	\$1,298,928	\$7,764,341	\$1,632,737	\$15,726,048
Investment of Funds	\$1,404,665	\$121,515	\$38,573	\$21,227	\$288,243
Rental of Property	\$2,803,465	\$9,053	\$155,484	\$105,625	\$293,210
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$546,507	--	\$26,168	\$7,726,021
Miscellaneous Non-Tax Sources	\$4,608,164	\$175,915	\$1,635,956	\$206,937	\$1,475,388
Sub-Total	\$34,009,606	\$2,255,196	\$9,916,025	\$2,069,260	\$26,793,189
Grand Total	\$372,335,824	\$8,172,265	\$29,643,436	\$7,118,216	\$95,495,905

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$159,918,887	\$12,923,272	\$1,572,652	\$13,702,998	\$2,188,900
Public Service Corporation Property Taxes	\$10,850,490	\$376,034	\$135,368	\$447,879	\$180,116
General Personal Property Tax	\$31,301,525	\$1,805,408	\$501,306	\$4,024,861	\$1,073,657
Mobile Homes Property Tax	\$174,286	--	\$11,092	\$34,239	--
Machinery and Tools Tax	\$2,608,522	\$81,396	\$4,354,420	\$1,214,566	\$222,884
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,797,484	\$54,433	\$38,280	\$277,518	\$30,186
Property Tax Interest	\$635,072	\$162,192	\$22,934	\$131,979	\$27,348
Sub-Total	\$207,286,266	\$15,402,735	\$6,636,052	\$19,834,040	\$3,723,091
All Other Tax Revenue					
Local Sales and Use Taxes	\$29,744,620	\$6,347,963	\$896,918	\$6,767,057	\$1,188,590
Consumers' Utility Taxes	\$16,658,827	\$1,460,320	\$649,851	\$1,685,556	\$486,633
Business License Taxes	\$19,351,581	\$2,312,974	\$458,543	\$3,597,621	\$567,607
Franchise License Taxes	\$1,845,087	\$88,819	\$34,092	\$1,580,823	\$44,720
Motor Vehicle License Taxes	\$4,252,762	\$318,948	\$110,355	\$1,005,918	\$82,092
Bank Stock Tax	\$724,090	\$138,314	\$147,023	\$753,261	\$110,521
Taxes on Recordation and Wills	\$2,477,806	\$55,665	\$25,714	\$142,432	\$21,461
Tobacco Taxes	\$5,058,061	--	--	--	--
Admission and Amusement Taxes	\$572,745	--	--	--	--
Transient Occupancy Tax	\$2,529,775	\$101,768	\$2,974	\$307,521	\$355,640
Restaurant Food Tax	\$15,300,772	\$3,315,067	\$374,741	\$3,854,344	\$1,006,486
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,161,354	\$211,575	--	\$629,830	\$151,376
Other Non-Property Taxes	\$1,213,359	--	\$35,872	\$34,462	--
Sub-Total	\$102,890,839	\$14,351,413	\$2,736,083	\$20,358,825	\$4,015,126
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,495,770	\$201,410	\$13,386	\$199,379	\$21,284
Fines and Forfeitures	\$2,440,972	\$451,582	\$25,082	\$555,726	\$701,922
Charges for Services	\$19,514,481	\$3,202,951	\$1,741,817	\$7,397,943	\$2,175,798
Investment of Funds	\$540,769	\$145,140	\$35,052	\$704,434	\$225,209
Rental of Property	\$3,319,362	\$113,425	\$5,161	\$752,442	\$80,936
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,929,673	\$759,568	\$666,742	\$3,039,856	\$285,602
Sub-Total	\$30,241,027	\$4,874,076	\$2,487,240	\$12,649,780	\$3,490,751
Grand Total	\$340,418,132	\$34,628,224	\$11,859,375	\$52,842,645	\$11,228,968

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$32,229,655	\$22,193,369	\$3,363,700	\$17,631,907	\$2,127,881
Public Service Corporation Property Taxes	\$1,302,057	\$306,850	\$82,464	\$746,441	\$87,859
General Personal Property Tax	\$4,444,021	\$2,385,028	\$857,105	\$3,452,569	\$490,228
Mobile Homes Property Tax	--	--	--	\$2,072	--
Machinery and Tools Tax	\$57,374	--	\$22,320	\$113,200	\$842,231
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$205,176	\$63,516	\$184,803	\$127,887	\$26,671
Property Tax Interest	\$87,403	\$36,374	\$25,597	\$40,258	\$18,024
Sub-Total	\$38,325,686	\$24,985,137	\$4,535,989	\$22,114,334	\$3,592,894
All Other Tax Revenue					
Local Sales and Use Taxes	\$10,608,683	\$3,492,983	\$1,375,925	\$11,537,324	\$1,810,074
Consumers' Utility Taxes	\$2,977,714	\$1,655,968	\$724,680	\$2,780,470	\$328,089
Business License Taxes	\$7,604,729	\$2,296,618	\$702,000	\$4,536,150	\$786,190
Franchise License Taxes	\$651,351	\$118,295	\$69,743	\$250,321	\$53,487
Motor Vehicle License Taxes	\$464,977	\$200,940	\$147,727	\$160,089	\$85,131
Bank Stock Tax	\$828,277	\$148,274	\$64,901	\$519,107	\$85,404
Taxes on Recordation and Wills	\$130,176	\$203,335	\$31,370	\$277,548	\$30,850
Tobacco Taxes	\$963,680	\$226,767	\$240,893	\$195,098	--
Admission and Amusement Taxes	--	\$16,805	--	\$168,775	\$18,652
Transient Occupancy Tax	\$496,414	\$183,467	\$177,984	\$605,936	\$4,450
Restaurant Food Tax	\$2,087,428	\$1,510,325	\$925,578	\$5,395,346	\$696,723
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$400,171	\$201,335	\$162,069	\$214,039	\$77,373
Other Non-Property Taxes	--	\$10,785	\$178,190	--	\$31,645
Sub-Total	\$27,213,600	\$10,265,897	\$4,801,060	\$26,640,203	\$4,008,068
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,011,797	\$361,371	\$72,184	\$499,110	\$56,427
Fines and Forfeitures	\$1,243,358	\$996,688	\$62,331	\$502,834	\$76,081
Charges for Services	\$1,147,029	\$2,756,074	\$2,572,557	\$5,581,997	\$2,915,569
Investment of Funds	\$608,562	\$85,397	\$62,459	\$309,145	\$84,259
Rental of Property	\$1,403,599	\$139,576	\$303,902	\$77,153	\$14,679
Payments in Lieu of Taxes from Enterprise Activities	--	\$87,500	\$68,635	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,094,767	--	--
Miscellaneous Non-Tax Sources	\$461,648	\$331,774	\$632,757	\$1,135,938	\$146,848
Sub-Total	\$5,875,993	\$4,758,380	\$4,869,592	\$8,106,177	\$3,293,863
Grand Total	\$71,415,279	\$40,009,414	\$14,206,641	\$56,860,714	\$10,894,825

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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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Counties and Cities in Virginia
FY 2004

[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	\$80,029,280	\$11,969,561	\$10,543,386	\$2,526,990	\$34,874,773
Public Service Corporation Property Taxes	\$3,281,765	\$345,127	\$4,796,630	\$101,270	\$2,440,156
General Personal Property Tax	\$14,486,757	\$3,759,559	\$1,627,333	\$464,972	\$7,227,015
Mobile Homes Property Tax	\$33,508	\$8,040	--	--	--
Machinery and Tools Tax	\$1,885,903	\$2,052,925	\$2,725,329	--	\$3,416,744
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,325,238	\$131,579	\$274,556	\$14,389	\$475,067
Property Tax Interest	\$1,632,907	\$64,683	\$125,570	\$14,478	\$188,829
Sub-Total	\$102,675,358	\$18,331,474	\$20,092,804	\$3,122,099	\$48,622,584
All Other Tax Revenue					
Local Sales and Use Taxes	\$12,218,035	\$9,747,138	\$1,623,689	\$661,378	\$11,528,820
Consumers' Utility Taxes	\$11,651,871	\$1,788,124	\$1,163,021	\$515,744	\$6,892,926
Business License Taxes	\$10,434,465	\$5,013,674	\$1,317,942	\$472,684	\$6,507,848
Franchise License Taxes	\$1,230,144	\$279,204	\$107,549	\$46,265	\$570,921
Motor Vehicle License Taxes	\$2,842,018	\$497,052	\$389,925	\$64,983	\$1,246,702
Bank Stock Tax	\$304,031	\$329,333	\$108,140	\$49,275	\$590,123
Taxes on Recordation and Wills	\$464,925	\$358,406	\$100,093	\$45,628	\$414,598
Tobacco Taxes	\$4,566,857	\$1,303,021	--	--	\$1,083,020
Admission and Amusement Taxes	\$1,220,600	\$178,760	--	--	\$261,647
Transient Occupancy Tax	\$2,597,428	\$1,182,250	\$430,447	\$109,141	\$1,363,085
Restaurant Food Tax	\$11,325,120	\$6,351,607	\$951,656	\$541,988	\$7,561,388
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,160,011	\$378,655	\$342,696	\$56,424	\$978,997
Other Non-Property Taxes	\$217,543	\$137,055	\$243,347	\$27,792	--
Sub-Total	\$61,233,048	\$27,544,279	\$6,778,505	\$2,591,302	\$39,000,075
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,662,130	\$333,288	\$82,108	\$49,637	\$738,887
Fines and Forfeitures	\$1,637,574	\$563,954	\$61,411	\$82,184	\$551,716
Charges for Services	\$39,852,706	\$5,634,373	\$2,394,280	\$1,408,859	\$22,151,791
Investment of Funds	\$1,806,610	\$346,959	\$358,805	\$108,324	\$566,510
Rental of Property	\$625,806	\$141,070	\$159,008	\$23,928	\$1,084,399
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$1,121,538	--
Miscellaneous Non-Tax Sources	\$10,978,160	\$615,813	\$1,159,068	\$433,516	\$4,442,897
Sub-Total	\$56,562,986	\$7,635,457	\$4,214,680	\$3,227,986	\$29,536,200
Grand Total	\$220,471,392	\$53,511,210	\$31,085,989	\$8,941,387	\$117,158,859

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$37,971,502	\$11,897,704	\$5,478,389	\$105,618,003	\$132,061,180
Public Service Corporation Property Taxes	\$890,523	\$231,414	\$286,314	\$4,517,530	\$9,472,550
General Personal Property Tax	\$4,611,306	\$2,321,485	\$1,181,052	\$20,453,191	\$29,976,780
Mobile Homes Property Tax	\$9,231	--	--	\$129,038	\$18,779
Machinery and Tools Tax	\$3,756,667	\$40,472	\$251,949	\$11,539,677	\$7,029,969
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$69,978	\$101,037	\$85,473	\$587,857	\$927,741
Property Tax Interest	\$84,876	\$69,032	\$47,923	\$327,175	\$1,800,909
Sub-Total	\$47,394,083	\$14,661,144	\$7,331,100	\$143,172,471	\$181,287,908
All Other Tax Revenue					
Local Sales and Use Taxes	\$6,565,896	\$1,712,194	\$2,048,135	\$20,294,801	\$27,866,939
Consumers' Utility Taxes	\$1,754,852	\$1,095,639	\$1,351,329	\$11,961,078	\$39,231,307
Business License Taxes	\$2,265,090	\$733,640	\$1,488,635	\$12,199,360	\$20,159,601
Franchise License Taxes	\$314,708	\$96,494	\$171,429	\$3,694,622	\$2,945,016
Motor Vehicle License Taxes	\$708,145	\$277,821	\$227,252	\$3,531,624	\$3,536,594
Bank Stock Tax	\$322,145	\$13,504	\$273,677	\$544,584	\$1,021,941
Taxes on Recordation and Wills	\$589,059	\$268,144	\$63,450	\$1,052,317	\$1,264,995
Tobacco Taxes	\$515,982	\$295,215	\$234,198	\$5,090,983	\$7,639,123
Admission and Amusement Taxes	--	--	--	\$577,777	\$4,382,128
Transient Occupancy Tax	\$138,767	--	\$11,636	\$2,724,109	\$6,630,433
Restaurant Food Tax	\$2,298,604	\$267,923	\$1,039,988	\$14,092,861	\$25,753,345
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$258,673	\$73,169	\$198,035	\$2,788,546	\$4,947,714
Other Non-Property Taxes	\$179,033	--	\$4,676	\$680,202	\$243,401
Sub-Total	\$15,910,954	\$4,833,743	\$7,112,440	\$79,232,864	\$145,622,537
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,106,999	\$91,520	\$69,393	\$2,690,475	\$4,047,086
Fines and Forfeitures	\$721,508	\$189,338	\$221,076	\$2,231,194	\$1,626,731
Charges for Services	\$6,279,626	\$1,073,100	\$5,402,124	\$40,976,177	\$36,424,479
Investment of Funds	\$878,104	\$76,885	\$71,385	\$1,103,696	\$1,876,665
Rental of Property	\$41,907	\$38,537	\$420,739	\$13,219,504	\$6,273,413
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$200,911	\$1,359,962	\$2,959,160
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$5,069,734	\$778,580	\$684,741	\$12,227,082	\$3,989,361
Sub-Total	\$14,097,878	\$2,247,960	\$7,070,369	\$73,808,090	\$57,196,895
Grand Total	\$77,402,915	\$21,742,847	\$21,513,909	\$296,213,425	\$384,107,340

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$942,983	\$15,729,976	\$9,397,518	\$47,754,081	\$4,357,246
Public Service Corporation Property Taxes	\$240,034	\$1,291,420	\$178,613	\$3,850,206	\$159,149
General Personal Property Tax	\$195,920	\$3,157,177	\$1,522,891	\$11,354,195	\$795,091
Mobile Homes Property Tax	--	\$16,979	\$15,629	--	\$6,514
Machinery and Tools Tax	\$57,876	\$2,248,497	--	\$2,518,664	\$686,039
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$17,153	\$301,819	\$99,975	\$1,201,988	\$52,072
Property Tax Interest	\$9,740	\$215,181	\$41,076	\$395,055	\$21,001
Sub-Total	\$1,463,706	\$22,961,049	\$11,255,702	\$67,074,189	\$6,077,112
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,506,248	\$3,466,521	\$435,253	\$5,563,745	\$789,523
Consumers' Utility Taxes	\$263,954	\$2,396,630	\$439,998	\$12,821,851	\$1,024,063
Business License Taxes	\$775,319	\$2,663,386	\$329,573	\$5,755,345	\$327,250
Franchise License Taxes	\$41,925	--	\$106,899	\$756,289	\$193,252
Motor Vehicle License Taxes	\$29,148	\$606,624	\$289,669	\$1,872,529	\$169,459
Bank Stock Tax	\$58,806	\$143,248	\$30,486	\$325,227	\$119,359
Taxes on Recordation and Wills	\$25,997	\$143,646	\$187,961	\$722,812	\$77,685
Tobacco Taxes	\$48	\$139,065	\$93,441	\$2,778,750	--
Admission and Amusement Taxes	--	\$15,878	--	\$274,012	--
Transient Occupancy Tax	\$102,050	\$304,151	--	\$1,129,461	\$98,169
Restaurant Food Tax	\$694,465	\$1,086,430	\$453,935	\$5,139,456	\$672,466
Coal, Oil, and Gas Taxes	\$148,765	--	--	--	--
E-911 Service Tax	\$40,709	\$845,533	\$157,749	\$1,701,946	\$138,135
Other Non-Property Taxes	\$44,504	--	--	\$52,439	--
Sub-Total	\$3,731,938	\$11,811,112	\$2,524,964	\$38,893,862	\$3,609,361
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,265	\$304,760	\$173,525	\$952,160	\$18,284
Fines and Forfeitures	\$71,346	\$494,797	\$24,605	\$480,247	\$94,082
Charges for Services	\$739,177	\$4,500,209	\$1,808,523	\$21,300,242	\$2,844,580
Investment of Funds	\$31,063	\$105,300	-\$13,462	\$257,789	\$81,830
Rental of Property	\$449,533	\$270,656	\$74,993	\$3,305,041	\$95,500
Payments in Lieu of Taxes from Enterprise Activities	--	\$41,544	--	\$870,000	\$1,658,840
Interlocal Revenue-Sharing Payments	--	--	--	--	\$136,085
Miscellaneous Non-Tax Sources	\$89,999	\$948,382	\$920,711	\$2,915,238	\$425,673
Sub-Total	\$1,383,383	\$6,665,648	\$2,988,895	\$30,080,717	\$5,354,874
Grand Total	\$6,579,027	\$41,437,809	\$16,769,561	\$136,048,768	\$15,041,347

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$168,280,446	\$55,223,231	\$16,476,783	\$10,715,072	\$46,141,735
Public Service Corporation Property Taxes	\$12,683,108	\$4,422,097	\$413,380	\$718,253	\$1,897,938
General Personal Property Tax	\$24,828,581	\$11,718,012	\$5,441,498	\$1,663,968	\$7,544,433
Mobile Homes Property Tax	\$25,720	\$22,017	--	\$1,158	\$98,799
Machinery and Tools Tax	\$14,831,660	\$3,036,250	\$2,826,146	\$133,572	\$1,337,142
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2,729,532	\$670,611	\$137,421	\$146,726	\$460,138
Property Tax Interest	\$2,144,637	\$447,074	\$66,254	\$29,021	\$171,620
Sub-Total	\$225,523,684	\$75,539,292	\$25,361,482	\$13,407,770	\$57,651,805
All Other Tax Revenue					
Local Sales and Use Taxes	\$24,067,131	\$19,225,559	\$5,397,710	\$3,870,728	\$5,787,336
Consumers' Utility Taxes	\$30,272,507	\$13,321,752	\$1,122,167	\$1,434,309	\$6,439,771
Business License Taxes	\$21,022,019	\$11,330,195	\$3,647,786	\$1,701,383	\$3,901,699
Franchise License Taxes	\$4,838,953	\$1,554,297	\$608,541	\$276,258	\$216,994
Motor Vehicle License Taxes	\$3,398,061	\$1,736,858	\$535,196	\$388,774	\$1,330,191
Bank Stock Tax	\$2,362,154	\$986,613	\$317,643	\$179,535	\$242,789
Taxes on Recordation and Wills	\$66,529	\$635,264	\$225,946	\$155,100	\$855,860
Tobacco Taxes	--	\$1,895,533	\$460,250	--	\$1,693,781
Admission and Amusement Taxes	\$1,804,701	\$530,712	\$158,222	--	\$386,899
Transient Occupancy Tax	\$4,359,718	\$2,232,754	\$544,523	\$204,691	\$227,152
Restaurant Food Tax	\$14,548,707	\$7,690,950	\$2,091,998	\$1,619,928	\$3,291,138
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5,363,891	\$1,340,847	\$219,594	\$457,963	\$988,243
Other Non-Property Taxes	\$800,143	\$353,426	\$430,342	\$16,338	--
Sub-Total	\$112,904,514	\$62,834,760	\$15,759,918	\$10,305,007	\$25,361,853
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,388,420	\$1,097,676	\$308,512	\$138,597	\$1,459,690
Fines and Forfeitures	\$8,376,759	\$1,365,502	\$197,297	\$55,505	\$655,114
Charges for Services	\$38,116,892	\$17,312,366	\$4,626,188	\$6,404,301	\$12,079,493
Investment of Funds	\$974,684	\$362,159	\$348,496	\$171,389	\$1,060,870
Rental of Property	\$189,871	\$682,798	\$184,324	\$42,359	\$672,407
Payments in Lieu of Taxes from Enterprise Activities	\$18,130,006	--	\$1,265,000	\$601,636	\$4,968
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15,829,250	\$1,028,500	\$218,640	\$482,109	\$2,543,854
Sub-Total	\$85,005,882	\$21,849,001	\$7,148,457	\$7,895,896	\$18,476,396
Grand Total	\$423,434,080	\$160,223,053	\$48,269,857	\$31,608,673	\$101,490,054

