

Surry County, Virginia

FY15 BUDGET SUMMARY

Adopted by the Board of Supervisors May 8, 2014

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FY15 BUDGET SUMMARY

EXPENDITURES

Subsidiary Fund	Total Budget by Fund	Total Budget
General Fund	\$ 23,231,312	
Debt Service Fund	1,603,127	
Virginia Public Assistance Funds (3)	1,959,085	
Comprehensive Services Act Fund	187,630	
School Fund	15,330,844	
Cafeteria Fund	595,654	
DEA/Task Force Fund	25,000	
Indoor Plumbing Rehabilitation (IPR) Fund	11,415	
Economic Development Fund	80,000	
Capital Projects Fund	6,250,000	
Utilities Fund	357,364	
Total Budget, All Funds		\$ 49,631,431

REVENUES

Revenue Type	Amount	Total Budget
Local	\$ 21,849,834	
State	6,077,381	
Federal	1,759,820	
Debt Proceeds	4,250,000	
Transfers from Other Funds	15,694,396	
Total Revenues		\$ 49,631,431

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:

1. GENERAL GOVERNMENT ADMINISTRATION

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Board of Supervisors	\$ 69,662	\$ 76,723	\$ 76,053	\$ -670	
Contingency	29,461	227,130	224,000	-3,130	BOS must approve expenditures
Board of Equalization	0	134,930	0	-134,930	COV requires a minimum of every 6 years
County Administrator	306,352	388,795	427,356	38,561	
Legal Services	79,846	78,000	83,000	5,000	
Treasurer	252,440	270,749	273,153	2,404	Constitutional officer elected by citizens
Independent Auditor	31,500	40,000	43,000	3,000	
Commissioner of the Revenue	189,988	189,657	192,022	2,365	Constitutional officer elected by citizens
Finance Department	164,304	173,076	179,216	6,140	
Network Services	132,856	154,032	144,450	-9,582	
Board of Elections	97,044	103,482	107,178	3,696	Includes 2 elections
Subtotal	\$ 1,353,453	\$ 1,836,574	\$ 1,749,428	\$ -87,146	

2. JUDICIAL ADMINISTRATION

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Circuit Court	\$ 12,935	\$ 11,606	\$ 11,606	\$ 0	
Clerk of Combined Courts	9,828	11,780	14,192	2,412	
Magistrate	527	725	725	0	
Clerk of Circuit Court	241,780	249,883	249,277	-606	Constitutional officer elected by citizens
Commonwealth's Attorney	129,234	132,332	133,657	1,325	Constitutional officer elected by citizens
Victim/Witness Program	13,673	19,384	28,187	8,803	DCJS grant \$20,156
Subtotal	\$ 407,977	\$ 425,710	\$ 437,644	\$ 11,934	

3. PUBLIC SAFETY

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Sheriff's Office	\$ 1,470,061	\$ 1,504,314	\$ 1,583,169	\$ 78,855	Constitutional officer elected by citizens
Riverside Crim. Justice Agency	12,658	12,741	14,585	1,844	Local probation and pre-trial services
Fire & Rescue Services	602,017	611,161	611,824	663	
Correction & Detention	293,488	325,973	304,063	-21,910	Incl. juvenile detention & adult incarceration
Building Inspections	111,233	132,333	135,691	3,358	
Inspections Enforcement	0	0	50,000	50,000	
Animal Control	134,432	138,420	193,317	54,897	Includes operation of animal shelter
Emergency Services	323,545	437,271	392,333	-44,938	
E911 Communications	45,008	45,300	46,656	1,356	
Subtotal	\$ 2,992,442	\$ 3,207,513	\$ 3,331,638	\$ 124,125	

4. PUBLIC WORKS

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Sanitation	\$ 443,294	\$ 544,194	\$ 531,690	\$ -12,504	
Litter Prevention	7,091	6,269	5,612	-657	80% grant funded
Maintenance	533,791	604,590	582,235	-22,355	
Subtotal	\$ 984,176	\$ 1,155,053	\$ 1,119,537	\$ -35,516	

