

The Office of the State Inspector General
Report on the Independent Evaluation of
Court Fines and Fees

May 2013





COMMONWEALTH of VIRGINIA

Office of the State Inspector General

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May 31, 2013

The Honorable Robert F. McDonnell
Governor of Virginia
Patrick Henry Building, 3rd Floor
1111 East Broad Street
Richmond, Virginia 23219

The Honorable Walter A. Stosch
Senate Finance Committee, Chair
General Assembly Building
Richmond, Virginia 23219

The Honorable Lacey E. Putney
House Appropriations Committee, Chair
General Assembly Building
Richmond, Virginia 23219

Dear Governor McDonnell, Senator Stosch, and Delegate Putney:

Under §3-6.05(C) of the 2012 Special Session I Acts of the General Assembly, Chapter 3, hereafter referred to as the 2012 Appropriations Act, the Office of the State Inspector General (OSIG; the Office) is required to conduct an evaluation of court fines and fees currently collected by Virginia state and local governments.

The evaluation was intended to:

- determine the type of court fines and fees currently collected by Virginia state and local governments;
- determine the effect of the implementation of the Auditor of Public Accounts calculation required in §3-6.05, paragraphs A. and B. on such collections;
- determine the magnitude of the court fines and fees collected by each source;
- determine the distribution or uses of the court fines and fees by each type;
- determine the factors influencing the determination of the application of specific court fines and fees;

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- determine the ability within the current system to substitute or switch one such court fine or fee for another;
- determine the impact of the flexibility within the current system in application of such court fines or fees on deposits to the Literary Fund over time; and
- recommend improvements to the present system to better account for the individual types of court fines and fees collected.

In my interim report to you dated November 29, 2012, I stated that our tentative completion date for the final report was March 31, 2013. By letters to you dated March 11, 2013 and April 30, 2013 we extended that completion date to May 31, 2013 to allow for the completion of work by a public accounting firm and for the delivery of an opinion from the Office of the Attorney General.

Our final report documenting the results of the review is attached. Overall we found the implementation of the provisions in paragraphs A and B of §3-6.05 resulted in \$261,973 of excess local fines and fees being recovered by the Commonwealth when \$380,450 should have been collected. Additionally, the reduction in the Literary Fund balance resulted primarily from an increase in expenditures rather than a decline in state fines and fees revenue.

On behalf of the Office of the State Inspector General, I would like to express our appreciation for the assistance provided by the Supreme Court of Virginia, the Auditor of Public Accounts, the Department of Accounts, the Department of the Treasury, the State Compensation Board, and the Department of Education for the invaluable assistance provided in this endeavor.

If you have any questions, please contact me or, as always, I would be happy to meet in person to discuss this report.

Respectfully,

/s/ Michael F.A. Morehart

Michael F. A. Morehart

CC: Martin Kent, Chief of Staff
Martha Mavredes, Auditor of Public Accounts

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Executive Summary

Under § 3-6.05 DEPOSIT OF FINES AND FEES, (C) of the 2012 Special Session I Acts of the General Assembly (hereafter referred to as the 2012 Appropriations Act), Chapter 3, the Office of the State Inspector General is required to conduct an independent evaluation of court fines and fees using consultant assistance. This report contains the result of our evaluation. Based on the language in § 3-6.05(A), which states that the Auditor of Public Accounts (APA) “shall annually calculate the amount of total fines and fees collected by the District Courts,” and on our discussion with those involved in writing § 3-6.05, we focused our review on the General District Court System’s criminal and traffic code sections.

Overall, our analysis of court fine and fee revenue generated from the code violations covered data from fiscal years (FYs) 2010 through 2012. Certain tests, such as our examination of the long-term impact of fines and fees on the Literary Fund and our review of summonses at a sample of courts, included data from longer periods of time in order to provide more information upon which to perform analyses and to reach conclusions.

We performed the following procedures:

- Recalculated excess fines and fees.
- Analyzed financial data.
- Performed site visits to 21 General District Courts, where we interviewed the clerk, the sheriff, the local treasurer, and the local fiscal or budget director, and reviewed Court records.
- Developed online surveys regarding the efficiency of § 3-6.05 and gained an understanding of the related changes in deposit procedures and their impact on operations. Distributed these surveys to all General District Court clerks, sheriffs, county administrators, and city managers.
- Hired auditors from an accounting firm to review the following areas at selected localities:
 - Coordination of traffic enforcement between the locality and the Virginia State Police.
 - Expenditures incurred by the sheriff and police departments.
 - Funding of sheriff’s department and General District Court personnel through the Compensation Board, the Supreme Court of Virginia, and the locality.

Based on our review, we determined that:

- Under § 3-6.05(A) and (B), the APA is required to determine the amount of excess local fines and fees for applicable localities, and the State Comptroller is required to recover those amounts. The amount of excess fines and fees is defined as being half of the amount of total local collections exceeding 50 percent of the total state and local fines and

fees collected from the locality. In FY 2013, the Commonwealth recovered \$261,973 in excess local fines and fees related to FY 2011 through the implementation of these provisions; however, this amount had been calculated incorrectly. Had the amount been calculated appropriately and had sheriffs' fees and town revenues been considered in the calculation, the Commonwealth would have collected \$380,450.

- The procedures implemented with regard to the new deposit process for court fines and fees are inefficient. The localities (125 total) are required to deposit all local revenues collected each month with the State Treasurer. The state then returns all of these funds to the localities, except to those localities that must repay the state according to the APA's calculations. (In 2011, this included six localities.)
- According to an opinion from the Attorney General, the fines generated from local ordinances under § 46.2-1313 are not deemed to be fines collected for offenses committed against the Commonwealth, but instead are deemed to be revenue of the locality. However, the General Assembly enacted legislation to appropriate such funds to the Literary Fund, via § 3-6.05 of the Appropriations Act.
- The Literary Fund balance has been impacted more by increased expenditures than by a decline in state fine and fee revenue. The effect on the Literary Fund balance as a result of the localities' implementation of additional traffic enforcement programs is inconclusive.
- The court fines and fees are used as follows: state fine and fee revenue primarily goes to the Literary Fund, while local fine and fee revenue goes to the localities' general funds to support local government operations. A portion of this local revenue typically goes back to the sheriff's or police departments in cases where those departments operate additional traffic enforcement programs, and some goes toward equipment purchases.

Below are several of the more significant recommendations which, if implemented, will improve the present system:

- We recommend that the APA use the correct calculation when determining excess fine and fee amounts for the localities in accordance with § 3-6.05. The General Assembly may also consider recovering any excess fines and fees not collected in the previous year.
- We recommend that the General Assembly re-evaluate the effectiveness of § 3-6.05 and the related change in deposit procedures with respect to generating additional revenue for the Literary Fund.
- According to the Attorney General's legal opinion, the localities are entitled to the revenues they collect under similar ordinance provisions of the Code of Virginia (Code), and the state is entitled to appropriate those funds to the Literary Fund. In order to satisfy the needs of both, we recommend that the state require the localities that have implemented additional traffic enforcement programs to apply a percentage of the revenues earned from the enforcement programs to support the

localities' educational programs or the court operations, or both. Alternatively, the General Assembly will determine if localities should continue to have the authority to adopt ordinances that parallel state statutes and to retain the fines and fees collected through these ordinances, even though these revenues may not necessarily be used for education or court-system purposes.

Purpose and Scope of the Review

Under § 3-6.05(C) of the 2012 Special Session I Acts of the General Assembly (hereafter referred to as the 2012 Appropriations Act), Chapter 3, the Office of the State Inspector General (OSIG) is required to conduct an independent evaluation of court fines and fees. Section 3-6.05(C.1) specifically requires the OSIG to perform the following tasks:

1. Contract for an independent evaluation of the type of court fines and fees currently collected by Virginia state and local governments.
2. Determine the effect of the implementation of the provisions of paragraphs (A) and (B) of § 3-6.05 on such collections.
3. Determine the magnitude of the court fines and fees collected by each source.
4. Determine the distribution or uses of the court fines and fees by each type.
5. Determine the factors influencing the determination of the application of specific court fines and fees.
6. Determine the ability within the current system to substitute or switch one such court fine or fee for another.
7. Determine the impact of the flexibility within the current system in application of such court fines or fees on deposits to the Literary Fund over time.
8. Develop recommendations for improving the present system to better account for the individual types of court fines and fees collected and to align such collections with the assigned or statutory responsibilities of Virginia state and local governments, taking into account the constitutional requirements governing the deposit of court fines into the Literary Fund for public school purposes.

Please see Chapter 7 for a summary response to each of these tasks.

Based on the language in § 3-6.05(A), which states that the Auditor of Public Accounts (APA) “shall annually calculate the amount of total fines and fees collected by the District Courts,” and on our discussion with those involved in writing § 3-6.05, we limited our review to the General District Courts under the administrative control of the Supreme Court of Virginia (Supreme Court), excluding the Circuit Courts. After reviewing data obtained from the Supreme Court’s financial system, we determined that most of the revenue of concern to the General Assembly involved the General District Courts, further supporting our decision to limit our review to those courts.

Jurisdiction and Uses of Court Fines and Fees

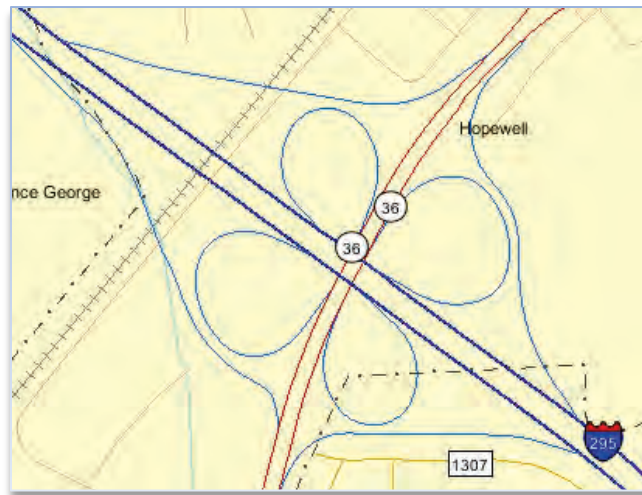
Many localities (political subdivisions of the state, such as counties, cities, or towns) have adopted portions of the Code of Virginia (Code), most relevantly the Motor Vehicle section, within their local ordinances by reference. Often referred to as “similar ordinance,” this adoption is provided for in § 46.2-1313 of the Code, which was originally passed in 1958. By citing a local ordinance followed by reference to the Motor Vehicle law violated, a violation of state law in effect becomes a violation of local law as well.

Under similar ordinances, an individual may be stopped for committing certain traffic code violations (for example, speeding) by either a law enforcement officer employed by the state or a law enforcement officer employed by a locality. If the individual is stopped by a state law enforcement officer, the officer is only authorized to charge the individual for a traffic violation under state law. However, if the individual is stopped by a local law enforcement officer, the officer may charge the individual for a traffic violation under either a state law or a local ordinance.

If the judge finds the individual guilty of the violation, or if the individual decides to make a prepayment and pays the amount owed, the payment is disbursed to the applicable revenue codes for fines and costs depending on whether a state law or local ordinance is cited. If the state law is cited, district court staff deposit the collection directly into a state bank account; the fine amount is then forwarded to the Literary Fund. If a local ordinance is cited, district court staff deposit the collection into the locality’s bank account, then forward collections to a state bank account twice per month (as required by § 1-18. Supreme Court, Item 40, (I) of the 2012 Appropriations Act). The state returns the collected amount to the locality on a monthly basis, unless the monies are required to be held due to excess local revenues over state revenues for the year (as required by § 3-6.05). The locality uses the returned funds for general operations of the entity, or for specific operations if so designated by the entity.

The City of Hopewell has received a large amount of publicity recently concerning the sheriff’s traffic enforcement on interstate 295. The current sheriff took office in 2006. Although the primary duties of his office had been to provide courthouse security and to serve court papers, he established a program for speed enforcement on a one- to two-mile stretch of I-295 that goes through the city. One full-time and eleven part-time deputies patrol this section of I-295 (see figure below). The sheriff’s office has received widespread media coverage across the United States regarding this activity. While some media have viewed the enforcement as a positive program, others spoke of the Hopewell enforcement of I-295 as a “speed trap” to raise local revenues. The sheriff has stated that his intent is to slow down traffic on the interstate and make it safer for the traveling public.

Figure: I-295 passing through Hopewell



Source: Google Maps

Legislation

In response to the Hopewell I-295 speed enforcement program and similar programs in other localities, legislation was introduced in the 2012 General Assembly to remove the authority for localities to collect revenue from speed enforcement on interstate highways. Although that legislation did not pass, the General Assembly included § 3-6.05 in the 2012 Appropriations Act, requiring the State Comptroller to recover excess fines and fees from applicable localities and requiring the OSIG to conduct this review.

As a result of § 1-18. Supreme Court, Item 40, (I) of the 2012 Appropriations Act, a change was also made to the deposit procedures in the District Courts beginning July 2012. As described above, collections from local ordinance violations are now deposited into the courts' bank accounts and then transferred to a state bank account twice per month. The local governments then receive their revenue amount back from the state on a monthly basis, with the exception of any amount required to be held due to the excess fines and fees provision in § 3-6.05. Prior to July 2012, the District Courts transferred the money from the courts' bank accounts directly to the local governments. (See Issue #1 in the Detailed Findings section of this report).

Under § 3-6.05(A) and (B), the APA is required to determine the amount of excess local fines and fees for applicable localities. The amount of excess fines and fees is defined as being half of the amount of total local collections exceeding 50 percent of the total state and local fines and fees collected from the locality. The APA performed the required calculations for fiscal year (FY) 2011 collections in April 2012 and provided a list to the State Comptroller of those localities in which total local fine and fee collections exceeded 50 percent of the total state and local collections. The six localities listed in Table 1 below

met the recovery criteria and were notified to repay the state a total of \$261,973:

Table 1 – Localities Meeting Recovery Criteria and Repayment Amounts	
Locality	Repayment Amount Per APA
Dinwiddie	\$11,494
Emporia City	56,641
Fairfax City	47,703
Falls Church City	30,499
Hopewell City	108,497
Sussex	7,139
Total	<u>\$261,973</u>

To determine the proper scope for our review, we discussed § 3-6.05's intended purpose with those involved in drafting the section. These individuals expressed concern over the inflow of money to the Literary Fund from state fines and fees assessed and collected through the court system. Specifically, they were concerned that reductions in the Literary Fund were the result of increased efforts by localities to enforce traffic laws using local ordinances. In the stakeholders' view, local law enforcement officers were focusing their attention on traffic violations on interstate highways that were traditionally patrolled by the Virginia State Police (State Police), and the related traffic summonses issued by the local law enforcement officers were replacing summonses that otherwise would have been written by state troopers (and therefore would have generated revenue for the Literary Fund). In essence, the stakeholders believed that fine revenue was going into locality coffers instead of into the Literary Fund.

The Literary Fund

The Literary Fund was created in 1810, placed in the Virginia Constitution in 1870, and defined in the Code in 1950. Per § 22.1-142 of the Code and Article VIII, § 8 of the Virginia Constitution, the State Treasurer receives revenue for the fund from the following sources:

- All public lands donated by Congress for public school purposes
- All escheated property
- All waste and unappropriated lands
- All property accruing to the Commonwealth by forfeiture except those items specifically exempted
- All fines collected for offenses committed against the Commonwealth (See Issue #2 regarding the Attorney General's opinion as to the legality of the state retaining excess local fines and fees)
- Annual interest earned in the Literary Fund
- Such other sums as the General Assembly may appropriate

The Board of Education invests and manages the fund. The Board makes loans from the Literary Fund to support public education for the following activities as outlined in § 22.1-146 of the Code:

- Erecting, altering, or enlarging school buildings in school divisions.
- Purchasing and installing educational technology equipment and infrastructure; equipping school buses for alternative fuel conversion; and constructing school bus fueling facilities to supply compressed natural gas or other alternative fuels.
- Refinancing or redeeming negotiable notes, bonds, and other evidences of indebtedness or obligations incurred by a locality on behalf of a school division that has an application for a Literary Fund loan for an approved school project pending before the Board of Education.

In addition to the above authorized disbursements from the Literary Fund, the Constitution states that "...so long as the principal of the Fund totals as much as eighty million dollars, the General Assembly may set aside all or any part of additional monies received into its principal for public school purposes, including the teachers' retirement fund."

Previous Reviews

This OSIG review is the third recent review to focus on court fines and fees. In 2009, the Joint Legislative Audit and Review Committee (JLARC) reviewed the courts' operational and capital funding structure and issued a report dated December 2009, entitled "Operational and Capital Funding for District and Circuit Courts." This report did not address local fine and fee revenue; however, it did recommend that the Judicial Council of Virginia review the current court fee structure and prepare a schedule of fees sufficient to meet the cost of operating the courts.

In 2011, the APA performed a review of local ordinances and court funding and issued a report dated September 2011, entitled "Local Ordinances and the Funding of Courts." The APA report questioned whether localities should be able to continue to adopt ordinances that parallel state statutes and whether related revenue should be dedicated to education and/or court operations. As both the JLARC and APA recommendations required legislative action, no specific action plans were developed or monitored.

OSIG staff developed the following review procedures to gain an understanding of the District Courts' fine and fee process and to identify how best to address the requirements in the 2012 Appropriations Act.

Our initial review process included the following activities:

1. Conducting interviews with a staff member from the Senate Finance Committee, the Secretary of Finance, a staff member from the Department of Planning and Budget, and a General Assembly member.
2. Recalculating the excess fines and fees recovered by the Commonwealth.
3. Performing analytical reviews of financial data provided by the Supreme Court.
4. Researching the history of the similar ordinance provision.
5. Conducting on-site reviews and testing court records maintained at 21 General District Courts. (See Table 3 for locations.)
6. Conducting interviews with the Assistant State Comptroller to understand the procedures used to process local revenue collections from the District Courts.
7. Conducting interviews with General District Court clerks and locality sheriffs, treasurers, and budget or finance officials.
8. Reviewing the funding of the sheriffs' offices by the Compensation Board.

1. Interviews

As discussed in the Background section of the report, several individuals were concerned that the revenues flowing into the Literary Fund have been impacted by localities' ability to adopt state traffic laws into local ordinances. They perceived the localities' ability to collect local fines and fees through the use of local traffic ordinances as a diversion of money from the Literary Fund, especially when localities were implementing additional enforcement programs to increase these revenues. Based on our interviews, we focused our review on traffic violations adjudicated through the General District Courts to determine if additional enforcement by localities had a negative impact on the Literary Fund.

