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# General Fund Revenues

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# GENERAL FUND REVENUE SUMMARY

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2024 Year-End Projection	FY 2025 Adopted
<b>GENERAL PROPERTY TAXES</b>				
<b>Real Property Taxes</b>				
Current	277,821,787	299,138,000	298,570,000	308,678,635
Delinquent	4,160,797	6,267,000	7,000,000	6,200,000
Interest	419,190	506,000	422,000	503,100
Real Estate Tax Refunds	0	-10,000	-10,000	-10,000
<b>Subtotal - Real Property Taxes</b>	<b>282,401,774</b>	<b>305,901,000</b>	<b>305,982,000</b>	<b>315,371,735</b>
<b>Downtown Improvement District</b>				
Current, Delinquent, and Interest	2,079,622	2,156,700	2,000,000	2,100,600
<b>Public Service Corporations</b>				
Current, Delinquent, and Interest	11,241,341	11,408,000	11,200,000	11,095,570
<b>Total All Real Property Taxes</b>	<b>295,722,737</b>	<b>319,465,700</b>	<b>319,182,000</b>	<b>328,567,905</b>
<b>Personal Property</b>				
Current	50,430,711	45,077,000	45,000,000	49,645,100
Delinquent	13,840,341	12,800,000	13,800,000	12,148,000
Interest	783,976	717,000	650,000	744,000
Personal Property Tax Refund	0	-200,000	-200,000	-200,000
<b>Subtotal - Personal Property</b>	<b>65,055,028</b>	<b>58,394,000</b>	<b>59,250,000</b>	<b>62,337,100</b>
<b>Public Service Corporations</b>				
Current, Delinquent, and Interest	37,166	41,000	50,000	43,000
<b>Total All Personal Property Taxes</b>	<b>65,092,195</b>	<b>58,435,000</b>	<b>59,300,000</b>	<b>62,380,100</b>
<b>Mobile Home</b>				
Current, Delinquent, and Interest	9,832	14,500	14,000	13,800
<b>Machinery and Tools</b>				
Current	5,702,625	6,300,000	6,000,000	6,000,000
Delinquent	59,023	150,000	550,000	150,000
Interest	5,396	4,000	15,000	10,200
<b>Subtotal - Machinery and Tools</b>	<b>5,767,045</b>	<b>6,454,000</b>	<b>6,565,000</b>	<b>6,160,200</b>
<b>Total General Property Taxes</b>	<b>366,591,809</b>	<b>384,369,200</b>	<b>385,061,000</b>	<b>397,122,005</b>
<b>OTHER LOCAL TAXES</b>				
<b>Sales and Use</b>	37,369,492	44,790,000	42,800,000	47,273,700
<b>Utility Taxes</b>				
Water	5,843,442	6,114,000	6,000,000	6,288,450
Electric	11,060,304	12,187,000	12,100,000	11,600,200
Gas	2,509,915	2,909,000	2,700,000	2,827,700

