FY14 COMPARATIVE REPORT -- LOCAL RATES AND REVENUES (For the Year Ended June 30, 2014)

Updated: November 10, 2015

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1												Low	High			
2	RATES	Low	High	% of Total Rev.	Average (Less Albemarle)	% of Total Rev.	Fluvanna	LOCAL AREA COUNTIES (Pop. 10,141 to 34,487)								
3	REVENUES							Buckingham	Cumberland	Goochland	Greene	Louisa	Madison	Nelson	Orange	Powhatan
4	Population (July 1, 2014)	10,141	34,487		24,099		25,970	17,152	10,141	21,703	19,618	34,317	13,353	15,074	34,487	28,706
5	Land Area (Sq Miles) (2010)	156	598		394		286	580	297	281	156	496	321	471	341	260
6	Public Schools ADM (2014)	1,337	4,975		3,261		3,554	1,955	1,337	2,387	2,951	4,461	1,807	1,886	4,975	4,190
7	Percentage ADM to Population	9.15%	16.98%		13.44%		13.69%	11.40%	13.18%	11.00%	15.04%	13.00%	13.53%	12.51%	14.43%	14.60%
8	Composite Index 2014-2016	0.1886	0.8000		0.3733		0.3836	0.3347	0.2781	0.8000	0.3568	0.5644	0.4471	0.5689	0.3618	0.3913
9	Real Estate Tax Rate (CY14)	$0.430	$0.900		$0.670		$0.880	$0.50	$0.74	$0.53	$0.72	$0.68	$0.68	$0.72	$0.804	$0.90
10	Real Property	$5,695,061	$27,802,213	44%	$14,717,185	54%	$19,154,159	$6,912,074	$5,734,484	$21,257,950	$13,033,757	$26,564,611	$10,706,217	$17,679,424	$27,802,213	$27,316,862
11	Per Capita	$221	$1,173		$621		$738	$403	$565	$979	$664	$774	$802	$1,173	$806	$952
12	Public Service Corp.	$300,200	$16,588,890	5%	$1,840,924	12%	$4,259,048	$2,847,601	$656,851	$635,563	$420,984	$16,588,890	$300,200	$646,946	$1,175,665	$803,610
13	Personal Property - General	$1.40	$5.00		$3.36		$4.15	$4.05	$4.50	$4.00	$5.00	$1.90	$3.45	$2.95	$3.75	$3.60
14	Personal Property - General	$1,020,059	$8,366,842	13%	$4,266,135	14%	$4,825,586	$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
15	Per Capita	$44	$386		$179		$186	$148	$173	$386	$191	$136	$215	$209	$212	$205
16	Personal Property - Mobile Home	$0	$114,574	0%	$44,992	0%	$14,788	$70,390	$50,995	$4,515	$0	$59,233	$6,906	$29,069	$30,842	$6,573
17	Machinery and Tools	$0.72	$4.20		$2.36		$2.00	$2.90	$3.75	$3.75	$2.50	$1.90	$1.67	$1.25	$1.83	$3.60
18	Machinery and Tools	$5,977	$7,051,923	2%	$688,684	0%	$14,195	$210,514	$85,338	$348,029	$115,321	$344,437	$64,544	$10,891	$554,740	$356,379
19	Per Capita	$1	$297		$28		$1	$12	$8	$16	$6	$10	$5	$1	$16	$12
20	Merchants' Capital	$0.40	$2.30		$1.02			$1.00				$0.65	$0.86		$0.40	
21	Assessment %	10%	100%		72%			100%				100%	100%		100%	
22	Merchants' Capital	$0	$478,276	0%	$101,839	0%	$0	$172,948	$0	$0	$0	$478,276	$179,023	$0	$153,031	$0
23	Per Capita	$37	$115		$71		$54	$40	$37	$115	$84	$88	$65	$70	$65	$68
24	Penalties on General Property Taxes (Lines 9-22)	$99,020	$434,942	1%	$220,154	1%	$239,357	$192,818	$123,398	$291,410	$246,026	$307,045	$255,413	$196,788	$303,406	$323,736
25	Interest on General Property Taxes (Lines 9-22)	$81,743	$380,916	1%	$205,021	0%	$81,743	$204,509	$137,123	$214,773	$238,922	$363,644	$102,192	$178,113	$151,809	$249,645
26	Consumers' Utility Tax (Electricity & Gas)						Elec	Elec	Elec	Elec/Gas	Elec	Elec	Elec/Gas	Elec	Elec	Elec/Gas