2. Recalculation of Excess Fines and Fees

We reviewed the methodology used to calculate the amount owed for excess fines and fees and found that it did not agree with the requirements in the 2012 Appropriations Act. There was a difference in the mathematical formula used in the actual calculation and the formula prescribed by the 2012 Appropriations Act. In addition, during our review of local fine and fee revenue accounts, we discovered that sheriffs' fees (which were counted as local revenues) were, for the most part, returned to the state. We therefore determined that these amounts should be removed from the local revenue total when applying the 2012 Appropriation Act formula. Furthermore, we found that town revenues were included within the local revenue totals for the counties. Based on an Attorney General's written opinion issued on April 5, 2013, town revenues should not have been included. (See Exhibit A.)

Using the methodology prescribed in the 2012 Appropriations Act and making adjustments for the other two issues stated above, we recalculated the amount that should have been repaid by the six localities listed below, arriving at a total of \$380,450:

Locality	Recalculated Amount
Dinwiddie	\$10,310
Fairfax City	79,366
Hopewell City	144,095
Emporia City	97,716
Falls Church City	48,963
Sussex	0
Total	<u>\$380,450</u>

Under the methodology currently used to calculate the amount owed for excess fines and fees, the Commonwealth recovered a total of \$261,973 in FY 2013. Therefore, a total of \$118,477 in excess fines and fees was not recovered by the Commonwealth. (See Issue #3 and Issue #11.)

Determining how to measure town fines and fees against related state fines and fees was beyond the scope of this project, and we therefore did not attempt to determine the financial impact of the legal opinion on the towns. In theory, many of the towns would owe the state money if § 3-6.05 of the 2012 Appropriations Act was applied to them.

3. Analytical Reviews

Literary Fund

Through holding discussions with Supreme Court employees and reviewing data from the Commonwealth Accounting and Reporting System (CARS), we identified the revenue codes used by the District Courts in recording fines and fees assessed and collected, as well as the specific codes used to transfer funds to the Literary Fund.

Based on the CARS data, we found that the balance in the Literary Fund had decreased from \$502 million in 2004 to \$250 million in 2012. We determined that the main cause of the decrease in the fund was an increase in expenditures rather than a decrease in revenue. Expenditures exceeded revenues by an average of \$56 million between 2003 and 2012. Net revenues fluctuated over the years but increased in most years. District Court revenues accounted for 65 to 73 percent of the total net revenues deposited into the Literary Fund. Detailed information for each year is included at Exhibit B. (See Issue #4.)

Magnitude of Fines and Fees

After performing an analytical review, the OSIG staff determined that court fines and fees in FY 2012 amounted to \$101 million for the localities and \$191 million for the state. Exhibit C of this report includes an analysis of fines and fees collected by each locality over a three-year period (FYs 2010-2012). Exhibit D provides a comparison of state and local revenue collections by year for the last 10 years, after sheriff's fees were adjusted to properly reflect state and local revenue totals. State revenues as a percentage of total revenues ranged from 67 to 70 percent, while local revenues ranged from 30 to 33 percent.

Effect of Percentages on Excess Fee Calculation

As noted, the excess fine and fee amount was defined in § 3-6.05 as being half of the excess of total local collections that exceeded 50 percent of the total state and local fines and fees collected from the locality. During the development and ultimate approval of the budget amendment, the percentage used to calculate the excess fines and fees amount was adjusted from 30 to 40 percent, then finally to 50 percent. The OSIG staff recalculated the excess fines and fees amount for FY 2011 using the 30 and 40 percent rates to determine the effect each percentage rate would have on revenues generated for the Literary Fund. The results were as follows (see Exhibit E for full details regarding the calculations):

- 50 percent: \$0.4 million
- 40 percent: \$1.2 million
- 30 percent: \$6.2 million

Unintended Consequence

During our analysis we found that Fairfax City and Falls Church City had minimal State Police presence in their localities because no interstate highways passed through these cities. This situation resulted in an unintended adverse impact on these localities. (See Issue #5.)

4. Review of Similar Ordinance Impact

We reviewed the Code for the similar ordinance provision and found that in 1958 the General Assembly first approved § 46.2-1313, which states, “Ordinances enacted by the local authorities pursuant to this chapter may incorporate appropriate provisions of this title...into such ordinances by reference.” As noted in APA’s “Local Ordinances and the Funding of Courts” report, issued September 28, 2011, the General Assembly has allowed the similar ordinance language to remain in the Code without considering the funding implications to the Commonwealth or the locality. (See Issues #6-8.)

5. On-Site Reviews at General District Courts

As documented in Table 3, OSIG staff visited 21 General District Courts (out of a total of 125). These courts were judgmentally selected based on the following criteria:

- The locality being one of the six that owed money to the state based on the APA’s calculation.
- The dollar amount of local court fines and fees collected.
- The percentage increase in local collections as compared to the percentage decrease in state collections over the past three fiscal years (FYs 2010-2012).

We selected a sample of 20-25 traffic-related cases at each court (including those such as reckless driving and driving under the influence, which are actually criminal cases) and reviewed the supporting documentation to verify that it agreed with the data in the Case Management System (CMS). Our tests included:

- Verifying that fines were properly classified as state law violations or local ordinance violations based on whether a state trooper or local enforcement officer issued the summons.
- Determining if fines and fees assessed agreed with the amounts recorded in the Financial Management System (FMS).
- Reviewing a sample of journal vouchers at each court to determine if any adjustments had been made and, if so, if they were appropriate. This test was intended to address stakeholder concerns that inappropriate changes were being made to summonses that resulted in state fines being recorded as local fines.

Overall, we found that the data on the original physical summonses were in agreement with the data in both CMS and FMS, and that no improper adjustments had been made. We also found that the judges were the only individuals with authority to change fine assessments from a state code violation

to a local ordinance violation. According to the District Court clerks, changes are rarely made, and then only when there was an error on the summons or in the CMS data.

Through conversations with court personnel, we did note that in 9 of the 21 courts visited (43 percent), the associated localities had additional traffic enforcement programs in place on interstates and major primary highways. (See Table 3.)

During our field reviews, we identified the following issues:

- One locality elected to cite traffic violations under the state code rather than the local ordinance in situations where legal representation might be involved. (See Issue #6.)
- Additional traffic enforcement programs are essentially self-funded law enforcement programs. (See Issue #8.)
- Two General District Court clerks made errors when sending local revenues to the state, resulting in their localities not receiving the revenue back in a timely fashion. (See Issue #10.)
- One county had to pay the Commonwealth for excess fines and fees because the town's revenue was included in computing the total local fines and fees revenue for the county. (See Issue #11.)

6. Interviews Regarding the Revenue Collection Process

On the first and third Fridays of each month, the local District Courts electronically forward local revenue collections from the applicable local bank accounts to the State Treasurer. Near the end of the same month, State Comptroller's Office, Department of Accounts (DOA) staff return the local revenues to the localities, deducting any amounts owed by the localities based on the APA's calculation of excess local fine and fee amounts per § 3-6.05.

Based on discussions with DOA staff, we determined that the process of collecting and returning local revenues was not cost-beneficial to the Commonwealth. (See Issue #9.)

7. Locality Interviews

We interviewed each of the 21 localities' General District Court Office staff, Treasurer's Office staff, and Budget/Finance Office staff. Through these interviews, we determined that the local fines and fees generated by additional traffic enforcement programs are recorded in the locality's general fund rather than being earmarked for a particular purpose, such as the sheriff's office or the District Court office. The costs associated with the local law enforcement's generation of the revenue are considered during the budget process, and local general fund money is allocated to the law enforcement department for these costs.

During these interviews, we also noted the following:

- Only 10 percent of the localities coordinated traffic enforcement with the State Police. (See Issue #12.)
- All of the local law enforcement agencies relied on the officer issuing the summons to decide whether to cite a local ordinance or a state code violation on the summons. However, all 21 local law enforcement agencies specifically instructed their officers to cite violations under local ordinances instead of under the state codes when the option was available.
- A total of 76 percent of the local law enforcement agencies had a negative view of § 3-6.05. None of the agencies had a positive view of it.
- A total of 52 percent of District Court clerks specifically stated that they required a judge's approval to change a citation of the state code to a citation of a local ordinance.
- A total of 62 percent of the District Court clerks stated that someone independently verified the entry of summonses data into CMS by performing at least a spot check of the data entered. (See Issue #13.)

8. Review of Funding from the Compensation Board

The Compensation Board provides monetary support to the offices of constitutional officers. Certain sheriff and courthouse security officer expenses are funded by the Compensation Board, but localities may also choose to provide additional funding to hire additional employees for their District Court or sheriff's office. District Court employees are primarily state employees who are paid by the Supreme Court. They are not funded through the Compensation Board.

We held a discussion with the state's Compensation Board staff regarding the funding support provided to the local sheriffs' offices. The staff stated that the Compensation Board funding covers the salaries and benefits for all sheriffs and courthouse security officers and, in some localities, also covers the funding for office expenditures and equipment. In FY 2011, the Compensation Board provided \$539 million to support the sheriffs' offices. The majority of this amount funded salaries and fringe benefits. For additional details, see Exhibits F and G, which show the funding provided to the nine localities that have additional enforcement programs.

We sent out a survey to all of the District Court clerks to determine how many localities contributed to the support of court operations. We were primarily interested in determining if those localities that had implemented additional enforcement programs also contributed funds to defray the cost of court operations, which may have increased due to the processing of more traffic cases. The results of the survey are presented later in this report.

Additional Procedures Performed

Based on the results of our initial review, we developed and performed the following additional procedures:

- Developed and sent out Internet-based questionnaires to all General District Court clerks, sheriffs, and county administrators/city managers to determine whether conditions and impacts observed in the 21 on-site court visits were similar to the conditions existing at the remaining courts and localities.
- Conducted interviews with executive management of the State Police.
- Collected and analyzed the questionnaire data and drew conclusions.
- Directed consultants to:
 - Conduct interviews with State Police Field Lieutenants and First Sergeants regarding coordination of enforcement activities.
 - Review expenditures related to additional enforcement activity revenue.
 - Review the staffing impacts resulting from additional enforcement activities at the related General District Courts.

During our 21 on-site visits (see Table 3 below, as well as Exhibit H), we identified nine localities that generated significant local revenues from traffic enforcement beyond that of the normal enforcement activities of the sheriff or police departments.

Table 3 – General District Courts Physically Visited by OSIG

Amherst	Hopewell*
Brunswick*	King and Queen
Carroll*	Lynchburg
Charlotte*	Portsmouth
Dinwiddie*	Radford
Emporia*	Roanoke City
Fairfax City	Suffolk
Fairfax County	Sussex*
Falls Church	Washington*
Greensville*	Waynesboro
Hampton	

*Localities in bold type have additional enforcement programs.

For these nine localities, we contracted with a public accounting firm to perform the specific additional review procedures listed below:

- Review and analyze local revenue from additional enforcement activities to identify alleged lost state revenue that would have been generated by the State Police or other state law enforcement officers.
- Analyze expenditures associated with those enforcement activity revenues to identify purchases that were excessive or that did not

support the costs of operating the additional traffic enforcement programs.

- Hold interviews with field-level State Police management to identify what methodology was used to establish the agency's level of traffic enforcement.
- Review staffing at the General District Courts to identify the level of state funding and to evaluate whether locally funded deputy clerks were provided to offset the increased workload related to operating the additional enforcement programs.

Online Survey Results

We sent an online survey to all District Court clerks in December 2012. The purpose of the survey was to verify the accuracy of the observations we made at the courts we physically visited. We received responses from 53 percent (66 of 125) of the clerks. Based on these responses, we determined the following:

- Overall, localities do not provide additional support to the District Courts to handle the increased number of summonses resulting from selective or additional enforcement programs. (See Issue #7.)
- The entry of summonses into CMS is not routinely verified for accuracy by a second person. A bookkeeper performs an independent review of the data entries at larger courts, while at smaller courts, the clerk or deputy clerk reviews the data entries when preparing the docket or receiving prepayments. Of those that responded, 73 percent said that some type of data entry review took place, while only 56.3 percent said that a second person was involved in the review. (See Issue #13.)
- Of those who responded, 54 percent stated that state and local charges were sometimes switched. These cases usually involve local ordinance violations being recorded as state code violations due to data entry or summonses completion errors.
- Four respondents (6 percent) stated that the Commonwealth's Attorney requested that the charges be changed from a state code violation to a local ordinance violation without mentioning whether the judge approved the change. The majority of these requests were for a change from a local ordinance violation to a state code violation.
- Of those who responded, 20 percent noted that sheriffs and Commonwealth attorneys monitored local fine and fee revenue generated.
- Four city sheriffs (Hopewell, Lynchburg, Newport News, and Richmond) perform road patrol activities either in the normal course of business or within an additional enforcement program.
- Hopewell was the only program that hired part-time officers to perform around-the-clock patrols on an interstate highway.

We sent an online survey to all sheriffs in December 2012 and received responses from 45 percent (52 of 116). Based on this survey, we noted the following:

- Of the respondents who perform additional traffic enforcement, 54 percent do not coordinate those patrols with State Police. (See Issue #12.)

- Only interstates and other limited-access or major highways could potentially be patrolled by both local and state law enforcement officers. Of the 28 sheriff's departments with additional enforcement programs, 96.4 percent listed the primary, non-limited-access highway as a major source of citations, and 71.4 percent listed secondary roads. Interstates were listed as a source of citations in only 50 percent of the responses. This suggests that most additional enforcement citations statewide are not issued for violations on interstate highways.
- Of the 28 sheriff's departments with additional enforcement programs, 39.3 percent track their fine and fee revenue to ensure that it goes either into the law enforcement budget or is used to help pay for future equipment purchases.

The public accounting firm sent an online survey to all county administrators and city managers in January 2013 and received responses from 23 percent (29 of 125) of the localities surveyed. Based on this survey, we noted the following:

- Of those responding, 38 percent stated that the change in how local revenue received from the District Courts was handled had a negative impact on cash flow. Most cited the delays caused by receiving the revenue at the end of the month instead of periodically during the month as the reason that cash flow was affected.
- Of those providing an opinion on the change in the process, 84 percent had a negative reaction. This was primarily due to the inefficiency that the changes created in their operations.

Interview with State Police Executive Management

OSIG staff conducted an interview with the Deputy Superintendent of State Police and members of the State Police executive staff for field operations and noted the following:

- Based on the State Police's responses to our questions, we concluded that State Police executive management believes that state troopers should be exclusively responsible for patrolling the interstate highways, even though local sheriffs also have that authority.
- Executive management believes that local sheriffs' offices enforce vehicle speed with radar on interstate highways just to increase revenue for the localities through speeding tickets, not necessarily to improve safety on interstate highways.
- Executive management believes that sheriffs could impact road safety more effectively by just patrolling the non-interstate roads in their localities. State Police management cited Crash Facts from the Department of Motor Vehicles to support its position that more accidents and fatalities occur on non-interstate highways. We reviewed the statistics and confirmed the statement made by the State Police.

- State Police concurred that it would be difficult to prove that money was being diverted from the Literary Fund as a result of local sheriffs writing tickets to speeders on interstate.

Consultant Results

We contracted with a public accounting firm to perform work at eight of the nine localities with additional enforcement programs. For the ninth locality, Hopewell, OSIG staff performed the review so that the accounting firm would avoid a conflict of interest, as Hopewell is a client of theirs. From these visits, the public accounting firm determined that:

- Overall, the combined efforts of the State Police and localities that operate additional enforcement programs contribute positively to public safety. The firm could not conclude that a duplication of effort generally exists or that the additional local enforcement activity results in lost revenue to the Literary Fund. However, there was some duplication of efforts in some localities where local law enforcement set up radar in locations often occupied by the State Police, in particular Carroll County and the City of Emporia. The public accounting firm recommended that the General Assembly provide clarification and direction on issues of jurisdiction over the enforcement areas between the local law enforcement group and the State Police. (See Issue #12.)
- Expenditures associated with additional enforcement revenues were incurred to support local traffic enforcement programs through purchases of equipment and payment of overtime. The public accounting firm did not identify any excessive or extravagant purchases, although Brunswick County pays a flat rate of \$30 per hour for officers who work in the enforcement program, which is above the normal time-and-a-half for overtime hours worked. The public accounting firm identified a best practice in Dinwiddie County where officers must have a specified amount of time off between regular shifts and additional enforcement overtime shifts. (See Issue #8.)
- Staffing at the General District Courts is provided entirely by the State, with the exception of three localities that provide some local funding. The increased workload at the court as a result of additional local enforcement programs was not in proportion to the amount of local revenue collected. The public accounting firm recommended that applicable localities provide additional funding to General District Courts based on the amount of additional court activity created by the enhanced enforcement activity of the local law enforcement agency. (See Issue #7.)
- The public accounting firm noted that traffic statistical data, while available, is not consistent from locality to locality and stated that the General Assembly should consider implementing reporting requirements for traffic enforcement programs. The General Assembly should establish reporting requirements for localities such that the localities specifically

identify fines and fees collected through the additional enforcement programs and tie the data to safety statistics to ensure that these enforcement programs are producing safer roads for the citizens.

- A copy of the public accounting firm's report is included in Exhibit I.

Response to § 3-6.05(C) Requirements

The following summary documents the work that the OSIG performed to address each requirement set out in § 3-6.05(C) of the 2012 Appropriations Act.

Section 3-6.05(C) requires the OSIG to:

1. *Contract for an independent evaluation of the type of court fines and fees currently collected by Virginia state and local governments.*

The OSIG contracted with two public accounting firms. One performed a portion of the fieldwork, while the other assisted with preparation of the report.

2. *Determine the effect of the implementation of the provisions of paragraphs A and B of the section which involved the APA's calculation of the total fines and fees collected by the District Courts.*

The implementation of § 3-6.05(A) and (B) resulted in the Commonwealth recovering \$261,973 of excess local fines and fees from six localities. However, we reviewed the calculation of excess fines and fees and found that it was not computed properly. During our fieldwork we also noted two other issues, the inclusion of sheriff's fees and town revenues in the local revenues, that also affected the excess fines and fees calculation. An additional \$118,477 is due to the Commonwealth. These are addressed in the Detailed Findings section of the report. (See Issue #3 and Issue #11.)

We found the procedures implemented as a result of § 3-6.05(A) and (B) to be inefficient. Localities are required to deposit all local revenues collected each month with the State Treasurer; the State then returns all of these funds to the localities, deducting the amount of excess local fines and fees to be repaid based on the APA's calculations.

