FY14 COMPARATIVE REPORT	Ι Ο C ΔΙ	L C RΔTFS ΔN	D REVENUE	F G (For the Yea	r Ended lur	ne 30, 201	л 1 4)	К	L	М	N	0	Р	Q	R	S	T	U	V	W	Х	Υ	Z	AA	AB Udated	AC Novembe	AD r 10. 2015
1	<u> </u>	Low High UNITIES (Pop. 10,141 to 34,487)					SIMILAR SIZE COUNTIES (Pop. 20,000 to 30,000)																				
2 RATES REVENUES	Low	High	% of Total Rev. Average	% of Total Fluvann	a Buckingham	Cumberland	Goochland	Greene	Louisa	Madison	Nelson	Orange	Powhatan	Buchanan	Caroline	Carroll	Dinwiddie	King George	Lee	New Kent	0,000 to 50,000	Prince	Rockbridge	Russell	Scott	Wythe	Albemarle
Population (July 1, 2014)	10,141	34,487	24,09		70 17,152	10,141	21,703	19,618	34,317	13,353	15,074	34,487	28,706	23,754	29,727	29,682	28,971	24,739	25,804	20,164	24,083	Edward 23,264	22,390	28,636	23,181	29,350	103,707
5 Land Area (Sq Miles) (2010)	156		39		86 580	297	281	156	496	321	471	341	260	503	528	475	504	180	436	210	311	350	598	474	536	462	721
6 Public Schools ADM (2014) 7 Percentage ADM to Population	1,337 9.15%	4,975 16.98%	3,26 13.4			1,337	2,387	2,951	4,461	1,807 13.53%	1,886 12.51%	4,975	4,190 14.60%	3,073 12.94%	4,174	3,798	4,387	4,200	3,186	2,909 14.43%	3,344	2,129 9.15%	2,531	3,963 13.84%	3,624 15.63%	4,171	12,999 12.53%
7 Composite Index 2014-2016	0.1886	0.8000	0.373			13.18% 0.2781	11.00% 0.8000	15.04% 0.3568	13.00% 0.5644	0.4471	0.5689	14.43% 0.3618	0.3913	0.3572	14.04% 0.3272	12.80% 0.2696	15.14% 0.2882	16.98% 0.3774	12.35% 0.1886	0.4298	13.89% 0.2985	0.3274	11.30% 0.4740	0.2486	0.1940	14.21% 0.3183	0.6506
g Real Estate Tax Rate (CY14)	\$0.430	\$0.900	\$0.67	\$0.8	\$0.50	\$0.74	\$0.53	\$0.72	\$0.68	\$0.68	\$0.72	\$0.804	\$0.90	\$0.43	\$0.83	\$0.68	\$0.79	\$0.53	\$0.651	\$0.84	\$0.64	\$0.47	\$0.715	\$0.56	\$0.69	\$0.44	\$0.799
10 Real Property	\$5,695,061	\$27,802,213	44% \$14,717,18				\$21,257,950	\$13,033,757	\$26,564,611	\$10,706,217		\$27,802,213	\$27,316,862	\$9,392,963	\$19,380,403	\$14,593,688	\$16,779,450	\$14,199,882	\$5,695,061	\$19,416,501	\$12,809,282	\$6,552,191	\$16,885,318	\$8,640,380	\$8,011,354	\$9,977,029	\$117,967,052
11 Per Capita 12 Public Service Corp.	\$221 \$300,200	\$1,173 \$16,588,890	\$62 5% \$1,840,92	\$7 4 12% \$4,259,0		\$565 \$656,851	\$979 \$635,563	\$664 \$420,984	\$774 \$16,588,890	\$802	\$1,173 \$646,946	\$806 \$1,175,665	\$952 \$803,610	\$395 \$428,822	\$652 \$3,499,626	\$492 \$713,055	\$579 \$1,157,692	\$574 \$1,338,580	\$221 \$403,424	\$963 \$1,016,462	\$532 \$581,151	\$282 \$399,550	\$754 \$939,847	\$302 \$1,885,239	\$346 \$763,880	\$340 \$878,577	\$1,138 \$2,610,807
