

Surry County, Virginia

FY16 Budget Summary

Adopted by the Board of Supervisors May 14, 2015

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FY16 BUDGET SUMMARY

EXPENDITURES

Subsidiary Fund	Total Budget by Fund	Total Budget
General Fund	\$ 23,983,350	
Debt Service Fund	1,912,080	
Virginia Public Assistance Funds (3)	2,089,876	
Comprehensive Services Act Fund	175,000	
School Fund (including Cafeteria Fund)	15,807,421	
DEA/Task Force Fund	25,000	
Indoor Plumbing Rehabilitation (IPR) Fund	11,720	
Economic Development Fund	80,000	
Capital Projects Fund	6,147,954	
Utilities Fund	456,726	
Total Budget, All Funds		\$ 50,689,127

REVENUES

Revenue Type	Amount	Total Budget
Local	\$ 22,606,661	
State	5,901,328	
Federal	3,189,217	
Debt Proceeds	2,605,000	
Capital Reserves	1,195,935	
Transfers from Other Funds	15,190,986	
Total Revenues		\$ 50,689,127

The primary operating fund for the County government is called the General Fund, which is funded through taxes and other revenues. It includes all government activities not accounted for in a separate fund due to legal, contractual, statutory or financial management requirements. It is broken down into 8 functions:

GENERAL GOVERNMENT ADMINISTRATION

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Board of Supervisors	\$ 70,744	\$ 76,053	\$ 86,097	\$ 10,044	
Contingency	7,855	224,000	120,000	-104,000	BOS must approve expenditures
Board of Equalization	0	0	175,064	175,064	COV requires a minimum of every 6 years
County Administrator	317,344	427,356	424,055	-3,301	
Legal Services	81,527	83,000	84,450	1,450	
Treasurer	267,137	273,153	280,847	7,694	Constitutional officer elected by citizens
Independent Auditor	41,878	43,000	43,000	0	
Commissioner of the Revenue	187,058	192,022	202,474	10,452	Constitutional officer elected by citizens
Finance Department	168,860	179,216	182,012	2,796	
Network Services	150,074	144,450	165,371	20,921	
Board of Elections	92,428	107,178	113,844	6,666	Includes 3 elections
Subtotal	\$ 1,384,905	\$ 1,749,428	\$ 1,877,214	\$ 127,786	

1. JUDICIAL ADMINISTRATION

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Circuit Court	\$ 16,710	\$ 11,606	\$ 18,760	\$ 7,154	
Clerk of Combined Courts	12,823	14,192	14,181	-11	
Magistrate	596	725	725	0	
Clerk of Circuit Court	249,998	249,277	256,425	7,148	Constitutional officer elected by citizens
Commonwealth's Attorney	133,399	133,657	131,060	-2,597	Constitutional officer elected by citizens
Victim/Witness Program	13,690	28,187	29,886	1,699	DCJS grant \$20,156
Subtotal	\$ 427,216	\$ 437,644	\$ 451,037	\$ 13,393	

2. PUBLIC SAFETY

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Sheriff's Office	\$ 1,488,196	\$ 1,583,169	\$ 1,632,220	\$ 49,051	Constitutional officer elected by citizens
Riverside Crim. Justice Agency	12,741	14,585	12,847	-1,738	Local probation and pre-trial services
Fire & Rescue Services	603,522	611,824	612,334	510	
Correction & Detention	270,401	304,063	277,718	-26,345	Incl. juvenile detention & adult incarceration
Building Inspections	112,339	135,691	138,903	3,212	
Inspections Enforcement	558	50,000	50,000	0	
Animal Control	155,685	193,317	200,706	7,389	Includes operation of animal shelter
Emergency Services	207,666	392,333	402,514	10,181	
E911 Communications	29,910	46,656	56,191	9,535	
Subtotal	\$ 2,881,018	\$ 3,331,638	\$ 3,383,433	\$ 51,795	