3. *Determine the magnitude of the court fines and fees collected by each source.*

During FY 2012, state revenue from court fines and fees totaled \$191.2 million, which was a 2.7 percent increase over FY 2010 but a 1.7 percent decrease from FY 2011. During the same period, local revenue from court fines and fees totaled \$101.4 million, which was a 6.9 percent increase over FY 2010 but a 2.7 percent decrease from FY 2011.

We documented revenue collections in the following exhibits:

- Exhibit B: District Court revenues that have been deposited into the Literary Fund for FYs 2003-2012
- Exhibit C: State and local revenue collections by locality for FYs 2010-2012
- Exhibit D: Comparison of state and local revenues for FYs 2003-2012

4. *Determine the distribution or uses of the court fines and fees by each type.*

In Exhibit J, we documented the revenue codes used by the District Courts, a description of each, the applicable Code of Virginia section, and the location to which each revenue collection is distributed.

We identified the top five local revenue sources (distributions) that generated the most funds for FYs 2010-2012 and have listed them below (data provided by the Supreme Court).

Table 4 – Top Five Local Revenue Sources						
Revenue Source	FY 2010		FY 2011		FY 2012	
	Dollars (millions)	Percent	Dollars (millions)	Percent	Dollars (millions)	Percent
Local Fines	\$55.6	58.6%	\$62.6	60.0%	\$60.1	59.3%
Court House Security Fee	13.6	14.4%	13.9	13.4%	13.3	13.2%
Sheriff Fees	7.1	7.5%	7.0	6.7%	6.4	6.3%
Town Fines	4.4	4.6%	5.5	5.2%	5.8	5.7%
Court House Maintenance Fees	3.3	3.5%	3.4	3.2%	3.3	3.2%

Overall, the localities used local fine revenue to purchase equipment and pay overtime for additional enforcement activities. (See Issue #8.)

5. *Determine the factors influencing the determination of the application of specific court fines and fees.*

While performing on-site interviews with locality sheriffs and District Court clerks, we found that local law enforcement management requires the officers to cite the local “similar ordinance” on traffic citations to support the locality’s budget, typically to fund law enforcement operations. However, one locality’s law enforcement management (Sussex) instructed the officers not to cite local ordinance on traffic infractions that were misdemeanors or felonies because the locality did not want to incur the cost of a court-appointed attorney.

Of the 21 localities reviewed by the OSIG, nine had implemented additional enforcement programs on interstates or major federal highways. Eight of the localities operated the programs by paying the deputies or police officers overtime. For one locality (Hopewell), deputies were specifically hired and outfitted with equipment to operate the program on the interstate. While some localities viewed the additional enforcement as assisting the State Police, others saw it as a way to generate a new stream of revenue. Staff at Sussex specifically cited this revenue as needed due to financial difficulties in the county.

Interviewees at the localities where the additional enforcement programs paid law enforcement officers overtime to support the programs felt that the additional income to the deputies or officers boosted morale. In some localities we were told that deputies or officers would qualify for welfare or other governmental support programs if they did not earn additional overtime income.

6. Determine the ability within the current system to substitute or switch one such court fine and fee for another.

We conducted on-site interviews with locality sheriffs and District Court clerks in 21 localities. During those interviews, we found that only the judge could authorize the change of a summons from a state code violation to a local ordinance violation or vice versa, including when requested to do so by the Commonwealth's attorney or other party. Our review of summonses indicated that this rarely occurred and, when it did, it was typically a correction from a local fine to a state fine. In some circumstances, prior to the case being heard by the judge, clerks returned summonses to the law enforcement officers for correction. For example, if the clerks recognized that the local ordinance reference was left off the summons, they would allow the officer to add the reference to the summons before the case went to court.

7. Determine the impact of the flexibility within the current system in application of such court fines and fees on deposits to the Literary Fund over time.

We analyzed deposits of District Court revenues to the Literary Fund for FYs 2003-2012. This analysis revealed that the Literary Fund balance decrease was primarily due to the amount expended and not to changes in amounts of state fine and fee revenue collected.

District Court revenues deposited in the Literary Fund ranged from 66 to 73 percent of the Literary Fund's revenues for FYs 2003-2012. On average, expenditures were \$56 million higher than revenues for the 10 fiscal years. (See Exhibit B.)

8. Recommend improvements to the present system to better account for the individual types of court fines and fees collected.

We have developed detailed audit findings and recommendations to address this requirement, included in the Detailed Findings section of the report. We discussed the findings and recommendations with the appropriate parties prior to including them in this report.

Issue #1 – Appropriations Act Language

The process for depositing all General District Court collections with the state is defined in § 1-18. Supreme Court, Item 40 (I) of the 2012 Appropriations Act, which mandates that “the Executive Secretary of the Supreme Court shall ensure the deposit of all collections directly into the State Treasury for Item 43 General District Courts...”

The process for the Commonwealth to retain excess fine and fee revenue collected by the localities is defined in § 3-6.05 of the 2012 Appropriations Act.

Because the processes were mandated through language added to the Appropriations Act for the biennium ending June 30, 2014, and not by statute, the authority for depositing all General District Court collections with the state and for recovering excess fine and fee revenue will expire on that date.

Recommendation:

We recommend that the General Assembly consider enacting the appropriate legislation if it intends that the processes for depositing all General District Court collections with the state and for retaining excess fine and fee revenue remain in effect beyond June 30, 2014.

Issue #2 – Compliance with the Constitution of Virginia

The Commonwealth and many localities disagree over whether fines collected for traffic violations can be withheld by the Treasurer of Virginia when the conviction is made under a local ordinance. The legal definition of “fines...committed against the Commonwealth,” as cited by the Virginia Constitution, is not clear.

Article VIII, Section 8 of the Constitution of Virginia states that “The General Assembly shall set apart as a permanent and perpetual school fund the present Literary Fund; the proceeds of all public lands donated by Congress for free public school purposes, of all escheated property, of all waste and unappropriated lands, of all property accruing to the Commonwealth by forfeiture except as hereinafter provided, of all fines collected for offenses committed against the Commonwealth, and of the annual interest on the Literary Fund; and such other sums as the General Assembly may appropriate.” (Emphasis added.)

We questioned whether the revenue authorized by the Constitution of Virginia to be included in the Literary Fund includes excess fine and fee revenue collected by the localities as defined in § 3-6.05 of the 2012 Appropriations Act. To obtain an answer, on December 21, 2012, we requested that the Attorney General express an official opinion on the following:

The Office of the State Inspector General (OSIG) was required by §3-6.05 C. of the 2012 Special Session I Acts of the General Assembly, Chapter 3 to perform a special review of fines and fees collected by the General District

courts. Part A. of this section required the Auditor of Public Accounts (APA) to determine those localities in which total local fines and fee collections exceeded 50 percent of the total collections, and required the State Comptroller to recover half of the amount in excess of 50 percent of the total collections.

During the course of our field work related to this special review, we identified the following questions for which we are requesting official opinions from the Office of the Attorney General (OAG). The questions are summarized below...

1. *Are fines generated from local ordinances under the authority of §46.2-1313 of the Code of Virginia (Code)*
 - a. *Considered "fines collected for offenses committed against the Commonwealth" as discussed in Article VIII, Section 8 of the Constitution of Virginia?*
 - b. *Considered as belonging to the locality as local revenue?*
 - c. *Allowed to be appropriated by the General Assembly under the authority of Article VIII, Section 8 of the Constitution of Virginia a "such other sums as the General Assembly may appropriate?"*

In response to our inquiry, the Attorney General provided the following opinion on April 5, 2013. (See the full Attorney General opinion at Exhibit A.)

It is my opinion (a) that fines generated from local ordinances pursuant to § 46.2-1313 do not constitute "fines collected for offenses committed against the Commonwealth" within the meaning of Article VIII, Section 8 of the Virginia Constitution; (b) that such sums constitute revenue of the locality; and (c) that the General Assembly may enact legislation to appropriate such funds to the Literary Fund as "such other sums as the General Assembly may appropriate."

Recommendation:

According to the Attorney General's legal opinion, the localities are entitled to the revenues they collect under similar ordinance provisions of the Code, and the state is entitled to appropriate those funds to the Literary Fund. In order to satisfy the needs of both, we recommend that the state require the localities that have implemented additional traffic enforcement programs to apply a percentage of the revenues earned from the enforcement programs to support the localities' educational programs or the court operations, or both. Alternatively, the General Assembly will determine if localities should continue to have the authority to adopt ordinances that parallel state statutes and retain the fines and fees collected through these ordinances.

Issue #3 – Error in Calculation of Excess Fines and Fees

Under § 3-6.05(A) of the 2012 Appropriations Act, the APA is required to calculate annually the amount of total fines and fees collected by the District Courts. The APA is then required to determine those localities in which total local fine and fee collections for FY 2011 exceeded 50 percent of the total state and local collections; the APA identified six such localities. The 2012 Appropriations

Act also required the State Comptroller to recover half of the amount in excess of 50 percent of the total collections.

The APA calculated the excess fines and fees to be recovered by dividing local collections by total collections to establish a local collection percentage, subtracting 50 percent from the result, dividing the remaining percentage by two, and multiplying the remaining percentage by the local collections. This formula was not in accordance with the instructions in the 2012 Appropriations Act. When the APA provided the calculations to the Senate Finance Committee staff for review and approval, the error was not noticed and the calculations were approved.

In addition, town revenues and sheriffs' fees were included in the local revenue amounts used in the calculation. Based on an April 5, 2013, opinion from the Attorney General, however, town revenues should not have been included in the calculation, as towns are considered separate entities from the counties. Furthermore, per a 1995 memo from the Compensation Board, localities are allowed to retain only a small amount of sheriffs' fees; the remainder is kept by the State. In our opinion, fees kept by the State should not have been included in the calculation. In fairness to the localities, these sheriffs' fees should be deducted from the total amount of local revenue collected and added to the total amount of state revenue collected before performing the 2012 Appropriations Act calculation.

The following table documents the amounts the APA identified as owed by the six localities and the amounts we calculated by eliminating the town revenues and the sheriffs' fees from the local revenue totals.

Table 5 – Recalculation of Local Revenue Owed to the State			
Locality	APA Calculation	OSIG Calculation	Difference
Dinwiddie	\$11,494	\$10,310	(\$1,184)
Emporia	56,641	97,716	41,075
Fairfax City	47,703	79,366	31,663
Falls Church	30,499	48,963	18,464
Hopewell	108,497	144,095	35,598
Sussex	<u>7,139</u>	<u>0</u>	<u>(7,139)</u>
Total	<u>\$261,973</u>	<u>\$380,450</u>	<u>\$118,477</u>

Recommendation:

We recommend that the DOA consult with the Senate Finance Committee staff regarding the disposition of the additional amounts due from and due to the localities based on the revised calculations. In addition, the APA and the Senate Finance Committee staff should ensure that future calculations are made in accordance with the required methodology as outlined in the 2012 Appropriations Act, and that they eliminate the net sheriffs' fees and town revenues from the local revenue totals.

Issue #4 – Effectiveness of Legislation

Based on our discussions with those writing the budget amendment, the purpose of § 3-6.05 of the 2012 Appropriations Act was to protect the Literary Fund from

reduced funding due to the diversion of court fine and fee revenue to the localities. However, our analysis of the Literary Fund (see Exhibit B) revealed that the reduction in the fund balance was due more to an increase in expenditures over the last 10 years than to a decrease in revenues.

Our analysis also revealed the following:

- The fund balance ranged from \$502 million in FY 2004 to \$250 million in FY 2012.
- The net revenue ranged from \$87 million in FY 2004 to \$104 million in FY 2008 to \$90 million in FY 2012.
- The revenue from the courts ranged from \$59 million in FY 2004 to \$71 million in FY 2008 to \$64 million in FY 2012. This revenue source fluctuated from 65 to 73 percent of total net revenue for the Literary Fund during those 10 years.
- The expenditures ranged from \$123 million in FY 2004 to \$240 million in FY 2009 to \$132 million in FY 2012.
- The average excess of expenditures over net revenues for the last 10 years was \$56 million per year.

While the collection of excess fines and fees under § 3-6.05 of the 2012 Appropriations Act may result in some increase in the Literary Fund's fund balance, it will not be as a result of replacing revenues that were redirected to the localities. We cannot conclude that revenue from fines and fees generated by local traffic summonses would necessarily have been generated by state traffic summonses due to the differences between the State Police and some of the local enforcement departments in enforcement strategy and the aggressiveness of issuing summonses.

Recommendation:

We recommend that the General Assembly reconsider the overall effectiveness of § 3-6.05 of the 2012 Appropriations Act as a means to protect the Literary Fund from reduced funding.

Issue #5 – Localities with Minimal State Police Enforcement

During fieldwork, we found that the highway systems of two localities in Northern Virginia (Fairfax City and the City of Falls Church) contained no interstates or other limited-access or major highways and therefore had little State Police enforcement, relying entirely on local law enforcement. In addition, the two localities had approved local ordinances for traffic violations and certain misdemeanors. As a result of these factors, local fine and fee revenues consistently exceeded 50 percent of the total state and local revenues. The calculation of the excess fines and fees revenue required that Fairfax City and Falls Church return a combined total of \$78,202 to the Commonwealth in FY 2013.

Based on our discussion with those involved in the writing of § 3-6.05 of the 2012 Appropriations Act, the intent was to recover locality collections for the

Literary Fund in cases where local law enforcement patrolled highways normally patrolled by the State Police. In our opinion, the General Assembly did not anticipate situations such as those in Fairfax City and Falls Church. As a result, these localities have been required to return monies to the State that were unrelated to additional enforcement activity.

Recommendation:

If § 3-6.05 of the 2012 Appropriation Act is carried forward, we recommend that the General Assembly consider approving legislation that would exempt localities with little State Police traffic enforcement from its provisions.

Issue #6 – Inconsistent Usage of Similar Ordinances

The Code, under § 46.2-1313, allows local governments to enact ordinances similar to state law for traffic and certain misdemeanor violations. One locality we visited during our fieldwork (Sussex County) elected to enforce the state code rather than the local ordinance in situations where legal representation might be involved, to avoid being responsible for paying any fees assessed for court-appointed attorneys.

As noted in the APA's "Local Ordinances and the Funding of Courts" report, issued September 28, 2011, the General Assembly allows similar ordinance language in the Code without considering the funding implications to the Commonwealth or the locality. As both levels of government are considering financial impact during periods of fiscal difficulty, conflicts have arisen between localities that have adopted similar ordinances and some factions of the General Assembly over whether such revenues generated through the application of similar ordinances should be returned to the Commonwealth.

Recommendation:

We recommend that the General Assembly assess the fiscal implications to the Commonwealth of the similar ordinance authorizations in the Code. As part of that assessment, the General Assembly should consider making the adoption of similar ordinances by localities more restrictive so that the localities do not have the option of adopting only those ordinances that will benefit them financially.

Issue #7 – Local Support for General District Court (District Court) Activity

During our fieldwork, we found that nine localities had implemented additional traffic enforcement programs (e.g., local law enforcement patrols of interstate highways where the State Police normally patrol) that generated revenue for the locality. However, only three programs (Hopewell, Carroll, and Washington) provided local support to fund increased staffing in the District Court clerk's office to handle the increased caseload resulting from these additional traffic enforcement programs. The remaining offices were funded entirely by the Commonwealth.

Recommendation:

We recommend that the General Assembly consider approving legislation that would require localities that collect revenue from additional traffic enforcement to financially support the increased staffing in the District Court clerk's office to handle the associated increased caseload.

Issue #8 – Self-Funded Enforcement Programs

Through the adoption of ordinances similar to state laws as allowed by § 46.2-1313 of the Code, localities receive revenue generated from traffic and certain misdemeanor violations in cases where a local law enforcement officer cites the local ordinance. This practice allows revenue that would have been deposited in the Literary Fund (had a state trooper cited the violation under a state law) to be redirected to the locality to spend as it sees fit. During our fieldwork, we visited nine localities that had additional traffic enforcement programs in place. While most of the administrators at these nine localities stated that the programs were conducted for public safety and to supplement shortages in the State Police patrols, one local treasurer stated that the program produced additional revenue for the locality.

The State Police program is funded by Commonwealth General Funds and federal grants, not by the revenue produced from traffic citations. The separation of funding sources from the enforcement activities of the State Police was designed to prevent State Police officers from directly benefitting from citing a motorist for a violation. As revenue from localities' additional traffic enforcement programs goes to the locality to spend as it sees fit, however, local law enforcement officers and/or the respective locality directly benefit from citing an individual for a local ordinance violation. These benefits can be in the form of overtime pay, new vehicles, funding for attending training conferences, and/or improved facilities and equipment. These benefits could result in excessive enforcement solely to generate additional revenue.

Recommendation:

We recommend that the General Assembly consider approving legislation that would separate local law enforcement activities from the associated revenue generated, while still ensuring that localities have the resources needed to supplement State Police enforcement where necessary.

Issue #9 – Inefficiency in the Excess Fines and Fees Recovery Process

The General Assembly added language in § 1-18. Supreme Court, Item 40 (I) of the 2012 Appropriations Act that states that "the Executive Secretary of the Supreme Court shall ensure the deposit of all collections directly into the State Treasury..." The General Assembly also added § 3-6.05 to the 2012 Appropriations Act, charging the APA with the task of providing the State Comptroller with a list of localities where total local fine and fee collections exceeded 50 percent of the total state and local collections. The State Comptroller was then responsible for recovering half of the amount exceeding 50 percent.

In order to comply with both of these sections of the 2012 Appropriations Act, the localities, the Supreme Court, and the DOA perform the following procedures:

- General District Court clerks initiate the transfer of local court fine and fee revenue to the Treasurer of Virginia on the first and third Fridays of each month. Each clerk transfers the revenue via electronic data interchange (EDI) payment and posts the transfer into the Supreme Court's Financial Management System.
- On a monthly basis, the DOA reviews local revenue deposits from the courts, retains any excess owed from the prior fiscal year based on the APA's excess fines and fees calculation, and returns the remaining revenue to the localities.

Based on the APA calculation of excess fines and fees for FY 2011, the State collected excess fines and fees from only 6 of the 125 localities. For those six, the State collected the excess by August 2012. However, each locality is required to remit all local revenues collected to the State Treasury for each of the 12 months of the fiscal year.

