

COUNTY OF AUGUSTA, VIRGINIA

2018-2019 BUDGET

TERRY L. KELLEY JR., BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER

MASHALL W. PATTIE, NORTH RIVER

PAMELA L. CARTER, PASTURES

MICHAEL L. SHULL, RIVERHEADS

CAROLYN S. BRAGG, SOUTH RIVER

WENDELL L. COLMAN, WAYNE



BOARD OF SUPERVISORS
FY18-19 Budget
March 26, 2018

The Board of Supervisors endorsed the following revisions to County Administrator's budget at their Monday, March 26, 2018 work session:

Expenditures

FY19 Budget:

A) 12040-3120	County Attorney Contract Services	\$ 25,000
12200-3320	IT software	\$ 15,720
31020-MISC	5 Deputies	\$ 288,885
31020-5203	Sheriff Smartphone upgrades	\$ 12,550
31020-5203	Sheriff wireless cards for computers	\$ 8,000
32010-MISC	F&R Captain upgrades	\$ (28,517)
73010-MISC	Churchville Library-part time position and additional operating hours	\$ 13,975
73010-MISC	Stuarts Draft Library additional operating hours	\$ 4,885
92020-9995/7	Merit and COLA 2%-County	\$ 194,000
70-80000-MISC	Restore County Capital Projects funding	<u>\$2,587,230</u>
		\$3,121,728
B) School Fund	Salary/Advanced Degree/Supplement Increase of .5%	\$ <u>353,272</u>
GRAND TOTAL		<u>\$3,475,000</u>

Revenues

Advertise Tax Rate Increase:

- Real Estate Tax 5 cents \$3,475,000

**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2018
AND JUNE 30, 2019**

Public hearings will be held by the Augusta County Board of Supervisors on Wednesday, April 18, 2018, at 7:00 p.m. at the Augusta County Government Center in Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearings.

	<u>REVISED 2017-2018</u>	<u>PROPOSED 2018-2019</u>
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 59,825,708	\$ 62,063,000
Other Local Revenues	21,619,839	20,478,860
State Revenues	30,512,956	27,495,941
Federal Revenues	2,008,800	692,490
Sales Tax (state/local)	17,294,135	17,378,106
State School Revenues	45,888,104	45,955,239
Federal School Revenues	9,867,440	9,729,796
Non-Revenue Receipts	846,186	846,186
Total Revenues	<u>\$ 187,863,168</u>	<u>\$ 184,639,618</u>
Transfers From Other Funds	\$ 61,722,685	\$ 59,710,146
Fund Balances and Reserves	52,067,689	37,608,988
Total Sources	<u>\$ 301,653,542</u>	<u>\$ 281,958,752</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 5,039,128	\$ 4,755,505
Judicial Administration	2,154,792	2,270,501
Public Safety	22,532,718	22,506,431
Public Works	3,829,452	4,377,827
Health & Public Assistance	18,798,919	19,003,236
Recreation & Library	2,981,957	2,596,044
Community Development	1,846,853	1,846,362
Non-Departmental & Contingencies	1,441,549	1,552,018
Education-Operating Funds	113,717,637	114,207,585
Education-Capital Improvements	8,745,959	-
Debt	9,592,285	9,448,654
County Capital Improvements	11,640,620	5,270,411
Total Expenditures	<u>\$ 202,321,869</u>	<u>\$ 187,834,574</u>
Transfers to Other Funds	\$ 61,722,685	\$ 59,710,146
Fund Balances and Reserves	37,608,988	34,414,032
Total Uses	<u>\$ 301,653,542</u>	<u>\$ 281,958,752</u>

Copies of the County Administrator's recommended budget and the Board of Supervisors' advertised budget upon which the above synopsis is based are available for public review in the office of the County Administrator in Verona and the Augusta County Library in Fishersville. The information is also available on the County's website at www.co.augusta.va.us.