3. PUBLIC WORKS

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Sanitation	\$ 513,222	\$ 531,690	\$ 607,669	\$ 75,979	
Litter Prevention	5,954	5,612	5,997	385	Usually completely grant funded
Maintenance	549,194	582,235	608,922	26,687	
Subtotal	\$ 1,068,370	\$ 1,119,537	\$ 1,222,588	\$ 103,051	

4. EDUCATION, HEALTH & WELFARE

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Health Department	\$ 216,539	\$ 209,664	\$ 209,664	\$ 0	Local office
Surry Free Clinic	7,000	7,500	8,000	500	
Horizon Health Services, Inc.	0	0	2,400	2,400	
Employment Resource Center	12,852	28,079	26,495	-1,584	Now f-t, shared with victim/witness coord.
Improvement Association	29,604	29,604	29,604	0	Head Start, homeless prevention
WIA Out-of-School Program	600	0	0	0	Enhancing In-School program
WIA In-School Program	74,667	86,892	90,851	3,959	Federally funded
Office on Youth	178,779	184,721	189,521	4,800	
VJCCCA	21,835	28,607	31,475	2,868	Va. Juvenile Community Crime Control Act
Dist. 19 Comm. Services Board	57,686	59,236	59,236	0	Mental health/retardation, substance abuse
Southside Virginia Legal Aid	7,261	7,261	7,261	0	Legal assistance to low income population
SGE Adult Activity Services, Inc.	0	640	0	-640	Did not request funding in FY14
Crater Area Agency on Aging	0	1,033	2,000	967	Services to keep seniors in their homes
Foster Grandparents	0	2,766	0	-2,766	No longer operating
Genieve Shelter	3,600	3,600	4,000	400	Services for victims of domestic violence
John Tyler Community College	1,371	1,415	1,445	30	
Virginia State University	2,500	2,500	2,500	0	
					\$
Subtotal	\$ 614,294	\$ 653,518	\$ 664,452	\$ 10,934	

5. Parks, Recreation & Cultural

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Williamsburg Area Transit	\$ 35,000	\$ 36,750	\$ 36,750	\$ 0	Public transportation
Parks & Recreation Admin.	376,623	380,245	438,971	58,726	
Recreation Programs	41,512	28,000	38,337	10,337	Self sufficient
Rawls Museum Arts	0	0	500	500	First year requested funding
Capt. John Smith Restoration	121,660	0	0	0	Grant funded
Blackwater Regional Library	95,409	142,615	117,745	-24,870	Operating increase assoc with new branch
Subtotal	\$ 670,204	\$ 587,610	\$ 632,303	\$ 44,693	

6. COMMUNITY DEVELOPMENT

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Planning Department	\$ 294,205	\$ 363,622	\$ 375,374	\$ 11,752	
Wetlands Board	777	750	874	124	
Board of Zoning Appeals	3,987	3,000	3,391	391	
Crater Small Bus. Dev. Center	2,500	2,500	2,500	0	Entrepreneurial counseling for small business
Economic Development	67,415	60,029	68,066	8,037	
Planning Commission	4,635	10,750	11,645	895	
Transportation Safety Comm.	900	1,000	1,091	91	
Historical & Arch. Review Board	0	500	595	95	
SERCAP	0	3,000	0	-3,000	No FY16 request
Sussex Housing Programs	0	0	2,000	2,000	First requested funding in FY16
Habitat for Humanity	5,000	5,500	5,500	0	
Peanut Soil/Water Cons District	9,500	10,000	10,000	0	
VPI Cooperative Extension	74,257	79,254	80,301	1,047	
Subtotal	\$ 463,176	\$ 539,905	\$ 561,337	\$ 21,432	

7. TRANSFERS TO OTHER FUNDS

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Va. Public Assistance Fund	\$ 537,083	\$ 748,906	\$ 748,906	\$ 0	Social services local share, incl. federal CAP
School Fund (incl. cafeteria)	11,376,708	12,000,000	12,000,000	0	FY16 local share
CSA Fund	103,958	80,000	100,000	20,000	Mandated services for at-risk children, families
Economic Development Fund	62,906	80,000	80,000	0	
Debt Services Fund	1,647,654	1,603,126	1,912,080	308,954	
Utilities Fund	265,653	300,000	350,000	50,000	
Subtotal	\$ 13,993,962	\$ 14,812,032	\$ 15,190,986	\$ 378,954	