During our analysis of this process, we found, based on DOA estimates, that the State would potentially earn less than \$5,000 in interest for the amount of time the local fine and fee monies were retained. In addition, the DOA will pay approximately \$56,000 in personnel costs during the first year of implementing this process (FY 2013), and approximately \$19,000 to \$25,000 annually thereafter due to a decrease in the time required to execute the new process and answer questions from the clerks.

Recommendation:

We recommend that the General Assembly consider changing the language in the Appropriations Act to improve the efficiency of the process used by localities in remitting excess local fines and fees to the State. One possible change would be to allow the localities to retain the local revenues each month and then have the DOA annually invoice those that owed excess fines and fees once the APA calculates the amount owed. The DOA could then track payments from the localities through its normal accounts receivable process.

Issue #10 – Timely Return of Local Revenue

The process for depositing all General District Court collections with the State is defined in § 1-18. Supreme Court, Item 40 (I) of the 2012 Appropriations Act, which mandates that “the Executive Secretary of the Supreme Court shall ensure the deposit of all collections directly into the State Treasury for Item 43 General District Courts...” The process for the Commonwealth to retain excess fine and fee revenue collected by the localities is defined in § 3-6.05 of the 2012 Appropriations Act. Based on this new procedure, the General District Courts deposit local revenue collections with the Treasurer of Virginia on the first and third Fridays of each month, and the localities receive the revenue back by the end of the same month.

Of the 21 District Courts we visited during our fieldwork, clerks at two localities noted that they did not receive their combined local revenue of \$49,236 back from the Commonwealth in the same month as it was sent. The reason for the delay was due to the failure of the General District Court clerks to transmit deposit data to the Supreme Court timely. Because the Supreme Court did not receive the deposit data timely and was therefore unable to enter the data into FMS, the localities did not receive their monthly payment distribution on time.

Recommendation:

We recommend that the Supreme Court remind the General District Court clerks that localities will receive local revenue back from the State more timely when they transmit their deposit data to the Supreme Court on time.

Issue #11 – Inclusion of Town Revenues in the Excess Fines and Fees Calculation

While performing our analysis of the excess local fines and fees calculation, we found that Sussex’s local revenues exceeded state revenues only because a town’s revenues were included in with the county revenues. If the town revenues had been excluded, then no excess amount would have had to be paid to the State. On December 21, 2012, we requested that the Attorney General express an official opinion regarding the following:

Should revenues related to fines collected as the result of violations of local town ordinances have been considered as part of the total revenue from fines of the county in which it is located? Inclusion of town revenue as part of county revenue impacts the calculation performed by the APA which is required under §3-6.05 A. of the Appropriations Act.

In response to our inquiry, the Attorney General provided the following opinion on April 5, 2013. (See the full Attorney General opinion at Exhibit A.)

It is my further opinion that fines and fees arising from violations of town ordinances should not be considered part of total revenue from fines of the county in which the town is located.

Recommendation:

We recommend that the General Assembly modify § 3-6.05(A) of the 2012 Appropriations Act to exclude town revenues from the calculation.

Issue #12 - Coordination of Traffic Enforcement

The State Police enforce traffic laws on interstates and other limited-access or major highways in Virginia, while local law enforcement may provide additional enforcement on such roads. However, based on our fieldwork, only two localities coordinated with the State Police as to timing, location, or amount of enforcement on these highways (outside of special projects such as driving-under-the-influence checkpoints to reduce drunk driving). This lack of coordination results in an inefficient use of resources. The American Automobile Association (AAA) and individual motorists have reported an oversaturation of patrols on certain highways, primarily certain stretches of interstate highways.

Recommendation:

We recommend that local law enforcement departments consider coordinating their activities on interstates and other limited-access or major highways with the State Police to help ensure the efficient usage of law enforcement resources and better coverage of the primary and secondary roads.

Issue #13 – Data Entry Verification

Through our surveys and fieldwork, we found that the General District Court clerks had no consistent method for verifying data entry into CMS or FMS. In some courts, court clerks corrected data entry errors when found during a review of the case prior to the court hearing. In others, an individual other than the one performing the data entry reviewed the entries on the day of the entry as the case was processed. In still others, the data was verified by the individual who entered the data or by another employee when reviewing the printed docket of the cases. The number of employees on the court staff often determined how much data verification was performed.

Although our test work revealed no significant discrepancies in the data, accurate data entry into CMS/FMS can directly affect the amount assessed and collected by the court, especially when prepayments are made online.

Recommendation:

We recommend that the Supreme Court consider establishing guidelines for data entry verification based upon the staff size of the court and the volume of cases handled by the clerk's office.

A Attorney General Opinion



COMMONWEALTH of VIRGINIA

Office of the Attorney General

Kenneth T. Cuccinelli, II
Attorney General

April 5, 2013

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The Honorable Michael F.A. Morehart
State Inspector General
1111 E. Broad Street, 2nd Floor
Richmond, Virginia 23219

Dear Mr. Morehart:

I am responding to your request for an official advisory opinion in accordance with § 2.2-505 of the *Code of Virginia*.

Issues Presented

You inquire regarding the classification and treatment of fines generated from violations of local ordinances authorized by § 46.2-1313. Specifically, you ask whether such funds (a) constitute “fines collected for offenses committed against the Commonwealth” within the meaning of Article VIII, Section 8 of the Virginia Constitution; (b) constitute revenue of the locality; and (c) may be appropriated to the Literary Fund by the General Assembly per Article VIII, Section 8 as “such other sums as the General Assembly may appropriate.” You also ask whether fines arising from violations of town ordinances should be considered part of total revenue from fines of the county in which the town is located.

Response

It is my opinion (a) that fines generated from local ordinances pursuant to § 46.2-1313 do not constitute “fines collected for offenses committed against the Commonwealth” within the meaning of Article VIII, Section 8 of the Virginia Constitution; (b) that such sums constitute revenue of the locality; and (c) that the General Assembly may enact legislation to appropriate such funds to the Literary Fund as “such other sums as the General Assembly may appropriate.” It is my further opinion that fines and fees arising from violations of town ordinances should not be considered part of total revenue from fines of the county in which the town is located.

Background

You state that § 3-6.05(C) of the 2012 Special Sessions Acts of the General Assembly, Chapter 3 requires your Office to perform a special review of fines and fees collected by the General District courts. You also relate that Part A of § 3-6.05 mandates the Auditor of Public Accounts to determine those localities in which fine and fee collections exceeded 50 percent of the total collections, and then requires the State Comptroller to recover half of the amount in excess of 50 percent of those total collections.

You describe concerns that enforcement of local ordinances by local law enforcement officers is diverting revenue that would otherwise inure to the Literary Fund under corresponding state law. You relate further that in one case, combining of town revenues from fines and fees with similar revenues of the county in which the town is located caused the county to exceed the threshold set forth in § 3-6.05(A), where neither governmental entity separately would have been subject to withholding.

Applicable Law and Discussion

Article VIII, Section 8 of the Virginia Constitution requires that all “fines for offenses against the Commonwealth” are to be paid to the Literary Fund, along with, *inter alia*, “such other sums as the General Assembly may appropriate.”

Section 46.2-1300 of the *Code of Virginia* empowers local governing bodies to “adopt ordinances not in conflict with [state law] to regulate the operation of vehicles on the highways” within their jurisdiction. Section 46.2-1308 directs that “all fines imposed for violations of such ordinances shall be paid into the county, city or town treasury.” Pursuant to § 46.2-1313, such ordinances may incorporate by reference provisions of Title 46.2, of Article 9 of Chapter 11 of Title 16.1 (§ 16.1-278 et seq.), and of Article 2 of Chapter 7 of Title 18.2 (§ 18.2-266 et seq.).

In a previous opinion, I concluded that certain funds collected by localities pursuant to the authority granted in § 46.2-1308 do not constitute “fines for offenses against the Commonwealth.”¹ Whereas that Opinion addressed the nature of a particular local law, you inquire about an unspecified number of ordinances based upon multiple Titles of the Code; however, the same rationale applies. Because the fines are being imposed for violation of local ordinances and not for violation of a law of the Commonwealth, they are outside the scope of Article VIII, Section 8.² I find no constitutional or other authority to prohibit the General Assembly from statutorily defining which criminal offenses are deemed to be committed against the Commonwealth, and those that rightfully may be deemed to be committed against a political subdivision of the Commonwealth.³

¹ 2011 Op. Va. Att’y Gen. 150, *accord* 1977-78 Op. Att’y Gen. 162, 165. The opinion specifically addressed monetary penalties imposed for violating a traffic light ordinance that did not constitute criminal fines under the Virginia Supreme Court’s decision in *Southern Express Co. v. Commonwealth ex rel. Walker*, 92 Va. 59, 62, 22 S.E. 809 (1895), *aff’d* 168 U.S. 705 (1897).

² *Id.* It is clear from the opinion and the language of § 46.2-1308 that violations of local traffic ordinances are not “offenses against the Commonwealth.” Such an interpretation is supported by the fact that fines for violations of local traffic ordinances were authorized to be paid to the locality as opposed to the Literary Fund prior to the adoption of the current Constitution in 1971. Former § 46.1-182, Chapter 728 of the Acts of Assembly of 1958, directed that “fines imposed for a violation of such ordinances shall be paid into the county, city or town treasury....” Because this was the law when the Constitution of 1971 was adopted, the drafters of, and those ratifying, Article VIII, § 8 are deemed to have acquiesced in an interpretation that allows for same. *See Roanoke v. James W. Michael’s Bakery Corp.*, 180 Va. 132, 143, 21 S.E.2d 788,793 (1942) (“Framers of the Constitution are presumed to have been aware of prior decisions of their own courts and of legislative acts construing words or phrases, and to have used such words or phrases in the light of such construction.”). Indeed, the provisions of § 46.2-1313 (former § 46.1-188) have enabled localities to enact ordinances incorporating misdemeanor traffic offenses since at least 1968. *See* 1968 Va. Acts c. 243. For example, the offense of reckless driving has been contained in the same Title of the *Code of Virginia* as § 46.2-1313, and has been a misdemeanor criminal offense since the General Assembly’s codification of the Code in 1950. *See* 1950 Va. Acts ch. 385.

³ *See generally* VA. CONST. art. VIII, § 8; *and see* *Peacock v. Commonwealth*, 200 Va. 464, 468-69, 106 S.E.2d 659, 662-63 (1959) (wherein the Court implicitly recognized the General Assembly’s broad authority respecting

Accordingly, and in response to your next inquiry, I conclude that the money collected from violations of these ordinances, because they stem from a violation of local law rather than an “offense against the Commonwealth,” constitute revenue of the locality.

The question in part (c) of your inquiry concerns the ability of the General Assembly to appropriate to the Literary Fund revenue generated from fines for violation of ordinances enacted pursuant to § 46.2-1313. As noted above, the General Assembly presently has directed that fines for violation of local traffic ordinances be paid to the respective locality; however, there is no legal prohibition on the General Assembly changing that practice and providing that the funds be deposited into the Literary Fund. Accordingly, it is my opinion that the General Assembly may enact legislation directing that penalties and fines associated with the violation of local ordinances be paid to the Literary Fund per Article VIII, Section 8 as “such other sums as the General Assembly may appropriate.”⁴

Your final inquiry, concerning the possible combining of town and county revenue, raises traditional issues of statutory construction. “When construing a statute, our primary objective is ‘to ascertain and give effect to legislative intent,’ as expressed by the language used in the statute.”⁵ Here, we examine the pertinent text of § 46.2-1308 to determine whether fines and fees arising from violations of town ordinances should be considered part of total revenue from the county in which the town is located. “Under basic rules of statutory construction, we determine the General Assembly’s intent from the words contained in the statute[,]”⁶ and “[w]e ‘assume that the legislature chose, with care, the words it used when it enacted the relevant statute.’”⁷

In discussing disposition of the revenue in question, § 46.2-1308 expressly provides that “all fines imposed for violations of such ordinances shall be paid into the county, city or town treasury.” The legislature explicitly included towns separately. Because “statutes must be construed to give meaning to all of the words enacted by the General Assembly, and thus, interpretations that render statutory language superfluous are to be avoided[,]”⁸ the specific mention of towns evinces its intent that towns retain funds resulting from violations of town ordinances. Had the General Assembly intended anything otherwise, it could have employed language evincing the same. For example, § 46.2-1308 could have required that fines be shared or credited between towns and the counties in which those towns are located.⁹ Because,

criminal offenses, as it discussed the constitutionally-required specificity of language to be used by the General Assembly in any “act creating a statutory offense.”)

⁴ The practical effect this would have on localities deciding to have and enforce such local traffic ordinances is beyond the scope of this opinion.

⁵ *Cuccinelli v. Rector & Visitors of the Univ. of Va.*, 283 Va. 420, 425, 722 S.E.2d 626, 629 (2012) (quoting *Commonwealth v. Amerson*, 281 Va. 414, 418, 706 S.E.2d 879, 882 (2011)) (further citation and internal quotation marks omitted).

⁶ *Williams v. Commonwealth*, 265 Va. 268, 271, 576 S.E.2d 468, 470 (2003) (citing *Vaughn, Inc. v. Beck*, 262 Va. 673, 677, 554 S.E.2d 88, 90 (2001); *Thomas v. Commonwealth*, 256 Va. 38, 41, 501 S.E.2d 391, 393 (1998)).

⁷ *Alger v. Commonwealth*, 267 Va. 255, 261, 590 S.E.2d 563, 556 (2004) (quoting *Barr v. Town & Country Props., Inc.*, 240 Va. 292, 295, 396 S.E.2d 672, 674 (1990)).

⁸ 2012 Op. Va. Att’y Gen. No. 11-127, *available at* <http://www.ag.virginia.gov/Opinions%20and%20Legal%20Resources/Opinions/2012opns/Mar12opndx.html> (citing *Cook v. Commonwealth*, 268 Va. 111, 114, 597 S.E.2d 84, 86 (2004)).

⁹ *See, e.g.*, VA. CODE ANN. § 46.2-752(A) (2010) (setting forth a comprehensive plan for crediting vehicle taxes and license fees for residents of counties and the towns within those counties, with such crediting plan modifying a legislative grant in § 46.2-752(B), similar to that in § 46.2-1308, providing that involved revenue “shall be applied to general county, city or town purposes.”).

Honorable Michael F.A. Morehart
April 5, 2012
Page 4

however, the General Assembly did not modify its grant of independence to the various localities in this instance, I conclude that fines and fees arising from violations of town ordinances should not be considered part of total revenue from the county in which the town is located.

Conclusion

Accordingly, it is my opinion that (a) fines generated from local ordinances pursuant to § 46.2-1313 do not constitute “fines collected for offenses committed against the Commonwealth” within the meaning of Article VIII, Section 8 of the Virginia Constitution; (b) such sums constitute revenue of the locality; and (c) the General Assembly may enact legislation to appropriate such funds to the Literary Fund as “such other sums as the General Assembly may appropriate.” It is my further opinion that fines and fees arising from violations of town ordinances should not be considered part of total revenue from fines of the county in which the town is located.

With kindest regards, I am

Very truly yours,

A handwritten signature in blue ink that reads "Ken C II". The signature is stylized, with the first name "Ken" and the last name "C" being prominent, followed by "II".

Kenneth T. Cuccinelli, II
Attorney General

B Literary Fund Activity Over 10 Years

Literary Fund Financial Activity (10 Years)

Fiscal Year	Fund Balance (Beginning)	Fund Balance (PY Adj)	Expenditures	Revenues (net)	Cash Transfers (net)	Fund Balance (ending)
2003	\$153,280,741.20		\$(120,895,226.83)	\$74,001,633.29	\$(28,909,698.13)	\$77,477,449.53
2004	77,477,449.53		(122,623,305.00)	86,685,601.76	460,955,001.81	502,494,748.10
2005	502,494,748.10		(136,783,986.55)	91,222,152.55	24,522,588.97	481,455,503.07
2006	481,455,503.07		(139,186,268.61)	100,780,105.68	23,265,706.38	466,315,046.52
2007	466,315,046.52		(123,649,723.59)	102,464,530.90	22,072,015.92	467,201,869.75
2008	467,201,869.75		(141,346,260.96)	103,736,621.42	31,161,628.57	460,753,858.78
2009	460,753,858.78		(239,767,033.86)	98,471,091.83	35,539,806.60	354,997,723.35
2010	354,997,723.35	\$16,950.00	(198,064,434.40)	96,734,922.56	61,010,080.46	314,695,241.97
2011	314,695,241.97		(139,652,389.09)	89,465,124.22	13,499,676.91	278,007,654.01
2012	278,007,654.01		(132,227,002.22)	89,668,006.34	14,892,222.06	250,340,880.19

Note: Data was obtained from the Commonwealth Accounting and Reporting System (CARS) Literary Fund Year End Trial Balance. Fund Balances will vary from those of the Commonwealth Annual Financial Reports (CAFRs) because of year-end adjustments made by the Auditor of Public Accounts.

Comparison of Literary Fund Revenue to District Court Revenues (State)

Fiscal Year	Literary Fund Revenue (net)	District Court Revenues (A)	District Court Revenues as a % of Literary Fund Revenues (net) (B)	Literary Fund Expenditures	Expenditures less Literary Fund Revenues (net) (C)
2003	\$74,001,633.29	\$52,236,796.04	71%	\$120,895,226.83	\$46,893,593.54
2004	86,685,601.76	58,958,532.42	68%	122,623,305.00	35,937,703.24
2005	91,222,152.55	62,738,603.53	69%	136,783,986.55	45,561,834.00
2006	100,780,105.68	65,780,642.34	65%	139,186,268.61	38,406,162.93
2007	102,464,530.90	69,217,382.27	68%	123,649,723.59	21,185,192.69
2008	103,736,621.42	70,798,998.97	68%	141,346,260.96	37,609,639.54
2009	98,471,091.83	66,764,405.20	68%	239,767,033.86	141,295,942.03
2010	96,734,922.56	63,962,437.91	66%	198,064,434.40	101,329,511.84
2011	89,465,124.22	65,155,135.66	73%	139,652,389.09	50,187,264.87
2012	89,668,006.34	63,787,007.79	71%	132,227,002.22	42,558,995.88

Note A: District Court revenues were obtained from a download from CARS for revenue codes 7109-interest, 8110-fines, 8111-confiscated monies/property (non-drugs), and 8116-criminal history fee. Data for FY 2003 was based on preliminary close data because final close data was not available.

Note B: Literary Fund revenues include District Court revenues identified in Note A above, and other sources such as interest on Literary loans, Department of Motor Vehicles fines, State Corporation Commission fines, and proceeds from unclaimed Lottery prizes.

