

Surry County, Virginia

FY17 Budget Summary

Adopted by the Board of Supervisors June 9, 2016

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FY17 BUDGET SUMMARY

EXPENDITURES

Subsidiary Fund	Total Budget by Fund	Total Budget
General Fund	\$ 23,876,078	
Debt Service Fund	1,921,234	
Virginia Public Assistance Funds (3)	2,022,383	
Comprehensive Services Act Fund	172,648	
School Fund (including Cafeteria Fund)	15,790,803	
DEA/Task Force Fund	25,000	
Indoor Plumbing Rehabilitation (IPR) Fund	11,720	
Economic Development Fund	80,000	
Capital Projects Fund	7,907,842	
Utilities Fund	334,226	
Total Budget, All Funds		\$ 52,141,934

REVENUES

Revenue Type	Amount	Total Budget
Local	\$ 22,729,766	
State	5,067,465	
Federal	1,686,214	
Debt Proceeds	5,702,413	
Capital Reserves	1,908,410	
Transfers from Other Funds	15,047,666	
Total Revenues		\$ 52,141,934

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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Board of Supervisors	\$ 78,473	\$ 86,097	\$ 102,565	\$ 16,468	
Contingency	0	120,000	100,000	-20,000	
Board of Equalization	0	175,064	5,428	-169,636	COV requires a minimum of every 6 years
County Administrator	332,710	424,055	415,525	-8,530	
Legal Services	82,890	84,450	86,089	1,639	
Treasurer	271,883	280,847	268,010	-12,837	Constitutional officer elected by citizens
Independent Auditor	35,900	43,000	40,000	-3,000	
Commissioner of the Revenue	189,530	202,474	203,146	672	Constitutional officer elected by citizens
Finance Department	172,478	182,012	182,584	572	
Network Services	155,223	165,371	164,595	-776	
Board of Elections	92,035	113,844	114,880	1,036	Includes 3 elections
Subtotal	\$ 1,411,122	\$ 1,877,214	\$ 1,682,822	\$ -194,392	

2. JUDICIAL ADMINISTRATION

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Circuit Court	\$ 9,860	\$ 18,760	\$ 19,000	\$ 240	
Clerk of Combined Courts	14,476	14,181	15,842	1,661	
Magistrate	443	725	725	0	
Clerk of Circuit Court	248,180	256,425	257,337	912	Constitutional officer elected by citizens
Commonwealth's Attorney	131,248	131,060	217,179	86,119	Constitutional officer elected by citizens, FT in FY17
Victim/Witness Program	24,856	29,886	33,878	3,992	Primarily DCJS grant funded
VJCCCA	26,255	31,475	30,601	-874	Va. Juvenile Community Crime Control Act
Subtotal	\$ 455,318	\$ 482,512	\$ 574,562	\$ 92,050	

3. PUBLIC SAFETY

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Sheriff's Office	\$ 1,553,577	\$ 1,632,220	\$ 1,648,888	\$ 16,668	Constitutional officer elected by citizens
Fire & Rescue Services	607,623	611,520	611,774	254	
Correction & Detention	276,382	290,565	219,454	-71,111	Juv detention, adult incarceration, probation
Building Inspections	115,282	138,903	138,419	-484	
Inspections Enforcement	558	50,000	25,000	-25,000	
Animal Control	175,740	200,706	193,675	-7,031	Includes operation of animal shelter
Emergency Services	233,442	403,328	389,404	-13,924	
E911 Communications	57,755	56,191	92,101	35,910	
Subtotal	\$ 3,020,359	\$ 3,383,433	\$ 3,318,715	\$ -64,718	

4. PUBLIC WORKS

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Sanitation	\$ 590,555	\$ 607,669	\$ 738,903	\$ 131,234	
Litter Prevention	6,356	5,997	5,979	-18	Usually completely grant funded
Maintenance	605,365	608,922	689,938	81,016	
Subtotal	\$ 1,202,276	\$ 1,222,588	\$ 1,434,820	\$ 212,232	

