
General Fund Revenues



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GENERAL FUND REVENUE SUMMARY

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
GENERAL PROPERTY TAXES				
Real Property Taxes				
Current	178,524,674	187,025,300	188,616,350	190,010,300
Delinquent	6,049,270	7,035,700	5,500,000	5,800,000
Interest	670,658	775,000	550,000	550,000
Real Estate Tax Refunds	-201,109	-100,000	-20,000	-100,000
Subtotal - Real Property Taxes	185,043,493	194,736,000	194,646,350	196,260,300
Downtown Improvement District (DID)				
Current	1,659,597	1,632,400	1,664,000	1,802,500
Real Property - Public Service Corporation (PSC)				
Current	8,815,091	9,015,600	8,916,000	8,916,000
Delinquent	0	10,000	0	10,000
Subtotal - Real Property PSC	8,815,091	9,025,600	8,916,000	8,926,000
Total All Real Property Taxes	195,518,181	205,394,000	205,226,350	206,988,800
Personal Property				
Current	32,679,309	33,750,000	33,200,000	33,600,000
Delinquent	10,605,420	10,600,000	10,600,000	10,800,000
Interest	601,641	700,000	600,000	700,000
Personal Property Tax Refund ¹	-1,674,948	-500,000	-1,200,000	-1,200,000
Subtotal - Personal Property Tax	42,211,422	44,550,000	43,200,000	43,900,000
Personal Property - Public Service Corporations				
Current	112,390	112,400	110,176	110,000
Mobile Home				
Current	9,608	10,000	9,600	10,000
Delinquent	6,069	7,000	6,000	7,000
Interest	469	1,000	800	600
Subtotal - Mobile Home	16,146	18,000	16,400	17,600
Machinery and Tools				
Current	5,409,310	5,450,000	5,450,000	5,450,000
Delinquent	252,271	100,000	150,000	150,000
Interest	4,986	8,000	4,000	4,000
Subtotal - Machinery and Tools	5,666,567	5,558,000	5,604,000	5,604,000
Total General Property Taxes	243,524,706	255,632,400	254,156,926	256,620,400

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
OTHER LOCAL TAXES				
Sales and Use	29,707,293	30,300,000	29,000,000	29,850,000
Consumer Utility Taxes				
Water	5,320,832	5,440,000	5,400,000	5,454,000
Electric	12,557,530	12,650,000	12,550,000	12,650,000
Gas	2,939,570	3,000,000	3,000,000	3,050,000
Communications Sales Tax	18,836,016	19,200,000	18,800,000	18,800,000
Subtotal - Consumer Utility Taxes	39,653,948	40,290,000	39,750,000	39,954,000
Business Taxes				
Other Local Tax Refunds	-14,676	-15,000	-18,376	-18,400
Business License	29,300,747	28,685,600	29,160,000	29,600,000
Franchise	876,118	816,000	700,000	689,000
Bank Franchise	3,165,542	2,300,000	2,300,000	2,300,000
Subtotal - Business Taxes	33,327,731	31,786,600	32,141,624	32,570,600
Licenses and Decals				
Motor Vehicle	4,209,486	4,350,000	4,200,000	4,200,000
Boats	91,003	100,000	91,000	91,000
Subtotal - Licenses and Decals	4,300,489	4,450,000	4,291,000	4,291,000
Consumer Taxes				
Recordation	1,892,479	1,900,000	1,900,000	2,015,000
Cigarette	7,926,006	7,675,000	7,675,000	7,995,000
Admissions	3,831,000	4,000,000	4,000,000	4,000,000
Hotel/Motel Room	5,461,368	5,850,000	5,400,000	5,600,000
Hotel (\$2 flat tax)	1,831,893	2,000,000	1,800,000	1,800,000
Restaurant Food	26,071,353	26,281,000	26,330,000	27,100,000
Estate Probate	40,702	45,000	45,000	45,000
Short Term Rental	153,909	150,000	165,000	165,000
Subtotal - Consumer Taxes	47,208,710	47,901,000	47,315,000	48,720,000
Total Other Local Taxes	154,198,171	154,727,600	152,497,624	155,385,600
PERMITS, FEES AND LICENSES				
Animal License	50,845	100,000	55,000	67,000
Burglar Alarm License	3,710	3,100	2,500	3,400
Residential Parking Decals	32,751	30,000	32,000	33,000
Building Permit	775,345	575,000	700,000	700,000
Electrical Permit	307,707	275,000	325,000	325,000
Plumbing Permit	203,986	170,000	250,000	250,000
Plan Review Fee	124,940	122,000	140,000	140,000
Mechanical Code Inspection Fee	172,789	170,000	180,000	190,000