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$338,509,761	\$8,470,678	\$6,158,084	\$11,682,681
Public Service Corporation Property Taxes	\$9,178,419	\$715,464	\$287,017	\$345,171
General Personal Property Tax	\$52,651,439	\$2,168,135	\$370,117	\$4,286,721
Mobile Homes Property Tax	\$132,466	\$11,384	\$3,613	\$907
Machinery and Tools Tax	\$894,266	\$3,378,815	\$1,222,825	\$1,389,896
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$4,558,931	\$141,816	\$71,508	\$136,514
Property Tax Interest	\$1,417,242	\$103,846	\$18,461	\$63,102
Sub-Total	\$407,342,524	\$14,990,138	\$8,131,625	\$17,904,992
All Other Tax Revenue				
Local Sales and Use Taxes	\$46,328,049	\$2,758,202	\$4,210,450	\$9,535,895
Consumers' Utility Taxes	\$39,842,996	\$1,704,924	\$448,032	\$3,262,250
Business License Taxes	\$34,173,969	\$1,484,441	\$1,628,458	\$4,771,037
Franchise License Taxes	\$4,526,609	\$86,018	\$225,716	\$423,745
Motor Vehicle License Taxes	\$9,129,316	\$318,522	--	\$491,437
Bank Stock Tax	\$1,554,429	\$72,792	\$112,958	\$499,449
Taxes on Recordation and Wills	\$119,044	\$149,139	\$196,203	\$242,643
Tobacco Taxes	\$12,243,891	\$106,627	\$305,729	\$311,253
Admission and Amusement Taxes	\$4,228,092	--	--	\$110,547
Transient Occupancy Tax	\$19,103,583	\$243,184	\$3,996,782	\$457,702
Restaurant Food Tax	\$38,144,787	\$1,519,365	\$5,393,776	\$3,280,067
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$5,935,367	\$188,309	\$236,670	\$618,392
Other Non-Property Taxes	\$457,108	\$35,901	--	--
Sub-Total	\$215,787,240	\$8,667,424	\$16,754,774	\$24,004,417
Non-Tax Revenue				
Permits, Fees, and Licenses	\$5,226,392	\$119,468	\$305,762	\$621,027
Fines and Forfeitures	\$4,705,366	\$199,960	\$254,706	\$185,477
Charges for Services	\$53,204,060	\$4,092,787	\$1,088,114	\$2,588,754
Investment of Funds	\$4,304,396	\$149,797	\$163,384	\$33,092
Rental of Property	\$2,541,130	\$166,395	\$285,957	\$130,921
Payments in Lieu of Taxes from Enterprise Activities	\$100,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$21,698,385	\$1,015,255	\$1,014,093	\$803,393
Sub-Total	\$91,779,729	\$5,743,662	\$3,112,016	\$4,362,664
Grand Total	\$714,909,493	\$29,401,224	\$27,998,415	\$46,272,073

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

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

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$826.42	\$713.90	\$790.24
Public Service Corporation Property Taxes	\$38.14	\$37.00	\$37.77
General Personal Property Tax	\$151.21	\$127.42	\$143.56
Mobile Homes Property Tax	\$1.41	\$0.33	\$1.06
Machinery and Tools Tax	\$21.95	\$33.36	\$25.62
Merchants' Capital Tax	\$2.20	--	\$1.49
Property Tax Penalties	\$7.39	\$8.19	\$7.64
Property Tax Interest	\$2.71	\$4.68	\$3.34
Sub-Total	\$1,051.42	\$924.88	\$1,010.73
All Other Tax Revenue			
Local Sales and Use Taxes	\$105.06	\$142.16	\$116.99
Consumers' Utility Taxes	\$49.92	\$104.37	\$67.43
Business License Taxes	\$53.80	\$96.26	\$67.45
Franchise License Taxes	\$5.03	\$12.58	\$7.46
Motor Vehicle License Taxes	\$18.82	\$18.59	\$18.75
Bank Stock Tax	\$4.62	\$6.77	\$5.31
Taxes on Recordation and Wills	\$16.66	\$6.47	\$13.39
Tobacco Taxes	\$0.52	\$21.32	\$7.21
Admission and Amusement Taxes	\$0.03	\$6.30	\$2.04
Transient Occupancy Tax	\$10.58	\$25.93	\$15.52
Restaurant Food Tax	\$12.34	\$88.07	\$36.69
Coal, Oil, and Gas Taxes	\$5.14	\$0.06	\$3.51
E-911 Service Tax	\$12.43	\$15.60	\$13.45
Other Non-Property Taxes	\$4.20	\$2.66	\$3.71
Sub-Total	\$299.15	\$547.15	\$378.89
Non-Tax Revenue			
Permits, Fees, and Licenses	\$29.15	\$14.69	\$24.50
Fines and Forfeitures	\$8.86	\$15.73	\$11.07
Charges for Services	\$152.32	\$179.36	\$161.01
Investment of Funds	\$9.20	\$8.40	\$8.95
Rental of Property	\$9.25	\$17.19	\$11.81
Payments in Lieu of Taxes from Enterprise Activities	\$0.90	\$11.55	\$4.32
Interlocal Revenue-Sharing Payments	\$0.14	\$4.50	\$1.54
Miscellaneous Non-Tax Sources	\$25.09	\$45.53	\$31.66
Sub-Total	\$234.92	\$296.94	\$254.87
Grand Total	\$1,585.49	\$1,768.98	\$1,644.49

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, 2004](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$298.37	\$774.59	\$281.09	\$274.37	\$269.89
Public Service Corporation Property Taxes	\$40.31	\$22.47	\$39.27	\$12.46	\$16.95
General Personal Property Tax	\$94.33	\$149.60	\$86.32	\$89.96	\$101.84
Mobile Homes Property Tax	--	\$0.90	\$1.93	--	\$2.97
Machinery and Tools Tax	\$13.71	\$7.52	\$345.78	\$4.00	\$48.33
Merchants' Capital Tax	--	--	--	--	\$9.35
Property Tax Penalties	\$7.31	\$6.91	\$5.73	\$7.37	\$6.12
Property Tax Interest	\$7.29	\$2.80	\$1.28	\$1.38	\$2.62
Sub-Total	\$461.33	\$964.78	\$761.40	\$389.53	\$458.09
All Other Tax Revenue					
Local Sales and Use Taxes	\$69.12	\$127.52	\$33.00	\$48.25	\$63.24
Consumers' Utility Taxes	\$34.98	\$76.84	\$27.44	\$31.62	\$49.04
Business License Taxes	\$1.91	\$87.60	\$19.43	\$13.78	\$11.01
Franchise License Taxes	\$7.85	\$3.48	\$2.35	\$0.77	\$1.11
Motor Vehicle License Taxes	\$14.23	\$23.37	\$16.51	\$21.32	\$21.63
Bank Stock Tax	\$1.26	\$2.83	\$0.18	\$2.71	\$1.82
Taxes on Recordation and Wills	\$9.78	\$19.42	\$2.54	\$6.80	\$5.20
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$9.12	\$14.65	\$4.00	--	\$0.87
Restaurant Food Tax	--	\$46.52	\$12.96	--	\$23.20
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.87	\$13.10	\$8.10	\$5.15	\$16.94
Other Non-Property Taxes	\$0.02	\$1.03	\$13.05	\$3.01	--
Sub-Total	\$155.14	\$416.36	\$139.56	\$133.41	\$194.06
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.39	\$15.76	\$2.45	\$13.25	\$6.20
Fines and Forfeitures	\$1.00	\$3.35	\$4.29	\$2.00	\$5.46
Charges for Services	\$164.07	\$120.62	\$193.24	\$271.88	\$120.09
Investment of Funds	\$2.96	\$2.76	\$35.03	\$7.63	\$3.34
Rental of Property	\$2.51	\$8.55	\$0.09	\$2.19	\$9.78
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.84	\$9.62	\$39.82	\$28.84	\$30.06
Sub-Total	\$195.77	\$160.66	\$274.92	\$325.79	\$174.94
Grand Total	\$812.24	\$1,541.80	\$1,175.88	\$848.73	\$827.08

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, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2004

[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	\$305.17	\$1,690.56	\$334.09	\$478.49	\$442.51
Public Service Corporation Property Taxes	\$26.53	\$41.37	\$16.42	\$1,412.55	\$23.79
General Personal Property Tax	\$68.67	\$208.44	\$69.85	\$14.62	\$114.57
Mobile Homes Property Tax	\$4.05	--	\$4.27	\$0.06	\$3.31
Machinery and Tools Tax	\$15.30	\$1.00	\$35.92	\$0.03	\$33.63
Merchants' Capital Tax	\$5.39	--	--	--	\$2.04
Property Tax Penalties	\$5.50	\$12.29	\$4.59	\$2.47	\$6.69
Property Tax Interest	\$2.87	-\$0.13	\$2.59	\$0.92	\$2.60
Sub-Total	\$433.49	\$1,953.53	\$467.74	\$1,909.13	\$629.13
All Other Tax Revenue					
Local Sales and Use Taxes	\$54.09	\$151.63	\$59.42	\$171.91	\$41.93
Consumers' Utility Taxes	\$40.80	\$39.40	\$39.72	--	\$29.34
Business License Taxes	--	\$230.30	\$34.95	--	--
Franchise License Taxes	\$0.67	\$10.04	\$3.42	--	\$3.29
Motor Vehicle License Taxes	\$21.10	\$17.58	\$26.03	\$6.69	\$23.08
Bank Stock Tax	--	\$6.55	\$1.74	\$6.30	\$0.76
Taxes on Recordation and Wills	\$4.16	\$18.69	\$9.66	\$13.69	\$12.32
Tobacco Taxes	--	\$3.57	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$77.33	\$6.02	--	\$3.85
Restaurant Food Tax	--	\$113.21	\$28.04	--	\$14.73
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.93	\$18.58	\$10.86	--	\$10.68
Other Non-Property Taxes	\$2.45	\$14.46	\$10.10	\$4.16	--
Sub-Total	\$139.19	\$701.34	\$229.96	\$202.75	\$139.98
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.27	\$30.68	\$12.24	\$9.28	\$12.76
Fines and Forfeitures	\$1.97	\$48.31	\$2.60	\$0.05	\$3.39
Charges for Services	\$97.11	\$213.18	\$119.70	\$171.75	\$135.79
Investment of Funds	\$4.20	\$9.13	\$2.85	\$14.46	\$7.62
Rental of Property	\$3.62	\$14.36	\$7.48	\$12.19	\$1.60
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$16.52	\$7.68	\$20.42	\$28.84	\$19.94
Sub-Total	\$128.70	\$323.34	\$165.28	\$236.57	\$181.10
Grand Total	\$701.39	\$2,978.21	\$862.98	\$2,348.45	\$950.20

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, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$228.94	\$468.71	\$173.51	\$277.84	\$239.03
Public Service Corporation Property Taxes	\$14.57	\$34.74	\$12.88	\$25.27	\$22.28
General Personal Property Tax	\$58.11	\$107.06	\$96.62	\$63.83	\$93.16
Mobile Homes Property Tax	\$4.34	\$1.71	\$2.60	\$3.70	\$4.56
Machinery and Tools Tax	\$21.84	\$77.74	\$12.57	\$123.47	\$7.97
Merchants' Capital Tax	\$25.37	--	\$5.90	\$2.29	\$3.93
Property Tax Penalties	\$2.79	\$5.52	\$6.07	\$3.54	\$7.91
Property Tax Interest	\$3.19	\$2.01	\$2.46	\$9.07	\$4.25
Sub-Total	\$359.13	\$697.49	\$312.62	\$509.00	\$383.09
All Other Tax Revenue					
Local Sales and Use Taxes	\$26.51	\$61.36	\$34.53	\$49.22	\$29.71
Consumers' Utility Taxes	\$21.55	\$23.31	\$22.71	\$28.73	\$33.29
Business License Taxes	--	\$19.08	--	--	--
Franchise License Taxes	\$0.43	\$2.75	\$1.37	\$3.55	\$3.85
Motor Vehicle License Taxes	\$15.55	\$21.70	\$19.10	--	\$21.36
Bank Stock Tax	\$2.77	\$2.79	\$0.11	\$4.19	\$0.94
Taxes on Recordation and Wills	\$2.71	\$8.68	\$2.69	\$0.47	\$4.37
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.48	\$7.43	--	\$1.08	--
Restaurant Food Tax	\$7.67	\$29.87	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$408.18	--
E-911 Service Tax	\$15.09	\$7.28	\$12.95	\$16.42	\$13.71
Other Non-Property Taxes	\$3.04	\$6.11	\$2.32	\$49.40	--
Sub-Total	\$95.82	\$190.36	\$95.79	\$561.23	\$107.23
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.00	\$17.52	\$5.25	\$1.84	\$3.56
Fines and Forfeitures	\$8.90	\$5.51	\$17.05	\$0.02	\$0.14
Charges for Services	\$276.00	\$91.13	\$204.96	\$183.26	\$90.33
Investment of Funds	\$4.64	\$3.42	\$9.01	\$8.97	\$3.03
Rental of Property	--	\$6.42	\$1.23	\$0.62	\$3.52
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$1.93	--	--	--
Miscellaneous Non-Tax Sources	\$114.04	\$8.56	\$30.12	\$50.27	\$26.60
Sub-Total	\$407.58	\$134.48	\$267.63	\$244.98	\$127.19
Grand Total	\$862.53	\$1,022.32	\$676.04	\$1,315.21	\$617.50

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, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$240.75	\$415.11	\$231.77	\$512.71	\$284.62
Public Service Corporation Property Taxes	\$24.37	\$77.76	\$11.66	\$37.85	\$25.64
General Personal Property Tax	\$100.87	\$120.75	\$52.62	\$110.34	\$58.24
Mobile Homes Property Tax	\$3.84	\$2.43	\$3.59	\$1.36	\$3.33
Machinery and Tools Tax	\$92.90	\$9.57	\$48.30	\$24.55	\$11.92
Merchants' Capital Tax	\$0.86	--	\$5.92	\$4.99	\$2.04
Property Tax Penalties	\$5.66	\$13.21	\$1.78	\$12.24	\$5.05
Property Tax Interest	\$2.29	\$10.67	\$3.01	\$6.47	\$1.99
Sub-Total	\$471.53	\$649.50	\$358.65	\$710.51	\$392.84
All Other Tax Revenue					
Local Sales and Use Taxes	\$62.12	\$46.06	\$43.48	\$41.27	\$37.69
Consumers' Utility Taxes	\$33.00	\$43.47	\$13.35	\$28.34	\$15.37
Business License Taxes	\$26.51	\$25.92	--	--	--
Franchise License Taxes	\$5.87	\$0.07	\$1.79	\$4.25	--
Motor Vehicle License Taxes	\$25.30	\$22.75	\$20.21	\$25.46	\$21.07
Bank Stock Tax	\$2.45	\$1.80	\$0.07	\$1.33	--
Taxes on Recordation and Wills	\$6.02	\$11.31	\$4.84	\$4.47	\$1.07
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$10.20	\$4.19	--	--
Restaurant Food Tax	--	\$30.06	\$13.77	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.16	\$7.03	\$8.42	\$8.87	\$19.35
Other Non-Property Taxes	--	\$2.98	\$3.53	\$3.36	\$2.26
Sub-Total	\$170.41	\$201.65	\$113.66	\$117.36	\$96.82
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.91	\$30.36	\$5.39	\$11.60	\$2.20
Fines and Forfeitures	\$2.37	\$19.06	\$0.05	\$5.17	\$7.52
Charges for Services	\$114.55	\$123.61	\$252.93	\$492.76	\$164.76
Investment of Funds	\$4.05	\$2.58	\$1.41	\$16.31	\$8.88
Rental of Property	\$2.61	\$8.36	\$3.30	\$21.62	\$18.44
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$27.18	\$27.20	\$15.98	\$25.86	\$37.82
Sub-Total	\$156.68	\$211.17	\$279.07	\$573.32	\$239.60
Grand Total	\$798.63	\$1,062.32	\$751.38	\$1,401.19	\$729.27

1

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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	\$716.22	\$596.27	\$344.45	\$558.61	\$386.96
Public Service Corporation Property Taxes	\$42.65	\$22.67	\$15.54	\$30.30	\$48.23
General Personal Property Tax	\$136.29	\$143.39	\$73.84	\$138.90	\$137.48
Mobile Homes Property Tax	\$0.73	\$0.09	\$5.37	\$1.07	\$6.74
Machinery and Tools Tax	\$15.09	\$21.17	\$3.76	\$40.08	\$8.23
Merchants' Capital Tax	--	--	\$0.96	--	--
Property Tax Penalties	\$8.41	\$9.11	\$5.70	\$7.21	\$12.49
Property Tax Interest	\$0.90	\$3.91	\$2.58	\$3.33	\$8.14
Sub-Total	\$920.29	\$796.62	\$452.20	\$779.49	\$608.27
All Other Tax Revenue					
Local Sales and Use Taxes	\$118.99	\$48.58	\$21.33	\$123.91	\$38.19
Consumers' Utility Taxes	\$53.76	\$35.69	\$39.18	\$47.22	\$39.14
Business License Taxes	\$60.70	\$1.76	--	--	\$9.41
Franchise License Taxes	\$10.76	\$2.04	\$1.06	\$2.37	\$3.86
Motor Vehicle License Taxes	\$21.97	\$15.96	\$20.35	\$18.36	\$21.03
Bank Stock Tax	\$3.05	--	--	--	--
Taxes on Recordation and Wills	\$11.24	\$13.85	\$3.59	\$19.35	\$3.83
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$13.37	\$0.55	--	\$1.02	--
Restaurant Food Tax	--	--	\$9.35	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.85	\$13.04	\$9.00	\$21.71	\$7.14
Other Non-Property Taxes	\$0.91	\$4.14	\$2.34	--	\$0.83
Sub-Total	\$308.58	\$135.60	\$106.20	\$233.93	\$123.44
Non-Tax Revenue					
Permits, Fees, and Licenses	\$24.72	\$35.02	\$9.01	\$36.21	\$7.11
Fines and Forfeitures	\$6.81	\$5.42	\$0.08	\$2.56	\$2.13
Charges for Services	\$126.52	\$89.76	\$192.08	\$165.64	\$145.86
Investment of Funds	\$5.02	\$5.85	\$4.56	\$6.70	\$10.12
Rental of Property	\$6.51	\$7.50	\$1.46	\$2.65	\$12.34
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$14.72	\$19.73	\$42.87	\$28.78	\$21.89
Sub-Total	\$184.29	\$163.29	\$250.07	\$242.53	\$199.45
Grand Total	\$1,413.16	\$1,095.51	\$808.46	\$1,255.95	\$931.16

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$289.87	\$364.30	\$488.30	\$1,492.49	\$921.61
Public Service Corporation Property Taxes	\$43.20	\$96.47	\$19.24	\$38.63	\$44.53
General Personal Property Tax	\$46.05	\$118.87	\$125.26	\$237.22	\$228.36
Mobile Homes Property Tax	\$5.63	\$2.55	\$4.35	\$0.14	--
Machinery and Tools Tax	\$28.70	\$22.03	\$16.33	\$4.42	\$6.60
Merchants' Capital Tax	\$4.25	--	\$4.12	--	--
Property Tax Penalties	\$2.06	\$7.58	\$8.90	\$9.07	\$13.41
Property Tax Interest	\$7.66	\$3.80	\$3.91	\$0.65	\$5.72
Sub-Total	\$427.43	\$615.60	\$670.40	\$1,782.62	\$1,220.24
All Other Tax Revenue					
Local Sales and Use Taxes	\$34.85	\$34.40	\$132.11	\$141.74	\$98.19
Consumers' Utility Taxes	\$33.08	\$36.91	\$32.81	\$92.24	\$49.31
Business License Taxes	--	\$15.73	--	\$102.95	\$18.59
Franchise License Taxes	--	\$2.62	\$0.89	\$1.49	\$1.20
Motor Vehicle License Taxes	--	\$18.55	\$21.20	\$19.44	\$23.16
Bank Stock Tax	--	\$5.30	--	\$4.94	\$2.74
Taxes on Recordation and Wills	\$3.76	\$5.22	\$2.29	\$26.97	\$26.71
Tobacco Taxes	--	--	--	\$1.89	--
Admission and Amusement Taxes	--	\$1.59	--	--	--
Transient Occupancy Tax	\$0.73	\$0.87	--	\$7.20	--
Restaurant Food Tax	--	\$15.30	--	--	--
Coal, Oil, and Gas Taxes	\$315.71	--	--	--	--
E-911 Service Tax	\$17.66	\$10.28	\$10.87	\$16.84	\$13.32
Other Non-Property Taxes	\$4.90	\$6.26	--	\$4.23	--
Sub-Total	\$410.70	\$153.02	\$200.16	\$419.94	\$233.21
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.37	\$8.49	\$7.72	\$40.18	\$26.69
Fines and Forfeitures	\$0.04	\$8.31	\$3.60	\$13.39	\$8.43
Charges for Services	\$82.47	\$71.42	\$93.50	\$201.99	\$258.21
Investment of Funds	\$0.96	\$9.77	\$3.65	\$19.09	\$11.12
Rental of Property	\$0.38	\$2.97	\$4.45	\$24.20	\$6.93
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$42.96	\$8.49	\$60.22	\$13.00	\$17.04
Sub-Total	\$132.18	\$109.46	\$173.13	\$311.87	\$328.43
Grand Total	\$970.31	\$878.08	\$1,043.69	\$2,514.43	\$1,781.88