27	Consumers' Utility Tax (Elec & Gas)	$46,737	$710,460	1%	$459,116	2%	$541,027	$348,178	$171,742	$390,637	$406,372	$604,328	$364,835	$469,621	$663,348	$699,279
28	Per Capita	$2	$31		$19		$21	$20	$17	$18	$21	$18	$27	$31	$19	$24
29	BPOL License Fee	$30.00	$50.00						No	No	No	$25 Contr. Fee		$30		$50
30	BPOL Tax Rates								Min. $30	Min. $25	Min. $20	No		No		No
31	BPOL License Fee / BPOL Taxes	$0	$1,272,838	1%	$282,352	0%	$0	$0	$107,623	$668,023	$477,375	$231,932	$0	$31,140	$0	$102,179
32	Motor Vehicle License Tax (Auto)	$0.00	$38.75		$25.66		$33.00	$25.00	$23.00	$29.50	$25.00	$20.00	$30.00	$38.75	$35.00	$35.00
33	Motor Vehicle License Tax (M-cycle)	$0.00	$35.00		$17.30		$18.00	$20.00	$18.00	$27.50	$9.00	$10.00	$15.00	$18.00	$21.00	$35.00
34	Motor Vehicle License Taxes	$0	$985,351	2%	$544,753	2%	$715,553	$333,196	$226,829	$796,099	$426,926	$647,134	$425,198	$692,264	$960,387	$985,351
35	Per Capita	$0	$46		$23		$28	$19	$22	$37	$22	$19	$32	$46	$28	$34
36	Restaurant Food Taxes	4%	4%		4%						4%	4%	4%	4%	4%	
37	Restaurant Food Taxes	$0	$1,336,747	1%	$408,439	0%	$0	$0	$0	$0	$639,481	$794,167	$351,835	$879,731	$713,125	$0
38	Per Capita	$9	$60		$31						$33	$23	$26	$58	$21	
39	Hotel and Motel Room Taxes	2%	7%		4%			2%		2%	5%	2%	5%	5%	2%	
40	Hotel and Motel Room Taxes	$0	$1,264,266	0%	$155,291	0%	$0	$4,387	$0	$1,085	$162,710	$95,785	$125,400	$417,453	$28,828	$0
41	Per Capita	$0	$56		$9			$0		$0	$8	$3	$9	$28	$1	
42	Utility License Tax (Telephone)	0.42%	0.50%							0.5%						
43	Utility License Tax (Water)	0.42%	0.50%							0.5%						
44	Franchise License Taxes	$0	$845,630	0%	$64,220	0%	$0	$66,656	$0	$0	$0	$5,982	$20,780	$103,074	$24,219	$167,166
45	Local Sales and Use Taxes															
46	Local Sales and Use Taxes	$374,785	$3,293,354	5%	$1,732,334	4%	$1,403,062	$681,796	$374,785	$2,495,443	$1,644,689	$3,020,623	$865,583	$1,059,452	$2,249,569	$1,953,664
47	Bank Stock Taxes	$0	$1,603,482	0%	$114,619	0%	$52,939	$30,759	$17,555	$1,603,482	$75,671	$0	$83,399	$76,659	$61,718	$0
48	Recordation and Will Taxes	$49,182	$444,333	1%	$204,157	1%	$245,186	$139,531	$49,182	$426,458	$184,212	$444,333	$137,173	$292,634	$373,263	$337,493
49	Admission Taxes	$0	$14,407	0%	$1,374	0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
50	Coal, Oil, and Gas Taxes	$0	$16,625,432	2%	$807,244	0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
51	Other Local Taxes	$0	$1,237,893	0%	$147,584	0%	$0	$744	$0	$97,808	$0	$0	$0	$0	$0	$5,529
52	Permits, Privilege Fees, and Regulatory Licenses	$36,071	$6,868,765	2%	$525,123	1%	$271,315	$60,746	$58,837	$594,726	$193,509	$428,901	$242,529	$188,116	$321,965	$842,474
53	Fines and Forfeitures	$3,784	$1,403,682	1%	$287,235	0%	$36,762	$54,451	$155,961	$124,052	$171,559	$85,254	$189,681	$436,296	$96,143	$111,173
54	Charges for Services	$1,134,598	$14,115,536	13%	$4,346,446	6%	$2,224,075	$2,020,163	$2,376,326	$2,388,063	$3,846,311	$4,967,450	$1,909,258	$2,479,697	$5,116,983	$2,160,947
