



FY2020-2021 ADOPTED BUDGET

OPERATING AND CAPITAL
AUGUSTA COUNTY, VIRGINIA

Photo Credit: Zak Suhar Photography

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County Administrator's Letter to the Board

COUNTY OF AUGUSTA, VA

18 Government Center Lane
P. O. Box 590, Verona, Virginia 24482-0590
(540) 245-5618, FAX 245-5621



March 30, 2020

M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Timothy K. Fitzgerald, County Administrator

SUBJECT: **FISCAL YEAR 2020-21 OPERATING BUDGET**

It is my pleasure and honor to submit to you for consideration the Fiscal Year 2020-21 budget. This budget is balanced and provides for a spending plan for the next fiscal year. The budget has been prepared in accordance with section 15.2-2503 of the Code of Virginia as amended. The budget is comprised of multiple funds, including General, Fire Revolving, Asset Forfeiture, Economic Development Authority, Revenue Recovery, Shenandoah Valley Social Services, various Education funds, Debt Service and Capital Improvement.

The total fiscal year 2021 budget is \$104,414,222, which is an increase from fiscal year 2020 in the amount of \$3,352,993 or 3%. In order to fulfill the need of submitting a balanced budget, I have cut \$7,241,653 from agency requests. While these requests were well thought out, there simply was not enough revenue to cover all requests. The spending plan includes funding the core services of local government: public safety, education, cultural, community development and the administrative services to support them.

The budget was prepared over the past several months and balanced prior to the COVID-19 crisis. Revenue estimates and the spending plan do not take into account the potential effects of the current crisis, as the outcome and the term are yet unknown. Staff and I have considered contingency planning to put in effect, as the outcomes become known. These may include hiring and spending freezes in the short term and reconsideration of some of the plans in the fiscal year 2021 budget.

The 2020 Virginia General Assembly actions may have an effect on the budget in the future. For example, changes to the minimum wage requirements will affect multiple budget years, becoming more costly to the County and/or the School Board each year. Staff will continue to monitor actions as they relate to the budget.

REVENUES:

As of January 1st, 2019 the total assessed value of all taxable property in Augusta County was:

REAL ESTATE:	<u>Tax Rate</u> \$.63/\$100	<u>Assessment</u> \$6,537,644,725	<u>Levy</u> \$47,487,182
PERSONAL PROPERTY:	<u>Tax Rate</u> \$2.50/\$100	<u>Assessment</u> \$ 610,536,850	<u>Levy</u> \$15,263,421
	<u>Tax Rate</u> \$2.00/\$100	<u>Assessment</u> \$ 128,382,510	<u>Levy</u> \$ 2,567,650
PUBLIC SERVICE: REAL ESTATE:	<u>Tax Rate</u> \$.63/\$100	<u>Assessment</u> \$451,481,450	<u>Levy</u> \$2,844,333
MOBILE HOMES:	<u>Tax Rate</u> \$.63/\$100	<u>Assessment</u> \$ 31,747,180	<u>Levy</u> \$ 200,007
MACHINERY & TOOLS:	<u>Tax Rate</u> \$2.00/\$100	<u>Assessment</u> \$ 233,760,070	<u>Levy</u> \$4,675,201

Levies are increased by estimated growth to arrive at an approximate January 1, 2020 assessment. Reductions for collections rate, tax increment financing payments and exemptions per the Code of Virginia are applied to arrive at a final budget figure. Estimates for tax increment financing commitments and exemptions per the Code of Virginia total \$751,000 and \$221,000 respectively for Fiscal Year 2021. Total estimated growth in property tax revenue totals \$2 million or 3%. The FY20-21 budget is balanced assuming that the County's current tax rates are not changed. The following is a partial listing of tax rates and the revenue generated for each 1 cent increase in the tax rate:

Real Estate 63¢	= \$731,000
TPP \$2.50	= \$ 60,000
\$2.00	= \$ 12,000

OTHER LOCAL TAXES:

Other local taxes show an estimated growth of \$785,000 or 5%. This category encompasses 16% of total revenues in the general fund. Consumer spending drives the success of local taxes and due to the stable economy, sales, business license, and recordation taxes have grown. Tax increment financing commitments reduced revenue estimates for other local taxes by \$267,000.

OTHER REVENUES:

For Calendar year 2019, the County issued 825 building permits for a total of \$153 million in value, an increase of 56 permits or 7%, and an increase in value of 53%. The increase was in part to the number of multi-family units of 219 over the prior year's 65 and the slight increase of new single family permits of 163 in 2019 versus 152 in 2018.

STATE FUNDING:

State funding is the third largest funding source for the general fund at \$12 million dollars or 11%. Revenues from the Commonwealth mainly show a decline in communications tax for a net decrease of \$267,000. While this budget is reflective of State funding anticipated in the approved State budget, we are aware that changes in State funding are forthcoming. However, at this point we have no way of knowing what that may look like.

FEDERAL FUNDING:

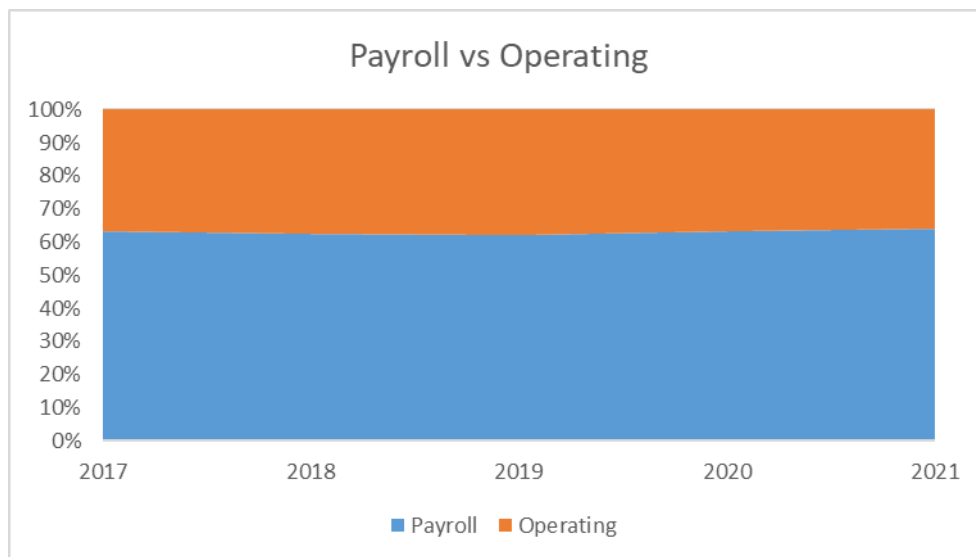
Federal funding increased \$141,000, mainly due to the Federal Government funding payment in lieu of taxes at more appropriate levels.

EXPENDITURES:

The budget, as presented, is balanced with anticipated expenditures covered by estimated revenues. Below is an explanation of primary expenditure requests. These requests may need to be re-evaluated based on revised revenues due to the current COVID-19 crisis.

PERSONNEL:

Developing and supporting an excellent workforce remains a priority. Over 64% of the budget is related to personnel as shown in the following graph:



The balanced budget recommends a 2% cost of living and merit increase for all full and part-time employees effective January 1, 2021 (budget impact of 1% for half year). The merit component would be based on the fall 2020 evaluations.

Health insurance is expected to increase 10.8% for CY2021. Even though the County implemented Health Insurance Plan changes in CY2017 to manage employer benefit costs in the general fund the cost of health insurance coverage continues to rise. The current year increase totals \$465,000. The FY2021 budget includes the use of the health insurance reserve in the amount of \$642,000. The actual increase in premiums may need to be allocated between the employer and employee upon insurance renewal decisions in the fall of 2020.

The VRS (Virginia Retirement System) rate for the County employee increased from 9.43% to 10.69% for the FY21/22 biennium, which equated to \$336,000 in increased costs.

Departments requested twenty-seven positions in FY2021. Included in the balanced budget are six of the requested positions, only one of which is not covered by an offsetting revenue stream.

- **4 Emergency Medical Services (EMS) Positions:** Allows the Augusta County Fire Rescue to attract seasoned EMS personnel and redeploy cross trained FF/EMS staff to improve staffing across the organization. Personnel and related expenditures are offset by revenue from ambulance transports.
- **Parks and Rec Coordinator:** Addition of a Coordinator will increase the quantity of programs and activities offered by the department and with the additional labor hours help to insure quality offerings. Most importantly, this position will allow us to meet more expressed and realized interests and needs of County citizens. This increase in programming will translate directly to an increase in revenue based on the department's current programming model. The position will primarily focus on trips and senior adult programming. We are confident there are many untapped new and exciting opportunities that could be offered with the addition of this programmer. This creates an increase in programming opportunities with an additional revenue estimated at \$55,000, as such this position will be covered with additional revenue.
- **Associate Planner I:** The Planner I Position (Associate Planner) has remained unfilled since 2013. The current Planner was hired in August of 2016 and the former Planner retired in November 2016. There is no back-up in the Planning Department if the Planner is sick or were gone for an extended period of time. As work on the Stuarts Draft Small Area Plan demonstrates, without hiring a consultant for such in depth planning processes, and without another experienced Planner, it is difficult to complete comprehensive small area plans in an expedited timeline. The Fishersville Small Area Plan, adopted in 2009, was

completed with the work of a two person Planning department team and the latest Comprehensive Plan Update (2015) had a two person planning team for some of the review period. This past year, Planning worked on the utility scale solar Special Use Permit request in Stuarts Draft. This project, although unique in size and scale, took a significant amount of staff time. If such a project would have fallen in a year where staff was completing a 5 year Comprehensive Plan review or redistricting, it would have been very difficult to keep other functions of the Planning department running in an efficient manner. As we look to the future, we must consider the redistricting process (to be done after the 2020 Census data is released), comprehensive plan review and updates (every 5 years, including 2020), rezoning requests, potential rezoning requests, special projects, ordinance amendments, etc. This increase in workload creates the need to add the Associate Planner back to our staff.

Other than the positions mentioned above, several other considerations were considered in the personnel budget:

- **Career Development:** ACFR Administration and Human Resources have explored the potential to introduce genuine career development to the ranks of Augusta County Fire-Rescue in an effort to recruit good candidates and retain experienced personnel. The Career Development program will include both career advancement and monetary incentives. This program offers several opportunities for promotion between the entry level rank(s) and the rank of lieutenant. It also will open the possibility of creating a true captain rank, therefore giving experienced lieutenants promotional options. Phase I of the Career Development Program is included in the budget at a cost of \$115,000.
- **Temporary Real Estate Assessor Position:** Temporarily adding this position will allow opportunity to train a new Assessor and position the Real Estate Manager to work co-operatively with the Chief Deputy Commissioner of Revenue on computer software selection and transition. Currently the Commissioner of Revenues office has two part-time positions that are not filled. This position will use the funding allocated to the part-time positions to fund this position instead.
- **School Resources Officer (2 Part-time to 1 Full-time):** In FY2020, the County added four part-time School Resource Officers. It is difficult to find part-time help due to the need for the officer to complete a current Criminal Justice Academy program. A full-time officer will also allow for student training opportunities. The full time position is mostly offset by two part-time positions.

EDUCATION:

Education remains a priority in this balanced budget. The County’s FY21 budget includes a proposed direct operating transfer to the School fund in the amount of \$45,544,333 which includes \$1,346,575 in new revenue from the shared revenue growth formula. School bus funding of \$1,080,000 approved in FY2020 will continue to be transferred to the School Capital Improvement Fund in FY2021.

GENERAL GOVERNMENT:

General Government includes all County departments. In the balanced budget, non-payroll expenditures for departments remain flat or less than previous years budget expenditures.

OUTSIDE AGENCIES:

The County assists with funding to multiple community and regional agencies. The most significant increase in requested funding is from Middle River Regional Jail Authority due to the continued growth in inmate days both in overall number, as well as Augusta County’s percent (34.03%). Utilities, medical, supplies and food expenditures all rise with the increase of population. Staff has prepared a cash flow summary of the jail reserve account and the use of these reserves will only be available for FY2021. The funding plan of the last decade is no longer feasible and a portion of capital funding will need to be allocated to the jail’s reserve.

Nominal increases were made to other regional entities that serve the citizens of Augusta County.

Finally, the budget reflects the local match required for the Children’s Services Act (CSA) to provide services to youth and families. This expenditure continues to increase substantially due to the number of children coming into care and who need specialized education services. The FY2021 budget includes the use of the CSA reserve in the amount of \$517,000.

EQUAL TAXATION:

Augusta County, along with other counties in Virginia, petitioned the General Assembly to allow for taxing authority equal to cities. The 2020 General Assembly passed a bill that will allow the following:

1. The bill eliminates the limit on the rate of transient occupancy tax that the county may impose. The bill requires that any revenue attributable to a rate over two percent but not exceeding five percent must be dedicated to tourism marketing.
2. The bill authorizes the county to impose a cigarette tax up to a maximum rate of 40 cents per pack. The provisions related to the cigarette tax have a delayed effective date of July 1, 2021.
3. The bill authorizes the county to impose a food and beverage tax of up to six percent and eliminates the requirement to hold a referendum before imposing such tax.

Equal taxation has been a Board legislative priority for several years. With the passage of this bill, staff recommends that the Board consider moving forward to impose changes in the meals and lodging rates and establish a cigarette tax as per

Code. Per current budget estimates, a 2% increase in meals tax to the 6% maximum allowable per Code would collect an additional \$1,275,000. Increases in lodging tax will be in part allocated to tourism (additional 1% or \$155,750).

BALANCED BUDGET:

As in past years, we have provided a balanced budget for your consideration. Because we have proposed budget reductions to balance the budget does not mean the unfunded requests are without merit. We recognize that the Board reserves the right to modify revenues and expenditures to meet community needs. It is our role to assist the Board by providing a base budget (balanced with existing revenue) developed with the input of county agencies and constitutional officers. Additionally, the public and non-profit agencies have been provided an opportunity to submit their requests for taxpayers supported contributions.

ACKNOWLEDGEMENTS:

The development of a budget is not without the participation and assistance of a great number of people. I would especially like to thank Jennifer Whetzel and Misty Cook for their leadership, Jean Shrewsbury and her office for revenue projection assistance, Faith Duncan, Lora Swortzel and Angie Michael for their patience and willingness to run calculations and preparing drafts. Department Heads, Constitutional Officers, and the Superintendent of Schools have been most cooperative throughout the development of this budget.

H:BUDGET/BUD21

March 25, 2020

MEMORANDUM

TO: Timothy K. Fitzgerald

RE: FY2020-21 Budget Calendar - REVISED

A revised budget schedule is below. New dates will allow the County to comply with Governor Northam's statewide order to protect the health and safety of Virginians and reduce the spread of the novel coronavirus, or COVID-19. Executive Order Fifty-Three banned all gatherings of more than 10 people and the order remains in place until Thursday, April 23, 2020. The County will provide avenues for the public to participate in the meetings. The new schedule will meet the Code of Virginia requirements for the budget process.

Board of Supervisors Meeting-Consensus to Advertise	4/8/20 <i>Regular meeting</i>
Advertise Budget in Newspaper 15.2-2506	4/15/20
Public Hearing 15.2-2506	4/22/20 <i>Regular meeting</i>
Adopt Budget 15.2-2503	5/13/20 <i>Regular meeting</i>



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Augusta
Virginia**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Augusta, Virginia, for its Annual Budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Front Row: Left to Right: Steve Morelli, Gerald Garber, Pam Carter
Back Row: Left to Right: Scott Seaton, Butch Wells, Jeffrey Slaven, Mike Shull

Board of Supervisors

G.L. "BUTCH" WELLS, BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER (Chairman)

JEFFERY A. SLAVEN, NORTH RIVER

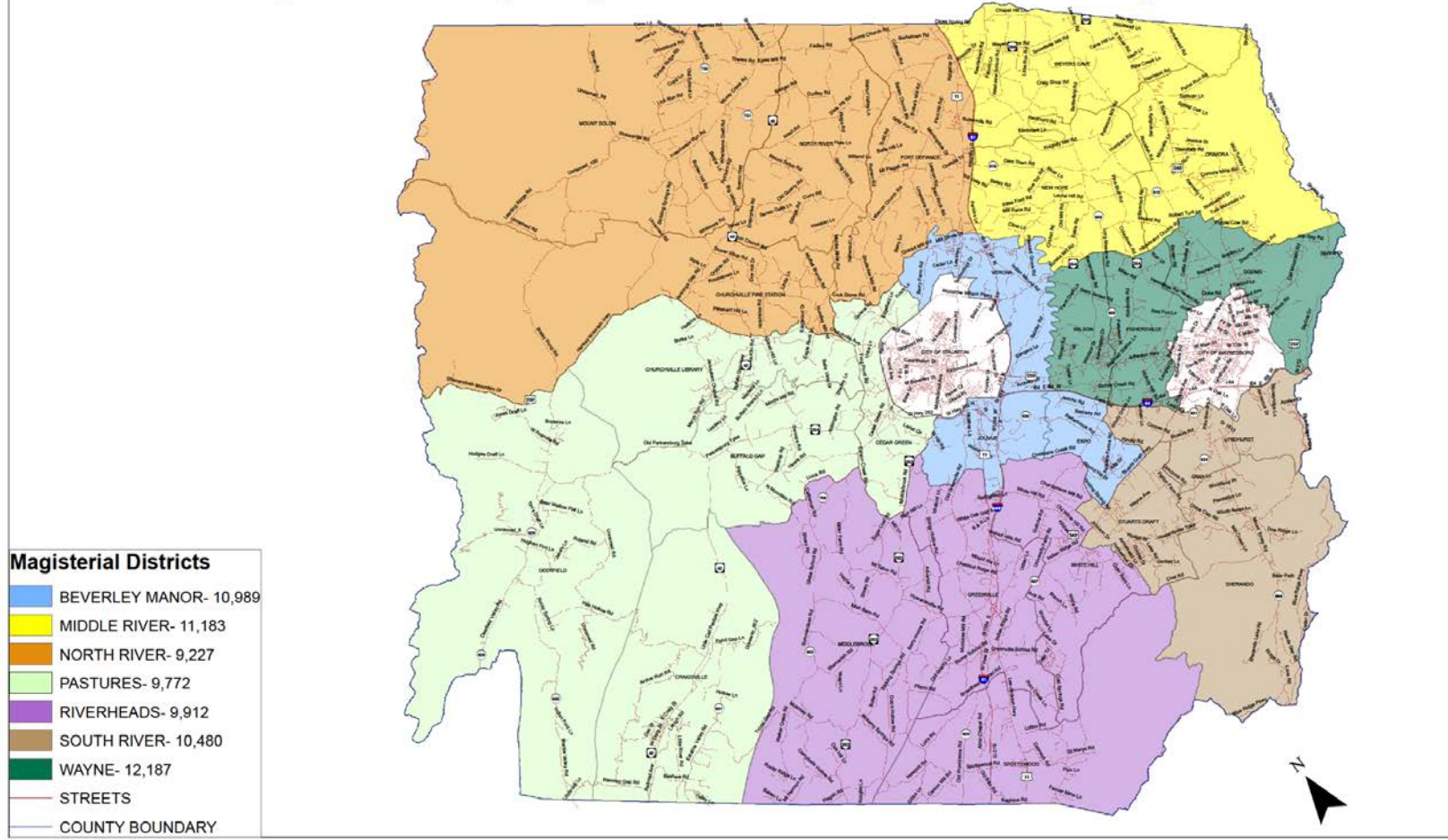
PAMELA L. CARTER, PASTURES (Vice Chairman)

MICHAEL L. SHULL, RIVERHEADS

STEVE MORELLI, SOUTH RIVER

SCOTT SEATON, WAYNE

Augusta County Magisterial Districts with 2010 Population



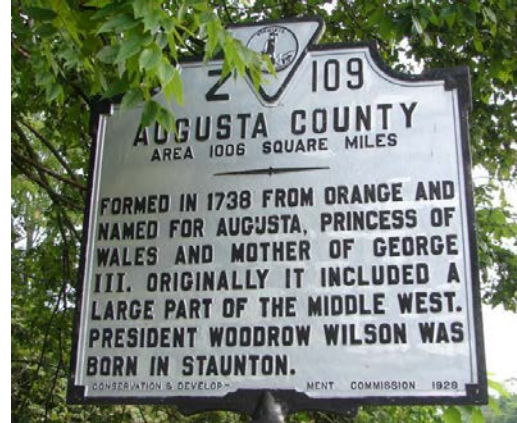
Mission:

The government of Augusta County exists to provide the citizens of the County with essential services, which will address their individual and collective well-being. In partnership with the community of residents, the government of Augusta County pledges civic stewardship that is fiscally accountable, socially responsive and worthy of the citizens trust.

About Augusta County

History:

The County of Augusta was formed in 1738 and named for Augusta, Princess of Wales and the mother of King George, III. The original western boundary of the County was the western edge of Virginia, which at that time was the Mississippi River. The present boundaries of the County were set in 1790.



Government:

The County of Augusta is a political subdivision of the Commonwealth of Virginia administered by a seven-member board elected by magisterial district for four year staggered terms. The Board of Supervisors elects one of its own to serve as Chairman and selects a County Administrator to oversee the general administration of the County. This body enacts ordinances, appropriates funds, sets tax rates, establishes policies, and generally oversees the operation of the County government. The County Administrator is appointed by, and serves at the pleasure of, the Board of Supervisors. As the Chief Executive Officer of the County, he or she is responsible for developing an annual budget and carrying out policies and laws, which are reviewed and approved by the Board. The County Administrator directs business and administrative policies and recommends to the Board those methods, procedures, and policies which will properly govern the County.

Location:

Situated in the Shenandoah Valley of Virginia, the County of Augusta is at the juncture of Interstates 64 and 81, and the headwaters of the James River and the Potomac River basins. It is 150 miles southwest of the nation's capital, Washington, D.C., 100 miles west of the state capital, Richmond, and 85 miles north of the City of Roanoke. Within the boundaries of the County of Augusta are the independent cities of Staunton, founded in 1747, and Waynesboro, founded in 1801.

Economy:

Augusta County enjoys a diversified economy, with manufacturing accounting for approximately 21% of the jobs in the County. Manufacturing employs approximately 5,900 of 36,000 plus workers in the County's labor force and makes up approximately 3.3% of the total local property taxes. Agriculture is a large portion of the overall economy of the County. Augusta County is one of the top producers of many agricultural commodities in the state and this wealth of production overflows into many other industries of the County, including farm equipment manufacturers and dealers, transportation, energy, retail and the ever-growing agritourism business. The unemployment rate for the County decreased from 3.0% in 2018 to 2.6% in 2019. The County's rate remains lower than that of the State's unemployment rate of 2.9% and compares favorably to the national unemployment rate of 3.8%.



Hershey Stuarts Draft, VA-ground breaking ceremony for their “Roasting Center of Excellence” – May 2019. This is a \$104 million dollar investment in Augusta County that will create 65 jobs and add 111,000 square feet to their Stuarts Draft Plant, including a new 46,000 square feet building that will house the peanut roasting operation.

Community:

Check <https://www.co.augusta.va.us/government/parks-recreation/community-events> for events and information such as:

- **Food Truck Wednesdays kick off at the Government Center May 6th!**



- **Sweet Dreams Day:** This event is in its 17th year, it is a fun, family-friendly event to kick off summer. There are lots of great events for kids, as well as plenty of events for adults to enjoy as well.



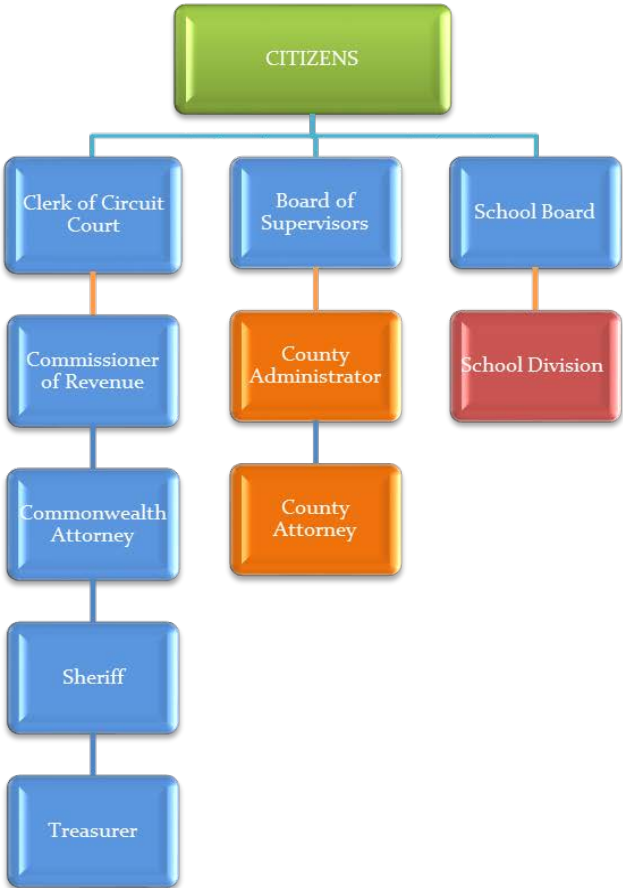
- **Fall Spooktacular at Natural Chimney's**

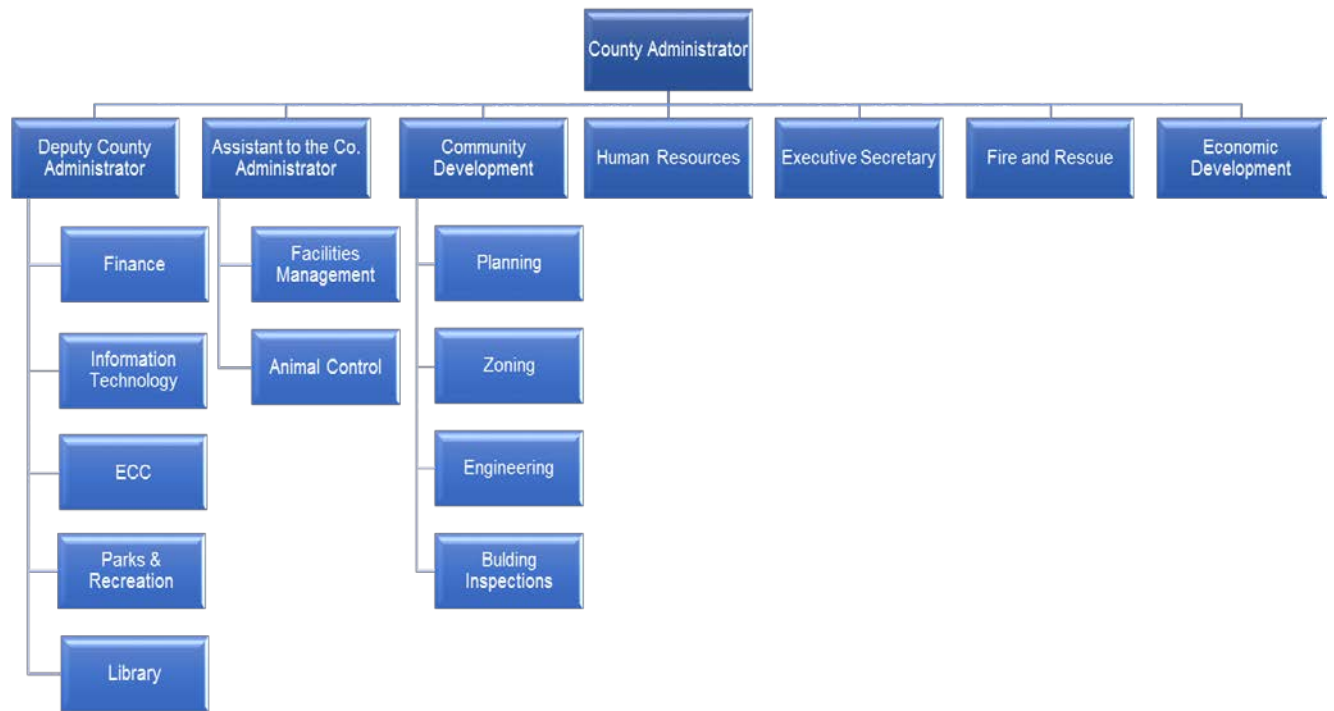


- **Senior Health Fair**



Organizational Chart





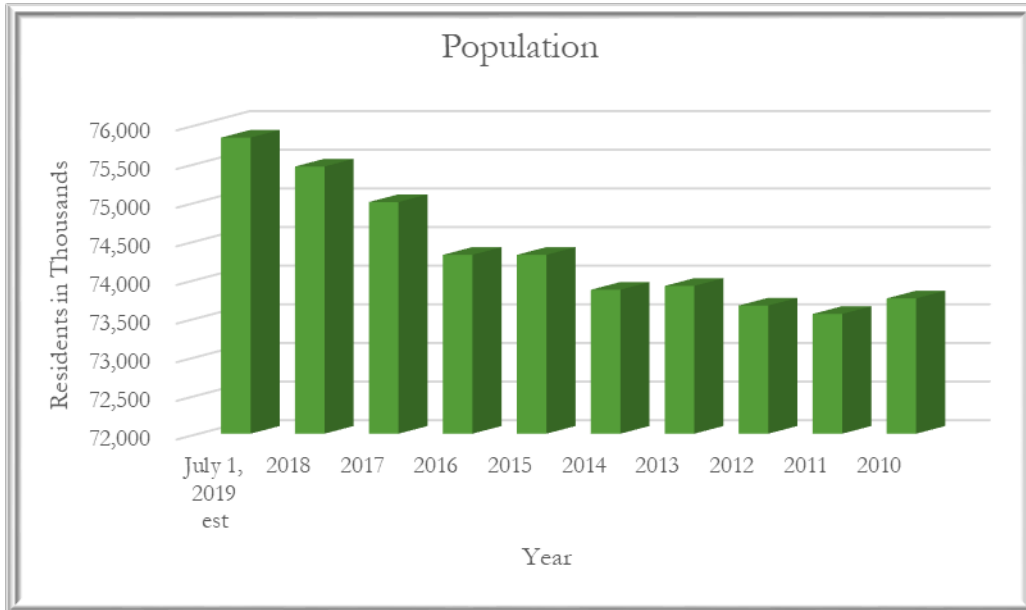
County Statistics
6/30/2019

Date Established	1738
Form of Government	County Administrator
Area	971 Square Miles
Education:	
Number of Elementary Schools	11
Number of Middle Schools	4
Number of High Schools	5
Number of Career Centers	1
Parks and Recreation:	
Number of Parks	6
Total Park Acreage	225.5
Libraries:	
Number of Sites	6
Total Circulation	523,321
Program Attendance	40,500

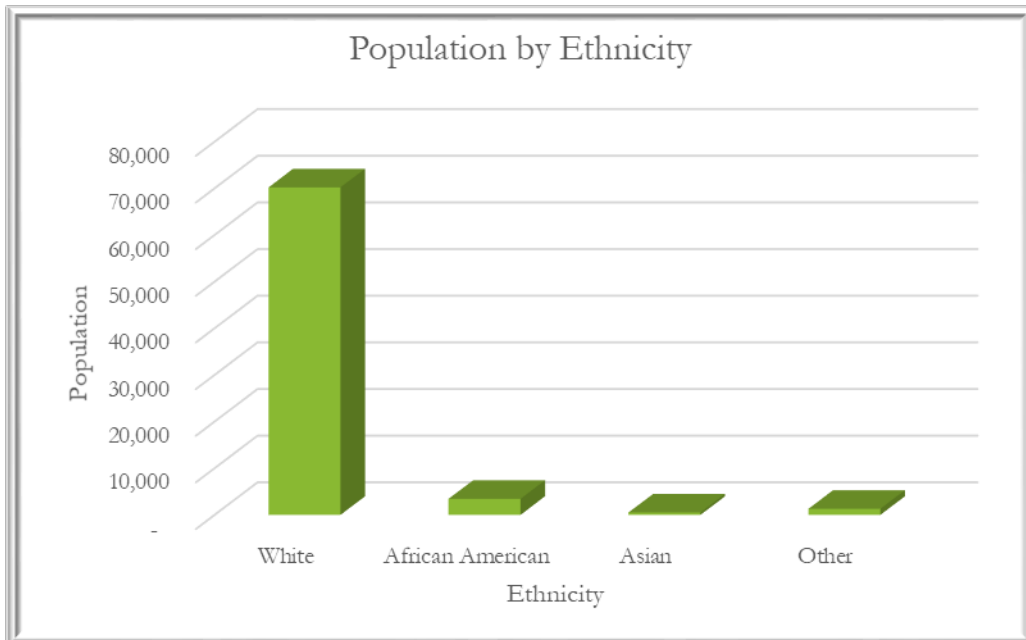
*Source: Individual Departments

Population:

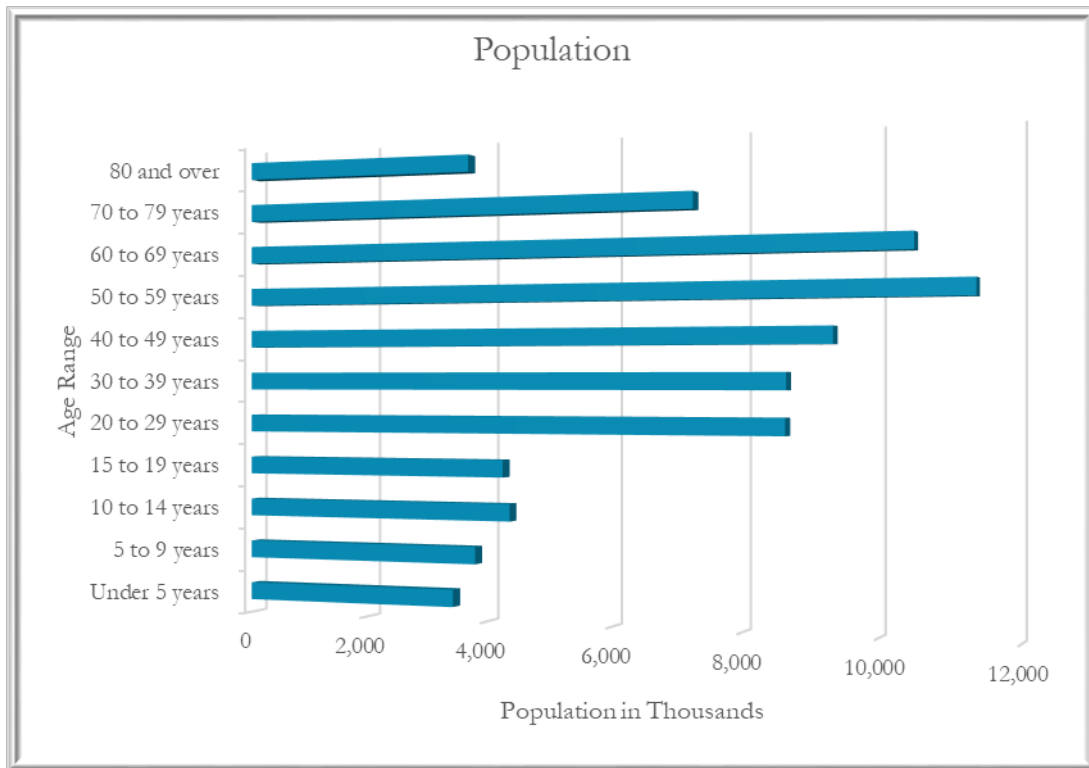
Although primarily a rural county, Augusta County's 2018 population was 75,254. Below is a chart showing the population in the County over the last nine years and the projected estimate for 2019.