12 Public Service Corp. 13 Personal Property - General	\$1.40	\$5.00	\$3.3			\$4.50	\$4.00	\$5.00	\$1.90	\$3.45	\$2.95	\$3.75	\$3.60	\$1.95	\$3,499,020	\$1.60	\$4.90	\$3.20	\$2.00	\$3.75	\$4.64	\$4.50	\$4.25	\$1,683,239	\$1.40	\$2.27	\$4.28
14 Personal Property - General	\$1,020,059	\$8,366,842	13% \$4,266,13	5 14% \$4,825,5	\$2,536,173	\$1,754,014	\$8,366,842	\$3,739,992	\$4,667,080	\$2,877,162	\$3,153,367	\$7,300,940	\$5,883,910	\$3,011,202	\$7,943,497	\$2,522,998	\$7,491,664	\$4,335,572	\$1,798,868	\$4,104,117	\$5,710,968	\$3,203,699	\$4,628,844	\$3,444,163	\$1,020,059	\$3,800,387	\$21,121,477
15 Per Capita	\$44	\$386	\$17	\$1		\$173	\$386	\$191	\$136	\$215	\$209	\$212	\$205	\$127	\$267	\$85	\$259	\$175	\$70	\$204	\$237	\$138	\$207	\$120	\$44	\$129	\$204
16 Personal Property - Mobile Home 17 Machinery and Tools	\$0.72	\$114,574 \$4.20	0% \$44,99 \$2.3			\$50,995 \$3.75	\$4,515 \$3.75	\$2.50	\$59,233 \$1.90	\$6,906	\$29,069 \$1.25	\$30,842 \$1.83	\$6,573	\$81,556 \$1.95	\$42,551 \$3.50	\$78,578 \$1.30	\$57,226 \$3.30	\$22,310 \$2.50	\$86,071	\$35,274 \$1.50	\$0 \$2.00	\$35,758	\$40,268 \$2.55	\$114,574 \$2.00	\$82,715	\$84,617 \$1.50	\$62,289 \$4.28
17 Machinery and Tools Machinery and Tools	\$5,977	\$7,051,923	2% \$688,68			\$85,338	\$348,029	\$115,321	\$344,437	\$64,544	\$10,891	\$554,740	\$356,379	\$7,051,923	\$244,744	\$673,145	\$626,033	\$152,565	\$569,558	\$5,977	\$415,152	\$30,164	\$371,040	\$1,509,054	\$185,538	\$1,900,457	\$537,205
19 Per Capita	\$1	\$297	\$2	3	\$1 \$12	\$8	\$16	\$6	\$10	\$5	\$1	\$16	\$12	\$297	\$8	\$23	\$22	\$6	\$22		\$17	\$1	\$17	\$53	\$8	\$65	\$5
20 Merchants' Capital	\$0.40		\$1.0	2	\$1.00				\$0.65	\$0.86		\$0.40		\$2.00		\$2.30			\$1.41			\$0.70		\$0.65	\$0.72	\$0.56	
21 Assessment % 22 Merchants' Capital	10%	\$478,276	72 0% \$101,83	% 9 0%	100% \$0 \$172,948	ĆC.	ćo	\$0	100% \$478,276	100% \$179,023	\$0	100% \$153,031	60	10% \$92,229	60	30% \$192,634	ćo	ćo	30% \$68,585	ćo	ćo	100% \$396,139	ćo	20% \$34,415	100% \$211,008	100% \$364,010	ćo
22 Merchants Capital 23 Per Capita	\$37	\$478,276	0% \$101,83 \$7		\$172,948 \$40	\$37	\$115	\$84	\$478,276	\$179,023	\$0 \$70	\$153,031	\$68	\$92,229	\$0 \$56	\$192,634	\$0 \$52	\$83	\$50	\$67	\$0 \$58	\$396,139	\$109	\$34,415	\$211,008	\$304,010	\$131
24 Penalties on General Property Taxes (Lines 9-22)	\$99,020	\$434,942	1% \$220,15	1 1% \$239,3	\$192,818	\$123,398	\$291,410	\$246,026	\$307,045	\$255,413	\$196,788	\$303,406	\$323,736	\$99,020	\$434,942	\$126,244	\$301,703	\$218,531	\$138,933	\$162,618	\$276,219	\$161,878	\$301,314	\$153,016	\$107,767	\$101,956	\$865,351
