

COUNTY OF AUGUSTA, VIRGINIA

2019-2020 BUDGET

G.L. "BUTCH" WELLS, 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. COLEMAN, WAYNE



BOARD OF SUPERVISORS
FY19-20 Budget
March 18, 2019

The Board of Supervisors endorsed the following revisions to County Administrator's budget at their Monday, March 18, 2019 work session:

Expenditures

FY19 Revised:

A.) 12040-6004	Reduce expense-Law Books	\$ (3,600)
70-80000-8166	Increase allocation-Depr Vehicles	\$ 3,600

FY20 Budget:

A) 31040-MISC	ECC Payroll adjustment	\$ (35,983)
71010-MISC	P&R/ED position	\$ (16,246)
73010-6016	Increase Books Local	\$ 5,000
70-80000-8164	Increase Co. Capital-Stormwater	\$ 47,229
70-80000-8149	Increase Co. Capital-Utilities	\$ 100,000
70-80000-MISC	Decrease Co. Capital-Depr.	\$ (100,000)

31020-Payroll	School Resource Officers	\$ 75,000
94000-0070	Co. Capital Transfer-Depreciation	\$ 1,125,000

B) School Fund

44-41050-0011	School Bus Capital	\$1,080,000
41-94000-0041	School Transfer	<u>\$ 120,000</u>

GRAND TOTAL \$2,400,000

Revenues

Board consensus to advertise the tax rate at 63 cents per \$100:

- Real Estate Reassessment \$2,400,000

**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2019
AND JUNE 30, 2020**

Public hearings will be held by the Augusta County Board of Supervisors on Wednesday, April 17, 2019, 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.

	REVISED 2018-2019	PROPOSED 2019-2020
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 64,440,880	\$ 66,197,700
Other Local Revenues	21,460,932	22,292,789
State Revenues	28,610,439	29,058,919
Federal Revenues	1,812,365	2,132,992
Sales Tax (state/local)	17,603,106	17,812,516
State School Revenues	46,632,538	48,310,794
Federal School Revenues	10,165,417	10,141,763
Non-Revenue Receipts	871,701	846,186
Total Revenues	<u>\$ 191,597,378</u>	<u>\$ 196,793,659</u>
Transfers From Other Funds	\$ 66,425,184	\$ 62,430,624
Fund Balances and Reserves	45,496,435	38,187,780
Total Sources	<u>\$ 303,518,997</u>	<u>\$ 297,412,063</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 4,896,997	\$ 4,820,673
Judicial Administration	2,150,966	2,247,946
Public Safety	23,304,199	23,800,720
Public Works	4,442,047	4,500,958
Health & Public Assistance	19,510,166	19,463,748
Recreation & Library	2,578,178	2,631,227
Community Development	1,793,142	1,914,403
Non-Departmental & Contingencies	1,570,921	1,770,147
Education-Operating Funds	115,889,876	119,364,518
Education-Capital Improvements	431,092	1,442,468
Debt	9,432,193	8,541,506
County Capital Improvements	12,906,256	8,981,196
Total Expenditures	<u>\$ 198,906,033</u>	<u>\$ 199,479,510</u>
Transfers to Other Funds	\$ 66,425,184	\$ 62,430,624
Fund Balances and Reserves	38,187,780	35,501,929
Total Uses	<u>\$ 303,518,997</u>	<u>\$ 297,412,063</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. The information is also available on the County's website at www.co.augusta.va.us.