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$323.91	\$352.48	\$368.25	\$471.08	\$243.15
Public Service Corporation Property Taxes	\$16.28	\$45.18	\$14.11	\$23.33	\$51.27
General Personal Property Tax	\$58.12	\$104.39	\$73.42	\$193.71	\$77.33
Mobile Homes Property Tax	\$4.19	\$0.71	\$5.86	\$3.72	\$4.04
Machinery and Tools Tax	\$12.06	\$1.81	\$5.13	\$73.74	\$128.74
Merchants' Capital Tax	\$3.25	--	\$11.79	--	\$9.31
Property Tax Penalties	\$4.61	\$5.92	\$4.50	\$8.28	\$6.98
Property Tax Interest	\$2.46	\$2.87	\$2.28	\$4.03	\$3.51
Sub-Total	\$424.89	\$513.36	\$485.33	\$777.89	\$524.33
All Other Tax Revenue					
Local Sales and Use Taxes	\$33.85	\$37.11	\$70.78	\$95.06	\$58.02
Consumers' Utility Taxes	\$47.59	\$40.11	\$45.31	\$48.14	\$14.01
Business License Taxes	--	--	\$0.08	\$49.97	--
Franchise License Taxes	\$0.40	\$3.68	\$5.45	\$5.72	\$4.21
Motor Vehicle License Taxes	\$26.74	\$17.03	\$24.39	\$25.78	\$9.26
Bank Stock Tax	--	\$1.71	\$2.12	\$2.30	--
Taxes on Recordation and Wills	\$1.51	\$15.16	\$9.68	\$18.69	\$5.24
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.49	\$4.16	\$1.89
Restaurant Food Tax	--	--	\$14.30	\$35.19	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$17.03	\$14.69	\$10.01	\$9.74	\$11.82
Other Non-Property Taxes	\$2.89	--	\$3.04	\$0.34	\$3.10
Sub-Total	\$130.02	\$129.48	\$187.65	\$295.08	\$107.56
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.93	\$12.24	\$10.94	\$28.32	\$3.11
Fines and Forfeitures	\$0.83	\$0.18	\$0.54	\$3.73	\$1.57
Charges for Services	\$117.28	\$113.96	\$82.53	\$172.54	\$128.72
Investment of Funds	\$1.91	\$2.61	\$6.30	\$8.07	\$8.48
Rental of Property	\$3.27	\$0.75	\$0.45	\$5.15	\$3.58
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$22.97	\$15.71	\$23.32	\$24.82	\$9.61
Sub-Total	\$152.20	\$145.44	\$124.08	\$242.62	\$155.08
Grand Total	\$707.10	\$788.29	\$797.07	\$1,315.60	\$786.97

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$550.54	\$840.11	\$255.45	\$432.68	\$186.96
Public Service Corporation Property Taxes	\$22.55	\$34.48	\$8.50	\$19.36	\$18.33
General Personal Property Tax	\$107.55	\$196.43	\$50.55	\$105.43	\$71.98
Mobile Homes Property Tax	\$4.83	\$0.75	\$3.39	--	\$3.49
Machinery and Tools Tax	\$3.98	\$13.68	\$9.99	\$20.00	\$59.85
Merchants' Capital Tax	--	--	\$2.12	\$0.02	--
Property Tax Penalties	\$7.73	\$9.85	\$2.90	\$6.73	\$8.90
Property Tax Interest	\$3.74	\$5.87	\$3.48	\$4.66	\$2.34
Sub-Total	\$700.93	\$1,101.18	\$336.37	\$588.89	\$351.86
All Other Tax Revenue					
Local Sales and Use Taxes	\$93.77	\$84.40	\$24.22	\$45.46	\$22.61
Consumers' Utility Taxes	\$48.12	\$48.04	\$34.71	\$29.62	\$32.81
Business License Taxes	\$34.36	\$32.86	--	\$14.93	\$19.97
Franchise License Taxes	\$2.93	\$2.57	\$0.51	\$2.16	\$2.05
Motor Vehicle License Taxes	\$23.62	\$26.60	\$16.41	\$22.04	\$13.11
Bank Stock Tax	\$4.29	\$1.51	\$0.58	\$0.97	--
Taxes on Recordation and Wills	\$9.61	\$15.39	\$4.01	\$12.75	\$3.05
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$37.30	--	\$0.37	\$0.25	\$3.50
Restaurant Food Tax	\$2.69	--	--	\$23.69	\$3.81
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.89	\$6.99	\$7.82	\$13.92	\$6.30
Other Non-Property Taxes	\$3.31	\$4.38	\$2.84	--	\$4.96
Sub-Total	\$267.89	\$222.74	\$91.47	\$165.79	\$112.18
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.24	\$57.85	\$4.29	\$16.87	\$4.03
Fines and Forfeitures	\$2.69	\$4.69	\$0.07	\$9.51	\$116.59
Charges for Services	\$128.07	\$87.25	\$238.72	\$206.03	\$201.13
Investment of Funds	\$3.33	\$7.56	\$2.87	\$0.69	\$16.15
Rental of Property	\$0.98	\$2.74	\$4.64	\$2.99	\$2.66
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$40.94	\$20.37	\$31.44	\$32.09	\$51.76
Sub-Total	\$185.26	\$180.46	\$282.03	\$268.19	\$392.30
Grand Total	\$1,154.07	\$1,504.38	\$709.87	\$1,022.87	\$856.35

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$180.82	\$673.80	\$737.56	\$189.36	\$739.77
Public Service Corporation Property Taxes	\$80.04	\$42.25	\$33.56	\$11.52	\$43.87
General Personal Property Tax	\$95.53	\$184.13	\$169.76	\$43.84	\$72.46
Mobile Homes Property Tax	\$3.12	\$0.69	\$0.09	\$3.63	\$2.16
Machinery and Tools Tax	\$36.68	\$17.02	\$18.02	\$90.05	\$0.10
Merchants' Capital Tax	--	\$7.68	--	--	\$0.003
Property Tax Penalties	\$4.94	\$8.75	\$2.29	\$4.59	\$3.61
Property Tax Interest	\$3.38	\$4.29	\$0.91	\$2.48	\$4.20
Sub-Total	\$404.52	\$938.61	\$962.19	\$345.47	\$866.17
All Other Tax Revenue					
Local Sales and Use Taxes	\$65.94	\$133.13	\$179.45	\$72.37	\$35.29
Consumers' Utility Taxes	\$39.26	\$45.53	\$17.94	\$77.45	\$46.03
Business License Taxes	\$3.85	\$4.66	\$89.61	\$24.28	--
Franchise License Taxes	\$3.02	\$14.21	\$11.20	\$4.60	\$0.36
Motor Vehicle License Taxes	\$17.75	\$24.69	\$20.54	\$18.51	\$17.74
Bank Stock Tax	--	\$3.74	\$38.81	\$2.96	\$5.45
Taxes on Recordation and Wills	\$5.44	\$22.14	\$11.34	\$4.03	\$5.15
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.20	\$7.32	\$29.54	\$1.76	--
Restaurant Food Tax	--	--	--	\$30.23	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.54	\$6.84	\$8.07	\$4.10	\$9.03
Other Non-Property Taxes	\$2.93	--	\$23.76	--	\$2.65
Sub-Total	\$152.92	\$262.26	\$430.26	\$240.30	\$121.70
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.52	\$18.74	\$14.80	\$2.15	\$9.90
Fines and Forfeitures	\$0.69	\$8.14	\$6.62	\$2.79	\$0.34
Charges for Services	\$112.97	\$118.92	\$105.02	\$87.74	\$183.50
Investment of Funds	\$3.89	\$2.54	\$5.74	\$2.04	\$17.07
Rental of Property	\$7.37	\$3.07	\$1.70	\$3.34	\$2.67
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$16.37	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$22.91	\$16.73	\$37.69	\$48.52	\$27.58
Sub-Total	\$151.35	\$168.14	\$187.95	\$146.58	\$241.05
Grand Total	\$708.79	\$1,369.01	\$1,580.40	\$732.34	\$1,228.93

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	\$495.38	\$973.99	\$381.20	\$461.32	\$455.73
Public Service Corporation Property Taxes	\$55.72	\$27.20	\$18.64	\$115.15	\$18.31
General Personal Property Tax	\$145.92	\$186.65	\$125.44	\$87.56	\$89.15
Mobile Homes Property Tax	\$5.43	--	\$5.75	\$1.98	--
Machinery and Tools Tax	\$183.21	\$95.55	\$18.27	\$4.06	\$93.87
Merchants' Capital Tax	--	--	\$1.83	--	\$0.003
Property Tax Penalties	\$6.51	\$7.65	\$7.42	\$6.68	\$7.32
Property Tax Interest	\$4.04	\$3.59	\$5.57	\$4.60	\$4.47
Sub-Total	\$896.20	\$1,294.63	\$564.12	\$681.34	\$668.85
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.69	\$127.97	\$30.19	\$56.61	\$44.56
Consumers' Utility Taxes	\$23.16	--	\$36.99	\$17.85	\$25.64
Business License Taxes	\$10.88	\$82.70	\$1.45	\$57.37	\$17.17
Franchise License Taxes	\$2.34	\$3.60	\$0.13	\$2.17	\$0.43
Motor Vehicle License Taxes	\$14.56	\$2.30	\$24.15	\$23.45	\$18.43
Bank Stock Tax	--	--	\$0.25	\$3.80	\$3.65
Taxes on Recordation and Wills	\$12.12	\$18.31	\$6.19	\$13.26	\$8.90
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.29	\$33.00	--	\$4.99	--
Restaurant Food Tax	--	\$78.10	--	\$28.62	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.25	\$19.43	\$10.44	\$12.30	\$12.59
Other Non-Property Taxes	\$4.44	\$7.67	\$3.32	\$7.55	--
Sub-Total	\$134.74	\$373.07	\$113.11	\$227.97	\$131.36
Non-Tax Revenue					
Permits, Fees, and Licenses	\$22.58	\$51.23	\$9.76	\$415.02	\$12.92
Fines and Forfeitures	\$1.31	\$5.43	\$9.32	\$10.62	\$4.83
Charges for Services	\$148.36	\$152.23	\$645.12	\$86.11	\$105.93
Investment of Funds	\$8.89	\$9.83	\$11.86	\$12.95	\$3.21
Rental of Property	\$38.51	\$0.39	\$11.26	\$3.68	\$4.67
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$2.09	--	--	--	--
Miscellaneous Non-Tax Sources	\$31.21	\$23.12	\$39.00	\$36.30	\$37.89
Sub-Total	\$252.96	\$242.23	\$726.32	\$564.68	\$169.45
Grand Total	\$1,283.89	\$1,909.94	\$1,403.54	\$1,473.99	\$969.67

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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Counties and Cities in Virginia
FY 2004

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$628.17	\$157.39	\$1,619.57	\$477.25	\$159.06
Public Service Corporation Property Taxes	\$16.92	\$14.82	\$40.06	\$492.18	\$10.35
General Personal Property Tax	\$130.65	\$31.83	\$256.16	\$77.50	\$97.07
Mobile Homes Property Tax	\$5.43	\$3.29	\$0.03	\$2.87	\$3.02
Machinery and Tools Tax	\$0.39	\$22.57	\$5.00	\$8.72	\$10.11
Merchants' Capital Tax	\$7.69	\$2.29	--	\$3.09	\$2.91
Property Tax Penalties	\$7.88	\$3.93	\$6.62	\$7.18	\$4.48
Property Tax Interest	\$1.99	\$5.56	\$4.59	\$3.11	\$0.62
Sub-Total	\$799.11	\$241.66	\$1,932.03	\$1,071.89	\$287.62
All Other Tax Revenue					
Local Sales and Use Taxes	\$100.80	\$39.15	\$168.20	\$41.90	\$24.36
Consumers' Utility Taxes	--	\$20.79	\$52.56	\$16.54	\$22.95
Business License Taxes	--	--	\$80.53	\$3.65	--
Franchise License Taxes	\$0.94	\$0.34	\$4.72	\$0.64	\$0.54
Motor Vehicle License Taxes	\$16.54	\$6.92	\$19.06	\$20.14	\$12.31
Bank Stock Tax	\$1.18	\$2.12	\$1.50	--	--
Taxes on Recordation and Wills	\$12.23	\$1.54	\$37.71	\$15.69	\$3.23
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.04	--	--	--
Transient Occupancy Tax	--	\$0.09	\$11.72	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$15.57	--	--	--
E-911 Service Tax	\$12.08	--	\$14.40	\$12.46	\$8.10
Other Non-Property Taxes	\$3.57	\$3.75	--	--	\$1.52
Sub-Total	\$147.34	\$90.31	\$390.39	\$111.02	\$73.00
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.95	\$2.01	\$79.20	\$24.15	\$3.92
Fines and Forfeitures	\$1.46	\$0.35	\$7.52	\$2.78	\$0.91
Charges for Services	\$75.85	\$74.50	\$117.06	\$121.35	\$193.84
Investment of Funds	\$2.03	\$3.44	\$11.42	\$6.82	\$16.25
Rental of Property	\$4.32	\$2.06	\$3.37	\$1.95	\$3.92
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.32	\$8.88	\$50.15	\$23.02	\$21.62
Sub-Total	\$113.93	\$91.25	\$268.71	\$180.07	\$240.46
Grand Total	\$1,060.38	\$423.22	\$2,591.13	\$1,362.97	\$601.08

1

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$466.17	\$600.16	\$300.21	\$561.17	\$344.05
Public Service Corporation Property Taxes	\$24.26	\$16.93	\$28.46	\$19.07	\$13.93
General Personal Property Tax	\$110.56	\$143.24	\$35.89	\$204.53	\$62.88
Mobile Homes Property Tax	\$0.88	\$8.26	\$2.99	\$9.58	\$2.56
Machinery and Tools Tax	\$6.25	\$19.33	\$15.68	\$0.59	\$25.71
Merchants' Capital Tax	\$12.49	--	\$9.91	\$3.52	\$14.13
Property Tax Penalties	\$6.23	\$8.80	\$4.05	\$6.37	\$3.72
Property Tax Interest	\$3.29	\$2.36	\$1.35	\$3.70	\$1.90
Sub-Total	\$630.12	\$799.07	\$398.54	\$808.53	\$468.88
All Other Tax Revenue					
Local Sales and Use Taxes	\$64.19	\$43.21	\$75.72	\$77.62	\$72.36
Consumers' Utility Taxes	\$50.57	\$37.09	\$18.84	\$42.85	\$18.01
Business License Taxes	--	\$15.37	--	\$0.01	--
Franchise License Taxes	\$4.47	\$4.50	--	\$2.92	\$0.31
Motor Vehicle License Taxes	\$26.04	\$22.66	\$17.71	\$25.06	\$6.42
Bank Stock Tax	\$2.62	\$5.35	--	\$5.73	\$0.65
Taxes on Recordation and Wills	\$9.15	\$7.81	\$7.20	\$14.72	\$6.02
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.36	--	\$0.25
Restaurant Food Tax	\$22.71	--	--	--	\$0.96
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$18.71	\$14.05	\$16.96	\$15.59	\$2.21
Other Non-Property Taxes	--	\$3.59	\$0.04	--	\$1.09
Sub-Total	\$198.46	\$153.64	\$136.82	\$184.50	\$108.29
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.34	\$7.98	\$5.53	\$18.75	\$5.09
Fines and Forfeitures	\$22.64	\$1.99	\$3.00	\$4.71	\$1.62
Charges for Services	\$143.93	\$97.76	\$96.78	\$83.35	\$94.15
Investment of Funds	\$3.04	\$5.51	\$4.50	\$9.42	\$3.24
Rental of Property	\$3.67	\$5.87	\$3.38	\$10.66	\$7.37
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$22.73	\$25.49	\$20.02	\$36.81	\$8.37
Sub-Total	\$208.36	\$144.59	\$133.20	\$163.71	\$119.84
Grand Total	\$1,036.94	\$1,097.29	\$668.56	\$1,156.73	\$697.01

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$662.13	\$605.36	\$454.86	\$588.01	\$182.48
Public Service Corporation Property Taxes	\$42.14	\$32.75	\$18.31	\$14.56	\$18.84
General Personal Property Tax	\$132.89	\$135.18	\$141.19	\$148.15	\$61.85
Mobile Homes Property Tax	\$3.20	\$1.16	\$2.33	\$3.96	\$1.42
Machinery and Tools Tax	\$1.92	\$4.35	\$7.65	\$8.10	\$11.88
Merchants' Capital Tax	--	--	\$6.21	\$5.65	--
Property Tax Penalties	\$8.92	\$7.71	\$5.66	\$7.73	\$4.45
Property Tax Interest	\$11.46	\$4.74	\$10.77	\$4.78	\$2.57
Sub-Total	\$862.64	\$791.26	\$646.96	\$780.93	\$283.48
All Other Tax Revenue					
Local Sales and Use Taxes	\$55.52	\$52.86	\$72.71	\$49.76	\$54.84
Consumers' Utility Taxes	\$27.89	\$23.21	\$57.00	--	\$27.47
Business License Taxes	\$1.82	\$41.67	\$1.10	--	\$8.10
Franchise License Taxes	\$6.15	\$2.10	\$1.21	\$2.90	--
Motor Vehicle License Taxes	\$20.07	\$23.45	\$15.84	\$27.07	\$9.02
Bank Stock Tax	\$3.93	\$2.37	--	\$9.91	--
Taxes on Recordation and Wills	\$16.74	\$15.25	\$20.34	\$12.26	\$2.61
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.36	--	--	--
Transient Occupancy Tax	\$12.12	--	\$7.01	--	\$1.14
Restaurant Food Tax	\$32.30	--	\$26.54	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.34	\$23.95	\$9.34	\$8.59	\$6.14
Other Non-Property Taxes	--	\$2.90	--	\$3.94	\$1.56
Sub-Total	\$191.88	\$188.11	\$211.09	\$114.43	\$110.86
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.55	\$34.56	\$12.40	\$22.34	\$2.79
Fines and Forfeitures	\$11.02	\$10.57	\$2.94	\$1.26	\$0.27
Charges for Services	\$97.84	\$50.09	\$135.90	\$166.48	\$147.04
Investment of Funds	\$4.87	\$19.93	\$4.19	\$6.13	\$9.62
Rental of Property	\$0.89	\$1.91	\$1.05	\$0.12	\$28.49
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$43.13	\$64.04	\$39.60	\$35.65	\$15.17
Sub-Total	\$178.31	\$181.09	\$196.09	\$231.99	\$203.37
Grand Total	\$1,232.83	\$1,160.47	\$1,054.15	\$1,127.34	\$597.72

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$561.30	\$311.54	\$238.83	\$221.62	\$590.04
Public Service Corporation Property Taxes	\$35.66	\$15.88	\$12.15	\$26.73	\$26.32
General Personal Property Tax	\$91.75	\$114.03	\$61.79	\$66.33	\$104.92
Mobile Homes Property Tax	\$2.21	--	\$4.03	\$4.76	\$0.26
Machinery and Tools Tax	\$36.27	\$33.39	\$26.37	\$29.55	\$9.87
Merchants' Capital Tax	\$4.33	--	--	\$5.63	--
Property Tax Penalties	\$8.61	\$8.01	\$2.77	\$5.84	\$8.17
Property Tax Interest	\$3.02	\$3.79	\$3.47	\$2.68	\$4.04
Sub-Total	\$743.13	\$486.64	\$349.41	\$363.14	\$743.62
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.25	\$51.58	\$32.59	\$28.55	\$49.22
Consumers' Utility Taxes	\$31.26	--	\$35.66	\$26.41	\$31.34
Business License Taxes	--	\$5.21	--	\$1.21	\$2.70
Franchise License Taxes	\$2.70	\$2.02	\$0.40	\$3.28	\$4.40
Motor Vehicle License Taxes	\$21.06	\$14.20	\$23.32	\$22.67	\$24.28
Bank Stock Tax	\$1.00	--	\$1.06	\$0.81	\$4.78
Taxes on Recordation and Wills	\$15.87	\$5.65	\$3.02	\$3.81	\$10.91
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.15	\$11.74	\$0.57	--	--
Restaurant Food Tax	\$12.30	\$10.26	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.07	\$15.44	\$11.51	\$15.93	\$15.87
Other Non-Property Taxes	\$13.09	--	\$3.23	\$3.42	\$3.24
Sub-Total	\$177.77	\$116.11	\$111.36	\$106.10	\$146.74
Non-Tax Revenue					
Permits, Fees, and Licenses	\$16.81	\$6.77	\$5.36	\$1.80	\$57.23
Fines and Forfeitures	\$0.04	\$0.45	\$0.80	\$0.47	\$2.50
Charges for Services	\$170.62	\$92.13	\$129.38	\$67.88	\$63.64
Investment of Funds	\$4.75	\$1.14	\$1.74	\$3.56	\$0.63
Rental of Property	\$4.62	\$1.46	\$0.96	\$7.06	\$10.00
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$27.98	\$9.98	\$29.34	\$4.60	\$13.33
Sub-Total	\$224.82	\$111.92	\$167.57	\$85.38	\$147.34
Grand Total	\$1,145.72	\$714.68	\$628.34	\$554.62	\$1,037.69

