
General Fund Revenues



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GENERAL FUND REVENUE SUMMARY

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
GENERAL PROPERTY TAXES				
Real Property Taxes				
Current	299,818,237	308,678,635	308,678,635	338,818,989
Delinquent	6,667,440	6,200,000	6,224,477	5,838,045
Interest	513,499	503,100	503,100	477,945
Real Estate Tax Refunds	0	-10,000	-10,000	-10,000
Subtotal - Real Property Taxes	306,999,175	315,371,735	315,396,212	345,124,979
Downtown Improvement District				
Current, Delinquent, and Interest	2,071,969	2,100,600	2,051,250	2,140,320
Public Service Corporations				
Current, Delinquent, and Interest	12,160,703	11,095,570	12,333,536	12,271,912
Total All Real Property Taxes	321,231,847	328,567,905	329,780,998	359,537,211
Personal Property				
Current	47,161,167	49,645,100	47,305,393	48,780,101
Delinquent	20,189,775	12,148,000	18,272,522	22,652,928
Interest	1,015,594	744,000	845,380	1,037,937
Personal Property Tax Refund	0	-200,000	-200,000	-200,000
Subtotal - Personal Property	68,366,536	62,380,100	66,223,295	72,270,966
Public Service Corporations				
Current, Delinquent, and Interest	48,876	43,000	43,000	43,000
Total All Personal Property Taxes	62,574,993	62,380,100	66,266,295	72,313,966
Mobile Home				
Current, Delinquent, and Interest	20,485	13,800	13,590	13,590
Machinery and Tools				
Current	6,720,205	6,000,000	6,543,697	7,020,205
Delinquent	468,786	150,000	213,562	213,562
Interest	16,277	10,200	9,659	9,659
Subtotal - Machinery and Tools	7,205,268	6,160,200	6,766,919	7,243,426
Total General Property Taxes	396,872,615	397,122,005	402,827,802	439,108,193
OTHER LOCAL TAXES				
Sales and Use	37,764,498	47,273,700	46,607,445	49,652,011
Utility Taxes				
Water	6,194,302	6,288,450	6,237,939	7,342,054
Electric	9,638,464	11,600,200	11,689,469	11,307,913
Gas	2,395,336	2,827,700	2,813,885	2,640,189

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
Communications Sales Tax	8,460,179	10,442,200	9,931,313	9,701,764
Communications Emergency 911	3,571,596	3,571,596	3,571,596	3,571,596
Business Taxes				
Other Local Tax Refunds	0	-42,000	-42,000	-42,000
Business License	36,389,886	37,103,100	37,342,500	38,320,052
Franchise	441,781	330,100	385,955	385,955
Bank Stock	3,203,013	2,426,200	3,113,329	3,076,155
Licenses and Decals				
Motor Vehicle	3,339,892	4,675,600	4,781,949	4,734,129
Boats	119,803	117,600	119,083	119,083
Other Taxes				
Recordation	2,149,139	2,250,600	2,445,310	2,937,446
Cigarette	5,722,166	5,545,400	5,320,267	4,692,682
Admissions	5,608,793	5,500,000	5,877,396	6,578,424
Hotel/Motel Room	11,191,910	11,645,200	11,364,055	12,020,783
Hotel (flat tax per room night)	3,542,863	3,658,400	3,573,863	3,955,002
Food and Beverage	41,422,551	44,362,030	42,259,035	42,776,509
Estate Probate	51,267	43,100	50,514	50,514
Short-term Rental	124,764	103,200	116,976	116,976
Total Other Local Taxes	194,325,010	199,722,376	197,559,881	203,937,237
PERMITS, FEES AND LICENSES				
Animal License	46,661	51,900	46,661	46,661
Burglar Alarm License	1030	2,000	1,293	1,293
Building Permit	642,637	1,024,700	642,637	642,637
Electrical Permit	218,108	290,000	263,976	283,540
Plumbing Permit	192,545	255,000	226,330	243,083
Plan Review Fee	78,675	85,000	81,241	82,661
Mechanical Code Inspection Fee	237,065	225,793	237,065	225,211
Elevator Inspection Fee	26,010	40,000	33,669	34,723
Permit Application Fee	131,801	280,943	138,007	144,982
Wetland Permit	1,920	2,900	1,920	1,920
Zoning Fees	299,555	611,903	339,253	356,214
Driveway Permit	17,602	23,100	25,871	27,846
Utility Cut Permit	427,368	408,800	451,438	427,368
Special ROW/ Parking Permit	404,450	372,500	379,268	364,005
Street Construction Permit	3,205	800	1,448	1,448
Fire Permit	224,807	213,400	225,980	220,310