*Estimate is based on numbers from Weldon Cooper Center for Public Service. Last census completed in 2010.

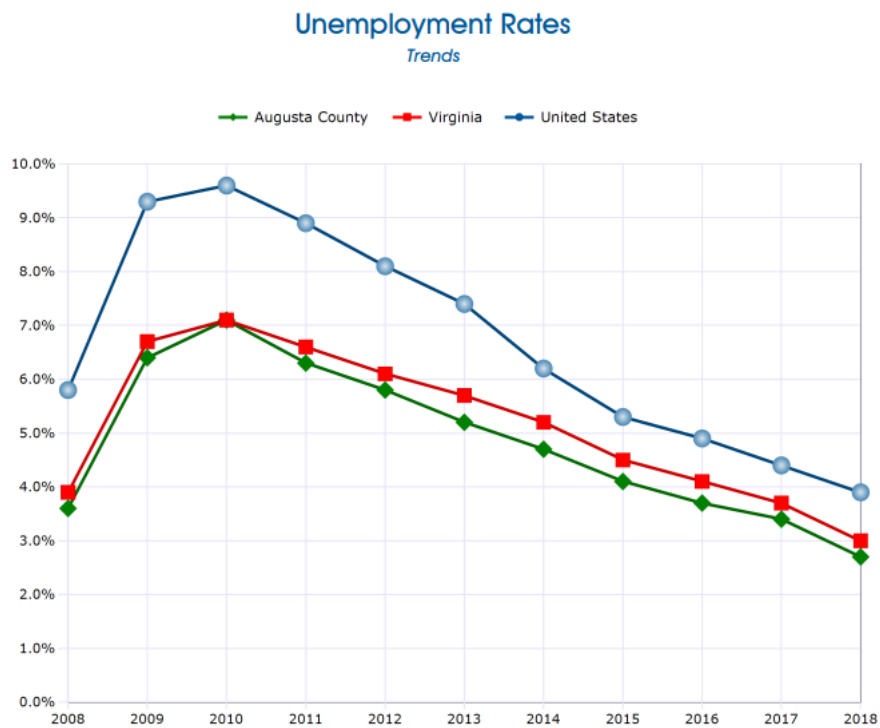


*Population by Ethnicity is based on Weldon Cooper Center for Public service estimates for 2018.

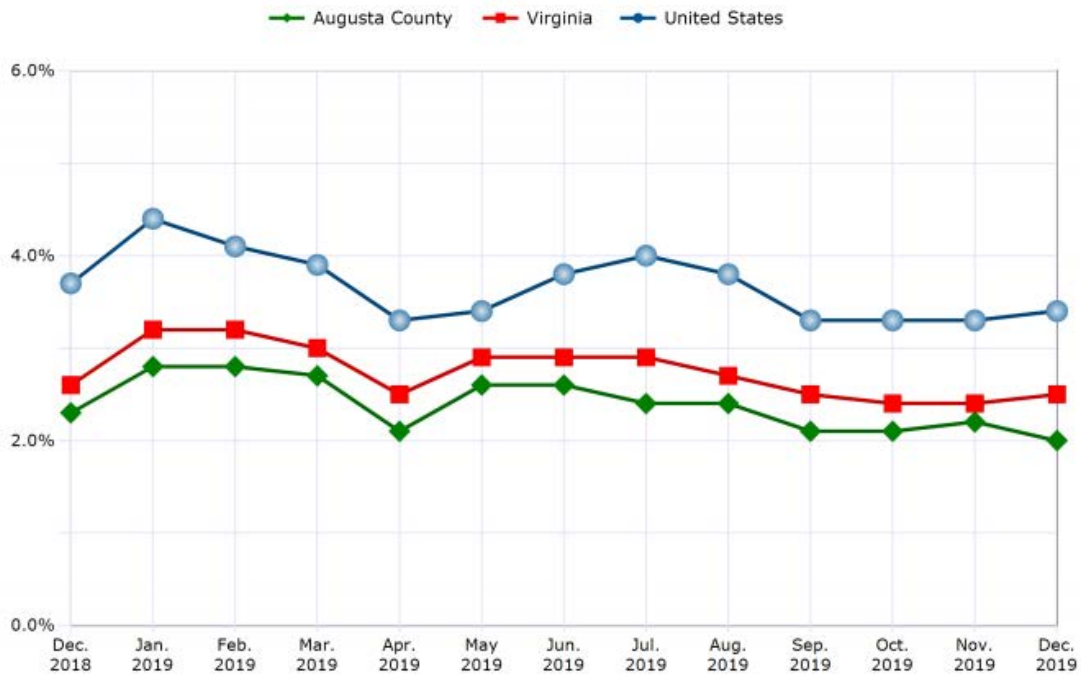


*Population by age range is based on Weldon Cooper Center for Public Service estimates for 2018.

Unemployment Rates:



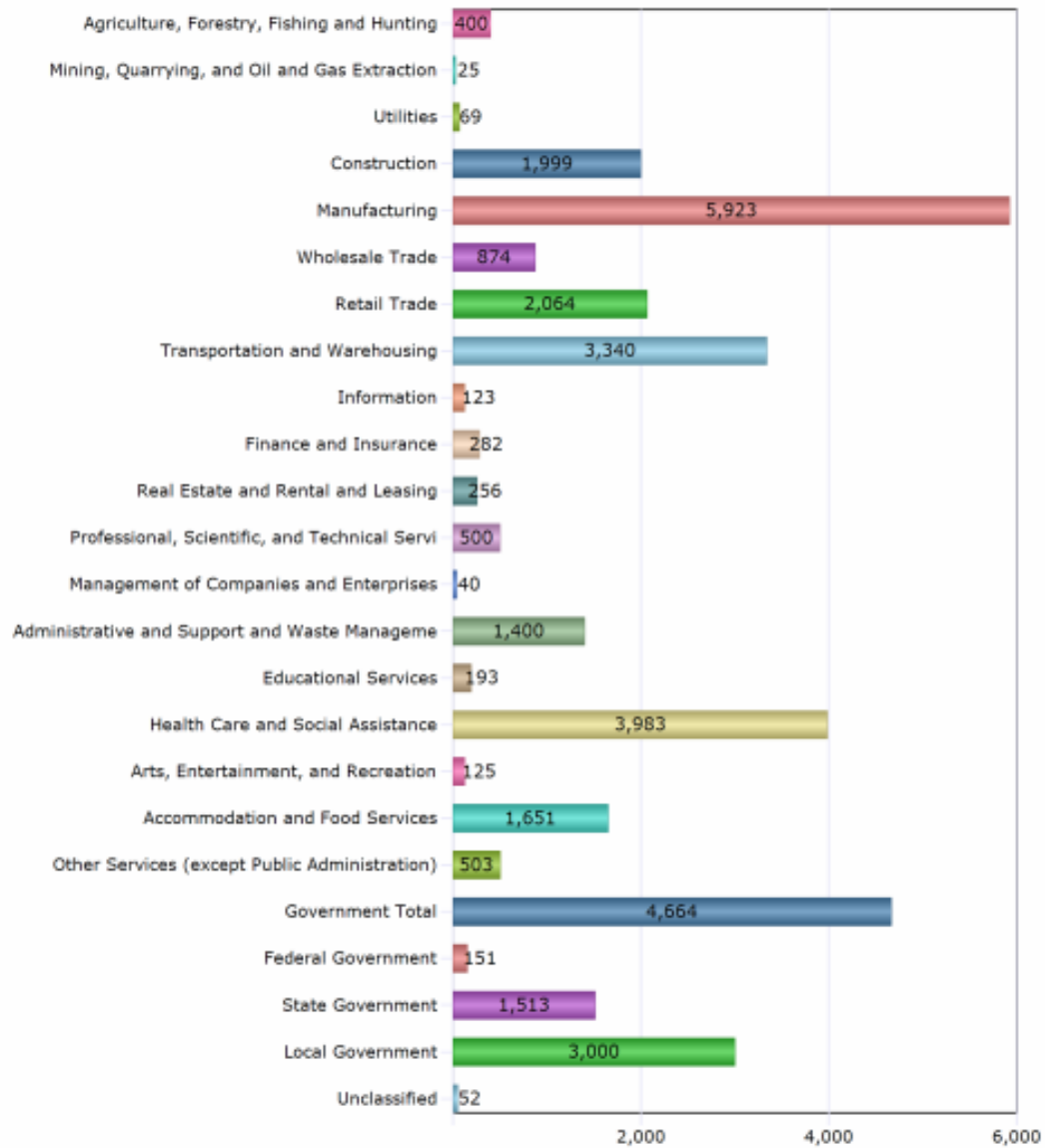
Unemployment Rates Past 12 Months



	Augusta County	Virginia	United States
Dec. 2018	2.3%	2.6%	3.7%
Jan. 2019	2.8%	3.2%	4.4%
Feb. 2019	2.8%	3.2%	4.1%
Mar. 2019	2.7%	3.0%	3.9%
Apr. 2019	2.1%	2.5%	3.3%
May 2019	2.6%	2.9%	3.4%
Jun. 2019	2.6%	2.9%	3.8%
Jul. 2019	2.4%	2.9%	4.0%
Aug. 2019	2.4%	2.7%	3.8%
Sep. 2019	2.1%	2.5%	3.3%
Oct. 2019	2.1%	2.4%	3.3%
Nov. 2019	2.2%	2.4%	3.3%
Dec. 2019	2.0%	2.5%	3.4%

Source: Virginia Employment Commission, Economic Information & Analytics, Local Area Unemployment Statistics.

Employment by Industry



Total: 28,467

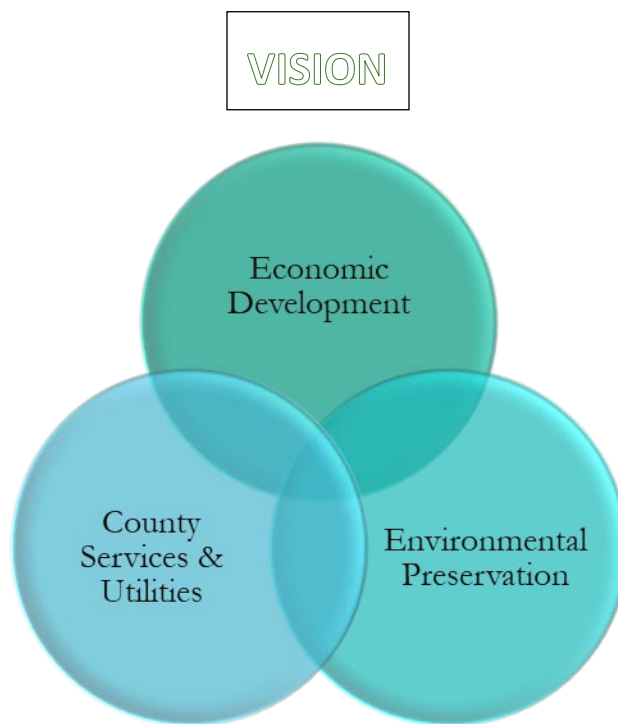
Note: Asterisk (*) indicates non-disclosable data.

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 3rd Quarter (July, August, September) 2019.

Long-Term Vision:

A strategic plan is an important tool on the road map to success for any locality. The following elements of the long-term vision for Augusta County were adapted from the County’s most current Economic Strategic Plan and Comprehensive Plan. It is important to note that the County’s Comprehensive plan is due for review in Fiscal Year 2021. The board is also exploring options for a formal Countywide Strategic Plan if funding is available.

- The rural character and natural beauty of the County will be preserved.
- Growth and development in the County will be well managed and concentrated in designated Urban Service Areas, Agriculture will be the predominant land use.
- Farms, forests, mountains, rivers and streams will provide the framework and context for development in urban areas.
- Continue to utilize cost-effective public services and utilities while improving the overall quality of life in neighborhoods.



Key Issues:

- The County actively seeks to attract businesses and industries that are compatible with and enhance the County’s economic climate
- Continue the advancement of technology in daily operations to improve efficiency of the departments.
- The County continues to seek ways to improve, maintain, and support the public safety services countywide.
- Continue working towards updating the current Enterprise Resource Planning Software (ERP) to a more current solution.
- Continue to address the pressing need for renovation and expansion of the current courts buildings.



Economic Strategic Plan:

The County’s Economic Development Strategic Plan was predicated on achieving the County vision set out in its newest Comprehensive Plan.

The Strategic Plan can be accessed via:

<https://www.co.augusta.va.us/Home/ShowDocument?id=1665>

Comprehensive Plan:

Since 1980, every Virginia locality has been required by State law to have a Comprehensive Plan. The purpose of the Comprehensive Plan is to guide growth and development over a 20-year time period by providing long-range vision, goals, and strategies of the community. Augusta County’s plan serves as a guide to landowners, developers, businesses, citizens and County officials about future land use decisions. By considering the types and locations of development and services needed or desired for a 20-year time period, decision makers are better able to evaluate individual proposals in the context of long-term goals. The last Comprehensive plan update was in 2015.

The County’s Comprehensive Plan can be accessed via:

<https://www.co.augusta.va.us/government/community-development/planning/comprehensive-plan/comprehensive-plan-2007-2027>

STATEMENT of GOALS

General

- To promote fiscal health of the County by encouraging a diversified economy.
- To seek to run an efficient County government without duplicating tasks by different departments within the County.
- To effectively and efficiently manage the County resources while maintaining and enhancing County Services.
- To build and maintain strong relationships with the citizens we serve.

Accounting

- To provide full disclosure to County residents through annual financial statements.
- To follow the accounting procedures and principles established by the Virginia Auditor of Public Accounts and the Generally Accepted Accounting Principles (GAAP).
- To educate and assist departments on proper finance procedures including but not limited procurement, and purchase orders.
- To be good steward of the County's funds and ensure proper handling and exceptional service.

Short-Term Influencing factors:

There were many short-term factors within the County Government that affected the decisions for this budget year. These factors are outlined in depth in the County Administrator's memorandum to the Board of Supervisor's included in the next section. First and foremost this budget was affected by projected revenue shortfalls due to COVID-19. From the time this budget was advertised until it was formally adopted and additional \$5 million dollars had to be cut to balance the FY21 budget. Due to these shortfalls the County was forced to remove positions for Fire and Rescue, even though they have struggled with attrition and the ability to fill positions as well as the need for additional staffing for EMS only personnel. Fire and rescue also proposed a career advancement program for their department to allow staff with certain training and certifications the opportunity for advancement, while the County felt that these were worthwhile goals, the approved budget was unable to support these requests due to COVID-19 shortfalls. All other recommended approvals in the County Administrator's memorandum were removed from the approved budget due to these significant revenue shortfall projections.

Twelve new EMS only positions were also proposed in their budget to fully staff Craigsville and Stuarts Draft Rescue Squads. The County has been able to realize increased revenue collections in their ambulance billing program by eliminating a third party billing provider and utilizing staff in the Finance department to bill for those services, so we have proposed adding four EMS only staff positions in the balanced budget. While these positions were advertised in the FY21 budget, they were not approved. At the beginning of the COVID-19 pandemic EMS ambulance transports have significantly declined. It is unknown will these figures will rebound and for this reason we no longer feel that it is prudent count on transport fees to cover EMS positions.

Education also remained a priority and the direct operating transfer to the School fund included \$ 1,346,575 in new revenue based on the shared revenue growth formula. This budget also addressed the County Schools needs for bus replacements due to its aging fleet with an additional \$1,080,000 transferred to School Capital to fund these replacements. This amount is recurring to allow for bus replacement each year and was implemented in Fiscal Year 2020, utilizing Reassessment dollars. The County made a decision to hold harmless the schools for projected revenue shortfalls due to COVID-19. In the approved budget the schools did not see a reduction in their local funding allocation.

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Long-Range Financial Plans

Although the 2021 Fiscal Year Budget has been adopted, there are still long-range budget challenges that must be addressed. We will mention these as a primer for future discussion but this list is not intended to be all encompassing.

- Continue to attract Private investment in the Mill Place Commerce Park which is a 300 acre industrial zoned parcel owned by Augusta County. The Park represents an investment by the County to the economic strength of the community. The task is to capitalize on this investment by attracting private investors to purchase lots for development.
- While this project is currently on hold we will leave it as a long range financial plan due to the ongoing need for this project. The 1901 Courthouse will be remodeled, in part, as office space. Temporary facilities for housing the Courts during construction will also be included in the project. The County has purchased adjacent property in anticipation of pursuing this project.
- Wrap up flood control structure rehabilitation of Hearthstone Lake Dam. The dam is the fifth structure addressed within the County.
- Continue working with VDOT on the planned pedestrian paths in Verona.
- Manage expenditures in relation to growth in revenues to ensure essential public services are provided while maintaining a conservative tax rate for citizens.

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Budget Calendar

December/January

Department Directors develop requests, objectives, goals, accomplishments, and performance measures
Department Directors review budgetary requests with Finance Department
Human Resources and Finance develop payroll and fringe benefit expenditure estimates
Preliminary Revenue estimates are formulated
Preliminary growth number is provided to School Board

February

County Administrator reviews department submissions to be included in the recommended budget and recommends changes
Revenue estimates are refined

March

The Board of Supervisors holds a work session to review the County Administrator's recommended budget, which includes revenue and expenditure estimates
The Board of Supervisors approves the newspaper advertisement for public hearing on the adopted budget, capital improvement program and tax rate

April

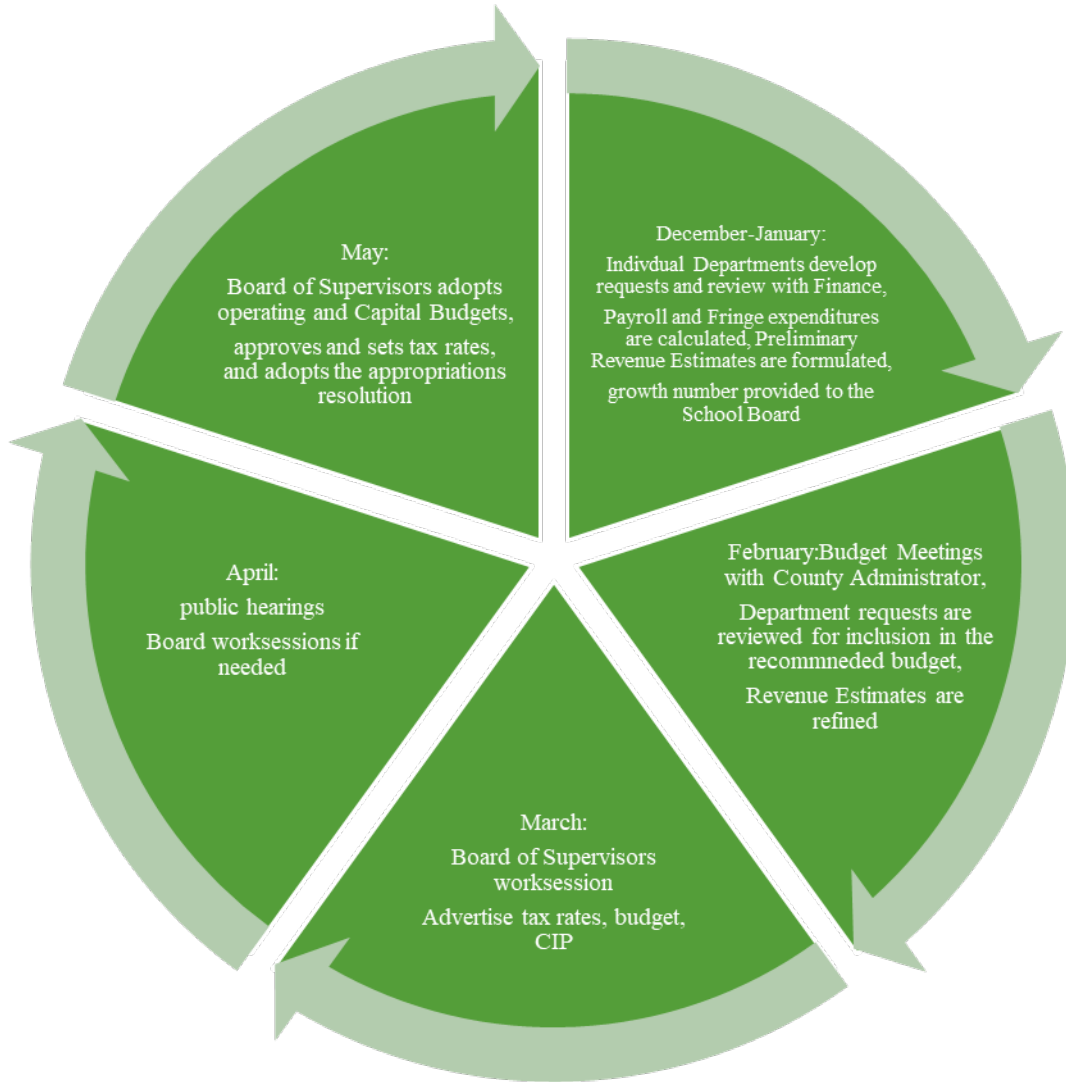
A public hearing is held to solicit taxpayer input on the adopted budget
The Board of Supervisors holds its final work session, if needed

May

The Board of Supervisors officially adopts the operating and capitals budgets, fixes tax rates
The Board of Supervisors adopts the appropriations resolutions

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Budget Process



Augusta County's budget development begins each year in December and continues through the final budget adoption in May (see Budget Calendar). The process is designed to incorporate a rigorous internal review of each department's budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications. Each activity funded has been reviewed by the County's Finance Department, the County Administrator and the Board of Supervisors.

Prior to April 1, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them. The following Funds have legally adopted budgets: General Fund, Fire Revolving Loan Fund, Asset Forfeiture Fund, Economic Development Fund, Revenue Recovery Fund, Virginia Public Assistance Fund, Children's Services Act Fund, School Operating Fund, School Cafeteria Fund, School Capital Projects Fund, Debt Fund, Head Start Fund, Governor's School Fund and County Capital Improvement Fund.

A public hearing is conducted in April to inform residents about the adopted budget and to obtain citizen comments to guide spending decisions.

By or in May, the Board of Supervisors makes its final revisions to the adopted budget and adopts the budget by appropriations resolution. Funds are appropriated at the department level. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units.

Appropriations lapse on June 30, for all County operating funds. The County's practice is to appropriate Capital Projects by Project. Appropriations for Capital Project Funds are continued until the completion of the applicable project or grant, even when the project or grant extends beyond the end of the fiscal year.

The Appropriations Resolution places legal restrictions on expenditures at the fund level. The appropriation for each function or category can be revised only by the Board of Supervisors. Appropriations for the current fiscal year are revised in conjunction with the budget planning for the following fiscal year. The County Administrator is authorized to transfer budgeted amounts between general government departments; however, the School Board is authorized to transfer budgeted amounts within the school system's categories.

The current budget has been appropriated at 100% which allows for departments and agencies to better utilize the monthly financial reports to monitor spending.

Basis of Accounting

In the Comprehensive Annual Finance Report (CAFR), governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Sales and utility taxes, which are collected by the state and subsequently remitted to the County, are recognized as revenues and receivables upon collection by the state, which is generally in a two month period preceding receipt by the County.

Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, state and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Revenues from general purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

General Fund:

The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. In the CAFR, the general fund includes the activities of the Fire Revolving Loan, Asset Forfeiture, Revenue Recovery, and Economic Development funds.

Special Revenue Fund:

The special revenue fund accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds consist of the Virginia Public Assistance Fund and Children's Services Act Fund, School fund, School cafeteria Fund, Head Start Fund, & Governor's School Fund.

Debt Service Fund:

The debt service fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. Debt service funds consist of the Debt Service Fund.

Capital Project Fund:

The capital project fund accounts for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds. Capital project funds consist of the County Capital Improvements Fund.

School Capital Projects Fund:

The school capital projects fund accounts for the major construction expenditures for the school system. The majority of financing is provided from bond issues.

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Fund Structure

County Fund	Fund Type	Function
General Government	General Operating Fund	General Government Administration Judicial Administration Public Safety Public Works Health & Public Assistance Cultural Community Development Non-Departmental
Fire Revolving Loan	General Fund	Public Safety
Asset Forfeiture	General Fund	Public Safety
Revenue Recovery	General Fund	Public Safety
Economic Development	General Fund	Community Development
Virginia Public Assistance Fund	Special Revenue Fund	Health & Public Assistance
Children's Services Act	Special Revenue	Health & Public Assistance
School Operating	Special Revenue	Instruction Administration Transportation Maintenance Facilities Technology
School Cafeteria	Special Revenue	Food Services
Schools Capital Improvement	Schools Capital Project Fund	Capital Projects
Debt Service	Debt Service Fund	Debt Service
Head Start	Special Revenue	Instruction
Governor's School	Special Revenue	Instruction
County Capital Improvement	Capital Project Fund	Capital Projects

Basis of Budgeting

The budgets of governmental type fund (for example, the General, Special Revenue and Capital Projects Funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the County (for example, outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

It is required that a balanced budget be submitted to the Board of Supervisors, which means that estimated revenues meets estimated expenditures.

In all cases when goods and services are not received by year end, the encumbrances lapse.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the County prepares the budget.

Prior to May 1, the County Board of Supervisors adopts the budget by resolution and funds are appropriated generally at the function level for the General Fund, and at the major category of expenditures level for the School Operating Fund.

Formal budgetary integration is employed as a management control device during the year for all funds except Trust and Agency Funds. Budgets are legally adopted annually for the County's General Fund and the School Operating Fund.

A budget is adopted for each grant or project in the Special Revenue Fund, or the County Capital Projects Fund, projects are appropriated in total for each fiscal year. The budget resolution specifies that the budget and appropriation for each grant or project continue until the expiration of the grant or completion of the project. All other appropriations lapse at year-end. Budgets for these grants and projects are not included herein since they are not legally adopted annually.

The level of control at which expenditures may not legally exceed appropriations is at the individual or project in the County Capital Projects Fund and at the total appropriation level for each fiscal year in the School Capital Projects Fund.

Financial Management Tools and Long Range Planning Documents

This section is intended to provide a brief description of some of the financial management tools and long range documents used by the County. These tools and planning documents include:

Budget

The primary financial management tool used by the County is the annual budget process. This involves a comprehensive examination of all revenue and expenditure programs of the County complete with public hearings and approval by the Board of Supervisors.

Quarterly Financial Reports

This presentation is a tool used to see a snap shot of all revenues and expenditures that have occurred on a quarterly basis. It is also used to project year end results. Administration uses this model to determine what adjustments need to be made during the year to ensure the year ends with a positive balance. The projections are presented to the Board of Supervisors on a quarterly basis, highlighting significant transactions.

Monthly Financial Reports

Monthly review of revenue and expenditure summaries and balance sheets allow for financial oversight of departmental expenditures by Administration and applicable department heads.

Capital Improvement Plan

It is County policy to balance the need for public facilities with the fiscal capability of the County to provide for those needs. The five-year Capital Improvement Program (CIP), submitted to the Board of Supervisors, is the vehicle through which stated need for public facilities is analyzed against the County's ability to pay and stay within self-imposed debt guidelines.

Financial Policies

The Board of Supervisors has adopted financial policies. These are guidelines used to assist with day to day planning and transactions.

Augusta County Financial Policies

Effective June 30, 1994
Revised July 26, 1995
Revised December 2012

Purpose: As recommended by the Government Finance Officers Association (GFOA), Augusta County has adopted the following Finance Policies to assist the Board of Supervisors in maintaining fiscal stability and accountability in the use of its resources to provide services to the citizens.

Budget

The overall objective of the budget is to provide a balanced financial plan in total and by fund that adheres to the County's mission statement, capital improvement plan and/or current initiatives. The budget policy also prescribes procedures and requirements of the budget management.

A. Budget Calendar

- The proposed operating budget and Capital Improvements Program will be presented to the Board of Supervisors before April 1, preferably the last Monday in March.
- Informational budget sessions may be held before presentation or adoption of the budget, as special meetings held by the Board if necessary.
- Notice of tax increases will be conducted in accordance with applicable statutes, including additional notices required in reassessment years.
- Public hearings and associated notice for budget amendments will be conducted in accordance with applicable statutes. The public hearing will generally be held on or by the third Wednesday in April.
- Prior to June 30, the budget will be adopted in accordance with applicable statutes. This action is usually taken on or before the first Wednesday in May.
- Budget meeting dates will be established as part of the Board of Supervisor's annual calendar.