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	\$204.50	\$365.13	\$1,002.64	\$289.90	\$864.40
Public Service Corporation Property Taxes	\$15.53	\$18.94	\$35.50	\$15.49	\$25.81
General Personal Property Tax	\$63.33	\$95.98	\$140.69	\$86.58	\$115.85
Mobile Homes Property Tax	\$2.47	\$2.30	\$0.30	\$1.53	\$0.05
Machinery and Tools Tax	\$7.86	\$7.81	\$0.97	\$85.85	--
Merchants' Capital Tax	\$17.36	--	--	\$10.32	--
Property Tax Penalties	\$5.31	\$2.60	\$9.96	\$4.14	\$9.36
Property Tax Interest	\$1.76	\$2.07	\$3.96	\$3.81	\$8.37
Sub-Total	\$318.12	\$494.84	\$1,194.02	\$497.63	\$1,023.84
All Other Tax Revenue					
Local Sales and Use Taxes	\$111.45	\$30.83	\$123.77	\$62.07	\$53.10
Consumers' Utility Taxes	\$24.01	\$27.23	\$69.51	\$35.29	\$53.52
Business License Taxes	--	\$16.77	\$53.39	--	--
Franchise License Taxes	\$2.63	\$1.43	\$3.13	\$1.85	\$6.68
Motor Vehicle License Taxes	\$11.31	\$15.10	\$17.72	\$15.67	\$25.46
Bank Stock Tax	--	\$1.84	\$1.68	\$0.17	\$5.23
Taxes on Recordation and Wills	\$5.37	\$5.94	\$24.13	\$2.57	\$21.28
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$4.80	\$7.16	\$7.09	--
Restaurant Food Tax	--	\$14.51	--	\$21.43	\$23.71
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2.38	\$13.03	\$9.26	\$4.51	\$15.98
Other Non-Property Taxes	--	\$0.37	\$0.55	\$3.79	--
Sub-Total	\$157.14	\$131.84	\$310.30	\$154.43	\$204.97
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.84	\$11.31	\$71.37	\$3.68	\$26.86
Fines and Forfeitures	\$5.38	\$7.36	\$7.08	\$1.24	\$3.69
Charges for Services	\$150.98	\$74.10	\$166.17	\$205.89	\$112.34
Investment of Funds	\$6.88	\$4.87	\$13.34	\$2.74	\$12.74
Rental of Property	\$14.86	\$4.16	\$4.43	\$0.82	\$2.16
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.68	\$14.52	\$23.61	\$57.11	\$28.36
Sub-Total	\$194.62	\$116.32	\$285.99	\$271.47	\$186.15
Grand Total	\$669.89	\$743.01	\$1,790.32	\$923.53	\$1,414.95

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$283.67	\$699.59	\$463.40	\$396.22	\$167.45
Public Service Corporation Property Taxes	\$28.91	\$28.99	\$29.48	\$14.63	\$41.96
General Personal Property Tax	\$95.56	\$133.14	\$90.01	\$102.21	\$44.35
Mobile Homes Property Tax	\$1.92	\$0.78	\$2.74	--	\$3.18
Machinery and Tools Tax	\$2.10	\$10.35	\$34.79	\$91.59	\$37.28
Merchants' Capital Tax	\$4.33	--	--	\$10.93	\$0.72
Property Tax Penalties	\$4.78	\$4.50	\$11.43	\$5.77	\$2.49
Property Tax Interest	\$4.23	\$2.02	\$6.47	\$3.45	\$3.47
Sub-Total	\$425.49	\$879.36	\$638.32	\$624.81	\$300.90
All Other Tax Revenue					
Local Sales and Use Taxes	\$104.55	\$81.74	\$95.80	\$53.21	\$49.52
Consumers' Utility Taxes	\$28.86	\$57.24	\$40.49	\$22.53	\$30.72
Business License Taxes	--	\$55.26	\$28.30	--	--
Franchise License Taxes	\$0.88	\$28.96	\$1.52	\$4.13	\$0.64
Motor Vehicle License Taxes	\$17.00	\$20.29	\$20.07	\$16.29	\$9.73
Bank Stock Tax	--	\$4.09	\$3.95	\$0.28	--
Taxes on Recordation and Wills	\$4.69	\$11.04	\$4.99	\$10.12	\$3.18
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.14	--	--	--
Transient Occupancy Tax	--	\$6.73	\$27.28	\$1.23	--
Restaurant Food Tax	--	\$32.81	\$50.63	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$55.18
E-911 Service Tax	\$10.40	\$10.32	\$17.20	\$5.20	\$17.69
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$166.39	\$309.62	\$290.24	\$112.98	\$166.66
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.79	\$8.50	\$11.92	\$12.68	\$1.32
Fines and Forfeitures	\$1.67	\$7.77	\$1.91	\$3.90	\$0.34
Charges for Services	\$209.68	\$119.05	\$247.17	\$152.33	\$120.55
Investment of Funds	\$5.31	\$8.32	\$2.07	\$5.27	\$14.69
Rental of Property	\$16.82	\$4.80	\$4.66	\$3.65	\$1.57
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.20	\$1.32	--	--
Miscellaneous Non-Tax Sources	\$57.73	\$4.59	\$14.64	\$59.98	\$51.02
Sub-Total	\$297.99	\$153.24	\$283.68	\$237.80	\$189.49
Grand Total	\$889.87	\$1,342.22	\$1,212.24	\$975.59	\$657.05

1

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FY 2004

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$195.93	\$414.22	\$197.39	\$321.72	\$647.90
Public Service Corporation Property Taxes	\$22.20	\$25.29	\$17.74	\$34.75	\$16.52
General Personal Property Tax	\$29.20	\$108.22	\$66.15	\$108.32	\$132.44
Mobile Homes Property Tax	\$4.42	\$0.57	\$3.47	\$3.84	\$1.32
Machinery and Tools Tax	\$7.96	\$45.24	\$30.31	\$22.60	\$10.71
Merchants' Capital Tax	\$5.21	\$5.70	\$6.02	\$26.29	--
Property Tax Penalties	\$3.55	\$6.61	\$4.89	\$8.93	\$11.09
Property Tax Interest	\$2.40	\$1.98	\$2.84	\$3.66	\$7.83
Sub-Total	\$270.86	\$607.85	\$328.82	\$530.10	\$827.80
All Other Tax Revenue					
Local Sales and Use Taxes	\$50.24	\$70.72	\$52.28	\$21.94	\$102.95
Consumers' Utility Taxes	\$31.84	\$34.82	\$29.24	\$48.00	\$30.49
Business License Taxes	--	--	--	\$5.53	\$27.68
Franchise License Taxes	\$8.35	\$0.63	\$3.66	\$1.65	\$22.66
Motor Vehicle License Taxes	\$19.60	\$16.83	\$9.00	\$17.36	\$24.16
Bank Stock Tax	\$0.28	--	\$1.34	--	\$2.31
Taxes on Recordation and Wills	\$2.96	\$8.05	\$2.19	\$5.34	\$26.62
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.44	\$1.86	--	--	\$7.00
Restaurant Food Tax	--	--	--	--	\$40.05
Coal, Oil, and Gas Taxes	\$0.51	--	--	--	--
E-911 Service Tax	\$17.30	\$13.14	\$8.52	\$6.09	\$11.26
Other Non-Property Taxes	--	--	\$2.67	\$2.72	\$0.71
Sub-Total	\$131.52	\$146.05	\$108.89	\$108.64	\$295.89
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.85	\$15.16	\$2.28	\$6.76	\$35.23
Fines and Forfeitures	\$1.23	\$0.43	\$0.66	\$38.62	\$7.84
Charges for Services	\$68.03	\$92.33	\$219.90	\$105.97	\$108.15
Investment of Funds	\$2.18	\$3.35	\$6.37	\$1.90	\$5.37
Rental of Property	\$13.44	\$0.75	\$6.06	--	\$4.12
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$29.38	--
Miscellaneous Non-Tax Sources	\$63.94	\$39.36	\$30.84	\$28.36	\$13.60
Sub-Total	\$151.69	\$151.38	\$266.10	\$210.99	\$174.31
Grand Total	\$554.08	\$905.28	\$703.81	\$849.74	\$1,297.99

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/¹
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Counties and Cities in Virginia
FY 2004

[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	\$763.27	\$506.07	\$237.55	\$209.48	\$490.70
Public Service Corporation Property Taxes	\$14.09	\$1,569.68	\$33.50	\$13.98	\$13.74
General Personal Property Tax	\$129.10	\$91.31	\$111.22	\$80.12	\$126.14
Mobile Homes Property Tax	\$1.79	--	\$6.49	\$3.59	\$0.51
Machinery and Tools Tax	\$1.10	--	\$80.47	\$13.39	\$16.07
Merchants' Capital Tax	\$5.64	--	\$4.64	\$21.04	--
Property Tax Penalties	\$8.75	\$5.88	\$8.64	\$5.75	\$6.39
Property Tax Interest	\$4.28	\$10.06	\$1.38	\$3.69	\$4.72
Sub-Total	\$928.00	\$2,183.01	\$483.89	\$351.05	\$658.27
All Other Tax Revenue					
Local Sales and Use Taxes	\$73.46	\$23.92	\$35.31	\$87.23	\$58.60
Consumers' Utility Taxes	\$61.51	--	\$12.05	\$20.78	\$29.19
Business License Taxes	--	\$9.01	\$0.01	--	\$30.35
Franchise License Taxes	\$2.19	--	\$0.09	\$0.51	--
Motor Vehicle License Taxes	\$18.70	\$8.83	\$13.27	\$6.33	\$16.30
Bank Stock Tax	\$1.94	--	--	\$1.78	--
Taxes on Recordation and Wills	\$25.77	\$5.29	\$3.44	\$2.78	\$16.27
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$10.90	--	--	--	\$0.17
Restaurant Food Tax	\$35.14	--	--	--	\$1.40
Coal, Oil, and Gas Taxes	--	--	--	\$17.34	--
E-911 Service Tax	\$12.36	\$8.31	\$10.50	\$9.11	\$10.38
Other Non-Property Taxes	\$6.78	\$2.52	\$3.89	--	--
Sub-Total	\$248.75	\$57.87	\$78.57	\$145.86	\$162.65
Non-Tax Revenue					
Permits, Fees, and Licenses	\$40.40	\$3.43	\$4.31	\$5.31	\$25.77
Fines and Forfeitures	\$7.59	\$3.43	\$33.47	\$1.15	\$1.95
Charges for Services	\$141.88	\$109.61	\$728.26	\$99.39	\$82.64
Investment of Funds	\$3.61	\$16.41	\$5.14	\$5.28	\$6.21
Rental of Property	\$1.02	\$13.94	\$8.45	\$18.85	\$8.34
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$66.37	\$25.61	\$18.82	\$34.47	\$147.27
Sub-Total	\$260.88	\$172.42	\$798.45	\$164.45	\$272.20
Grand Total	\$1,437.64	\$2,413.30	\$1,360.91	\$661.36	\$1,093.12

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	\$273.12	\$392.74	\$179.84	\$259.85	\$669.54
Public Service Corporation Property Taxes	\$23.85	\$15.68	\$11.12	\$23.26	\$45.35
General Personal Property Tax	\$61.91	\$89.22	\$53.76	\$86.41	\$132.66
Mobile Homes Property Tax	\$2.25	\$2.79	\$4.44	\$4.93	\$0.49
Machinery and Tools Tax	\$56.77	\$8.60	\$63.92	\$34.43	\$23.26
Merchants' Capital Tax	--	\$3.04	\$18.05	\$12.99	\$4.55
Property Tax Penalties	\$4.51	\$6.30	\$6.03	\$2.86	\$7.70
Property Tax Interest	\$2.87	\$3.43	\$2.12	\$3.61	\$3.14
Sub-Total	\$425.27	\$521.80	\$339.28	\$428.34	\$886.71
All Other Tax Revenue					
Local Sales and Use Taxes	\$93.82	\$36.94	\$59.42	\$106.81	\$114.87
Consumers' Utility Taxes	\$31.37	\$42.39	\$28.32	\$30.70	\$3.98
Business License Taxes	--	--	--	--	\$64.56
Franchise License Taxes	\$3.92	\$5.26	\$9.56	\$7.53	\$9.94
Motor Vehicle License Taxes	\$14.63	\$21.96	\$2.63	\$13.11	\$20.07
Bank Stock Tax	\$0.41	\$1.74	--	\$0.84	\$1.76
Taxes on Recordation and Wills	\$4.86	\$9.06	\$2.31	\$4.01	\$15.70
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.67	--	\$1.07	\$4.50	\$29.55
Restaurant Food Tax	--	--	--	\$23.34	\$59.32
Coal, Oil, and Gas Taxes	--	--	\$178.86	--	--
E-911 Service Tax	\$6.11	\$11.50	\$6.96	\$10.97	\$12.44
Other Non-Property Taxes	\$2.30	--	--	\$2.32	\$0.56
Sub-Total	\$158.09	\$128.85	\$289.15	\$204.12	\$332.74
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.19	\$11.11	\$1.75	\$4.08	\$10.66
Fines and Forfeitures	\$1.02	\$2.06	\$0.79	\$32.68	\$4.69
Charges for Services	\$140.75	\$237.24	\$89.80	\$256.76	\$184.02
Investment of Funds	\$3.19	\$10.54	\$5.79	\$9.78	\$4.86
Rental of Property	\$0.63	\$25.31	\$2.49	\$0.16	\$17.36
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$0.55	--	--	--	--
Miscellaneous Non-Tax Sources	\$44.72	\$43.13	\$28.86	\$28.40	\$15.56
Sub-Total	\$194.05	\$329.39	\$129.50	\$331.86	\$237.14
Grand Total	\$777.41	\$980.04	\$757.93	\$964.32	\$1,456.59

1

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Table 2.2

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FY 2004

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,528.03	\$390.80	\$429.93	\$364.76	\$833.33
Public Service Corporation Property Taxes	\$59.65	\$15.06	\$10.84	\$21.04	\$49.62
General Personal Property Tax	\$224.96	\$92.07	\$88.52	\$134.81	\$113.63
Mobile Homes Property Tax	--	--	\$0.76	\$1.75	\$0.18
Machinery and Tools Tax	\$5.79	\$54.07	\$45.89	\$29.25	\$3.38
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.90	\$6.14	\$3.27	\$5.95	\$6.76
Property Tax Interest	\$1.46	\$0.94	\$3.90	\$2.17	\$2.91
Sub-Total	\$1,830.80	\$559.08	\$583.11	\$559.72	\$1,009.80
All Other Tax Revenue					
Local Sales and Use Taxes	\$168.10	\$138.04	\$208.35	\$56.36	\$211.06
Consumers' Utility Taxes	\$133.48	--	\$22.54	\$80.49	\$171.77
Business License Taxes	\$190.91	\$62.18	\$59.65	\$23.99	\$113.23
Franchise License Taxes	\$8.18	\$8.69	\$10.19	\$11.18	\$8.90
Motor Vehicle License Taxes	\$18.10	\$15.44	\$11.70	\$17.16	\$18.81
Bank Stock Tax	\$8.29	\$13.98	\$14.92	\$4.80	\$11.69
Taxes on Recordation and Wills	\$21.64	\$8.16	\$10.56	\$4.88	\$8.66
Tobacco Taxes	\$18.12	\$26.62	\$9.07	--	\$7.52
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$47.16	\$9.29	\$27.05	\$2.21	\$40.34
Restaurant Food Tax	\$67.50	\$81.39	\$182.73	\$22.55	\$137.73
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5.01	\$16.35	\$7.06	\$11.60	\$8.64
Other Non-Property Taxes	\$5.66	--	--	\$19.40	--
Sub-Total	\$692.14	\$380.13	\$563.83	\$254.63	\$738.36
Non-Tax Revenue					
Permits, Fees, and Licenses	\$30.20	\$5.03	\$4.30	\$3.99	\$17.52
Fines and Forfeitures	\$31.05	\$11.36	\$14.40	\$8.36	\$15.16
Charges for Services	\$126.62	\$206.18	\$451.42	\$263.34	\$400.15
Investment of Funds	\$10.47	\$19.29	\$2.24	\$3.42	\$7.33
Rental of Property	\$20.91	\$1.44	\$9.04	\$17.04	\$7.46
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$86.75	--	\$4.22	\$196.59
Miscellaneous Non-Tax Sources	\$34.36	\$27.92	\$95.11	\$33.38	\$37.54
Sub-Total	\$253.61	\$357.97	\$576.51	\$333.75	\$681.76
Grand Total	\$2,776.55	\$1,297.18	\$1,723.46	\$1,148.10	\$2,429.92

1

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Table 2.2

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$774.05	\$764.69	\$257.81	\$294.69	\$390.88
Public Service Corporation Property Taxes	\$52.52	\$22.25	\$22.19	\$9.63	\$32.16
General Personal Property Tax	\$151.51	\$106.83	\$82.18	\$86.56	\$191.72
Mobile Homes Property Tax	\$0.84	--	\$1.82	\$0.74	--
Machinery and Tools Tax	\$12.63	\$4.82	\$713.84	\$26.12	\$39.80
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.70	\$3.22	\$6.28	\$5.97	\$5.39
Property Tax Interest	\$3.07	\$9.60	\$3.76	\$2.84	\$4.88
Sub-Total	\$1,003.32	\$911.40	\$1,087.88	\$426.54	\$664.84
All Other Tax Revenue					
Local Sales and Use Taxes	\$143.97	\$375.62	\$147.04	\$145.53	\$212.25
Consumers' Utility Taxes	\$80.63	\$86.41	\$106.53	\$36.25	\$86.90
Business License Taxes	\$93.67	\$136.86	\$75.17	\$77.37	\$101.36
Franchise License Taxes	\$8.93	\$5.26	\$5.59	\$34.00	\$7.99
Motor Vehicle License Taxes	\$20.58	\$18.87	\$18.09	\$21.63	\$14.66
Bank Stock Tax	\$3.50	\$8.18	\$24.10	\$16.20	\$19.74
Taxes on Recordation and Wills	\$11.99	\$3.29	\$4.22	\$3.06	\$3.83
Tobacco Taxes	\$24.48	--	--	--	--
Admission and Amusement Taxes	\$2.77	--	--	--	--
Transient Occupancy Tax	\$12.24	\$6.02	\$0.49	\$6.61	\$63.51
Restaurant Food Tax	\$74.06	\$196.16	\$61.43	\$82.89	\$179.73
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.30	\$12.52	--	\$13.54	\$27.03
Other Non-Property Taxes	\$5.87	--	\$5.88	\$0.74	--
Sub-Total	\$498.02	\$849.20	\$448.54	\$437.82	\$716.99
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.08	\$11.92	\$2.19	\$4.29	\$3.80
Fines and Forfeitures	\$11.81	\$26.72	\$4.11	\$11.95	\$125.34
Charges for Services	\$94.46	\$189.52	\$285.54	\$159.10	\$388.54
Investment of Funds	\$2.62	\$8.59	\$5.75	\$15.15	\$40.22
Rental of Property	\$16.07	\$6.71	\$0.85	\$16.18	\$14.45
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$9.34	\$44.94	\$109.30	\$65.37	\$51.00
Sub-Total	\$146.37	\$288.41	\$407.74	\$272.04	\$623.35
Grand Total	\$1,647.72	\$2,049.01	\$1,944.16	\$1,136.40	\$2,005.17