	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Total General Fund	\$ 21,503,145	\$ 23,231,312	\$ 23,983,350	\$ 752,038	

OTHER TYPES OF FUNDS, DESCRIPTIONS AND FY16 BUDGETS

Other General Funds:

Virginia Public Assistance Fund – The VPA fund is used to account for the operation of the department of social services, which provides services to needy individuals and their families. Exhibit 2 provides a detailed list of federal and state/local shares for social services expenditures (published in VACo’s Virginia County Supervisors’ Manual). The FY16 local component for the department of social services is approximately 40%.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Administration	\$ 1,244,497	\$ 1,451,722	\$ 1,475,989	\$ 24,267	
Socialization & Recreation	168,770	169,008	255,444	86,436	
Companion Services	76,719	80,000	86,120	6,120	
Assistance Programs	49,458	63,580	64,500	920	
Project Adapt	73,441	124,759	137,663	12,904	
Total	\$ 1,612,885	\$ 1,889,069	\$ 2,019,716	\$ 130,647	

Comprehensive Services Act Fund – In 1992 the General Assembly established the Comprehensive Services Act for At-Risk Youth and Families. The goal of the legislation is to coordinate the provision of services by state and local human services agencies previously found to be duplicated. These services are administered by groups. The Family Assessment and Planning Team (FAPT) works directly with youth and families to refer cases to the Community Policy and Management Team (CPMT) for approval. There is a state and local share for CSA expenditures. The local share for most services is currently just under 40%.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Administration	\$ 11,463	\$ 12,500	\$ 12,500	\$ 0	
Mandated Cases	223,367	165,130	152,500	-12,630	Based on case load.
Non-Mandated Cases	500	10,000	10,000	0	
Total	\$ 235,330	\$ 187,630	\$ 175,000	\$ -12,630	

Debt Service Fund – The County currently has 1 debt service fund that accounts for the accumulation of new and payment of the existing debt.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Administrative Fees	\$ 5,616	\$ 2,439	\$ 19,744	\$ 17,305	
Principal	1,364,536	950,953	1,045,000	94,047	
Interest	687,824	649,735	847,336	197,601	
Total	\$ 2,057,976	\$ 1,603,127	\$ 1,912,080	\$ 308,953	

Component Units are legally separate organizations that are included in the financial report of the primary government. The County currently has 1 component unit, as defined by having a fiscal dependence on the primary government. The FY16 approved local share is \$12,000,000, or 76%.

School Fund (including the Cafeteria Fund) – The school fund accounts for the day-to-day operation of the school system.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Instruction	\$ 10,505,907	\$ 10,622,073	\$ 10,846,315	\$ 224,242	
Administration and Health	835,245	875,176	878,085	2,909	
Pupil Transportation	1,016,823	1,068,643	1,056,177	-12,466	
Operation and Maintenance	1,956,105	1,792,374	1,855,855	63,481	
Food Services	643,816	609,049	595,654	-13,395	
Debt Service	0	36,875	0	-36,875	
Technology	789,456	710,973	657,087	-53,886	
Total	\$ 15,747,352	\$ 15,715,163	\$ 15,889,173	\$ 174,010	

Special Revenue Funds are used where legal or contractual requirements restrict the use of resources to specific purposes. The County has 2 special revenue funds:

DEA Task Force – The County participated in a regional task force headed by the U.S. Drug Enforcement Agency (DEA) in 2005-2006. Any cases in which the County representative/officer helped investigate resulted in a percentage of any forfeited assets. This fund currently has a balance of approximately \$58,000.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Police Supplies	\$ 2,075	\$ 5,000	\$ 5,000	\$ 0	
Machinery & Equipment	33,701	10,000	10,000	0	
Communications Equipment	0	3,000	3,000	0	
EDP Equipment	1,991	7,000	7,000	0	
Total	\$ 37,767	\$ 25,000	\$ 25,000	\$ 0	