5. EDUCATION, HEALTH & WELFARE

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Health Department	\$ 209,664	\$ 209,664	\$ 209,664	\$ 0	Local office
Surry Free Clinic	7,500	8,000	8,000	0	
Horizon Health Services, Inc.	0	2,400	2,400	0	
Improvement Association	29,604	29,604	29,604	0	Head Start, homeless prevention
Dist. 19 Comm. Services Board	59,236	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
Crater Area Agency on Aging	1,033	2,000	2,000	0	Services to keep seniors in their homes
Genieve Shelter	3,600	4,000	4,000	0	Services for victims of domestic violence
John Tyler Community College	1,415	1,445	1,444	-1	
Virginia State University	0	2,500	2,500	0	
					\$
Subtotal	\$ 319,313	\$ 326,110	\$ 326,109	\$ -1	

6. PARKS, RECREATION & CULTURAL

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Parks & Recreation Admin.	419,919	438,971	464,478	25,507	
Recreation Programs	66,944	38,337	38,880	543	Self sufficient
Rawls Museum Arts	0	500	500	0	First year requested funding
Capt. John Smith Restoration	22,034	0	0	0	Project completed FY15
Blackwater Regional Library	143,011	117,745	99,127	-18,618	Operating increase assoc with new branch
Subtotal	\$ 651,908	\$ 595,553	\$ 602,985	\$ 7,432	

7. COMMUNITY DEVELOPMENT

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Planning Department	\$ 358,516	\$ 375,374	\$ 362,808	\$ -32,566	
Wetlands Board	0	874	880	6	
Board of Zoning Appeals	2,584	3,391	3,095	-296	
Crater Small Bus. Dev. Center	2,500	2,500	2,500	0	Entrepreneurial counseling for small business
Economic Development	73,594	68,066	110,404	42,338	
Planning Commission	3,786	11,645	11,645	0	
Transportation Safety Comm.	927	1,091	1,085	-6	
Historical & Arch. Review Board	100	595	610	15	
Williamsburg Area Transit	36,750	36,750	36,750	0	Public transportation
Sussex Housing Programs	0	2,000	2,000	0	First requested funding in FY16

Habitat for Humanity	5,500	5,500	5,000	-500	
Peanut Soil/Water Cons District	10,000	11,500	10,000	0	
VPI Cooperative Extension	73,246	78,801	83,182	4,381	
Office on Youth	184,343	189,521	190,245	724	
WIA-In School Program	88,375	90,851	57,349	-33,502	Locally funded beginning FY16
Employment Resource Center	24,957	26,495	26,995	500	
Subtotal	\$ 865,178	\$ 904,954	\$ 904,548	\$ -400	

8. TRANSFERS TO OTHER FUNDS

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Va. Public Assistance Fund	\$ 536,654	\$ 748,906	\$ 748,906	\$ 0	Social services local share, incl. federal CAP
School Fund (incl. cafeteria)	11,757,565	12,000,000	12,000,000	0	FY17 local share
CSA Fund	92,516	100,000	100,000	0	Mandated services for at-risk children, families
Economic Development Fund	0	80,000	80,000	0	
Debt Services Fund	1,646,312	1,912,080	1,905,085	-6,995	
Utilities Fund	150,793	350,000	197,526	-152,474	
Subtotal	\$ 14,183,840	\$ 15,190,986	\$ 15,031,517	\$ -159,469	

	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Total General Fund	\$ 22,094,314	\$ 23,983,350	\$ 23,876,078	\$ -107,272	

OTHER TYPES OF FUNDS, DESCRIPTIONS AND FY17 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 FY17 local component for the department of social services is approximately 38%.