<b>Revenue Source</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2024 Year-End Projection</b>	<b>FY 2025 Adopted</b>
Communications Sales Tax	9,209,124	11,050,000	10,800,000	10,442,200
Communications Emergency 911	0	0	0	3,571,596
<b>Business Taxes</b>				
Other Local Tax Refunds	-14,652	-42,000	-42,000	-42,000
Business License	33,832,159	32,057,000	31,400,000	37,103,100
Franchise	330,129	190,000	200,000	330,100
Bank Franchise	2,960,612	2,500,000	2,500,000	2,426,200
<b>Licenses and Decals</b>				
Motor Vehicle <sup>1</sup>	752,289	3,658,500	800,000	4,675,600
Boats	138,815	122,000	100,000	117,600
<b>Other Taxes</b>				
Recordation	2,457,152	3,000,000	2,500,000	2,250,600
Cigarette	6,010,830	5,897,000	5,900,000	5,545,400
Admissions	4,663,767	4,200,000	4,200,000	5,500,000
Hotel/Motel Room	9,692,377	9,625,000	9,600,000	11,645,200
Hotel (flat tax per room night)	3,185,583	3,402,000	3,375,000	3,658,400
Food and Beverage	36,397,762	39,270,000	38,647,000	44,362,030
Estate Probate	40,284	45,000	45,000	43,100
Short-term Rental	127,063	110,000	120,000	103,200
<b>Total Other Local Taxes</b>	<b>166,566,448</b>	<b>181,084,500</b>	<b>173,745,000</b>	<b>199,722,376</b>
<b>PERMITS, FEES AND LICENSES</b>				
Animal License	49,218	20,000	35,000	51,900
Burglar Alarm License	1,555	2,000	1,000	2,000
Building Permit <sup>2</sup>	1,001,766	1,027,000	1,000,000	1,024,700
Electrical Permit <sup>2</sup>	447,715	290,000	387,000	290,000
Plumbing Permit <sup>2</sup>	382,761	255,000	300,000	255,000
Plan Review Fee <sup>2</sup>	129,573	85,000	100,000	85,000
Mechanical Code Inspection Fee <sup>2</sup>	259,712	232,000	250,000	225,793
Elevator Inspection Fee	42,170	40,000	40,000	40,000
Permit Application Fee <sup>2</sup>	197,883	175,000	200,000	280,943
Wetland Permit	2,910	8,000	2,000	2,900
Zoning Fees	304,127	325,000	300,000	611,903
Driveway Permit	26,870	31,900	25,200	23,100
Utility Cut Permit	332,645	516,400	415,830	408,800
Special ROW/ Parking Permit	474,016	384,700	470,000	372,500
Street Construction Permit	585	4,000	1,000	800
Fire Permit	221,119	210,000	210,000	213,400

<b>Revenue Source</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2024 Year-End Projection</b>	<b>FY 2025 Adopted</b>
Fire Inspection	164,250	170,000	150,000	142,100
Precious Metal Dealer Permit	6,450	8,000	6,300	6,000
Excessive Size and Weight Permit	253,395	259,000	260,000	259,000
Taxi Operator Permit	7,145	10,000	5,000	7,000
Foot Race/Bicycle Race Permit	400	500	600	500
Registration Vacant Buildings Fee	5,900	7,000	4,000	5,900
Transfer Fees	5,951	6,000	4,500	6,300
Permits - Other	200	1,500	1,200	500
ROW Encroachments	0	0	0	100,000
<b>Total Permits and Fees</b>	<b>4,318,315</b>	<b>4,068,000</b>	<b>4,168,630</b>	<b>4,416,039</b>
<b>FINES AND FORFEITURES</b>				
Fines and Forfeitures	276,209	625,000	400,000	307,700
Fines - Red Light Cameras	639,080	800,000	800,000	1,000,000
Fees - Returned Checks	9,818	9,000	9,000	12,100
Excess Weight Penalties	0	1,000	500	500
Fines - False Alarm	78,220	60,000	68,000	133,200
Fines - Short-term Rental	22,462	10,000	45,000	23,300
<b>Total Fines and Forfeitures</b>	<b>1,025,789</b>	<b>1,505,000</b>	<b>1,322,500</b>	<b>1,476,800</b>
<b>USE OF MONEY AND PROPERTY</b>				
Interest on Investments	5,273,475	6,000,000	9,000,000	14,832,993
Other Interest	41,441	60,000	45,000	62,800
Rent - General Properties	4,319,086	4,353,449	4,800,000	4,365,800
Rent - Cultural Convention Center	614,279	450,000	450,000	650,000
Rent - Chrysler Hall	379,206	400,000	400,000	500,000
Rent - Virginia Stage Company (Wells Theatre)	0	18,000	18,000	18,000
Rent - Harrison Opera House	83,300	100,000	75,000	120,000
Rent - Harbor Park-Other	338,619	10,000	55,000	350,000
Rent - Special Programs	21,944	30,000	30,000	29,500
Rent - Attucks	0	0	0	20,000
Sale of Salvage Materials	11,898	2,000	15,000	13,600
Sale of Fixed Assets	342,379	115,000	77,000	192,800
Rent - Equipment	7,146	73,685	10,000	6,200
Ticket System- Cultural Center	1,621,609	800,000	1,000,000	1,298,000
Rent - Picnic Shelters	23,820	18,300	18,300	24,200
Commissions - Jail Telephone	713,033	800,000	800,000	750,000
Commissions - Other	35,647	60,000	60,000	40,076
Advertising	27,219	30,000	12,000	20,400