55	Interest	$3,195	$962,691	0%	$112,409	0%	$5,014	$8,920	$72,035	$30,523	$3,195	$248,105	$54,364	$46,455	$70,391	$123,416
56	Rental and Sale of Property	$12,403	$470,258	0%	$140,492	0%	$67,648	$79,924	$12,403	$180,094	$54,790	$39,094	$99,237	$323,005	$80,904	$229,340
57	Miscellaneous	$112,683	$3,614,640	3%	$1,080,139	3%	$1,150,868	$1,024,898	$2,024,839	$315,807	$477,145	$814,223	$674,253	$283,926	$936,530	$574,203
58	TOTAL REVENUE	$14,140,987	$61,800,527	100%	$33,498,261	100%	$35,302,325	$18,001,376	$14,190,320	$41,231,382	$26,558,947	$61,800,527	$20,035,182	$29,674,121	$49,170,019	$43,232,929
59	Per Capita	$548	$2,036		$1,399		$1,359	$1,050	$1,399	$1,900	$1,354	$1,801	$1,500	$1,969	$1,426	$1,506
60																
61	SOURCES															
62	-- Virginia Local Tax Rates, 2014, 33rd Edition, Weldon Cooper Center for Public Service, University of Virginia															
63	-- Comparative Report of Local Government Revenues and Expenditures, for the period ending June 30, 2014, Auditor of Public Accounts, Commonwealth of Virginia															
64	-- Population Estimates for Virginia, its counties & its cities, July 1, 2014 Estimates, Weldon Cooper Center for Public Service, University of Virginia															
65																
66	EMS REVENUE RECOVERY						No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
67	EMS Revenue Recovery	$360,928	$1,200,000		$781,910					$600,000		$966,710	$360,928		$1,200,000	
68	Per Person	$27	$35		$29					$28		$28	$27		$35	

	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
2	SIMILAR SIZE COUNTIES (Pop. 20,000 to 30,000)													Albemarle
3	Buchanan	Caroline	Carroll	Dinwiddie	King George	Lee	New Kent	Page	Prince Edward	Rockbridge	Russell	Scott	Wythe	
4	23,754	29,727	29,682	28,971	24,739	25,804	20,164	24,083	23,264	22,390	28,636	23,181	29,350	103,707
5	503	528	475	504	180	436	210	311	350	598	474	536	462	721
6	3,073	4,174	3,798	4,387	4,200	3,186	2,909	3,344	2,129	2,531	3,963	3,624	4,171	12,999
7	12.94%	14.04%	12.80%	15.14%	16.98%	12.35%	14.43%	13.89%	9.15%	11.30%	13.84%	15.63%	14.21%	12.53%
8	0.3572	0.3272	0.2696	0.2882	0.3774	0.1886	0.4298	0.2985	0.3274	0.4740	0.2486	0.1940	0.3183	0.6506
9	$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	$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	$395	$652	$492	$579	$574	$221	$963	$532	$282	$754	$302	$346	$340	$1,138
12	$428,822	$3,499,626	$713,055	$1,157,692	$1,338,580	$403,424	$1,016,462	$581,151	$399,550	$939,847	$1,885,239	$763,880	$878,577	$2,610,807
13	$1.95	$3.80	$1.60	$4.90	$3.20	$2.00	$3.75	$4.64	$4.50	$4.25	$1.65	$1.40	$2.27	$4.28
14	$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	$127	$267	$85	$259	$175	$70	$204	$237	$138	$207	$120	$44	$129	$204
16	$81,556	$42,551	$78,578	$57,226	$22,310	$86,071	$35,274	$0	$35,758	$40,268	$114,574	$82,715	$84,617	$62,289
17	$1.95	$3.50	$1.30	$3.30	$2.50	$2.00	$1.50	$2.00	$4.20	$2.55	$2.00	$0.72	$1.50	$4.28
18	$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	$297	$8	$23	$22	$6	$22		$17	$1	$17	$53	$8	$65	$5
20	$2.00		$2.30			$1.41			$0.70		$0.65	$0.72	$0.56	