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
Elevator Inspection Fee	91,803	85,000	85,000	92,000
Technology Fee - Permits	0	0	75,000	75,000
Wetland Permit	2,550	4,000	8,000	8,000
Zoning Fees	74,495	75,000	170,000	170,000
Driveway Permit	28,930	20,400	30,000	20,400
Utility Cut Permit	90,713	67,200	100,000	67,200
Special ROW/ Parking Permit	132,373	111,200	111,200	161,200
Street Construction Permit	130,023	94,800	130,000	194,800
Fire Permit	122,257	115,000	144,000	144,000
Fire Inspection	57,800	54,000	95,700	95,700
Precious Metal Dealer Permit	17,700	18,000	16,000	16,000
Excessive Size and Weight Permit	212,820	221,700	221,700	221,700
Taxi Operator Permit	12,946	15,000	13,000	13,000
Foot Race/Bicycle Race Permit ²	159,510	600	11,121	600
Yard/Garage Sale Permit	8,400	10,340	8,500	10,000
Registration Vacant Buildings Fee	8,475	8,000	6,500	6,500
Transfer Fees	5,399	5,000	5,500	5,000
Total Permits and Fees	2,828,267	2,350,340	2,915,721	3,009,500
FINES AND FORFEITURES				
Fines and Forfeitures	1,009,464	1,100,000	1,000,000	1,100,000
Fines - Red Light Cameras	0	0	0	10,000
Fees - Handling Bad Checks	9,355	11,300	8,000	9,600
Penalties - Refuse Violation ³	22,753	22,000	19,000	0
Excess Weight Penalties	0	18,000	18,000	18,000
Fines - False Alarm	56,615	52,000	52,000	55,000
Total Fines and Forfeitures	1,098,187	1,203,300	1,097,000	1,192,600
USE OF MONEY AND PROPERTY				
Interest on Investments	47,475	125,000	50,000	50,000
Other Interest	126,900	255,000	275,000	255,000
Rent - General Properties	3,512,918	3,604,600	3,604,600	3,704,500
Rent - Governor's Magnet School	0	6,000	3,000	6,000
Rent - Cultural Convention Center	206,059	175,000	175,000	175,000
Rent - Chrysler Hall	463,335	325,000	325,000	382,200
Rent - Virginia Stage Company/Wells Theatre	18,277	20,000	10,000	6,000
Rent - Harrison Opera House	12,910	35,000	20,000	35,000
Rent - Harbor Park-Other	43,004	225,000	225,000	225,000
Rent - Special Programs	0	32,200	0	0
Sale of Salvage Materials	0	75,000	50,000	50,000

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
Sale of Fixed Assets	33,823	20,000	120,000	100,000
Rent - Equipment	47,425	25,700	35,000	48,000
Ticket System- Cultural Center	444,879	450,000	450,000	500,000
Rent - Picnic Shelters	27,076	28,000	28,000	28,000
Commissions - Jail Telephone	722,000	600,000	672,000	672,000
Rent - Selden	146,830	155,000	120,000	115,000
Rent - Cruise Ship Terminal	348,061	360,000	360,000	360,000
Rent - Nauticus	51,922	100,000	100,000	100,000
Sales - Nauticus Merchandise	615,322	610,000	610,000	600,000
Total Use of Money and Property	6,868,216	7,226,500	7,232,600	7,411,700
CHARGES FOR SERVICES				
Court Costs	116,294	120,000	120,000	124,000
Courthouse Security Assessment	328,226	350,000	350,000	350,000
Courthouse Construction Fee	218,839	225,000	225,000	230,000
DNA Charges	1,925	3,000	1,700	3,000
Fees - High Constable	478,180	475,000	490,000	500,000
Jail Processing Fees	26,213	26,500	27,000	27,000
Fees - Court Officers	27,097	22,000	22,000	25,000
Fees - Excess	26,427	78,000	44,467	78,000
Fees - City Sheriff	41,265	38,100	38,100	38,100
Detention Home Charge For Ward	73,135	53,550	65,000	65,000
Fees - Jail Booking	1,307	2,500	1,300	2,000
Miscellaneous School Fees	3,742,846	3,977,226	3,977,226	3,977,226
Youth Development Fees	11,175	10,000	6,500	6,000
Paramedical Rescue Service	5,701,903	4,636,000	5,600,000	5,600,000
Charges - Insurance	100,000	100,000	100,000	100,000
Charges - Animal Protection	48,310	50,000	37,000	40,000
Police Records And Reports	99,941	165,048	165,000	165,000
Public Vehicle Inspection Certification	22,784	23,000	23,000	23,000
Non-Emergency Traffic Escort	16,830	18,500	17,000	18,000
Fees - Library Fines	157,632	175,000	170,000	175,000
Charges - Public Works	456,411	760,000	760,000	765,000
Charges - Materials - Street and Bridges	258,736	242,000	242,000	260,000
Zoo Admission	1,730,977	2,157,100	2,000,000	1,993,800
Charges - Transient Yacht	211,997	95,000	200,000	200,000
Sales Surveys/Blueprints/Maps	22,361	20,000	40,000	40,000
Fees - Refuse Disposal ³	20,325,740	20,949,000	20,300,000	0
Fees - Tax Abatement	3,700	0	2,500	2,500