5. EDUCATION, HEALTH & WELFARE

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Health Department	\$ 216,539	\$ 216,539	\$ 209,664	\$ -6,875	Local office
Surry Free Clinic	6,500	7,000	7,500	500	
Employment Resource Center	2,727	14,907	28,079	13,172	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	32,727	34,045	0	-34,045	Enhancing In-School program
WIA In-School Program	34,010	34,490	86,892	52,402	Federally funded
Office on Youth	178,524	180,414	184,721	4,307	
VJCCCA	23,055	22,647	28,607	5,960	Va. Juvenile Community Crime Control Act
Dist. 19 Comm. Services Board	58,573	58,573	59,236	663	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.	1,170	0	640	640	Did not request funding in FY14
Crater Area Agency on Aging	1,033	1,033	1,033	0	Services to keep seniors in their homes
Foster Grandparents	2,766	2,766	2,766	0	First requested funding FY13
Genieve Shelter	3,600	3,600	3,600	0	Services for victims of domestic violence
John Tyler Community College	1,267	1,371	1,415	44	
Virginia State University	2,500	2,500	2,500	0	
					\$
Subtotal	\$ 601,856	\$ 616,750	\$ 653,518	\$ 36,768	

6. Parks, Recreation & Cultural

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Williamsburg Area Transit	\$ 35,000	\$ 35,000	\$ 36,750	\$ 1,750	Public transportation
Parks & Recreation Admin.	361,914	372,957	380,245	7,288	
Recreation Programs	41,536	27,500	28,000	500	Self sufficient
Blackwater Regional Library	96,445	94,612	142,615	48,003	Operating increase assoc with new branch
Subtotal	\$ 534,895	\$ 530,069	\$ 587,610	\$ 57,541	

7. COMMUNITY DEVELOPMENT

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Planning Department	\$ 294,650	\$ 336,520	\$ 363,622	\$ 27,102	
Wetlands Board	0	750	750	0	
Board of Zoning Appeals	2,695	3,000	3,000	0	
Crater Small Bus. Dev. Center	2,500	2,500	2,500	0	Entrepreneurial counseling for small business
Economic Development	63,247	50,179	60,029	9,850	
Planning Commission	5,826	10,750	10,750	0	
Transportation Safety Comm.	650	1,000	1,000	0	
Historical & Arch. Review Board	475	500	500	0	
SERCAP	3,000	3,000	3,000	0	Southeast Rural Community Assistance Project
Habitat for Humanity	5,000	5,000	5,500	500	First requested funding in FY14
Peanut Soil/Water Cons District	9,000	9,500	10,000	500	
VPI Cooperative Extension	66,553	76,601	79,254	2,653	
Subtotal	\$ 453,596	\$ 499,300	\$ 539,905	\$ 40,605	

8. TRANSFERS TO OTHER FUNDS

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Va. Public Assistance Fund	\$ 575,342	\$ 748,906	\$ 748,906	\$ 0	Social services local share, incl. federal CAP
School Fund (incl. cafeteria)	11,762,313	11,694,114	12,000,000	305,886	FY14 local share
CSA Fund	85,107	80,000	80,000	0	Mandated services for at-risk children
Economic Development Fund	0	80,000	80,000	0	
Debt Services Fund	1,657,913	1,615,213	1,603,126	-12,087	
Utilities Fund	207,251	272,870	300,000	27,130	
Subtotal	\$ 14,287,926	\$ 14,491,103	\$ 14,812,032	\$ 320,929	

	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Total General Fund	\$ 21,616,321	\$ 22,762,072	\$ 23,231,312	\$ 462,365	

OTHER TYPES OF FUNDS, DESCRIPTIONS AND FY14 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 FY15 local component for the department of social services is 40%.

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Administration	\$ 1,334,379	\$ 1,431,724	\$ 1,451,722	\$ 19,998	
Socialization & Recreation	123,790	161,030	169,008	7,978	
Companion Services	84,831	80,000	80,000	0	
Assistance Programs	52,048	77,880	63,580	-14,300	
Project Adapt	51,832	102,632	124,759	22,127	
Total	\$ 1,646,880	\$ 1,853,266	\$ 1,889,069	\$ 35,803	

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 service 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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Administration	\$ 14,957	\$ 12,500	\$ 12,500	\$ 0	
Mandated Cases	189,507	84,216	165,130	80,914	Based on case load.
Non-Mandated Cases	450	10,000	10,000	0	
Total	\$ 209,914	\$ 106,716	\$ 187,630	\$ 80,914	

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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Administrative Fees	\$ 3,806	\$ 2,965	\$ 2,965	\$ 0	
Principal	928,922	961,143	926,143	-35,000	
Interest	723,540	686,980	686,105	-875	
Total	\$ 1,656,268	\$ 1,651,088	\$ 1,615,213	\$ -35,875	

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 FY15 approved local share is \$12,000,000, or 75%.