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Administration	\$ 1,305,859	\$ 1,475,989	\$ 1,454,664	\$ -21,325	
Socialization & Recreation	164,294	255,444	184,650	-70,794	
Companion Services	64,440	86,120	86,120	0	
Assistance Programs	46,218	64,500	72,900	8,400	
Project Adapt	74,220	137,663	151,829	14,166	
Total	\$ 1,655,031	\$ 2,019,716	\$ 1,950,163	\$ -69,553	

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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Administration	\$ 11,925	\$ 12,500	\$ 12,500	\$ 0	
Mandated Cases	141,949	152,500	150,148	-2,352	Based on case load.
Non-Mandated Cases	125	10,000	10,000	0	
Total	\$ 153,999	\$ 175,000	\$ 172,648	\$ -2,352	

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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Administrative Fees	\$ 182,345	\$ 19,744	\$ 23,000	\$ 3,256	
Principal	13,339,050	1,045,000	1,085,000	40,000	
Interest	1,007,874	847,336	813,234	-34,102	
Total	\$ 14,529,269	\$ 1,912,080	\$ 1,918,234	\$ 9,154	

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 FY17 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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Instruction	\$ 10,695,260	\$ 10,921,629	\$ 10,871,382	\$ -50,247	
Administration and Health	867,151	909,021	985,919	76,898	
Pupil Transportation	991,024	1,016,907	920,515	-96,392	
Operation and Maintenance	2,106,544	1,740,110	1,747,655	7,545	
Food Services	497,299	558,460	576,955	18,495	
Technology	680,489	661,293	664,560	3,267	
Total	\$ 15,837,767	\$ 15,807,420	\$ 15,766,986	\$ -40,434	

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 \$52,000.

Function	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Police Supplies	\$ 410	\$ 5,000	\$ 5,000	\$ 0	
Machinery & Equipment	0	10,000	10,000	0	
Communications Equipment	0	3,000	3,000	0	
EDP Equipment	0	7,000	7,000	0	
Motor Vehicles & Equipment	11,731				
Total	\$ 12,141	\$ 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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Advertising	\$ 0	\$ 720	\$ 720	\$ 0	
Administration	0	1,000	1,000	0	
IPR Program	0	10,000	10,000	0	
Total	\$ 0	\$ 11,720	\$ 11,720	\$ 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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Special Welfare Cases	\$ 0	\$ 37,873	\$ 38,000	\$ 127	

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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Salaries and Fringes	\$ 0	\$ 1,933	\$ 3,866	\$ 0	
Socialization/Rec. Supplies	16	561	561	0	
Meals	10,784	22,070	22,070	0	
Transportation	7,093	7,723	7,723	0	
Total	\$ 17,893	\$ 32,287	\$ 34,220	\$ 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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Salaries and Fringes	\$ 0	\$ 109,127	\$ 0	\$ -109,127	
Professional Services	216,414	193,700	192,050	-1,650	
Other Charges	37,415	64,734	52,600	-12,134	
Debt Service	26,375	88,965	89,576	611	
Total	\$ 280,204	\$ 456,526	\$ 334,226	\$ -122,300	

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	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Professional Services	\$ 86,397	\$ 0	\$ 0	\$ 0	
Property Acquisition	0	0	139,000	139,000	
Marina Project	764,971	1,900,000	1,500,000	-400,000	
Broadband Implementation	34,767	0	0	0	
Lebanon Road CDBG	17,297	0	0	0	
Restroom Upgrades	32,531	0	0	0	
E911 Communications (2)	0	502,954	301,907	-201,047	CAD, PS Equip on BB tower
Health Department Upgrades	31,030	0	29,522	29,522	
Surry Sewer Expansion	0	750,000	0	-750,000	
Water System Upgrades	3,103	500,000	4,202,413	3,702,413	
Park Multi-Modal Study/Imps.	3,891	0	0	0	
Surry Library Expansion	75,853	0	0	0	
Government Center Lighting	0	150,000	0	-150,000	
Rescue Squad Building	91,264	1,605,000	1,500,000	-105,000	
New Community Center	0	100,000	0	-100,000	
Technology Upgrades	4,179	25,000	25,000	0	
Real Estate Software	74,191	125,000	0	-125,000	
Telephone System	0	0	150,000	150,000	
Visitors Center	122,479	0	0	0	
Fire Equipment/Apparatus	434,798	0	0	0	
School Projects (2)	280,478	450,000	60,000	-390,000	
Sanitation Equipment	0	40,000	0	-40,000	
VDOT Revenue Sharing	250,000	0	0	0	
Total	\$ 2,307,229	\$ 6,147,954	\$ 7,907,842	\$ 1,759,888	

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*. A new reassessment became effective January 1, 2016. The Board of Supervisors equalized the real estate rate to \$0.71, which means that, on average, taxpayers pay the same amount as the previous year.