25 Interest on General Property Taxes (Lines 9-22)	\$81,743	\$380,916	1% \$205,02	1 0% \$81,7		\$137,123	\$214,773	\$238,922	\$363,644	\$102,192	\$178,113	\$151,809	\$249,645	\$271,078	\$380,916	\$260,919	\$251,243	\$118,035	\$143,472	\$120,325	\$282,333	\$117,459	\$205,851	\$377,883	\$102,009	\$161,478	\$922,874
26 Consumers' Utility Tax (Electricity & Gas)	\$4C 727	¢710.400	10/ \$450.11	Ele		Elec	Elec/Gas	Elec	Elec	Elec/Gas	Elec	Elec	Elec/Gas	Elec/Gas	Elec/Gas	Elec	Elec/Gas	Elec/Gas	Elec/Gas	Elec/Gas	Elec	Elec	Elec/Gas	Elec/Gas	Elec/Gas	Elec/Gas	Elec/Gas
27 Consumers' Utility Tax (Elec & Gas) 28 Per Capita	\$46,737 \$2	\$710,460 \$31	1% \$459,11 \$1	5 2% \$541,0 9 \$	\$348,178 \$21 \$20	\$171,742 \$17	\$390,637 \$18	\$406,372 \$21	\$604,328 \$18	\$364,835 \$27	\$469,621 \$31	\$663,348 \$19	\$699,279 \$24	\$643,348 \$27	\$600,672 \$20	\$710,460 \$24	\$570,681 \$20	\$242,082 \$10	\$441,369 \$17	\$286,146 \$14	\$46,737 \$2	\$306,197 \$13	\$483,249 \$22	\$547,137 \$19	\$408,114 \$18	\$614,117 \$21	\$4,346,059 \$42
29 BPOL License Fee	\$30.00					No	No		\$25 Contr. Fee		\$30		\$50		No		\$50	No		No	No		\$30				\$50
30 BPOL Tax Rates						Min. \$30	Min. \$25	Min. \$20	No		No		No		Yes		Min. \$25	Min. \$25		Min. \$30	Min. \$20		Yes				Yes
BPOL License Fee / BPOL Taxes	\$0		1% \$282,35		\$0 \$0		\$668,023	\$477,375	\$231,932	\$0	\$31,140	\$0		\$0	\$1,080,256	\$0	\$737,025	\$1,272,838	\$0	\$727,984	\$175,233	\$0		\$0	\$0	\$0 \$20.00	\$10,055,249
32 Motor Vehicle License Tax (Auto) 33 Motor Vehicle License Tax (M-cycle)	\$0.00 \$0.00		\$25.6 \$17.3			\$23.00 \$18.00	\$29.50 \$27.50	\$25.00 \$9.00	\$20.00 \$10.00	\$30.00 \$15.00	\$38.75 \$18.00	\$35.00 \$21.00	\$35.00 \$35.00	\$0.00 \$0.00	\$30.00 \$25.00	\$25.00 \$15.00	\$20.00 \$10.00	\$23.00 \$18.00	\$30.00 \$27.50	\$25.00 \$15.00	\$20.00 \$10.00	\$35.00 \$25.00	\$25.00 \$25.00	\$20.00	\$23.00 \$18.00	\$10.00	\$38.50 \$26.50
34 Motor Vehicle License Taxes	\$0	\$985,351	2% \$544,75	3 2% \$715,5		\$226,829	\$796,099	\$426,926	\$647,134	\$425,198	\$692,264	\$960,387	\$985,351	\$0	\$951,114	\$612,679	\$547,572	\$569,615	\$565,798	\$501,927	\$316,256	\$460,643	\$535,776	\$476,255	\$409,673	\$373,074	\$3,672,607
35 Per Capita	\$0	\$46	\$2	3 \$	\$19	\$22	\$37	\$22	\$19	\$32	\$46	\$28	\$34	\$0	\$32	\$21	\$19	\$23	\$22		\$13	\$20	\$24	\$17	\$18	\$13	\$35
Restaurant Food Taxes	4%	4% \$1,336,747	4% 1% \$408,43		\$0 \$0	\$0	ćo	4%	4%	4% \$351,835	4%	4% \$713,125	ćo	\$0	4%	4%	4%	4% \$957,493	\$0	4% \$683,587	4% \$217,163	\$0	4% \$1,336,747	\$0	\$0	4%	4% \$6,361,972