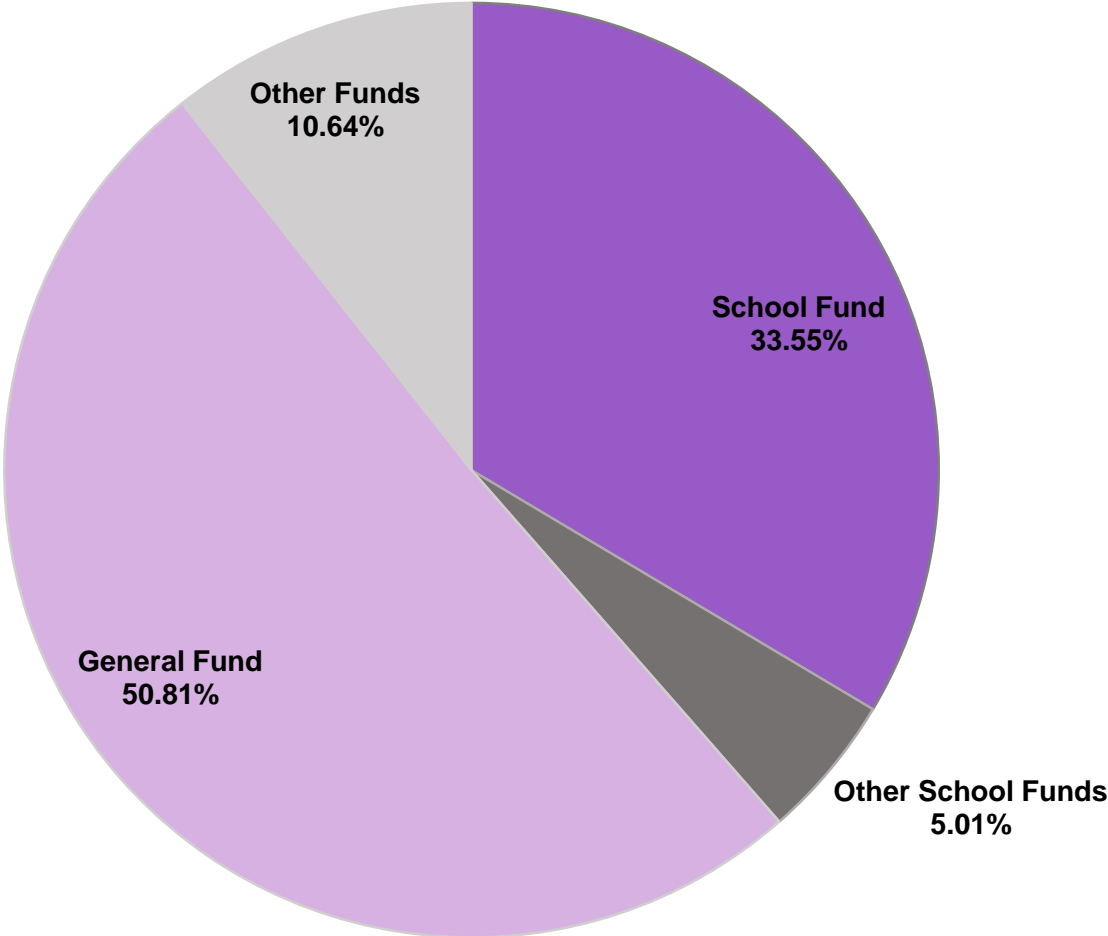
Tax rates:	<u>Current</u>	<u>Proposed</u>
Real Estate	\$ 0.63	\$ 0.63
Personal Property-auto and motorcycle	\$ 2.50	\$ 2.50
Personal Property-business, large trucks and trailers, machinery & tools	\$ 2.00	\$ 2.00
Personal Property-campers, boats, boat trailers, horse trailers, airplanes, trailers	\$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

Timothy K. Fitzgerald, Clerk
Board of Supervisors

2019-20 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2018-19 REVISED	2019-20 PROPOSED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	64,246,652	66,022,449	1,775,797
43- SCHOOL CAFETERIA FUND	4,074,422	4,291,577	217,155
44- SCHOOL CAP. IMP. FUND	112,759	873,698	760,939
47- SCHOOL HEAD START FUND	3,190,141	2,980,756	(209,385)
48- GOVERNOR'S SCHOOL FUND	1,649,339	1,705,658	56,319
TOTAL SCHOOL SOURCES	73,273,313	75,874,138	2,600,825
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	98,246,552	99,986,229	1,739,677
12- FIRE REVOLVING LOAN FUND	323,000	303,000	(20,000)
13- ASSET FORFEITURE FUND	51,500	12,300	(39,200)
14- ECONOMIC DEVELOPMENT FUND	95,200	195,200	100,000
15- REVENUE RECOVERY FUND	1,304,000	1,203,000	(101,000)
23- VIRGINIA PUBLIC ASSISTANCE	12,072,203	12,297,160	224,957
24- COMPREHENSIVE SERVICES FUND	3,424,000	3,200,000	(224,000)
45- DEBT FUND	41,000	48,000	7,000
70- COUNTY CAP. IMP. FUND	2,766,610	3,674,632	908,022
TOTAL GENERAL GOVERNMENT	118,324,065	120,919,521	2,595,456
TOTAL SOURCES	191,597,378	196,793,659	5,196,281
TRANSFERS FROM OTHER FUNDS	66,425,184	62,430,624	(3,994,560)
FUND BALANCES & RESERVES	45,496,435	38,187,780	(7,308,655)
GRAND TOTAL-ALL FUNDS	303,518,997	297,412,063	(6,106,934)