Note C: Expenditures averaged \$56,096,584.06 more than revenues for the 10 years reviewed.

C District Court Revenue Collections by Locality for FYs 2010 - 2012

Locality	FY10 Revenue			FY11 Revenue			FY12 Revenue		
	State	Local	Total	State	Local	Total	State	Local	Total
Accomack	\$1,047,438.70	\$392,286.59	\$1,439,725.29	\$1,157,549.96	\$451,990.68	\$1,609,540.64	\$1,122,617.30	\$445,927.12	\$1,568,544.42
Albemarle	1,670,591.67	927,792.19	2,598,383.86	1,636,791.93	977,596.69	2,614,388.62	1,611,860.82	1,042,211.47	2,654,072.29
Alexandria	1,814,656.14	1,298,360.19	3,113,016.33	2,118,227.67	1,578,019.68	3,696,247.35	2,143,728.49	1,410,388.59	3,554,117.08
Alleghany	950,306.40	231,752.26	1,182,058.66	1,085,102.01	253,217.91	1,338,319.92	949,892.83	216,849.12	1,166,741.95
Amelia	394,139.40	250,361.88	644,501.28	401,496.48	280,967.29	682,463.77	373,827.09	274,669.96	648,497.05
Amherst	911,504.68	636,548.98	1,548,053.66	975,330.81	637,667.61	1,612,998.42	983,504.50	791,315.68	1,774,820.18
Appomattox	398,833.58	108,074.02	506,907.60	493,752.79	187,806.59	681,559.38	470,037.28	120,050.35	590,087.63
Arlington	4,392,816.28	2,026,132.31	6,418,948.59	4,856,116.01	2,483,716.85	7,339,832.86	5,817,311.07	2,160,689.38	7,978,000.45
Augusta	2,069,905.87	507,990.61	2,577,896.48	2,042,123.25	550,617.20	2,592,740.45	1,644,849.15	443,183.20	2,088,032.35
Bath	156,491.67	22,923.25	179,414.92	184,562.41	26,134.46	210,696.87	141,810.22	20,884.31	162,694.53
Bedford County	1,113,683.29	437,934.99	1,551,618.28	1,136,767.73	405,924.58	1,542,692.31	1,050,346.18	390,466.08	1,440,812.26
Bland	823,147.31	370,130.03	1,193,277.34	920,933.95	256,235.78	1,177,169.73	769,311.47	242,002.50	1,011,313.97
Botetourt	1,078,413.80	226,095.86	1,304,509.66	1,169,202.26	271,486.61	1,440,688.87	1,367,891.78	299,668.12	1,667,559.90
Bristol	717,514.26	316,712.11	1,034,226.37	797,129.53	371,093.20	1,168,222.73	744,063.23	364,293.21	1,108,356.44
Brunswick	1,412,381.42	762,732.77	2,175,114.19	1,677,174.69	1,044,131.58	2,721,306.27	1,668,766.24	1,196,522.05	2,865,288.29
Buchanan	432,562.61	59,808.15	492,370.76	452,903.00	60,257.80	513,160.80	437,698.00	50,970.91	488,668.91
Buckingham	308,381.22	106,619.07	415,000.29	299,027.42	109,760.28	408,787.70	291,476.35	89,040.66	380,517.01
Buena Vista	143,078.72	101,480.62	244,559.34	136,337.75	88,967.13	225,304.88	158,733.79	113,714.17	272,447.96
Campbell	956,210.27	282,445.44	1,238,655.71	1,068,924.22	318,804.07	1,387,728.29	936,937.99	241,255.30	1,178,193.29
Caroline	1,326,585.12	659,402.81	1,985,987.93	1,242,285.21	844,906.55	2,087,191.76	1,207,361.31	838,497.31	2,045,858.62

Locality	FY10 Revenue			FY11 Revenue			FY12 Revenue		
	State	Local	Total	State	Local	Total	State	Local	Total
Carroll	1,128,819.63	513,084.04	1,641,903.67	1,458,105.40	1,006,904.24	2,465,009.64	1,597,404.91	1,396,473.04	2,993,877.95
Charles City	111,708.94	62,063.70	173,772.64	147,028.28	79,189.49	226,217.77	122,467.47	68,439.11	190,906.58
Charlotte	394,019.52	250,443.46	644,462.98	383,159.30	217,308.39	600,467.69	392,843.83	243,633.09	636,476.92
Charlottesville	869,187.49	414,939.75	1,284,127.24	910,984.44	523,700.98	1,434,685.42	885,546.09	374,794.44	1,260,340.53
Chesapeake	3,716,986.54	2,765,269.67	6,482,256.21	4,016,581.63	3,051,506.82	7,068,088.45	4,242,366.12	3,044,300.24	7,286,666.36
Chesterfield	5,156,314.59	2,726,612.37	7,882,926.96	5,833,178.42	3,278,083.39	9,111,261.81	5,587,377.88	3,037,241.50	8,624,619.38
Clarke	473,345.08	340,105.67	813,450.75	583,642.86	464,313.24	1,047,956.10	571,405.12	496,633.86	1,068,038.98
Colonial Heights	807,471.99	712,004.07	1,519,476.06	835,107.49	767,516.23	1,602,623.72	795,282.48	706,119.56	1,501,402.04
Craig	90,683.93	12,343.90	103,027.83	80,371.03	13,268.77	93,639.80	84,238.12	15,716.83	99,954.95
Culpeper	1,162,203.00	399,718.30	1,561,921.30	1,302,739.30	362,073.26	1,664,812.56	1,173,667.30	371,681.48	1,545,348.78
Cumberland	310,411.21	183,075.46	493,486.67	288,078.77	184,255.37	472,334.14	315,095.78	212,693.14	527,788.92
Danville	942,167.02	606,156.15	1,548,323.17	920,815.98	625,804.57	1,546,620.55	910,696.12	621,986.37	1,532,682.49
Dickenson	300,889.83	88,513.05	389,402.88	319,246.01	94,817.61	414,063.62	332,382.94	81,067.31	413,450.25
Dinwiddie	1,726,408.83	1,690,425.66	3,416,834.49	1,646,894.33	1,675,912.69	3,322,807.02	1,572,191.76	1,082,452.15	2,654,643.91
Emporia	1,006,066.31	1,250,970.68	2,257,036.99	1,059,614.72	1,421,657.57	2,481,272.29	930,975.30	1,299,444.35	2,230,419.65
Essex	848,488.04	201,677.98	1,050,166.02	814,972.13	169,029.02	984,001.15	681,162.80	125,802.97	806,965.77
Fairfax City	566,643.95	784,274.06	1,350,918.01	649,547.11	943,986.37	1,593,533.48	663,868.47	958,877.58	1,622,746.05
Fairfax County	21,920,179.44	8,301,214.53	30,221,393.97	22,305,765.06	9,414,476.74	31,720,241.80	22,456,669.26	9,608,002.38	32,064,671.64
Falls Church	444,828.31	630,400.24	1,075,228.55	494,313.45	687,278.89	1,181,592.34	437,063.25	544,383.28	981,446.53
Fauquier	1,910,926.88	988,264.39	2,899,191.27	1,997,411.78	1,023,370.49	3,020,782.27	1,967,992.21	1,025,148.43	2,993,140.64
Floyd	176,431.94	25,776.28	202,208.22	197,368.73	28,795.04	226,163.77	189,122.01	26,104.47	215,226.48
Fluvanna	329,463.59	83,651.85	413,115.44	372,849.42	102,888.22	475,737.64	336,988.47	61,630.93	398,619.40
Franklin City	200,014.00	94,634.11	294,648.11	186,136.91	97,400.01	283,536.92	214,130.97	104,870.17	319,001.14
Franklin County	901,042.56	176,373.68	1,077,416.24	936,148.36	180,407.61	1,116,555.97	897,931.22	187,224.71	1,085,155.93

Locality	FY10 Revenue			FY11 Revenue			FY12 Revenue		
	State	Local	Total	State	Local	Total	State	Local	Total
Frederick	1,670,831.04	633,168.09	2,303,999.13	2,089,722.75	734,187.50	2,823,910.25	2,085,651.04	666,425.78	2,752,076.82
Fredericksburg	1,511,233.73	530,957.09	2,042,190.82	1,544,054.82	623,389.77	2,167,444.59	1,470,466.91	631,534.92	2,102,001.83
Galax	203,985.91	89,828.07	293,813.98	235,973.51	101,503.81	337,477.32	237,806.41	109,735.91	347,542.32
Giles	448,259.93	230,499.46	678,759.39	487,343.99	249,762.41	737,106.40	572,060.99	310,122.74	882,183.73
Gloucester	744,488.72	235,408.43	979,897.15	786,835.94	189,236.57	976,072.51	754,426.15	211,738.76	966,164.91
Goochland	613,698.92	188,027.32	801,726.24	576,459.71	274,197.62	850,657.33	479,421.17	209,718.91	689,140.08
Grayson	218,854.35	60,326.19	279,180.54	212,660.55	46,437.54	259,098.09	209,992.61	40,734.40	250,727.01
Greene	456,994.64	262,638.27	719,632.91	518,628.06	236,795.45	755,423.51	406,918.48	128,559.07	535,477.55
Greensville	1,828,211.12	1,654,242.51	3,482,453.63	1,789,160.40	1,483,377.54	3,272,537.94	1,699,129.76	1,767,735.62	3,466,865.38
Halifax	780,306.30	306,243.36	1,086,549.66	882,649.43	312,223.75	1,194,873.18	768,087.07	294,824.36	1,062,911.43
Hampton	3,810,625.24	1,837,765.14	5,648,390.38	3,799,182.68	2,067,368.86	5,866,551.54	3,841,478.88	2,276,566.31	6,118,045.19
Hanover	3,049,854.01	1,249,669.63	4,299,523.64	3,201,815.06	1,332,517.72	4,534,332.78	2,998,050.30	1,157,945.46	4,155,995.76
Henrico	6,278,406.06	4,312,312.24	10,590,718.30	6,546,026.05	5,006,375.39	11,552,401.44	6,291,987.54	4,329,619.67	10,621,607.21
Henry	969,199.13	255,119.32	1,224,318.45	974,139.42	225,550.64	1,199,690.06	826,441.67	185,564.40	1,012,006.07
Highland	122,905.60	16,605.03	139,510.63	122,739.64	14,916.48	137,656.12	110,193.30	13,071.88	123,265.18
Hopewell	850,116.17	1,042,206.58	1,892,322.75	1,086,349.37	1,747,957.72	2,834,307.09	1,200,195.36	2,070,865.85	3,271,061.21
Isle Of Wight	693,594.03	347,950.01	1,041,544.04	693,078.18	361,414.95	1,054,493.13	680,917.08	405,312.90	1,086,229.98
King & Queen	338,856.89	204,991.37	543,848.26	305,255.14	174,858.60	480,113.74	279,577.96	189,917.72	469,495.68
King George	588,944.20	341,342.81	930,287.01	497,961.22	282,922.03	780,883.25	437,298.26	226,471.00	663,769.26
King William	262,795.56	144,817.39	407,612.95	287,478.47	157,944.83	445,423.30	285,288.65	138,143.35	423,432.00
Lancaster	228,397.46	58,711.47	287,108.93	235,992.71	54,412.08	290,404.79	194,863.91	50,105.73	244,969.64
Lee	401,541.50	80,192.73	481,734.23	372,395.76	82,615.84	455,011.60	383,190.48	85,785.11	468,975.59
Loudoun	4,744,492.90	3,699,878.84	8,444,371.74	5,117,729.82	3,762,500.38	8,880,230.20	4,817,212.26	3,401,865.26	8,219,077.52
Louisa	932,497.64	392,913.86	1,325,411.50	876,346.84	401,320.70	1,277,667.54	655,912.60	274,535.57	930,448.17

Locality	FY10 Revenue			FY11 Revenue			FY12 Revenue		
	State	Local	Total	State	Local	Total	State	Local	Total
Lunenburg	184,929.54	71,679.56	256,609.10	195,987.83	93,309.94	289,297.77	203,418.03	95,978.99	299,397.02
Lynchburg	1,453,188.48	849,601.10	2,302,789.58	1,477,694.05	807,618.02	2,285,312.07	1,511,979.79	888,199.01	2,400,178.80
Madison	523,731.17	227,077.28	750,808.45	552,685.83	232,128.28	784,814.11	492,353.43	214,438.03	706,791.46
Martinsville	339,768.47	256,859.89	596,628.36	318,426.28	217,149.88	535,576.16	310,986.38	211,441.17	522,427.55
Mathews	93,782.84	28,951.63	122,734.47	86,015.53	26,052.29	112,067.82	75,667.35	23,129.50	98,796.85
Mecklenburg	1,661,221.68	670,854.92	2,332,076.60	1,754,527.37	613,763.02	2,368,290.39	1,642,145.01	606,144.61	2,248,289.62
Middlesex	202,781.46	82,641.81	285,423.27	200,734.03	80,109.01	280,843.04	161,065.04	55,805.27	216,870.31
Montgomery	2,325,852.79	763,897.02	3,089,749.81	2,235,582.48	734,379.93	2,969,962.41	2,272,209.69	855,440.05	3,127,649.74
Nelson	469,753.26	356,058.16	825,811.42	425,959.80	385,749.06	811,708.86	377,171.20	266,964.75	644,135.95
New Kent	914,853.57	298,978.91	1,213,832.48	868,661.12	312,188.89	1,180,850.01	829,768.96	318,721.21	1,148,490.17
Newport News	4,068,064.01	2,484,339.47	6,552,403.48	4,069,169.38	2,590,641.01	6,659,810.39	4,052,188.27	2,657,348.53	6,709,536.80
Norfolk	5,084,985.75	2,405,033.72	7,490,019.47	5,789,005.69	2,714,713.64	8,503,719.33	5,680,278.94	2,477,030.35	8,157,309.29
Northampton	1,133,158.17	568,275.89	1,701,434.06	1,338,033.98	679,330.55	2,017,364.53	1,473,877.31	848,853.62	2,322,730.93
Northumberland	160,097.80	57,192.66	217,290.46	161,738.95	46,296.93	208,035.88	153,097.72	55,824.32	208,922.04
Nottoway	386,920.35	114,865.97	501,786.32	443,060.62	169,178.79	612,239.41	482,555.65	185,299.13	667,854.78
Orange	547,729.49	406,388.46	954,117.95	661,729.32	464,568.91	1,126,298.23	585,785.43	361,330.36	947,115.79
Page	499,395.96	144,610.61	644,006.57	513,391.99	142,199.47	655,591.46	492,449.23	168,168.99	660,618.22
Patrick	263,351.69	62,067.79	325,419.48	274,930.70	62,465.46	337,396.16	221,734.76	43,499.02	265,233.78
Petersburg	1,357,210.25	924,997.61	2,282,207.86	1,552,179.75	1,053,436.09	2,605,615.84	1,508,665.97	923,465.08	2,432,131.05
Pittsylvania	823,131.70	226,396.45	1,049,528.15	801,432.12	240,081.37	1,041,513.49	683,817.83	240,981.79	924,799.62
Portsmouth	2,221,561.07	463,285.87	2,684,846.94	1,985,584.22	956,912.92	2,942,497.14	2,087,341.53	1,208,480.96	3,295,822.49
Powhatan	551,506.33	211,526.28	763,032.61	515,857.52	237,684.63	753,542.15	539,537.64	220,554.41	760,092.05
Prince Edward	591,049.10	259,966.10	851,015.20	725,955.88	243,239.21	969,195.09	596,828.33	217,264.85	814,093.18
Prince George	1,171,298.90	618,789.74	1,790,088.64	1,188,384.95	747,204.48	1,935,589.43	1,021,959.60	659,317.97	1,681,277.57

Locality	FY10 Revenue			FY11 Revenue			FY12 Revenue		
	State	Local	Total	State	Local	Total	State	Local	Total
Prince William	8,162,927.21	4,710,479.35	12,873,406.56	8,175,844.54	4,711,926.94	12,887,771.48	8,917,722.09	5,249,073.93	14,166,796.02
Pulaski	965,092.71	190,042.71	1,155,135.42	1,158,431.47	209,957.42	1,368,388.89	1,164,138.25	207,635.00	1,371,773.25
Radford	339,641.90	212,199.81	551,841.71	352,791.98	234,420.52	587,212.50	419,888.85	277,460.16	697,349.01
Rappahannock	328,401.78	144,735.38	473,137.16	355,511.23	134,485.43	489,996.66	338,467.88	117,225.91	455,693.79
Richmond	7,582,892.35	2,928,960.08	10,511,852.43	7,228,228.10	2,847,308.92	10,075,537.02	6,726,528.37	2,486,888.91	9,213,417.28
Richmond County	237,662.58	91,103.60	328,766.18	178,910.35	65,307.43	244,217.78	145,712.88	59,618.42	205,331.30
Roanoke City	2,581,907.67	1,052,748.47	3,634,656.14	2,602,644.99	1,233,800.34	3,836,445.33	2,511,622.52	1,165,457.93	3,677,080.45
Roanoke County	1,966,505.83	1,246,050.45	3,212,556.28	2,130,951.86	1,414,021.89	3,544,973.75	1,871,737.68	1,266,609.37	3,138,347.05
Rockbridge	1,311,290.12	395,398.95	1,706,689.07	1,374,838.08	490,444.19	1,865,282.27	1,328,371.07	563,825.13	1,892,196.20
Rockingham/ Harrisonburg	2,196,315.05	1,312,159.49	3,508,474.54	2,303,406.09	1,458,792.51	3,762,198.60	2,274,827.29	1,277,839.16	3,552,666.45
Russell	502,713.76	91,953.40	594,667.16	533,268.29	110,154.72	643,423.01	561,957.16	124,913.56	686,870.72
Salem	694,375.47	266,216.67	960,592.14	668,208.90	263,140.01	931,348.91	667,468.13	250,456.40	917,924.53
Scott	543,264.19	191,940.01	735,204.20	615,430.64	154,573.60	770,004.24	612,740.00	159,203.06	771,943.06
Shenandoah	1,531,681.97	474,139.29	2,005,821.26	1,622,908.32	489,792.15	2,112,700.47	1,400,239.47	427,729.60	1,827,969.07
Smyth	1,247,806.60	980,053.20	2,227,859.80	1,293,203.40	1,022,108.66	2,315,312.06	1,232,618.72	976,875.42	2,209,494.14
Southampton	951,853.70	722,616.87	1,674,470.57	976,201.40	724,994.91	1,701,196.31	961,143.20	859,365.98	1,820,509.18
Spotsylvania	2,613,882.04	1,175,407.04	3,789,289.08	2,538,274.55	1,126,661.18	3,664,935.73	2,509,381.46	1,027,610.83	3,536,992.29
Stafford	2,423,260.91	1,128,669.91	3,551,930.82	2,534,137.16	1,340,963.13	3,875,100.29	2,521,019.25	1,073,537.25	3,594,556.50
Staunton	628,932.75	147,875.30	776,808.05	665,803.09	137,207.43	803,010.52	642,723.23	152,197.32	794,920.55
Suffolk	1,287,274.36	833,399.84	2,120,674.20	1,384,121.88	1,017,516.96	2,401,638.84	1,441,196.91	1,149,714.72	2,590,911.63
Surry	145,665.65	33,344.34	179,009.99	141,479.67	33,945.81	175,425.48	139,959.31	49,610.69	189,570.00
Sussex	1,587,676.22	1,134,499.12	2,722,175.34	1,598,980.51	1,598,718.50	3,197,699.01	1,695,976.35	1,365,417.79	3,061,394.14
Tazewell	902,508.27	335,999.49	1,238,507.76	886,821.01	328,933.37	1,215,754.38	917,436.07	348,977.08	1,266,413.15