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
Fire Inspection	163,266	142,100	163,266	155,103
Precious Metal Dealer Permit	5,975	6,000	6,000	6,000
Excessive Size and Weight Permit	300,880	259,000	246,945	300,880
Taxi Operator Permit	5,460	7,000	5,888	5,888
Foot Race/Bicycle Race Permit	1,000	500	633	0
Registration Vacant Buildings Fee	2,700	5,900	2,700	2,700
Transfer Fees	5,326	6,300	5,326	5,326
ROW Encroachment	0	100,000	100,000	100,000
Permits - Other	90,271	500	58,163	57,000
Total Permits and Fees	3,439,695	4,416,039	3,684,976	3,736,799
FINES AND FORFEITURES				
Fines and Forfeitures	416,781	307,700	395,492	437,620
Fines - Red Light Cameras	536,588	1,000,000	536,588	536,588
Fees - Returned Checks	14,153	12,100	10,618	10,618
Excess Weight Penalties	0	500	0	0
Fines - False Alarm	76,788	133,200	82,878	106,191
Fines - Short-term Rental	45,950	23,300	45,950	45,950
Total Fines and Forfeitures	1,090,259	1,476,800	1,160,547	1,136,967
USE OF MONEY AND PROPERTY				
Interest on Investments	16,222,402	14,832,993	14,500,000	15,000,000
Other Interest	84,773	62,800	81,591	71,871
Rent - General Properties	3,419,582	4,365,800	3,437,256	3,619,582
Rent - Cultural Convention Center (Scope)	132,323	650,000	450,000	665,090
Rent - Chrysler Hall	765,815	500,000	500,000	500,000
Rent - Virginia Stage Company (Wells Theatre)	0	18,000	4,675	23,000
Rent - Harrison Opera House	73,143	120,000	75,000	120,000
Rent - Harbor Park-Other	371,841	350,000	250,000	50,000
Rent - Special Programs	33,457	29,500	32,070	32,070
Rent - Attucks	0	20,000	20,000	20,000
Sale of Salvage Materials	15,200	13,600	13,549	13,549
Sale of Fixed Assets	324,948	192,800	324,948	324,948
Rent - Equipment	2,753	6,200	4,950	0
Ticket System- Cultural Center	2,090,005	1,298,000	1,298,000	1,500,000
Rent - Picnic Shelters	22,625	24,200	23,758	25,000
Commissions - Jail Telephone	692,657	750,000	702,845	710,000
Commissions - Other	61,594	40,076	320,200	360,076
Advertising	18,015	20,400	18,015	18,015

