

FY14 COMPARATIVE REPORT -- LOCAL RATES AND REVENUES (For the Year Ended June 30, 2014) Updated November 10, 2015

RATES	Low	High	% of Total Rev.	Average (Less Albemarle)	% of Total Rev.	Fluvanna	LOCAL AREA COUNTIES (Pop. 10,141 to 34,487)										SIMILAR SIZE COUNTIES (Pop. 20,000 to 30,000)										Albemarle		
							Buckingham	Cumberland	Goochland	Greene	Louisa	Madison	Nelson	Orange	Powhatan	Buchanan	Caroline	Carroll	Dinwiddie	King George	Lee	New Kent	Page	Prince Edward	Rockbridge	Russell		Scott	Wythe
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	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
Land Area (Sq Miles) (2010)	156	598		394		286	580	297	281	156	496	321	471	341	260	503	528	475	504	180	436	210	311	350	598	474	536	462	721
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	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
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%	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%
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	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
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	\$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
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	\$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
Per Capita	\$221	\$1,173		\$621		\$738	\$403	\$565	\$979	\$664	\$774	\$802	\$1,173	\$806	\$952	\$395	\$652	\$492	\$579	\$574	\$221	\$963	\$532	\$282	\$754	\$302	\$346	\$340	\$1,138
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	\$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
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	\$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
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	\$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
Per Capita	\$44	\$386		\$179		\$186	\$148	\$173	\$386	\$191	\$136	\$215	\$209	\$212	\$205	\$127	\$267	\$85	\$259	\$175	\$70	\$204	\$237	\$138	\$207	\$120	\$44	\$129	\$204
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	\$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
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	\$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
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	\$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
Per Capita	\$1	\$297		\$1		\$1	\$12	\$8	\$16	\$6	\$10	\$5	\$1	\$16	\$12	\$27	\$8	\$23	\$22	\$6	\$22	\$17	\$1	\$17	\$53	\$8	\$65	\$5	
Merchants' Capital	\$0.40	\$2.30		\$1.02		\$1.00	\$1.00	\$0.74	\$0.53	\$0.65	\$0.86	\$0.86	\$0.86	\$0.40	\$2.00	\$2.00	\$2.30	\$2.30	\$2.30	\$1.41	\$1.41	\$0.70	\$0.70	\$0.70	\$0.65	\$0.72	\$0.56	\$0.56	
Assessment %	10%	100%		72%		100%	100%	100%	100%	100%	100%	100%	100%	100%	10%	10%	30%	30%	30%	30%	30%	100%	100%	100%	20%	100%	100%	100%	
Merchants' Capital	\$0	\$478,276	0%	\$101,839	0%	\$0	\$172,948	\$0	\$0	\$478,276	\$179,023	\$0	\$153,031	\$0	\$92,229	\$0	\$192,634	\$0	\$0	\$68,585	\$0	\$0	\$396,139	\$0	\$34,415	\$211,008	\$364,010	\$0	\$0
Per Capita	\$37	\$115		\$54		\$54	\$40	\$37	\$115	\$84	\$65	\$70	\$65	\$68	\$69	\$56	\$59	\$52	\$83	\$50	\$67	\$58	\$111	\$109	\$61	\$60	\$112	\$131	
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	\$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
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	\$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
Consumers' Utility Tax (Electricity & Gas)						Elec	Elec	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
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	\$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
Per Capita	\$2	\$31		\$19		\$21	\$20	\$17	\$18	\$21	\$18	\$27	\$19	\$24	\$27	\$20	\$24	\$20	\$10	\$17	\$14	\$2	\$13	\$22	\$19	\$18	\$21	\$42	
BPOL License Fee	\$30.00	\$50.00					No	No	No	\$25 Contr. Fee	\$30	\$50	\$50	\$50	\$50	No	\$50	\$50	No	No	No	No	\$30	\$30	\$30	\$30	\$30	\$30	\$50
BPOL Tax Rates							Min. \$30	Min. \$25	Min. \$20	No	No	No	No	No	No	Yes	Min. \$25	Min. \$25	Min. \$30	Min. \$20	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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	\$0	\$1,080,256	\$0	\$737,025	\$1,272,838	\$0	\$727,984	\$175,233	\$0	\$882,478	\$0	\$0	\$0	\$10,055,249
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	\$0.00	\$30.00	\$25.00	\$20.00	\$23.00	\$30.00	\$25.00	\$20.00	\$35.00	\$25.00	\$20.00	\$20.00	\$38.50	
Motor Vehicle License Tax (M-cycle)	\$0.00	\$35.00		\$17.30		\$18.00	\$20.00	\$18.00	\$27.50	\$9.00	\$10.00	\$10.00	\$18.00	\$21.00	\$35.00	\$0.00	\$15.00	\$15.00	\$10.00	\$18.00	\$27.50	\$15.00	\$10.00	\$25.00	\$25.00	\$8.00	\$18.00	\$10.00	\$26.50
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	\$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
Per Capita	\$0	\$46		\$23		\$28	\$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%		4%		4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
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	\$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
Per Capita	\$9	\$60		\$31		\$31	\$9	\$22	\$33	\$23	\$26	\$58	\$21	\$21	\$21	\$35	\$13	\$23	\$39	\$39	\$34	\$9	\$9	\$60	\$60	\$0	\$25	\$61	
Hotel and Motel Room Taxes	2%	7%		4%		4%	2%	2%	5%	2%	5%	5%	5%	2%	2%	2%	5%	5%	5%	5%	2%	2%	5%	7%	2%	2%	5%	5%	
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	\$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
Per Capita	\$0	\$56		\$9		\$9	\$0	\$0	\$8	\$3	\$9	\$28	\$1	\$1	\$1	\$4	\$8	\$2	\$7	\$0	\$1	\$27	\$56	\$0	\$0	\$0	\$6	\$24.85	
Utility License Tax (Telephone)	0.42%	0.50%		0.50%		0.50%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
Utility License Tax (Water)	0.42%	0.50%																											