Tax rates:	<u>Current</u>	<u>Proposed</u>
Real Estate	\$ 0.58	\$ 0.63
Personal Property-auto and motorcycle	\$ 2.50	\$ 2.50
Personal Property-business, large trucks and trailers, machinery & tools	\$ 2.00	\$ 2.00
Personal Property-campers, boats, boat trailers, horse trailers, airplanes, trailers	\$ 2.50	\$ 2.50

Timothy K. Fitzgerald, Clerk
Board of Supervisors

COUNTY OF AUGUSTA

ADVERTISED BUDGET

2018-2019

FUND	BALANCE 7/1/2018	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2019
GENERAL OPERATING FUND	6,500,000	94,649,335	955,660	102,104,995	39,382,616	56,476,579	6,245,800
FIRE REVOLVING LOAN FUND	3,080,360	323,000	-	3,403,360	605,000	-	2,798,360
ASSET FORFEITURE FUND	40,805	11,800	-	52,605	48,000	-	4,605
ECONOMIC DEVELOPMENT FUND	-	178,000	-	178,000	178,000	-	-
REVENUE RECOVERY FUND	598,180	1,102,000	160,000	1,860,180	557,640	955,660	346,880
VIRGINIA PUBLIC ASSISTANCE	4,300	11,746,141	1,193,027	12,943,468	12,939,168	-	4,300
CSA	(0)	3,323,250	1,874,250	5,197,500	5,197,500	-	(0)
SCHOOL OPERATING FUND-GROWTH	3,000	63,253,103	42,029,930	105,286,033	105,283,033	-	3,000
SCHOOL CAFETERIA FUND	1,964,943	4,232,792	-	6,197,735	4,341,380	-	1,856,355
SCHOOL CAPITAL IMPROVEMENT	71,695	15,239	-	86,934	-	-	86,934
DEBT FUND	0	41,000	9,407,654	9,448,654	9,448,654	-	0
HEAD START FUND	(16)	2,950,978	-	2,950,962	2,950,978	-	(16)
GOVERNOR'S SCHOOL FUND	260,742	1,632,194	-	1,892,936	1,632,194	-	260,742
COUNTY CAPITAL IMPROVEMENT	25,084,980	1,180,786	4,089,625	30,355,391	5,270,411	2,277,907	22,807,073
TOTALS	37,608,988	184,639,618	59,710,146	281,958,752	187,834,574	59,710,146	34,414,032