Indoor Plumbing Rehabilitation (IPR) Fund – The Department of Housing and Community Development (DHCD) partners with the County to provide 0%, forgivable loans to eligible participants for the installation in indoor plumbing to owners of substandard housing where indoor plumbing does not exist, or where the existing water or waste water systems have failed.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Advertising	\$ 0	\$ 200	\$ 720	\$ 520	
Administration	262	500	1,000	500	
IPR Program	0	10,715	10,000	-715	
Total	\$ 262	\$ 11,415	\$ 11,720	\$ 305	

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others, and therefore, may not be used to support the County’s own programs. The County currently has 2 fiduciary funds:

Special Welfare Fund – The County maintains a separate fund for donations and other revenue earmarked for specific children and families.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Special Welfare Cases	\$ 0	\$ 37,729	\$ 37,873	\$ 144	

Crater Area Agency on Aging – The County partners with the CAAA to help senior residents remain in their homes as long as possible by maintaining their quality of life and independence. The program provides meals, transportation and miscellaneous supplies to program participants.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Salaries and Fringes	\$ 0	\$ 1,933	\$ 1,933	\$ 0	
Socialization/Rec. Supplies	0	561	561	0	
Meals	16,252	22,070	22,070	0	
Transportation	7,382	7,723	7,723	0	
Total	\$ 23,634	\$ 32,287	\$ 32,287	\$ 0	

Enterprise Funds are used to account for operations supported by user charges financed and operated similar to a private business. In other words, these funds should be self supporting. The County has 1 enterprise fund for utilities.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Salaries and Fringes	\$ 0	\$ 0	\$ 109,127	\$ 109,127	
Professional Services	158,879	167,596	193,700	26,104	
Other Charges	102,332	100,800	64,934	-35,866	
Debt Service	89,406	88,968	88,965	-3	
Total	\$ 350,617	\$ 357,364	\$ 456,726	\$ 99,362	

Capital Funds are used to account for the acquisition or construction of major capital facilities, whether funded through bonds, local reserves or intergovernmental revenues. The County currently has 1 general government capital fund where the annual Capital Improvements Plan (CIP) adopted by the Board of Supervisors is budgeted. Upon completion of the school projects in 2011, the school capital projects fund was closed.

Function	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Facility Stabilization	\$ 25,012	\$ 75,000	\$ 0	\$ -75,000	
Marina Project	760,897	1,000,000	1,900,000	900,000	
Broadband Implementation	59,324	500,000	0	-500,000	
Restroom Upgrades	11,550	0	0	0	
E911 Communications (3)	74,152	0	502,954	502,954	PSAP, CAD, PS Equip on BB tower
Health Department Upgrades	15,659	0	0	0	
Mantura Convenience Site	114,856	0	0	0	
Fleet Vehicles	116,444	0	0	0	
Surry Sewer Expansion	0	750,000	750,000	0	
Water Upgrades	0	1,500,000	500,000	-1,000,000	
Water & Sewer Master Plan	9,500	0	0	0	
Park Multi-Modal Study/Imps.	0	125,000	0	-125,000	
Surry Library Expansion	402,119	0	0	0	
Government Center Lighting	0	0	150,000	150,000	
Rescue Squad Building	9,276	1,500,000	1,605,000	105,000	
New Community Center	0	0	100,000	100,000	
Technology Upgrades	23,602	50,000	25,000	-25,000	
Real Estate Software	0	0	125,000	125,000	
Visitors Center	644	250,000	0	-250,000	
SCHS HVAC Infrastructure	0	500,000	450,000	-50,000	
Sanitation Equipment	0	0	40,000	40,000	
Total	\$ 1,623,035	\$ 6,250,000	\$ 6,147,954	\$ -102,046	

FY16 REVENUES

LOCAL REVENUES comprise 92% of the General Fund budget and are described below.

General Property Taxes:

1. Real estate taxes are locally assessed on taxable properties as authorized by §58.1-3200 of the *Code of Virginia, 1950 as amended*. The Board of Supervisors set the 2015 real estate rate at \$0.73 per \$100 of assessed value. The rate remains unchanged since 2010.