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

Function	FY13 Actual	FY14 Budget	FY15 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 3 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 \$71,000.

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Police Supplies	\$ 0	\$ 0	\$ 5,000	\$ 5,000	
Machinery & Equipment	0	0	10,000	10,000	
Communications Equipment	0	0	3,000	3,000	
EDP Equipment	0	0	7,000	7,000	
Total	\$ 0	\$ 0	\$ 25,000	\$ 25,000	

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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Advertising	\$ 0	\$ 100	\$ 200	\$ 100	
Administration	13	750	500	-250	
IPR Program	6,795	12,565	10,715	-1,850	
Total	\$ 6,808	\$ 13,415	\$ 11,415	\$ -2,000	

Economic Development Fund – The county maintains resources for the attraction of new business and industry, and support of existing businesses.

Function	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Professional Services	\$ 0	\$ 50,000	\$ 50,000	\$ 0	
Consulting Services	0	10,000	10,000	0	
Other Charges	0	8,000	8,000	0	
Materials and Supplies	0	8,000	8,000	0	
Capital Outlay	0	4,000	4,000	0	
Total	\$ 0	\$ 80,000	\$ 80,000	\$ 0	

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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Special Welfare Cases	\$ 0	\$ 37,431	\$ 37,729	\$ 298	

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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Salaries and Fringes	\$ 2,406	\$ 2,406	\$ 1,933	\$ -473	
Socialization/Rec. Supplies	637	698	561	-137	
Meals	12,590	21,849	22,070	221	
Transportation	9,033	9,033	7,723	-1,310	
Total	\$ 24,666	\$ 33,986	\$ 32,287	\$ -1,699	

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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Professional Services	\$ 102,244	\$ 167,000	\$ 167,596	\$ 596	
Other Charges	66,073	71,400	100,800	29,400	
Debt Service	89,215	89,470	88,968	-502	
Total	\$ 257,532	\$ 327,870	\$ 357,364	\$ 29,494	

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	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Facility Stabilization	\$ 79,422	\$ 75,000	\$ 75,000	\$ 0	
Marina Project	0	500,000	1,000,000	500,000	
Broadband Implementation	235,860	500,000	500,000	0	
Property Acquisition	161,779	0	0	0	
E911 Dispatch Center Upgrade	163,951	0	0	0	
Health Department Paving	123,113	0	0	0	
Mantura Convenience Site	144,218	150,000	0	-150,000	
Fleet Vehicles	0	130,000	0	-130,000	
Surry Sewer Expansion	0	750,000	750,000	0	
Water Upgrades	0	0	1,500,000	1,500,000	
Park Multi-Modal Study/Imps.	0	50,000	125,000	75,000	
Surry Library Expansion	0	200,000	0	-200,000	
Fire Equipment/Apparatus	0	525,000	0	-525,000	
Rescue Squad Building	0	100,000	1,500,000	1,400,000	
Comprehensive Plan Update	0	60,000	0	-60,000	
Technology Upgrades	11,750	50,000	50,000	0	
Land Development Ordinance	24,115	0	0	0	

Visitors Center	0	75,000	250,000	175,000	
SCHS HVAC Infrastructure	0	0	500,000	500,000	
SCHS Renovations	66,262	0	0	0	
Total	\$ 1,010,470	\$ 3,165,000	\$ 6,250,000	\$ 3,085,000	

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

FY14 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 2014 real estate rate at \$0.73 per \$100 of assessed value. The rate remains unchanged since 2010.

	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Real Estate	\$ 6,555,274	\$ 5,867,056	\$ 6,211,534	\$ 344,478	

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%.