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
Rent - Selden	128,659	105,000	128,659	102,337
Commissions - Slover	26,880	36,758	28,495	29,000
Rent	48,791	4,918,784	50,000	89,920
Total Use of Money and Property	24,535,460	28,354,991	22,264,011	23,274,458
CHARGES FOR SERVICES				
Court Costs	59,615	84,501	70,918	59,615
Courthouse Security Assessment	141,479	271,300	171,087	141,479
Courthouse Construction Fee	117,359	153,902	143,504	142,063
DNA Charges	2,889	2,000	2,400	2,400
Fees - High Constable	238,206	292,600	286,059	286,059
Jail Processing Fees	24,088	16,300	23,339	23,339
Fees - Court Officers	27,643	18,000	26,833	26,833
Fees - Excess	0	161,400	80,700	80,700
Fees - City Sheriff	40,158	37,500	42,044	42,044
Detention Home Charge For Ward	965,125	373,300	373,300	373,300
Fees - Jail Booking	116	100	100	100
Miscellaneous School Fees	4,023,173	2,860,000	2,500,000	3,677,582
Paramedical Rescue Service	10,077,489	8,680,384	8,680,384	9,000,000
Charges - Insurance	100,000	100,000	100,000	100,000
Charges - Animal Protection	7,452	3,000	7,780	7,780
Police Records And Reports	151,857	213,000	172,517	169,034
Public Vehicle Inspection Certification	25,898	22,100	22,100	22,100
Non-Emergency Traffic Escort	12,917	15,000	15,000	15,000
Fees - Library Fines	121,916	110,000	110,000	110,000
Charges - Public Works	471,483	451,900	444,954	424,334
Charges- Public Works Contractor	587,056	551,800	569,428	528,350
Charges - Materials - Street and Bridges	549,169	551,800	0	0
Charges-Reprographic Printing	31,144	30,000	30,673	30,000
Zoo Admission	2,337,474	2,300,000	2,414,541	2,400,000
Charges - Transient Yacht	131,184	134,600	125,288	130,000
Services- Cemetery	874,732	1,077,885	742,794	849,200
Sales Surveys/Blueprints/Maps	42,879	40,600	39,782	39,782
Fees - Tax Abatement	2,620	4,000	2,620	2,620
Recreation/Parks/Open Spaces Fees	146,067	264,500	178,374	147,708
Recreation Activity Fees	495,260	303,850	1,567,707	3,355,235
Fees-Cemetery Foundation	152,863	183,251	151,173	151,573

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
Fees - Nauticus Admissions	2,155,382	1,975,000	2,124,008	2,109,693
Program Fees - NCSB	5,108,068	6,440,540	5,300,000	6,753,564
Charges - Emergency Management	0	100	0	0
Other	1,323,307	1,0955,77	0	314,185
Total Charges for Services	30,546,322	28,819,790	26,519,407	31,515,672
MISCELLANEOUS REVENUE				
Payments In Lieu Of Taxes	3,277,365	4,021,200	4,021,200	3,978,602
Navy PPV Payment	3,635,885	3,881,200	3,635,885	3,685,885
DMV Select Fees	52,753	71,600	63,833	63,833
Administrative Fees - Real Estate Tax	27,047	26,200	26,200	26,200
Administrative Fees - Personal Property Tax	690	550	550	550
Administrative Fees - DMV Stop	634,632	655,700	659,790	659,790
Other Miscellaneous Revenue	507,933	384,150	384,150	431,385
Community Development Fund	1,030	1,000	1,048	1,048
Sales of Cemetery Lots & Graves	517,830	553,210	524,790	481,425
Proceeds from Sale of Land	601,935	864,000	601,935	601,935
Total Miscellaneous Revenue	9,268,181 6	10,458,810	10,308,446	9,930,653
RECOVERED COSTS				
Utilities	60,412	60,412	60,265	60,412
Transport of Prisoner	86,090	135,000	119,240	86,090
Nuisance Abatement	425,522	600,000	187,331	460,080
Retirement Bureau	0	970,000	771,924	800,000
Insurance	47	2,000	47	0
Benefits Program Administration	0	5,000	0	0
Miscellaneous Salaries (Police)	360,097	570,000	403,371	403,371
Healthcare Consortium Contribution	181,619	130,000	182,941	182,941
General Overhead - Water Utility Fund	2,244,865	2,515,918	2,257,460	2,645,334
Debt Service Recovery	1,790,764	1,647,000	1,790,764	1,506,762
Telephone Charges	326,635	332,100	326,635	326,635
Public Information	91,182	26,660	93,759	93,759
Recoveries and Rebates	2,094,221	2,000,951	2,206,301	2,206,301
General Overhead - Wastewater Utility Fund	716,843	1,047,777	716,843	942,034
Information System Support	1,345,444	1,350,000	1,345,444	1,345,444
Jail Meals	139,952	200,000	139,952	139,952
General Overhead - Parking Fund	0	518,190	26,038	361,838
General Overhead - Towing Operations	95,294	136,400	95,294	144,841
General Overhead - Storm Water	491,810	848,100	848,100	1,232,655