	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Real Estate	\$ 6,403,723	\$ 6,211,534	\$ 6,850,000	\$ 638,466	

2. Public service corporation taxes are locally assessed on all privately owned gas, pipeline, electric light, heat, power & water supply companies, and all common carriers as authorized by §58.1-2600. The rates charged are the same as the current real estate and personal property rates. Public service corporation revenues are extremely volatile due to the large amount the County receives annually. A 2% reduction will decrease revenue by \$260,000, so it is very important that the real estate sales ratio calculated by the Department of Taxation remain at 100%.

	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Public Service Corp.	\$ 13,333,421	\$ 12,608,245	\$ 12,797,122	\$ 188,877	FY15 actual revenue = \$13,192,605

- Personal property taxes are locally assessed on tangible personal property, including but not limited to, vehicles, motorcycles, boats, trailers, and mobile homes as authorized in §58.1-3008. While farm machinery could be included here, the Board has chosen not to tax this. The Personal Property Tax Relief Act (PPTRA) was enacted in 1998 during the Gilmore administration. It provides tax relief for personal vehicles, motorcycles and pickup trucks with a value of \$20,000 or less. The tax for vehicles valued in excess of \$20,000 is paid by the taxpayer. The loss of local revenue is reimbursed by the Commonwealth up to a certain amount. The County has received \$677,907 since 2006. As the number of residents, vehicles, and values has increased, citizens receive a smaller percentage of relief, down from 70% in 2001 to 45% in 2013 and 2014. The relief percentage remains at 45% in 2015. The personal property rate remains unchanged at \$4.00 since 2010.

	FY14 Actual	FY15 Budget	FY16 Adopted	Inc/Dec	Comments
Personal Property	\$ 1,233,597	\$ 1,283,723	\$ 1,276,000	\$ -7,723	@ 98.95% collection rate

- Machinery and tools taxes are locally assessed on those machinery and tools used primarily in a manufacturing business as authorized in §58.1-3507. The rate has been \$1.00 based on a 5-year sliding scale of the original cost for many years. The County collects approximately \$22,500 each year in machinery and tools tax.
- Penalties and interest are charged on all unpaid general property taxes on December 6th of each year. Depending on the economy and interest rates, penalties and interest collected on delinquent taxes can vary widely.

Other Local Taxes:

- Local sales tax of 1% is collected by merchants and remitted monthly to the Department of Taxation, who distributes it to localities. The 5.3% sales and use tax paid includes 4.3% levied by the state and a 1% local option to be used for educational purposes. All the cities and counties in the Commonwealth have exercised the option to impose the option, as authorized in §58.1-604.1. Depending on the economy, annual local sales tax ranges from \$400,000 to \$500,000.
- Utility consumption taxes are imposed based upon usage on a consumer of local landline and mobile telecommunication service, as authorized in §58.1-3814. Annual revenue for consumer utility tax is approximately \$20,000.

3. Business licenses are levied by ordinance, as authorized by §58.1-3702, on businesses, professions and occupations, which requires a license to do work or provide a service in the County. Also, gross receipts in excess of \$50,000 are taxed at a rate dependent on the type of business. Annual business license taxes, including the license, usually range from \$80,000 to \$90,000.
4. Motor vehicle licenses are levied by ordinance, as authorized by §46.2-752. Passenger vehicles are charged this annual license fee of \$20; motorcycles are charged \$10. County stickers were done away with in 2009, so the fee is now added to personal property bills. The annual revenue derived from motor vehicle licenses ranges from \$130,000 to \$135,000.
5. Taxes on recordation are levied on every deed admitted to record, as authorized by §58.1-814. Taxes on the probate of wills are also levied, as authorized by §58.1-1712. Annual receipts range from \$45,000 to \$65,000.