<b>Revenue Source</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2024 Year-End Projection</b>	<b>FY 2025 Adopted</b>
Rent - Selden	88,491	109,000	90,000	105,000
Commissions - Slover	31,341	24,000	24,000	36,758
Rent	48,226	150,000	27,000	4,918,784
<b>Total Use of Money and Property</b>	<b>14,022,159</b>	<b>13,603,434</b>	<b>17,006,300</b>	<b>28,354,991</b>
<b>CHARGES FOR SERVICES</b>				
Court Costs	41,044	70,000	40,000	84,501
Courthouse Security Assessment	98,477	200,000	100,000	271,300
Courthouse Construction Fee	117,359	160,000	100,000	153,902
DNA Charges	1,865	2,500	2,000	2,000
Fees - High Constable	247,744	265,000	260,000	292,600
Jail Processing Fees	14,543	30,000	20,000	16,300
Fees - Court Officers	18,144	30,000	16,000	18,000
Fees - Excess	279,983	14,000	14,000	161,400
Fees - City Sheriff	38,116	38,100	42,000	37,500
Detention Home Charge For Ward	390,897	350,000	400,000	373,300
Fees - Jail Booking	26	3,000	500	100
Miscellaneous School Fees	9,493,802	3,800,000	3,800,000	2,860,000
Paramedical Rescue Service	10,166,267	7,100,000	7,500,000	8,680,384
Charges - Insurance	100,000	100,000	100,000	100,000
Charges - Animal Protection	7,793	30,000	3,000	3,000
Police Records And Reports	234,311	170,000	140,000	213,000
Public Vehicle Inspection Certification	12,932	15,000	30,000	22,100
Non-Emergency Traffic Escort	16,035	20,000	20,000	15,000
Fees - Library Fines	144,836	48,000	80,000	110,000
Charges - Public Works	418,426	505,000	400,000	451,900
Charges - Materials - Street and Bridges	549,169	491,000	500,000	551,800
Charges-Reprographic Printing	29,178	25,000	25,000	30,000
Zoo Admission	1,660,560	2,077,000	2,000,000	2,300,000
Charges - Transient Yacht	98,187	140,000	140,000	134,600
Sales Surveys/Blueprints/Maps	38,483	40,000	45,000	40,600
Fees - Tax Abatement	5,800	4,000	3,000	4,000
Recreation/Parks Fees	123,685	125,000	138,000	264,500
Recreation/Parks Classes Fees	202,898	200,000	200,000	197,140
Recreation/Parks Rental Fees	78,336	90,000	61,000	79,670
Recreation/Parks Camp Wakeup	65,295	100,000	80,000	106,710
Cruise Ship Terminal Fees	495,260	2,150,000	1,900,000	1,567,707
Fees - Nauticus Admissions	2,328,697	1,975,000	2,150,000	1,975,000