Locality	FY10 Revenue			FY11 Revenue			FY12 Revenue		
	State	Local	Total	State	Local	Total	State	Local	Total
Virginia Beach	9,207,225.56	6,098,955.71	15,306,181.27	9,731,755.96	6,162,801.54	15,894,557.50	9,622,861.17	5,810,930.43	15,433,791.60
Warren	1,098,303.95	461,576.56	1,559,880.51	1,209,564.51	495,466.56	1,705,031.07	1,128,144.69	445,544.54	1,573,689.23
Washington	1,345,610.88	843,715.36	2,189,326.24	1,528,006.77	976,138.04	2,504,144.81	1,597,143.09	1,077,680.37	2,674,823.46
Waynesboro	453,575.29	190,233.17	643,808.46	465,937.14	175,699.49	641,636.63	456,984.63	193,145.11	650,129.74
Westmoreland	267,363.02	164,724.21	432,087.23	305,390.44	152,724.99	458,115.43	288,020.12	176,532.35	464,552.47
Williamsburg	1,344,479.84	656,042.25	2,000,522.09	1,397,498.47	671,568.67	2,069,067.14	1,301,575.66	605,515.42	1,907,091.08
Winchester	865,102.21	331,596.21	1,196,698.42	1,055,387.50	459,134.51	1,514,522.01	1,153,370.12	498,951.08	1,652,321.20
Wise	919,034.98	369,534.16	1,288,569.14	949,782.08	375,495.42	1,325,277.50	895,725.55	347,552.12	1,243,277.67
Wythe	2,220,890.92	1,681,273.84	3,902,164.76	2,216,488.35	1,740,364.99	3,956,853.34	1,990,015.33	1,694,414.04	3,684,429.37
York	<u>1,395,100.01</u>	<u>459,250.57</u>	<u>1,854,350.58</u>	<u>1,420,572.50</u>	<u>464,564.05</u>	<u>1,885,136.55</u>	<u>1,388,855.66</u>	<u>472,236.08</u>	<u>1,861,091.74</u>
Grand Total	<u>\$186,241,979.66</u>	<u>\$94,814,624.10</u>	<u>\$281,056,603.76</u>	<u>\$194,569,290.13</u>	<u>\$104,210,571.79</u>	<u>\$298,779,861.92</u>	<u>\$191,219,919.06</u>	<u>\$101,387,648.69</u>	<u>\$292,607,567.75</u>

D Ten-Year Comparison of District Court State Versus Local Fines and Fees

FY	State Revenues	Local Revenues	Total Revenues	Difference	Sheriff's Fees	Local Portion of Sheriff's Fees	State Portion of Sheriff's Fees	State Revenues plus State Portion of Sheriff's Fees	Local Revenues minus State Portion of Sheriff's Fees	Difference	State %
2003	\$131,487,163.17	\$68,729,327.81	\$200,216,490.98	\$62,757,835.36	\$7,268,058.52	\$636,286.96	\$6,631,771.56	\$138,118,934.73	\$62,097,556.25	\$76,021,378.48	69%
2004	153,601,752.49	80,354,108.14	233,955,860.63	73,247,644.35	7,057,072.94	636,286.96	6,420,785.98	160,022,538.47	73,933,322.16	86,089,216.31	68%
2005	162,025,209.51	84,527,141.15	246,552,350.66	77,498,068.36	7,588,763.22	636,286.96	6,952,476.26	168,977,685.77	77,574,664.89	91,403,020.88	69%
2006	166,354,896.17	85,230,149.18	251,585,045.35	81,124,746.99	8,167,947.87	636,286.96	7,531,660.91	173,886,557.08	77,698,488.27	96,188,068.81	69%
2007	178,966,268.71	87,277,473.43	266,243,742.14	91,688,795.28	7,976,458.35	636,286.96	7,340,171.39	186,306,440.10	79,937,302.04	106,369,138.06	70%
2008	193,590,230.84	92,674,636.37	286,264,867.21	100,915,594.47	8,158,564.50	636,286.96	7,522,277.54	201,112,508.38	85,152,358.83	115,960,149.55	70%
2009	188,461,563.61	96,038,451.65	284,500,015.26	92,423,111.96	8,007,817.69	636,286.96	7,371,530.73	195,833,094.34	88,666,920.92	107,166,173.42	69%
2010	186,241,979.66	94,814,624.10	281,056,603.76	91,427,355.56	7,106,870.68	636,286.96	6,470,583.72	192,712,563.38	88,344,040.38	104,368,523.00	69%
2011	194,569,290.13	104,210,764.79	298,780,054.92	90,358,525.34	7,003,126.92	636,286.96	6,366,839.96	200,936,130.09	97,843,924.83	103,092,205.26	67%
2012	191,219,919.06	101,387,648.69	292,607,567.75	89,832,270.37	6,391,761.82	636,286.96	5,755,474.86	196,975,393.92	95,632,173.83	101,343,220.09	67%

Calculation of Amount of Local Revenues to Repay the State Based on 30% and 40% Rates

Locality	FY 2011 Revenue			
	State	Local	Amount to Return Based on 40%	Amount to Return Based on 30%
Accomack	\$1,157,549.96	\$451,990.68		
Albemarle	1,636,791.93	977,596.69		\$96,640.05
Alexandria	2,118,227.67	1,578,019.68	\$49,760.37	234,572.74
Alleghany	1,085,102.01	253,217.91		
Amelia	401,496.48	280,967.29	3,990.89	38,114.08
Amherst	975,330.81	637,667.61		76,884.04
Appomattox	493,752.79	187,806.59		
Arlington	4,856,116.01	2,483,716.85		140,883.50
Augusta	2,042,123.25	550,617.20		
Bath	184,562.41	26,134.46		
Bedford County	1,136,767.73	405,924.58		
Bland	920,933.95	256,235.78		
Botetourt	1,169,202.26	271,486.61		
Bristol	797,129.53	371,093.20		10,313.19
Brunswick	1,677,174.69	1,044,131.58		113,869.85
Buchanan	452,903.00	60,257.80		
Buckingham	299,027.42	109,760.28		
Buena Vista	136,337.75	88,967.13		10,687.83
Campbell	1,068,924.22	318,804.07		
Caroline	1,242,285.21	844,906.55	5,014.92	109,374.51
Carroll	1,458,105.40	1,006,904.24	10,450.19	133,700.67
Charles City	147,028.28	79,189.49		5,662.08
Charlotte	383,159.30	217,308.39		18,584.04
Charlottesville	910,984.44	523,700.98		46,647.68
Chesapeake	4,016,581.63	3,051,506.82	112,135.72	465,540.14
Chesterfield	5,833,178.42	3,278,083.39		272,352.42
Clarke	583,642.86	464,313.24	22,565.40	74,963.21
Colonial Heights	835,107.49	767,516.23	63,233.37	143,364.56
Craig	80,371.03	13,268.77		
Culpeper	1,302,739.30	362,073.26		
Cumberland	288,078.77	184,255.37		21,277.56
Danville	920,815.98	625,804.57	3,578.17	80,909.20
Dickenson	319,246.01	94,817.61		
Dinwiddie	1,646,894.33	1,675,912.69	173,394.94	339,535.29
Emporia	1,059,614.72			
Essex	814,972.13	169,029.02		

Locality	FY 2011 Revenue			
	State	Local	Amount to Return Based on 40%	Amount to Return Based on 30%
Fairfax City	649,547.11	943,986.37	153,286.49	232,963.16
Fairfax County	22,305,765.06	9,414,476.74		
Falls Church	494,313.45	687,278.89	107,320.98	166,400.59
Fauquier	1,997,411.78	1,023,370.49		58,567.90
Floyd	197,368.73	28,795.04		
Fluvanna	372,849.42	102,888.22		
Franklin City	186,136.91	97,400.01		6,169.47
Franklin County	936,148.36	180,407.61		
Frederick	2,089,722.75	734,187.50		
Fredericksburg	1,544,054.82	623,389.77		
Galax	235,973.51	101,503.81		130.31
Giles	487,343.99	249,762.41		14,315.25
Gloucester	786,835.94	189,236.57		
Goochland	576,459.71	274,197.62		9,500.21
Grayson	212,660.55	46,437.54		
Greene	518,628.06	236,795.45		5,084.20
Greensville	1,789,160.40	2,905,228.11		
Halifax	882,649.43	312,223.75		
Hampton	3,799,182.68	2,067,368.86		153,701.70
Hanover	3,201,815.06	1,332,517.72		
Henrico	6,546,026.05	5,006,375.39	192,707.41	770,327.48
Henry	974,139.42	225,550.64		
Highland	122,739.64	14,916.48		
Hopewell	1,086,349.37	1,747,957.72	307,117.44	448,832.80
Isle Of Wight	693,078.18	361,414.95		22,533.51
King & Queen	305,255.14	174,858.60		15,412.24
King George	497,961.22	282,922.03		24,328.53
King William	287,478.47	157,944.83		12,158.92
Lancaster	235,992.71	54,412.08		
Lee	372,395.76	82,615.84		
Loudoun	5,117,729.82	3,762,500.38	105,204.15	549,215.66
Louisa	876,346.84	401,320.70		9,010.22
Lunenburg	195,987.83	93,309.94		3,260.30
Lynchburg	1,477,694.05	807,618.02		61,012.20
Madison	552,685.83	232,128.28		
Martinsville	318,426.28	217,149.88	1,459.71	28,238.52
Mathews	86,015.53	26,052.29		
Mecklenburg	1,754,527.37	613,763.02		
Middlesex	200,734.03	80,109.01		
Montgomery	2,235,582.48	734,379.93		
Nelson	425,959.80	385,749.06	30,532.76	71,118.20

Locality	FY 2011 Revenue			
	State	Local	Amount to Return Based on 40%	Amount to Return Based on 30%
New Kent	868,661.12	312,188.89		
Newport News	4,069,169.38	2,590,641.01		296,348.95
Norfolk	5,789,005.69	2,714,713.64		81,798.92
Northampton	1,338,033.98	679,330.55		37,060.60
Northumberland	161,738.95	46,296.93		
Nottoway	443,060.62	169,178.79		
Orange	661,729.32	464,568.91	7,024.81	63,339.72
Page	513,391.99	142,199.47		
Patrick	274,930.70	62,465.46		
Petersburg	1,552,179.75	1,053,436.09	5,594.88	135,875.67
Pittsylvania	801,432.12	240,081.37		
Portsmouth	1,985,584.22	956,912.92		37,081.89
Powhatan	515,857.52	237,684.63		5,810.99
Prince Edward	725,955.88	243,239.21		
Prince George	1,188,384.95	747,204.48		83,263.83
Prince William	8,175,844.54	4,711,926.94		422,797.75
Pulaski	1,158,431.47	209,957.42		
Radford	352,791.98	234,420.52		29,128.39
Rappahannock	355,511.23	134,485.43		
Richmond	7,228,228.10	2,847,308.92		
Richmond County	178,910.35	65,307.43		
Roanoke City	2,602,644.99	1,233,800.34		41,433.37
Roanoke County	2,130,951.86	1,414,021.89		175,264.88
Rockbridge	1,374,838.08	490,444.19		
Rockingham/Harrisonburg	2,303,406.09	1,458,792.51		165,066.47
Russell	533,268.29	110,154.72		
Salem	668,208.90	263,140.01		
Scott	615,430.64	154,573.60		
Shenandoah	1,622,908.32	489,792.15		
Smyth	1,293,203.40	1,022,108.66	47,991.92	163,757.52
Southampton	976,201.40	724,994.91	22,258.19	107,318.01
Spotsylvania	2,538,274.55	1,126,661.18		13,590.23
Stafford	2,534,137.16	1,340,963.13		89,216.52
Staunton	665,803.09	137,207.43		
Suffolk	1,384,121.88	1,017,516.96	28,430.71	148,512.65
Surry	141,479.67	33,945.81		
Sussex	1,598,980.51	1,598,718.50	159,819.45	319,704.40
Tazewell	886,821.01	328,933.37		
Virginia Beach	9,731,755.96	6,162,801.54		697,217.15
Warren	1,209,564.51	495,466.56		
Washington	1,528,006.77	976,138.04		112,447.30

Locality	FY 2011 Revenue			
	State	Local	Amount to Return Based on 40%	Amount to Return Based on 30%
Waynesboro	465,937.14	175,699.49		
Westmoreland	305,390.44	152,724.99		7,645.18
Williamsburg	1,397,498.47	671,568.67		25,424.26
Winchester	1,055,387.50	459,134.51		2,388.95
Wise	949,782.08	375,495.42		
Wythe	2,216,488.35	1,740,364.99	<u>78,811.83</u>	<u>276,654.49</u>
York	<u>1,420,572.50</u>	<u>464,564.05</u>		
Total	<u>\$194,569,290.13</u>	<u>\$104,210,764.79</u>	<u>\$1,247,560.72</u>	<u>\$6,200,429.44</u>

F

Locality Sheriff's Office Disbursements from the State's Comp Board for FYs 2010-2012

Locality	Program Code	FY 2010	FY2011	FY2012
Brunswick County				
	3071200	\$516,413.55	\$516,939.88	\$486,439.33
	3071300	329,330.04	339,663.31	328,474.70
	3071600	91,371.89	89,633.52	89,217.44
	3071800	<u>449,800.17</u>	<u>459,553.22</u>	<u>459,139.90</u>
Total		<u>\$1,386,915.65</u>	<u>\$1,405,789.93</u>	<u>\$1,360,271.37</u>
Carroll County				
	3071200	\$801,637.71	\$757,461.34	\$741,636.79
	3071300	396,098.40	394,199.14	398,400.39
	3071600	<u>96,661.94</u>	<u>94,842.58</u>	<u>92,145.34</u>
Total		<u>\$1,294,398.05</u>	<u>\$1,246,503.06</u>	<u>\$1,232,182.52</u>
Charlotte County				
	3071200	\$329,937.50	\$356,459.55	\$320,826.01
	3071300	188,998.27	127,950.74	179,792.78
	3071600	90,839.38	89,054.71	88,583.13
	3071800	<u>497,019.36</u>	<u>457,822.23</u>	<u>442,665.96</u>
Total		<u>\$1,106,794.51</u>	<u>\$1,031,287.23</u>	<u>\$1,031,867.88</u>
Dinwiddie County				
	3071200	\$741,427.88	\$755,585.13	\$748,931.58
	3071300	442,194.72	409,227.69	425,601.37
	3071600	91,566.84	89,752.68	89,487.41
	3071800	<u>494,592.27</u>	<u>537,288.49</u>	<u>521,013.05</u>
Total		<u>\$1,769,781.71</u>	<u>\$1,791,853.99</u>	<u>\$1,785,033.41</u>
Emporia City				
	3071300	\$64,462.65	\$69,547.45	\$66,872.41
	3071600	<u>66,888.57</u>	<u>65,601.12</u>	<u>65,308.30</u>
Total		<u>\$131,351.22</u>	<u>\$135,148.57</u>	<u>\$132,180.71</u>
Hopewell City				
	3071300	\$241,546.04	\$242,729.72	\$242,015.57
	3071600	<u>82,565.78</u>	<u>80,715.26</u>	<u>80,626.29</u>
Total		<u>\$324,111.82</u>	<u>\$323,444.98</u>	<u>\$322,641.86</u>

Locality	Program Code	FY 2010	FY2011	FY2012
Sussex County				
	3071200	\$298,660.53	\$289,375.72	\$311,116.81
	3071300	279,482.10	261,850.99	297,054.55
	3071600	81,921.32	81,986.22	81,600.26
	3071800	<u>548,754.87</u>	<u>573,716.09</u>	<u>536,973.07</u>
Total		<u>\$1,208,818.82</u>	<u>\$1,206,929.02</u>	<u>\$1,226,744.69</u>
Washington County				
	3071200	\$1,354,675.88	\$1,428,264.92	\$1,402,095.69
	3071300	671,298.34	613,578.37	627,783.35
	3071600	<u>106,966.15</u>	<u>104,933.60</u>	<u>104,453.93</u>
Total		<u>\$2,132,940.37</u>	<u>\$2,146,776.89</u>	<u>\$2,134,332.97</u>

Legend	
Program Code	Description
30710	All regional jail reimbursements (personal and non-personal services)
30712	Local sheriffs' law enforcement and communications staff salaries and fringe benefits
30713	Local sheriffs' court services staff salaries and fringe benefits and all local sheriffs' non-personal services
30716	Elected sheriffs' salaries and fringe benefits
30718	Local sheriffs' corrections staff salaries and fringe benefits

G

Locality Sheriff's Office Positions Funded by the State's Comp Board for FYs 2010-2012

Locality	Law Enforcement	Communications	Court Services	Elected Sheriff	Local Corrections	Total	Elected	Sworn	Unsworn	Total
Brunswick County										
FY 2010	13	5	6	1	14	39	1	29	9	39
FY 2011	13	5	6	1	14	39	1	29	9	39
FY 2012	5	6	13	1	14	39	1	29	9	39
Carroll County										
FY 2010	20	5	7	1		33	1	25	7	33
FY 2011	20	5	7	1		33	1	25	7	33
FY 2012	5	7	20	1		33	1	25	7	33
Charlotte County										
FY 2010	9		4	1	16	30	1	26	3	30
FY 2011	10		3	1	16	30	1	26	3	30
FY 2012		4	9	1	16	30	1	26	3	30
Dinwiddie County										
FY 2010	18	5	7	1	16	47	1	38	8	47
FY 2011	18	5	7	1	16	47	1	38	8	47
FY 2012	5	7	18	1	16	47	1	38	8	47
Emporia City										
FY 2010			2	1		3	1	1	1	3
FY 2011			2	1		3	1	1	1	3
FY 2012		2		1		3	1	1	1	3
Hopewell City										
FY 2010			6	1		7	1	5	1	7
FY 2011			6	1		7	1	5	1	7
FY 2012		6		1		7	1	5	1	7