Restaurant Food Taxes Restaurant Food Taxes Per Capita	\$0	\$1,336,747	1% \$408,43 \$3		\$0 \$0	\$0	ŞU	\$639,481 \$33	\$794,167 \$23	\$351,835	\$879,731 \$58	\$713,125	ŞU	\$0	\$1,041,345 \$35	\$392,024 \$13	\$666,348 \$23	\$957,493	\$ 0	\$083,587	\$217,163	ŞU	\$1,336,747	Ş U	\$0	\$721,051 \$25	\$6,361,972
39 Hotel and Motel Room Taxes	2%	7%	4%		2%		2%	5%	2%	5%	5%	2%		2%	5%	5%	5%	5%	2%	2%	5%		7%	2%	2%	5%	5%
40 Hotel and Motel Room Taxes	\$0	\$1,264,266	0% \$155,29	0%	\$0 \$4,387	\$0	\$1,085	\$162,710	\$95,785	\$125,400	\$417,453	\$28,828	\$0	\$32,892	\$115,343	\$248,083	\$63,960	\$178,651	\$1,677	\$16,577	\$645,627	\$0		\$0	\$2,650	\$166,328	\$2,577,153
41 Per Capita	0.42%	\$56 0.50%	\$	9	\$0		0.5%	\$8	\$3	\$9	\$28	\$1		\$1	\$4	\$8	0.5%	0.5%	\$0	0.42%	\$27	0.5%	\$56	\$0	\$0	\$6	\$ 24.85
42 Utility License Tax (Telephone) 43 Utility License Tax (Water)	0.42%	0.50%					0.5%								0.5%	0.5%	0.5%	0.5%		0.42%	0.5%	0.5%					
44 Franchise License Taxes	\$0	\$845,630	0% \$64,22	0%	\$66,656	\$0	\$0	\$0	\$5,982	\$20,780	\$103,074	\$24,219	\$167,166	\$57,911	\$0	\$9,195	\$0	\$0	\$0	\$6,738	\$0	\$71,768	\$0	\$2,617	\$845,630	\$95,314	\$210,552
45 Local Sales and Use Taxes																											
46 Local Sales and Use Taxes	\$374,785 \$0		5% \$1,732,33				\$2,495,443	\$1,644,689	\$3,020,623 \$0	\$865,583	\$1,059,452	\$2,249,569	\$1,953,664	\$1,634,642	\$1,672,694	\$1,759,703	\$1,503,579	\$2,059,339	\$1,281,559	\$1,353,844	\$1,386,698	\$2,585,962 \$0	\$2,439,476	\$1,736,895		\$3,293,354	\$13,573,237
Bank Stock Taxes Recordation and Will Taxes	\$0 \$49,182	\$1,603,482 \$444,333	0% \$114,61 1% \$204,15	9 0% \$52,9 7 1% \$245,1		\$17,555 \$49,182	\$1,603,482 \$426,458	\$75,671 \$184,212	\$444,333	\$83,399 \$137,173	\$76,659 \$292,634	\$61,718 \$373,263	\$337,493	\$102,780 \$125,359	\$58,856 \$241,404	\$9,722 \$126,414	\$143,639 \$119,494	\$87,348 \$276,551	\$57,258 \$52,247	\$11,374 \$275,609	\$0 \$163,513	\$0 \$140,040	\$113,139 \$208,339	\$9,489 \$94,797	\$10,656 \$86,791	\$29,786 \$155,590	\$736,006 \$1,806,405
49 Admission Taxes	\$0	\$14,407	0% \$1,37		\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,407	\$0	\$196	\$5,834	\$0	\$0	\$0	\$0	\$11,164	\$0	\$105,169
50 Coal, Oil, and Gas Taxes	\$0	\$16,625,432	2% \$807,24		\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,625,432	\$0	\$0	\$0	\$0	\$10,281	\$0	\$0	\$0	\$0	\$1,922,826	\$8,079	0	
Other Local Taxes	\$0	\$1,237,893	0% \$147,58		\$0 \$744	\$0 \$59.927	\$97,808	\$102.500	\$0	\$0 \$242 520	\$0	\$0	\$5,529	\$1,104,968	\$0 \$520,470	\$104,709	\$1,237,893	\$758,934	\$0	\$0	\$0	\$0 \$60.520	\$0	\$83,841	\$0 \$71,929	\$0	\$644,093