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
Recreation/Parks Fees	373,123	400,000	385,000	400,000
Recreation/Parks Classes Fees	377,580	425,000	370,000	380,000
Recreation/Parks Concession Fees	1,520	5,500	1,500	2,000
Recreation/Parks Rental Fees	60,660	60,000	70,000	75,000
Recreation/Parks Camp Wakeup	457,028	450,000	470,000	475,000
Cruise Ship Terminal Fees	633,661	630,000	343,000	454,100
Fees - Nauticus Admissions	1,564,893	1,610,230	1,815,000	1,815,000
Fees - Nauticus Memberships	27,792	20,000	30,000	30,000
Total Charges for Services	37,746,508	38,372,254	38,509,293	18,438,726
MISCELLANEOUS REVENUE				
Payments In Lieu Of Taxes	3,997,296	4,204,700	4,250,236	4,352,870
Navy PPV Payment	3,266,981	2,916,700	2,916,700	3,122,274
DMV Select Fees	103,047	103,300	100,000	100,000
Fees - Duplicate Real Prop Bills	2,502	2,500	2,600	2,700
Administrative Fees - Nuisance Abatement	0	200	0	0
Sale of Other Property	1,637	5,700	5,700	5,700
Sale of Unclaimed Property	3,732	6,500	3,000	3,000
Administrative Fees - Real Estate Tax	34,358	25,000	35,000	35,000
Administrative Fees - Personal Property Tax	45,127	25,000	100,000	100,000
Administrative Fees - DMV Stop	608,442	580,000	580,000	580,000
Other Miscellaneous Revenue	385,922	1,910,603	1,865,000	700,000
Community Development Fund	1,425	1,100	1,500	1,400
Proceeds from Sale Of Land	636,119	0	203,000	0
Total Miscellaneous Revenue	9,086,588	9,781,303	10,062,736	9,002,944
RECOVERED COSTS				
Utilities	0	55,000	24,000	24,000
Transport of Prisoner	56,924	75,000	75,000	75,000
Zoo	5,485	5,600	5,300	5,300
Nuisance Abatement	406,500	385,000	450,000	500,000
Retirement Bureau	308,468	430,000	400,000	500,000
Insurance	13	2,000	2,000	2,000
Benefits Program Administration	8,800	8,000	5,000	5,000
Miscellaneous Salaries (Police)	667,938	630,000	630,000	506,890
Healthcare Consortium Contribution	177,638	190,600	170,000	425,091
Community Development Fund	0	212,200	0	0
General Overhead - Water Fund	1,422,300	1,376,100	1,376,142	1,160,200
Debt Service	2,421,449	2,893,600	2,311,689	3,511,540
Telephone Charges	355,710	372,200	372,200	372,200