B. Budget Guidelines

- A balanced budget is a budget with total expenditures equal to total revenues, including use of fund balance, but excluding capital outlays.
- The County will not use short-term borrowing to finance operating needs.
- The County will maintain adequate fund balances in accordance with the Fund balance policy(see section 5.0 of policy).
- The County will estimate its annual revenues by an objective, analytical process.
- The individual department submissions must be prepared with the basic assumption that the Board will always attempt not to increase the local tax burden.
- Annual recurring budget guidelines shall be focused in certain areas, with additional guidelines and/or objectives formulated, if applicable, by the County Administrator in the formulation of the proposed budget:
 1. Education funding formula
 2. Fire & rescue agreements/policy
 3. Proposed revenue or financing scenarios
 4. Ensure adequate reserves
 5. Employee compensation and benefits
 6. Capital depreciation funding
 7. Capital project funding and related debt service

- Budgetary review by the Board of Supervisors will focus on the basic concepts of staff economy, capital construction, program expansions, new programs, existing service costs and administrative costs.
- Budget revisions to the prior year or revised budget will be considered, adjusted, and re-appropriated by the Board along with the proposed budget.
- Appropriations for all funds lapse on June 30, with the exception of Capital Improvements Funds, which are appropriated by project, depreciation account our escrow.
- A review of capital projects will be conducted at year end to determine the necessity for re-appropriated funds. Those which are determined to be unnecessary will be transferred to other uses following the County Fund Balance Policy.

C. Five-Year Capital Improvements Plan

- The County will develop a five-year plan for capital improvements and update each annually.
- The County will coordinate the development of the capital improvement budget with the development of the County's operating budget. Future operating costs associated with the new capital improvements will be projected and included in operating budget forecasts.
- The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- The Planning Commission will review and approve the five-year plan before submission to the Board of Supervisors.

Audit

The overall objective of the audit is to provide opinions and/or reports on the County's financial statements, internal control over financial reporting and compliance with federal and state laws, regulations, contracts and grants.

A. Audit Committee

- The Board of Supervisors established an Audit Committee in 2008. The Committee is comprised of two Board members and is appointed annually by the Chairman.
- The Finance Director serves as staff to the committee with duties including preparing agendas and providing information as requested.
- The Committee provides independent review and oversight of the government's financial reporting processes, internal controls and independent auditors.
- The Committee provides a forum separate from management in which auditors and other interested parties can discuss concerns.
- The Committee also reviews financial policies.

B. External Auditors

- External auditors are responsible for the issuance of any and all required opinions, internal control and compliance reports and management letters in connection with the audit of the financial statements.
- County assistance will be provided to external auditors in order to produce timely and accurate financial statements and related audit opinions and reports.
- The external auditor shall coordinate the annual audit objectives with the County's Finance Department.
- External auditors will be selected to perform annual audits through a request for proposal (RFP) process every five years, unless otherwise approved by the Audit Committee. Recommendation of the Audit Committee as a majority of the selection committee will be presented to the Board of Supervisors for approval.

Fiscal Accountability

The County will establish and maintain a high standard of accounting practices.

A. Reporting

- The County will prepare regular monthly, quarterly and annual financial reports which present a summary of activity by major fund types and compare actual revenues and expenditures to budgeted amounts.
- The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

B. Expenditures

- The County will follow the Virginia Public Procurement Act for procuring goods and services.
- The County will set guidelines for purchases related to petty cash, travel and training, and central stores.
- Accounts payable transactions will be approved in accordance with statute.

Debt

The overall objective of the debt policy is to assist the County in managing current and future debt obligations.

A. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

B. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expended useful life of the project.

C. Debt shall not constitute an unreasonable burden to residents and taxpayers, which shall be defined as total general government debt and debt service expenditures, appropriated during the annual budget process. There is no legal debt limit for the County.

D. The following issuances of debt require approval and appropriation of the proceeds by the Board of Supervisors, including:

- Bond and revenue anticipation notes
- General obligation bonds
- VPSA Bonds and State Literary Fund loans
- Revenue bonds and subject-to-appropriation debt
- Capital acquisition leases and notes
- Re-funding and re-financings
- Moral obligation debt

E. The County shall receive approval to issue its bonds or contract debt if voter approval is obtained in accordance with the Constitution of Virginia. The Code of Virginia, Section 15.2-2638(b) notes specific exclusions to this requirement, including refunding bonds and bonds issued for school purposes and sold to the Literary Fund, the Virginia Supplemental Retirement System or other State agency prescribed by law (such as the Virginia Resources Authority).

F. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

G. The County will attempt to determine the least costly financing method for all new projects.

Fraud

Effective December 13, 2012

The County of Augusta recognizes the importance of protecting the organization, taxpayers, employees and assets against financial risks, operational breaches and unethical activities. A fraud policy formalizes the expectations of personal honesty and integrity required of County officials and employees. This policy prohibits fraud or misuse of the County's assets and sets forth specific guidelines and responsibilities, including appropriate actions that must be followed for the investigation of fraud and other similar irregularities.

The goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, our citizens, our suppliers and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.

A. Prohibited Acts

Fraud is defined as an intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Examples of fraud include, but are not limited to:

- Embezzlement, bribery or conspiracy.
- Misappropriation, misapplication, destruction, removal, or concealment of County property.
- Alteration or falsification of documents.
- Theft of any asset (money, tangible property, etc.).
- Authorizing or receiving compensation for goods not received or services not performed.
- Authorizing or receiving compensation for hours not worked.
- Misrepresentation of fact.
- Failure to account for monies collected.
- Knowingly providing false information on a job application.

B. Prevention

Each department will maintain an internal control environment to protect the department and the County from loss or other damages as a result of a fraudulent act.

All new full time, temporary, part-time, and seasonal employees may be subject to a criminal background check based on position and duration of employment. The County may also verify all applicants' employment history, education and personal references prior to making an offer of employment. New employees will receive this policy as part of their orientation.

C. Reporting of Fraud

Allegations and concerns about fraudulent or corrupt activity may come from various sources including employees, vendors, members of the public, results of internal or external audit reviews, or from other interested parties.

All employees and officers have a duty to report concerns they have or information provided to them about the possible fraudulent or corrupt activity of any officer, employee, vendor or any other party with any associations with the County. Any person who has a reasonable basis for believing fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately.

The County of Augusta has adopted a zero tolerance policy regarding fraud. Any evidence supporting fraud, theft or embezzlement of County assets and equipment may be subject to the following actions including but not limited to: suspension, termination, restitution, and criminal charges. Any County employee who is aware of fraud being committed against the County by anyone shall report such activity to at least two of the following departments or individuals: the Sheriff's Department, Commonwealth's Attorney and/or County Administrator.

All reports will be taken seriously and will be investigated by internal staff and/or legal counsel as appointed by the Board of Supervisors or County Administrator. The County will cooperate with the appropriate law enforcement agency if deemed necessary. The Auditor of Public Accounts shall be notified of fraudulent reports in accordance

with Code of Virginia, Section 30-138. The County's financial auditors should also be notified. Fraudulent activities that result in disciplinary action will be reported to the Board of Supervisors.

D. False Allegations

False allegations of suspected fraud with the intent to disrupt or cause harm to another may be subject to disciplinary action up to and including termination of employment.

E. Corrective Actions and Discipline

Appropriate and timely action will be taken against those proven to have committed a fraudulent act. These remedial actions may include, but are not limited to:

- Disciplinary action (up to and including immediate termination of employment).
- Restitution for all losses, including investigation and legal expenses, to the fullest extent of the law.
- Forwarding information to the appropriate authorities for criminal prosecution.
- Institution of civil action to recover losses.
- Offenders at all levels of the employment will be treated equally regardless of their position or years of service with the County.
- Determinations will be made based on a finding of facts in each case, actual or potential damage to the County, cooperation by the offender and legal requirements.
- The County of Augusta may take corrective or disciplinary action without awaiting the resolution of criminal or civil proceedings arising from fraudulent conduct.

F. Confidentiality

All investigations will be conducted in confidence insofar as reasonably possible. The names or names of those communicating information about a fraudulent act or the name or names of those suspected of a fraudulent act will only be revealed when required by law in conjunction with the investigation or legal action

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Fund Balance Policy

Effective May 25, 2011

Revised April, 22, 2015

Purpose

The purpose of this policy is to establish guidelines on the use of unrestricted fund balance to provide the County with sufficient financial resources to address unforeseen revenue fluctuations, unanticipated expenditures and emergencies, which result in unanticipated budgetary shortfalls. Fund balance is used as an indicator of the County's overall economic health and credit quality. This policy is created to be in compliance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Definitions

Fund balance – Represents the difference between the assets and liabilities reported in a governmental fund. Often used as a measure of liquidity. It is also used as a classification to separate restricted and unrestricted. Those classifications are broken up into five categories:

Restricted

Nonspendable fund balance – Represents amounts not spendable in form. Examples include inventories, prepaid amounts, and permanent funds.

Restricted fund balance – Represents amounts that have external constraints placed on their use. External constraints may be imposed through constitutional provisions, enabling legislation, or regulations of other governments. Examples include grants and intergovernmental revenues.

Unrestricted

Committed fund balance – Represents amounts constrained for a specific purpose by a formal action of the highest level of decision making authority. Committed amounts cannot be used for another purpose unless released by the same formal action taken to commit those funds. Examples include contractual obligations and board approved expenditures through a formal action.

Assigned fund balance – Represents amounts intended to fulfill a specific purpose. Intent may be established by the highest level of decision making authority or by an official or body to which the governing body delegated the authority. In government funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. Examples include drug enforcement local revenues and capital depreciation funds.

Unassigned fund balance – Represents the residual classification of the general fund and includes all amounts not assigned to other funds, or restricted, committed, or assigned within the general fund.

Policy

1.0 Committed Fund Balance

The County Board of Supervisors is the highest level of decision making authority for the County. A formal action of the Board of Supervisors is required to establish, modify, or rescind a fund balance commitment.

Action to commit resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

2.0 Assigned Fund Balance

The County Board of Supervisors has authorized the County Administrator, or his designee, as the official authorized to assign resources and ending fund balance to a specific purpose as approved by this fund balance policy.

3.0 Unassigned Fund Balance

- The County's Unassigned General Fund Balance will be maintained to provide the County with sufficient funds to address unforeseen revenue fluctuations, unanticipated expenditures, emergencies, and similar circumstances.
- The Unassigned General Fund Balance should not be used to support reoccurring operating expenditures outside of the current fiscal year. The unassigned fund balance cannot be used to cover an unanticipated budgetary shortfall in excess of \$100,000. The County Board of Supervisors may appropriate Unassigned General Fund Balance to cover an unanticipated budgetary shortfall that is in excess of \$100,000.
- The Unassigned General Fund Balance can only be appropriated by a formal action of the County Board of Supervisors.
- The County of Augusta will use GASB's definitions of fund balance for the audited Comprehensive Annual Financial Report (CAFR). For all other financial planning purposes, the term Budgetary Fund Balance will be used and will include any portion of the fund balance that is available for appropriation. Portions of the fund balance that are not available for appropriation will be identified as Reserved Balance.
- Funds in excess of the annual requirements may be retained in the Unassigned General Fund Balance, or may be considered to supplement capital outlay expenditures.

4.0 Order of Spending Resources

The County will assume the default approach of spending resources as they become available for expenditure. The County assumes restricted fund balance will be allocated first then unrestricted fund balance in the order of committed, assigned, and unassigned.

5.0 Unrestricted General Fund Balance Minimum

- Unrestricted General Fund Balance shall include Committed, Assigned and Unassigned fund balances per policy definitions. The total of these three categories of fund balance include only resources without a constraint on spending or for which the constraint on spending is imposed by the County itself.
- It is the goal of the County to achieve and maintain an Unrestricted General Fund Balance no less than two months of General Fund Operating Expenditures at the close of the fiscal year, with the exceptions noted in 5.03 below.
- In the event the Unrestricted General Fund Balance is used to provide for temporary funding of unanticipated budgetary shortfalls, the County shall restore the Unrestricted General Fund Balance to the minimum level of two months of General Fund Operating Expenditures within three to five fiscal years following the fiscal year in which the event occurred. The plan to restore the Unrestricted General Fund Balance shall be included and highlighted in the County's adopted budget.

Total Revenues

The Fiscal Year 2020-2021 total revenues are shown below. Major sources include property taxes, local taxes and funds from the Commonwealth of Virginia. Overall, this budget represents a decrease of 2.22% or \$2,194,354 over the FY2019-2020 adopted budget. This decrease is projected due to expected revenue shortfalls related to the COVID-19 pandemic.

**Augusta County
Fiscal Year 2020-2021
Revenues- General Fund**

General Property Taxes	\$66,527,390	67.29%
Other Local Taxes	\$14,257,650	14.42%
Permits, Priv. Fees, Reg. Licenses	\$630,700	0.64%
Fines & Forfeitures	\$330,500	0.33%
Use of Money and Property	\$625,300	0.63%
Charges for Services	\$2,676,800	2.71%
Miscellaneous	\$5,000	0.01%
Recovered Costs	\$256,741	0.26%
State	\$11,505,292	11.64%
Federal	\$673,940	0.68%
Non-Revenue Receipts	\$1,377,562	1.39%
Fund Balance	\$0	0.00%
Total	\$98,866,875	100%

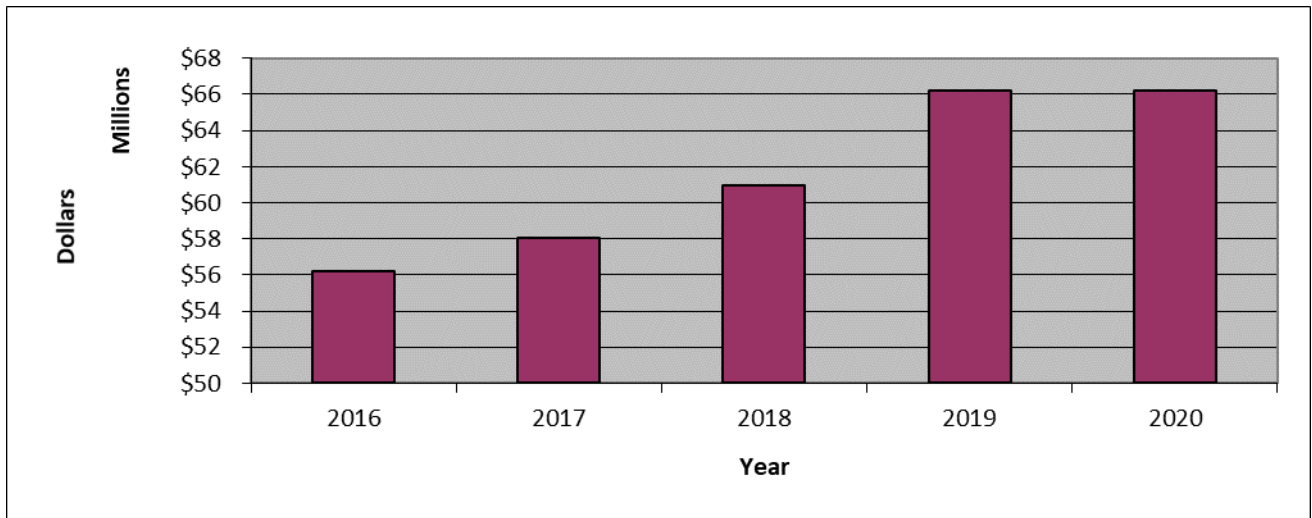
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Revenue Analysis

General Fund

There are many factors used to assess and monitor the financial condition of a government, such as financial ratios, fund balance reserves, debt capacity and economic climate. One of the primary factors influencing financial condition is revenue growth from property taxes.

The following chart examines the growth in property taxes collected during the prior five fiscal years.



Total property tax collections have increased from \$56.1 million in fiscal year ending 2016 to \$66.2 million in 2020. The personal property tax rate for vehicles increased by \$.25 in FY13 and the real estate tax rate increased by \$.03 in 2014, \$.05 in 2015, \$.02 in 2016 and \$.05 in 2018 contributing to the growth in property tax revenues. The current rate is \$.63 per \$100.

Local Revenue

The Fiscal Year 2020-2021 General Fund revenue budget is estimated at \$98 million of which, local revenues total \$85.3 million; state and federal revenues along with non-reserve receipts total \$13.5 million. The County's major local revenue sources are outlined in the schedule below. These estimates are based on both historical trends incorporated with professional judgment in projecting future activity.

Revenue Category	2018-2019 Actual Revenue	2019-2020 Revised Budget	2020-2021 Adopted Budget
Real Estate Tax	\$47,930,329	\$49,901,700	\$49,003,840
% of Total Revenues	47.43%	47.58%	49.57%
Personal Property Tax	17,090,873	17,476,500	17,323,550

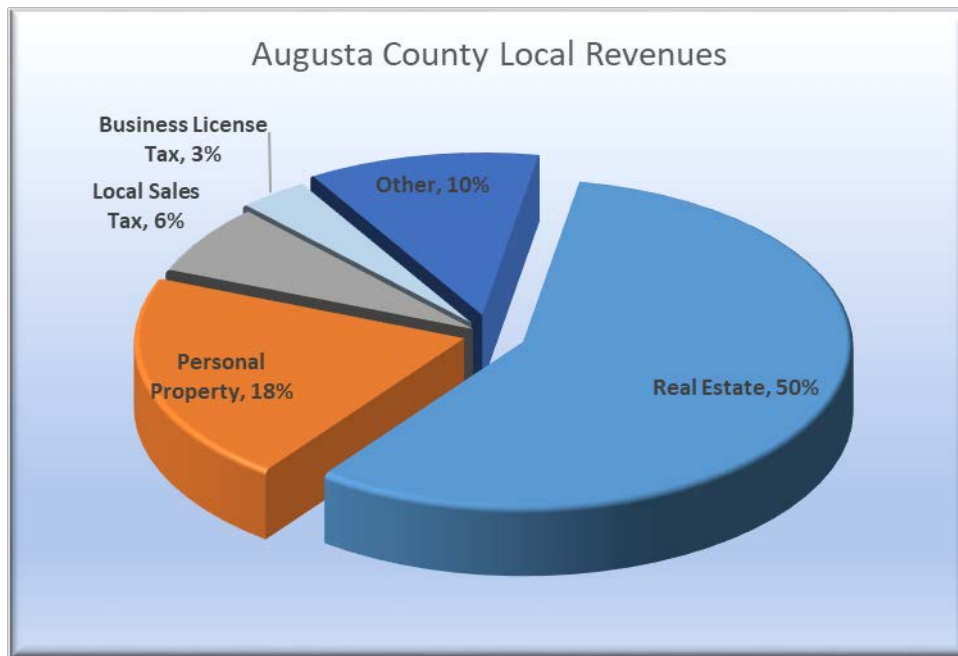
% of Total Revenues	16.91%	16.66%	17.52%
Local Sales Tax	6,184,919	6,140,000	5,760,000
% of Total Revenues	6.12%	5.85%	5.83%
Business License Tax	4,065,916	3,800,000	2,850,000
% of Total Revenues	4.02%	3.62%	2.88%
Other Local Revenues	13,602,625	11,860,363	10,372,691
% of Total Local Revenues	15.31%	13.35%	11.67%
Total Local Revenues	\$88,874,662	\$89,178,563	\$85,310,081
Total Revenues	\$ 101,061,229	\$ 104,881,150	\$ 104,414,222

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2020-2021 budget.

Taxes:

In fiscal year 2021, local revenues are projected to decrease by 4% or \$3.8 million, this is largely due to revenue shortfalls as a result of the COVID-19 pandemic.

The following chart shows the estimated Local revenues and their percentage of total local revenues for Fiscal Year 2021. This chart **EXCLUDES** state and federal revenue and transfers.



Real Estate

The County's rate to tax homes, land and mobile homes is \$0.63 per \$100 of assessed value. Real estate taxes are estimated to constitute approximately 48% of total revenues for the upcoming fiscal year.

The chart below denotes assessed value for the most recent five years.

Year	Assessed Value
2019	\$ 7,444,902,366
2018	\$ 7,301,289,087
2017	\$ 6,919,419,909
2016	\$ 6,858,965,626
2015	\$ 6,864,569,372

Public Service Corporations-Real Estate

As of January 1, 2019, the assessed value of public service corporation real property in the County totaled \$451 million. The Fiscal Year 2021 estimate of this revenue is based on the value of assessed property and a tax rate of \$.63 per \$100 of assessed value. The estimate assumes that the levy of real property will be reduced as the housing market improves causing the sales assessment ratio to fall below 100% in 2019, to 93.9%.

Personal Property

Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this primarily includes boats and automobiles. For businesses, examples include motor vehicles, machines, fixtures and tools.

In calendar year 2019, the assessed value of personal property for vehicles in the County totaled \$610 million. The Fiscal Year 2020 estimate of this revenue is based on no increase of assessed property and a tax rate of \$2.50 per \$100 of assessed value. The estimate assumes that the assessed value of personal property will grow on average in the current fiscal year based on regional figures for tangible business property values. It also assumes that the total overall number of registered vehicles will remain steady as a result of the economic conditions stabilizing in some areas.

As of January 1, 2019, the assessed value of business personal property in the County totaled \$128 million. The Fiscal Year 2020 estimate of this revenue is based on the value of assessed property and a tax rate of \$2.00 per \$100 of assessed value. The estimate assumes that the assessed value of personal property will increase by 2% in the current fiscal year. Machinery and tools tax is expected to increase, with a value of \$233 million. Machinery and tools is also taxed at a rate of \$2.00 per \$100 of assessed value.

The chart below denotes assessed values for the most recent five years.

\$2.50 PP		\$2.00 PP	
Year	Assessed Value	Year	Assessed Value
2020-estimated	\$ 613,589,534	2020-estimated	\$ 129,024,422
2019	\$ 610,536,850	2019	\$ 128,382,510
2018	\$ 584,625,920	2018	\$ 117,830,060
2017	\$ 566,942,820	2017	\$ 115,423,740
2016	\$ 548,775,660	2016	\$ 113,270,620
2015	\$ 524,463,200	2015	\$ 114,815,020

Local Option Sales Tax

Local sales tax is collected at the point of sale by merchants and remitted to the Commonwealth for distribution to localities. Of the 5.3% sales tax collected, 1% represents the local share and 4.3% is retained by the Commonwealth. Local sales tax is estimated to account for approximately 5.8% of total revenues in Fiscal Year 2020-2021.

Meals Tax

The County imposes a 4% tax on food and beverages prepared for public consumption at food establishments throughout the County. The recommended Fiscal Year 2020-2021 budget reflects estimated collections of \$1,912,500 which accounts for approximately 2.2% of local revenues.

Business License Tax (BPOL)

Business, Professional and Occupational License, also known as BPOL, is a tax levied on the gross receipts of persons and companies who are engaged in business in Augusta County. The recommended Fiscal Year 2020-2021 budget reflects estimated collections of \$2.8 million, which accounts for approximately 2.8% of local revenues.

Other Local Revenue

This category includes all other local revenue not discussed above; specifically, Permits, Fees and Licenses, Fines and Forfeitures, Use of Money and Property, Service Charges, Miscellaneous and Recovered Costs. The schedule below denotes estimated Fiscal Year 2020-2021 revenues for selected sources.

Description	Estimated Revenue
Permits, Fees and License	\$630,700
Fines & Forfeitures	330,500
Use of Money and Property	625,300
Recovered Costs	256,741

Charges for Services	2,676,800
Miscellaneous	5,000
Total	\$4,525,041

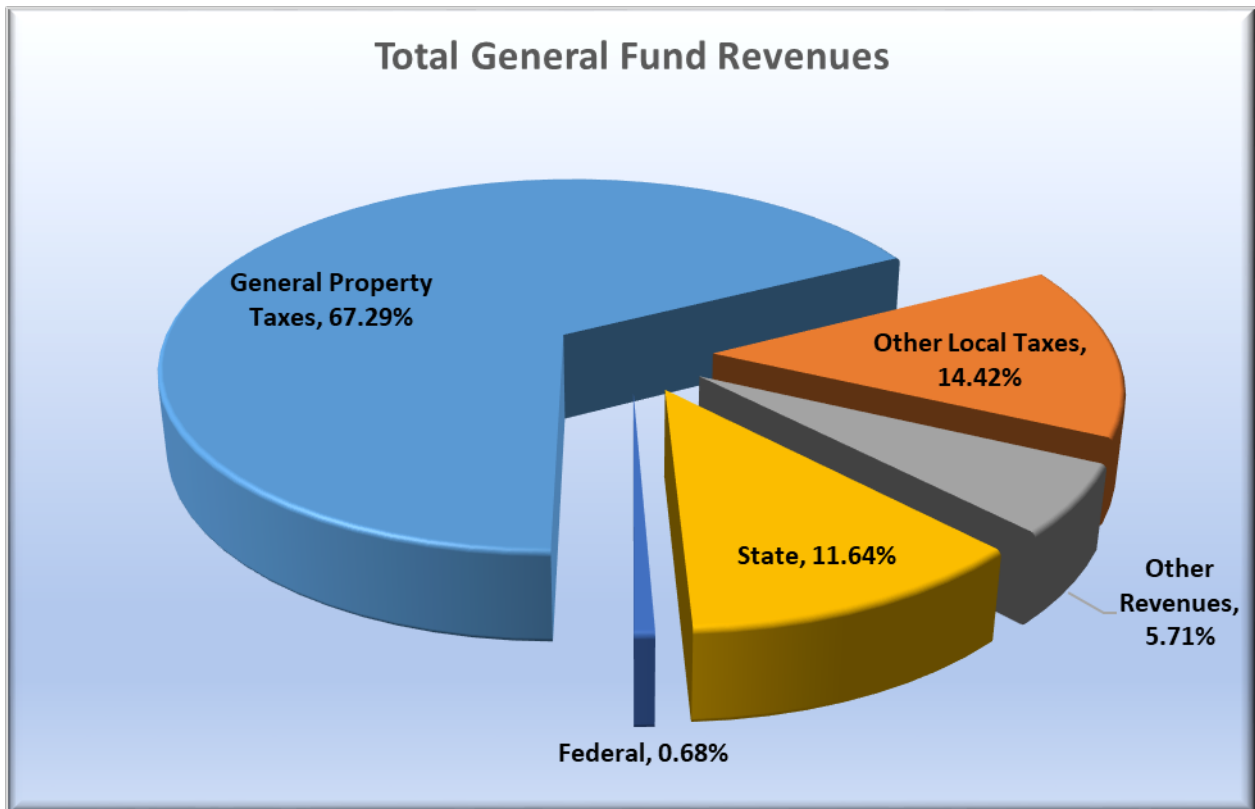
State and Federal Revenues

The Fiscal year 2020-2021 budget includes State and Federal revenues in the amount of \$12.1 million which accounts for approximately 12.3% of total General Fund revenues. State revenues are divided into three major categories. Approximately 11.6% of the County’s total revenues from all sources represent state funds used in support of the County’s general fund expenditures budget. These funds are classified as “categorical”, “non-categorical” and “shared expenses” state aid.

- **Non-categorical** – The County anticipates receiving a total of \$6.4 million or 6.5% of anticipated revenues from general fund sources in the form of non-categorical aid. Non-categorical aid includes revenues which are raised by the state and shared with the local government. The use of such revenues is at the discretion of the local government. These revenues include rolling stock, auto rental tax, mobile homes titling tax, and recordation and communication taxes. The largest source is the state funded portion of the Personal Property Tax Relief Act (PPTRA). This category is projected to reduce due to the continued decrease in state communications taxes.
- **Categorical** – Includes revenues received from and designated by the Commonwealth for a specific use by the local government. For Augusta County, such revenues are usually received on a reimbursable basis from the state. Categorical aid is primarily rendered to specific departments, such as recycling, emergency communications, library or clerk of court. The anticipated amount of this aid is \$555,500 or 0.56% of revenue from general fund sources. This category remains stable with the prior year.
- **Shared Expense**- This source of funds includes revenues collected from the Commonwealth for the state's share of expenditures in activities that are considered to be a state/local responsibility. Revenue from each source is shown in the activity that it benefits. Under the state’s shared expense classification, the County expects to receive \$4.5 million or 4.5% of general fund revenues. These shared expenses are directed mostly to personnel costs for the Constitutional offices which include; Commonwealth’s Attorney, Sheriff, Treasurer, Commissioner of Revenue, Registrar and Electoral Board, and Clerk of Circuit Court.

Federal Revenues – Federal revenues will provide \$673,940 or 0.68% of the \$98 million FY2020-2021 general fund-operating budget.

Revenue Category	2018-2019 Actual	2019-2020 Revised	2020-2021 Adopted
State: Non-categorical Aid	\$6,944,219	\$6,942,304	\$6,446,413
Shared Expense	4,378,267	4,363,386	4,503,379
State: Other Categorical Aid	487,888	601,000	555,500
Federal Aid	973,602	674,520	673,940
Total	<u>\$12,783,976</u>	<u>\$12,581,210</u>	<u>\$12,179,232</u>



Other Funds

Fire Revolving Loan Fund – This fund represents the funding from Virginia Department of Fire Programs Aid to Localities Entitlement program. The total budget is \$308,600, which is an increase from FY2019-2020 due to new loan issues in the prior year. This fund does not expire, and accordingly carries a fund balance from year to year. In accordance with policy, the fund balance is used to provide no-interest loans to volunteer fire departments, with a lien held on purchased apparatus. Loan payments from the volunteer fire departments are posted as revenue in the Fire Revolving Loan Fund.

Drug Enforcement Fund – This fund reflects asset seizures related to drug arrests and is budgeted at \$12,300. Revenues will be revised to actual based on asset seizure funds received during the year. This fund does not expire, and accordingly carries a fund balance from year to year.

Economic Development Authority (EDA) Fund – This fund authorizes the authority to acquire, own, lease or dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Virginia. It is budgeted at \$470,000, which represents payments from the County to the EDA for tax increment financing rebates.

Revenue Recovery Fund – This fund represents revenue received from ambulance transport services. The budget is \$1.8 million, which increased from FY2019-2020 due to more efficient and timely collection of payments by the Finance department. The Revenue Recovery fund does not expire, and accordingly carries a fund balance from year to year. The fund balance is comprised of a contingency reserve and one quarter of revenue, that is to be

paid to the rescue agencies and County. As of July 1, 2018, the County now handles all of the Revenue Recovery billing internally.

County Capital Improvement Fund – The capital improvements fund revenue budget is comprised of grant funding and debt proceeds related to current projects. This fund does not expire, and accordingly carries a fund balance from year to year. The fund balance is comprised of funding set aside for future capital replacements, capital projects, grant matches, reserves for rainy day funding, and regional projects.