21	10%		30%			30%			100%		20%	100%	100%	
22	$92,229	$0	$192,634	$0	$0	$68,585	$0	$0	$396,139	$0	$34,415	$211,008	$364,010	$0
23	$69	$56	$59	$52	$83	$50	$67	$58	$111	$109	$61	$60	$112	$131
24	$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	$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	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	$643,348	$600,672	$710,460	$570,681	$242,082	$441,369	$286,146	$46,737	$306,197	$483,249	$547,137	$408,114	$614,117	$4,346,059
28	$27	$20	$24	$20	$10	$17	$14	$2	$13	$22	$19	$18	$21	$42
29		No		$50	No		No	No		$30				$50
30		Yes		Min. $25	Min. $25		Min. $30	Min. $20		Yes				Yes
31	$0	$1,080,256	$0	$737,025	$1,272,838	$0	$727,984	$175,233	$0	$882,478	$0	$0	$0	$10,055,249
32	$0.00	$30.00	$25.00	$20.00	$23.00	$30.00	$25.00	$20.00	$35.00	$25.00	$20.00	$23.00	$20.00	$38.50
33	$0.00	$25.00	$15.00	$10.00	$18.00	$27.50	$15.00	$10.00	$25.00	$25.00	$8.00	$18.00	$10.00	$26.50
34	$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	$0	$32	$21	$19	$23	$22		$13	$20	$24	$17	$18	$13	$35
36		4%	4%	4%	4%		4%	4%		4%			4%	4%
37	$0	$1,041,345	$392,024	$666,348	$957,493	$0	$683,587	$217,163	$0	$1,336,747	$0	$0	$721,051	$6,361,972
38		$35	$13	$23	$39		$34	$9		$60			$25	$61
39	2%	5%	5%	5%	5%	2%	2%	5%		7%	2%	2%	5%	5%
40	$32,892	$115,343	$248,083	$63,960	$178,651	$1,677	$16,577	$645,627	$0	$1,264,266	$0	$2,650	$166,328	$2,577,153
41	$1	$4	$8	$2	$7	$0	$1	$27		$56	$0	$0	$6	$ 24.85
42		0.5%	0.5%	0.5%	0.5%		0.42%		0.5%					
43		0.5%					0.42%	0.5%						
44	$57,911	$0	$9,195	$0	$0	$0	$6,738	$0	$71,768	$0	$2,617	$845,630	$95,314	$210,552
45														
46	$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	$2,439,476	$1,736,895	$1,387,270	$3,293,354	$13,573,237
47	$102,780	$58,856	$9,722	$143,639	$87,348	$57,258	$11,374	$0	$0	$113,139	$9,489	$10,656	$29,786	$736,006
48	$125,359	$241,404	$126,414	$119,494	$276,551	$52,247	$275,609	$163,513	$140,040	$208,339	$94,797	$86,791	$155,590	$1,806,405
49	$0	$0	$0	$14,407	$0	$196	$5,834	$0	$0	$0	$0	$11,164	$0	$105,169
50	$16,625,432	$0	$0	$0	$0	$10,281	$0	$0	$0	$0	$1,922,826	$8,079	0	
51	$1,104,968	$0	$104,709	$1,237,893	$758,934	$0	$0	$0	$0	$0	$83,841	$0	$0	$644,093
52	$57,013	$529,470	$116,399	$230,379	$6,868,765	$36,071	$395,155	$147,891	$69,529	$210,464	$40,292	$71,939	$101,343	$1,977,406
53	$9,693	$560,756	$1,103,263	$611,900	$209,473	$3,784	$289,644	$106,746	$156,204	$451,140	$31,151	$207,646	$1,403,682	$668,593
54	$3,813,432	$3,195,658	$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	$6,623,098	$11,181,403	$17,370,496
55	$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	$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	$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
58	$48,354,853	$43,083,286	$39,806,724	$37,872,693	$37,916,656	$14,140,987	$31,588,363	$28,263,915	$19,870,940	$39,327,148	$29,955,180	$23,182,369	$37,899,764	$213,166,950
59	$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
66		Yes	Yes	Yes	Yes	Yes		Yes						Yes
67														$1,477,872
68														$14