Permits, Privilege Fees and Regulatory Licenses:

1. Animal licenses are imposed by ordinance, as authorized by §3.2-6524. The cost of the annual license is \$5 for spayed dogs and \$10 for non-spayed dogs. Annual revenue from dog licenses is approximately \$5,000.
2. Building permits are imposed by ordinance, as authorized by §36-105. Permit fees are set and amended by Board resolution. Annual revenues for building permits are dependent on the economy, but usually range from \$25,000 to \$30,000.
3. Planning & zoning permits are required for certain projects and activities prior to the issuance of the building permit. The cost of the permit helps to defray a portion of the staff time needed for the inspections involved in individual projects. Annual revenue is approximately \$17,000.

Fines and Forfeitures are imposed by the Board of Supervisors, prescribing fines and other punishment for the violation of ordinances, as authorized by §15.2-1429. Annual revenue from fines and forfeitures is approximately \$50,000.

Revenue from Use of Money and Property:

1. Interest on deposits is earned on the investment of funds. Depending on the interest rates, annual revenue ranges from \$20,000 to \$25,000.

2. Rental of property are fees for the private use of public buildings. For example, outside agencies rent County-owned office space. Also, certain facilities at the park may be rented for private functions. Annual revenue is approximately \$70,000.

Charges for Services:

1. Court costs are fees collected by the court clerks or sheriff's office for serving court papers. Annual revenue is minimal, usually less than \$500.
2. Sanitation charges are received for the rental of commercial waste receptacles and recycling proceeds. Annual revenue is approximately \$50,000.
3. Parks and recreation charges are received for participation in certain programs. Annual revenue is approximately \$30,000.

Miscellaneous Revenues are revenues not classified in another account. These revenues are minimal, and are often one-time payments.

Recovered Costs are those expenditures reimbursed by another agency. These revenues are usually minimal, but can vary widely depending on fiscal year.

STATE REVENUES comprise 7% of the General Fund budget and are described below.

Non-categorical aid: State aid that may be spent at the discretion of the local government, on any program.

1. Mobile home titling taxes are levied on mobile homes for which sales and use tax was collected, as authorized by §58.1-3520. Annual revenue is approximately \$10,000.
2. Tax on deeds is imposed on the recordation of deeds of trust and mortgages at a rate of \$0.25 on every \$100, as authorized by §58.1-802. Annual revenue is minimal, usually less than \$1,000.
3. Personal property tax reimbursements are received from the state as a result of the Personal Property Tax Relief Act of 1998, as authorized by §58.1-3524. The purpose of the original legislation was to provide a 100% deferment of taxes paid on personal vehicles up to \$20,000 in value. Since 2006 this revenue has been capped at \$677,907, so as the number and value of vehicles has increased, the relief to taxpayers has declined. Since 2013, only 45% of the relief has been deferred.

4. Communication sales and use tax are remitted by the Virginia Department of Taxation for telecommunications and television cable funds, as authorized by §58.1-662. Prior to FY10, this revenue was known as consumer utility tax, and was remitted directly to localities by the provider. Annual revenue is approximately \$55,000.

Shared expenses: The state's share of expenditures (as calculated by the state) for the 5 constitutional offices and registrar that are considered to be a state/local responsibility. (See Exhibit 1 for detail on the state and local shares of these offices.) State revenues have significantly decreased over the past 20 years. Some positions in these offices are completely funded by the locality. Now only a small percentage of full-time benefits are reimbursed, and no cost of health insurance is reimbursed. Also, any office expense is no longer reimbursed. Reductions in aid to localities occurred again in FY15, a decrease of approximately \$20,000.

1. The County is reimbursed approximately \$72,000 annually for the operation of the Commonwealth's Attorney's office.
2. The County's reimbursement ranges from \$430,000 to \$465,000 annually for the operation of the Sheriff's office.
3. The County is reimbursed approximately \$65,000 annually for the operation of the Commissioner of the Revenue's office.
4. The County is reimbursed approximately \$68,000 annually for the operation of the Treasurer's office.
5. The County is reimbursed approximately \$144,000 annually for the operation of the Clerk of Circuit Court's office.
6. The County is reimbursed approximately \$27,000 for the operation of the Registrar and Electoral Board's office.