1

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$1,389.21	\$2,017.58	\$410.21	\$860.09	\$317.59
Public Service Corporation Property Taxes	\$56.12	\$27.90	\$10.06	\$36.41	\$13.11
General Personal Property Tax	\$191.55	\$216.82	\$104.53	\$168.42	\$73.17
Mobile Homes Property Tax	--	--	--	\$0.10	--
Machinery and Tools Tax	\$2.47	--	\$2.72	\$5.52	\$125.71
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.84	\$5.77	\$22.54	\$6.24	\$3.98
Property Tax Interest	\$3.77	\$3.31	\$3.12	\$1.96	\$2.69
Sub-Total	\$1,651.97	\$2,271.38	\$553.17	\$1,078.75	\$536.25
All Other Tax Revenue					
Local Sales and Use Taxes	\$457.27	\$317.54	\$167.80	\$562.80	\$270.16
Consumers' Utility Taxes	\$128.35	\$150.54	\$88.38	\$135.63	\$48.97
Business License Taxes	\$327.79	\$208.78	\$85.61	\$221.28	\$117.34
Franchise License Taxes	\$28.08	\$10.75	\$8.51	\$12.21	\$7.98
Motor Vehicle License Taxes	\$20.04	\$18.27	\$18.02	\$7.81	\$12.71
Bank Stock Tax	\$35.70	\$13.48	\$7.91	\$25.32	\$12.75
Taxes on Recordation and Wills	\$5.61	\$18.49	\$3.83	\$13.54	\$4.60
Tobacco Taxes	\$41.54	\$20.62	\$29.38	\$9.52	--
Admission and Amusement Taxes	--	\$1.53	--	\$8.23	\$2.78
Transient Occupancy Tax	\$21.40	\$16.68	\$21.71	\$29.56	\$0.66
Restaurant Food Tax	\$89.98	\$137.30	\$112.88	\$263.19	\$103.99
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$17.25	\$18.30	\$19.76	\$10.44	\$11.55
Other Non-Property Taxes	--	\$0.98	\$21.73	--	\$4.72
Sub-Total	\$1,173.00	\$933.26	\$585.50	\$1,299.52	\$598.22
Non-Tax Revenue					
Permits, Fees, and Licenses	\$43.61	\$32.85	\$8.80	\$24.35	\$8.42
Fines and Forfeitures	\$53.59	\$90.61	\$7.60	\$24.53	\$11.36
Charges for Services	\$49.44	\$250.55	\$313.73	\$272.29	\$435.16
Investment of Funds	\$26.23	\$7.76	\$7.62	\$15.08	\$12.58
Rental of Property	\$60.50	\$12.69	\$37.06	\$3.76	\$2.19
Payments in Lieu of Taxes from Enterprise Activities	--	\$7.95	\$8.37	--	--
Interlocal Revenue-Sharing Payments	--	--	\$133.51	--	--
Miscellaneous Non-Tax Sources	\$19.90	\$30.16	\$77.17	\$55.41	\$21.92
Sub-Total	\$253.28	\$432.58	\$593.85	\$395.42	\$491.62
Grand Total	\$3,078.24	\$3,637.22	\$1,732.52	\$2,773.69	\$1,626.09

1

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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$556.53	\$281.64	\$474.93	\$371.62	\$525.22
Public Service Corporation Property Taxes	\$22.82	\$8.12	\$216.06	\$14.89	\$36.75
General Personal Property Tax	\$100.74	\$88.46	\$73.30	\$68.38	\$108.84
Mobile Homes Property Tax	\$0.23	\$0.19	--	--	--
Machinery and Tools Tax	\$13.11	\$48.30	\$122.76	--	\$51.46
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.22	\$3.10	\$12.37	\$2.12	\$7.15
Property Tax Interest	\$11.36	\$1.52	\$5.66	\$2.13	\$2.84
Sub-Total	\$714.02	\$431.33	\$905.08	\$459.13	\$732.27
All Other Tax Revenue					
Local Sales and Use Taxes	\$84.97	\$229.34	\$73.14	\$97.26	\$173.63
Consumers' Utility Taxes	\$81.03	\$42.07	\$52.39	\$75.84	\$103.81
Business License Taxes	\$72.56	\$117.97	\$59.37	\$69.51	\$98.01
Franchise License Taxes	\$8.55	\$6.57	\$4.84	\$6.80	\$8.60
Motor Vehicle License Taxes	\$19.76	\$11.70	\$17.56	\$9.56	\$18.78
Bank Stock Tax	\$2.11	\$7.75	\$4.87	\$7.25	\$8.89
Taxes on Recordation and Wills	\$3.23	\$8.43	\$4.51	\$6.71	\$6.24
Tobacco Taxes	\$31.76	\$30.66	--	--	\$16.31
Admission and Amusement Taxes	\$8.49	\$4.21	--	--	\$3.94
Transient Occupancy Tax	\$18.06	\$27.82	\$19.39	\$16.05	\$20.53
Restaurant Food Tax	\$78.76	\$149.45	\$42.87	\$79.70	\$113.88
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.02	\$8.91	\$15.44	\$8.30	\$14.74
Other Non-Property Taxes	\$1.51	\$3.22	\$10.96	\$4.09	--
Sub-Total	\$425.82	\$648.10	\$305.34	\$381.07	\$587.35
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.56	\$7.84	\$3.70	\$7.30	\$11.13
Fines and Forfeitures	\$11.39	\$13.27	\$2.77	\$12.09	\$8.31
Charges for Services	\$277.14	\$132.57	\$107.85	\$207.19	\$333.61
Investment of Funds	\$12.56	\$8.16	\$16.16	\$15.93	\$8.53
Rental of Property	\$4.35	\$3.32	\$7.16	\$3.52	\$16.33
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$164.93	--
Miscellaneous Non-Tax Sources	\$76.34	\$14.49	\$52.21	\$63.75	\$66.91
Sub-Total	\$393.34	\$179.66	\$189.85	\$474.70	\$444.82
Grand Total	\$1,533.18	\$1,259.09	\$1,400.27	\$1,314.91	\$1,764.44

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, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$1,037.47	\$967.29	\$365.23	\$583.20	\$564.61
Public Service Corporation Property Taxes	\$24.33	\$18.81	\$19.09	\$24.94	\$40.50
General Personal Property Tax	\$125.99	\$188.74	\$78.74	\$112.94	\$128.16
Mobile Homes Property Tax	\$0.25	--	--	\$0.71	\$0.08
Machinery and Tools Tax	\$102.64	\$3.29	\$16.80	\$63.72	\$30.06
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1.91	\$8.21	\$5.70	\$3.25	\$3.97
Property Tax Interest	\$2.32	\$5.61	\$3.19	\$1.81	\$7.70
Sub-Total	\$1,294.92	\$1,191.96	\$488.74	\$790.57	\$775.07
All Other Tax Revenue					
Local Sales and Use Taxes	\$179.40	\$139.20	\$136.54	\$112.06	\$119.14
Consumers' Utility Taxes	\$47.95	\$89.08	\$90.09	\$66.05	\$167.73
Business License Taxes	\$61.89	\$59.65	\$99.24	\$67.36	\$86.19
Franchise License Taxes	\$8.60	\$7.85	\$11.43	\$20.40	\$12.59
Motor Vehicle License Taxes	\$19.35	\$22.59	\$15.15	\$19.50	\$15.12
Bank Stock Tax	\$8.80	\$1.10	\$18.25	\$3.01	\$4.37
Taxes on Recordation and Wills	\$16.09	\$21.80	\$4.23	\$5.81	\$5.41
Tobacco Taxes	\$14.10	\$24.00	\$15.61	\$28.11	\$32.66
Admission and Amusement Taxes	--	--	--	\$3.19	\$18.74
Transient Occupancy Tax	\$3.79	--	\$0.78	\$15.04	\$28.35
Restaurant Food Tax	\$62.80	\$21.78	\$69.33	\$77.82	\$110.10
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.07	\$5.95	\$13.20	\$15.40	\$21.15
Other Non-Property Taxes	\$4.89	--	\$0.31	\$3.76	\$1.04
Sub-Total	\$434.73	\$392.99	\$474.16	\$437.51	\$622.58
Non-Tax Revenue					
Permits, Fees, and Licenses	\$30.25	\$7.44	\$4.63	\$14.86	\$17.30
Fines and Forfeitures	\$19.71	\$15.39	\$14.74	\$12.32	\$6.95
Charges for Services	\$171.57	\$87.24	\$360.14	\$226.26	\$155.73
Investment of Funds	\$23.99	\$6.25	\$4.76	\$6.09	\$8.02
Rental of Property	\$1.15	\$3.13	\$28.05	\$73.00	\$26.82
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$13.39	\$7.51	\$12.65
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$138.52	\$63.30	\$45.65	\$67.52	\$17.06
Sub-Total	\$385.19	\$182.76	\$471.36	\$407.55	\$244.54
Grand Total	\$2,114.83	\$1,767.71	\$1,434.26	\$1,635.63	\$1,642.19

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$241.79	\$491.56	\$817.18	\$487.78	\$288.56
Public Service Corporation Property Taxes	\$61.55	\$40.36	\$15.53	\$39.33	\$10.54
General Personal Property Tax	\$50.24	\$98.66	\$132.43	\$115.98	\$52.66
Mobile Homes Property Tax	--	\$0.53	\$1.36	--	\$0.43
Machinery and Tools Tax	\$14.84	\$70.27	--	\$25.73	\$45.43
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$4.40	\$9.43	\$8.69	\$12.28	\$3.45
Property Tax Interest	\$2.50	\$6.72	\$3.57	\$4.04	\$1.39
Sub-Total	\$375.31	\$717.53	\$978.76	\$685.13	\$402.46
All Other Tax Revenue					
Local Sales and Use Taxes	\$386.22	\$108.33	\$37.85	\$56.83	\$52.29
Consumers' Utility Taxes	\$67.68	\$74.89	\$38.26	\$130.97	\$67.82
Business License Taxes	\$198.80	\$83.23	\$28.66	\$58.79	\$21.67
Franchise License Taxes	\$10.75	--	\$9.30	\$7.73	\$12.80
Motor Vehicle License Taxes	\$7.47	\$18.96	\$25.19	\$19.13	\$11.22
Bank Stock Tax	\$15.08	\$4.48	\$2.65	\$3.32	\$7.90
Taxes on Recordation and Wills	\$6.67	\$4.49	\$16.34	\$7.38	\$5.14
Tobacco Taxes	\$0.01	\$4.35	\$8.13	\$28.38	--
Admission and Amusement Taxes	--	\$0.50	--	\$2.80	--
Transient Occupancy Tax	\$26.17	\$9.50	--	\$11.54	\$6.50
Restaurant Food Tax	\$178.07	\$33.95	\$39.47	\$52.50	\$44.53
Coal, Oil, and Gas Taxes	\$38.14	--	--	--	--
E-911 Service Tax	\$10.44	\$26.42	\$13.72	\$17.38	\$9.15
Other Non-Property Taxes	\$11.41	--	--	\$0.54	--
Sub-Total	\$956.91	\$369.10	\$219.56	\$397.28	\$239.03
Non-Tax Revenue					
Permits, Fees, and Licenses	\$0.58	\$9.52	\$15.09	\$9.73	\$1.21
Fines and Forfeitures	\$18.29	\$15.46	\$2.14	\$4.91	\$6.23
Charges for Services	\$189.53	\$140.63	\$157.26	\$217.57	\$188.38
Investment of Funds	\$7.96	\$3.29	-\$1.17	\$2.63	\$5.42
Rental of Property	\$115.26	\$8.46	\$6.52	\$33.76	\$6.32
Payments in Lieu of Taxes from Enterprise Activities	--	\$1.30	--	\$8.89	\$109.86
Interlocal Revenue-Sharing Payments	--	--	--	--	\$9.01
Miscellaneous Non-Tax Sources	\$23.08	\$29.64	\$80.06	\$29.78	\$28.19
Sub-Total	\$354.71	\$208.30	\$259.90	\$307.26	\$354.63
Grand Total	\$1,686.93	\$1,294.93	\$1,458.22	\$1,389.67	\$996.12

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$867.87	\$593.16	\$667.08	\$476.23	\$638.20
Public Service Corporation Property Taxes	\$65.41	\$47.50	\$16.74	\$31.92	\$26.25
General Personal Property Tax	\$128.05	\$125.86	\$220.30	\$73.95	\$104.35
Mobile Homes Property Tax	\$0.13	\$0.24	--	\$0.05	\$1.37
Machinery and Tools Tax	\$76.49	\$32.61	\$114.42	\$5.94	\$18.49
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$14.08	\$7.20	\$5.56	\$6.52	\$6.36
Property Tax Interest	\$11.06	\$4.80	\$2.68	\$1.29	\$2.37
Sub-Total	\$1,163.09	\$811.38	\$1,026.78	\$595.90	\$797.40
All Other Tax Revenue					
Local Sales and Use Taxes	\$124.12	\$206.50	\$218.53	\$172.03	\$80.05
Consumers' Utility Taxes	\$156.12	\$143.09	\$45.43	\$63.75	\$89.07
Business License Taxes	\$108.42	\$121.70	\$147.68	\$75.62	\$53.97
Franchise License Taxes	\$24.96	\$16.69	\$24.64	\$12.28	\$3.00
Motor Vehicle License Taxes	\$17.52	\$18.66	\$21.67	\$17.28	\$18.40
Bank Stock Tax	\$12.18	\$10.60	\$12.86	\$7.98	\$3.36
Taxes on Recordation and Wills	\$0.34	\$6.82	\$9.15	\$6.89	\$11.84
Tobacco Taxes	--	\$20.36	\$18.63	--	\$23.43
Admission and Amusement Taxes	\$9.31	\$5.70	\$6.41	--	\$5.35
Transient Occupancy Tax	\$22.48	\$23.98	\$22.05	\$9.10	\$3.14
Restaurant Food Tax	\$75.03	\$82.61	\$84.70	\$72.00	\$45.52
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$27.66	\$14.40	\$8.89	\$20.35	\$13.67
Other Non-Property Taxes	\$4.13	\$3.80	\$17.42	\$0.73	--
Sub-Total	\$582.28	\$674.92	\$638.05	\$458.00	\$350.79
Non-Tax Revenue					
Permits, Fees, and Licenses	\$17.48	\$11.79	\$12.49	\$6.16	\$20.19
Fines and Forfeitures	\$43.20	\$14.67	\$7.99	\$2.47	\$9.06
Charges for Services	\$196.58	\$185.95	\$187.30	\$284.64	\$167.07
Investment of Funds	\$5.03	\$3.89	\$14.11	\$7.62	\$14.67
Rental of Property	\$0.98	\$7.33	\$7.46	\$1.88	\$9.30
Payments in Lieu of Taxes from Enterprise Activities	\$93.50	--	\$51.21	\$26.74	\$0.07
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$81.64	\$11.05	\$8.85	\$21.43	\$35.18
Sub-Total	\$438.40	\$234.68	\$289.41	\$350.93	\$255.55
Grand Total	\$2,183.78	\$1,720.98	\$1,954.25	\$1,404.83	\$1,403.74

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

[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	\$790.54	\$432.18	\$466.52	\$467.31
Public Service Corporation Property Taxes	\$21.43	\$36.50	\$21.74	\$13.81
General Personal Property Tax	\$122.96	\$110.62	\$28.04	\$171.47
Mobile Homes Property Tax	\$0.31	\$0.58	\$0.27	\$0.04
Machinery and Tools Tax	\$2.09	\$172.39	\$92.64	\$55.60
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$10.65	\$7.24	\$5.42	\$5.46
Property Tax Interest	\$3.31	\$5.30	\$1.40	\$2.52
Sub-Total	\$951.29	\$764.80	\$616.03	\$716.20
All Other Tax Revenue				
Local Sales and Use Taxes	\$108.19	\$140.72	\$318.97	\$381.44
Consumers' Utility Taxes	\$93.05	\$86.99	\$33.94	\$130.49
Business License Taxes	\$79.81	\$75.74	\$123.37	\$190.84
Franchise License Taxes	\$10.57	\$4.39	\$17.10	\$16.95
Motor Vehicle License Taxes	\$21.32	\$16.25	--	\$19.66
Bank Stock Tax	\$3.63	\$3.71	\$8.56	\$19.98
Taxes on Recordation and Wills	\$0.28	\$7.61	\$14.86	\$9.71
Tobacco Taxes	\$28.59	\$5.44	\$23.16	\$12.45
Admission and Amusement Taxes	\$9.87	--	--	\$4.42
Transient Occupancy Tax	\$44.61	\$12.41	\$302.79	\$18.31
Restaurant Food Tax	\$89.08	\$77.52	\$408.62	\$131.20
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$13.86	\$9.61	\$17.93	\$24.74
Other Non-Property Taxes	\$1.07	\$1.83	--	--
Sub-Total	\$503.94	\$442.22	\$1,269.30	\$960.18
Non-Tax Revenue				
Permits, Fees, and Licenses	\$12.21	\$6.10	\$23.16	\$24.84
Fines and Forfeitures	\$10.99	\$10.20	\$19.30	\$7.42
Charges for Services	\$124.25	\$208.82	\$82.43	\$103.55
Investment of Funds	\$10.05	\$7.64	\$12.38	\$1.32
Rental of Property	\$5.93	\$8.49	\$21.66	\$5.24
Payments in Lieu of Taxes from Enterprise Activities	\$0.23	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$50.67	\$51.80	\$76.83	\$32.14
Sub-Total	\$214.34	\$293.04	\$235.76	\$174.51
Grand Total	\$1,669.57	\$1,500.06	\$2,121.09	\$1,850.88

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

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 2004

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

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	52.12%	40.36%	48.05%
Public Service Corporation Property Taxes	2.41%	2.09%	2.30%
General Personal Property Tax	9.54%	7.20%	8.73%
Mobile Homes Property Tax	0.09%	0.02%	0.06%
Machinery and Tools Tax	1.38%	1.89%	1.56%
Merchants' Capital Tax	0.14%	--	0.09%
Property Tax Penalties	0.47%	0.46%	0.46%
Property Tax Interest	0.17%	0.26%	0.20%
Sub-Total	66.32%	52.28%	61.46%
All Other Tax Revenue			
Local Sales and Use Taxes	6.63%	8.04%	7.11%
Consumers' Utility Taxes	3.15%	5.90%	4.10%
Business License Taxes	3.39%	5.44%	4.10%
Franchise License Taxes	0.32%	0.71%	0.45%
Motor Vehicle License Taxes	1.19%	1.05%	1.14%
Bank Stock Tax	0.29%	0.38%	0.32%
Taxes on Recordation and Wills	1.05%	0.37%	0.81%
Tobacco Taxes	0.03%	1.21%	0.44%
Admission and Amusement Taxes	0.002%	0.36%	0.12%
Transient Occupancy Tax	0.67%	1.47%	0.94%
Restaurant Food Tax	0.78%	4.98%	2.23%
Coal, Oil, and Gas Taxes	0.32%	0.004%	0.21%
E-911 Service Tax	0.78%	0.88%	0.82%
Other Non-Property Taxes	0.27%	0.15%	0.23%
Sub-Total	18.87%	30.93%	23.04%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.84%	0.83%	1.49%
Fines and Forfeitures	0.56%	0.89%	0.67%
Charges for Services	9.61%	10.14%	9.79%
Investment of Funds	0.58%	0.48%	0.54%
Rental of Property	0.58%	0.97%	0.72%
Payments in Lieu of Taxes from Enterprise Activities	0.06%	0.65%	0.26%
Interlocal Revenue-Sharing Payments	0.01%	0.25%	0.09%
Miscellaneous Non-Tax Sources	1.58%	2.57%	1.93%
Sub-Total	14.82%	16.79%	15.50%
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, 2004, 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 2004