34,414,032

COUNTY OF AUGUSTA

ADVERTISED REVISED BUDGET

2017-2018

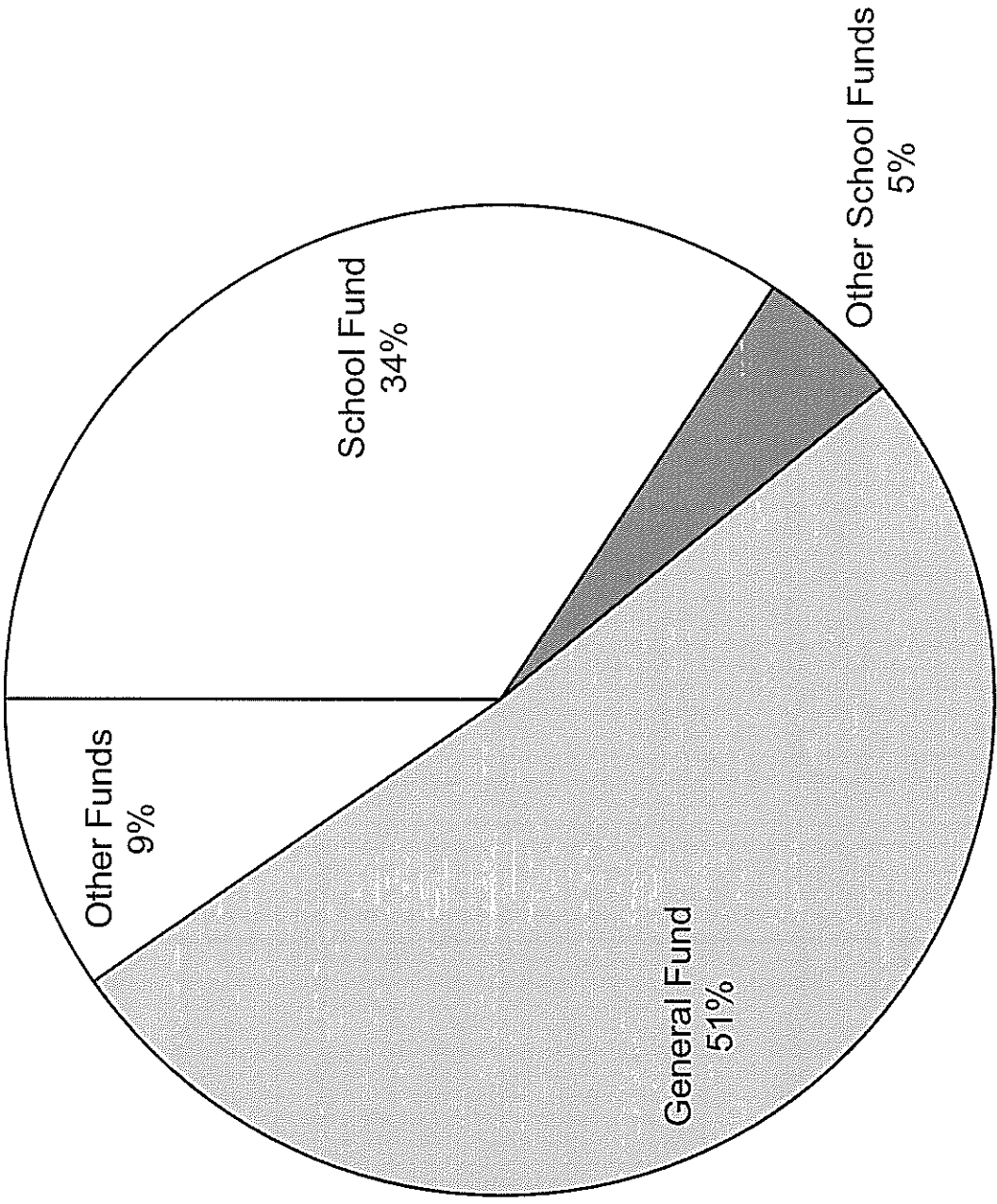
FUND	BALANCE 7/1/2017	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2018
GENERAL OPERATING FUND	9,719,805	93,077,219	925,000	103,722,024	39,224,621	57,997,403	6,500,000
FIRE REVOLVING LOAN FUND	3,173,010	512,350	-	3,685,360	605,000	-	3,080,360
ASSET FORFEITURE FUND	47,505	43,800	-	91,305	50,500	-	40,805
ECONOMIC DEVELOPMENT FUND	-	178,000	-	178,000	178,000	-	-
REVENUE RECOVERY FUND	687,080	1,301,800	160,000	2,148,880	625,700	925,000	598,180
VIRGINIA PUBLIC ASSISTANCE	4,300	11,613,517	1,130,530	12,748,347	12,744,047	-	4,300
CSA	(0)	3,323,250	1,874,250	5,197,500	5,197,500	-	(0)
SCHOOL OPERATING FUND-GROWTH	3,000	63,752,351	40,932,841	104,688,192	104,685,192	-	3,000
SCHOOL CAFETERIA FUND	1,994,943	4,242,828	-	6,237,771	4,272,828	-	1,964,943
SCHOOL CAPITAL IMPROVEMENT	8,233,436	120,295	463,923	8,817,654	8,745,959	-	71,695
DEBT FUND	0	41,000	9,551,285	9,592,285	9,592,285	-	0
HEAD START FUND	(16)	3,115,399	-	3,115,383	3,115,399	-	(16)
GOVERNOR'S SCHOOL FUND	319,365	1,585,595	-	1,904,960	1,644,218	-	260,742
COUNTY CAPITAL IMPROVEMENT	27,885,262	4,955,764	6,684,856	39,525,882	11,640,620	2,800,282	25,084,980
TOTALS	52,067,689	187,863,168	61,722,685	301,653,542	202,321,869	61,722,685	37,608,988