Categorical aid: State aid that is designated for a specific use.

1. Fire programs grant funds collected by the Commonwealth consist of 1% of fire-related insurance coverage. Approximately 75% of the funds collected are distributed to counties, cities and towns. As authorized in §38.2-401, these funds must be used to pay for training, construction of training centers, firefighting equipment or protective clothing. Annual revenue is approximately \$18,000.
2. Radiological emergency preparedness funds support localities in establishing, maintaining and operating emergency plans to deal with nuclear accidents. As authorized by §44-146.33, the County receives \$30,000 in funding each year.

3. The litter prevention and recycling grant is allocated based on population and road miles, as authorized in §10.1-1422.01. These funds are used to develop and implement local litter control and recycling programs. Annual revenue is approximately \$6,000.
4. Virginia Juvenile Community Crime Control Act (VJCCCA) funds are used to “establish a community-based system of progressive intensive sanctions and services that correspond to the severity of offense and treatment needs” as authorized by §16.1-309.2. The purpose of the VJCCCA is to deter crime by providing immediate, effective punishment that emphasizes accountability of the juvenile offender for his actions as well as reduces the pattern of repeat offending. Annual revenue is approximately \$20,000.
5. Four-for-Life funds are distributed based on vehicles registered in the locality. Since 2000, an additional \$4 has been collected at registration for each passenger vehicle, pickup and panel truck. Twenty-six percent of these fees are then distributed to locality where the vehicle is registered. These funds, as authorized by §46.2-694, are used only for emergency medical services. Annual revenue is approximately \$8,000.
6. E911 wireless funds are distributed to localities via a formula based on the amount of wireless E911 surcharge revenue received by the state, as authorized by §56-484.17. The funds must be used to support personnel and current equipment costs in the E911 dispatch center located in the sheriff’s office. The County receives approximately \$100,000 in revenue annually, although the amount is recalculated each year on the most recent expenditures.

FEDERAL REVENUES comprise less than one-half of 1% of General Fund revenue and are detailed below.

1. The summer nutrition program provides meals to summer recreation program participants. The recreation department contracts with the school cafeterias to provide the meals. Most of the cost of the meals is reimbursed. Annual revenue is approximately \$3,500, depending on funding availability.
2. Crater Workforce Investment Group is a regional agency federally funded via grant. The group brings together businesses, local officials, public & private agencies and training providers to build a highly trained and motivated workforce. Annual revenue is approximately \$85,000, but is dependent on the availability of federal funding.

SOURCES

1. Code of Virginia, 1950 as amended
2. Governmental Accounting Auditing, and Financial Reporting, Stephen J. Gauthier
3. Uniform Financial Reporting Manual, published by the Virginia Auditor of Public Accounts
4. Virginia County Supervisors' Manual, published by the Virginia Association of Counties