Locality	Law Enforcement	Communications	Court Services	Elected Sheriff	Local Corrections	Total	Elected	Sworn	Unsworn	Total
Sussex County										
FY 2010	8	5	5	1	16	35	1	24	10	35
FY 2011	8	5	5	1	16	35	1	24	10	35
FY 2012	5	5	8	1	16	35	1	24	10	35
Washington County										
FY 2010	35	5	13	1		54	1	45	8	54
FY 2011	36	5	12	1		54	1	45	8	54
FY 2012	5	12	36	1		54	1	45	8	54

Local Revenues for Localities Receiving On-Site Visits

Locality	Revenue Code	FY 2010 Local Revenue Collections	FY 2011 Local Revenue Collections	FY 2012 Local Revenue Collections
Amherst	201	\$459,519.90	\$468,236.04	\$571,449.78
	206	25,338.90	35,384.26	32,511.00
	217	9,323.12	6,656.95	6,938.95
	229	18,275.18	17,565.59	19,091.66
	230	0	0	48.00
	234	4,381.25	4,224.08	3,708.90
	235		20.75	0
	237	125.00	24.50	175.00
	242	3,399.91	3,370.88	3,883.93
	243	0	(10.00)	10.00
	244	95,483.99	93,137.59	100,770.15
	250	84.57	60.27	69.35
	260	20,320.76	8,898.20	52,538.96
	261	296.40	98.50	120.00
	Total		<u>\$636,548.98</u>	<u>\$637,667.61</u>
Brunswick (A)	201	\$458,194.42	\$646,345.06	\$784,311.46
	206	12,430.86	12,320.74	9,630.92
	217	30.96	0	0
	219	1,267.24	1,509.48	1,368.00
	229	26,465.26	30,828.06	31,447.27
	234	3,924.98	3,603.77	3,947.60
	237	25.00	0	20.75
	239	145.75	149.00	0
	242	2,561.22	3,058.22	3,436.94
	244	136,363.93	160,466.70	162,629.74
	250	264.43	442.03	323.78
	251	39.81	206.70	151.81
	252	324.00	384.67	228.12
	260	64,158.45	90,904.36	88,265.62
	265	34,702.57	70,639.96	87,126.89
	270	21,833.89	23,272.83	23,633.15
	Total		<u>\$762,732.77</u>	<u>\$1,044,131.58</u>
Carroll (A)	201	\$353,523.13	\$799,980.46	\$1,132,144.76
	206	16,827.42	17,098.66	15,684.00
	217	554.40	217.20	199.20
	219	3,113.68	3,149.52	3,344.00
	229	19,260.11	27,864.06	33,852.21
	234	152.75	227.75	128.75
	242	846.48	1,018.31	1,185.18
	244	101,558.75	144,077.28	174,659.03
	250	1.09	378.30	488.59
	260	691.25	12,675.50	34,187.32
	261	16,554.98	217.20	600.00
Total		<u>\$513,084.04</u>	<u>\$1,006,904.24</u>	<u>\$1,396,473.04</u>

Locality	Revenue Code	FY 2010 Local Revenue Collections	FY 2011 Local Revenue Collections	FY 2012 Local Revenue Collections
Charlotte (A)	201	\$166,789.66	\$145,416.46	\$172,641.40
	206	13,765.06	11,998.44	9,428.00
	219	1,042.96	1,065.36	882.00
	229	8,928.52	7,829.56	8,004.70
	234	1,086.65	820.12	712.06
	242	1,337.34	1,560.32	1,438.24
	244	40,043.31	34,755.47	36,358.75
	245	199.20	33.20	0
	250	43.61	131.86	43.27
	251	10.36	15.38	31.77
	260	5,527.30	4,271.95	6,289.00
	265	11,669.49	9,410.27	7,803.90
Total		<u>\$250,443.46</u>	<u>\$217,308.39</u>	<u>\$243,633.09</u>
Dinwiddie (A)	201	\$1,435,180.73	\$1,406,763.33	\$847,460.16
	206	22,392.42	25,457.00	19,916.00
	217	10,439.90	12,269.09	9,488.60
	219	2,033.16	2,294.16	1,730.00
	229	35,571.52	36,491.04	31,885.52
	234	2,314.45	2,398.70	2,339.55
	242	5,828.90	8,941.41	9,885.49
	244	175,635.08	181,142.46	159,554.83
	245	1.24	41.50	0
	250	25.01	0	0
	260	1,003.25	114.00	192.00
	Total		<u>\$1,690,425.66</u>	<u>\$1,675,912.69</u>
EMPORIA (A)-Local Revenue Included With Greenville County				
Fairfax City	201	\$652,913.36	\$801,112.21	\$813,314.57
	217	5,449.26	6,183.28	6,994.48
	229	18,939.65	20,622.40	20,853.85
	234	1,794.25	1,745.10	1,840.97
	237	75.00	0	0
	242	6,470.09	6,372.79	7,282.92
	244	98,632.45	107,950.59	108,590.79
	Total		<u>\$784,274.06</u>	<u>\$943,986.37</u>

Locality	Revenue Code	FY 2010 Local Revenue Collections	FY 2011 Local Revenue Collections	FY 2012 Local Revenue Collections
Fairfax County	201	\$7,217,275.99	\$8,253,031.14	\$8,305,963.58
	206	14,918.46	9,432.54	12,304.70
	217	143,435.86	139,614.46	143,941.66
	219	336.64	(679.68)	-422.72
	229	4,957.12	11,861.83	5,489.99
	234	1,825.50	2,958.67	2,526.76
	237	363.80	168.00	0
	239	0	0	500.00
	242	101,455.17	105,119.34	100,094.91
	243	2,704.92	3,024.22	3,169.59
	244	27,336.54	30,002.73	31,154.97
	245	20.75	(20.75)	0
	250	1,757.52	1,613.67	1,792.50
	251	2,746.73	4,488.31	3,608.38
	252	85.96	28.16	17.57
	254	-270.10	270.10	0
	257	202.39	244.11	-99.76
	260	294,366.04	409,502.53	513,617.72
	261	1,406.97	1,290.77	1,017.68
	265	473,676.18	426,341.53	478,085.31
	266	7,288.73	10,130.27	8,601.77
	268	3.32	(1.66)	-1.66
	270	3,961.25	2,223.03	1,979.25
	290	0	0	30.00
295	1,358.79	3,833.42	-5,369.82	
Total		<u>\$8,301,214.53</u>	<u>\$9,414,476.74</u>	<u>\$9,608,002.38</u>
Falls Church	201	\$530,382.33	\$579,451.48	\$454,646.45
	206	4,828.20	6,503.40	4,915.00
	217	4,227.64	4,833.87	7,803.29
	229	14,174.68	15,134.50	11,655.73
	234	1,014.36	737.12	1,095.25
	242	2,594.70	2,659.71	3,262.66
	244	73,178.33	77,877.81	60,954.90
	248	0	0	50.00
	298	0	81.00	0
	Total		<u>\$630,400.24</u>	<u>\$687,278.89</u>
Greensville	201	\$2,393,638.20	\$2,442,455.38	\$2,643,181.59
	206	41,038.32	28,891.32	25,176.00
	217	4,472.37	5,746.15	5,090.18
	219	5,311.96	4,207.92	3,652.00
	229	75,016.19	68,161.54	62,961.95
	234	3,432.63	3,615.59	3,031.55
	240	0	235.20	0
	242	13,056.01	12,916.33	10,875.56
	243	25.00	0	0
	244	369,222.51	338,998.68	313,211.14
Total		<u>\$2,905,213.19</u>	<u>\$2,905,228.11</u>	<u>\$3,067,179.97</u>

Locality	Revenue Code	FY 2010 Local Revenue Collections	FY 2011 Local Revenue Collections	FY 2012 Local Revenue Collections	
Hampton	201	\$1,209,937.89	\$1,316,904.86	\$1,477,793.90	
	206	240,619.36	281,282.28	273,643.00	
	217	35,968.23	26,802.25	25,318.45	
	219	44,685.48	47,810.28	49,970.00	
	229	103,073.67	103,815.28	106,836.07	
	233	0	0	210.00	
	234	7,347.89	6,706.32	7,889.15	
	237	0	0	150.00	
	242	36,385.91	35,429.87	36,541.89	
	243	0	32.50	0	
	244	159,705.11	248,560.02	298,213.85	
	245	41.60	25.20	0	
	Total		<u>\$1,837,765.14</u>	<u>\$2,067,368.86</u>	<u>\$2,276,566.31</u>
Hopewell (A)	201	\$65,694.40	\$101,424.63	\$211,820.59	
	206	66,083.02	61,684.82	52,837.00	
	217	4,298.86	7,643.40	8,655.55	
	219	14,563.36	13,765.12	11,716.00	
	229	25,833.20	31,214.83	33,588.11	
	234	4,296.33	5,164.60	4,636.12	
	242	1,965.78	2,265.63	2,739.50	
	244	96,358.23	126,161.87	143,211.71	
	250	362.03	1,083.36	1,895.90	
	260	762,751.37	1,397,549.46	1,599,765.37	
	Total		<u>\$1,042,206.58</u>	<u>\$1,747,957.72</u>	<u>\$2,070,865.85</u>
King & Queen	201	\$146,494.30	\$125,456.18	\$142,895.27	
	206	5,453.42	5,989.88	4,714.00	
	217	3,661.24	4,422.62	4,263.82	
	229	7,737.14	6,187.89	5,745.83	
	233	0	49.50	0	
	234	812.50	715.30	612.78	
	237	15.00	0	0	
	239	100.00	121.50	1,234.50	
	242	1,470.41	1,902.50	961.61	
	244	\$39,247.36	\$30,013.23	\$29,489.91	
	291	0	0	0	
	Total		<u>\$204,991.37</u>	<u>\$174,858.60</u>	<u>\$189,917.72</u>
	Lynchburg	201	\$518,705.88	\$476,778.38	\$552,022.01
206		111,351.18	121,600.28	120,396.00	
217		22,873.16	21,036.04	25,985.28	
219		54,325.36	51,464.00	44,992.00	
229		20,012.87	19,129.51	20,704.83	
237		144.25	41.50	20.75	
242		13,971.60	14,692.61	15,186.02	
244		108,216.80	102,855.78	108,892.12	
245		0	19.92	0	
Total			<u>\$849,601.10</u>	<u>\$807,618.02</u>	<u>\$888,199.01</u>

Locality	Revenue Code	FY 2010 Local Revenue Collections	FY 2011 Local Revenue Collections	FY 2012 Local Revenue Collections	
Portsmouth	201	\$51,557.92	\$486,098.84	\$714,097.88	
	206	170,861.64	157,878.62	145,581.00	
	217	526.00	1,196.38	642.19	
	219	25,623.48	25,171.56	25,002.00	
	228	6,531.42	67,105.18	76,592.13	
	229	50,594.60	51,600.48	55,232.28	
	233	0	12.33	0	
	234	4,231.28	4,552.38	4,300.68	
	242	7,397.46	7,424.17	8,752.98	
	243	13,379.29	14,119.62	16,184.48	
	244	132,082.02	141,643.93	162,067.34	
	245	500.50	61.90	28.00	
	255	0.26	0	0	
	261	0	44.53	0	
	288	0	3.00	0	
Total		<u>\$463,285.87</u>	<u>\$956,912.92</u>	<u>\$1,208,480.96</u>	
Radford	201	\$151,128.42	\$175,033.75	\$206,126.61	
	206	13,868.32	13,350.18	11,896.00	
	217	4,140.25	4,528.87	3,920.79	
	219	3,124.64	3,271.52	3,044.00	
	229	5,445.15	5,151.16	7,299.36	
	233	49.50	195.50	75.00	
	234	913.92	1,055.12	999.17	
	239	0	0	41.50	
	242	2,516.06	2,743.64	3,258.98	
	244	31,013.55	29,062.56	40,728.20	
	245	0	28.22	70.55	
	Total		<u>\$212,199.81</u>	<u>\$234,420.52</u>	<u>\$277,460.16</u>
	Roanoke City	201	\$501,930.05	\$628,401.27	\$589,412.86
		206	155,214.40	165,615.68	155,864.98
		217	0	0	65.00
219		80,492.00	81,124.00	79,688.00	
229		36,676.83	78,447.85	75,919.38	
234		18,190.53	12,441.89	10,173.68	
237		0	1,600.00	0	
242		7,325.16	7,496.47	7,957.94	
243		59,112.53	60,133.18	57,091.04	
244		193,716.62	198,507.50	189,045.85	
245		90.35	32.50	239.20	
Total			<u>\$1,052,748.47</u>	<u>\$1,233,800.34</u>	<u>\$1,165,457.93</u>
Suffolk		201	\$493,705.42	\$663,353.63	\$786,492.44
		206	119,353.38	114,282.94	114,768.00
		217	13,369.91	13,947.69	15,493.79
	219	41,171.68	39,623.44	40,516.00	
	229	38,887.80	43,579.72	44,425.07	
	234	5,181.22	5,166.70	5,089.82	
	235	0	20.75	0	
	242	12,438.34	10,826.97	12,686.76	
	244	109,271.34	126,715.12	130,242.84	
	245	20.75	0	0	
	Total		<u>\$833,399.84</u>	<u>\$1,017,516.96</u>	<u>\$1,149,714.72</u>

Locality	Revenue Code	FY 2010 Local Revenue Collections	FY 2011 Local Revenue Collections	FY 2012 Local Revenue Collections	
Sussex (A)	201	\$528,447.38	\$1,004,423.23	\$715,447.51	
	206	6,815.62	5,898.64	4,636.00	
	217	2,397.13	1,968.49	1,871.40	
	219	774.84	763.44	718.00	
	229	32,897.55	34,781.86	34,158.18	
	230	0	72.00	0	
	234	2,388.88	2,144.85	1,914.93	
	237	95.75	50.00	0	
	239	0	61.75	0	
	242	4,274.34	4,794.09	5,742.19	
	244	175,437.79	184,070.02	184,174.93	
	245	7.67	232.40	66.40	
	250	2,155.94	1,534.97	2,475.36	
	251	156.93	150.68	58.67	
	260	369,850.37	351,865.59	410,338.42	
	261	2,348.56	2,704.70	2,612.75	
	265	6,450.37	3,201.79	1,203.05	
Total		<u>\$1,134,499.12</u>	<u>\$1,598,718.50</u>	<u>\$1,365,417.79</u>	
Washington (A)	201	\$565,958.13	\$663,201.98	\$729,235.09	
	206	51,388.56	53,978.84	48,139.00	
	217	0	0	240.00	
	219	10,564.00	10,052.00	9,900.00	
	229	26,777.11	30,108.28	32,773.72	
	233	0	0	50.00	
	234	2,300.91	2,697.60	2,732.12	
	242	3,455.13	4,191.48	4,179.78	
	244	141,892.70	158,874.52	172,140.72	
	250	835.99	874.14	991.31	
	251	249.48	123.39	60.75	
	252	102.89	163.55	140.59	
	260	25,526.40	32,019.13	54,924.49	
	265	8,163.40	12,395.56	12,469.34	
	270	6,500.66	7,457.57	9,703.46	
	Total		<u>\$843,715.36</u>	<u>\$976,138.04</u>	<u>\$1,077,680.37</u>
	Waynesboro	201	\$86,864.96	\$79,750.98	\$99,130.59
202		41.50	0	0	
206		51,092.94	43,314.40	40,469.00	
217		2,531.16	3,111.32	4,617.74	
219		8,012.44	8,026.44	6,592.00	
229		12,379.28	12,272.16	11,142.48	
233		0	69.35	0	
234		2,893.23	2,107.36	2,378.67	
237		91.00	69.75	256.15	
242		3,643.37	5,103.99	5,197.21	
244		22,683.29	21,873.74	23,361.27	
Total		<u>\$190,233.17</u>	<u>\$175,699.49</u>	<u>\$193,145.11</u>	

Note A: Locality operates an additional enforcement program.