LOCAL TAXES

Real Estate	\$.63
Real Estate- Fire Tax	-0-
Personal Property Tax - Vehicles	\$2.50
- Loan Value 76% (Commissioner's Option)	
- Trade-in 84%	
- Retail 100%	
Personal Property Tax – Business	\$2.00
Personal Property Tax – Livestock	-0-
Personal Property Tax – Boats/Aircraft/Trailers	\$2.50
Personal Property Tax – Antique Vehicles	\$2.50
Personal Property Tax – Recreational Vehicles	\$2.50
Personal Property Tax – Mobile Home	\$0.58
Machinery & Tools	\$2.00
Utility License Tax	
- Telephone	.5% max.
- Water	-0-
Consumer Utility Tax (electrical)	
- Residence	\$1.40/\$3.00 max.
- Commercial	\$2.29/\$30.00 max.
- Industrial	\$2.29/\$30.00 max.
Consumer Utility Tax (Gas)	-0-
Consumer Utility Tax (Water)	-0-
BPOL	
- License fee	-0-
- Threshold	\$100,000
- Contracting	\$.16
- Retail	\$.20
- Repairs, Personal & Business Services	\$.30
- Financial, Real Estate and Professional Services	\$.30
- Wholesale	\$.05
BPOL	
- Retail Peddlers	\$500 max.
- Retail Itinerant	\$500 max.
- Wholesale	\$100
Motor Vehicle Local License (decal)	-0-

Meals	4% max.
Transient Occupancy Tax	2% max.
	2% Tourism
Cigarette Tax	-0- GA
Admission Tax	-0- GA
Legal Document Tax	
- Recordation	8.3% max.
- Wills	3.3% max.
Bank Franchise Tax (80% of State Tax)	80% max.
Refuse Collection Fee	-0-
Recycling Collection Fee	-0-
<u>Miscellaneous</u>	
Dog Tags	
\$10 fertile	
\$ 6 Neutered	
Building Inspection Fees	
Community Development Zoning Application fees	
Community Development BOZA Application fees	
Landfill Tipping fees	
Commercial/Industrial	\$45 /ton
Residential Collection	\$15 /ton

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Revised Budget General Fund Expenditures

Fiscal Year 2019-2020 revised budget totals \$42.5 million in general fund expenditures, excluding transfers. This represents an increase of 3% or \$1,396,209 compared to adopted FY2019-2020 budget. The chart below outlines the major expenditure categories:

Adopted budget	\$	41,141,184
Increases:		
Conservation of escrows		964,733
Operations adjustments		431,476
Revised Budget	\$	42,537,393

General Government

Conservation of Escrow (Savings) Balances/Additional Use of Escrow Balances – The County holds savings in escrow for expenditures that may severely impact the general fund on an annual basis. A portion of this savings may be used during a given year in order to stabilize the amount of funding needed for the line item in the general fund budget. Adjustments were made to the Middle River Regional Jail line item, Hospitalization Dependent Care line item, and CSA transfer in order to increase or decrease the balance of reserves used in FY20. An increase allows for the FY20 budget to continue to utilize the escrow balances, as they will not be depleted as quickly. A decrease utilizes more funding in FY20.

Operations Adjustments – Operations adjustments include changes in all other expenditure line items. Adjustments to the revised budget are due to increases or decreases in specific line items during the budget year, turnover of personnel, and increases in expenditures related to grant funding received mid-year. These items netted to (\$431,476) in the revised budget.

Total Expenditures

Fiscal Year 2020-2021 budget for all funds are listed below. The chart below outlines the major expenditure categories:

Augusta County					
Fiscal Year 2020-2021					
Total Expenditures-All Funds					
	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
General Operating Fund					
General Government Administration	\$4,724,065	\$4,820,673	\$4,939,257	\$4,787,308	-1%
Judicial Administration	2,180,132	2,247,946	2,463,711	2,609,109	16%
Public Safety	21,698,424	22,529,493	23,634,557	23,049,539	2%
Public Works	4,526,087	4,500,958	4,561,785	4,418,859	-2%
Health & Public Assistance	890,414	921,537	934,637	942,232	2%
Cultural	2,489,657	2,631,227	2,633,859	2,463,330	-6%
Community Development	1,643,524	1,719,203	1,714,978	1,623,942	-6%
Non-departmental & Contingencies	64,209,123	61,690,192	66,525,810	61,265,323	-1%
Subtotal-General Operating Fund	\$102,361,426	\$101,061,229	\$107,408,594	\$101,159,642	0%
Other:					
Fire Revolving Loan Fund	\$519,500	\$605,000	\$605,000	\$605,000	0%
Asset Forfeiture Fund	\$37,974	\$48,000	\$49,100	\$48,000	0%
Economic Development Fund	\$265,715	\$195,200	\$820,000	\$470,000	141%
Revenue Recovery Fund	\$1,518,854	\$1,618,227	\$1,790,700	\$1,820,900	13%
Virginia Public Assistance Fund	\$12,467,511	\$13,542,211	\$13,583,936	\$13,286,846	-2%
Children’s Services Act Fund	\$4,947,135	\$5,000,000	\$5,750,000	\$5,750,000	15%
School Operating Fund	\$106,559,531	\$110,220,207	\$110,749,903	\$113,689,497	3%
School Cafeteria Fund	\$4,427,729	\$4,457,897	\$4,623,694	\$4,716,110	6%
School Capital Improvement Fund	\$199,386	\$1,442,468	\$2,050,061	\$1,503,488	4%
Debt Fund	\$9,426,206	\$8,541,506	\$8,538,143	\$7,956,961	-7%
Head Start Fund	\$3,204,080	\$2,980,756	\$3,572,525	\$3,110,565	4%
Governor's School Fund	\$1,528,360	\$1,705,658	\$1,691,818	\$1,797,776	5%
County Capital Improvement Fund	\$8,839,592	\$10,491,775	\$15,901,726	\$7,640,736	-27%
Total Revenues	\$256,302,999	\$261,910,134	\$277,135,200	\$263,555,521	1%

The General Government contributes \$45.5 million for School operations.

General Government

Employee Compensation – The FY2020-2021 advertised budget included an average 2% pay increase for full-time employees of the Government, including Social Services and Schools. Due to projected revenue shortfalls related to the COVID-19 pandemic this increase was cut from the adopted budget.

Employee Health Insurance – The County participates in the SAW Consortium for Health Insurance Consortium. The adopted budget includes a 10.8% increase in health insurance rates. The County continued to pay 95% of single coverage premiums, 76% of Spouse, and 73% for family coverage. The projection above is a worst case scenario based on consultant advice.

New Positions – The FY2020-2021 advertised budget proposed adding 4 new EMS only positions for Fire and Rescue, as well as a temporary tax examiner position for the Commissioner of Revenue to allow for succession training. Other staff changes proposed included a reduction of two part time school resource officers to allow for one full time resource office position with the Sheriff's department. A new program coordinator for Parks and Recreation and an associate Planner in Community Development were also added. Finally, the County proposed adding a branch manager for the new Weyers Cave library branch that is opening this spring. All of the proposed positions in the advertised budget were removed due to projected revenue shortfalls related to COVID-19 with the exception of the Weyers Cave Library branch manager. Currently all open positions will be frozen unless approval is given by County Administration due to these projected shortfalls.

General Government Administration

The General Government Administration includes all county departments. The COVID-19 pandemic required reductions by all departments in their operating expenses for FY2021. There was an 8% increase in Board of Supervisors due to payroll allocations no longer being allocated to the North River Infrastructure account with the retirement of that board member on December 31, 2019. County Finance had a decrease in expenditures by 6% due to additional transfer of expenses for Revenue Recovery to Fund 15.

Judicial Administration

Judicial Administration had a 16% increase overall, these changes were due to the States appointment of additional Judges that required additional staff positions in the Commonwealth Attorney's office and the Clerk of the Circuit Courts office.

Public Safety

Public Safety continues to be a priority for the County. Overall Public Safety had a 2% increase, or \$520,046 over the FY2019-2020 adopted budget. The Sheriff's department shows a 3% increase over the prior year mainly due to COLA, VRS and Health insurance increases. Fire and EMS training had an increase of 5% due to increased operating costs, COLA, VRS and Health insurance increases.

Public Works

Public Works, as a whole, had a decrease of 2% or \$82,099. This change was due to proposed reduction in services offered by the County at the dump sites that would reduce operating days from 5 to 4 weekly. Cost savings to help balance the budget in light of projected revenue shortfalls related to the pandemic include ceasing operation of the fountain at Mill Place Industrial park for the fiscal year to save on electric expenses. The County has also canceled spring cleanup day. Additional savings will be realized by not opening the Stuarts Draft Pool and reducing operating days for Natural Chimney's for the summer of 2020 due to the pandemic.

Cultural

Cultural budget overall decreased by 6% or \$167,897. This decrease is directly related to the COVID-19 pandemic and follow State and CDC guidelines for social distancing. Parks and Recreation will not operate their summer camp for school age children in the summer of 2020. Their after school program was cut short when the State closed public schools in March for the remainder of the school year. Many revenue producing trips that Parks and Recreation offer to citizens were also canceled due to the pandemic. The Library was committed to opening a new branch in Weyers Cave prior to the pandemic, this project will continue as planned and resulted in a 9% increase in their operating expenses. Start-up and some operating costs are being covered by the Middle River infrastructure account. The opening of this new branch has been delayed by the pandemic until the fall of 2020.

Community Development

Community Development budget decreased 6% overall this is mainly due to a loss of tourism dollars that are allocated by formula from meals and lodging taxes received by the County. The pandemic forced a stay at home order that we believe will significantly impact these revenues and in turn the Tourism budget.

Health and Public Assistance

Overall budget for Health and Public Assistance increased by 2% or \$20,695. The health department funding remained flat compared to the prior fiscal year. Tax Relief for the Elderly increased by 6% due to more participants in the program.

Debt Service

The total Debt Service budget totals \$7.9 million, which reflects a decrease of 7% or \$584,545 over the prior fiscal year original budget due to retirement of debt service.

Schools

The combined County contribution to the Augusta County Public Schools totals \$45.5 million. This represents an increase of 3% compared to the prior year's contribution of \$44.1million. This does not include the transfer to the Schools Capital account of \$1,080,000 for continued replacement of buses. The County did not decrease funding to the schools when changes were made to the budget due to the pandemic.

Capital Projects

The Fiscal Year 2020-2021 budget includes funding in the amount of \$7,640,736 for capital projects. Capital projects consist of several categories: infrastructure, depreciation accounts and current projects. Infrastructure accounts are designated by district and used upon Board approval for district specific projects. Budgeted items include Board approvals known at the time of budget preparation and appropriation. Depreciation accounts are savings for repair and replacement of equipment and buildings currently in use. These accounts are typically funded through year end fund balances. Current projects may be funded through prior appropriations or debt service. The adopted budget does not include capital projects previously approved by the Board of Supervisors and currently in progress.

Fund Balances

See attached:

1. FY2020-2021 Adopted Budget
2. FY2020-21 Advertised Budget
3. FY2019-2020 Revised Budget
4. FY2019-2020 Original Budget

COUNTY OF AUGUSTA

ADOPTED

2020-2021

FUND	BALANCE 7/1/2020	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2021
GENERAL OPERATING FUND	8,400,000	97,489,313	1,377,562	107,266,875	40,943,256	60,216,386	6,107,233
FIRE REVOLVING LOAN FUND	2,746,135	308,600	-	3,054,735	605,000	-	2,449,735
ASSET FORFEITURE FUND	47,312	12,300	-	59,612	48,000	-	11,612
ECONOMIC DEVELOPMENT FUND	-	470,000	-	470,000	470,000	-	-
REVENUE RECOVERY FUND	920,839	1,660,900	160,000	2,741,739	592,255	1,228,645	920,839
VIRGINIA PUBLIC ASSISTANCE	6,458	12,025,429	1,261,417	13,293,304	13,286,846	-	6,458
CSA	-	3,683,000	2,067,000	5,750,000	5,750,000	-	-
SCHOOL OPERATING FUND-GROWTH	2,995	68,145,164	45,544,333	113,692,492	113,689,497	-	2,995
SCHOOL CAFETERIA FUND	2,140,130	4,448,750	-	6,588,880	4,716,110	-	1,872,770
SCHOOL CAPITAL IMPROVEMENT	542,785	27,207	1,080,000	1,649,992	1,503,488	-	146,504
DEBT FUND	-	38,600	7,918,361	7,956,961	7,956,961	-	-
HEAD START FUND	14,616	3,110,565	-	3,125,181	3,110,565	-	14,616
GOVERNOR'S SCHOOL FUND	459,504	1,797,776	-	2,257,280	1,797,776	-	459,504
COUNTY CAPITAL IMPROVEMENT	28,935,687	3,055,986	3,379,054	35,370,727	6,298,040	1,342,696	27,729,991
TOTALS	44,216,460	196,273,590	62,787,727	303,277,777	200,767,794	62,787,727	39,722,256
							39,722,256

COUNTY OF AUGUSTA							
RECOMMENDED							
2020-2021							
FUND	BALANCE 7/1/2020	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2021
GENERAL OPERATING FUND	6,500,000	103,036,660	1,377,562	110,914,222	43,070,269	61,343,953	6,500,000
FIRE REVOLVING LOAN FUND	2,746,135	308,600	-	3,054,735	605,000	-	2,449,735
ASSET FORFEITURE FUND	47,312	12,300	-	59,612	48,000	-	11,612
ECONOMIC DEVELOPMENT FUND	-	470,000	-	470,000	470,000	-	-
REVENUE RECOVERY FUND	920,839	1,660,900	160,000	2,741,739	592,255	1,228,645	920,839
VIRGINIA PUBLIC ASSISTANCE	6,458	12,381,807	1,333,984	13,722,249	13,715,791	-	6,458
CSA	-	3,683,000	2,067,000	5,750,000	5,750,000	-	-
SCHOOL OPERATING FUND-GROWTH	44,200,758	-	45,544,333	89,745,091	-	-	89,745,091
SCHOOL CAFETERIA FUND	2,254,352	-	-	2,254,352	-	-	2,254,352
SCHOOL CAPITAL IMPROVEMENT	1,295,312	-	1,080,000	2,375,312	-	-	2,375,312
DEBT FUND	-	38,600	7,918,361	7,956,961	7,956,961	-	-
HEAD START FUND	14,616	-	-	14,616	-	-	14,616
GOVERNOR'S SCHOOL FUND	459,504	-	-	459,504	-	-	459,504
COUNTY CAPITAL IMPROVEMENT	28,935,687	3,055,986	4,434,054	36,425,727	7,353,040	1,342,696	27,729,991
TOTALS	87,380,972	124,647,853	63,915,294	275,944,119	79,561,316	63,915,294	132,467,509
							132,467,509

***Note Fiscal Year 2020-2021 figures were unavailable for School Funds

COUNTY OF AUGUSTA

COVID19 REVISED

2019-2020

FUND	BALANCE 7/1/2019	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2020
GENERAL OPERATING FUND	10,927,444	101,759,773	3,121,377	115,808,594	42,537,393	64,871,201	8,400,000
FIRE REVOLVING LOAN FUND	3,006,588	344,547	-	3,351,135	605,000	-	2,746,135
ASSET FORFEITURE FUND	74,812	21,600	-	96,412	49,100	-	47,312
ECONOMIC DEVELOPMENT FUND	-	820,000	-	820,000	820,000	-	-
REVENUE RECOVERY FUND	920,839	1,630,700	160,000	2,711,539	644,323	1,146,377	920,839
VIRGINIA PUBLIC ASSISTANCE	6,458	12,340,938	1,242,998	13,590,394	13,583,936	-	6,458
CSA	-	3,683,000	2,067,000	5,750,000	5,750,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	66,552,145	44,197,758	110,752,903	110,749,908	-	2,995
SCHOOL CAFETERIA FUND	2,254,352	4,509,472	-	6,763,824	4,623,694	-	2,140,130
SCHOOL CAPITAL IMPROVEMENT	215,312	1,297,534	1,080,000	2,592,846	2,050,061	-	542,785
DEBT FUND	-	38,600	8,499,543	8,538,143	8,538,143	-	-
HEAD START FUND	14,616	3,572,525	-	3,587,141	3,572,525	-	14,616
GOVERNOR'S SCHOOL FUND	459,504	1,691,818	-	2,151,322	1,691,818	-	459,504
COUNTY CAPITAL IMPROVEMENT	31,130,903	4,899,392	8,807,118	44,837,413	12,743,510	3,158,216	28,935,687
TOTALS	49,013,827	203,162,044	69,175,794	321,351,665	207,959,411	69,175,794	44,216,460
							44,216,460

COUNTY OF AUGUSTA							
ADOPTED 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

Augusta County
Fiscal Year 2020-2021
Total Revenues-All Funds

General Operating Fund	FY2018- 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
General Property Taxes	\$ 66,211,259	\$ 66,197,700	\$ 68,111,700	\$ 66,527,390	0%
Other Local Taxes	16,762,418	15,856,000	15,838,900	14,257,650	-10%
Permits, Priv. Fees-Reg. Licenses	611,934	675,650	627,900	630,700	-7%
Fines & Forfeitures	348,154	330,500	320,500	330,500	0%
Use of Money & Property	1,300,742	1,188,500	1,048,000	625,300	-47%
Charges for Service	3,425,432	2,708,900	2,967,823	2,676,800	-1%
Miscellaneous	1,502	5,000	10,000	5,000	0%
Recovered Costs	213,221	238,450	253,740	256,741	8%
Revenue from the Commonwealth	11,810,374	12,252,419	11,906,690	11,505,292	-6%
Revenue from the Federal Government	973,602	533,110	674,520	673,940	26%
Non-Revenue Receipts	955,184	1,075,000	3,121,377	1,377,562	28%
Subtotal-General Operating Fund	\$ 102,613,822	\$ 101,061,229	\$ 104,881,150	\$ 98,866,875	-2%
Other:					
Fire Revolving Loan Fund	\$406,947	\$303,000	\$344,547	\$308,600	2%
Asset Forfeiture Fund	\$42,509	\$12,300	\$21,600	\$12,300	0%
Economic Development Fund	\$265,715	\$195,200	\$820,000	\$470,000	141%
Revenue Recovery Fund	\$1,763,989	\$1,363,000	\$1,790,700	\$1,820,900	34%
Virginia Public Assistance Fund	\$12,469,666	\$13,542,211	\$13,583,936	\$13,286,846	-2%
Children’s Services Act Fund	\$4,947,135	\$5,000,000	\$5,750,000	\$5,750,000	15%
School Operating Fund	\$106,559,455	\$110,220,207	\$110,749,903	\$113,689,497	3%
School Cafeteria Fund	\$4,483,701	\$4,291,577	\$4,509,472	\$4,448,750	4%
School Capital Improvement Fund	\$45,535	\$1,953,698	\$2,377,534	\$1,107,207	-43%
Debt Fund	\$9,426,204	\$8,541,506	\$8,538,143	\$7,956,961	-7%
Head Start Fund	\$3,121,665	\$2,980,756	\$3,572,525	\$3,110,565	4%
Governor’s School Fund	\$1,608,298	\$1,705,658	\$1,691,818	\$1,797,776	5%
County Capital Improvement Fund	\$12,053,513	\$8,053,941	\$13,706,510	\$6,435,040	-20%
Total Revenues	\$ 259,808,154	\$ 259,224,283	\$ 272,337,838	\$ 259,061,317	0%

**Augusta County
Fiscal Year 2020-2021
General Operating Fund**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Revenues:					
General Property Taxes	\$ 66,211,259	\$ 66,197,700	\$ 68,111,700	\$ 66,527,390	0%
Other Local Taxes	\$ 16,762,418	\$ 15,856,000	\$ 15,838,900	\$ 14,257,650	-10%
Permits, Priv. Fees-Reg. Licenses	\$ 611,934	\$ 675,650	\$ 627,900	\$ 630,700	-7%
Fines & Forfeitures	\$ 348,154	\$ 330,500	\$ 320,500	\$ 330,500	0%
Use of Money & Property	\$ 1,300,742	\$ 1,188,500	\$ 1,048,000	\$ 625,300	-47%
Charges for Service	\$ 3,425,432	\$ 2,708,900	\$ 2,967,823	\$ 2,676,800	-1%
Miscellaneous	\$ 1,502	\$ 5,000	\$ 10,000	\$ 5,000	0%
Recovered Costs	\$ 213,221	\$ 238,450	\$ 253,740	\$ 256,741	8%
Revenue from the Commonwealth	\$ 11,810,374	\$ 12,252,419	\$ 11,906,690	\$ 11,505,292	-6%
Revenue from the Federal Government	\$ 973,602	\$ 533,110	\$ 674,520	\$ 673,940	26%
Non-Revenue Receipts	\$ 955,184	\$ 1,075,000	\$ 3,121,377	\$ 1,377,562	28%
Total Revenues	\$ 102,613,822	\$ 101,061,229	\$ 104,881,150	\$ 98,866,875	-2%
Expenditures:					
General Government Administration	\$ 4,724,065	\$ 4,820,673	\$ 4,939,257	\$ 4,787,308	-1%
Judicial Administration	\$ 2,180,132	\$ 2,247,946	\$ 2,463,711	\$ 2,609,109	16%
Public Safety	\$ 21,698,424	\$ 22,529,493	\$ 23,634,557	\$ 23,049,539	2%
Public Works	\$ 4,526,087	\$ 4,500,958	\$ 4,561,785	\$ 4,418,859	-2%
Health & Public Assistance	\$ 890,414	\$ 921,537	\$ 934,637	\$ 942,232	2%
Cultural	\$ 2,489,657	\$ 2,631,227	\$ 2,633,859	\$ 2,463,330	-6%
Community Development	\$ 1,643,524	\$ 1,719,203	\$ 1,714,978	\$ 1,623,942	-6%
Non-departmental & Contingencies	\$ 64,209,123	\$ 61,690,192	\$ 66,525,810	\$ 61,265,323	-1%
Total Expenditures	\$ 102,361,426	\$ 101,061,229	\$ 107,408,594	\$101,159,642	0%

**Augusta County
Fiscal Year 2020-2021
Fire Revolving Loan Fund**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
State Funds	\$252,076	\$243,000	\$265,247	\$243,000	0%
Loan Repayments	154,871	60,000	79,300	65,600	9%
Total Revenues	\$406,947	\$303,000	\$344,547	\$308,600	2%
<u>Expenditures:</u>					
Disbursement of Loans	\$500,000	\$500,000	\$500,000	\$500,000	0%
Gear Purchases	19,500	105,000	105,000	105,000	0%
Total Expenditures	\$519,500	\$605,000	\$605,000	\$605,000	0%

**Augusta County
Fiscal Year 2020-2021
Asset Forfeiture Fund**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
Use of Money & Property	\$4,698	\$1,500	\$1,500	\$1,500	0%
Asset Forfeitures	37,811	10,800	20,100	10,800	0%
Total Revenues	\$42,509	\$12,300	\$21,600	\$12,300	0%
<u>Expenditures:</u>					
Operations	\$37,974	\$48,000	\$49,100	\$48,000	0%
Total Expenditures	\$37,974	\$48,000	\$49,100	\$48,000	0%

Augusta County
Fiscal Year 2020-2021
Economic Development Fund

	FY2018–2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
Local Funds	\$265,715	\$195,200	\$820,000	\$470,000	141%
Total Revenues	\$265,715	\$195,200	\$820,000	\$470,000	141%
<u>Expenditures:</u>					
Capital Contributions	\$26,715	\$195,200	\$820,000	\$470,000	141%
Total Expenditures	\$26,715	\$195,200	\$820,000	\$470,000	141%

**Augusta County
Fiscal Year 2020-2021
Revenue Recovery Fund**

	FY2018–2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
Use of Money & Property	\$5,929	\$3,000	\$5,700	\$5,900	97%
Miscellaneous Revenue	1,598,060	1,200,000	1,625,000	1,655,000	38%
Non-Revenue Receipts	160,000	160,000	160,000	160,000	0%
Total Revenues	\$1,763,989	\$1,363,000	\$1,790,700	\$1,820,900	34%
<u>Expenditures:</u>					
Volunteer Contributions	\$429,666	\$449,900	\$510,300	\$397,325	-12%
Service Fees	78,260	68,127	71,723	126,288	85%
Contingencies	55,744	100,200	62,300	68,642	-31%
Transfers to Other Funds	955,184	1,000,000	1,146,377	1,228,645	23%
Total Expenditures	\$1,518,854	\$1,618,227	\$1,790,700	\$1,820,900	13%

Augusta County
Fiscal Year 2020-2021
Virginia Public Assistance

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
State & Federal Funds	\$11,568,139	\$12,297,160	\$12,340,938	\$12,025,429	-2%
Non-Revenue Receipts	901,527	1,245,051	1,242,998	1,261,417	1%
Total Revenues	\$12,469,666	\$13,542,211	\$13,583,936	\$13,286,846	-2%
<u>Expenditures:</u>					
Administration	\$9,125,648	\$9,989,211	\$10,252,836	\$10,205,846	2%
Public Assistance	3,344,020	3,553,000	3,331,100	3,081,000	-13%
Ccity of Staunton	-2,157	0	0	0	0%
Total Expenditures	\$12,467,511	\$13,542,211	\$13,583,936	\$13,286,846	-2%

**Augusta County
Fiscal Year 2020-2021
Comprehensive Services Act**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Revenues:					
State Funds	\$3,197,266	\$3,200,000	\$3,683,000	\$3,683,000	15%
Transfers from Other Funds	1,749,869	1,800,000	2,067,000	2,067,000	15%
Total Revenues	\$4,947,135	\$5,000,000	\$5,750,000	\$5,750,000	15%
Expenditures:					
Children’s Services Act	\$4,947,135	\$5,000,000	\$5,750,000	\$5,750,000	15%
Total Expenditures	\$4,947,135	\$5,000,000	\$5,750,000	\$5,750,000	15%

**Augusta County
Fiscal Year 2020-2021**

School Operating Fund

	FY2018–2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
From Local Funds	\$2,086,756	\$2,105,494	\$2,022,633	\$1,895,062	-10%
From State Funds	58,035,928	59,470,225	60,299,086	61,946,287	4%
From Federal Funds	4,276,315	4,446,730	4,230,426	4,303,815	-3%
Non-Revenue Receipts	42,160,456	44,197,758	44,197,758	45,544,333	3%
Total Revenues	\$106,559,455	\$110,220,207	\$110,749,903	\$113,689,497	3%
<u>Expenditures:</u>					
Classroom Instruction	\$69,065,118	\$71,064,929	\$71,422,667	\$73,386,322	3%
Guidance Services	3,034,460	3,109,463	3,160,389	3,265,481	5%
School Social Worker Services	588,252	584,905	579,174	598,374	2%
Homebound Instruction	30,912	25,760	25,760	25,760	0%
Improvement of Instruction	2,593,509	2,639,817	2,777,103	2,826,263	7%
Media Services	1,839,517	1,888,802	1,898,705	1,960,040	4%
Technology Services	3,291,090	3,288,229	3,290,166	3,346,962	2%
Office of the Principal	6,710,041	6,946,445	6,944,200	7,063,975	2%
Board Services	232,794	263,563	262,580	265,938	1%
Executive Admin. Services	670,281	647,203	659,630	675,308	4%
Personnel Services	740,352	783,600	714,182	697,759	-11%
Fiscal Services	663,995	714,758	732,461	779,823	9%
Data Processing Services	527,956	539,655	536,284	552,125	2%
Health Services	1,050,499	1,165,074	1,199,654	1,219,724	5%
Psychological Services	447,468	500,662	511,464	527,836	5%
Speech/Audiology Services	6,798	14,300	14,250	14,250	0%
Garage Management	563,775	534,897	532,179	549,034	3%
Bus, Replacement	45,000	0	-	0	
Vehicle Operation Service	4,759,976	4,854,724	4,795,236	4,898,868	1%
Vehicle Maintenance Service	1,203,375	1,246,407	1,292,004	1,350,789	8%
Operations Management	398,448	406,290	402,580	408,605	1%
Building Service	7,722,890	8,597,699	8,412,863	8,767,230	2%
Grounds Service	36,361	60,977	76,753	66,566	9%
Equipment Service	68,238	136,100	174,260	172,816	27%
Vehicle Services	146,919	181,924	182,099	182,099	0%
Security Services	121,507	24,024	153,260	87,550	
Total Expenditures	\$106,559,531	\$110,220,207	\$110,749,903	\$113,689,497	3%

**Augusta County
Fiscal Year 2020-2021
School Cafeteria Fund**

	FY2018- 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
From Local Funds	\$1,458,047	\$1,432,300	\$1,609,500	\$1,545,500	8%
From State Funds	169,146	145,000	172,729	173,000	19%
From Federal Fund	2,856,508	2,714,277	2,727,243	2,730,250	1%
Total Revenues	\$4,483,701	\$4,291,577	\$4,509,472	\$4,448,750	4%
<u>Expenditures:</u>					
School Food Services	\$4,427,729	\$4,457,897	\$4,623,694	\$4,716,110	6%
Total Expenditures	\$4,427,729	\$4,457,897	\$4,623,694	\$4,716,110	6%

**Augusta County
Fiscal Year 2020-2021
School Capital Improvement Fund**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
Use of Money & Property	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenue	40,735	26,697	257,507	27,207	2%
E-Rate Capital	-	847,001	926,344	-	0%
Non-Revenue Receipts	4,800	1,080,000	1,193,683	1,080,000	0%
Total Revenues	\$45,535	\$1,953,698	\$2,377,534	\$1,107,207	-43%
<u>Expenditures:</u>					
Technology Initiative	\$7,486	\$362,468	\$463,172	\$463,172	0%
Capital Replacement, Buses	-	1,080,000	1,010,016	1,040,316	0%
Building Services	32,808	0	0	0	0%
Grounds Services	0	0	45,916	0	0%
H.K. Cassell Renovation	129,148	0	35,000	0	0%
BGHS, Spec. Capital	4,800	0	24,093	0	0%
WMHS, Spec. Capital	0	0	260,000	0	0%
Riverheads Elementary Prof Serv	25,144	0	147,200	0	0%
Riverheads Elementary Renov	0	0	64,664	0	0%
Total Expenditures	\$199,386	\$1,442,468	\$2,050,061	\$1,503,488	4%

**Augusta County
Fiscal Year 2020-2021
Debt Fund**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
Charges for Services	\$19,234	\$48,000	\$38,600	\$38,600	-20%
Non-Revenue Receipts	9,406,970	8,493,506	8,499,543	7,918,361	-7%
Total Revenues	\$9,426,204	\$8,541,506	\$8,538,143	\$7,956,961	-7%
<u>Expenditures:</u>					
Debt Service	\$9,426,206	\$8,541,506	\$8,538,143	\$7,956,961	-7%
Total Expenditures	\$9,426,206	\$8,541,506	\$8,538,143	\$7,956,961	-7%

**Augusta County
Fiscal Year 2020-2021
Head Start Fund**

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
<u>Revenues:</u>					
Local Funds	\$59,536	\$0	\$50,000	\$50,000	
Tuition-Other Divisions	13,273	-	-	-	#DIV/0!
From Federal Funds	3,048,856	2,980,756	3,522,525	3,060,565	3%
Total Revenues	\$3,121,665	\$2,980,756	\$3,572,525	\$3,110,565	4%
<u>Expenditures:</u>					
Class Room Instruction	\$2,054,485	\$1,801,142	\$1,871,282	\$1,888,706	5%
Social Worker Services	498,795	522,546	561,005	566,400	8%
Improvement of Instruction	97,031	180,082	180,358	180,223	0%
Fiscal Services	275,635	229,102	252,579	231,449	1%
Attendance Services	71,788	56,967	56,679	58,818	3%
Health Services	144,526	115,733	124,883	122,106	6%
Vehicle Operation Service	47,929	66,084	56,687	59,083	-11%
Building Service	5,405	3,250	427,951	1,180	-64%
Transportation Services	8,486	5,850	41,101	2,600	-56%
Total Expenditures	\$3,204,080	\$2,980,756	\$3,572,525	\$3,110,565	4%

Augusta County
Fiscal Year 2020-2021
Governor's School Fund

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Revenues:					
From Local Funds	\$86,800	\$132,000	\$132,000	\$132,000	0%
Miscellaneous Revenue	19,104	2,800	2,800	2,800	0%
Recovered Costs	860,538	862,772	871,642	962,221	12%
From State Funds	641,856	708,086	685,376	700,755	-1%
Total Revenues	\$1,608,298	\$1,705,658	\$1,691,818	\$1,797,776	5%
Expenditures:					
Class Room Instruction	\$1,231,987	\$1,339,554	\$1,325,588	\$1,424,340	6%
Guidance	35,319	33,222	33,222	33,887	2%
Improvement/Instruction	186,790	177,178	177,234	182,451	3%
Computer Technician	43,510	44,504	44,574	45,898	3%
Operations Management	30,754	61,200	61,200	61,200	0%
Maintenance Service	0	50,000	50,000	50,000	0%
Total Expenditures	\$1,528,360	\$1,705,658	\$1,691,818	\$1,797,776	5%

Augusta County
Fiscal Year 2020-2021
County Capital Improvement Fund

	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Revenues:					
From Local Funds	\$0	\$0	\$0	\$0	
Revenue from Use of Money and Property	21,798	15,224	33,224	14,918	-2%
Miscellaneous Revenue	22,756	30,000	80,100	30,000	0%
Recovered Costs	153,919	127,000	127,000	127,000	0%
From State Funds	508,663	1,056,340	1,178,000	1,631,000	54%
From Federal Funds	78,165	1,599,882	2,634,882	406,882	-75%
Non-Revenue Receipts	11,268,212	5,225,495	9,653,304	4,225,240	-19%
Total Revenues	\$12,053,513	\$8,053,941	\$13,706,510	\$6,435,040	-20%
Expenditures:					
Capital Outlays	\$6,763,413	\$8,981,196	\$12,743,510	\$6,298,040	-30%
Transfers to Other Funds	2,076,179	1,510,579	3,158,216	1,342,696	-11%
Total Expenditures	\$8,839,592	\$10,491,775	\$15,901,726	\$7,640,736	-27%

Long-Term Debt Obligations

School Related Debt

At the end of FY19, Augusta County held \$69.6 million in outstanding long-term debt through the fiscal year 2037 for school projects.