<b>Revenue Source</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2024 Year-End Projection</b>	<b>FY 2025 Adopted</b>
Program Fees - NCSB	5,598,545	5,805,140	5,200,000	6,440,540
Charges - Emergency Management	0	0	0	100
<b>Total Charges for Services</b>	<b>33,116,686</b>	<b>26,172,740</b>	<b>25,509,500</b>	<b>27,558,654</b>
<b>MISCELLANEOUS REVENUE</b>				
Payments In Lieu Of Taxes	3,642,921	3,878,730	3,878,730	4,021,200
Navy PPV Payment	4,127,693	3,634,630	3,634,630	3,881,200
DMV Select Fees	57,922	100,000	50,000	71,600
Administrative Fees - Real Estate Tax	24,197	25,000	25,000	26,200
Administrative Fees - Personal Property Tax	371	3,000	1,000	550
Administrative Fees - DMV Stop	684,947	600,000	600,000	655,700
Other Miscellaneous Revenue	797,708	377,250	500,000	384,150
Community Development Fund	1,065	1,000	1,000	1,000
Proceeds from Sale of Land	764,489	50,000	600,000	864,000
<b>Total Miscellaneous Revenue</b>	<b>10,101,315</b>	<b>8,669,610</b>	<b>9,290,360</b>	<b>9,905,600</b>
<b>RECOVERED COSTS</b>				
Utilities	44,509	40,000	40,000	83,700
Transport of Prisoner	77,628	135,000	100,000	135,000
Nuisance Abatement	500,062	342,000	450,000	600,000
Retirement Bureau	0	946,428	946,428	970,000
Insurance	7,500	2,000	2,000	2,000
Benefits Program Administration	0	5,000	5,000	5,000
Miscellaneous Salaries (Police)	409,095	400,000	350,000	570,000
Healthcare Consortium Contribution	0	140,000	140,000	130,000
General Overhead - Water Utility Fund	2,274,152	2,257,460	2,257,460	2,515,918
Debt Service Recovery	1,894,066	1,775,217	1,600,000	1,647,000
Telephone Charges	324,795	372,200	330,000	332,100
Public Information	61,358	21,500	100,000	26,660
Recoveries and Rebates	1,002,458	300,000	451,000	2,000,951
General Overhead - Wastewater Utility Fund	1,144,279	716,843	716,843	1,047,777
Information System Support	1,343,728	1,350,000	1,350,000	1,350,000
Jail Meals	103,969	250,000	125,000	200,000
General Overhead - Parking Fund	608,396	548,553	548,553	518,190
General Overhead - Towing Operations	100,526	95,294	95,294	136,400
General Overhead - Storm Water	540,530	497,926	497,926	848,100
General Overhead - Waste Management	1,338,648	752,762	752,762	819,278
General Overhead - Golf	0	9,000	9,000	0
Contract Revenue - NCSB	65,190	40,000	40,000	100,000

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2024 Year-End Projection	FY 2025 Adopted
<b>Total Recovered Costs</b>	<b>11,840,889</b>	<b>10,997,183</b>	<b>10,907,266</b>	<b>14,038,074</b>
<b>REVENUES FROM THE COMMONWEALTH</b>				
<b>NON-CATEGORICAL AID</b>				
Taxes - Rolling Stock	0	180,000	180,000	196,100
Taxes - Mobile Home Title	0	3,000	3,000	1,000
Taxes - Gaming	0	0	0	0
Rental of Passenger Cars	6,996,660	7,270,000	7,300,000	6,451,100
Law Enforcement (HB 599)	13,664,200	14,238,065	14,238,065	14,886,302
Grantor's Tax on Deeds	723,435	800,000	800,000	509,400
Personal Property Tax Relief	3,544,038	16,871,100	16,871,100	16,871,100
<b>Total Non-Categorical Aid</b>	<b>24,928,334</b>	<b>39,362,165</b>	<b>39,392,165</b>	<b>38,915,002</b>
<b>SHARED EXPENSES</b>				
City Treasurer	553,793	643,300	643,300	876,300
Clerk of the Circuit Court	1,642,269	1,802,500	1,802,500	2,280,535
Commissioner of the Revenue	649,170	728,300	728,300	813,844
Commonwealth Attorney	2,947,071	3,341,300	3,341,300	3,901,400
Registrar/Electoral Board	113,945	146,000	146,000	150,000
Sheriff	16,546,048	18,457,700	18,457,700	20,182,662
<b>Total Shared Expenses</b>	<b>22,452,296</b>	<b>25,119,100</b>	<b>25,119,100</b>	<b>28,204,741</b>
<b>CATEGORICAL AID</b>				
Norfolk Interagency Consortium (NIC)	53,623	60,000	60,000	60,000
Public Assistance Grants	7,324,248	9,700,000	9,610,000	10,187,990
Social Services Administration	22,184,307	27,837,688	26,160,000	29,226,582
State Funds - NCSB	13,689,358	9,466,446	11,000,000	10,586,544
State Sales and Use Tax for Schools	43,808,526	39,319,527	39,319,527	38,498,371
State School Funds	181,676,091	200,280,219	200,280,219	199,481,241
Street and Maintenance	30,279,545	28,659,700	29,000,000	30,168,172
State Library Grant	241,259	240,114	240,114	274,933
Div. of Youth Services Facilities	2,435,367	2,270,000	2,270,000	2,635,200
Shared Expenses - Jail Support	836,814	1,600,000	1,380,000	1,450,000
Port Funding	526,783	526,783	526,783	531,000
<b>Total Categorical Aid</b>	<b>303,055,920</b>	<b>319,960,477</b>	<b>319,846,643</b>	<b>323,100,033</b>
<b>REVENUE FROM THE COMMONWEALTH</b>	<b>350,436,550</b>	<b>384,441,742</b>	<b>384,357,908</b>	<b>390,219,776</b>
<b>FEDERAL AID</b>				
Federal School Funds	7,871,794	5,500,000	5,500,000	5,525,000
Federal Funds - NCSB	2,855,470	2,997,256	3,000,000	3,078,896
Juvenile Detention Center (food service)	96,759	70,000	70,000	110,250