37,608,988

2018-19 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2017-18 REVISED	2018-19 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	63,752,351	63,253,103	(499,248)
43- SCHOOL CAFETERIA FUND	4,242,828	4,232,792	(10,036)
44- SCHOOL CAP. IMP. FUND	120,295	15,239	(105,056)
47- SCHOOL HEAD START FUND	3,115,399	2,950,978	(164,421)
48- GOVERNOR'S SCHOOL FUND	1,585,595	1,632,194	46,599
TOTAL SCHOOL SOURCES	72,816,468	72,084,306	(732,162)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	93,077,219	94,649,335	1,572,116
12- FIRE REVOLVING LOAN FUND	512,350	323,000	(189,350)
13- ASSET FORFEITURE FUND	43,800	11,800	(32,000)
14- ECONOMIC DEVELOPMENT FUND	178,000	178,000	0
15- REVENUE RECOVERY FUND	1,301,800	1,102,000	(199,800)
23- VIRGINIA PUBLIC ASSISTANCE	11,613,517	11,746,141	132,624
24- COMPREHENSIVE SERVICES FUND	3,323,250	3,323,250	0
45- DEBT FUND	41,000	41,000	0
70- COUNTY CAP. IMP. FUND	4,955,764	1,180,786	(3,774,978)
TOTAL GENERAL GOVERNMENT	115,046,700	112,555,312	(2,491,388)
TOTAL SOURCES	187,863,168	184,639,618	(3,223,550)
TRANSFERS FROM OTHER FUNDS	61,722,685	59,710,146	(2,012,539)
FUND BALANCES & RESERVES	52,067,689	37,608,988	(14,458,701)
GRAND TOTAL-ALL FUNDS	301,653,542	281,958,752	(19,694,790)

