



FY 2019 Recommended Budget Budget Question

Board Question #: 4

BUDGET QUESTION: In follow-up to the response to Question 2: How much revenue is generated from each category of Business License? What does each penny on each category of Business License generate?

RESPONSE: Please see the table below:

Category	State Maximum	Spotsylvania Rate	Billed for 2017	Per Penny
Amusements	\$0.36	\$0.18	\$21,387	\$1,188
Business Services	\$0.36	\$0.18	\$424,149	\$23,564
Contractors	\$0.16	\$0.08	\$373,482	\$46,685
Direct Sellers	\$0.20	\$0.10	-	-
Developers	\$0.36	\$0.18	-	-
Itinerant Merchants & Peddlers	\$0.20	\$0.10	-	-
Miscellaneous	\$0.36	\$0.18	-	-
Out of Area Contractors	\$0.16	\$0.08	-	-
Personal Services	\$0.36	\$0.18	\$248,140	\$13,786
Photographers	\$0.36	\$0.18	-	-
Professionals	\$0.58	\$0.29	\$844,381*	\$29,117
Rentals	\$0.36	\$0.18	\$57,747	\$3,208
Repair Services	\$0.36	\$0.18	\$131,127	\$7,285
Research & Development	\$0.05	\$0.025	\$1,131	\$452
Retail Merchants	\$0.20	\$0.10	\$3,158,244	\$315,824
Wholesale Merchants	\$0.05	\$0.025	\$95,206	\$38,082
Total			\$5,354,994^	N/A

*Varies from the figure provided in response to Budget Question #2 because additional accounts/amounts have been entered/billed that were due for 2017. The billing is a dynamic, not static process, as accounts are revised and trued-up.

^Does not correspond precisely to FY 2017 revenue due to the fact that this includes all amounts billed for calendar year 2017, some of which have been billed subsequent to FY 2017.