A summary of school-related general long-term obligations outstanding as of June 30, 2019 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of June 30, 2019	Purpose of Debt
1999A	11/18/1999	7/15/2019	6.10%	\$2,000,000	Various Annual	\$100,000	Churchville Elem
1999B	11/18/1999	7/15/2019	6.10%	\$6,015,170	Various Annual	\$369,360	Churchville Elem
2004A	5/13/2004	7/15/2025	5.10%	\$5,875,000	Various Annual	\$1,745,000	Wilson Middle(New)
2004B	11/10/2004	7/15/2024	4.1%- 5.1%	\$6,454,481	Various Annual	\$2,156,237	Wilson Middle (New)
2006A	11/9/2006	7/15/2026	4.225%- 5.1%	\$26,610,000	Various Annual	\$10,640,000	Stuarts Draft High/Wilson High
2007A	11/8/2007	7/15/2027	4.35%- 5.1%	\$12,729,426	Various Annual	\$6,216,106	Stuarts Draft High/Wilson High
2011A	6/28/2011	6/1/2027	reimbursed as federal tax credit	\$7,500,000	Various Annual	\$3,750,000	Wilson Elem
2012B	5/10/2012	7/15/2032	3.05%- 5.05%	\$6,600,000	Various Annual	\$5,225,000	Wilson Elem
2016A	4/26/2016	7/15/2035	2.05%- 5.05%	\$27,825,000	Various Annual	\$25,995,000	Hugh Cassell, Riverheads Elem., WMS addition
2016B	11/17/2016	7/15/2036	3.05%- 5.05%	\$14,285,000	Various Annual	\$13,460,000	Hugh Cassell, Riverheads Elem., WMS addition
						\$69,656,703	

Note: Interest rates are the stated rates per amortization schedules. Most issues were subsidized so the implicit rate would have been less.

General Government Debt

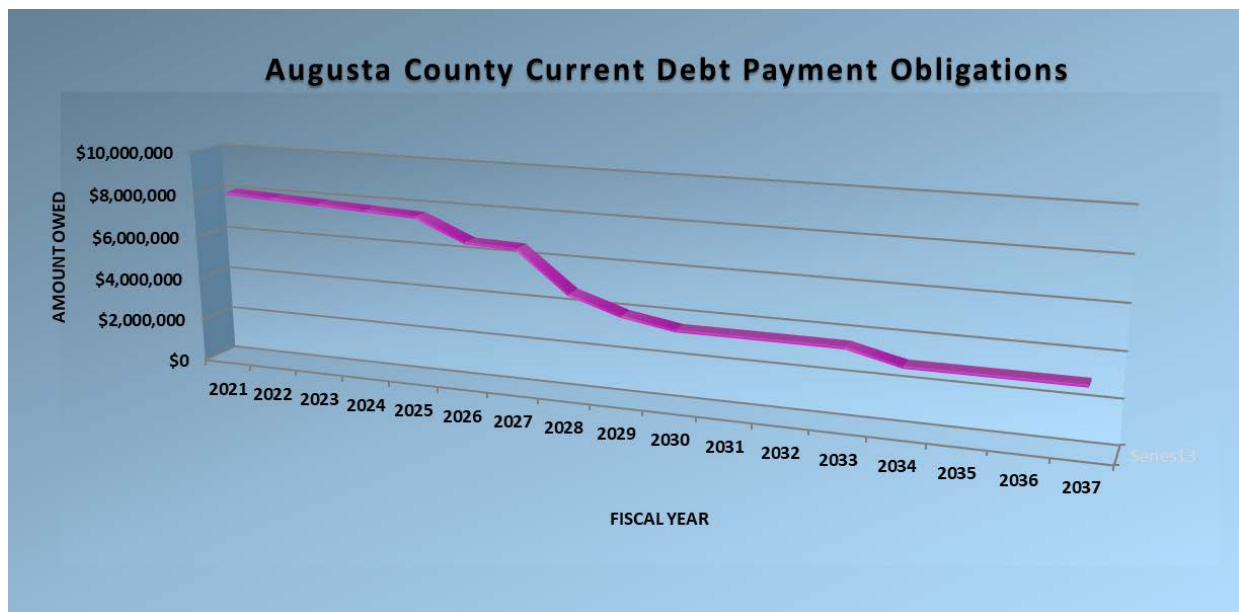
At the end of Fiscal Year 2019, Augusta County held \$5.7 million in outstanding long-term debt through the year 2033 for General Government projects.

A Summary of general government long-term obligations (Principal only) outstanding as of June 30, 2019 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of June 30, 2019	Purpose of Debt
2012B	8/23/2012	12/1/2033	0.00%	\$1,789,123	\$92,677	\$1,279,402	Greenville Sewer
2013A	6/5/2013	10/1/2028	2.02%- 4.84%	\$4,415,000	Various Annual	\$3,245,000	Route 636
2014C	11/19/2014	10/1/2024	2.97%- 5.13%	\$1,890,000	Various Annual	\$1,235,000	Water Tank
Total						\$5,759,402	

Note: Interest rates are the stated rates per amortization schedules. Most issues were subsidized so the implicit rate would have been less.

The following chart shows the County's current payment obligations by year, both General Obligation and Revenue Bonds.



COUNTY OF AUGUSTA, VIRGINIA

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years**

Fiscal Year	Net Bonded Debt ⁽³⁾	Ratio of Net General Obligation Debt to Assessed Value ⁽²⁾	Net Bonded Debt per Capita ⁽¹⁾
2019	\$ 74,394,801	0.87%	986
2018	80,768,982	1.02%	1,075
2017	86,828,357	1.06%	1,158
2016	75,885,169	0.95%	1,021
2015	51,139,403	0.66%	688
2014	56,548,128	0.72%	766
2013	62,543,941	0.81%	846
2012	68,402,704	0.90%	929
2011	66,757,671	0.88%	908
2010	64,704,450	0.87%	877

⁽³⁾ Includes all long-term general obligation bonded debt, excludes revenue bonds, capital leases, and compensated absences.

Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function
General Government Administration

Department	FY2018-2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Board of Supervisors	\$ 142,989	\$ 143,481	\$ 159,155	\$ 154,326	8%
County Administrator	753,860	844,318	861,260	870,747	3%
Human Resources	277,116	281,553	285,939	275,120	-2%
County Attorney	324,166	465,098	456,259	440,737	-5%
Commissioner of Revenue	889,067	954,683	977,734	955,483	0%
Reassessment	311,224	-	18,486	-	0%
Board of Equalization	2,571	3,500	1,310	-	-100%
Treasurer	533,868	563,610	557,721	573,628	2%
Finance	404,777	415,382	416,857	392,485	-6%
Information Technology	777,092	782,338	806,570	786,504	1%
Board of Elections	307,335	366,710	397,966	338,278	-8%
Total General Government	\$4,724,065	\$4,820,673	\$4,939,257	\$ 4,787,308	-1%

Board of Supervisors

Mission:

The government of Augusta County exists to provide the citizens of the County with essential services which will address their individual and collective well-being. In partnership with the community of residents, the government of Augusta County pledges civic stewardship that is fiscally accountable, socially responsive, and worthy of the citizens trust.

Department Overview:

The Board of Supervisors includes seven elected officials that represent the people of Augusta County. They are the governing board that makes the decisions that influences our local government and economy.

Augusta County is divided into seven districts. The Supervisor elected is that District's representative. Supervisors are elected on a staggered basis to a four year term. Board of Supervisors meetings occur on the second and fourth Wednesday of each month at 7:00 PM in the Board Room of the Augusta County Government Center.

Strategic Goals and Objectives:

- Serve citizens of Augusta County
- Provide public safety and services
- Provide transportation services
- Provide public school education funding
- Adopt and utilize Comprehensive Plan
- Review and provide input on General Assembly legislation

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$84,979	\$86,811	\$91,865	\$98,886	13.91%
Operating	58,010	56,670	67,290	55,440	-2.17%
Total	\$142,989	\$143,481	\$159,155	\$154,326	7.56%

***Increase in personnel due to all board members receiving a salary and an increase in Health Insurance rates.

Service and Performance Measures:

Item	CY2018 Actual	CY2019 Actual	CY2020 Proposed
Regular BOS Meetings	22	22	24
BOS Staff Briefings	11	11	11
BOS Work Sessions	2	2	2
Special Meetings (Fire/Rescue, etc.)	1	3	1
Joint Meetings (School & ACSA Board)	1	1	1

Accomplishments:

From Infrastructure (encumbered)

Beverley Manor – 8011		
Mill Race Road Sign		\$140.53
Scholastic Way-Phase 4		\$17,025.00
Old Riverheads High School		\$12,196.52
Verona Volunteer FD-HVAC		\$30,000.00
Virginia War Memorial		\$200.00
Verona Pedestrian Project		\$208,256.80
Total		\$267,818.85
Middle River – 8012		
Weyers Cave Library-Start-up		\$80,050.00
Weyers Cave Library-Operating		\$88,700.00
Virginia War Memorial		\$200.00
Fire Hydrant-Weyers Cave		\$4,500.00
Total		\$173,450.00
North River – 8013		
Natural Chimney’s Visitor Center		\$35,000.00
Virginia War Memorial		\$200.00
North River Elementary Driveway		\$22,000.00
Robin Lane Drainage Project		\$18,700.00
Total		\$7,674.19
Pastures – 8014		
Augusta Springs Waste Site		\$2,280.00
Virginia War Memorial		\$200.00
Deerfield Community Center		\$4,000.00
Total		\$6,480.00
Riverheads – 8015		
Old Riverheads High School		\$12,196.52
Virginia War Memorial		\$200.00
Total		\$12,396.52
South River 8016		
Stuarts Draft Ruritan Waterline		\$3,000.00
Stuarts Draft Diamond Club		\$1,365.43
Old Riverheads High School		\$12,196.52
Virginia War Memorial		\$200.00
Ridgeview Drive Signage		\$10,000.00

Sun Shades		\$4,000.00
Total		\$30,761.95
Wayne – 8017		
Sangers Lane Safety Improvements		\$25,000.00
Virginia War Memorial		\$200.00
Wilson Memorial High School Concession Stand		\$30,000.00
Sangers Lane-Phase 2		\$50,000.00
Total		\$105,200.00
Grand Total		
		\$603,781.51

Parks and Recreation Matching Grant (encumbered)

Beverly Manor – 8021		
Draft Diamond Club		\$4,750.00
Clymore Elementary ADA Playground		\$7,666.66
Total		\$12,416.66

Middle River-8022		
Total		\$0.00

North River-8023		
Clymore Elementary ADA Playground		\$7,666.66
Total		\$7,666.66

South River – 8026		
Draft Diamond Club		\$4,750.00
Total		\$4,750.00

Wayne-8027		
Clymore Elementary ADA Playground		\$7,666.66
Total		\$7,666.66

Riverheads -- 8025		
Draft Diamond Club		\$4,750.00
Greenville Ball Fields-Water Usage		\$917.70
Total		5,667.70
Grand Total		
		38,167.68

Ordinance Amendments

- 18 Zoning Ordinance Amendments to address concerns of the Board of Supervisors, staff recommendations, and changes to the State Code, including the Solar Energy System Ordinance.

Road Projects

- Scholastic Way – Phase 4

Economic Development

- Participated in financial incentive for Hershey expansion

Other

- Headwaters Conservation District Dam Projects –Hearthstone Construction

Location: Augusta County Government Center
County Administrator's Office
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5610

Fax: (540) 245-5621

E-mail: coadmin@co.augusta.va.us

County Administration

Mission:

To serve citizens of Augusta County, assist the Board of Supervisors and oversee day to day operations of County facilities and Departments.

Department Overview:

The Augusta County Administrator is the Chief Administrative Officer of the County government, and is appointed by and accountable to the Board of Supervisors (BOS). The County Administrator is responsible for implementing the policies and programs of the Board, and for coordinating and directing the daily operations of County government.

The County’s Administration Department consists of the County Administrator, Executive Assistant, Assistant to the County Administrator, Deputy County Administrator, Communications Manager and the Government Center Receptionist.

Strategic Goals and Objectives:

- Complete BOS agendas and minutes
- Assist BOS with Boards and Commissions
- Actively participate in various Boards and Commissions
- Maintain professional and civic involvement
- Manage miscellaneous infrastructure and CIP-related projects
- Manage legislative activities
- Manage new construction and renovation projects
- Prepare budget for Board of Supervisor’s consideration
- Increase communications and engagement
- Special projects as assigned by BOS

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$632,671	\$720,318	\$728,210	\$758,137	5.25%
Operating	121,189	124,000	133,050	112,610	-9.19%
Total	\$753,860	\$844,318	\$861,260	\$870,747	3.13%

*

Service and Performance Measures:

Item	CY2017 Actual	CY2018 Actual	CY2019 Actual	CY2020 Planned
Regular BOS Meetings	22	22	22	24
BOS Staff Briefings	11	11	11	11
BOS Work Sessions	2	1	2	2
Special Meetings (Fire/Rescue, etc.)	1	1	3	1
Joint Meetings (School & ACSA Board)	0	1	1	1
Events (Spring Clean-up, etc.)	2	2	2	2

Accomplishments:

The County Administrator and his staff are members of various Boards and Commissions:

- Juvenile Detention Home Board
- Regional ASAP Board
- Property Committee
- Governance
- Landfill Committee
- Middle River Regional Jail Authority
- Middle River WWTP Committee
- Emergency Services, Co-Director
- Shenandoah Valley Social Services Board
- Shenandoah Valley Animal Service Center Board of Directors
- BRITE Transit Advisory Committee
- Community Policy and Management Team (CPMT)

Professional and Civic Involvement (Timmy Fitzgerald/Jennifer Whetzel/Candy Hensley/Angie Michael/Mia Kivlighan):

- Staunton Rotary
- Virginia Local Government Manager’s Association
- Virginia Municipal Clerks Association
- ICMA
- Virginia Government Finance Officers Association
- Government Finance Officers Association
- Public Relations Council
- Virginia Government Communicators

The County Administrator’s Office also coordinates the following special activities:

- Boards and Commissions recognition dinner
- Boards and Commissions brochure/resumes/recruitment process
- Legislative activities
- Farmers’ Market
- Miscellaneous CIP-related projects
- Special projects as assigned

Projects Completed:

- Scholastic Way, Phase 4
- Courthouse complex – temporary design and plan, schematic design
- Active Shooter training and building upgrades

Planned Projects:

- Fire/Rescue Strategic Plan
- County-wide Strategic Plan/Five Year Financial Plan
- Hearthstone Dam construction
- New courthouse complex final design and construction
- AV improvements to Board Room
- Communications Plan

Contact Information:

Timothy Fitzgerald, County Administrator
Jennifer Whetzel, Deputy County Administrator
Candy Hensley, Assistant to the County Administrator
Angie Michael, Executive Assistant
Mia Kivlighan, Communications Manager
Joyce Hoover, Government Center Receptionist

Location: Augusta County Government Center
County Administrator's Office
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5610

Fax: (540) 245-5621

E-mail: coadmin@co.augusta.va.us

Human Resources

Mission:

The Human Resources Office will provide quality services for the General Government, Department of Social Services, and Middle River Regional Jail in achieving strategic goals; recruiting, selecting, and retaining quality employees; administer a comprehensive Human Resources program that is consistent with federal, state and local laws/regulations which meets the needs of the divisions and the citizens of Augusta County.

Department Overview:

The Augusta County Human Resources Office serves general government, social services, regional jail, and the constitutional employees. Serving approximately 800 full and part-time personnel, the function of the Human Resources Office is to manage benefits and payroll, recruitment/retention, employee orientation and exit interviews, employee/supervisory training, worker’s compensation and the tuition assistance program. Benefits include VRS (Plan 1, 2 and Hybrid) Retirement, Group Life Insurance, Annual and sick leave, PTO leave, Short Term and Long Term Disability, Deferred Compensation, EAP Program, Flex Benefit Plan, Health Savings Account, Health Insurance, Dental Insurance, Cancer and Accident Insurance, Credit Union, and Direct Deposit. All quarterly and annual tax reporting is handled through this office. The annual evaluation program and regular and disability retirement is also managed from the Human Resources Office.

Strategic Goals and Objectives:

- Continue to use Health and Wellness dollars to provide for the well-being of employees.
- Offer employee/supervisory training through EAP Program and in-house training to save on training budget.
- Update the County’s Policy and Procedures Manual and Employee Handbook.
- Work closely with Department Heads on personnel needs.
- Work closely with the DSS Director/Jail Superintendent on HR issues.
- Work with the SAW Consortium on the self-funding insurance.
- Stay current with the latest regulations and compliance requirements of the federal and state government.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$246,716	\$252,654	\$256,740	\$264,771	4.8%
Operating	30,400	28,899	29,199	10,349	-64.19%
Total	\$277,116	\$281,553	\$285,939	\$275,120	-2.28%

*Increase in personnel due to increased health insurance, VRS costs. Increase in operating due to online FSLA subscription. Decrease in operating is due to the temporary suspension of the County’s tuition reimbursement program.

Service and Performance Measures:

	FY2018-2019 Actual	FY2019-2020 Planned	FY2020-2021 Expected
New Recruits	137	145	125
% of Turnover	21%	23%	20%
Employee Training Offered	4	4	4
# of Direct Deposits	768	795	820
% of Employees on Direct Deposit	93%	97%	99%

Notes: The Service and Performance Measures include employees of Augusta County, Shenandoah Valley Social Services, and Middle River Regional Jail.

Accomplishments:

- Online County Application.
- Policy and Procedures Manual is accessible online for employees.
- Continue to purchase wellness equipment with the Wellness Dollars offered through Aetna.
- Work closely with Department Heads/Constitutional Officers during transition periods.
- Work closely with the DSS Director/Jail Superintendent on personnel issues.
- Regional Job Fair held at Expo in Fishersville.

Contact Information:

Faith Duncan, Human Resources Director
Amber May, Human Resources Technician-Benefits
Daniela Sprouse, Human Resources Technician - Payroll

Location: Augusta County Government Center
Human Resources Department
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5617

Fax: (540) 245-5175

E-mail: jobs@co.augusta.va.us

County Attorney

Mission:

The County Attorney's Office provides legal counsel to the Board of Supervisors and to all County Departments (except for the Department of Social Services), as well as County Constitutional Officers.

Department Overview:

- Board of Supervisors: Provide legal counsel to the Board as a whole and provide legal counsel to individual Board members on matters unique to their districts.
- Commissioner of Revenue: Provide legal advice, research and approve refunds.
- County Administration: Work with County Administration/staff on a myriad of legal issues affecting the County Board of Supervisors and departments.
- Review FOIA request replies.
- County Code and Ordinances: Attend Ordinance Committee meetings. Review ordinances and ads and work with County Administrator's Office on proper advertising of same. Prepare updates to the County Code and provide copies to all holders of the Code. Update website as changes are made to the Code.
- Economic Development: Review contracts, agreements, and deeds.
- Finance Department: Advise the Finance Department as to claims to be filed with the County's insurance companies, review procurement contracts and policies.
- Fire & Rescue: Review and provide legal advice on FOIA requests, MOUs, agreements, documents, and give advice on personnel issues.
- Lawsuits: Draft and file pleadings, properly research each case, schedule court hearings, prepare witnesses and defend in Court.
- Library Board: Review and provide legal advice to the Board on proposed policy changes and procurement documents.
- Parks and Recreation: Review and approve agreements, easements, and forms.
- Personnel: Meet with personnel director and with affected department heads on any personnel issues.
- Sheriff's Department: Meet with various personnel and prepare court filings for unclaimed bodies in Augusta County.
- Subdivision, Planning & Engineering: Review and approve subdivision documents. Give advice to Subdivision Agent and County Engineer. Work with County Engineer and VDOT on land acquisitions for right of way, stormwater matters and erosion matters.
- Treasurer: Lend support and advice to the Treasurer and his staff.
- Zoning: Provide legal advice to the Board of Zoning appeals and attend all of its meetings. Work with Zoning Administrator on any zoning issues or violations.

Strategic Goals and Objectives:

- Provide timely, well-researched legal services to the Board of Supervisors.
- Assist the Ordinance Committee in updating the Augusta County Code.
- Assist and provide legal advice to Community Development.
- Assist and provide legal advice to the Board of Zoning Appeals.
- Assist Personnel with any needed updates of the employee handbook.
- Monitor legislation passed by the Virginia Legislature and recommend amendments to the County Code, if needed, based on any new legislation.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$240,111	\$351,313	\$338,844	\$347,952	-0.96%
Operating	84,055	113,785	117,415	92,785	-18.46%
Total	\$324,166	\$465,098	\$456,259	\$440,737	-5.24%

**Fluctuation in personnel costs is due to vacancy savings in FY20 revised. Decrease in operating due to reductions based on revenue shortfalls.

Service and Performance Measures (per list of accomplishments):

Item	2019-2020
Court cases	20
Deeds and Easements	4
Legal Opinions	237
Ordinance Updates	20
FOIA Review	25

Accomplishments:

- Together with outside counsel, continued the defense of McKee Foods Corporation v. County of Augusta, Virginia.
- Together with outside counsel, continued the defense of Hershey Chocolate of Virginia, Inc. v. County of Augusta.
- Prosecuted zoning violation cases.
- Continued to assist the Commissioner of Revenue's Office obtain documents and records needed to determine the proper assessment for business license taxes.
- Assisted with the preparation of several invitations to bid and requests for proposals issued by County for various goods and services.
- Drafted various proposed ordinances.
- Prepared and distributed updates for County Code.
- Assisted departments drafting responses to requests under the Virginia Freedom of Information Act.
- Reviewed several documents for the Emergency Services Department.
- Assisted Personnel Director on personnel issues.
- This office received and completed 236 legal opinion requests

Contact Information:

James R. Benkahla, County Attorney
Carol Satterwhite, Administrative Assistant

Location: Augusta County Government Center
County Attorney's Office
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5017

Fax: (540) 245-5096

E-mail: ctyatty@co.augusta.va.us

Commissioner of the Revenue

Department Overview:

The Commissioner of the Revenue Office is responsible for the assessment of taxes on Personal Property, Real Estate, Consumer Utilities, Business License, Machinery & Tools, Meals and Lodging. In addition, they are responsible for the processing of all State Income Tax Returns and Estimated Taxes filed by county residents. The tax relief for the elderly and disabled program and the real estate exemption for disabled veterans program are also administered by the department.

The Commissioner of the Revenue is directly accountable to the public and recognizes the vital importance of individual customer service in carrying out all prescribed duties in a professional and responsible manner.

Strategic Goals and Objectives:

- Continue to Mentor New Real Estate Manager
- Continue to work with County Administration and County Attorney and Outside Counsel to respond to appeals of real estate general reassessment values
- Hire and train new real estate assessor to be in place before current real estate assessor retires
- Promote talent within department to understudy managerial positions that will be open to retirement(s) within 3, 5, & 8 years
- Work with county administration to review potential computer software options towards the eventual selection of and replacement of current software.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$778,642	\$846,453	\$865,299	\$858,883	1.47%
Operating	110,425	108,230	112,435	96,600	-10.75%
Total	\$889,067	\$954,683	\$977,734	\$955,483	0.08%

* Personnel increases are due to VRS and Health Insurance increases. Decrease in operating is due to cuts related to projected revenue shortfalls related to the COVID-19 pandemic.

Service and Performance Measures:

Item	2019 Actual	Item	2019 Actual
Business Licenses issued	5,138	Land Use applications processed	6,020
Vehicles assessed	122,146	Land Use parcels rolled back	101
New vehicles added	25,920	Real Estate parcels assessed	40,560
Old vehicles removed	26,584	Mapping changes worked	187
Returns processed through mail	2,773	Parcel transfers	2,326
State tax returns prepared	233	Assessment due to new construction	1,239
State estimated taxes filed	665		

Tax relief applications processed	944		
Veterans applications approved	181		

Accomplishments:

	2018	2019
Real Estate Assessed Tax	\$ 43,532,074	\$ 46,902,885
Personal Property Assessed Tax	\$ 17,202,095	\$ 17,855,383
Machinery & Tool Assessed Tax	\$ 4,325,257	\$ 4,676,312
Mobile Home Assessed Tax	\$ 232,092	\$ 200,842
Bank Franchise Tax	\$ 323,683	\$ 305,082
Business License Tax	\$ 4,111,683	\$ 4,099,216
Meals Tax	\$ 2,545,423	\$ 2,593,706
Lodging Tax	\$ 642,536	\$ 575,514
Utility License Tax	\$ 227,837	\$ 151,905
Utility Tax	\$ 2,097,483	\$ 2,098,741
Land Use Revalidation Fees	\$ 32,980	\$ 27,824
Land Use Rollback Tax	\$ 191,570	\$ 175,548
Mobile Home Titling Tax	\$ 125,412	\$ 103,085
Public Service	\$ 2,870,864	\$ 2,866,801
Audit Results	<u>\$ 587,641</u>	<u>\$ 728,375</u>
Revenue Generated	<u>\$ 79,060,797</u>	<u>\$ 83,361,219</u>

Contact Information:

Jean Shrewsbury, Commissioner of the Revenue

Location: Augusta County Government Center
 Commissioner of Revenue Department
 18 Government Center Lane
 P.O. Box 590
 Verona, VA 24482

Phone: (540) 245-5640
 (540) 245-5647 (Real Estate)

Fax: (540) 245-5179

E-mail: jshrewsbury@co.augusta.va.us
lwagoner@co.augusta.va.us

Reassessment & Board of Equalization

Department Overview:

Reassessment--The County is required to perform a general reassessment of real property, excluding public service properties, in accordance with Section 58.1-3252 of the Code of Virginia, 1950, as amended. To accomplish this task, the contractor performs a number of functions:

Assist the Board of Assessors or Committee in establishing the fair market value of each of the properties within the County.

Understand that in all cases uniformity and equality are required under the laws of the Commonwealth of Virginia with respect to classes of property, and ensure that all aspects of the reassessment program are conducted in accordance with the laws of the Commonwealth of Virginia.

Conduct a sales study, a sales survey land appraisal, a construction cost analysis and field analysis.

Advise taxpayers of the value assigned to their properties.

Provide an opportunity for property owners to appeal property value.

Board of Equalization—Local boards of equalization are made up of a majority of local citizen freeholders appointed by the circuit court. The Board of Equalization has specific powers that are limited to the review of real estate taxation. Chapter 32, Article 14 of Title 58.1 of the Code of Virginia, delineates the powers and responsibilities of local boards of equalization. The board of equalization must:

Hear or receive complaints concerning the fair market value or uniformity of real estate assessments.

Make public advertisement of its meetings.

Keep minutes of its meetings and make notifications of assessment change.

Correct any known duplication or omissions in the assessment roll.

Hear complaints concerning special assessment for agricultural, horticultural, forest and open space land use assessment.

Conduct its meeting in public.

Prepare an annual written report of their actions for public record.

Budget Summary:

Reassessment:

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted
Operating	\$311,224	\$0	\$18,486	\$0

Board of Equalization:

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted
Operating	\$2,571	\$3,500	\$1,310	\$0

**Reassessment is not an annual occurrence, therefore the budget will fluctuate for a full year of contractual work and one-half year of contractual work. Board of Equalization expenditures will cross two fiscal years as they are appointed for a calendar year.

Treasurer

Mission:

The County of Augusta Treasurer's Office mission is to provide great customer service in all venues and ensure the fiscal integrity of the County. By maintaining this commitment we:

- Provide a professional environment where our employees can thrive and have access to educational opportunities.
- Concentrate on implementation of technology solutions that will meet or exceed our service requirements.
- Develop and implement more streamlined business processes for the convenience of the customer while adhering to the requirements of the law.
- Listen to customer feedback and implementing changes when possible.
- Strictly adhering to all federal, state and local laws governing the management of public funds.
- Work with external brokers and the banking community to achieve the highest and safest investment returns for the County.
- Take advantage of educational opportunities in the field of treasury management.

Department Overview:

The County Treasurer is an elected constitutional office and, as such, is directly accountable to the citizens of Augusta County. The Treasurer's Office prepares, mails and collects all tax bills for real and personal property located in the County of Augusta. The office also pursues the collection of all delinquent taxes owed to the county. Additional revenues collected under the direct supervision of the Treasurer include: business licenses, receipts of State collected revenues and taxes; meals and lodging taxes and other various county fees and fines from all other county departments and school divisions as collected.

The County Treasurer's office is charged with the design of an effective cash management and investment program for the County and all of its agencies and acts as fiscal agent for the Augusta County Schools and their entities such as the Valley Vocational Center, Shenandoah Valley Regional Program, and Cafeteria Program.

The Treasurer also acts as a custodian for several other regional and state business funds, which includes maintaining all records, accounting for the investment of funds and the reporting of fund revenues and expenditures. These accounts include Valley ASAP, both Staunton & Lexington offices, and all online credit card revenue, Middle River Regional Jail Authority, and Valley Children's Center and all funds through their online donations. Currently the Treasurer's office is responsible for the safety of all these funds. Our office oversees the balancing of approximately thirty or more accounts. Among other activities, these duties include managing the county investments and adhering to its policy for the locality; arranging for banking services and new accounts as needed, processing retiree ach payments each month for the school board and county personnel and revising all retiree banking information on an annual basis, currently 78 retirees and health savings ach payments for personnel; forecasting all cash receipts and expenditures to meet the county's needs on a weekly and monthly basis. Wiring funds to meet county obligations for school debt payments several times a year; maximizing investments not needed to meet current expenditures; working with external brokers, vendors and the banking community; and seeking new opportunities for investments and reporting all investment activities.

The County Treasurer's office makes all disbursements for the county that have been approved for payment by the Director of Finance. The Treasurer acts as the reconciliation agent for the County by working with the depository bank, county departments and external and internal auditors. Besides all that is mentioned above we are required by law to adhere to mandated duties per the Code of Virginia.

Strategic Goals and Objectives:

- Keep current funding of all full time positions with a request for part time personal during our busiest tax collection deadlines. Consider adding a full time position for the creation of a collections department.
- Keep pace with today’s technology to offer citizen’s services at the least amount of expense to the County.
- Continue to utilize the credit card arm via the web which has been in effect since the end of November 2016, to generate more collections and added convenience.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$447,458	\$475,910	\$469,268	\$493,728	3.74%
Operating	86,410	87,700	88,453	79,900	-8.89%
Total	\$533,868	\$563,610	\$557,721	\$573,628	1.78%

*increase in payroll due to increases in Health Insurance, and VRS. Decrease in operating due to projected revenue shortfalls related to the COVID-19 pandemic.

Service and Performance Measures:

Item	FY2019 – 2020 Actual	FY2020 – 2021 Planned
Real Estate Tax Bills Mailed	81049	80901
Personal Property Tax Bills Mailed	73524	66746
Delinquent Notices Mailed	14699	13039
DMV Stops Issued	2382	4476
Liens; (bank, wage, 3 rd party)	4358	5097
Dog Tags Issued	7219	5117

Accomplishments:

- Maintained office accreditation from Treasurer’s Association of Virginia.
- Added a fee to the debt set off collection activities that have increased our revenues. Increased our DMV stops to obtain more of the delinquent taxes we should have but do not.
- We have six enrolled in the certification program now. We like that we are able to invest in our employees and help them grow in their careers. They continue to take TAV classes and attend district meetings, which keep us, certified with TAV as required.