	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Public Service Corp.	\$ 13,013,521	\$ 12,510,066	\$ 12,608,245	\$ 98,179	FY14 actual revenue = \$13,333,421

3. 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. The relief percentage remains at 45% in 2014. The personal property rate remains unchanged at \$4.00 since 2010.

	FY13 Actual	FY14 Budget	FY15 Adopted	Inc/Dec	Comments
Personal Property	\$ 1,192,830	\$ 1,178,932	\$ 1,283,723	\$ 104,791	@ 98.96% coll. rate

4. 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 \$17,000 each year in machinery and tools tax.
5. 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:

1. 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 §58.1-6050. Depending on the economy, annual local sales tax ranges from \$400,000 to \$600,000.
2. Consumer utility taxes are imposed based upon usage on a consumer of local landline and mobile telecommunication service, as authorized in §58.1-3812. Annual revenue for consumer utility tax is approximately \$20,000.
3. Business licenses are levied by ordinance, as authorized by §58.1-3700, 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 §3.1-796.87. 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 \$20,000 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 8% 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 §58.1-3523. 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. Prior reductions in aid to localities were reinstated in FY14, an increase of approximately \$67,000.

1. The county is reimbursed approximately \$70,000 annually for the operation of the Commonwealth's Attorney's office.

2. The county's reimbursement ranges from \$425,000 to \$450,000 annually for the operation of the Sheriff's office.
3. The county is reimbursed approximately \$64,000 annually for the operation of the Commissioner of the Revenue's office.
4. The county is reimbursed approximately \$67,000 annually for the operation of the Treasurer's office.
5. The county is reimbursed approximately \$150,000 annually for the operation of the Clerk of Circuit Court's office.
6. The county is reimbursed approximately \$25,000 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 \$16,000.
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 \$25,000 in funding each year.
3. 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 \$5,000.
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 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.

EXHIBIT 1

**Constitutional Offices
State & Local Funding**

Constitutional Office	FY15 Budget		FY14 Budget		FY13 Budget		FY12 Actual		FY11 Actual	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Commonwealth's Attorney										
Expenditures	133,657		132,332		131,093		122,368		122,045	
Revenues	70,720	52.91%	71,719	54.20%	69,248	52.82%	69,221	56.57%	70,336	57.63%
Fiscal Year Local Share	62,937	47.09%	60,613	45.80%	61,845	47.18%	53,147	43.43%	51,709	42.37%
Sheriff										
Expenditures	1,583,169		1,504,314		1,463,338		1,332,594		1,166,210	
Revenues	450,497	28.46%	455,512	30.28%	417,322	28.52%	423,514	31.78%	413,679	35.47%
Fiscal Year Local Share	1,132,672	71.54%	1,048,802	69.72%	1,046,016	71.48%	909,080	68.22%	752,531	64.53%
Commissioner of the Revenue										
Expenditures	192,022		189,657		185,276		174,787		170,125	
Revenues	64,109	33.39%	65,329	34.45%	62,338	33.65%	62,348	35.67%	62,404	36.68%
Fiscal Year Local Share	127,913	66.61%	124,328	65.55%	122,938	66.35%	112,439	64.33%	107,721	63.32%
Treasurer										
Expenditures	273,153		270,749		257,075		240,792		239,337	
Revenues	67,226	24.61%	68,552	25.32%	64,362	25.04%	63,587	26.41%	65,889	27.53%
Fiscal Year Local Share	205,927	75.39%	202,197	74.68%	192,713	74.96%	177,205	73.59%	173,448	72.47%
Circuit Court Clerk										
Expenditures	249,277		249,883		244,267		228,666		230,028	
Revenues	141,216	56.65%	143,960	57.61%	135,804	55.60%	155,766	68.12%	152,129	66.13%
Fiscal Year Local Share	108,061	43.35%	105,923	42.39%	108,463	44.40%	72,900	31.88%	77,899	33.87%
Total CO Expenditures per FY	2,431,278		2,346,935		2,281,049		2,099,207		1,927,745	
Total Comp Board funds per FY	793,768	32.65%	805,072	34.30%	749,074	32.84%	774,436	36.89%	764,437	39.65%
Total Local Share per FY	1,637,510	67.35%	1,541,863	65.70%	1,531,975	67.16%	1,324,771	63.11%	1,163,308	60.35%

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