Legend	
Revenue Code	Description
201,260, 265,270, 290, 295	Local Fines
202	Abandoned Vehicle Costs
206	Sheriff Fees
217,261, 266	Ct. Appointed Att. or Public Defender
219	Law Library
228	Courthouse Construction Fee
229, 268, 288,298	Courthouse Maintenance Fund Fee
230	High Constable Fees
233	Blood Withdrawal Fee
234	Jail Admissions Fee
235	Detention Home Costs
237	Witness Fee
239,240	Animal Control
242, 250,251, 252, 254,255,257	Interest on Unpaid Fines and/or Costs
243	Local Criminal Justice Training Academy Fee
244	Courthouse Security Fee
245	Non-consecutive Jail Time
248	Local Health Care Fund

I Cherry Bekaert LLP Report



May 6, 2013

Commonwealth of Virginia
Office of the State Inspector General
Richmond, Virginia
Attention: Michael F.A. Morehart

Cherry Bekaert, LLP has completed the tasking in the Office of the State Inspector General's Scope of Work for the Courts Fines and Fees Review dated December 17, 2012 (the "SOW"). We performed the procedures required for the localities identified for review, as listed below (the "localities"):

- Brunswick County;
- Dinwiddie County;
- Sussex County;
- Charlotte County;
- City of Emporia;
- Greensville County;
- Carroll County; and
- Washington County

The SOW required, in summary, that we perform the following:

1. Obtain and read the summaries of interviews conducted by the personnel of the Office of State Inspector General of local law enforcement officers, court and clerical staff and summarize the results;
2. Conduct interviews of Virginia State Police Field Lieutenants and First Sergeants regarding interaction with local law enforcement officers and summarize results;
3. Request information regarding revenue and expenses of the local law enforcement agencies derived from both court fines and fees as well as other local, state and federal sources and expenditures by classification for each locality for the fiscal years 2010, 2011 and 2012;
4. Review trends of revenues and expenditures from year to year for certain indications;
5. Request collaborating information regarding payments by the Commonwealth of Virginia to the localities for law enforcement compensation and compare to total compensation expense of each law enforcement agency; and
6. Summarize results, provide all materials and information gathered to the Office of Inspector General and make recommendations based on our observations during the performance of the procedures required by the SOW

We have provided the Office of the State Inspector General (OSIG) with copies of our work papers, the reports provided by the localities, summaries of our analysis of the financial data, and recommendations based on our review. The results of the procedures we performed are summarized below:

Interviews of Virginia State Police Field Lieutenants and First Sergeants:

The State Police personnel emphasized that the safety of the public on the roads was its greatest concern, not the number of traffic violations cited. We noted that there is cooperation and coordination between the enforcement agencies in general. We noted that some of the Virginia State Police Field Lieutenants and Area First Sergeants interviewed considered the local law enforcement activity as duplication of efforts, and noted instances of local law enforcement being aggressive in taking radar locations. They also noted instances of local law enforcement officers continuing to run the radar operations while the state police were responding to calls for assistance from the local law enforcement. Cooperation and coordination are key elements to the relationship of the local and state law enforcement. **The General Assembly should provide clarification and direction on issues of jurisdiction over the enforcement areas between the local law enforcement agency and the Virginia State Police. (Recommendation 1)**

Reading of interviews of local law enforcement members and other city and county employees and analysis of financial information:

Based on our reading of the responses to these inquiries and analysis of the revenue and expenditure summaries and comparisons, we noted, for the most part, the local revenues generated from fines and fees associated with the enforcement were combined with other general local fines and fees and consumed in the operating and capital expenditures of the local law enforcement agency. We noted no evidence of spending for trips or special items. The revenue analysis for Dinwiddie County and Charlotte County indicated that revenues fell from 2010 to 2012 (Dinwiddie's decrease due to a new Sheriff and the reduced uses of the enhanced enforcement areas; Charlotte County's decrease due to a lower number of traffic summons issued as part of the enforcement.), while revenues in the other localities increased over the same period (Carroll County revenue increased from \$316 thousand to \$1.05 million due to increased enforcement because of analysis of wreck and fatality statistics to improve public safety ; Brunswick County increased from \$377 thousand to \$769 thousand, due to additional staffing added to the enforcement programs.).

We also analyzed overtime expense over the period for the localities, noting the overtime expense corresponded with the court fines and fees revenues. We did note that Brunswick County pays a flat rate of \$30 per hour for officers that work in the enforcement program which is above the normal time and a half for overtime. We noted no evidence of any special bonuses paid for participation in the enforcement programs. Brunswick County cross trained Court House Deputies to work on the Enforcement Program. Dinwiddie County has implemented a policy for when an officer may participate in the enforcement program, limiting hours between regular shifts and overtime for the enforcement program. **Consider creating an hours of service policy for officers who participate in the Selective Enforcement Program. (Recommendation 2)**

Expenditures related to Enhanced Enforcement Revenues:

Most of the localities purchased vehicles on a consistent schedule. We noted that Carroll County purchased 13 cars in 2012, but had not purchased more than one car a year in the prior two years. Carroll County noted that vehicles had not been purchased in prior years due to budget constraints, and noted that all vehicles are used for regular patrol activities as well as for the enhanced enforcement activities. We reviewed other expenditures noting most were consistent from year to year; we obtained acceptable explanations from the localities for any areas that were not in line with prior years.

Funding of Sheriff's Offices and General District Courts:

Also, we analyzed the staffing in the Sheriff's offices and the General District Courts. The State Compensation Board provides funding for the Sheriff's Offices and the Supreme Court of Virginia provides funding for General District Court positions. The positions funded in the General District Courts from the Supreme Court vary from two positions in Charlotte County to thirteen positions in the Greenville County/Emporia General District Court.

Commonwealth of Virginia
Office of the State Inspector General
May 6, 2013
Page 3

Based on the expenditure analysis we noted that Carroll and Washington County supplement personnel costs in the General District Courts. All of the localities pay for the operating activities of the court. The Sheriff's personnel costs are supplemented by each locality. The amount of local funding varies from County to County. **The General District Court should receive additional funding from the locality based on the additional activity created by the enhanced enforcement activity of the local law enforcement agency. (Recommendation 3)**

Review of information and data available from the localities:

We noted that data, while available, is not consistent from locality to locality. The General Assembly may want to consider implementing reporting requirements for traffic enforcement programs. **Establish reporting requirements for localities to specifically identify fines and fees collected and tie the data to safety information to ensure that any enforcement program is producing safer roads for the citizens. (Recommendations 4 and 5).**

We would be pleased to discuss our observations and the results of our procedure further if requested. In addition, please do not hesitate to contact us with any questions about our recommendations.

Our engagement was not contemplated as an attestation or assurance engagement under auditing standards generally accepted in the United States of America or the Standards for Attestation Engagements of the American Institute of Certified Public accountants. The purpose of this engagement was to gather information, conduct interviews and provide certain analytical analysis of revenues and expenditures. This letter and the information provided are intended for use by the Office of Inspector General of the Commonwealth of Virginia and should not be used by any other person who is not familiar with the aspects of the engagement.

Very truly yours,



Richmond, Virginia

Revenue Codes Used by the District Courts of the Supreme Court of Virginia

Revenue Code	Title	Code of VA	What Fund Collection Sent to	Note
001	Internet Crimes Against Children Fund	17.1-275.12	Internet Crimes Against Children Fund	
021	Fire suppression	10.1-1142	Forestry Operations Fund	
030	Motorboat and Water Safety Fund	29.1-735.2	Game Protection Fund/ Motorboat and Water Safety Fund	
048	Reserved - Not used	N/A	Used in error	
101	Interest on State Money	None	General Fund	
101	Bank Interest-Checking account	N/A	General Fund	
104	Expired Local Targe/Concealed Weapon Permit	18.2-308K, 46.2-102, 46.2-752	State Police General Fund	
107	Drug Offender Assessment Fund	16.1-69.48:3	Drug Offender Assessment Fund	
108	Virginia Health Care Fund	15.2-2826	Virginia Health Care Fund	K
109	Interest on Unpaid Fines and/or Costs	6.1-330.54, 19.2-305.4, 19.2-353.5, 19.2-354	Literary Fund	C
110	Blaze Orange Clothing	29.1-530.1	Literary Fund	
110	Drive Off from Retail Motor Fuel Establishment	46.2-819.2	Literary Fund	
110	State Fine	19.2-340, 19.2-353	Literary Fund	A
110	HOV Lane Violations	33.1-46.2	Literary Fund	
110	Liquidated Damages-fine	46.2-1131, 46.2-1133, 46.2-1134, 46.2-1135, 46.2-1138.1	Not Collected by Court - Paid directly to DMV	A
110	Safety belts and Shoulder harness	46.2-1094	Literary Fund	
111	Confiscated Monies/Property (non-drug)	19.2-386.1 through 19.2-386.31	Literary Fund	
112	Liquidated Damages-district ct fee	46.2-1131, 46.2-1133, 46.2-1134, 46.2-1135, 46.2-1138.1	Not Collected by Court - Paid directly to DMV	
113	Abandoned Vehicle Costs	46.2-1209	No fee paid to court	F
113	DUI Fee	16.1-69.48:1.01	General Fund	
113	DNA Analysis	18.2-67.4, 18.2-67.4:2, 18.2-67.5, 18.2-130, 18.2-370.6	General Fund	H
113	Ignition Interlock Device Costs	18.2-270.1	General Fund	
113	Reimbursement of Medical Fees	19.2-165.1	General Fund	
113	Witness Fee	17.1-611, 17.1-612, 19.2-329, 19.2-330	Part of Fixed Fee in circuit. Can be ordered as part of costs in district court.	I
113	Witness Fee for Consolidated Labs expert	19.2-187.1	General Fund	
113	Drug Analysis (forensic lab) Costs	16.1-69.48:1	General Fund as part of Fixed Fee	
113	Extradition Costs	19.2-112	General Fund	
113	Interpreter Fee-for Deaf in Civil Proceedings	8.01-384.1	General Fund	
113	Interpreter Fee-Civil Cases	8.01-384.1:1	General Fund	
113	Interpreter Fee-Criminal Cases	19.2-164, 19.2-164.1	General Fund	
113	Liquidated Damages-weighing cost	46.2-1131, 46.2-1133, 46.2-1134,	Not Collected by Court - Paid directly to DMV	

Revenue Code	Title	Code of VA	What Fund Collection Sent to	Note
		46.2-1135, 46.2-1138.1		
113	Medical Cost for Gathering Evidence	19.2-165.1	General Fund	
113	Photocopying Fees	16.1-69.48:2	General Fund	
113	Psychological Evaluation Fee Assessment	19.2-336	General Fund	
113	Sentencing (supervision) fee	53.1-150, 16.1-69.48:1	General Fund	
113	Weighing Costs	46.2-1137	State Police General Fund	
114	Child Safety Restraint Device Penalty	46.2-1095,46.2-1096,46.2-1097,46.2-1098	Child Restraint Device Special Fund	
116	Criminal History Fee	19.2-120(G)	Literary Fund	
118	Civil Filing Fee	16.1-69.48:2	General Fund	
120	Ct. Appointed Att. or Public Defender	16.1-267,19.2-163,19.2-163.4:1	General Fund	B
121	Trial in Absence Fee	16.1-69.48:1	General Fund	
122	Guardian ad Litem	16.1-267	General Fund	
123	Legal Aid Filing Fees	17.1-278	Legal Aid Services Fund	
125	Weighing Fee	46.2-1137	State Police General Fund	
125	Liquidated Damages-weighing fee	46.2-1131, 46.2-1133, 46.2-1134, 46.2-1135, 46.2-1138.1	Not Collected by Court - Paid directly to DMV	
126	Liquidated Damages	46.2-1135	Highway Maintenance and Operating Fund	
128	Highway Litter Fine	33.1-346, 33.1-346.1, 10.1-1418, 10.1-1419, 10.1-1424	Construction/Maintenance of State Highways	
129	Safety, Health Fines and Penalty	18.2-266.1, 18.2-270, 18.2-248	General Fund	
130	Alcohol Safety Action Program	18.2-271.1	Commission on VASAP/Local Fund for the local administration of driver alcohol rehabilitation programs.	
132	Criminal Injury Compensation Fund Fee	16.1-69.48:1, 19.2-368.18(B)	Criminal Injury Compensation Fund	
133	DUI Blood-State Analysis Fee	18.2-268.8	General Fund	G
133	HIV Blood Test	18.2-62,18.2-346.1	General Fund	G
133	Blood Test Fee-HLA	20-49.3	No fee paid to court	G
134	Game or Fish Replacement Fee	29.1-551	Game Protection Fund	
134	Hunting, Trapping, Fishing w/o License	29.1-335	Game Protection Fund	
135	Bad Check/Credit Card Fee	19.2-353.3	General Fund	
136	Confiscated Monies/Property (drug)	19.2-386.1 through 19.2-386.31	DCJS Special Fund	
137	Time to Pay Fee	19.2-349, 19.2-354, 19.2-358	General Fund	
138	Custody/Visitation Filing Fee	16.1-69.48:5	General Fund	
140	Drug Enforcement Jurisdiction Fund	9.1-105, 15.2-1715, 16.1-69.48:1	Drug Enforcement Jurisdiction Fund	
140	Virginia Crime Victim Witness Fund	16.1-69.48:1, 19.2-11.1, 19.2-11.3	Virginia Crime Victim Witness Fund	
143	Regional Criminal Justice Training Academy Fund	9.1-106, 16.1-69.48:1	Regional Criminal Justice Training Academy Fund	E
147	Indigent Assistance	17.1-278	General Fund	
150	Credit Card fees	19.2-353.3	General Fund	
151	Methamphetamine Lab clean-up cost	18.2-248, 18.2-248.04	Methamphetamine Clean-up Fund	
157	Putative Father Registry	63.2-1201, 63.2-1249	Putative Father Registry	

Revenue Code	Title	Code of VA	What Fund Collection Sent to	Note
160	Commercial Fisherman's Registration Penalty (CFRP)	28.2-241 (G)	Marine Fishing Improvement Fund	
161	Toll Road Penalties-Failure to Pay Toll	46.2-819.1	VDOT Toll Facilities Revolving Account	J
170	Court Technology fee	17.1-132	Courts Technology Fund	
183	Civil Penalty	33.1-373	Highway Maintenance and Operating Fund	
192	Trauma Center Fund	18.2-270.01	Trauma Center Fund	
194	Toll Road Penalties-Failure to Pay Toll	46.2-819.3	VDOT Toll Facilities Revolving Account	
195	Domestic Violence Victim Fund	9.1-116.1	Domestic Violence Victim Fund	
201	Bond Forfeiture	19.2-143	Local General Fund	
201	Liquidated Damages-fine	46.2-1131, 46.2-1133, 46.2-1134, 46.2-1135, 46.2-1138.1	Local General Fund	A
201,260, 265,270, 275, 280, 285, 290, 295	Local Fines	19.2-340	Local General Fund	A
202	Abandoned Vehicle Costs	46.2-1209	No fee paid to court	F
206	Sheriff Fees	15.2-1613.1	Most goes back to the state, a small portion is retained for general use.	
217,261, 266,271, 276,281, 286,291	Ct. Appointed Att. or Public Defender	16.1-267,19.2-163,19.2-163.4:1	Local General Fund	B
219	Law Library	42.1-70	Typically Local General Fund for Local Law Library	
228	Courthouse Construction Fee	17.1-281	Typically Local General fund for Locality Courthouse Construction/Maintenance	
229,263, 268,273, 278,283, 288,298	Courthouse Maintenance Fund Fee	16.1-69.48:1, 17.1-281	Typically Local General Fund for Local Courthouse Construction/Maintenance	L
230	High Constable Fees	17.1-273	City of Norfolk General Fund	
233	Blood Withdrawal Fee	18.2-268.8	Local General Fund	G
233	DNA Analysis	18.2-67.4,18.2-67.4:2,18.2-67.5,18.2-130,18.2-370.6	Local General Fund	H
234	Jail Admissions Fee	15.2-1613.1	Typically Local General Fund for Sheriff/Police/Jail	
235	Detention Home Costs	Obsolete	Obsolete	
237	Witness Fee	17.1-611,17.1-612,19.2-329,19.2-330	No fee paid to court	I
239,240	Animal Control	3.2-6580	Typically Local General Fund for Local Animal Control	
242, 250,251, 252,253, 254,255, 256,257	Interest on Unpaid Fines and/or Costs	6.1-330.54, 19.2-305.4, 19.2-353.5, 19.2-354	Local General Fund	C
243	Local Criminal Justice Training Academy Fee	9.1-106	Typically Local General Fund for Local Criminal Justice Academy Training	E
244,264*, 269*	Courthouse Security Fee	53.1-120	Typically Local General Fund for Locality Courthouse Security	
245	Non-consecutive Jail Time	Obsolete (now part of	Obsolete (now part of fixed fees)	

Revenue Code	Title	Code of VA	What Fund Collection Sent to	Note
		fixed fees)		
248	Local Health Care Fund	8.01-413	Local Health Care Fund	K
257	Toll Road Penalties-Failure to Pay Toll (interest assessed, private facilities)	19.2-353.5	Local Treasurer/Director of Finance	J
258	Jail Admission Fee-LOC 2	15.2-1631.1	Typically Local General Fund for Local Sheriff's Office/Regional Jail	
274	Town Fines	Obsolete	Obsolete	A
295	Toll Road Penalties-Failure to Pay Toll (private facilities)	46.2-819.1	Local Treasurer/Director of Finance	
296	Town Costs	19.2-163.4:1; 16.1-267	Local Treasurer/Director of Finance	D
406	Enhanced Court Collection fee	19.2-349	17% fee taken for Taxations Court Debt Collections unit if used by court. Transferred directly to them from DOA.	
441	Restitution interest	6.1-330.54, 19.2-305.1, 19.2-305.2	Restitution to Victim	
460	Ct Processing Fee-Fixed Costs (traffic infraction)	16.1-69.48:1	Fixed %s to the following: General Fund, Virginia Crimes Victim-Witness Fund, Courthouse Construction/Maintenance Fund, Intensified Drug Enforcement Jurisdiction Fund, Virginia Sexual and Domestic Violence Victim Fund	D
461	Ct Processing Fee-Fixed Costs (non-drug criminal and traffic misdemeanor)	16.1-69.48:1	Fixed %s to the following: General Fund, Virginia Crimes Victim-Witness Fund, Courthouse Construction/Maintenance Fund, Criminal Injuries Compensation Fund, Intensified Drug Enforcement Jurisdiction Fund, Virginia Sexual and Domestic Violence Victim Fund	D
462	Ct Processing Fee-Fixed Costs (drug misdemeanor)	16.1-69.48:1	Fixed %s to the following: General Fund, Virginia Crimes Victim-Witness Fund, Courthouse Construction/Maintenance Fund, Criminal Injuries Compensation Fund, Intensified Drug Enforcement Jurisdiction Fund, Drug Offender Assessment and Treatment Fund, Virginia Sexual and Domestic Violence Victim Fund	D
509	Confiscated Monies/Property (other agency/local)	19.2-386.1 through 19.2-386.31	Other agency or local law enforcement	
520	Methamphetamine Lab clean-up cost (local)	15.2-1716.2	Restitution to local entity	
520	Reimbursement of expenses by locality incurred in responding to traffic incidents by law enforcement, volunteer fire department, rescue squad, etc.	15.2-1716	Restitution to local entity	
520	Restitution	6.1-330.54, 19.2-305.1, 19.2-305.2	Restitution to victim or local entity	

Legend	
*Coded inappropriately by the court according to the Director of Judicial Services at the Supreme Court.	
Note A:	These are state and local fine revenue codes.
Note B:	These are state and local court appointed attorney or public defender revenue codes.
Note C:	These are state and local interest revenue codes.
Note D:	These are state and local cost revenue codes.
Note E:	These are state and local criminal justice academy fee revenue codes.
Note F:	These are state and local abandoned vehicle cost revenue codes.

Legend	
Note G:	These are state and local blood test fees revenue codes.
Note H:	These are state and local DNA analysis revenue codes.
Note I:	These are state and local witness fee revenue codes.
Note J:	These are state and local toll road penalties revenue codes.
Note K:	These are state and local health care fund revenue codes.
Note L:	Per the review at the localities, none of these revenue codes are used. Costs are charged to a court processing fee revenue code 460, 461, or 462. Then, revenue is allocated according to a formula found in the Code of VA section 16.1-69.48:1 to revenue code 229.