<b>Revenue Source</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Adopted</b>	<b>FY 2024 Year-End Projection</b>	<b>FY 2025 Adopted</b>
Social Security Payments - Prisoners	32,800	48,000	48,000	40,000
Disaster Relief Aid	243,947	0	0	0
Service Civil Emergency	0	0	0	113,617
<b>Total Federal Aid</b>	<b>11,100,769</b>	<b>8,615,256</b>	<b>8,618,000</b>	<b>8,867,763</b>
<b>OTHER SOURCES AND TRANSFERS IN</b>				
Rollover from Last Year				
Carryforward - General Fund	31,133,557	33,182,363	33,182,363	21,414,666
Carryforward - NCSB Fund Balance <sup>3</sup>	2,000,000	2,000,000	2,000,000	2,000,000
Return from Wastewater Utility 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
Transfer In from				
Tax Increment Financing Fund	5,700,700	7,036,000	7,036,000	11,267,300
Public Amenities Fund	3,500,000	3,500,000	3,500,000	3,500,000
Norfolk Public Schools Reversion Funds <sup>4</sup>	0	0	0	30,572,562
<b>Total Other Sources and Transfers In</b>	<b>52,334,257</b>	<b>55,718,363</b>	<b>55,718,363</b>	<b>78,754,528</b>
<b>General Fund Total</b>	<b>1,021,454,987</b>	<b>1,079,245,028</b>	<b>1,075,704,827</b>	<b>1,160,436,606</b>

<sup>1</sup>The FY 2023 Actual amount for the Motor Vehicle License reflects City Council ordinance 48,716 adopted on March 22, 2022 to temporarily suspend certain motor vehicle license fees for tax year 2022 only, which begins January 1, 2022 and ends December 31, 2022. The FY 2024 Adopted amount was adjusted down from the FY 2024 Proposed amount to reflect City Council ordinance 49,163 adopted on April 25, 2023 to temporarily suspend certain motor vehicle license fee for tax year 2023 only, which begins January 1, 2023 and ends December 31, 2023.

<sup>2</sup>The FY 2024 Year-End Projection includes the correction of the posting of revenues from prior years.

<sup>3</sup>Carryforward reflects re-appropriation from Norfolk Community Services Board (NCSB) fund balance.

<sup>4</sup>Norfolk Public Schools requested \$30,572,562 in FY 2025 in one-time reversion funding from their FY 2023 surplus.

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