Contact Information:

Richard T. Homes, Treasurer

Location: Augusta County Government Center
Treasurer's Office
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5660

Fax: (540) 245-5663

Email: treasurer@co.augusta.va.us

Finance

Mission:

To maintain a well-organized, fiscally present finance department where work is distributed equally among staff and progress is made in achieving goals. Staff receives the training needed to remain up-to-date in accounting issues. First priority is to serve other County departments in a customer friendly manner, providing accurate data in a timely fashion.

Department Overview:

The Finance Department is responsible for overseeing the financial operations of the County. This includes establishing and maintaining effective controls over the County’s financial activities. Finance provides information to employees, departments, vendors and government agencies. Duties include:

- Process accounts payable for all County departments
- General ledger maintenance
- Prepare and monitor miscellaneous billings and receivables
- Debt issuance and management
- External audit and cost allocation plan coordination
- Preparation of Comprehensive Annual Financial Report
- Internal financial statement preparation
- Assist County Administrator in development of County budget
- Procurement
- Assist Departments as needed with ordering office supplies and approve all orders placed by the departments.
- Risk management
- Grant administration and reporting
- Maintain capital asset listing
- Revenue Recovery
- Special projects
- Fiscal agent for Middle River Regional Jail, Shenandoah Valley Social Services, Shenandoah Valley Regional Program, Valley Career and Technical Center, Valley ASAP and Valley Children’s Center

Strategic Goals and Objectives:

- Continue working towards the VGFOA Certificate (Finance Director and Accounting Specialist) as course availability allows.
- Continue working towards researching and procuring a new Enterprise Resource Planning (ERP) software. Currently drafting an RFI to be published soon.
- Assist with the completion of 5 year Operating and Capital financial plan
- Obtain VCO certification for new purchasing assistant.
- Research new GASB Standards and implement as needed
- Assist with documentation and reporting of Jail Mental Health Pilot grant with Middle River Regional Jail
- Review and update Procurement Manual

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$383,971	\$394,117	\$396,830	\$371,320	-5.78%
Operating	20,806	21,265	20,027	21,165	-.047%

Total	\$404,777	\$415,382	\$416,857	\$392,485	-5.51%
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***Change in personnel figures are due continued transition of personnel between Finance and Fund 15, Revenue Recovery.

Service and Performance Measures:

Item	FY2017-2018 Actual	FY2018-2019 Actual	FY2019-2020 Expected
Purchase Orders	494	618	550
Special Projects	5	4	4
Number of AP Transactions	9,869	10,426	10,000
Number of ACH Transactions	4,971	5,305	5,400
Number of Checks Printed	25,126	24,556	25,000
Journal Entries	350	309	350
Solicitations issued	8	14	15
Contract Administration	8	14	15
eVA Orders	n/a	5	10
GFOA Certificate (audit and budget)	2	2	2

***Special projects include: Social Services VOIP system upgrade, Government Center roof Replacement, Jennings Branch Stream Restoration, and the Natural Chimney's Pool Resurfacing

Accomplishments:

- Revenue Recovery Billing Specialist received certification in Ambulance Coding through NAAC
- Transitioned revenue recovery from third party billing to in house billing.
- Implemented new Uniform Guidance requirements for the FY18 audit, related to OPEB reporting.
- Trained new personnel to include, coding specialist for Revenue Recovery and new purchasing assistant.
- Successfully achieved the GFOA budget award and audit award.
- Completed a large internal process evaluation project in anticipation of the ERP software upgrade.

Contact Information:

Misty Cook, Finance Director

Location: Augusta County Government Center
 Finance Department
 18 Government Center Lane
 P.O. Box 590
 Verona, VA 24482

Phone: (540) 245-5741

Fax: (540) 245-5742

Email: ca@co.augusta.va.us

Information Technology

Mission:

The County of Augusta Information Technology (IT) Department partners with county departments in leveraging technology to effectively serve customers.

Objectives:

- Maintain a stable and secure infrastructure.
- Provide leadership in evaluation and implementation of new technology solutions.
- Provide an effective support framework to assist users in employing technology effectively and efficiently.
- Provide citizens and users convenient access to appropriate information and services through technology.
- Guide technology planning County-wide with forward-looking vision.
- Collaborate with departments to make sound decisions regarding the use of technology

Department Overview:

The Augusta County IT staff consists of seven full time employees and 2 part time employees. We have 10 major focus areas.

- Network - Our network is comprised of **350 users, 29 departments** and over **700 devices**
- Servers - We support **15 Physical servers** and **55 Virtual Servers**. All are running Windows Server 2008 or 2012.
- Computers - Set up, support, and maintain Dell and HP computers running Windows 7 and Office 2010 or 2013. Over **500** computers on our network. **200** at ACGC and Sheriff's office.
- Public Safety – Set up, maintain and support Mobile Data Terminals and related equipment- **68 Fire Rescue Toughbooks, 23 Station Pc's, 31 wireless access points, 21 routers, 1 Cradlepoint Cellular Router, 10 printers. 45 Sheriff's Office Toughbooks, 45 Wireless Devices, LPR, 40 Mobile Ticket Printers**
- Peripherals- Other pertinent hardware that is supported by Augusta County IT- **50 Printers, 19 Wireless Access Points**
- Website Administration
- GIS- Coordinating all areas of GIS with Government Departments, Agencies and Citizens
- AS 400- Augusta County's Financial System
- Building Security- Create, maintain and issue ID badges. Support all **92** security cameras, **76** doors and scheduling
- System Administration-**2 Barracuda Backups, Barracuda Spam Filter, Barracuda Firewall, 2 Barracuda Archivers, Sonicwall VPN, Netmotion VPN, 2FA Authentication, PCI Compliance**

The departments that are supported by the three areas of the Augusta County IT Department are:

- Sheriff's Office
- Fire Rescue
- Administration
- Clerk of Court
- Juvenile Court
- General District Court
- Domestic Court
- Commonwealth Attorney's Office
- Emergency Operations Center
- Parks and Recreation
- Finance
- Animal Control
- Community Development
- Treasurer
- Commissioner-Real Estate
- Middle River Regional Jail

- Service Authority
- Stuarts Draft Treatment Plant
- Middle River Treatment Plant
- Fishersville Shop
- Fishersville Treatment Plant
- Maintenance
- Library- Fishersville/Churchville
- Registrar
- Social Services
- USDA

Strategic Goals and Objectives:

- Explore 400 replacement
- Continued Shared Services
- Continuing progressing with DRP
- Policies
- Documentation
- Cross-Training
- Update Job Descriptions and Job Ladders
- Upgrade VEAM (Virtual Server Backup Software)
- Upgrade storage
- Increase Map Types on GIS website
- To complete the proposed 10 GB fiber link to Service Authority
- To upgrade switches throughout the GC as needed
- To continue to apply network changes so as to improve throughput and security
- Work on getting a in/out electronic board setup or see what Office 365
- Work on team building and communication for the department
- Complete in-progress Ambulance AVL project
- Complete in-progress migration of RAMOB to the new ACGCFR01 virtual server
- Identify the next set of switches to be replaced in 2020, install and configure them
- Implement a 10GB link to Service Authority
- Implement a 10GB link to Social Services
- Determine if 10GB to MRRJ makes sense
- Complete in-progress Ambulance AVL project
- Complete in-progress migration of RAMOB to the new ACGCFR01 virtual server
- Identify the next set of switches to be replaced in 2020, install and configure them
- Implement a 10GB link to Service Authority
- Implement a 10GB link to Social Services
- Determine if 10GB to MRRJ makes sense
- To continue to apply network changes so as to improve throughput and security
- Finish up the process documentation
- Automate the timesheet import for the new KRONOS system for the jail to the as400
- Automate the county vacation/sick time import into the as400
- Assuming we sign a contract for a new municipal software system to dive into that project
- Upgrade Servers-Continue working on Government Center Dept Head wish lists
- Complete NG911 GIS and CAD requirements for deployment (PSAP Boundaries, address points)
- Improve or re-do GIS websites
- GIS programming training (Java,Python) to enable enhanced searches and tools
- GIS Certificate(s)?
- Work with Jason Hughes on improving the GIS regarding Real Estate and the CAMRA
- Phishing users
- Natural Chimneys using Netmotion so they no longer have to Sonicwall.
- NVR at CWA.
- Mobile Device Management

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$520,814	\$ 540,084	\$545,636	\$ 558,028	3.32%
Operating	256,278	242,254	260,934	228,476	-5.69%
Total	\$777,092	\$782,338	\$ 806,570	\$822,502	0.53%

***Change in personnel figures are due to COLA as well as increases in health insurance rates and VRS. Decrease in operating is due to projected revenue shortfalls related to the COVID-19 pandemic.

Service and Performance Measures:

Item	FY2018-2019
Equipment Supported	>1000
Users Supported	>350

Accomplishments:

- Upgraded ECC Switches
- Upgraded Laserfiche
- Explored 400 replacement
- Continued progressing with DRP
- Documentation
- Cross-Training
- Upgraded VEAM (Virtual Server Backup Software)
- Upgraded storage
- Solution for old IIS server, FTP and Plan Review
- Increased Map Types on GIS website
- Technology renewal for FR in 2019
- Migrated the FR RAMOB physical server to the virtual environment and rename it more accurately as Fire Rescue, dropping the defunct RAMOB reference.
- Migrated the Data Center Closet rack reorg and the replacement of 4510 switches
- Upgraded switches throughout the GC as needed
- Network changes so as to improve throughput and security
- County GIS compliant with requirements for NG-911
- Upgraded the NetMotion and 2FA servers to the latest versions
- Replaced Sheriff's Department MDT's with Windows 10
- PC upgrades to Windows 10
- Volume licensing and imaging deployment

Contact Information:

Jackie Zetwick, Director of Information Technology

Location: Augusta County Government Center
Information Technology Department
18 Government Center Lane
P.O. Box 590
Verona, VA 24482

Phone: (540) 245-5400

Fax: (540) 245-5056

E-mail: helpdesk@co.augusta.va.us

Board of Elections

Mission:

The mission of the Voter Registration Office is to provide opportunities, in an equitable and courteous manner, for all qualified citizens of the County of Augusta to register to vote, to promote the integrity of the electoral process by maintaining accurate and current voter registration records used in elections; to coordinate elections so they are conducted in a manner that secures the qualified citizen’s right to vote and ensure that the results accurately reflect the voter’s will; and to be an information resource for citizens regarding voter registration, elections and elected officials.

Department overview:

The Augusta County Office of Voter Registration processes voter registration applications and verifies accuracy and eligibility to register; this includes research and correspondence with applicants. The accuracy of records is essential and therefore steps such as cancelling felons, deceased, mentally incapacitated and non-citizen voters is critical to the integrity of this process. In addition to voter registration entry and compliance, elections are produced, officers of elections trained, election reference material and procedures are created and printed, voting equipment pollpads are programmed, tested and sealed, and absentee ballots are mailed and in-person absentee voting preformed in the office, among many other election preparation responsibilities. This office also receives the candidate filing forms and campaign finance reports for local elected officials and candidates.

Strategic Goals & Objectives:

- Promote the integrity of the electoral process by voter outreach
- Provide refresher training of the New Optical Scan Voting Equipment to Officer of Elections and Voters
- Provide in-depth Pollpad Training to Officers of Election
- Produce a General Election founded by integrity and accuracy
- Hold a 2020 November General Election and potentially a June 2021 primary with integrity and accuracy
- Continue to train the Voting Equipment Manager and Chief Assistant Registrar on voting equipment and pollpad coding, testing and deploying process
- Continue to train the Chief Assistant Registrar in every aspect of the office
- Train Officers of Election on election laws, voting equipment, forms and procedures prior to each election
- Implement No Excuse voting for the November 2020 Election

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$150,757	\$165,086	\$168,972	\$168,881	2.30%
Operating	156,578	201,624	228,994	169,397	-15.98%
Total	\$307,335	\$366,710	\$397,966	\$352,963	-7.75%

***Personnel increases are due to an increase in health insurance rates and VRS. Operating decreases were due to revenue shortfall projected due to the COVID-19 pandemic.

Service and Performance Measures:

Item	FY2019-2020 Planned	FY2019-2020 Actual	FY2020-FY2021 Estimated
Registered Voters	50,000	49,528 (as of 1/6/20)	51,000
Elections Held	3	3	2
Polling Places	26	26	26
Officers of Election	215	184	241

Accomplishments:

- Revised the process and format of Officer of Election training on law, procedure and document completion
- Produced and held a General Election in November with minimal to no issues
- Held Voter Outreach Events
- Trained office personnel as well as Officer of Elections on the new Optical Scan and Pollpad equipment
- Attended Regional Director of Election meetings/trainings
- AS OF 12/31/19 processed 6,728 Virginia Voter Registration Applications; deleted 78 felons, 571 deceased, 6 mentally incapacitated voters, and transferred out 1606. Submitted 208 notices to other states of their voters moving and registering in Virginia.

Contact Information:

Constance I. Messick, General Registrar

Robin L. Moyers, Chief Assistant Registrar

Location: Augusta County Government Center

Voter Registration

18 Government Center Lane

P.O. Box 590

Verona, VA 24482

Phone: (540) 245-5656

Fax: (540) 245-5037

Augusta County

Fiscal Year 2020-2021

Departmental Budgets by Function

Judicial Administration

Department	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Circuit Court	\$200,234	\$172,942	\$164,321	\$177,530	3%
General District Court	6,500	7,500	7,500	6,150	-18%
Magistrate	4,477	3,596	3,596	3,600	0%
Clerk of the Circuit Court	841,917	941,259	981,074	1,075,408	14%
Commonwealth Attorney	1,127,004	1,122,649	1,307,220	1,346,421	20%
Total Judicial Administration	\$2,180,132	\$2,247,946	\$2,463,711	\$2,609,109	16%

Circuit Court

Department Overview:

The Circuit Court is the trial court with the broadest powers in Virginia. The Circuit Court handles all civil cases with claims of more than \$25,000. It shares authority with the general district courts to hear matters involving disputes between \$4,500 and \$25,000. The Circuit Court has the authority to hear serious criminal cases, called felonies.

The Circuit Court also handles family matters, including divorce. In addition, the Circuit Court hears cases appealed from the General District Court and from the Juvenile and Domestic Relations District Court. There is a Circuit Court in each city and county in Virginia.

Budget Summary:

Item	FY2018- 2019 Expenditures	FY2019 – 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$182,048	\$160,992	\$148,171	\$166,680	3.53%
Operating	18,186	11,950	16,150	10,850	-.921%
Total	\$200,234	\$172,942	\$164,321	\$177,530	2.65%

***Change in personnel costs are due to increases in health insurance and VRS. Decrease in operating related to projected revenue shortfalls during the COVID-19 pandemic.

General District Court

Department Overview:

There are 3 “departments” within each General District Court:

Civil: The general district court decides civil suits involving amounts of money up to \$25,000. There are 3 different suits that an individual may file, which are, Warrant in Debt (suits for money), Warrant in Detinue (suit for items), and Unlawful Detainer (suit for unpaid rent/eviction of property). The General District Courts also have the authority to hear and issue protective orders involving non-family or household members. These hearings are also considered “civil”.

Criminal: The general district court decides cases in which a person is charged with a misdemeanor. A misdemeanor is any charge which carries a penalty of no more than one year in jail or a fine of up to \$2,500 or both. The general district court also holds preliminary hearings in felony cases. Preliminary hearings in felony cases are held to determine whether there is probable cause to believe the defendant committed the offense in order to justify holding the defendant for a grand jury hearing. The grand jury determines whether the accused will be indicted and held for trial by the circuit court.

Traffic: The general district court hears cases in which a person is charged with a traffic offense. Most traffic offenses are traffic infractions, which are generally punishable by a fine of not more than \$250. A person may also have a misdemeanor traffic offense which, just like a criminal misdemeanor charge, may carry a penalty of no more than one year in jail or a fine of up to \$2,500 or both.

Strategic Goals and Objectives:

- Provide supplemental pay for all employees
- Continue high level of customer service
- Ongoing training of all employees on-site as well as off-site when offered by Supreme Court
- Continued training for all employees via online courses as they become available via Supreme Courts web-ex system

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$6,500	\$7,500	\$7,500	\$6,150	-18%

*Decrease is related to the projected revenue shortfalls due to the COVID-19 pandemic.

Service and Performance Measures:

Item	2019 Actual	2020 Estimated
Civil Cases	3,288	3,500
Criminal Cases	2,677	2,800
Traffic Cases	13,107	13,300

****Miscellaneous cases for 2019 were 748 (these include motions as well as TDO, ECO and mental commitment hearings)****

Accomplishments:

- Continued enhancements on E-summons with Augusta County Sheriff's Office
- From January 1, 2019 to December 31, 2019 this department collected over \$550,000 in fines and fees for Augusta County alone
- Implementing the GCMS and FAS programs for data entry and fine collections
- Employees continue to provide outstanding service to the public as well as other agencies while remaining understaffed. According to the latest staffing study model we are operating at 78.9% staff (currently authorized to have 6 employees-according to staffing study, we should have 7.6)

Contact Information:

Christy Hostetter, Clerk of Court

Location: Augusta County General District Court
6 East Johnson Street, Second Floor
Staunton, VA 24401

Phone: (540) 245-5300

Fax: (540) 245-5365

E-mail: chostetter@vacourts.gov

Office of the Magistrate
Region II, 25th Judicial District

Department Overview:

A Magistrate is an independent judicial officer who has the authority to issue arrest warrants or summonses, upon review of complaints of criminal conduct and a finding of probable cause. A magistrate also has the authority to issue temporary protection, custody, and detention orders. Twelve full-time magistrates serve the twelve jurisdictions within the 25th Judicial District. In addition to video conferencing facilities in Buena Vista, Clifton Forge, Monterey, New Castle, Staunton, Waynesboro, there are staffed magistrate’s offices in Covington, Fincastle, Lexington, Verona, and Warm Springs. In Augusta County, law enforcement agencies and County residents are primarily served by six full time Magistrates. These Magistrates include Lance Vest, Judith Owens, Kathleen Lee, Alison McCray, Eric Stephenson, and Jamie Long. These Magistrates work in one of two office locations, the first in located inside the Augusta County Sheriff’s Department in Verona Virginia and the other at located inside Middle River Regional Jail.

The Chief Magistrate is the individual responsible for ensuring the appropriate delivery of magistrate’s services in the 25th Judicial District. This post is currently filled by Chief Magistrate Robyn Wilhelm. The Chief Magistrate’s responsibilities include the hiring, training, and administration of personnel, directing the operations of our staffed offices and ensuring the proper functioning of our video conferencing facilities, preparing and managing local budgets, responding to complaints, and maintaining effective relationships with members of the judiciary, law enforcement, and the public. In addition, the Chief Magistrate performs magistrate duties as needed.

Per a 1993 court order, “*funding for the operation of the office of the Chief Magistrate is by contribution of the various jurisdictions within the 25th Judicial District collectively,*” to be administered by Augusta County. The 25th Judicial District is comprised of the following Cities/Counties: Cities of Covington, Lexington, Staunton, Buena Vista, and Waynesboro and the Counties of Highland, Augusta, Rockbridge, Bath, Alleghany, Botetourt, and Craig. Va. Code §16.1-69.6. Funds budgeted for the Chief Magistrate’s office provided for basic office supplies, equipment, legal reference materials, and because the Chief Magistrate is required to be accessible 24 hours a day, a smart phone. Separate state and local funds provide for the operation of the magistrate offices, like the office located at the Augusta County Sheriff’s Office.

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$4,477	\$3,596	\$3,596	\$3,600	0.11%

Contact Information:

Robyn Wilhelm, Chief Magistrate
Twenty-fifth Judicial District, Region II

Mail: P.O. Box 1088 Lexington VA 24450
Phone: (540) 430-2035 or (209) 815-4063
E-mail: rwilhelm@vacourts.gov

Circuit Court Clerk

25th Judicial Circuit of Virginia

Department Overview:

The Circuit Court is the trial court with the broadest powers in Virginia. The Circuit Court handles all civil cases with claims of more than \$25,000. It shares authority with the general district court to hear matters involving disputes between \$4,500 and \$25,000. The Circuit Court has the authority to hear serious criminal cases known as felonies.

The Circuit Court also handles family matters, including divorce. In addition, the Circuit Court hears cases appealed from the General District Court and from the Juvenile and Domestic Relations District Court. There is a Circuit Court in each city and county in Virginia. Circuit Court Clerks are elected for 8-year terms.

In addition to Court duties, the Clerk serves as County Clerk, Deed Recorder, Probate Officer, and keeper of the county's historic records. The Augusta County Clerks' Office currently has a staff that includes the Clerk, one bookkeeper (Deputy Clerk) and twelve Deputy Clerks, all of whom are full-time. We also employ one part-time staff assistant.

There are over 800 specific duties set out in the Code of Virginia that pertain to the clerks' office. A typical day in the office might include any of the following:

- Making a copy of an historic will or other document
- Issuing a concealed weapon permit
- Issuing a marriage license
- Probating a will
- Recording a deed
- Working criminal courtroom cases/jury trials
- Working civil jury trials
- Issuing juror summons
- Grand Jury Process every other month
- Working with pro se litigants
- Taking in payments from defendants for fines and costs
- Assisting the public in researching records
- Preparing criminal court orders
- Recording judgments, and financing statements, etc.
- Giving oaths of office to all elected officials, board members, etc.
- Receipting and distributing restitution payments to victims
- Monitor the financial accounts of all defendants working community service
- Scanning, indexing, filing cases **Total caseload for initial filings of civil/criminal this fiscal year (June 18 – July 19) was 4,105. In addition to initial filings there were civil/criminal cases which were concluded during the fiscal year (June 18 -July 19) totaling 3,916.**
- The Clerk's office also serves as an information source for county citizens who have general legal and governmental questions, receiving more phone inquiries than any other county office.

The clerks' office provides and maintains an electronic search capability to view all record room and court documents. These records include deed and will records from 1745 to the present and are available in the office or on-line through a secure remote access to individuals and businesses, for a fee, at <http://www.augustaland.org>. Court records, from 1986 to the present, are also available on-line at

www.courts.state.va.us/courts/circuit/Augusta/home.html. We offer e-filing of civil cases and e-recording of land records.

The Clerks’ office collects fines, costs, taxes, and fees for both the Commonwealth of Virginia and the County of Augusta. Last fiscal year ending June 30, 2019, the office receipted \$6,072,801.40. **Revenues and excess fees collected for Augusta County were \$927,462.62.**

Strategic Goals and Objectives:

- Serve as the citizen’s representatives in the Virginia Judiciary.
- Create a Clerk of Circuit Court Advisory Committee to better receive input from citizens.
- Offer superior customer service to all our citizens.
- Continue to be on the “cutting edge” of technology in delivering our services to the public.
- Investigate costs and possible implementation of plastic concealed handgun permits to be issued.
- Investigate costs and work load requirements to become a Passport Acceptance Facility.
- Keep an open dialogue for improvement and efficiencies with all Augusta County Government departments.
- Maintain staff familiarity and cross training with the overall operations of the Clerk’s Office.
- Keep lines of communication open among staff and Clerk.
- Be diligent in sending all staff to Supreme Court sponsored training.
- Update Circuit Court web page as a part of the Augusta County Government website
- Clerk to complete Compensation Board New Officer Training and Supreme Court New Clerk Training, become Member of Virginia Court Clerk’s Association, and enroll in the Master Clerk Career Development Program.
- Enroll with the VCCA and send to the Supreme Court OES for training additional Deputy Clerks for the Circuit Court Deputy Clerk Career Development Program.
- Continue to write grants to the Library of Virginia for restoration and digitalization of historic records **(to date we have utilized \$622,018.23 in grant funds with an additional \$10,000 to be requested in FY20/21)**
- Continue to inventory historic records for restoration and begin discussions with partner organization on how to better display and make available Augusta County’s historically significant documents and artifacts.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$758,427	\$809,334	\$849,149	\$956,733	18.21%
Operating	83,490	131,925	\$131,925	\$118,675	-10.04%
Total	\$841,917	\$941,259	\$981,074	\$1,075,408	14.25%

***Changes in personnel are due to the addition of a position during fiscal year 2020, that were added by the State. Decrease in operating expenses is related to projected revenue shortfalls due to COVID-19.

Service and Performance Measures:

Item	FY2018-2019 (Actual)	FY2019-2020 (Planned)
Criminal Cases Commenced	1694*	1800

Civil Cases Commenced	2411*	2500
Wills/Estates Initiated	616*	620
Judgments	1774	2000
Deeds Recorded	9624	9900
Financing Statements	202	200
Marriage Licenses	341	350
Notaries Qualified	184	190
Game Licenses	16	20
Concealed Handgun Permits	1758	2000
Passports	N/A	N/A
Restitution checks written**	1097	1100
Juries Impaneled	9 (1 six-day, 1 two-day, 1 five-day)	12
Trade Names	418	210
Civil/CHPs*	1758	2000

****Total amount of Restitution owed to victims is monitored by our Clerk's Office - \$3,368,393.67 (as of 12/31/19)**

***Criminal cases with dispositions – 1,656; Civil cases with dispositions 2,260; Wills do not include inventory/settlement filings**

Accomplishments:

- Restoration of historical records through grants from the LVA and other funding totaling over \$611,895.23.
- Restoration of chancery records for the period 1802 through 1902 through LVA grants and federal funds. The end result of these restorations has provided online access for the public through the Library of Virginia website to these records.
- The scanning and formatting of all plats recorded in the Circuit Court Clerk's Office beginning in 1745 to the present. We are one of the few Courts in the Commonwealth of Virginia that can boast of this service to the public which can be retrieved via Secure Remote Access and/or in the office locally through software on public terminals.
- Completely digitize our office for recordation and civil and criminal filings (went paperless on January 1, 2013)
- Provide public with online Secure Remote Access to land records and provide attorneys with Officer of the Court Remote Access to civil and criminal records
- Clerk completed all courses required to become a Certified Court Manager designation by the National Center for State Courts and a Master Circuit Court Clerk by the Virginia Court Clerk's Association
- Now accept credit card payments for all clerk's office transactions
- Enrolled selected deputy clerks with the Virginia Court Clerk's Association and encouraged selected deputy clerks to take the necessary courses to be designated as Master Circuit Court Deputy Clerk.
- Seven deputy clerks attained the Master Circuit Court Deputy Clerk
- Began e-filing of civil cases in July 2016
- Began e-recording of land records in January 2017
- Effective January 8, 2018 criminal payments may be made online
- Created a Clerk's Office web page within the Augusta County Website
- Began accepting electronic filings from the Augusta County District Courts (preliminary hearings, etc.)

Terms of Court and General Information:

- Terms begin, 4th Monday, January, April, July and October.
- Motion Day, 1st and 3rd Monday of each month, 9:00 a.m.
- Grand Juries meet the 4th Monday of January, March, May, July, September and November. Due to the Court's significant criminal caseload, Augusta County Circuit Court now requires a Grand Jury convene every other month. Within the January and July terms, the same Grand Jurors meet twice.
- Cases set by praecipe received by Clerk 7-28 days prior to Motion Day.
- Court convenes 9:00 a.m.
- Commissioners in Chancery are utilized in limited instances.
- Local rules adopted pursuant to Section 8.01-4.

Clerk

Hon. R. Steven Landes

email: rlandes@vacourts.gov

Hours:

8:30 AM - 5:00 PM

Phone: 540-245-5321

Fax: 540-245-5318

Address: P. O. Box 689, Staunton, VA 24402

Augusta County Courthouse

1 East Johnson Street, Staunton, VA 24401

Judges

- **Hon. W. Chapman Goodwin***
- **Hon. Paul A. Dryer**
- **Hon. Charles L. Ricketts, III**

* Chief Judge and Presiding Judge

Commonwealth's Attorney

Department Mission

The mission of the Office of the Commonwealth's Attorney is to protect the safety of the community and the rights of its citizens by just enforcement of the law. In protecting the rights of the citizenry and the interests of the community, the office endeavors to exercise prosecutorial discretion in service of the law and not for factional purposes.

Department Overview

The Commonwealth Attorney's Office performs the following duties, services, and functions:

- Preparation and presentation of all indictments to Augusta County Grand Juries (mandated by statute);
- Trial preparation which includes, but is not limited to, interviewing witnesses, preparing witnesses for trial, legal research, obtaining necessary legal documents for trials, etc.;
- Prosecution of all felonies in the Augusta County Circuit Court (mandated by statute);
- Prosecution of all felony preliminary hearings in the Augusta County General District Court (mandated by statute);
- Prosecution of all felonies in the Augusta County Juvenile and Domestic Relations District Court (mandated by statute);
- Prosecution of misdemeanor cases in the Augusta County General District Court, the Augusta County Juvenile and Domestic Relations District Court, and the Augusta County Circuit;
- Prosecution of all violations of CHINS orders (Child in Need of Supervision/Services) in Juvenile and Domestic Relations District Court;
- Preparation and filing of Briefs in Opposition to all criminal appeals filed with the Virginia Court of Appeals and the Virginia Supreme Court (mandated by statute);
- The filing of all forfeiture notices for property seized by local law-enforcement agencies and the handling of all forfeiture proceedings in the Augusta County Circuit Court (mandated by statute);
- Providing all required information to victims of crime (mandated by statute);
- Overseeing the daily operation of the Augusta County Victim/Witness Office and providing restitution orders to secure funds for victims of crimes;
- Providing conflict of interest opinions to any Augusta County employee or officer who may request one (mandated by statute);
- Providing legal advice to members of the Augusta County Sheriff's Department, troopers of the Virginia State Police, and other local law-enforcement agencies;
- Preparation of all necessary documents and orders for the extradition of defendants from other states (mandated by statute);
- Prosecution of all hearings involving the revocation of probation and/or suspended sentences;
- Appearance at bond hearings and detention hearings in all criminal and juvenile adjudication cases;
- Preparation of orders for the destruction of all unexecuted arrest warrants (mandated by statute); and
- Oversee and prepare all necessary budgetary paperwork and/or documentation required by the Compensation Board to ensure funding for the efficient operation of the Commonwealth's Attorney's Office;
- Coordinating the operation of the Augusta County Litter Control Program—a program founded and created by the Commonwealth's Attorney for the beautification of the County and alternative corrective sentencing for low-level offenders;
- Providing education/training to the community and partner organizations on various topics related to criminal prosecution (for example, instructing at the police academy, instructing at local area Sexual Assault Nurse Examiner training, etc.);
- Participating in the Therapeutic Docket and Drug Court Programs;

- Participating in the Staunton/Augusta/Waynesboro Multidisciplinary Task Force Against Child Abuse and participating in the forensic interviews of children at the Valley Children’s Advocacy Center;
- Coordinating the Augusta/Staunton/Waynesboro Sexual Assault Response Team, which involves multijurisdictional collaboration to address sexual assault crimes and improve law enforcement response

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Recommended	% Change from FY2020
Personnel	\$883,772	\$914,209	\$1,096,225	\$1,153,879	26.22%
Operating	243,232	208,440	210,995	192,542	-7.63%
Total	\$1,127,004	\$1,122,649	\$1,307,220	\$1,346,421	19.93%

***Personnel increases are due to board approved positions during Fiscal Year 2020, these approvals were a result of the State adding Judges to the courts. Additional personnel increases were due to increases in Health Insurance and VRS Rates. Decrease in operating was due to projected revenue shortfalls related to the COVID-19 pandemic.