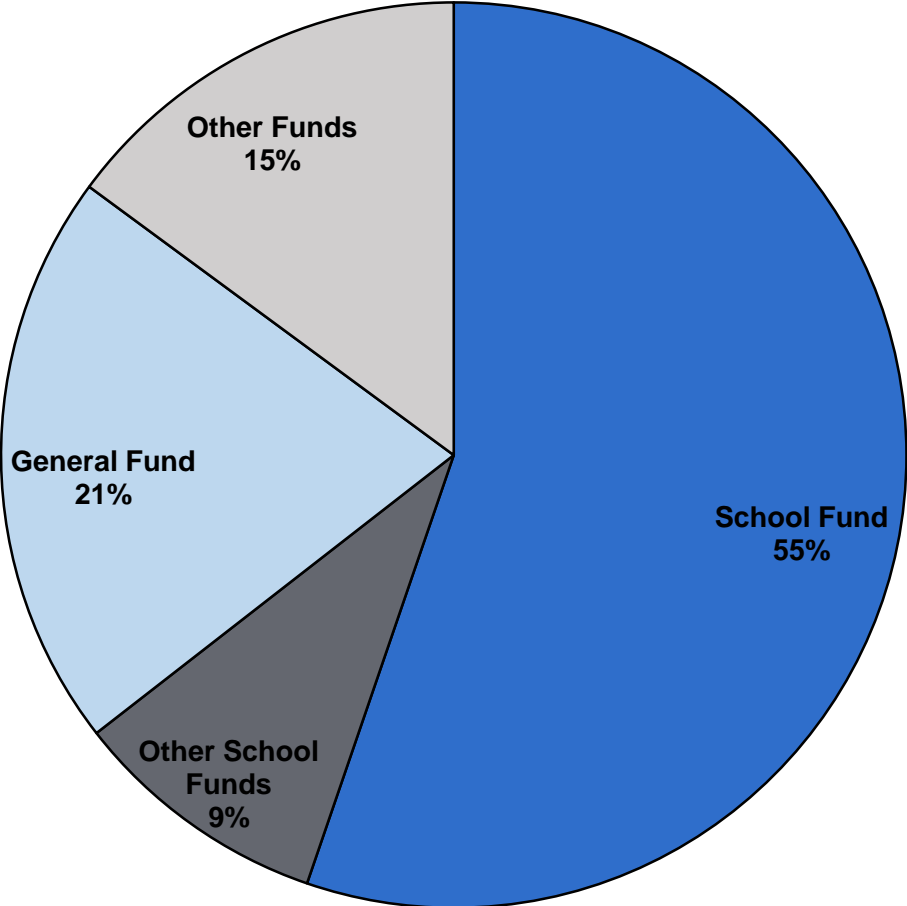
2019-20 Budget Revenues



2019-20 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2018-19 REVISED	2019-20 ADOPTED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	106,983,127	110,220,207	3,237,080
43- SCHOOL CAFETERIA FUND	4,074,422	4,457,897	383,475
44- SCHOOL CAP. IMP. FUND	431,092	1,442,468	1,011,376
45- DEBT FUND	8,699,964	7,810,070	(889,894)
47- SCHOOL HEAD START FUND	3,182,988	2,980,756	(202,232)
48- GOVERNOR'S SCHOOL FUND	1,649,339	1,705,658	56,319
TOTAL SCHOOL USES	125,020,932	128,617,056	3,596,124
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	40,260,374	41,141,184	880,810
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	48,100	48,000	(100)
14- ECONOMIC DEVELOPMENT FUND	95,200	195,200	100,000
15- REVENUE RECOVERY FUND	619,444	618,227	(1,217)
23- VIRGINIA PUBLIC ASSISTANCE FUND	13,268,498	13,542,211	273,713
24- COMPREHENSIVE SERVICES FUND	5,350,000	5,000,000	(350,000)
45- DEBT FUND	732,229	731,436	(793)
70- COUNTY CAP. IMP. FUND	12,906,256	8,981,196	(3,925,060)
TOTAL GENERAL GOVERNMENT	73,885,101	70,862,454	(3,022,647)
TOTAL USES	198,906,033	199,479,510	573,477
TRANSFERS TO OTHER FUNDS	66,425,184	62,430,624	(3,994,560)
FUND BALANCES & RESERVES	38,187,780	35,501,929	(2,685,851)
GRAND-TOTAL ALL FUNDS	303,518,997	297,412,063	(6,106,934)