Permits, Privilege Fees, and Regulatory Licenses Fines and Forfeitures	\$36,071 \$3,784	\$6,868,765 \$1,403,682	2% \$525,12 1% \$287,23				\$594,726 \$124,052	\$193,509 \$171,559	\$428,901 \$85,254	\$242,529 \$189,681	\$188,116 \$436,296	\$321,965 \$96,143	\$842,474 \$111,173	\$57,013 \$9,693	\$529,470 \$560,756	\$116,399 \$1,103,263	\$230,379 \$611,900	\$6,868,765 \$209,473	\$36,071 \$3,784	\$395,155 \$289,644	\$147,891 \$106,746	\$69,529 \$156,204	\$210,464 \$451,140	\$40,292 \$31,151	\$71,939 \$207,646	\$101,343 \$1,403,682	\$1,977,406 \$668,593
53 54 Charges for Services	\$1,134,598	\$14,115,536	13% \$4,346,44				\$2,388,063	\$3,846,311	\$4,967,450	\$1,909,258	\$2,479,697	\$5,116,983	\$2,160,947	\$3,813,432		\$14,115,536	\$2,930,368	\$2,876,618	\$1,910,281	\$1,134,598	\$4,804,038	\$4,226,002	\$6,248,494	\$7,419,459		\$11,181,403	\$17,370,496
55 Interest	\$3,195	\$962,691	0% \$112,40	9 0% \$5,0		\$72,035	\$30,523	\$3,195	\$248,105	\$54,364	\$46,455	\$70,391	\$123,416	\$89,644	\$86,825	\$110,322	\$94,821	\$153,470	\$41,321	\$205,450	\$13,228	\$60,244	\$25,915	\$65,881	\$13,174	\$962,691	\$18,605
56 Rental and Sale of Property	\$12,403	\$470,258	0% \$140,49			\$12,403	\$180,094	\$54,790	\$39,094	\$99,237	\$323,005	\$80,904	\$229,340	\$14,306	\$47,673	\$120,431	\$90,702	\$80,420	\$57,623	\$259,376	\$52,997	\$278,136	\$35,405	\$325,506	\$470,258	\$232,050	\$1,562,380
57 Miscellaneous	\$112,683	\$3,614,640	3% \$1,080,13	3% \$1,150,8			\$315,807	\$477,145	\$814,223	\$674,253	\$283,926	\$936,530	\$574,203	\$3,614,640	\$974,541	\$1,106,523	\$1,644,914	\$939,584	\$777,550	\$573,246	\$112,683	\$619,377	\$1,719,778	\$1,040,310	\$2,141,897	\$1,301,470	\$3,393,913
TOTAL REVENUE	\$14,140,987		100% \$33,498,26				\$41,231,382		\$61,800,527		\$29,674,121						\$37,872,693		\$14,140,987					\$29,955,180			\$213,166,950
59 Per Capita	\$548	\$2,036	\$1,39	\$1,3	\$1,050	\$1,399	\$1,900	\$1,354	\$1,801	\$1,500	\$1,969	\$1,426	\$1,506	\$2,036	\$1,449	\$1,341	\$1,307	\$1,533	\$548	\$1,567	\$1,174	\$854	\$1,756	\$1,046	\$1,000	\$1,291	\$2,055
SOURCES	_																										
62 Virginia Local Tax Rates, 2014, 33 rd Edition, Weldo 63 Comparative Report of Local Government Revenu					unts, Commonweal	th of Virginia																					
64 Population Estimates for Virginia, its counties & it	ts cities, July 1, 2	014 Estimates, W	/eldon Cooper Center f	r Public Service, Univer	sity of Virginia																						
66 EMS REVENUE RECOVERY				N	lo Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes		Yes						Yes
67 EMS Revenue Recovery	\$360,928	\$1,200,000	\$781,91				\$600,000		\$966,710	\$360,928		\$1,200,000		I													\$1,477,872

\$28

\$28

EMS Revenue Recovery

Per Person