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
Public Information	8,197	5,100	6,500	4,901
Recoveries and Rebates	1,286,202	173,600	509,057	480,960
General Overhead - Wastewater Fund	448,274	376,800	376,800	346,100
Information System Support	1,425,990	1,350,000	1,350,000	1,350,000
Jail Meals	601,648	525,000	575,000	590,000
E-ZPasses	0	0	0	55,800
ACR Assessments	100	2,800	0	0
General Overhead - Parking Fund	394,343	356,100	356,100	369,400
General Overhead - Towing Operations	0	0	0	136,295
Storm Water	837,398	837,400	837,400	761,200
Solid Waste - Public Housing ³	415,634	414,000	414,000	0
Waste Management	0	0	0	932,282
Total Recovered Costs	11,249,011	10,676,100	10,246,187	12,114,159
REVENUES FROM THE COMMONWEALTH				
NON-CATEGORICAL AID				
Taxes - Rolling Stock	199,703	178,000	199,000	199,000
Taxes - Mobile Home Title	7,418	7,000	7,000	7,000
Rental of Passenger Cars ⁴	4,221,180	3,300,000	3,600,000	3,600,000
Law Enforcement (HB 599)	11,174,995	11,175,000	11,174,995	11,625,100
Grantor's Tax on Deeds	423,456	450,000	500,000	500,000
Personal Property Tax Relief	16,871,056	16,871,000	16,871,056	16,871,000
Total Non-Categorical Aid	32,897,808	31,981,000	32,352,051	32,802,100
SHARED EXPENSES				
City Treasurer	454,013	462,100	460,000	462,100
Clerk of the Circuit Court	1,535,991	1,606,300	1,600,000	1,585,000
Commissioner of the Revenue	515,520	544,400	530,000	544,400
Commonwealth Attorney	2,446,559	2,739,100	2,689,100	2,866,200
Registrar/Electoral Board	68,080	73,000	68,080	68,000
Sheriff	14,313,323	15,395,150	14,900,000	15,276,500
Total Shared Expenses	19,333,486	20,820,050	20,247,180	20,802,200
CATEGORICAL AID				
Norfolk Interagency Consortium	37,726	37,726	37,726	37,726
Public Assistance Grants	9,173,590	8,418,240	8,000,000	8,311,990
Social Services Administration	21,599,363	22,171,000	22,000,000	22,076,743
State Sales and Use Tax for Schools	31,479,709	31,758,101	31,758,101	31,656,081
State School Funds	156,798,328	148,544,961	148,544,961	150,234,168
Street and Maintenance	21,315,859	21,955,300	21,926,279	22,529,300
Retirement - State Employee	5,795	6,000	7,000	7,000

Revenue Source	FY 2013 Actual	FY 2014 Approved	FY 2014 Estimate	FY 2015 Approved
State Library Grant	176,907	181,500	181,429	181,400
Div. of Youth Services Facilities	1,970,275	1,970,300	1,892,616	1,892,616
Shared Expenses - Jail Support ⁴	3,650,114	2,735,000	2,900,000	2,735,000
Port Funding	609,667	609,700	609,666	609,700
State Recordation Tax	637,010	700,000	695,000	650,000
Total Categorical Aid	247,454,343	239,087,828	238,552,778	240,921,724
REVENUES FROM THE COMMONWEALTH	299,685,637	291,888,878	291,152,009	294,526,024
FEDERAL AID				
Disaster Relief Aid ⁴	2,850,549	1,984,700	0	0
Federal School Funds	6,584,050	4,545,721	4,545,721	5,245,721
Juvenile Detention Center (food service)	0	0	0	86,000
Social Security Payments - Prisoners	4,600	9,200	9,200	9,000
Total Federal Aid	9,439,199	6,539,621	4,554,921	5,340,721
OTHER SOURCES AND TRANSFERS IN				
Rollover from Last Year				
General Fund	19,271,473	19,575,630	19,575,630	6,377,290
Carryforward from Construction, Technology and Infrastructure Program (CTI)	0	0	0	3,000,000
Return from Wastewater Fund	1,500,000	1,500,000	1,500,000	1,500,000
Return from Water Utility Fund	8,500,000	8,500,000	8,500,000	8,500,000
Return from Waste Management Fund	0	0	0	1,630,326
Transfer from Tax Increment Financing Fund	0	0	0	4,928,024
Transfer from Special Revenue	521,295	0	0	0
Transfer from Storehouse Fund closeout	0	1,750,000	2,356,921	0
Transfer from Norfolk Public Schools	0	7,741,873	7,741,873	5,944,513
Transfer from Parking to Cruise	114,354	35,000	35,000	75,100
Total Other Sources and Transfers In	29,907,122	39,102,503	39,709,424	31,955,253
Subtotal	805,631,612	817,500,799	812,134,441	794,997,627
Beginning FY 2015, the Norfolk Community Services Board (NCSB) will be classified as General Fund. The budget impact is reflected below.				
NCSB	0	0	0	22,833,511
General Fund Total	805,631,612	817,500,799	812,134,441	817,831,138

¹ The amount for personal property tax refunds is inflated because of an erroneous inclusion of refunds and adjustments that should have been classified in other taxes such as, business license and meals taxes. Addressing the technical issues to correct the classification of these refunds and adjustments is underway.

² The additional revenue in FY 2013 and FY 2014 reflect closeout of accounts in special events.

³ Beginning in FY 2015, Waste Management will be classified as a Special Revenue Fund.

⁴ The reduction in revenue from FY 2013 reflects a change in the timing of the recording and accounting of revenue from these sources.

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