2019-2020 Budget Expenditures



COUNTY OF AUGUSTA
ADVERTISED REVISED BUDGET

2018-2019

FUND	BALANCE 7/1/2018	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2019
GENERAL OPERATING FUND	10,662,739	98,246,552	1,100,000	110,009,291	40,260,374	63,248,917	6,500,000
FIRE REVOLVING LOAN FUND	3,119,141	323,000	-	3,442,141	605,000	-	2,837,141
ASSET FORFEITURE FUND	73,350	51,500	-	124,850	48,100	-	76,750
ECONOMIC DEVELOPMENT FUND	-	95,200	-	95,200	95,200	-	-
REVENUE RECOVERY FUND	675,706	1,304,000	160,000	2,139,706	619,444	1,100,000	420,262
VIRGINIA PUBLIC ASSISTANCE	4,300	12,072,203	1,196,295	13,272,798	13,268,498	-	4,300
CSA	-	3,424,000	1,926,000	5,350,000	5,350,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,006	64,246,652	42,736,475	106,986,133	106,983,127	-	3,006
SCHOOL CAFETERIA FUND	2,195,415	4,074,422	-	6,269,837	4,074,422	-	2,195,415
SCHOOL CAPITAL IMPROVEMENT	369,164	112,759	-	481,923	431,092	-	50,831
DEBT FUND	-	41,000	9,391,193	9,432,193	9,432,193	-	-
HEAD START FUND	97,061	3,190,141	-	3,287,202	3,182,988	-	104,214
GOVERNOR'S SCHOOL FUND	379,567	1,649,339	-	2,028,906	1,649,339	-	379,567
COUNTY CAPITAL IMPROVEMENT	27,916,986	2,766,610	9,915,221	40,598,817	12,906,256	2,076,267	25,616,294
TOTALS	45,496,435	191,597,378	66,425,184	303,518,997	198,906,033	66,425,184	38,187,780

38,187,780

COUNTY OF AUGUSTA

ADVERTISED BUDGET

2019-2020

FUND	BALANCE 7/1/2019	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2020
GENERAL OPERATING FUND	6,500,000	99,986,229	1,075,000	107,561,229	41,141,184	59,920,045	6,500,000
FIRE REVOLVING LOAN FUND	2,837,141	303,000	-	3,140,141	605,000	-	2,535,141
ASSET FORFEITURE FUND	76,750	12,300	-	89,050	48,000	-	41,050
ECONOMIC DEVELOPMENT FUND	-	195,200	-	195,200	195,200	-	-
REVENUE RECOVERY FUND	420,262	1,203,000	160,000	1,783,262	618,227	1,000,000	165,035
VIRGINIA PUBLIC ASSISTANCE	4,300	12,297,160	1,245,051	13,546,511	13,542,211	-	4,300
CSA	-	3,200,000	1,800,000	5,000,000	5,000,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,006	66,022,449	44,197,758	110,223,213	110,220,207	-	3,006
SCHOOL CAFETERIA FUND	2,195,415	4,291,577	-	6,486,992	4,457,897	-	2,029,095
SCHOOL CAPITAL IMPROVEMENT	50,831	873,698	1,080,000	2,004,529	1,442,468	-	562,061
DEBT FUND	-	48,000	8,493,506	8,541,506	8,541,506	-	-
HEAD START FUND	104,214	2,980,756	-	3,084,970	2,980,756	-	104,214
GOVERNOR'S SCHOOL FUND	379,567	1,705,658	-	2,085,225	1,705,658	-	379,567
COUNTY CAPITAL IMPROVEMENT	25,616,294	3,674,632	4,379,309	33,670,235	8,981,196	1,510,579	23,178,460
TOTALS	38,187,780	196,793,659	62,430,624	297,412,063	199,479,510	62,430,624	35,501,929

35,501,929

Typical Augusta County Household

Typical Assessed Value

\$195,400- \$1,231.02 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	\$36,185,082	37.46%	\$461.20
Social Services	2,795,051	2.89%	35.62
School Operating	45,277,758	46.88%	577.09
School Debt	7,263,250	7.52%	92.57
County Debt	683,436	0.71%	8.71
County Capital Improvements	<u>4,379,309</u>	<u>4.53%</u>	<u>55.82</u>
TOTALS**	<u>\$96,583,886</u>	<u>100.00%</u>	<u>\$1,231.02</u>

** Includes \$44,857,300 in Real Estate Taxes.

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2020

Real Estate (Net of Land Use Value)	\$7,420,620,095
Mobile Homes	\$36,802,270
Personal Property	\$602,164,698
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$116,651,759
(Large trucks and trailers)	
Machinery & Tools	\$216,134,200
Public Service Corporations	
Real Estate	\$452,288,260
Personal Property	<u>\$1,072,410</u>
	<u>\$453,360,670</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$8,845,733,692</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. 0.56 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. 0.58 Real Estate	2.00
18-19	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00
Proposed 19-20	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00

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