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
General Overhead - Waste Management	542,605	819,278	819,278	1,253,168
Benefits Program Administration	0	5,000	0	0
Contract Revenue - NCSB	61,677	100,000	65,265	61,677
Total Recovered Costs	12,198,154	14,038,074	12,456,399	14,253,294
REVENUES FROM THE COMMONWEALTH				
NON-CATEGORICAL AID				
Taxes - Rolling Stock	0	196,100	196,094	196,094
Taxes - Mobile Home Title	0	1,000	0	0
Taxes - Gaming	0	0	0	0
Rental of Passenger Cars	6,966,211	6,451,100	7,373,620	7,373,620
Law Enforcement (HB 599)	14,371,787	14,886,302	14,886,302	14,886,302
Grantor's Tax on Deeds	629,565	509,400	640,585	640,585
Personal Property Tax Relief	3,544,038	16,871,100	16,871,100	16,871,100
Total Non-Categorical Aid	41,384,426	38,915,002	39,967,702	39,967,701
SHARED EXPENSES				
City Treasurer	753,515	876,300	876,300	862,775
Clerk of the Circuit Court	1,705,688	2,280,535	2,280,535	2,379,513
Commissioner of the Revenue	781,450	813,844	813,844	816,548
Commonwealth Attorney	3,684,312	3,901,400	3,901,400	4,074,115
Registrar/Electoral Board	281,207	150,000	150,000	150,000
Sheriff	19,318,159	20,182,662	20,182,662	21,150,791
Total Shared Expenses	26,520,477	28,204,741	28,204,741	29,433,742
CATEGORICAL AID				
Norfolk Interagency Consortium (NIC)	53,623	60,000	60,000	60,000
Public Assistance Grants	22,787,726	0	10,442,690	10,493,630
Social Services Administration	22,184,307	29,226,582	29,957,247	30,103,380
State Funds - NCSB	9,911,376	10,586,544	10,710,000	11,233,101
State Sales and Use Tax for Schools	31,359,657	38,498,371	38,498,371	42,160,135
State School Funds	200,557,020	199,481,241	199,481,241	221,839,853
Street and Maintenance	32,967,417	30,168,172	33,853,611	34,564,537
State Library Grant	281,894	274,933	281,894	295,942
Div. of Youth Services Facilities	2,745,607	2,635,200	2,690,404	2,714,256
Shared Expenses - Jail Support	1,112,473	1,450,000	1,498,266	1,498,266
Port Funding	1,050,806	531,000	531,000	531,000
Total Categorical Aid	314,804,686	323,100,033	328,004,723	355,494,100
REVENUE FROM THE COMMONWEALTH	366,840,618	390,219,776	396,177,165	424,895,543

Revenue Source	FY 2024 Actual	FY 2025 Adopted	FY 2025 Year-End Projection	FY 2026 Adopted
FEDERAL AID				
Federal School Funds	5,338,460	5,525,000	5,500,000	5,391,784
Federal Funds - NCSB	2,855,470	2,635,704	2,635,704	2,866,977
Juvenile Detention Center (food service)	96,759	0	0	0
Social Security Payments - Prisoners	23,600	40,000	30,200	30,200
Federal Government - Special Revenue	0	553,442	553,442	553,442
Disaster Relief Aid	0	0	0	0
Service Civil Emergency	0	113,617	113,617	0
Total Federal Aid	8,413,615	8,867,763	8,832,963	8,842,403
OTHER SOURCES AND TRANSFERS IN				
Rollover from Last Year				
Carryforward - General Fund	37,282,363	21,414,666	21,414,666	18,659,087
Carryforward - NCSB Fund Balance	2,000,000	2,000,000	2,000,000	0
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	7,036,000	11,267,300	11,267,300	0
Public Amenities Fund	3,500,000	3,500,000	3,500,000	3,500,000
Norfolk Public Schools Reversion Funds ¹	0	30,572,562	30,572,562	6,462,467
Total Other Sources and Transfers In	63,231,061	79,230,569	79,230,569	38,621,554
General Fund Total	1,126,629,964	1,162,726,993	1,161,216,307	1,199,252,773

¹Norfolk Public Schools requested \$6,462,467 in FY 2026 in one-time reversion funding from their FY 2024 surplus.

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