	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Real Estate	\$ 6,483,722	\$ 6,850,000	\$ 6,700,000	\$ -150,000	2016 reassessment effective; equalized rate \$0.71

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%.

	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Public Service Corp.	\$ 13,192,605	\$ 12,797,122	\$ 12,779,882	\$ -17,240	FY16 actual revenue = \$13,049,053

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 44% in 2016. The personal property rate remains unchanged at \$4.00 since 2010.

	FY15 Actual	FY16 Budget	FY17 Adopted	Inc/Dec	Comments
Personal Property	\$ 1,280,543	\$ 1,276,000	\$ 1,321,000	\$ 45,000	@ 98.07% collection 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 \$22,500 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 §58.1-604.1. Depending on the economy, annual local sales tax ranges from \$400,000 to \$500,000.
2. 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 \$75,000 to \$85,000.
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 \$35,000 to \$45,000.

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.

Court 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 \$30,000.

Revenue from Use of Money and Property:

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

1. 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 \$40,000.

3. Parks and recreation charges are received for participation in certain programs. Annual revenue is approximately \$40,000.

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 approximately \$15,000.
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. Only 45% of the relief is currently 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.

1. The Commonwealth's Attorney's position became full-time in FY17. The County is reimbursed approximately \$170,584 annually for the operation of the Commonwealth's Attorney's office.
2. The County's reimbursement ranges from \$450,000 to \$480,000 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 \$20,000.
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 \$7,000.

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 \$110,000 in revenue annually.

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 \$4,500, 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. Because grant funds are not available in FY17 the Board of Supervisors is locally funding \$57,349.

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	FY17 Budget		FY16 Projected		FY15 Actual		FY14 Actual		FY13 Actual	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Commonwealth's Attorney										
Expenditures	217,179		132,489		131,247		133,399		133,399	
Revenues	170,584	78.55%	73,275	55.31%	71,671	54.61%	71,964	53.95%	71,964	53.95%
Fiscal Year Local Share	46,595	21.45%	59,214	44.69%	59,576	45.39%	61,435	46.05%	61,435	46.05%
Sheriff										
Expenditures	1,648,888		1,608,469		1,526,655		1,488,196		1,488,196	
Revenues	470,331	28.52%	470,331	29.24%	450,622	29.52%	448,380	30.13%	448,380	30.13%
Fiscal Year Local Share	1,178,557	71.48%	1,138,138	70.76%	1,076,033	70.48%	1,039,816	69.87%	1,039,816	69.87%
Commissioner of the Revenue										
Expenditures	203,146		200,626		189,528		187,058		187,058	
Revenues	66,532	32.75%	66,532	33.16%	65,289	34.45%	65,668	35.11%	65,668	35.11%
Fiscal Year Local Share	136,614	67.25%	134,094	66.84%	124,239	65.55%	121,390	64.89%	121,390	64.89%
Treasurer										
Expenditures	268,010		278,369		271,883		267,137		267,137	
Revenues	70,311	26.23%	70,356	25.27%	68,384	25.15%	68,302	25.57%	68,302	25.57%
Fiscal Year Local Share	197,699	73.77%	208,013	74.73%	203,499	74.85%	198,835	74.43%	198,835	74.43%
Circuit Court Clerk										
Expenditures	257,337		282,650		248,180		249,988		249,988	
Revenues	147,137	57.18%	157,491	55.72%	161,961	65.26%	159,787	63.92%	159,787	63.92%
Fiscal Year Local Share	110,200	42.82%	125,159	44.28%	86,219	34.74%	90,201	36.08%	90,201	36.08%
Total CO Expenditures per FY	2,594,560		2,502,603		2,367,493		2,325,778		2,283,503	
Total Comp Board funds per FY	924,895	35.65%	837,985	33.48%	817,927	34.55%	814,101	35.00%	760,480	33.30%
Total Local Share per FY	1,669,665	64.35%	1,664,618	66.52%	1,549,566	65.45%	1,511,677	65.00%	1,523,023	66.70%

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