[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	36.73%	50.24%	23.90%	32.33%	32.63%
Public Service Corporation Property Taxes	4.96%	1.46%	3.34%	1.47%	2.05%
General Personal Property Tax	11.61%	9.70%	7.34%	10.60%	12.31%
Mobile Homes Property Tax	--	0.06%	0.16%	--	0.36%
Machinery and Tools Tax	1.69%	0.49%	29.41%	0.47%	5.84%
Merchants' Capital Tax	--	--	--	--	1.13%
Property Tax Penalties	0.90%	0.45%	0.49%	0.87%	0.74%
Property Tax Interest	0.90%	0.18%	0.11%	0.16%	0.32%
Sub-Total	56.80%	62.58%	64.75%	45.90%	55.39%
All Other Tax Revenue					
Local Sales and Use Taxes	8.51%	8.27%	2.81%	5.68%	7.65%
Consumers' Utility Taxes	4.31%	4.98%	2.33%	3.73%	5.93%
Business License Taxes	0.23%	5.68%	1.65%	1.62%	1.33%
Franchise License Taxes	0.97%	0.23%	0.20%	0.09%	0.13%
Motor Vehicle License Taxes	1.75%	1.52%	1.40%	2.51%	2.62%
Bank Stock Tax	0.16%	0.18%	0.02%	0.32%	0.22%
Taxes on Recordation and Wills	1.20%	1.26%	0.22%	0.80%	0.63%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.12%	0.95%	0.34%	--	0.11%
Restaurant Food Tax	--	3.02%	1.10%	--	2.81%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.85%	0.85%	0.69%	0.61%	2.05%
Other Non-Property Taxes	0.003%	0.07%	1.11%	0.35%	--
Sub-Total	19.10%	27.00%	11.87%	15.72%	23.46%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.16%	1.02%	0.21%	1.56%	0.75%
Fines and Forfeitures	0.12%	0.22%	0.36%	0.24%	0.66%
Charges for Services	20.20%	7.82%	16.43%	32.03%	14.52%
Investment of Funds	0.36%	0.18%	2.98%	0.90%	0.40%
Rental of Property	0.31%	0.55%	0.01%	0.26%	1.18%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.95%	0.62%	3.39%	3.40%	3.63%
Sub-Total	24.10%	10.42%	23.38%	38.39%	21.15%
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, 2004, 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 2004

[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	43.51%	56.76%	38.71%	20.37%	46.57%
Public Service Corporation Property Taxes	3.78%	1.39%	1.90%	60.15%	2.50%
General Personal Property Tax	9.79%	7.00%	8.09%	0.62%	12.06%
Mobile Homes Property Tax	0.58%	--	0.49%	0.002%	0.35%
Machinery and Tools Tax	2.18%	0.03%	4.16%	0.001%	3.54%
Merchants' Capital Tax	0.77%	--	--	--	0.21%
Property Tax Penalties	0.78%	0.41%	0.53%	0.11%	0.70%
Property Tax Interest	0.41%	-0.004%	0.30%	0.04%	0.27%
Sub-Total	61.81%	65.59%	54.20%	81.29%	66.21%
All Other Tax Revenue					
Local Sales and Use Taxes	7.71%	5.09%	6.88%	7.32%	4.41%
Consumers' Utility Taxes	5.82%	1.32%	4.60%	--	3.09%
Business License Taxes	--	7.73%	4.05%	--	--
Franchise License Taxes	0.10%	0.34%	0.40%	--	0.35%
Motor Vehicle License Taxes	3.01%	0.59%	3.02%	0.28%	2.43%
Bank Stock Tax	--	0.22%	0.20%	0.27%	0.08%
Taxes on Recordation and Wills	0.59%	0.63%	1.12%	0.58%	1.30%
Tobacco Taxes	--	0.12%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.60%	0.70%	--	0.40%
Restaurant Food Tax	--	3.80%	3.25%	--	1.55%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.27%	0.62%	1.26%	--	1.12%
Other Non-Property Taxes	0.35%	0.49%	1.17%	0.18%	--
Sub-Total	19.85%	23.55%	26.65%	8.63%	14.73%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.75%	1.03%	1.42%	0.40%	1.34%
Fines and Forfeitures	0.28%	1.62%	0.30%	0.002%	0.36%
Charges for Services	13.85%	7.16%	13.87%	7.31%	14.29%
Investment of Funds	0.60%	0.31%	0.33%	0.62%	0.80%
Rental of Property	0.52%	0.48%	0.87%	0.52%	0.17%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.36%	0.26%	2.37%	1.23%	2.10%
Sub-Total	18.35%	10.86%	19.15%	10.07%	19.06%
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, 2004, 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 2004

[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	26.54%	45.85%	25.67%	21.12%	38.71%
Public Service Corporation Property Taxes	1.69%	3.40%	1.90%	1.92%	3.61%
General Personal Property Tax	6.74%	10.47%	14.29%	4.85%	15.09%
Mobile Homes Property Tax	0.50%	0.17%	0.38%	0.28%	0.74%
Machinery and Tools Tax	2.53%	7.60%	1.86%	9.39%	1.29%
Merchants' Capital Tax	2.94%	--	0.87%	0.17%	0.64%
Property Tax Penalties	0.32%	0.54%	0.90%	0.27%	1.28%
Property Tax Interest	0.37%	0.20%	0.36%	0.69%	0.69%
Sub-Total	41.64%	68.23%	46.24%	38.70%	62.04%
All Other Tax Revenue					
Local Sales and Use Taxes	3.07%	6.00%	5.11%	3.74%	4.81%
Consumers' Utility Taxes	2.50%	2.28%	3.36%	2.18%	5.39%
Business License Taxes	--	1.87%	--	--	--
Franchise License Taxes	0.05%	0.27%	0.20%	0.27%	0.62%
Motor Vehicle License Taxes	1.80%	2.12%	2.83%	--	3.46%
Bank Stock Tax	0.32%	0.27%	0.02%	0.32%	0.15%
Taxes on Recordation and Wills	0.31%	0.85%	0.40%	0.04%	0.71%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.06%	0.73%	--	0.08%	--
Restaurant Food Tax	0.89%	2.92%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	31.04%	--
E-911 Service Tax	1.75%	0.71%	1.92%	1.25%	2.22%
Other Non-Property Taxes	0.35%	0.60%	0.34%	3.76%	--
Sub-Total	11.11%	18.62%	14.17%	42.67%	17.36%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.46%	1.71%	0.78%	0.14%	0.58%
Fines and Forfeitures	1.03%	0.54%	2.52%	0.002%	0.02%
Charges for Services	32.00%	8.91%	30.32%	13.93%	14.63%
Investment of Funds	0.54%	0.33%	1.33%	0.68%	0.49%
Rental of Property	--	0.63%	0.18%	0.05%	0.57%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.19%	--	--	--
Miscellaneous Non-Tax Sources	13.22%	0.84%	4.46%	3.82%	4.31%
Sub-Total	47.25%	13.15%	39.59%	18.63%	20.60%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Percentage Distribution/¹
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FY 2004

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	30.15%	39.08%	30.85%	36.59%	39.03%
Public Service Corporation Property Taxes	3.05%	7.32%	1.55%	2.70%	3.52%
General Personal Property Tax	12.63%	11.37%	7.00%	7.87%	7.99%
Mobile Homes Property Tax	0.48%	0.23%	0.48%	0.10%	0.46%
Machinery and Tools Tax	11.63%	0.90%	6.43%	1.75%	1.63%
Merchants' Capital Tax	0.11%	--	0.79%	0.36%	0.28%
Property Tax Penalties	0.71%	1.24%	0.24%	0.87%	0.69%
Property Tax Interest	0.29%	1.00%	0.40%	0.46%	0.27%
Sub-Total	59.04%	61.14%	47.73%	50.71%	53.87%
All Other Tax Revenue					
Local Sales and Use Taxes	7.78%	4.34%	5.79%	2.95%	5.17%
Consumers' Utility Taxes	4.13%	4.09%	1.78%	2.02%	2.11%
Business License Taxes	3.32%	2.44%	--	--	--
Franchise License Taxes	0.73%	0.01%	0.24%	0.30%	--
Motor Vehicle License Taxes	3.17%	2.14%	2.69%	1.82%	2.89%
Bank Stock Tax	0.31%	0.17%	0.01%	0.09%	--
Taxes on Recordation and Wills	0.75%	1.06%	0.64%	0.32%	0.15%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.96%	0.56%	--	--
Restaurant Food Tax	--	2.83%	1.83%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.15%	0.66%	1.12%	0.63%	2.65%
Other Non-Property Taxes	--	0.28%	0.47%	0.24%	0.31%
Sub-Total	21.34%	18.98%	15.13%	8.38%	13.28%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.74%	2.86%	0.72%	0.83%	0.30%
Fines and Forfeitures	0.30%	1.79%	0.01%	0.37%	1.03%
Charges for Services	14.34%	11.64%	33.66%	35.17%	22.59%
Investment of Funds	0.51%	0.24%	0.19%	1.16%	1.22%
Rental of Property	0.33%	0.79%	0.44%	1.54%	2.53%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.40%	2.56%	2.13%	1.85%	5.19%
Sub-Total	19.62%	19.88%	37.14%	40.92%	32.86%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	50.68%	54.43%	42.61%	44.48%	41.56%
Public Service Corporation Property Taxes	3.02%	2.07%	1.92%	2.41%	5.18%
General Personal Property Tax	9.64%	13.09%	9.13%	11.06%	14.76%
Mobile Homes Property Tax	0.05%	0.01%	0.66%	0.08%	0.72%
Machinery and Tools Tax	1.07%	1.93%	0.47%	3.19%	0.88%
Merchants' Capital Tax	--	--	0.12%	--	--
Property Tax Penalties	0.59%	0.83%	0.70%	0.57%	1.34%
Property Tax Interest	0.06%	0.36%	0.32%	0.27%	0.87%
Sub-Total	65.12%	72.72%	55.93%	62.06%	65.32%
All Other Tax Revenue					
Local Sales and Use Taxes	8.42%	4.43%	2.64%	9.87%	4.10%
Consumers' Utility Taxes	3.80%	3.26%	4.85%	3.76%	4.20%
Business License Taxes	4.30%	0.16%	--	--	1.01%
Franchise License Taxes	0.76%	0.19%	0.13%	0.19%	0.41%
Motor Vehicle License Taxes	1.55%	1.46%	2.52%	1.46%	2.26%
Bank Stock Tax	0.22%	--	--	--	--
Taxes on Recordation and Wills	0.80%	1.26%	0.44%	1.54%	0.41%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.95%	0.05%	--	0.08%	--
Restaurant Food Tax	--	--	1.16%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.98%	1.19%	1.11%	1.73%	0.77%
Other Non-Property Taxes	0.06%	0.38%	0.29%	--	0.09%
Sub-Total	21.84%	12.38%	13.14%	18.63%	13.26%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.75%	3.20%	1.11%	2.88%	0.76%
Fines and Forfeitures	0.48%	0.49%	0.01%	0.20%	0.23%
Charges for Services	8.95%	8.19%	23.76%	13.19%	15.66%
Investment of Funds	0.36%	0.53%	0.56%	0.53%	1.09%
Rental of Property	0.46%	0.69%	0.18%	0.21%	1.32%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.04%	1.80%	5.30%	2.29%	2.35%
Sub-Total	13.04%	14.91%	30.93%	19.31%	21.42%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	29.87%	41.49%	46.79%	59.36%	51.72%
Public Service Corporation Property Taxes	4.45%	10.99%	1.84%	1.54%	2.50%
General Personal Property Tax	4.75%	13.54%	12.00%	9.43%	12.82%
Mobile Homes Property Tax	0.58%	0.29%	0.42%	0.01%	--
Machinery and Tools Tax	2.96%	2.51%	1.56%	0.18%	0.37%
Merchants' Capital Tax	0.44%	--	0.39%	--	--
Property Tax Penalties	0.21%	0.86%	0.85%	0.36%	0.75%
Property Tax Interest	0.79%	0.43%	0.37%	0.03%	0.32%
Sub-Total	44.05%	70.11%	64.23%	70.90%	68.48%
All Other Tax Revenue					
Local Sales and Use Taxes	3.59%	3.92%	12.66%	5.64%	5.51%
Consumers' Utility Taxes	3.41%	4.20%	3.14%	3.67%	2.77%
Business License Taxes	--	1.79%	--	4.09%	1.04%
Franchise License Taxes	--	0.30%	0.08%	0.06%	0.07%
Motor Vehicle License Taxes	--	2.11%	2.03%	0.77%	1.30%
Bank Stock Tax	--	0.60%	--	0.20%	0.15%
Taxes on Recordation and Wills	0.39%	0.59%	0.22%	1.07%	1.50%
Tobacco Taxes	--	--	--	0.08%	--
Admission and Amusement Taxes	--	0.18%	--	--	--
Transient Occupancy Tax	0.08%	0.10%	--	0.29%	--
Restaurant Food Tax	--	1.74%	--	--	--
Coal, Oil, and Gas Taxes	32.54%	--	--	--	--
E-911 Service Tax	1.82%	1.17%	1.04%	0.67%	0.75%
Other Non-Property Taxes	0.50%	0.71%	--	0.17%	--
Sub-Total	42.33%	17.43%	19.18%	16.70%	13.09%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.55%	0.97%	0.74%	1.60%	1.50%
Fines and Forfeitures	0.004%	0.95%	0.34%	0.53%	0.47%
Charges for Services	8.50%	8.13%	8.96%	8.03%	14.49%
Investment of Funds	0.10%	1.11%	0.35%	0.76%	0.62%
Rental of Property	0.04%	0.34%	0.43%	0.96%	0.39%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.43%	0.97%	5.77%	0.52%	0.96%
Sub-Total	13.62%	12.47%	16.59%	12.40%	18.43%
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	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	45.81%	44.72%	46.20%	35.81%	30.90%
Public Service Corporation Property Taxes	2.30%	5.73%	1.77%	1.77%	6.52%
General Personal Property Tax	8.22%	13.24%	9.21%	14.72%	9.83%
Mobile Homes Property Tax	0.59%	0.09%	0.73%	0.28%	0.51%
Machinery and Tools Tax	1.71%	0.23%	0.64%	5.61%	16.36%
Merchants' Capital Tax	0.46%	--	1.48%	--	1.18%
Property Tax Penalties	0.65%	0.75%	0.57%	0.63%	0.89%
Property Tax Interest	0.35%	0.36%	0.29%	0.31%	0.45%
Sub-Total	60.09%	65.12%	60.89%	59.13%	66.63%
All Other Tax Revenue					
Local Sales and Use Taxes	4.79%	4.71%	8.88%	7.23%	7.37%
Consumers' Utility Taxes	6.73%	5.09%	5.68%	3.66%	1.78%
Business License Taxes	--	--	0.01%	3.80%	--
Franchise License Taxes	0.06%	0.47%	0.68%	0.44%	0.54%
Motor Vehicle License Taxes	3.78%	2.16%	3.06%	1.96%	1.18%
Bank Stock Tax	--	0.22%	0.27%	0.17%	--
Taxes on Recordation and Wills	0.21%	1.92%	1.21%	1.42%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.31%	0.32%	0.24%
Restaurant Food Tax	--	--	1.79%	2.68%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.41%	1.86%	1.26%	0.74%	1.50%
Other Non-Property Taxes	0.41%	--	0.38%	0.03%	0.39%
Sub-Total	18.39%	16.43%	23.54%	22.43%	13.67%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.84%	1.55%	1.37%	2.15%	0.39%
Fines and Forfeitures	0.12%	0.02%	0.07%	0.28%	0.20%
Charges for Services	16.59%	14.46%	10.35%	13.12%	16.36%
Investment of Funds	0.27%	0.33%	0.79%	0.61%	1.08%
Rental of Property	0.46%	0.10%	0.06%	0.39%	0.45%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.25%	1.99%	2.93%	1.89%	1.22%
Sub-Total	21.52%	18.45%	15.57%	18.44%	19.71%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	47.70%	55.84%	35.98%	42.30%	21.83%
Public Service Corporation Property Taxes	1.95%	2.29%	1.20%	1.89%	2.14%
General Personal Property Tax	9.32%	13.06%	7.12%	10.31%	8.41%
Mobile Homes Property Tax	0.42%	0.05%	0.48%	--	0.41%
Machinery and Tools Tax	0.34%	0.91%	1.41%	1.96%	6.99%
Merchants' Capital Tax	--	--	0.30%	0.002%	--
Property Tax Penalties	0.67%	0.65%	0.41%	0.66%	1.04%
Property Tax Interest	0.32%	0.39%	0.49%	0.46%	0.27%
Sub-Total	60.73%	73.20%	47.38%	57.57%	41.09%
All Other Tax Revenue					
Local Sales and Use Taxes	8.12%	5.61%	3.41%	4.44%	2.64%
Consumers' Utility Taxes	4.17%	3.19%	4.89%	2.90%	3.83%
Business License Taxes	2.98%	2.18%	--	1.46%	2.33%
Franchise License Taxes	0.25%	0.17%	0.07%	0.21%	0.24%
Motor Vehicle License Taxes	2.05%	1.77%	2.31%	2.15%	1.53%
Bank Stock Tax	0.37%	0.10%	0.08%	0.09%	--
Taxes on Recordation and Wills	0.83%	1.02%	0.57%	1.25%	0.36%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	3.23%	--	0.05%	0.02%	0.41%
Restaurant Food Tax	0.23%	--	--	2.32%	0.44%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.68%	0.46%	1.10%	1.36%	0.74%
Other Non-Property Taxes	0.29%	0.29%	0.40%	--	0.58%
Sub-Total	23.21%	14.81%	12.89%	16.21%	13.10%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.80%	3.85%	0.60%	1.65%	0.47%
Fines and Forfeitures	0.23%	0.31%	0.01%	0.93%	13.61%
Charges for Services	11.10%	5.80%	33.63%	20.14%	23.49%
Investment of Funds	0.29%	0.50%	0.40%	0.07%	1.89%
Rental of Property	0.08%	0.18%	0.65%	0.29%	0.31%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.55%	1.35%	4.43%	3.14%	6.04%
Sub-Total	16.05%	12.00%	39.73%	26.22%	45.81%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	25.51%	49.22%	46.67%	25.86%	60.20%
Public Service Corporation Property Taxes	11.29%	3.09%	2.12%	1.57%	3.57%
General Personal Property Tax	13.48%	13.45%	10.74%	5.99%	5.90%
Mobile Homes Property Tax	0.44%	0.05%	0.01%	0.50%	0.18%
Machinery and Tools Tax	5.17%	1.24%	1.14%	12.30%	0.01%
Merchants' Capital Tax	--	0.56%	--	--	0.0003%
Property Tax Penalties	0.70%	0.64%	0.14%	0.63%	0.29%
Property Tax Interest	0.48%	0.31%	0.06%	0.34%	0.34%
Sub-Total	57.07%	68.56%	60.88%	47.17%	70.48%
All Other Tax Revenue					
Local Sales and Use Taxes	9.30%	9.72%	11.35%	9.88%	2.87%
Consumers' Utility Taxes	5.54%	3.33%	1.14%	10.58%	3.75%
Business License Taxes	0.54%	0.34%	5.67%	3.32%	--
Franchise License Taxes	0.43%	1.04%	0.71%	0.63%	0.03%
Motor Vehicle License Taxes	2.50%	1.80%	1.30%	2.53%	1.44%
Bank Stock Tax	--	0.27%	2.46%	0.40%	0.44%
Taxes on Recordation and Wills	0.77%	1.62%	0.72%	0.55%	0.42%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.17%	0.53%	1.87%	0.24%	--
Restaurant Food Tax	--	--	--	4.13%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.91%	0.50%	0.51%	0.56%	0.73%
Other Non-Property Taxes	0.41%	--	1.50%	--	0.22%
Sub-Total	21.58%	19.16%	27.22%	32.81%	9.90%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.50%	1.37%	0.94%	0.29%	0.81%
Fines and Forfeitures	0.10%	0.59%	0.42%	0.38%	0.03%
Charges for Services	15.94%	8.69%	6.65%	11.98%	14.93%
Investment of Funds	0.55%	0.19%	0.36%	0.28%	1.39%
Rental of Property	1.04%	0.22%	0.11%	0.46%	0.22%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.04%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.23%	1.22%	2.39%	6.63%	2.24%
Sub-Total	21.35%	12.28%	11.89%	20.01%	19.61%
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 2004

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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	38.58%	51.00%	27.16%	31.30%	47.00%
Public Service Corporation Property Taxes	4.34%	1.42%	1.33%	7.81%	1.89%
General Personal Property Tax	11.37%	9.77%	8.94%	5.94%	9.19%
Mobile Homes Property Tax	0.42%	--	0.41%	0.13%	--
Machinery and Tools Tax	14.27%	5.00%	1.30%	0.28%	9.68%
Merchants' Capital Tax	--	--	0.13%	--	0.0003%
Property Tax Penalties	0.51%	0.40%	0.53%	0.45%	0.76%
Property Tax Interest	0.31%	0.19%	0.40%	0.31%	0.46%
Sub-Total	69.80%	67.78%	40.19%	46.22%	68.98%
All Other Tax Revenue					
Local Sales and Use Taxes	4.42%	6.70%	2.15%	3.84%	4.60%
Consumers' Utility Taxes	1.80%	--	2.64%	1.21%	2.64%
Business License Taxes	0.85%	4.33%	0.10%	3.89%	1.77%
Franchise License Taxes	0.18%	0.19%	0.01%	0.15%	0.04%
Motor Vehicle License Taxes	1.13%	0.12%	1.72%	1.59%	1.90%
Bank Stock Tax	--	--	0.02%	0.26%	0.38%
Taxes on Recordation and Wills	0.94%	0.96%	0.44%	0.90%	0.92%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.10%	1.73%	--	0.34%	--
Restaurant Food Tax	--	4.09%	--	1.94%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.72%	1.02%	0.74%	0.83%	1.30%
Other Non-Property Taxes	0.35%	0.40%	0.24%	0.51%	--
Sub-Total	10.49%	19.53%	8.06%	15.47%	13.55%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.76%	2.68%	0.70%	28.16%	1.33%
Fines and Forfeitures	0.10%	0.28%	0.66%	0.72%	0.50%
Charges for Services	11.56%	7.97%	45.96%	5.84%	10.92%
Investment of Funds	0.69%	0.51%	0.85%	0.88%	0.33%
Rental of Property	3.00%	0.02%	0.80%	0.25%	0.48%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.16%	--	--	--	--
Miscellaneous Non-Tax Sources	2.43%	1.21%	2.78%	2.46%	3.91%
Sub-Total	19.70%	12.68%	51.75%	38.31%	17.48%
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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FY 2004