EXHIBIT 1

**Constitutional Offices
State & Local Funding**

Constitutional Office	FY16 Budget		FY15 Projected		FY14 Actual		FY13 Actual		FY12 Actual	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Commonwealth's Attorney										
Expenditures	131,060		133,636		133,399		129,234		122,368	
Revenues	72,409	55.25%	72,409	54.18%	71,964	53.95%	69,386	53.69%	69,221	56.57%
Fiscal Year Local Share	58,651	44.75%	61,227	45.82%	61,435	46.05%	59,848	46.31%	53,147	43.43%
Sheriff										
Expenditures	1,632,220		1,597,422		1,488,196		1,470,061		1,332,594	
Revenues	463,772	28.41%	463,772	29.03%	448,380	30.13%	429,342	29.21%	423,514	31.78%
Fiscal Year Local Share	1,168,448	71.59%	1,133,650	70.97%	1,039,816	69.87%	1,040,719	70.79%	909,080	68.22%
Commissioner of the Revenue										
Expenditures	202,474		189,708		187,058		189,988		174,787	
Revenues	66,024	32.61%	65,963	34.77%	65,668	35.11%	62,489	32.89%	62,348	35.67%
Fiscal Year Local Share	136,450	67.39%	123,745	65.23%	121,390	64.89%	127,499	67.11%	112,439	64.33%
Treasurer										
Expenditures	280,847		273,163		267,137		252,440		240,792	
Revenues	68,667	24.45%	68,667	25.14%	68,302	25.57%	64,566	25.58%	63,587	26.41%
Fiscal Year Local Share	212,180	75.55%	204,496	74.86%	198,835	74.43%	187,874	74.42%	177,205	73.59%
Circuit Court Clerk										
Expenditures	256,425		252,699		249,988		241,780		228,666	
Revenues	143,767	56.07%	143,767	56.89%	159,787	63.92%	134,697	55.71%	155,766	68.12%
Fiscal Year Local Share	112,658	43.93%	108,932	43.11%	90,201	36.08%	107,083	44.29%	72,900	31.88%
Total CO Expenditures per FY	2,503,026		2,446,628		2,325,778		2,283,503		2,099,207	
Total Comp Board funds per FY	814,639	32.55%	814,578	33.29%	814,101	35.00%	760,480	33.30%	774,436	36.89%
Total Local Share per FY	1,688,387	67.45%	1,632,050	66.71%	1,511,677	65.00%	1,523,023	66.70%	1,324,771	63.11%

EXHIBIT 2

FUNDING OF SOCIAL SERVICES PROGRAMS

	<u>FEDERAL AND STATE</u>	<u>LOCAL</u>
ASSISTANCE		
AFDC -- Foster Care	100%	0%
Adoption Subsidy	100%	0%
Auxiliary Grants	80%	20%
General Relief	62.5%	37.5%
Refugee Resettlement	100%	0%
Special Needs Adoptions	100%	0%
TANF -- Emergency Assistance	100%	0%
TANF -- Manual Checks	100%	0%
TANF -- UP Manual Checks	100%	0%
PURCHASE OF SERVICES		
Adoption Incentive	100%	0%
Adoption Placement Services	100%	0%
Adult Protective Services	80%	20%
Adult Services	80%	20%
CDC -- Quality Initiative Program	100%	0%
Employment Advancement for TANF Participants	100%	0%
Family Preservation -- SSBG	80%	20%
Head Start Transition to Work	100%	0%
ILP Education and Training Program	70%	30%
Independent Living -- PS and Admin	100%	0%
Independent Living -- Special Initiatives PS and Admin	50%	50%
Non-View Day Care	90%	10%
Non-View Day Care Pass-Thru	51%	49%
Non-View Day Care 100% Federal	100%	0%
Respite Care -- PS and Admin	100%	0%
Safe and Stable Families PS and Admin	90%	10%
TANF -- CSA Early Intervention Trust Fund	100%	0%
View Working and Transitional Day Care	90%	10%
Virginia Community Corps	85%	15%
Other Purchased Services	80%	20%
ADMINISTRATION		
Central Service Cost Allocation	49%	51%
Cooling Assistance Admin	100%	0%
Day Care Admin Fee System Pass-Thru	51%	49%
Eligibility Administration	80%	20%
Eligibility Pass-Thru	50%	50%
Food Stamp Emp and Training PS and Admin	100%	0%
Foster Parent Training PS and Admin	45%	55%
Fraud FREE Standard Program	100%	0%
Fuel Administration -- Heating	100%	0%
Local Day Care Staff Allowance	100%	0%
Program Improvement Plan	80%	20%
Service Administration	80%	20%
Service Pass-Thru	24%	76%
Title IV-E Administration Pass-Thru	50%	50%
View Purchased Services and Admin	100%	0%

Source: Virginia Department of Social Services Budget Estimates for Year Ending 5/31/06

COMMONLY USED ACRONYMS

APA	Auditor of Public Accounts
BOS	Board of Supervisors
CAP	Cost Allocation Plan
CIP	Capital Improvements Plan
COV	Code of Virginia, 1950 as amended
DCJS	Department of Criminal Justice Services
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
PPTRA	Personal Property Tax Relief Act
VACo	Virginia Association of Counties
VITA	Virginia Information Technologies Agency