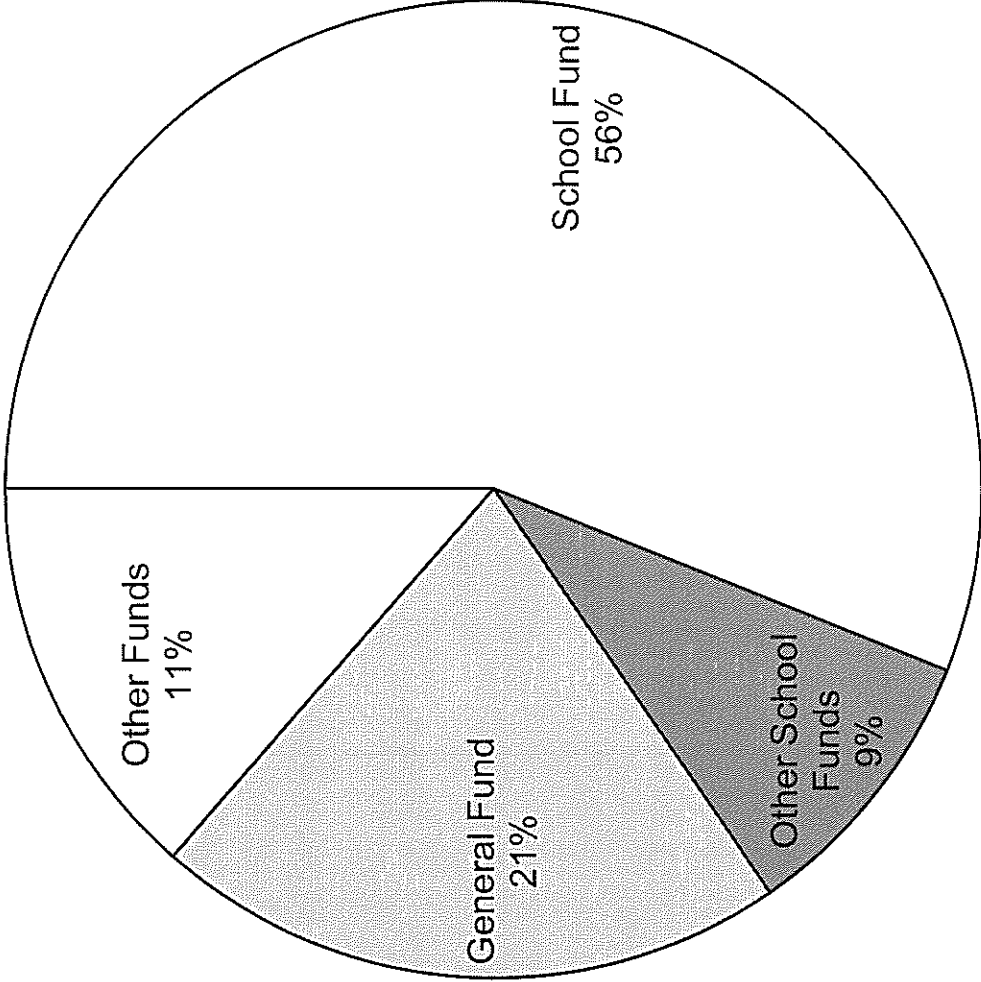
2018-2019 Budget Revenues



2018-19 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2017-18 REVISED	2018-19 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	104,685,192	105,283,033	597,841
43- SCHOOL CAFETERIA FUND	4,272,828	4,341,380	68,552
44- SCHOOL CAP. IMP. FUND	8,745,959	0	(8,745,959)
45- DEBT FUND	8,860,262	8,716,425	(143,837)
47- SCHOOL HEAD START FUND	3,115,399	2,950,978	(164,421)
48- GOVERNOR'S SCHOOL FUND	1,644,218	1,632,194	(12,024)
TOTAL SCHOOL USES	131,323,858	122,924,010	(8,399,848)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	39,224,621	39,382,616	157,995
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	50,500	48,000	(2,500)
14- ECONOMIC DEVELOPMENT FUND	178,000	178,000	0
15- REVENUE RECOVERY FUND	625,700	557,640	(68,060)
23- VIRGINIA PUBLIC ASSISTANCE FUND	12,744,047	12,939,168	195,121
24- COMPREHENSIVE SERVICES FUND	5,197,500	5,197,500	0
45- DEBT FUND	732,023	732,229	206
70- COUNTY CAP. IMP. FUND	11,640,620	5,270,411	(6,370,209)
TOTAL GENERAL GOVERNMENT	70,998,011	64,910,564	(6,087,447)
TOTAL USES	202,321,869	187,834,574	(14,487,295)
TRANSFERS TO OTHER FUNDS	61,722,685	59,710,146	(2,012,539)
FUND BALANCES & RESERVES	37,608,988	34,414,032	(3,194,956)
GRAND-TOTAL ALL FUNDS	301,653,542	281,958,752	(19,694,790)

2018-2019 Budget Expenditures



Typical Augusta County Household

Typical Assessed Value

\$186,100 - \$1,172.43 Real Estate Taxes
 (At advertised tax rate of 63 cents)



<u>Funds</u>	<u>Budgeted Amount</u>	<u>Local Funds Percentage</u>	<u>Tax Amount</u>
General Government	\$34,462,566	37.70%	\$441.98
Social Services	2,882,098	3.15%	36.96
School Operating	42,029,930	45.98%	539.03
School Debt	7,263,250	7.95%	93.15
County Debt	691,229	0.76%	8.86
County Capital Improvements	<u>4,089,625</u>	<u>4.47%</u>	<u>52.45</u>
TOTALS**	<u>\$91,418,698</u>	<u>100.00%</u>	<u>\$1,172.43</u>

** Includes \$42,165,000 in Real Estate Taxes.

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2019

Real Estate (Net of Land Use Value)	\$6,954,017,008
Mobile Homes	\$34,930,840
Personal Property	\$583,951,105
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$114,269,503
(Large trucks and trailers)	
Machinery & Tools	\$210,164,000
Public Service Corporations	
Real Estate	\$442,128,350
Personal Property	<u>\$1,094,250</u>
	<u>\$443,222,600</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$7,897,332,456</u>

TAX RATES SOURCE

Fiscal Period	Real Estate	Personal Property	Public Service Corp.	Machinery & Tools
77-78 to 80-81	0.50	3.10	3.10 Per. Prop. 0.50 Real Estate	3.10
81-82	0.45	3.10	3.10 Per. Prop. 0.45 Real Estate	3.10
82-83	0.48	3.10	3.10 Per. Prop. 0.48 Real Estate	3.10
83-84	0.55	3.10	3.10 Per. Prop. 0.55 Real Estate	3.10
84-85	0.60	3.10	3.10 Per. Prop. 0.60 Real Estate	3.10
85-86 to 94-95	0.58	3.10	3.10 Per. Prop. 0.58 Real Estate	3.10
95-96 to 07-08*	0.58	1.90	1.90 Per. Prop. 0.58 Real Estate	1.90
08-09	0.58	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.58 Real Estate	1.90
09-10 to 11-12	0.48	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 Real Estate	1.90
12-13	0.48	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 Real Estate	1.90
13-14	0.51	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.51 Real Estate	1.90
14-15	0.56	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. .56 Real Estate	1.90
15-16 to 16-18	0.58	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. .58 Real Estate	2.00
Proposed 18-19	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63	2.00

* Personal Property Assessed at 100% Versus 40% in 1995-96