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	59.24%	37.19%	62.50%	35.02%	26.46%
Public Service Corporation Property Taxes	1.60%	3.50%	1.55%	36.11%	1.72%
General Personal Property Tax	12.32%	7.52%	9.89%	5.69%	16.15%
Mobile Homes Property Tax	0.51%	0.78%	0.001%	0.21%	0.50%
Machinery and Tools Tax	0.04%	5.33%	0.19%	0.64%	1.68%
Merchants' Capital Tax	0.73%	0.54%	--	0.23%	0.48%
Property Tax Penalties	0.74%	0.93%	0.26%	0.53%	0.75%
Property Tax Interest	0.19%	1.31%	0.18%	0.23%	0.10%
Sub-Total	75.36%	57.10%	74.56%	78.64%	47.85%
All Other Tax Revenue					
Local Sales and Use Taxes	9.51%	9.25%	6.49%	3.07%	4.05%
Consumers' Utility Taxes	--	4.91%	2.03%	1.21%	3.82%
Business License Taxes	--	--	3.11%	0.27%	--
Franchise License Taxes	0.09%	0.08%	0.18%	0.05%	0.09%
Motor Vehicle License Taxes	1.56%	1.64%	0.74%	1.48%	2.05%
Bank Stock Tax	0.11%	0.50%	0.06%	--	--
Taxes on Recordation and Wills	1.15%	0.36%	1.46%	1.15%	0.54%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.01%	--	--	--
Transient Occupancy Tax	--	0.02%	0.45%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.68%	--	--	--
E-911 Service Tax	1.14%	--	0.56%	0.91%	1.35%
Other Non-Property Taxes	0.34%	0.89%	--	--	0.25%
Sub-Total	13.89%	21.34%	15.07%	8.15%	12.14%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.13%	0.48%	3.06%	1.77%	0.65%
Fines and Forfeitures	0.14%	0.08%	0.29%	0.20%	0.15%
Charges for Services	7.15%	17.60%	4.52%	8.90%	32.25%
Investment of Funds	0.19%	0.81%	0.44%	0.50%	2.70%
Rental of Property	0.41%	0.49%	0.13%	0.14%	0.65%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.73%	2.10%	1.94%	1.69%	3.60%
Sub-Total	10.74%	21.56%	10.37%	13.21%	40.00%
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 2004

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	44.96%	54.69%	44.90%	48.51%	49.36%
Public Service Corporation Property Taxes	2.34%	1.54%	4.26%	1.65%	2.00%
General Personal Property Tax	10.66%	13.05%	5.37%	17.68%	9.02%
Mobile Homes Property Tax	0.08%	0.75%	0.45%	0.83%	0.37%
Machinery and Tools Tax	0.60%	1.76%	2.35%	0.05%	3.69%
Merchants' Capital Tax	1.20%	--	1.48%	0.30%	2.03%
Property Tax Penalties	0.60%	0.80%	0.61%	0.55%	0.53%
Property Tax Interest	0.32%	0.21%	0.20%	0.32%	0.27%
Sub-Total	60.77%	72.82%	59.61%	69.90%	67.27%
All Other Tax Revenue					
Local Sales and Use Taxes	6.19%	3.94%	11.33%	6.71%	10.38%
Consumers' Utility Taxes	4.88%	3.38%	2.82%	3.70%	2.58%
Business License Taxes	--	1.40%	--	0.0004%	--
Franchise License Taxes	0.43%	0.41%	--	0.25%	0.04%
Motor Vehicle License Taxes	2.51%	2.06%	2.65%	2.17%	0.92%
Bank Stock Tax	0.25%	0.49%	--	0.50%	0.09%
Taxes on Recordation and Wills	0.88%	0.71%	1.08%	1.27%	0.86%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.05%	--	0.04%
Restaurant Food Tax	2.19%	--	--	--	0.14%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.80%	1.28%	2.54%	1.35%	0.32%
Other Non-Property Taxes	--	0.33%	0.01%	--	0.16%
Sub-Total	19.14%	14.00%	20.46%	15.95%	15.54%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.19%	0.73%	0.83%	1.62%	0.73%
Fines and Forfeitures	2.18%	0.18%	0.45%	0.41%	0.23%
Charges for Services	13.88%	8.91%	14.48%	7.21%	13.51%
Investment of Funds	0.29%	0.50%	0.67%	0.81%	0.46%
Rental of Property	0.35%	0.53%	0.51%	0.92%	1.06%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.19%	2.32%	2.99%	3.18%	1.20%
Sub-Total	20.09%	13.18%	19.92%	14.15%	17.19%
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 2004

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	53.71%	52.17%	43.15%	52.16%	30.53%
Public Service Corporation Property Taxes	3.42%	2.82%	1.74%	1.29%	3.15%
General Personal Property Tax	10.78%	11.65%	13.39%	13.14%	10.35%
Mobile Homes Property Tax	0.26%	0.10%	0.22%	0.35%	0.24%
Machinery and Tools Tax	0.16%	0.37%	0.73%	0.72%	1.99%
Merchants' Capital Tax	--	--	0.59%	0.50%	--
Property Tax Penalties	0.72%	0.66%	0.54%	0.69%	0.74%
Property Tax Interest	0.93%	0.41%	1.02%	0.42%	0.43%
Sub-Total	69.97%	68.18%	61.37%	69.27%	47.43%
All Other Tax Revenue					
Local Sales and Use Taxes	4.50%	4.55%	6.90%	4.41%	9.17%
Consumers' Utility Taxes	2.26%	2.00%	5.41%	--	4.60%
Business License Taxes	0.15%	3.59%	0.10%	--	1.36%
Franchise License Taxes	0.50%	0.18%	0.11%	0.26%	--
Motor Vehicle License Taxes	1.63%	2.02%	1.50%	2.40%	1.51%
Bank Stock Tax	0.32%	0.20%	--	0.88%	--
Taxes on Recordation and Wills	1.36%	1.31%	1.93%	1.09%	0.44%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	0.98%	--	0.67%	--	0.19%
Restaurant Food Tax	2.62%	--	2.52%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.24%	2.06%	0.89%	0.76%	1.03%
Other Non-Property Taxes	--	0.25%	--	0.35%	0.26%
Sub-Total	15.56%	16.21%	20.02%	10.15%	18.55%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.67%	2.98%	1.18%	1.98%	0.47%
Fines and Forfeitures	0.89%	0.91%	0.28%	0.11%	0.04%
Charges for Services	7.94%	4.32%	12.89%	14.77%	24.60%
Investment of Funds	0.39%	1.72%	0.40%	0.54%	1.61%
Rental of Property	0.07%	0.16%	0.10%	0.01%	4.77%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.50%	5.52%	3.76%	3.16%	2.54%
Sub-Total	14.46%	15.61%	18.60%	20.58%	34.02%
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	48.99%	43.59%	38.01%	39.96%	56.86%
Public Service Corporation Property Taxes	3.11%	2.22%	1.93%	4.82%	2.54%
General Personal Property Tax	8.01%	15.95%	9.83%	11.96%	10.11%
Mobile Homes Property Tax	0.19%	--	0.64%	0.86%	0.03%
Machinery and Tools Tax	3.17%	4.67%	4.20%	5.33%	0.95%
Merchants' Capital Tax	0.38%	--	--	1.02%	--
Property Tax Penalties	0.75%	1.12%	0.44%	1.05%	0.79%
Property Tax Interest	0.26%	0.53%	0.55%	0.48%	0.39%
Sub-Total	64.86%	68.09%	55.61%	65.48%	71.66%
All Other Tax Revenue					
Local Sales and Use Taxes	5.78%	7.22%	5.19%	5.15%	4.74%
Consumers' Utility Taxes	2.73%	--	5.68%	4.76%	3.02%
Business License Taxes	--	0.73%	--	0.22%	0.26%
Franchise License Taxes	0.24%	0.28%	0.06%	0.59%	0.42%
Motor Vehicle License Taxes	1.84%	1.99%	3.71%	4.09%	2.34%
Bank Stock Tax	0.09%	--	0.17%	0.15%	0.46%
Taxes on Recordation and Wills	1.39%	0.79%	0.48%	0.69%	1.05%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.10%	1.64%	0.09%	--	--
Restaurant Food Tax	1.07%	1.44%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.14%	2.16%	1.83%	2.87%	1.53%
Other Non-Property Taxes	1.14%	--	0.51%	0.62%	0.31%
Sub-Total	15.52%	16.25%	17.72%	19.13%	14.14%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.47%	0.95%	0.85%	0.33%	5.51%
Fines and Forfeitures	0.003%	0.06%	0.13%	0.08%	0.24%
Charges for Services	14.89%	12.89%	20.59%	12.24%	6.13%
Investment of Funds	0.41%	0.16%	0.28%	0.64%	0.06%
Rental of Property	0.40%	0.20%	0.15%	1.27%	0.96%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.44%	1.40%	4.67%	0.83%	1.29%
Sub-Total	19.62%	15.66%	26.67%	15.39%	14.20%
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

Percentage Distribution/¹
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FY 2004

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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	30.53%	49.14%	56.00%	31.39%	61.09%
Public Service Corporation Property Taxes	2.32%	2.55%	1.98%	1.68%	1.82%
General Personal Property Tax	9.45%	12.92%	7.86%	9.38%	8.19%
Mobile Homes Property Tax	0.37%	0.31%	0.02%	0.17%	0.004%
Machinery and Tools Tax	1.17%	1.05%	0.05%	9.30%	--
Merchants' Capital Tax	2.59%	--	--	1.12%	--
Property Tax Penalties	0.79%	0.35%	0.56%	0.45%	0.66%
Property Tax Interest	0.26%	0.28%	0.22%	0.41%	0.59%
Sub-Total	47.49%	66.60%	66.69%	53.88%	72.36%
All Other Tax Revenue					
Local Sales and Use Taxes	16.64%	4.15%	6.91%	6.72%	3.75%
Consumers' Utility Taxes	3.58%	3.66%	3.88%	3.82%	3.78%
Business License Taxes	--	2.26%	2.98%	--	--
Franchise License Taxes	0.39%	0.19%	0.17%	0.20%	0.47%
Motor Vehicle License Taxes	1.69%	2.03%	0.99%	1.70%	1.80%
Bank Stock Tax	--	0.25%	0.09%	0.02%	0.37%
Taxes on Recordation and Wills	0.80%	0.80%	1.35%	0.28%	1.50%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.65%	0.40%	0.77%	--
Restaurant Food Tax	--	1.95%	--	2.32%	1.68%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.35%	1.75%	0.52%	0.49%	1.13%
Other Non-Property Taxes	--	0.05%	0.03%	0.41%	--
Sub-Total	23.46%	17.74%	17.33%	16.72%	14.49%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.42%	1.52%	3.99%	0.40%	1.90%
Fines and Forfeitures	0.80%	0.99%	0.40%	0.13%	0.26%
Charges for Services	22.54%	9.97%	9.28%	22.29%	7.94%
Investment of Funds	1.03%	0.66%	0.75%	0.30%	0.90%
Rental of Property	2.22%	0.56%	0.25%	0.09%	0.15%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.04%	1.95%	1.32%	6.18%	2.00%
Sub-Total	29.05%	15.66%	15.97%	29.40%	13.16%
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, 2004, 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 2004

[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	31.88%	52.12%	38.23%	40.61%	25.48%
Public Service Corporation Property Taxes	3.25%	2.16%	2.43%	1.50%	6.39%
General Personal Property Tax	10.74%	9.92%	7.42%	10.48%	6.75%
Mobile Homes Property Tax	0.22%	0.06%	0.23%	--	0.48%
Machinery and Tools Tax	0.24%	0.77%	2.87%	9.39%	5.67%
Merchants' Capital Tax	0.49%	--	--	1.12%	0.11%
Property Tax Penalties	0.54%	0.34%	0.94%	0.59%	0.38%
Property Tax Interest	0.48%	0.15%	0.53%	0.35%	0.53%
Sub-Total	47.81%	65.52%	52.66%	64.04%	45.80%
All Other Tax Revenue					
Local Sales and Use Taxes	11.75%	6.09%	7.90%	5.45%	7.54%
Consumers' Utility Taxes	3.24%	4.26%	3.34%	2.31%	4.68%
Business License Taxes	--	4.12%	2.33%	--	--
Franchise License Taxes	0.10%	2.16%	0.13%	0.42%	0.10%
Motor Vehicle License Taxes	1.91%	1.51%	1.66%	1.67%	1.48%
Bank Stock Tax	--	0.30%	0.33%	0.03%	--
Taxes on Recordation and Wills	0.53%	0.82%	0.41%	1.04%	0.48%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.08%	--	--	--
Transient Occupancy Tax	--	0.50%	2.25%	0.13%	--
Restaurant Food Tax	--	2.44%	4.18%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	8.40%
E-911 Service Tax	1.17%	0.77%	1.42%	0.53%	2.69%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	18.70%	23.07%	23.94%	11.58%	25.36%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.76%	0.63%	0.98%	1.30%	0.20%
Fines and Forfeitures	0.19%	0.58%	0.16%	0.40%	0.05%
Charges for Services	23.56%	8.87%	20.39%	15.61%	18.35%
Investment of Funds	0.60%	0.62%	0.17%	0.54%	2.24%
Rental of Property	1.89%	0.36%	0.38%	0.37%	0.24%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.02%	0.11%	--	--
Miscellaneous Non-Tax Sources	6.49%	0.34%	1.21%	6.15%	7.76%
Sub-Total	33.49%	11.42%	23.40%	24.38%	28.84%
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
for
Counties and Cities in Virginia
FY 2004

[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	35.36%	45.76%	28.05%	37.86%	49.92%
Public Service Corporation Property Taxes	4.01%	2.79%	2.52%	4.09%	1.27%
General Personal Property Tax	5.27%	11.95%	9.40%	12.75%	10.20%
Mobile Homes Property Tax	0.80%	0.06%	0.49%	0.45%	0.10%
Machinery and Tools Tax	1.44%	5.00%	4.31%	2.66%	0.83%
Merchants' Capital Tax	0.94%	0.63%	0.86%	3.09%	--
Property Tax Penalties	0.64%	0.73%	0.70%	1.05%	0.85%
Property Tax Interest	0.43%	0.22%	0.40%	0.43%	0.60%
Sub-Total	48.89%	67.14%	46.72%	62.38%	63.78%
All Other Tax Revenue					
Local Sales and Use Taxes	9.07%	7.81%	7.43%	2.58%	7.93%
Consumers' Utility Taxes	5.75%	3.85%	4.15%	5.65%	2.35%
Business License Taxes	--	--	--	0.65%	2.13%
Franchise License Taxes	1.51%	0.07%	0.52%	0.19%	1.75%
Motor Vehicle License Taxes	3.54%	1.86%	1.28%	2.04%	1.86%
Bank Stock Tax	0.05%	--	0.19%	--	0.18%
Taxes on Recordation and Wills	0.53%	0.89%	0.31%	0.63%	2.05%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.08%	0.21%	--	--	0.54%
Restaurant Food Tax	--	--	--	--	3.09%
Coal, Oil, and Gas Taxes	0.09%	--	--	--	--
E-911 Service Tax	3.12%	1.45%	1.21%	0.72%	0.87%
Other Non-Property Taxes	--	--	0.38%	0.32%	0.05%
Sub-Total	23.74%	16.13%	15.47%	12.79%	22.80%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.51%	1.67%	0.32%	0.80%	2.71%
Fines and Forfeitures	0.22%	0.05%	0.09%	4.54%	0.60%
Charges for Services	12.28%	10.20%	31.24%	12.47%	8.33%
Investment of Funds	0.39%	0.37%	0.90%	0.22%	0.41%
Rental of Property	2.43%	0.08%	0.86%	--	0.32%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	3.46%	--
Miscellaneous Non-Tax Sources	11.54%	4.35%	4.38%	3.34%	1.05%
Sub-Total	27.38%	16.72%	37.81%	24.83%	13.43%
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
for
Counties and Cities in Virginia
FY 2004

[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	53.09%	20.97%	17.46%	31.67%	44.89%
Public Service Corporation Property Taxes	0.98%	65.04%	2.46%	2.11%	1.26%
General Personal Property Tax	8.98%	3.78%	8.17%	12.11%	11.54%
Mobile Homes Property Tax	0.12%	--	0.48%	0.54%	0.05%
Machinery and Tools Tax	0.08%	--	5.91%	2.02%	1.47%
Merchants' Capital Tax	0.39%	--	0.34%	3.18%	--
Property Tax Penalties	0.61%	0.24%	0.64%	0.87%	0.59%
Property Tax Interest	0.30%	0.42%	0.10%	0.56%	0.43%
Sub-Total	64.55%	90.46%	35.56%	53.08%	60.22%
All Other Tax Revenue					
Local Sales and Use Taxes	5.11%	0.99%	2.59%	13.19%	5.36%
Consumers' Utility Taxes	4.28%	--	0.89%	3.14%	2.67%
Business License Taxes	--	0.37%	0.001%	--	2.78%
Franchise License Taxes	0.15%	--	0.01%	0.08%	--
Motor Vehicle License Taxes	1.30%	0.37%	0.98%	0.96%	1.49%
Bank Stock Tax	0.14%	--	--	0.27%	--
Taxes on Recordation and Wills	1.79%	0.22%	0.25%	0.42%	1.49%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.76%	--	--	--	0.02%
Restaurant Food Tax	2.44%	--	--	--	0.13%
Coal, Oil, and Gas Taxes	--	--	--	2.62%	--
E-911 Service Tax	0.86%	0.34%	0.77%	1.38%	0.95%
Other Non-Property Taxes	0.47%	0.10%	0.29%	--	--
Sub-Total	17.30%	2.40%	5.77%	22.05%	14.88%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.81%	0.14%	0.32%	0.80%	2.36%
Fines and Forfeitures	0.53%	0.14%	2.46%	0.17%	0.18%
Charges for Services	9.87%	4.54%	53.51%	15.03%	7.56%
Investment of Funds	0.25%	0.68%	0.38%	0.80%	0.57%
Rental of Property	0.07%	0.58%	0.62%	2.85%	0.76%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.62%	1.06%	1.38%	5.21%	13.47%
Sub-Total	18.15%	7.14%	58.67%	24.87%	24.90%
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
for
Counties and Cities in Virginia
FY 2004

[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	35.13%	40.07%	23.73%	26.95%	45.97%
Public Service Corporation Property Taxes	3.07%	1.60%	1.47%	2.41%	3.11%
General Personal Property Tax	7.96%	9.10%	7.09%	8.96%	9.11%
Mobile Homes Property Tax	0.29%	0.28%	0.59%	0.51%	0.03%
Machinery and Tools Tax	7.30%	0.88%	8.43%	3.57%	1.60%
Merchants' Capital Tax	--	0.31%	2.38%	1.35%	0.31%
Property Tax Penalties	0.58%	0.64%	0.80%	0.30%	0.53%
Property Tax Interest	0.37%	0.35%	0.28%	0.37%	0.22%
Sub-Total	54.70%	53.24%	44.76%	44.42%	60.88%
All Other Tax Revenue					
Local Sales and Use Taxes	12.07%	3.77%	7.84%	11.08%	7.89%
Consumers' Utility Taxes	4.04%	4.33%	3.74%	3.18%	0.27%
Business License Taxes	--	--	--	--	4.43%
Franchise License Taxes	0.50%	0.54%	1.26%	0.78%	0.68%
Motor Vehicle License Taxes	1.88%	2.24%	0.35%	1.36%	1.38%
Bank Stock Tax	0.05%	0.18%	--	0.09%	0.12%
Taxes on Recordation and Wills	0.63%	0.92%	0.31%	0.42%	1.08%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	--	0.14%	0.47%	2.03%
Restaurant Food Tax	--	--	--	2.42%	4.07%
Coal, Oil, and Gas Taxes	--	--	23.60%	--	--
E-911 Service Tax	0.79%	1.17%	0.92%	1.14%	0.85%
Other Non-Property Taxes	0.30%	--	--	0.24%	0.04%
Sub-Total	20.34%	13.15%	38.15%	21.17%	22.84%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.41%	1.13%	0.23%	0.42%	0.73%
Fines and Forfeitures	0.13%	0.21%	0.10%	3.39%	0.32%
Charges for Services	18.10%	24.21%	11.85%	26.63%	12.63%
Investment of Funds	0.41%	1.08%	0.76%	1.01%	0.33%
Rental of Property	0.08%	2.58%	0.33%	0.02%	1.19%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.07%	--	--	--	--
Miscellaneous Non-Tax Sources	5.75%	4.40%	3.81%	2.95%	1.07%
Sub-Total	24.96%	33.61%	17.09%	34.41%	16.28%
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 2004