Service and Performance Measures:

2018 # of Case Dispositions:

Case Category	# of Case Dispositions	# of Hearings ¹
Criminal (Felony/Misdemeanor)- District Court	4,745	7,437
Criminal (Felony/Misdemeanor)- J&DR Court	728	1,552
Juvenile Delinquency (Felony/Misdemeanor)-J&DR Court	226	691
CHINS/Truancy-J&DR Court	62	163
Criminal (Felony)-Circuit Court	1,595	4,716
Criminal (Misdemeanor & Other Criminal Related)- Circuit Court	188	564

Goals and Objectives:

Our most immediate goal is to make a full transition to digital filing with our case management system, while still having paper copies of files that we bring to court. In the past, we have used our case management system as database of information about our cases, but not as place that has a copy of the full case file. We are transitioning this year to begin uploading all current and pending case files into the system. This system will be essential to providing and tracking discovery under the new discovery rules. Additionally, there are several bills

¹ The majority of cases require our appearance at multiple hearings before a final disposition. The General District and J&DR Courts provide exact statistics for how many hearings are held in each category. Because many of these cases (any case in which the defendant is not held pending trial) require a first appearance by the defendant in which we do not participate, I subtracted those first appearances so that the numbers above reflect the amount of hearings in which we participated. The Circuit Courts do not provide hearing statistics, so I calculated an average of approximately three appearances in Circuit Court per case (including one to set the case and one to try the case and then several cases require one or more pretrial hearings).

pending in the legislature this year which could make the discovery process extremely difficult and burdensome for Commonwealth's Attorneys offices. Our transition to digital will ease some of that burden and discovery will be easier to compile. Our digital transition is also being made in anticipation of our move to two different office locations: Beverly Manor and Downtown. The digital transition will be essential so that everyone in both offices has access to pending case files.

Our other major goals and objectives include continuing to best serve the citizens of Augusta County through innovative programs that improve everyday quality of life, like our Litter Control Program, and through top-notch, skilled, and well-considered prosecution of crime in our County. We are able to achieve these goals by continuing to invest in these programs, by investing in career development opportunities for our prosecutors and support staff, investing in our digitization plan, and investing in the training and tools our new investigator needs to fully serve the office.

Contact Information:

Timothy Martin, Commonwealth Attorney

Location: Office of the Commonwealth Attorney
6 East Johnson Street, 1st Floor District Building
Staunton, VA 24401

Phone: (540) 245-5313

Fax: (540) 245-5348

**Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function
Public Safety**

Department	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Sheriff	\$ 7,009,592	\$7,294,085	\$7,466,463	\$7,503,461	3%
Emergency Communication Center	1,576,067	2,027,943	1,986,201	2,056,878	1%
Fire Department	7,437,005	7,749,498	7,960,774	8,118,012	5%
Emergency Services- Volunteer	1,739,671	2,081,836	2,073,336	1,981,837	-5%
Fire & EMS Training	302,199	435,576	375,946	432,757	-1%
Juvenile & Domestic Relations Court	13,796	19,460	18,370	15,200	-22%
Court Services	3,137	3,120	3,120	3,432	10%
Juvenile & Probation	2,801,592	2,071,417	2,887,219	2,061,417	0%
Building Inspection*	388,461	404,672	406,074	413,847	2%
Animal Control	426,904	441,886	457,054	462,698	5%
Total Public Safety	21,698,424	\$22,529,493	\$23,634,557	\$23,049,539	2%

*See detail under Community Development



Sheriff

Mission:

The mission of the Augusta County Sheriff's Office is to provide the highest level of effective, efficient and proactive law enforcement services available to all who live in or travel through Augusta County without regard to race, ethnicity or religion. The paramount goal in doing so shall be to make Augusta County a place where people can live and visit without any fear for the safety or wellbeing of themselves, their family, or their property. Dedication, loyalty, integrity, and justice shall be the hallmarks of our effort and a quality of life enjoyed by the public, unfettered by crime, shall serve as the benchmark of our success.

Department Overview:

The Augusta County Sheriff's Office consists of 87 sworn deputies. Those 78 Full time and 9 part-time County funded sworn officers serve in the Patrol, Investigations, Civil Process, Courts, Crime Prevention, Warrant Squad, and Administrative Divisions. Sheriff's Office Support staff totals eleven employees, includes an Administrative Assistant, Information and Technology Coordinator, an Office Manager and seven services support personnel.

The Sheriff's Office reinstated the Reserve Program in 2019, and during the year these nine new Reserve Deputies added 1195.75 volunteer hours to the agency.

During 2019 our agency responded to 23,325 calls for service and we had 35,828 self-initiated incidents for a combined total of 59,153 incidents, a 12.70% increase over 2018's numbers. We also completed 3,546 Extra Patrol requests during 2019.

PATROL DIVISION

The Patrol Division is the backbone of the Department's enforcement efforts and with 43 assigned personnel and 1 Division Commander, the division not only answers calls for service and investigate all manner of criminal complaints, but they also contribute the lion's share of effort that is directed by the Department in the area of enforcement. Each year, manpower fluctuates and the demands on the division's resources are stretched, but the division manages to successfully combat all types of violations. In 2019, we were pleased to add nine (9) Reserve deputies to the Sheriff's Office.

The Division is divided into 4 rotating shifts that work 12 HR tours of duty and Patrol Shifts are assisted by the Power Shift at peak busy hours. Patrol shifts are commanded by First Sergeants. The Division is commanded by Lieutenant Gary Taylor and in 2019 the Division completed 3,285 Crime Incident Reports, they made 1,987 arrests and wrote 5,429 traffic summonses.

RESERVE DEPUTIES

Nine (9) Augusta County Sheriff's Office Reserve Deputies completed initial training in 2019, and during the course of the year, the Reserves logged 1195.75 Hours of service to the community by riding with full-time deputies and staffing community events, parades, and ball games. Deputy M. Mader contributed the most reserve time, logging 628 hours in 2019.

COURT SERVICES DIVISION

The Augusta County Sheriff's Office Court Services Division currently consists of First Sergeant Jerry Shifflett and 7 Bailiff's and one part-time Bailiff. The Division provides court security in three county courts and is responsible for transporting prisoners to and from the court complex. In 2019 the Division screened 75,830 court complex visitors and served 4,881 total civil papers. They also completed 352 jail transports, and they handled 1,539 inmates.

Additionally, the Court Security Division made 36 arrests, processed 209 individuals, and conducted 39 security escorts to parking areas.

The prisoner transport van is used for the bulk of the Court Security Division's transports outside of Augusta County. Use of the transport van generated the following numbers for 2019:

- Total states traveled: Virginia and North Carolina
- Total inmates transported: 152
- Total miles: 18,209
- Total facilities: 29 Jails and 6 VA. State Prisons

Total Days in session: Circuit Court – 253
 Juvenile and Domestic Relations – 292
 General District Court – 162

* The total number of court days reflects the fact that there are days when multiple courtrooms are in session simultaneously for a particular court (i.e. JDR court), requiring additional personnel to staff those courtrooms.

CIVIL PROCESS DIVISION

The Augusta County Sheriff's Office Civil Process Division consists of Cpl. Jeff Dietz and 3 fulltime deputies. In 2019 the Civil Process Division served 16,130 pieces of civil process of all types. The civil division responded to calls for service on 427 occasions and backed up other deputies on 257 occasions. Additionally, the four members of the Civil Division wrote 9 reports and made 6 arrests in 2019.

The civil division also completed 141 evictions, 79 repossessions, and 13 complaints on inoperable vehicles from the Augusta County Community Development Department.

TASK FORCE

Narcotics Investigations are handled by Sheriff's Office members assigned to the Skyline Taskforce, which now has two investigators assigned. In 2019, Task Force investigators wrote 193 reports and obtained 62 search warrants and handled 258 Narcotics arrests. Total assets seized were \$32,600 in currency and two automobiles.

INVESTIGATIONS DIVISION

The Augusta County Sheriff's Office Criminal Investigations Division is commanded by Lt. Caleb Spence and consists of a Sergeant and five investigators in General Investigations. Investigators are on call for all manner of criminal investigations and in 2019 they wrote 471 initial reports and handled 679 assigned cases. Additionally, Investigators responded to or generated 857 incidents, and backed up other deputies' 545 times in 2019. Investigators also wrote 44 traffic summonses and made 43 arrests in 2019.

Investigators fielded numerous interagency referrals in 2019:

Child Protective Services Referrals: 201
Adult Protective Services Referrals: 167

SUPPORT SERVICES

In 2019, our agency processed 72 post-arrest DNA samples and 2,006 concealed weapons permit applications and renewals. Additionally, 156 citizens were fingerprinted for employment and background checks. We also processed 164 rescue volunteers and individuals for the Fire Department and local EMS services.

EVIDENCE

In 2019, our agency processed 2,032 items of evidence and completed quarterly and bi-annual audits of the Evidence Room. A full inventory of all of the property and evidence held by the Sheriff’s Office was conducted in September of 2019. During 2019, the Evidence Custodian submitted items of evidence from 422 cases to the Department of Forensic Science for forensic examination.

SRO DIVISION

The Augusta County Sheriff’s Office School Resource Division is commanded by Sgt. James Snyder and he oversees four School Resource Officers and two part-time SRO’s. These deputies provide police services at all of the County’s High Schools, Middle Schools and Elementary Schools, during school hours and at after-hours events. During 2019, the School Resource Division completed 142 crime incident reports. SRO’s also handled 664 calls for service, backed up other deputies on 245 occasions, and they wrote 170 citations and made 34 arrests in 2019.

Strategic Goals and Objectives:

The role of the Augusta County Sheriff’s Office is to enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of its authority and the constitutional rights of all individuals.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$5,843,477	\$6,157,900	\$6,296,361	\$6,438,466	4.56%
Operating	1,166,115	1,136,185	1,170,102	1,064,995	-6.27%
Total	\$7,009,592	\$7,294,085	\$7,466,463	\$7,503,461	2.87%

***Change in personnel is due to increases in health insurance and VRS rates. Decrease in operating is related to projected revenue shortfalls due to COVID-19.

Service and Performance Measures:

Item	2016	2017	2018
Civil Process Served	20,297	22,238	22,923
Total Crime Incident Reports	3,465	3,846	3,828
Criminal Warrants Served	4,343	3,668	4,896
Protective Orders Served	1,336	1,145	1,351
Child Protective Orders Served	265	408	351
Capias Served	1,379	1,472	1,820
Emergency Custody Orders	165	192	193
Temporary Detention Orders	182	278	226
Juvenile Detention Orders	31	23	41
Criminal Summons	254	242	411

Traffic Charges	3,147	5,717	5,809
DUI Arrests	53	53	52

Accomplishments:

- TRAFFIC SAFETY ENFORCEMENT AWARDS
 - 2018 Occupant Protection Award – Sgt. Aaron Will, 59 Citations
 - 2018 DUI Enforcement Award – Cpl. Will Elliot, Cpl. Vincent
 - 2018 Speed Enforcement Award – Sgt. Aaron Will, 810 Citations

Contact Information:

Donald L. Smith, Sheriff

Location: Augusta County Sheriff's Office
 127 Lee Hwy, P.O. Box 860
 Verona, VA 24482

Phone: (540) 245-5333

Fax: (540) 245-5330

Emergency Communications Center

The Augusta County Emergency Communications Center is the public safety answering point for Public Safety Units in the County of Augusta. The radio identifier for the Augusta County Emergency Communications Center is "Augusta ECC".

The operational component for Augusta ECC consists of Public Safety Dispatchers, Part time Public Safety Dispatchers, Senior Public Safety Dispatchers, Supervisors, an Operations Manager and the ECC Director.

Augusta ECC dispatches for The Augusta County Sheriff's Department, Animal Control, 25 Fire Departments, 15 Rescue Agencies, the Craigsville Police Department, the Woodrow Wilson Rehabilitation Center Police Department, Blue Ridge Community College, Grottoes Police, and Shenandoah Valley Regional Airport and provides a communications link with Augusta Health.

Mission:

The mission of the Augusta County Emergency Communications Center is to enhance the quality of life in the County of Augusta through the vital link between prompt, efficient, professional call-taking, dispatching, and communications to the public and public safety units.

Department Overview:

The Augusta Emergency Communications Center is located in a secure facility of the Augusta County Government Center. The ECC began operation in 1990 and processes wire line and wireless 9-1-1 calls from the residents and visitors in Augusta County.

The center serves as a back-up communications center for the Staunton Police Department as well as the Waynesboro Emergency Operations Center in the event an emergency occurs at either location.

The Augusta County Emergency Communications Center is managed by a director and an operations manager. The ECC is staffed 24 hours a day and 365 days a year. The telecommunicators are trained in emergency call handling techniques and are able to process a wide array of emergencies that occur within and around Augusta County, which total **106,068** calls yearly. Each person on staff is trained in CPR, Emergency Medical Dispatch instructions, VCIN operations, TIMS, NIMS and also possesses a wide array of computer skills. The telecommunicators have also completed a basic communications officer course for telecommunications at the Central Shenandoah Criminal Justice Academy.

Several telecommunicators are also active volunteers with various emergency service agencies in and around Augusta County or have previously volunteered with such agencies. The ECC center is responsible for dispatching all the fire, EMS and law enforcement calls in the County.

Strategic Goals and Objectives:

- Maintain our Verizon Vesta CPE telephone equipment and advance technologies with Voice over IP (VOIP) and deployment of Next Generation 9-1-1. Augusta ECC will have to migrate to NG-911 using IP circuits with associated caller location data by June 2021.
- Working regionally with Staunton and Waynesboro to enhance the radio communications in Augusta County. Upgrade the core for the radio communications system and move toward a digital platform
- Maintain Emergency Notification system.
- Continue to find grants that are available to obtain revenue or funding to help purchase equipment for our center and for the county.

- Continue to work on staff development: training program, dispatcher testing, employee appreciation and career development
- Continue using the Emergency Medical Dispatch (EMD) program
- Maintain our quality assurance program: to review randomly selected calls and evaluate the times and way the call was processed, to better serve the citizens and the units in the field.
- Respond to citizens needs in the most effective manner possible
- Maintain a workable budget.
- Focus on disaster preparedness and the overall Augusta County Emergency Plan
- Continue to work with agencies and committees to update the Regional Emergency Operations and Action Plans. Continue to update the regional All-Hazards Mitigation Plan, Regional Emergency Operational Plan and the Sara Title III plan.
- Assist all fire, rescue and law enforcement agencies
- Public education and informing the community with programs concerning the 9-1-1 system
- Continue to maintain a working relationship with neighboring Communications Centers, Smart Traffic Center and Virginia State Police
- Working with the individual county departments and agencies to develop a government center emergency evacuation plan and security threat assessment pre-planning
- Maintain and service our IFLAWS rain and stream gauges throughout the county
- Maintain alarm registration and billing.
- Developing regional active shooter protocol.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$1,081,918	\$1,356,028	\$1,305,156	\$1,400,013	3.24%
Operating	494,149	671,915	681,045	656,865	-2.24%
Total	\$1,576,067	\$2,027,943	\$1,986,201	\$2,056,878	1.43%

*** Changes in personnel are due increases in health insurance and VRS rates. Decreases in operating are related to projected revenue shortfalls due to COVID-19.

Service and Performance Measures:

	FY2015-2016 Actual	FY2017-2018 Actual	FY2018-2019 Actual
Total calls for service: Fire	7259	7699	8174
Total calls for service: Rescue	10963	11112	11881
Total calls for service: Law Enforcement	56910	60790	66218
Emergency medical dispatch calls	277	281	322
Processing incidents	81854	91797	104471
Processing calls for service (call taking)	66018	69128	106068
Work performance: time call received until finished	1.57	2:01	1.57
Total calls for Alarms	1916	2185	1730

Accomplishments:

- Acquired revenue from Virginia Wireless E-911 Services Board for the amount of **\$232,569.** to support our needs and training for wireless calls.
- Revenue for wireless monies calculated for the next (4) years by percentage and formula = **\$233,345**
- Maintained the Mobile Command Bus and assisted with incidents throughout the year to include searches for missing persons and Sheriff's Department incidents.
- Acquired microwave licenses from FCC for the all the tower sites.
- Obtained grant for the amount of **\$ 14,882** for Emergency Management
- Obtained grant from the VITA Wireless Board in the amount of **\$2,000** for training.
- Helped maintained the alarm ordinance with increased annual revenue of **\$7,700.**
- Narrow-banded the public safety radio systems and added microwave system.
- Assisted with the upgrade of the UPS (Uninterrupted Power Supply) and PDU (power distribution unit).
- Assisting with the upgrade and purchase of the County's generator.
- Updated and adopted the Regional Emergency Operations Plan, Regional All-Hazards Plan with Staunton, Waynesboro and Augusta County, and Shenandoah Valley Airport SOG plan
- Working to establish interoperability communications on Afton Mountain, Rt. 250 and the Parkway.
- Emergency Management: Restoration Hearshstone Dam, maintaining IFLOWS sites, managing emergency events by assigning resources working with region, sending notifications, local situational reports, emergency preparedness (developing emergency operational plans), sheltering, evacuations and filing reimbursement paperwork with State and Federal agencies.
- ECC is working with staff to develop succession planning
- Maintained a staff on-call procedure for ECC schedule coverage due to shortage of staff.
- Participated full drill at the Shenandoah Valley Airport and table top drill active shooter exercise at Blue Ridge Community College.

Major events for the ECC that occurred in the County this year:

(6) Searches
(262) Working Structure Fires
(22) Gunshots wounds
(47) Deaths
(232) Suicide and Attempts
(262) Structure Fires
(452) Unresponsive patients
(4318) Motor Vehicle Crashes includes Police, Fire and EMS responses
(225) Traumatic Events: Falls, Industrial, Sports Injuries, Amputations, Farming & ATV crashes

Contact Information:

Donna J. Good, ECC Director and Emergency Management Coordinator
Anthony Ramsey, Operations Manager and Deputy Emergency Management Coordinator

Location: Augusta County Government Center

Emergency Communications Center

18 Government Center Lane

P.O. Box 590

Verona, VA 24482

Phone: (540) 245-5501 **Fax:** (540) 245-5506

E-mails: dgood@co.augusta.va.us

abramsey@co.augusta.va.us

Fire-Rescue

(Career, Volunteer, Training)

Mission:

“Committed to serve and protect our citizens and visitors through the delivery of all fire protection, emergency medical, education, and public safety services”

Department Overview:

Augusta County Fire-Rescue is to oversee and support the fire operations and the emergency medical services throughout the County by providing emergency providers, volunteer support and interaction along with basic fire and EMS training. ACFR’s focus is in the following areas:

- Emergency Calls
- Volunteer Interaction
- Training
- Administration
- Public Relations
- Personnel Management
- Duty Officer
- Special Operations
- Special Assignments
- Resource Management

Strategic Goals and Objectives:

- Set the example for both internal and external stakeholders by exemplifying our Mission, Vision and Values, and work toward our common goals. One team-one mission.
- To provide highest quality all hazards emergency services to Augusta County citizens and visitors by working collectively with our internal and external stakeholders.
- To ensure the safety of our first responders through the implementation of best-in-class practices and industry standards.
- Develop and implement strategic planning to evaluate current and future infrastructure needs
- Implementation of critical infrastructure needs and capital replacement planning.
- Implement a comprehensive career development program that will provide career advancement as well as financial compensation for achieving career benchmarks.
- Ensure opportunities for initial and ongoing training for all personnel, career and volunteer with regard to all aspects of Fire and EMS.
- Introduce EMS only positions for locations with primary focus on ambulance or medic unit staffing. This will include Rescue 16 (Craigsville) and Rescue 6 (Stuarts Draft Rescue).
- Utilize cross-trained personnel from R16 & R6 to provide dedicated staffing for Squad 10.
- Continue to provide Recruit Academy format for new hires that will allow for a more diverse pool of applicants and ensure consistent training of Probationary Fire-Rescue personnel.
- Address Recruitment and Retention by implementing a programs that allow growth in our department along with external partners to increase awareness and increase the pool of possible employees.

Budget Summary:

Career Budget 32010:

Item	FY2018-2019 Expenditures	FY2019-2020 Adopted	FY2019-2020 Revised	FY2020-2021 Adopted	% Change from FY2020
Personnel	\$6,719,490	\$6,930,682	\$7,085,108	\$7,343,945	5.96%
Operating	717,515	818,816	\$875,666	\$774,067	-5.47%
Total	\$7,437,005	\$7,749,498	\$7,960,774	\$8,118,012	4.76%

***Changes in personnel are related to COLA, VRS, Health Insurance and Worker's compensation expenses. Decreases in operating are related to revenue shortfalls projected due to COVID-19.

Volunteer Budget 32020:

Item	FY2018-2019 Expenditures	FY2019-2020 Adopted	FY2019-2020 Revised	FY2020-2021 Adopted	% Change from FY2020
Operating	\$1,739,671	\$2,081,836	\$2,073,336	\$1,981,837	-4.80%

***Decreases are due to reductions in operating expenses due to projected revenue shortfalls related to COVID-19.

Training Budget 32030:

Item	FY2018-2019 Expenditures	FY2019-2020 Adopted	FY2019-2020 Revised	FY2020-2021 Adopted	% Change from FY2020
Personnel	\$231,044	\$328,903	\$288,773	\$315,666	-4.02%
Operating	71,155	106,673	\$87,173	\$117,091	9.77%
Total	\$302,199	\$435,576	\$375,946	\$432,757	-0.65%

**Personnel decrease is due to a decrease in part time wages. Increase in operating is due to Career training funds being moved from 032010 to the training department.

Budget Highlights:

- Implement career development program to reduce attrition of personnel and attract high quality candidates.
- Addition of EMS Only personnel to staff dedicated Ambulance and Medic Units at R16 & R6.
- Provide for dedicated staffing at Squad 10.
- Increase training staff to meet the demand of a growing department struggling to keep staffing needs and training requirements.
- Target Solutions and Station Check Pro software funding is a must, with the growing needs and requirements of the Commonwealth, it is vital to perform and document training and maintenance records.
- Furniture & Fixtures increased to allow for the replacement of appliances at our four stations along with dayroom furniture and bedding supplies.
- Volunteer budget includes 2% increase on base contribution for fire departments and an increase in insurance coverage for the volunteer fire and rescue members.

Service and Performance Measures:

Item	Calendar Year 2019 Actual
Fire Department Emergency Dispatches	8,001
Rescue Squad Emergency Dispatches	12,063
Calls Turned Over to Next Due Agencies	786
Volunteer Personnel	616
Career Personnel	106

Accomplishments:

- Beginning implementation of strategic planning process for Augusta County Fire-Rescue
- Development of apparatus replacement program with capital investment and scheduled fleet management
- Purchased two (2) Pierce Enforcer Pumpers (Engine 111 & Engine 101)
- Purchase three (3) PL Custom Medic Units (Placed into EMS rotation)
- Successful completion of inaugural Augusta County Fire-Rescue Recruit Academy (July to November 2019)
- Received EMTB Accreditation from the Virginia Office of Emergency Medical Services (VaOEMS)
- Applied for EMT-Advanced Accreditation from the VaOEMS
- Implemented portable ventilator program delivered via our EMS Supervisors in the field
- Initiated “Adopt-a-Hydrant” program with our Community Outreach Committee (Focus Group)
- Implemented education and focus on cancer prevention and awareness
- Successfully implemented a mandatory Wellness and Fitness program for on-duty staff, along with annual fitness assessments
- Programs – Operation Warm (Coats) and Toys for Tots for area school children
- Smoke Alarm Installations
- Appreciation Dinners for the volunteer agencies
- County-based ambulances transported 4,591 patients to area hospitals

Contact Information:

David Nichols, Fire-Rescue Chief

Location: Augusta County Government Center
Fire-Rescue Department
18 Government Center Lane
Verona, VA 24482

Phone: (540) 245-5624

Fax: (540) 245-5356

Juvenile and Domestic Relations District Court

Department Overview:

The juvenile and domestic relations district court handles cases involving:

- Juveniles accused of delinquent acts, traffic infractions or status offenses
- Children in need of services or supervision Truancy/Runaway
- Children who have been subjected to abuse or neglect, or abandoned
- Children whose custody, visitation, support or parentage is a subject of controversy
- Children in regards to whom relief of custody or termination of parental rights is sought
- Children in foster care and who are subjects of entrustment agreements
- Minors seeking emancipation or work permits
- Family or household members who have been subjected to or accused of abuse
- Adults accused of child abuse or neglect, or of offenses against a family or household member
- Spouses seeking support after separation
- Enforcement of support orders
- Court consent for certain medical treatments
- Individuals seeking either child or family protective orders

Juvenile and domestic relations district courts differ from other courts in their duty to protect the confidentiality and privacy of juveniles and their families who have legal matters before the court. In addition to protecting the public and holding delinquent juveniles accountable, the court considers services needed to provide for rehabilitation. As a district court, this court does not conduct jury trials. Also, like all other courts in the Commonwealth, protection of victim rights and constitutional safeguards remain the same.

The Juvenile and Domestic Relations District Court serve two separate localities- the County of Augusta and the City of Staunton. One clerk serves both localities and four Judges. Currently the Honorable Linda S. Jones is the Chief Judge, and presides five days a week. The Honorable Susan Read is the resident Judge and presides five days a week. The Honorable Correy Smith presides six days a month and we run three court at that time with Judge Jones and Judge Read. J&DR Court maintain two case management systems and two financial management systems with separate audits for each. We serve two Circuit Courts, two Commonwealth Attorneys, Augusta County Sheriff's Department, Staunton City Sheriff, Staunton Police Department, Virginia State Police and Virginia Game Warden. J&DR Court maintain separate filing systems for each jurisdiction.

The Clerk's Office staff consists of the Clerk, seven full time Deputy Clerks, and one wage employee; the court is staffed at less than 70 %, whose salaries are paid by the Supreme Court for the State of Virginia.

Strategic Goals and Objectives:

- Continue to maintain high levels of service while processing increasing caseloads and adapting to mandated required by changed in laws, which affect our courts.
- Continue to communicate with localities concerning specific needs of our courts in order to provide an adequate, secure courts facility with consideration given to the required maintenance and custodial services necessary to provide a clean, safe environment to all employees and the communities we serve.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$13,796	\$19,460	\$18,370	\$15,200	-21.89%

***Change in operating due to a decrease in office supplies.

Service and Performance Measures:

Item-Staunton/Augusta J&D Court	CY2018
Juvenile Cases (new filings)	4508
Adult Cases (new filings)	3870
Hearings Held	unavailable

Accomplishments:

- Continue to maintain office with reduced staffing.
- Provide outstanding customer service to the public, as well as the state and local agency.
- Extensive training to all staff member, most staff members are in new positions
- Ensure expungement process is completed to ensure all available space is saved for filing, so the cost can remain low and that the need for additional filing space does not become an issue this fiscal year.

Contact Information:

Teresa L. Smith, Clerk

Location: Staunton/Augusta County J&DR Court

6 E. Johnson St. 1st. Fl.

Staunton, VA 24401

Phone: (540) 245-5306 ext. 115

Fax: (540) 245-5349

E-mail: tsmith@courts.state.va.us

25TH District J&DR Court Services

Mission:

The Virginia Department of Juvenile Justice protects the public by preparing court-involved youth to be successful citizens.

Department Overview:

The 25th District Court Service Unit is a state agency which provides services to the Juvenile and Domestic Relations Court in seven (7) Counties and five (5) Cities, and covers a geographical area of 3,894 square miles. The main office for the Court Service Unit is located in Staunton, with branch offices in Covington, Fincastle, Lexington, and Waynesboro. In addition to being the Unit’s main office, the Staunton office provides services specifically to the Juvenile and Domestic Relations Court in Augusta County, Highland County and the City of Staunton.

The current programs are:

- Intake
- Background Reports
- Probation Supervision
- Parole Supervision

Strategic Goals and Objectives:

- Continue to provide agency services and retain staff.
- Reduce recidivism rates of Probationers and Parolees.
- Reduce the length of probation supervision for low risk offenders.
- Develop staff proficiency in Evidence Based Practices.
- Implement and sustain DJJ Transformation initiatives.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$3,137	\$3,120	\$3,120	\$3,432	9%

***Increase in operating due to an increase in telephone services.

Contact Information:

Saundra D. Crawford, Director

Location: 25th District Court Service Unit

6 East Johnson St., 3rd Floor
Staunton, VA 24402

Phone: (540) 245-5315 x 123

E-mail: Saundra.Crawford@djj.virginia.gov

Juvenile & Probation

Department Overview:

This section of the budget is comprised of County contributions to entities that provide probation and incarceration services on behalf of the County. Contributions fund preventive and operating expenditures for the services.

Office on Youth: The mission of the Central Shenandoah Valley Office on Youth is to develop positive connections between youth, their families, and communities to build a strong foundation for a successful future. The Office provides programs for juvenile offenders, parental support, substance abuse prevention, suspended and expelled youth, teen pregnancy prevention, and youth employment. The Cities of Staunton and Waynesboro participate in the Office with Augusta County.

Shenandoah Valley Juvenile Center: The Center is a regional facility providing for the temporary care and supervision of juvenile offenders detained or sentenced by order of the Court. Established in 1967 by a commission of Harrisonburg, Lexington, Staunton and Waynesboro, the Center was expanded in 1972 to include Augusta, Rockingham and again in 2011 to include Rockbridge. Localities fund the proportionate share of operating and capital costs according to the total number of detention days utilized in the preceding three calendar years. The assessment percentage for Augusta County in FY20 is 22.81%. Augusta County’s annual contribution for capital expenditures is partially funded through savings within the capital improvement fund.

Middle River Regional Jail: The Cities of Staunton and Waynesboro and the County of Augusta entered into a service agreement dated June 25, 2001, to operate a regional jail facility. The County has three representatives on the Authority, which approves an annual budget. Localities fund the proportionate share of operating and capital costs according to the total number of inmate days utilized in the preceding three calendar years. Rockingham and Harrisonburg joined the regional jail as members on July 1, 2015. The County’s contribution for FY20 is 34.83% for operating and 34.83% for debt service. Augusta County’s annual contribution for capital expenditures is partially funded through savings within the capital improvement fund.

SAW Range: The County of Augusta and Cities of Staunton and Waynesboro operate a regional firing range. The Range consists of a target range, classroom and obstacle course that allow for training of public safety personnel. The capital and maintenance expenditures for the facility are split equally in accordance with a memorandum of understanding. For FY20 the local contributions are for maintenance and continued capital upgrades for the target system. The facility is rented to outside agencies as long as there are open dates for use.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$2,801,592	\$2,071,417	\$2,887,219	\$2,061,417	-0.48%

***Decrease due to use of reserves to fund MRRJ operating costs see County Administrator’s Letter for further details.

Animal Control

Mission:

It is the mission of the Animal Control Department to provide quality leadership in the animal control field through consistent professionalism, humane law enforcement, and dedication to improved levels of training. Our objective shall be to educate the public and then enforce.

Department Overview:

Augusta County Animal Control continues to respond to steady citizen requests to handle animal situations. Include is health and welfare check on animals that are known concern and from complaints received. The Department continues to support the County Sheriff’s Office and Virginia State Police with animal related problems. Animal Control Officers also euthanize deer and other wildlife when requested by the Department of Game & Inland fisheries. In addition we euthanize and hold animals for Staunton/Augusta Health Dept. that are the result of animal bites and rabies exposure concerns. All Health Department animal calls on weekends, nights and holidays are handled by Animal Control.

Strategic Goals and Objectives:

- Serve the citizens of Augusta County through to the best of staff’s ability and to enforce regulations where appropriate.
- Collaborate with the Augusta County Sheriff’s Office, Staunton and Waynesboro’s Animal Control Officers and the Shenandoah Regional Animal Services Center.
- Educate citizens concerning animal welfare and of the laws and regulations.
- Review and revise Augusta County Animal Control Ordinance (Chapter 5 Augusta County Ord.)

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$180,237	\$182,491	\$194,158	\$195,816	7.3%
Operating	\$246,667	\$259,395	\$262,896	\$266,882	2.89%
Total	\$426,904	\$441,886	\$457,054	\$462,698	4.71%

***Increase in personnel due to Merit and COLA increases, as well as increases to health insurance and VRS rates. Increases in operating is due to increased cost for operating the Shenandoah Valley Animal Service Center.