[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	55.03%	30.13%	24.95%	31.77%	34.29%
Public Service Corporation Property Taxes	2.15%	1.16%	0.63%	1.83%	2.04%
General Personal Property Tax	8.10%	7.10%	5.14%	11.74%	4.68%
Mobile Homes Property Tax	--	--	0.04%	0.15%	0.01%
Machinery and Tools Tax	0.21%	4.17%	2.66%	2.55%	0.14%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.39%	0.47%	0.19%	0.52%	0.28%
Property Tax Interest	0.05%	0.07%	0.23%	0.19%	0.12%
Sub-Total	65.94%	43.10%	33.83%	48.75%	41.56%
All Other Tax Revenue					
Local Sales and Use Taxes	6.05%	10.64%	12.09%	4.91%	8.69%
Consumers' Utility Taxes	4.81%	--	1.31%	7.01%	7.07%
Business License Taxes	6.88%	4.79%	3.46%	2.09%	4.66%
Franchise License Taxes	0.29%	0.67%	0.59%	0.97%	0.37%
Motor Vehicle License Taxes	0.65%	1.19%	0.68%	1.49%	0.77%
Bank Stock Tax	0.30%	1.08%	0.87%	0.42%	0.48%
Taxes on Recordation and Wills	0.78%	0.63%	0.61%	0.43%	0.36%
Tobacco Taxes	0.65%	2.05%	0.53%	--	0.31%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.70%	0.72%	1.57%	0.19%	1.66%
Restaurant Food Tax	2.43%	6.27%	10.60%	1.96%	5.67%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.18%	1.26%	0.41%	1.01%	0.36%
Other Non-Property Taxes	0.20%	--	--	1.69%	--
Sub-Total	24.93%	29.30%	32.72%	22.18%	30.39%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.09%	0.39%	0.25%	0.35%	0.72%
Fines and Forfeitures	1.12%	0.88%	0.84%	0.73%	0.62%
Charges for Services	4.56%	15.89%	26.19%	22.94%	16.47%
Investment of Funds	0.38%	1.49%	0.13%	0.30%	0.30%
Rental of Property	0.75%	0.11%	0.52%	1.48%	0.31%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	6.69%	--	0.37%	8.09%
Miscellaneous Non-Tax Sources	1.24%	2.15%	5.52%	2.91%	1.54%
Sub-Total	9.13%	27.60%	33.45%	29.07%	28.06%
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

Percentage Distribution/¹
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FY 2004

[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	46.98%	37.32%	13.26%	25.93%	19.49%
Public Service Corporation Property Taxes	3.19%	1.09%	1.14%	0.85%	1.60%
General Personal Property Tax	9.20%	5.21%	4.23%	7.62%	9.56%
Mobile Homes Property Tax	0.05%	--	0.09%	0.06%	--
Machinery and Tools Tax	0.77%	0.24%	36.72%	2.30%	1.98%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.53%	0.16%	0.32%	0.53%	0.27%
Property Tax Interest	0.19%	0.47%	0.19%	0.25%	0.24%
Sub-Total	60.89%	44.48%	55.96%	37.53%	33.16%
All Other Tax Revenue					
Local Sales and Use Taxes	8.74%	18.33%	7.56%	12.81%	10.59%
Consumers' Utility Taxes	4.89%	4.22%	5.48%	3.19%	4.33%
Business License Taxes	5.68%	6.68%	3.87%	6.81%	5.05%
Franchise License Taxes	0.54%	0.26%	0.29%	2.99%	0.40%
Motor Vehicle License Taxes	1.25%	0.92%	0.93%	1.90%	0.73%
Bank Stock Tax	0.21%	0.40%	1.24%	1.43%	0.98%
Taxes on Recordation and Wills	0.73%	0.16%	0.22%	0.27%	0.19%
Tobacco Taxes	1.49%	--	--	--	--
Admission and Amusement Taxes	0.17%	--	--	--	--
Transient Occupancy Tax	0.74%	0.29%	0.03%	0.58%	3.17%
Restaurant Food Tax	4.49%	9.57%	3.16%	7.29%	8.96%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.93%	0.61%	--	1.19%	1.35%
Other Non-Property Taxes	0.36%	--	0.30%	0.07%	--
Sub-Total	30.22%	41.44%	23.07%	38.53%	35.76%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.73%	0.58%	0.11%	0.38%	0.19%
Fines and Forfeitures	0.72%	1.30%	0.21%	1.05%	6.25%
Charges for Services	5.73%	9.25%	14.69%	14.00%	19.38%
Investment of Funds	0.16%	0.42%	0.30%	1.33%	2.01%
Rental of Property	0.98%	0.33%	0.04%	1.42%	0.72%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.57%	2.19%	5.62%	5.75%	2.54%
Sub-Total	8.88%	14.08%	20.97%	23.94%	31.09%
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

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2004

[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	45.13%	55.47%	23.68%	31.01%	19.53%
Public Service Corporation Property Taxes	1.82%	0.77%	0.58%	1.31%	0.81%
General Personal Property Tax	6.22%	5.96%	6.03%	6.07%	4.50%
Mobile Homes Property Tax	--	--	--	0.004%	--
Machinery and Tools Tax	0.08%	--	0.16%	0.20%	7.73%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.29%	0.16%	1.30%	0.22%	0.24%
Property Tax Interest	0.12%	0.09%	0.18%	0.07%	0.17%
Sub-Total	53.67%	62.45%	31.93%	38.89%	32.98%
All Other Tax Revenue					
Local Sales and Use Taxes	14.85%	8.73%	9.69%	20.29%	16.61%
Consumers' Utility Taxes	4.17%	4.14%	5.10%	4.89%	3.01%
Business License Taxes	10.65%	5.74%	4.94%	7.98%	7.22%
Franchise License Taxes	0.91%	0.30%	0.49%	0.44%	0.49%
Motor Vehicle License Taxes	0.65%	0.50%	1.04%	0.28%	0.78%
Bank Stock Tax	1.16%	0.37%	0.46%	0.91%	0.78%
Taxes on Recordation and Wills	0.18%	0.51%	0.22%	0.49%	0.28%
Tobacco Taxes	1.35%	0.57%	1.70%	0.34%	--
Admission and Amusement Taxes	--	0.04%	--	0.30%	0.17%
Transient Occupancy Tax	0.70%	0.46%	1.25%	1.07%	0.04%
Restaurant Food Tax	2.92%	3.77%	6.52%	9.49%	6.39%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.56%	0.50%	1.14%	0.38%	0.71%
Other Non-Property Taxes	--	0.03%	1.25%	--	0.29%
Sub-Total	38.11%	25.66%	33.79%	46.85%	36.79%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.42%	0.90%	0.51%	0.88%	0.52%
Fines and Forfeitures	1.74%	2.49%	0.44%	0.88%	0.70%
Charges for Services	1.61%	6.89%	18.11%	9.82%	26.76%
Investment of Funds	0.85%	0.21%	0.44%	0.54%	0.77%
Rental of Property	1.97%	0.35%	2.14%	0.14%	0.13%
Payments in Lieu of Taxes from Enterprise Activities	--	0.22%	0.48%	--	--
Interlocal Revenue-Sharing Payments	--	--	7.71%	--	--
Miscellaneous Non-Tax Sources	0.65%	0.83%	4.45%	2.00%	1.35%
Sub-Total	8.23%	11.89%	34.28%	14.26%	30.23%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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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 2004

[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	36.30%	22.37%	33.92%	28.26%	29.77%
Public Service Corporation Property Taxes	1.49%	0.64%	15.43%	1.13%	2.08%
General Personal Property Tax	6.57%	7.03%	5.23%	5.20%	6.17%
Mobile Homes Property Tax	0.02%	0.02%	--	--	--
Machinery and Tools Tax	0.86%	3.84%	8.77%	--	2.92%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.60%	0.25%	0.88%	0.16%	0.41%
Property Tax Interest	0.74%	0.12%	0.40%	0.16%	0.16%
Sub-Total	46.57%	34.26%	64.64%	34.92%	41.50%
All Other Tax Revenue					
Local Sales and Use Taxes	5.54%	18.22%	5.22%	7.40%	9.84%
Consumers' Utility Taxes	5.28%	3.34%	3.74%	5.77%	5.88%
Business License Taxes	4.73%	9.37%	4.24%	5.29%	5.55%
Franchise License Taxes	0.56%	0.52%	0.35%	0.52%	0.49%
Motor Vehicle License Taxes	1.29%	0.93%	1.25%	0.73%	1.06%
Bank Stock Tax	0.14%	0.62%	0.35%	0.55%	0.50%
Taxes on Recordation and Wills	0.21%	0.67%	0.32%	0.51%	0.35%
Tobacco Taxes	2.07%	2.44%	--	--	0.92%
Admission and Amusement Taxes	0.55%	0.33%	--	--	0.22%
Transient Occupancy Tax	1.18%	2.21%	1.38%	1.22%	1.16%
Restaurant Food Tax	5.14%	11.87%	3.06%	6.06%	6.45%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.98%	0.71%	1.10%	0.63%	0.84%
Other Non-Property Taxes	0.10%	0.26%	0.78%	0.31%	--
Sub-Total	27.77%	51.47%	21.81%	28.98%	33.29%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.75%	0.62%	0.26%	0.56%	0.63%
Fines and Forfeitures	0.74%	1.05%	0.20%	0.92%	0.47%
Charges for Services	18.08%	10.53%	7.70%	15.76%	18.91%
Investment of Funds	0.82%	0.65%	1.15%	1.21%	0.48%
Rental of Property	0.28%	0.26%	0.51%	0.27%	0.93%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	12.54%	--
Miscellaneous Non-Tax Sources	4.98%	1.15%	3.73%	4.85%	3.79%
Sub-Total	25.66%	14.27%	13.56%	36.10%	25.21%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2004

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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	49.06%	54.72%	25.46%	35.66%	34.38%
Public Service Corporation Property Taxes	1.15%	1.06%	1.33%	1.53%	2.47%
General Personal Property Tax	5.96%	10.68%	5.49%	6.90%	7.80%
Mobile Homes Property Tax	0.01%	--	--	0.04%	0.005%
Machinery and Tools Tax	4.85%	0.19%	1.17%	3.90%	1.83%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.09%	0.46%	0.40%	0.20%	0.24%
Property Tax Interest	0.11%	0.32%	0.22%	0.11%	0.47%
Sub-Total	61.23%	67.43%	34.08%	48.33%	47.20%
All Other Tax Revenue					
Local Sales and Use Taxes	8.48%	7.87%	9.52%	6.85%	7.25%
Consumers' Utility Taxes	2.27%	5.04%	6.28%	4.04%	10.21%
Business License Taxes	2.93%	3.37%	6.92%	4.12%	5.25%
Franchise License Taxes	0.41%	0.44%	0.80%	1.25%	0.77%
Motor Vehicle License Taxes	0.91%	1.28%	1.06%	1.19%	0.92%
Bank Stock Tax	0.42%	0.06%	1.27%	0.18%	0.27%
Taxes on Recordation and Wills	0.76%	1.23%	0.29%	0.36%	0.33%
Tobacco Taxes	0.67%	1.36%	1.09%	1.72%	1.99%
Admission and Amusement Taxes	--	--	--	0.20%	1.14%
Transient Occupancy Tax	0.18%	--	0.05%	0.92%	1.73%
Restaurant Food Tax	2.97%	1.23%	4.83%	4.76%	6.70%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.33%	0.34%	0.92%	0.94%	1.29%
Other Non-Property Taxes	0.23%	--	0.02%	0.23%	0.06%
Sub-Total	20.56%	22.23%	33.06%	26.75%	37.91%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.43%	0.42%	0.32%	0.91%	1.05%
Fines and Forfeitures	0.93%	0.87%	1.03%	0.75%	0.42%
Charges for Services	8.11%	4.94%	25.11%	13.83%	9.48%
Investment of Funds	1.13%	0.35%	0.33%	0.37%	0.49%
Rental of Property	0.05%	0.18%	1.96%	4.46%	1.63%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.93%	0.46%	0.77%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	6.55%	3.58%	3.18%	4.13%	1.04%
Sub-Total	18.21%	10.34%	32.86%	24.92%	14.89%
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 2004

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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	14.33%	37.96%	56.04%	35.10%	28.97%
Public Service Corporation Property Taxes	3.65%	3.12%	1.07%	2.83%	1.06%
General Personal Property Tax	2.98%	7.62%	9.08%	8.35%	5.29%
Mobile Homes Property Tax	--	0.04%	0.09%	--	0.04%
Machinery and Tools Tax	0.88%	5.43%	--	1.85%	4.56%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.26%	0.73%	0.60%	0.88%	0.35%
Property Tax Interest	0.15%	0.52%	0.24%	0.29%	0.14%
Sub-Total	22.25%	55.41%	67.12%	49.30%	40.40%
All Other Tax Revenue					
Local Sales and Use Taxes	22.89%	8.37%	2.60%	4.09%	5.25%
Consumers' Utility Taxes	4.01%	5.78%	2.62%	9.42%	6.81%
Business License Taxes	11.78%	6.43%	1.97%	4.23%	2.18%
Franchise License Taxes	0.64%	--	0.64%	0.56%	1.28%
Motor Vehicle License Taxes	0.44%	1.46%	1.73%	1.38%	1.13%
Bank Stock Tax	0.89%	0.35%	0.18%	0.24%	0.79%
Taxes on Recordation and Wills	0.40%	0.35%	1.12%	0.53%	0.52%
Tobacco Taxes	0.0007%	0.34%	0.56%	2.04%	--
Admission and Amusement Taxes	--	0.04%	--	0.20%	--
Transient Occupancy Tax	1.55%	0.73%	--	0.83%	0.65%
Restaurant Food Tax	10.56%	2.62%	2.71%	3.78%	4.47%
Coal, Oil, and Gas Taxes	2.26%	--	--	--	--
E-911 Service Tax	0.62%	2.04%	0.94%	1.25%	0.92%
Other Non-Property Taxes	0.68%	--	--	0.04%	--
Sub-Total	56.72%	28.50%	15.06%	28.59%	24.00%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.03%	0.74%	1.03%	0.70%	0.12%
Fines and Forfeitures	1.08%	1.19%	0.15%	0.35%	0.63%
Charges for Services	11.24%	10.86%	10.78%	15.66%	18.91%
Investment of Funds	0.47%	0.25%	-0.08%	0.19%	0.54%
Rental of Property	6.83%	0.65%	0.45%	2.43%	0.63%
Payments in Lieu of Taxes from Enterprise Activities	--	0.10%	--	0.64%	11.03%
Interlocal Revenue-Sharing Payments	--	--	--	--	0.90%
Miscellaneous Non-Tax Sources	1.37%	2.29%	5.49%	2.14%	2.83%
Sub-Total	21.03%	16.09%	17.82%	22.11%	35.60%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	39.74%	34.47%	34.13%	33.90%	45.46%
Public Service Corporation Property Taxes	3.00%	2.76%	0.86%	2.27%	1.87%
General Personal Property Tax	5.86%	7.31%	11.27%	5.26%	7.43%
Mobile Homes Property Tax	0.01%	0.01%	--	0.004%	0.10%
Machinery and Tools Tax	3.50%	1.90%	5.85%	0.42%	1.32%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.64%	0.42%	0.28%	0.46%	0.45%
Property Tax Interest	0.51%	0.28%	0.14%	0.09%	0.17%
Sub-Total	53.26%	47.15%	52.54%	42.42%	56.81%
All Other Tax Revenue					
Local Sales and Use Taxes	5.68%	12.00%	11.18%	12.25%	5.70%
Consumers' Utility Taxes	7.15%	8.31%	2.32%	4.54%	6.35%
Business License Taxes	4.96%	7.07%	7.56%	5.38%	3.84%
Franchise License Taxes	1.14%	0.97%	1.26%	0.87%	0.21%
Motor Vehicle License Taxes	0.80%	1.08%	1.11%	1.23%	1.31%
Bank Stock Tax	0.56%	0.62%	0.66%	0.57%	0.24%
Taxes on Recordation and Wills	0.02%	0.40%	0.47%	0.49%	0.84%
Tobacco Taxes	--	1.18%	0.95%	--	1.67%
Admission and Amusement Taxes	0.43%	0.33%	0.33%	--	0.38%
Transient Occupancy Tax	1.03%	1.39%	1.13%	0.65%	0.22%
Restaurant Food Tax	3.44%	4.80%	4.33%	5.12%	3.24%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.27%	0.84%	0.45%	1.45%	0.97%
Other Non-Property Taxes	0.19%	0.22%	0.89%	0.05%	--
Sub-Total	26.66%	39.22%	32.65%	32.60%	24.99%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.80%	0.69%	0.64%	0.44%	1.44%
Fines and Forfeitures	1.98%	0.85%	0.41%	0.18%	0.65%
Charges for Services	9.00%	10.81%	9.58%	20.26%	11.90%
Investment of Funds	0.23%	0.23%	0.72%	0.54%	1.05%
Rental of Property	0.04%	0.43%	0.38%	0.13%	0.66%
Payments in Lieu of Taxes from Enterprise Activities	4.28%	--	2.62%	1.90%	0.005%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.74%	0.64%	0.45%	1.53%	2.51%
Sub-Total	20.08%	13.64%	14.81%	24.98%	18.21%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2004

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Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	47.35%	28.81%	21.99%	25.25%
Public Service Corporation Property Taxes	1.28%	2.43%	1.03%	0.75%
General Personal Property Tax	7.36%	7.37%	1.32%	9.26%
Mobile Homes Property Tax	0.02%	0.04%	0.01%	0.002%
Machinery and Tools Tax	0.13%	11.49%	4.37%	3.00%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.64%	0.48%	0.26%	0.30%
Property Tax Interest	0.20%	0.35%	0.07%	0.14%
Sub-Total	56.98%	50.98%	29.04%	38.70%
All Other Tax Revenue				
Local Sales and Use Taxes	6.48%	9.38%	15.04%	20.61%
Consumers' Utility Taxes	5.57%	5.80%	1.60%	7.05%
Business License Taxes	4.78%	5.05%	5.82%	10.31%
Franchise License Taxes	0.63%	0.29%	0.81%	0.92%
Motor Vehicle License Taxes	1.28%	1.08%	--	1.06%
Bank Stock Tax	0.22%	0.25%	0.40%	1.08%
Taxes on Recordation and Wills	0.02%	0.51%	0.70%	0.52%
Tobacco Taxes	1.71%	0.36%	1.09%	0.67%
Admission and Amusement Taxes	0.59%	--	--	0.24%
Transient Occupancy Tax	2.67%	0.83%	14.28%	0.99%
Restaurant Food Tax	5.34%	5.17%	19.26%	7.09%
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	0.83%	0.64%	0.85%	1.34%
Other Non-Property Taxes	0.06%	0.12%	--	--
Sub-Total	30.18%	29.48%	59.84%	51.88%
Non-Tax Revenue				
Permits, Fees, and Licenses	0.73%	0.41%	1.09%	1.34%
Fines and Forfeitures	0.66%	0.68%	0.91%	0.40%
Charges for Services	7.44%	13.92%	3.89%	5.59%
Investment of Funds	0.60%	0.51%	0.58%	0.07%
Rental of Property	0.36%	0.57%	1.02%	0.28%
Payments in Lieu of Taxes from Enterprise Activities	0.01%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	3.04%	3.45%	3.62%	1.74%
Sub-Total	12.84%	19.54%	11.11%	9.43%
Grand Total	100.00%	100.00%	100.00%	100.00%

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