Service and Performance Measures:

Item	2017 Actual	2018 Actual	2019 Actual
Total Calls Received	2510	2737	2854
After-Hours Calls Received	261	314	402
Animals Received – surrenders, strays, seized (dogs & Cats)	424	425	346
Educational Events	2	2	4
Court Cases (Cruelty, dangerous dogs, etc.)	15	30	38
Registered Dangerous Dogs	2	1	2
Livestock Claims	\$700	0	0
Kennel Inspections	15	23	27
Running at Large Violations	281	292	117
No County License Violations	267	291	100
No Rabies Vaccinations	285	291	76
Total Civil Summons Issued	500	539	480
Criminal Summons Issued	51	54	48

Number of people charged fees	119	122	141
Fines Collected for RAL	\$1,575	\$1,300	\$3,525
Fees Collected for No Tags	\$1,030	\$1,050	\$1,140
Fees Collected for Pick-Up	\$2,640	\$2,760	\$3,040
Fees Collected for Impoundment	\$3,505	\$3,545	\$5,135
Fines Collected for No Rabies Vaccination	n/a	n/a	\$2,150
Restitution from Court	n/a	n/a	\$18,744
Vet Fees Collected	n/a	n/a	\$299

Accomplishments:

- Received Virginia Animal Control Association’s Outstanding Agency of the Year for 2017.
- Attended the Sheriff’s Office Donuts with Deputies and other education events.
- Continue pursuing compliance of unlicensed dogs as they are made known to the Animal Control Department from the Treasurer’s Office. Includes letters to dog owners with no dog tags or rabies certificate. The first letter sent is a reminder that dog tags are needed. The second letter is a violation letter. The Treasurer’s Office prints letters while our receptionist checks them for duplicate letters to the same household in order to save on postage. Approximately 3,100 first notice letters and 1,100 violation letters are sent per year.

Item	2017	2018	2019
# Dog Tags Sold	4325	4969	3,317
# Kennel Tags Sold*	92	90	90
Dog/Kennel Tag - Revenue	\$52,602	\$51,611	43,196
Dog Tag Violations - Revenue	\$17,676	\$16,391	18,581
Total Revenue	\$70,278	\$68,002	61,777

*Kennels may include 20 dog tags sold. This is not included in the data.

- Maintain 20’ disaster trailer to use for animal sheltering as part of the Emergency Operation Plan. This unit is jointly owned by Staunton, Waynesboro and Augusta County and stored in the warehouse at the Government Center in Verona.
- Assists the Sheriff’s Office as needed on animal related events.
- Officers complete semi-annual gun qualification with the Augusta County Sheriff’s Office.
- Continue to wear ballistic vests.
- Complete annual surveys as required by the Virginia.
- Maintain Dangerous Dog Registry as required by Law.
- A database is maintained of all calls received whether through Animal Control’s main number or ECC.

Contact Information: Candy Hensley, Assistant to the County Administrator

Location: Augusta County Government Center
18 Government Center Lane
PO Box 590
Verona, VA 24482

Phone: (540) 245-5635

E-mail: animalcontrol@co.augusta.va.us

**Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function**

Public Works

Department	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Highway & Roads	\$14,642	\$16,000	\$16,000	\$16,000	0%
Street Lights	123,111	120,500	120,500	116,600	-3%
Sanitation & Waste Removal	2,399,697	2,204,029	2,219,307	2,146,010	-3%
Recycling Program	165,362	161,500	190,532	167,000	3%
Facilities Management	1,823,275	1,998,929	2,015,446	1,973,249	-1%
Total Public Works	\$4,526,087	\$4,500,958	\$4,561,785	\$4,418,859	-2%



Artist credit: [Talula Mays](#)

Facilities Management

(Includes: Highways & Roads, Street Lights, Sanitation and Waste, Recycling and Maintenance of Buildings and Grounds)

Mission Statement:

To provide safe, secure, and well maintained buildings and grounds for the residents, employees, and visitors of Augusta County in a professional, responsible, and safe manner.

Goals and Objectives:

To safely, and efficiently maintain County properties, equipment and assets to provide a safe, clean and hazard free environment for our residents, employees and visitors by use of preventive maintenance, and providing quality customer service.

Department Overview:

The Facilities Management Department is responsible for the maintenance and upkeep of all County owned Properties. There are 39 employees in the Department, 24 of which are part-time employees. Sixteen of those part time employees are employed as Solid Waste Site Caretakers with one Coordinator, seven work in the Grounds Maintenance area, four of which are seasonal employees. There is one part time Sign Technician. The remaining full time employees are split between Building Maintenance (4), Grounds Maintenance (4), Custodial (5), one full time Sign Technician, and one full time Director. The Department reports to The Assistant to the County Administrator.

Tasks:

- Building, electrical, mechanical and plumbing repairs, as well as preventative maintenance performed by staff and contract agreements.
- Remodeling projects utilizing staff and the workforce crew from Middle River Regional Jail to complete projects from painting, to concrete pouring, general remodeling work, and easement maintenance.
- Grounds keeping aspect of each facility, this can include mowing, trimming, mulching, tree and shrub trimming, ballfield maintenance, landscaping, and general upkeep and maintenance of the grounds through staff and contract agreements.
- Janitorial/Custodial duties by the use of staff, and contract agreements.
- Maintain ten solid waste and recycling sites located throughout the County.
- The Department makes professional signs for all County Departments and buildings.
- Create and maintain street signs throughout the County.
- Maintenance of County owned easements which includes mowing and debris management.
- Snow removal at County owned properties by the use of staff, and contract agreements.

Properties Include:

-Government Buildings-

The Government Center Complex, and extensions, DSS Building, District Courts Building, Circuit Courthouse, OSHA Building, Sheriffs Department.

-Fire and Rescue Buildings-

Fire and Rescue Burn Building, Company 10 Fire Department, Company 25 Riverheads Fire Department, Company 11 Preston L. Yancey Fire Department, Rescue 16 Craigsville-Augusta Springs First Aid Crew.

-Parks and Recreation-

Natural Chimneys Campground and Pool, Stuarts Draft Park and Pool, Augusta Springs Park, Crimora Park, Mill Place Industrial Park Walking Trail, Deerfield Park and Community Center and Wilson Gym.

-Libraries-

Fishersville Library, Churchville Library, and Deerfield Library and Community Center.
-Surplus School Properties-
 Beverly Manor Elementary School, Verona Elementary School and Ladd Elementary School.
-Property Leases-
 Berry Farm, Mill Place Industrial Park, Buffalo Gap House,
-Other Properties-
 Gochenhour Property, Grandma Moses Property, County owned easements
-Solid Waste Disposal Sites –
 Mt. Solon, Mt. Sidney, New Hope, Crimora, Verona, Churchville, Sherando, Greenville, Augusta Springs, Deerfield

Budget Summary:

Highways & Roads:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Operating	\$14,642	\$16,000	\$20,500	\$16,000	0.0%

Street Lights:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Operating	\$123,111	\$120,500	\$120,500	\$116,600	-3.24%

**Decrease in operating includes temporarily suspending the use of the fountain at Mill Place Commerce Park.

Sanitation & Waste Removal:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Personnel	\$275,369	\$292,729	\$293,841	\$308,357	5.34%
Operating	2,124,328	1,911,300	1,925,466	1,837,653	-3.85%
Total	\$2,399,697	\$2,204,029	\$2,219,307	\$2,146,010	-2.63%

***Increase in personnel is due to health insurance and VRS rates. Operating costs are due to increases in landfill operating costs. Decrease in operating is due to projected revenue shortfalls related to COVID-19.

Recycling:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Operating	\$165,362	\$161,500	\$190,532	\$167,000	3.41%

***Operating increase due to hauling fees

Maintenance:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Personnel	\$819,431	\$925,529	\$942,404	\$966,809	4.46%
Operating	1,003,844	1,073,400	1,073,042	1,006,440	-6.24%
Total	\$1,823,275	\$1,998,929	\$2,015,446	\$1,973,249	-1.28%

***Increases in personnel are due to merit, COLA, health insurance and VRS rates. Decrease in operating is due to projected revenue shortfalls related to COVID-19.

Service and Performance Measures:

	CY 17	CY 18	CY 19	CY 2020
Number of compactor/recycling sites provided & maintained	10	10	10	10
Preventive Maintenance Contracts	5	6	6	6
Buildings Maintained	17	18	19	21
Fleet Vehicles Maintained	7	15	15	15
Pools Maintained	0	2	2	2
Parks / Trails Maintained	0	5	6	6
Signs: Road Work	283	331	387	
New Blades Made	278	275	336	
New In House Signs	246	150	428	

Accomplishments:

- Performed general and preventive maintenance for County owned Facilities by use of staff, and contract agreements with zero injuries.
- Maintained County owned parks by use of staff, and contract agreements with zero injuries.
- Required employees to participate in OSHA certified safety training programs. The employees have been very attentive, and have gained a plethora of knowledge from the classes. These classes are ongoing, and will be a requirement going forward for OSHA compliance.
- Have establish Safety Data Sheet database as required by OSHA guidelines.
- Provided solid waste disposal and recycling for the citizens of Augusta County.
- Maintained Solid Waste Collection Sites.
- Maintained Fire Extinguishers at all County properties as required by NFPA 10.
- Maintained elevator systems as required by the 2012 VA Maintenance Code Sec. 606 and ASME A17.1.
- Maintained the fire sprinkler and alarm systems as required by Title 13VAC5-51-135.
- Continually working together as one department to work more efficient and effectively.
- Working within a new combined budget.

- Utilizing the newly developed record keeping database to determine repair/replace outcomes as well as looking at the dollars spent on each aspect of the maintenance trade.
- Contracted with GenServ LLC to replace both generators and transfer switches located at the Government Center, after a failure occurred during a power outage. One of these generators provides backup power for the IT Department and ECC, the other provides back up power for the ECC radio tower. These replacements were completed in February of 2019. This project was funded from the Maintenance Capital Depreciation Account and totaled \$148,305.00. Project was completed on time and on budget.
- Contracted with Largent Roofing for the replacement of the flat roof system at the Government Center location. This project was funded from the Maintenance Depreciation Account and totaled \$279,509.44. Project was completed on time and slightly under budget.
- Contracted with Blauch Brothers Mechanical Contractors for the replacement of Social Services roof top unit #8. This project was funded from the Maintenance Depreciation Account and totaled \$10,257.00. Project was completed on time and on budget.
- Contracted with Blauch Brothers Mechanical Contractors for the replacement of a roof top unit, #5, which serves the IT Department located in the Government Center. This project was funded from the Maintenance Depreciation Account, and totaled \$11, 582.58. Project was completed on time and on budget.
- Replaced the carpet in the Magistrates office located at the Sheriffs Department Facility, along with the foyer tile for the Sheriffs Department office.
- Contracted with Young's Mechanical Solutions to have one of the compressors replaced in one of the McQuay chillers located at the Government Center facility. This project was funded from the Maintenance Capital Depreciation account and totaled \$21,400.00. This project was completed on time and on budget.
- Contracted with Young's Mechanical Solutions to replace both boilers that supply the hot water for the HVAC system located at the Government Center facility. Each of these boilers were installed in 1990, and were experiencing failed heat exchangers every three years or so. These heat exchanger replacements cost about \$19,000, each time they are replaced. The new boilers will be much more efficient with updated variable flame burner, and boiler water variable speed drives, and have a 10 year warranty on the heat exchangers. We have also introduced boiler water treatment to extend the life of the heat exchangers. This work is currently under way, and comes in at a cost of \$92,397.25 and is being funded out of the Maintenance Depreciation account.
- Recently provided a sound protection wall between a conference room in the DSS area and the USDA office space. This was done to provide a sound barrier between the departments due to the confidential meetings, and family visits that occur in the DSS conference room area. This project was funded from the Maintenance depreciation account.
- Recently, at the request of the Department of Social Services, divided a conference room into two office spaces. This project was funded out of the DSS budget.
- Remodeled Natural Chimneys Bath Houses to include A, B, and Road Side bath houses. This work was completed by staff and was funded from the Facilities Operational budget.
- Contracted with Sustainable Solutions to do the Structural Roof replacement of the Visitor Center roof located at Natural Chimneys Park/Campground. The bidding process was done as an Invitation for Bid (IFB). This work has been started, and will be completed prior to the seasonal opening of the park in May 2020. This project is being funded from the Parks and Recreation / Natural Chimneys depreciation account, Economic Development account, and the North River BOS Infrastructure account, and totals \$110,000.00. This will include asbestos abatement and the remodeling of some of the interior of the

building to include relocating the entry, installing a handicap accessible restroom, drinking fountain, removal of several interior walls, electrical upgrades, updating the HVAC system, replacing the water heater, and repainting, as well as the removal of the existing structure, and replacement of the entire roof system.

- Contracted with National Pools of Roanoke to resurface the pool located at Natural Chimneys Park and Campground. The bidding process was done as an Invitation for Bid (IFB). This project consist of renovating the existing pool, shallowing the deep end to a depth of 5', replacement of the tile along with the coping, and replacing some of the pool equipment, as well as the addition of an automatic chlorinating system. This contract has been updated to include the installation of a beach style entry from the tot pool into the main pool with a water feature. This contract totals \$252,500.00 and the work has already been started. This project will be completed prior to the seasonal opening on May 1, 2020.
- Contracted with Frank Contracting to repair and paint the Exterior Insulation and Finish System (EIFS) at the Government Center facility. This contract was obtained by the use of an Invitation for Bid (IFB). Work is scheduled to start in the spring of 2020, and be completed by May of 2020. This contract totals \$58,000.00, but is expected to rise slightly, due to repairs to be made caused by water damage that has occurred over the past 30 years that are not visible until the areas are exposed.
- Repaired siding, flashing, gutters and fascia at the ACPR Gym. This work was done as a cost share with the ACSB, and totaled \$3500.00. The Countys portion was funded out of the Maintenance operating budget.
- Have procured a Compactor for the Crimora Solid Waste Site. This compactor has shown signs of fatigue over the past few years. The replacement will consist of the compactor unit, the hopper, and the site will be re-worked to better accommodate the new equipment. Total cost for this project are estimated at \$45,000.00, and will be funded through the Maintenance depreciation account.
- Repaired Broken curbing along the west side of Government Center Ln.
- Sent two Grounds Maintenance employees to a playground maintenance safety course. This course is the starting course in order to obtain the certification for Playground Maintenance Technician.
- Maintained street signs throughout the County as well as signs for County properties.
- Utilized shared service with ACSB bus garage and ACSA for several completed task.
- Started utilizing the stone that was removed from the roof to convert mulched landscape beds to stone.
- Added HVAC coil cleaning to Preventive Maintenance procedures.

Planned:

- Continue to provide exceptional service to the public, and our customer base.
- Continue integrating task performed by the buildings and grounds disciplines.
- Continue to replace lighting fixtures to a higher efficiency type, as the ballast go out, or repairs are needed.
- Develop a Facilities Capital Improvement Plan.
- Completion of the Natural Chimneys Roof Replacement project.
- Completion of the Natural Chimneys Pool Resurfacing and Beach Entry project.
- Completion of the EIFS repairs and painting project at the Government Center facility.
- Complete the compactor replacement at the Crimora Solid Waste Site.
- Send two employees to the Certified Pool Operator Class to obtain certification for Pool Operator at Stuarts Draft Park Pool, and Natural Chimneys Park Pool. This is a 2 day course with an exam. Cost is \$350 per person for the class and exam, food and lodging are additional cost.
- Investigate Pesticide Commercial Applicator Certification.

- Certify two employees in Commercial Playground Safety Inspection. This is a 3 day course with an exam. The cost for this certification is \$725 plus food and lodging.
- Replace floor tile in Sheriffs Department restrooms with Vinyl Composite Tile.
- Repair loose tiles at the Government Center location.
- Utilize staff to maintain more equipment in order not to have to contract out as much work.
- Continue replacing mulched areas around the Government Center with stone. Utilizing the stone removed from the roof of the Government Center and Extension Office.
- Provide educational opportunities for employees in order for them to expand their knowledge in the maintenance line of work.
- Investigate installing shade structures at Stuarts Draft Park.
- Further explore storm drain issues at the Government Center and look into minimizing the amount of water that backs up in the basement area.
- Investigate and repair/replace sewer line at old Smith Shop on the Government Center Complex.
- Investigate and replace floor in dispatch area of the Sheriff's Department.
- Window replacement in the Fire and Rescue Training building.
- Replace wood decking material with concrete at the solid waste sites.
- Assist Administration with Courthouse Project.

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Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function
Health & Public Assistance

Department	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Health Department	\$535,162	\$571,337	\$571,337	\$571,337	0%
Tax Relief for the Elderly	355,252	350,200	363,300	370,895	6%
Total Health & Public Assistance	\$890,414	\$921,537	\$934,637	\$942,232	2%



Health Department

Mission:

The Mission of the Virginia Department of Health is to promote and protect the health of all Virginians. The agency's vision statement is "Healthy People in Healthy Communities".

Department Overview:

VDH has 41 service areas, each with its own service area plan. VDH products and services, fully described within each of the service area plans, can be broadly categorized as follows:

- Communicable disease prevention and control,
- Environmental health hazards protection,
- Emergency preparedness and response and emergency medical services,
- Health assessment, promotion and education,
- Health planning, quality oversight and access to care,
- Drinking water protection,
- Vital records and health statistics,
- Medical examiner and anatomical services,
- Administrative and support services, and
- Financial assistance to improve access to health care and emergency medical services.

Strategic Goals and Objectives:

The local Health Department provides a wide range of products and services to promote and protect public health. The definition of public health can be expressed as what society does collectively to create those conditions in which people can be healthy. VDH serves as a leader and coordinator of Virginia's public health system. In conjunction with partners in the federal government and private sector, VDH plays a fundamental role in protecting and promoting the health of Virginians, and specifically those in your locality.

Budget Summary: Augusta County; includes local funding, state funding and revenue

	FY 2019 Expenditures	FY 2020 Adopted	FY 2020 Revised on LGA	FY 2021 Adopted	FY 2021 Requested	% Change from FY2020
County Funding	\$535,162	\$571,337	\$571,337	\$571,337	\$579,376	0%

Service and Performance Measures:

Item (routine)	FY 2017 Actual	FY 2018 Actual
Septic Permits Issued	267	285
Well Permits Issued	142	129
Food Inspections	211	193
Milk Processing Inspections	50	82
Tourist Establishment Inspections	22	N/A
Rabies Reports	6	N/A
Patient Visits	4,979	4,492

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Tax Relief for the Elderly

Department Overview:

Tax Relief for the Elderly and Disabled is authorized under the Code of Virginia Section 58.1-3210 and was adopted in Augusta County in 1992 under Ordinance 22-12. To qualify for tax relief, real estate shall be owned by, and be occupied as the sole dwelling of anyone sixty five years of age; or anyone found to be permanently and totally disabled. Applicants must meet a series of criteria to qualify for the program. If the applicant qualifies, an exemption certificate will be issued with the Real Estate Tax Bill. The exemption certificate becomes void if not presented in settlement of taxes on or before June 5 or December 5 of the tax year for which exemption is granted. The exemption amount is a percentage of the real estate tax assessed for the applicable tax year and is based on a net worth and income range for the applicant.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$355,252	\$350,200	\$363,300	\$370,895	5.91%

***Decrease based on historical usage of program and it is affected by any increases in the real estate tax rate.

**Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function**

Department	Cultural				% Change from FY2020
	FY2018-2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	
Parks & Recreation	\$1,101,905	\$1,196,791	\$1,162,447	\$901,141	-25%
Library	1,387,752	1,434,436	1,471,412	1,562,189	9%
Total Cultural	\$2,489,657	\$2,631,227	\$2,633,859	\$2,463,330	-6%



Natural Chimney's



Fishersville Library Branch

Parks and Recreation

(Including Natural Chimneys)

Department Overview:

Augusta County Parks and Recreation is dedicated to providing a variety of quality recreational and leisure opportunities to the citizens of Augusta County. The department's goal is to enhance quality of life for all citizens by managing resources and facilitating leisure services and recreational opportunities in safe, well-maintained environments at our parks and facilities. A wide variety of recreational, educational, and life-long learning activities are provided on a seasonal basis in active and passive environments.

Parks and Recreation provides these opportunities at six parks and two indoor facilities of varying size throughout the County. Each park has been either built or acquired in the past 20 years and amenities within them have developed incrementally as funding has been provided. These parks are now anchors within communities around the County, providing convenient access to outdoor recreation. The two facilities managed by the department provide vital programming space wherein thousands of citizens of both Augusta County and surrounding localities participate in recreational activities annually.

The Augusta County Rec Gym is located in Fishersville in the Woodrow Wilson complex off of Route 250. In the 1990s the department began providing programming in the building, originally the Wilson High School gymnasium. While it is still owned and lightly used by the Augusta County School Board, the majority of activities housed in the gym are provided by Parks and Recreation. It features a full size basketball court, metal bleachers, restrooms, and a karate room. The space is also available for rent on Friday nights and weekends between September and April and does see a steady flow of rentals during that time. The building is not air-conditioned and is, therefore, not used during the summer.

Stuarts Draft Park was the first of its kind for the department. The property was purchased in 1998 and was gradually developed in the following years. Located on Edgewood Lane, just off US Route 340, the park features a Junior Olympic size swimming pool, two picnic shelters, an amphitheater and a playground. There are also two soccer fields, two little league baseball fields, and a lengthy walking trail. The department's aquatics programming including swim lessons and the Dolphins Swim Team are held primarily the Stuarts Draft pool. This park also hosts the very popular annual Sweet Dreams Festival, provided in cooperation with Sweet Dreams Inc.—a local 501(c)(3) non-profit organization.

Crimora Park was acquired in 2000 and is one of two Augusta County parks that provide river access—Crimora being the only one to provide access year-round. Located on New Hope and Crimora Road, just west of the Crimora community, this park is about 18 acres and is split into two levels based on existing topography. It features two picnic shelters, two playgrounds, and a seasonal restroom on the elevated level. A walking trail, almost ½ mile in length, meanders through this level. On the lower level, the park features a large manicured grass area and over 1,000 feet of river frontage that provides ample access to the South River for kayaking, canoeing, and/or fishing. The Crimora Community Center, operated by the local Ruritan Club, and two lighted baseball fields, operated by the Crimora Baseball Association, are at the entrance to the park.

In 2006, Augusta Springs Park was added to the department. Located on Augusta Springs Road but just off US Route 42, this park is 25 acres in size and includes a playground, a basketball court, a picnic shelter, a seasonal restroom, a multipurpose field, and a walking trail almost one mile in length. This is a unique park as it is entirely flat, with most of its area in the Little Calfpasture River floodplain.

Deerfield Park was then acquired in 2010. This 4.5 acre park is located on Marble Valley Road in Deerfield. It features one picnic shelter, a playground, volleyball net, basketball court and a Community Center that houses the Deerfield Library Station. A walking trail, approximately 0.32 miles in length runs around the perimeter of the park and several tables are scattered under numerous stately oaks trees.

Also in 2010, the County acquired Natural Chimneys Park and Campground—the department’s largest and most popular park. Located in Mt. Solon, this 135 acre park offers many recreational opportunities to county citizens and other visitors from across the state and nation. It features the towering limestone formations for which it is named, trails, picnic shelters, a performance stage, a swimming pool, seasonal access to the North River, and a very popular seasonal campground that is experiencing its fourth generation of campers. Both day visitors and those who choose to stay overnight in the campground find plenty of space and opportunities for recreation, relaxation and fellowship. The facility is managed by Department staff. This park’s annual remote operation, including the available camping program, has been designed to be at least revenue neutral since it was gifted to the County by the now-dissolved Upper Valley Regional Park Authority.

The department has also been involved in the management of the Berry Farm property which was acquired by the County in 1964. The property has been managed with a relatively hands-off approach with conservation of watershed and aquifers, wildlife habitat and open space in mind. Over the years, several sections of the property have been parceled off and deeded to the Augusta County Service Authority for the purpose of establishing drinking water sources. Additionally, a portion of land has been leased to Project GROWS, a non-profit farm which strives to educate the local community regarding sustainable food production and access. The Berry Farm property presents numerous opportunities for recreation. The property already has an extensive trail system which is lightly maintained and has recently received enhancement from a local Boy Scout Eagle project. The Berry Farm is a textbook example of property that could be developed for both open space conservation and passive recreation opportunities in the future.

In 2013, the department moved its offices to a more central location within the Government Center. With that move, previous programming space in the building became unavailable. However, a space on the second floor of the Government Center was developed into what is now called the Activity Room. This space is where we host many of our fitness and dance programs. It is also used for some of our instructional, classroom based programs. This well-lit space features a laminated dance floor, ballet barres, a mirror wall, and three large televisions.

The most recent addition to our department’s repertoire is The Trails at Mill Place. Completed in 2018, the pocket park is located in the County’s Mill Place Commerce Park and provides visitors with a small picnic pavilion and a two-thirds of a mile paved walking trail that circles around a 2 acre storm water retention pond. Several benches are placed around the trail for those who would like to take a break and relax in this beautiful outdoor setting. The pond contains several species of freshwater fish and is open to catch and release fishing.

Strategic Goals and Objectives:

- Adjust the department’s organizational structure to more accurately reflect the public’s current expectations of the department and continue to improve employee efficiency and productivity. The first step of this process has been completed in the past 18 months with the creation of the Recreation Manager position and supporting that manager’s efforts to lead their supervised staff/programming staff in a planning and visioning process for recreational programs and events that are possibilities over an 18-24 month period rather than the quarter by quarter approach that historically existed. The second step would be to promote a current Program Coordinator to a new position - Parks Service Manager. This position would be responsible for the administration, planning, and coordination of services provided by way of programs, events, and amenities at our existing, formally recognized parks or County owned/managed properties including trails and/or trail systems. This position would also manage our symbiotic relationship with the school system and their facilities and with the community based/driven youth athletic leagues in our County. The position would also administer our popular Recreation Matching Grant program for community non-profits. The third step is to hire an additional full-time Program Coordinator to continue offering the numerous high quality programs that are being offered and expand the offerings to great meet the expressed needs and interests of our citizens.
- Pursue a master plan specifically for Natural Chimneys Park.
- Continue the overhaul/redesign and rebranding of our existing afterschool recreation program (formerly known as CARE and now called ReCreate). This initiative is needed first and foremost to address the significant issue of our inability to fill the required staff positions and retain staff for a long enough period of time that the initial training investment and expense is realistic. This is also needed as adults

(parents/guardians/etc.) with children enrolled in the program have come to view the program as 'childcare', which it is not nor is the department licensed or certified to provide.

- Promote the availability of the first walking trail and parklet of Trails at Mill Place Commerce Park. Closely monitor public use and factor that in as the annual management plan for that recreational amenity is developed over the first few years of operation. Also, continue discussions regarding potential development of other trails on the property based on the property's existing long range plan.
- Continue to grow the department's 'market presence' for its varied recreational opportunities through an improved and aggressively distributed quarterly/seasonal publication (Activities Guide) in partnership with the Augusta County Library. In FY'21 we are seeking with the library to expand the size of the publication by 8 more pages per issue to allow for more promotion. Plans in FY'21 also expand our distribution of our E-newsletter (the Rec-Report) by another 25%. This along with consistent use of existing social media platforms for the department will complement the seasonal/quarterly Activities Guide and keep our recreational offerings 'in front' of citizens/customers.
- Migrate to a modernized, more efficient browser based version of our current RecTrac software. This version will provide staff with exponentially more management and administrative tools. Most importantly this version has a vastly improved user interface design which will be highly friendly for our customers and play nicely with mobile devices. This is critical in meeting the well established strategic goal of driving the general public/citizens to use 'on-line registration' for programs and activities and reservations for camping.
- Prepare to open a 'camp store' / retail operation in the Visitor Center at Natural Chimneys Park upon completion of building renovations and prior to the beginning of the 2021 camping season.
- Grow our established relationship with **Augusta at Play, Inc.** and continue to work with them in their efforts to locate and construct in Augusta County a large scale adaptive and inclusive playground. This project would be on the scale of a 'destination playground' with significant positive economic impact that would also serve as a National Demonstration Site for the playground industry.
- Further grow community use of existing recreational facilities that may result in additional revenue streams. Enhance existing parks and recreational facilities with trending amenities.
- Maintain clean parks and safe recreational equipment (playgrounds, ball fields, soccer goals, etc.)

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$747,837	\$782,991	\$736,519	\$662,816	-15.35%
Operating	354,068	413,800	425,928	238,325	-42.41%
Total	\$1,101,905	\$1,196,791	\$1,162,447	\$901,141	-24.70%

***Personnel and Operating expenses for Parks and Recreation have been significantly impacted by the COVID-19 pandemic. Due to current state guidelines we are unable to determine when normal operations will resume.

There are few significant changes in the department's new FY21 budget. Significant effort was made to maintain an operational budget recovery % (revenue vs. expenses) that was consistent with the past few years knowing full well that there is an obvious need for on-going financial investment in the maintenance side of our parks and facilities. The Department has great motivation to insure that we stay balanced in our approach to management with a sense of stewardship and entrepreneurship.

Change in personnel figures would be driven largely by the elimination of a full-time Program Coordinator position and significant reduction in part-time labor hours due to cancellation of programs such as summer camps and portions of our afterschool program, RecCreate. The full-time position is being left vacant following the staff member's acceptance of another position with another County department.

Operating change would be mostly contributable to:

1. Not operating the Stuarts Draft Park swimming pool and having a reduced schedule, if any, for Natural Chimneys Park swimming pool for the summer of 2020. This was a \$33,500 direct reduction in expenses.
2. Not producing a Fall season Activities Guide for 2020 and a scaled down Winter season Activities Guide. This resulted in almost \$27,000 reduction in expenses.
3. Significant reduction in total programs offered as well as type (such as trips, etc) during the fiscal year in response to pandemic regulations and fears. Programming expenses were reduced by \$148,000 which is reflected in reduced projected revenues through program fees, event fees, etc.

Service and Performance Measures:

Item	2019 Actual
Programs Offered	327
Programs Realized/started	279
Participants	4,550
Participation Hours	200,405

**does not account for Sweet Dreams Festival or other special events where no admission is collected nor pre-registration required thus making participant counts hard to determine. Annually, these combined 20 or more events conservatively host more than 7,000 people.*

Accomplishments:

- For the third straight year, maintained an 80% plus success rate/percentage for offered programs over entire FY. This three year period is the department’s greatest success percentage in more than 15 years and speaks to the focus on staff efficiency and meeting citizens’ interests.
- The Department filled its full-time position of Program Coordinator for Special Events (Courtney Ambrose) and its part-time position of Program Coordinator for Senior Adults (Pam Mowery). The later position was vacant for more than 14 months.
- Replaced the 2009 Ford minibus with a new 2019 Ford E450 Starcraft Super-Duty minibus with a wheelchair lift. This Ford bus was the second bus the department conducted trip programming with.
- Replaced the 2003 Ford Explorer with a highly practical and functional 2019 Ram 1500 Promaster van that better enables staff to load and haul program supplies throughout the County.
- Received a 2019 Achievement Award from the Virginia Association of Counties (VACO) for the Trails at Mill Place project. This award was one of 26 state-wide awards that were granted from a pool of 98 submissions/applications. The winning entries focused on addressing high-priority community issues that challenge counties today. The VACO Achievement Awards is a competitive program open to local government members of the association.
- Under the direction of the Facilities Management Department (Rusty Sprouse, Director) \$10,000 worth of electrical upgrades at the Stage, Shelter 3, and in the festival grounds at Natural Chimneys Park were completed. The County only contributed \$1,500 in cash towards these improvements along with some labor, stone and equipment for trenching. Black Bear Productions paid the remainder of the costs as most of these improvements had immediate benefit to their operations for the annual Red Wing Roots Music Festival. Dominion Energy also upgraded the electric service at the stage to 320 amps at no cost to the County.
- Through the County’s Contracted Professional Services Agreement, secured the services of Lineage, Inc. to assist the department in finding a shading solution for the John Swett Amphitheater area at Stuarts Draft Park. This firm will model precise sun conditions at the time of day and time of year we are interested in providing shade and then design up to three strategies to solve the issue. These strategies will then allow staff to issue a more tailored form of procurement. The Board of Supervisors allocated \$4,000 for this survey work at their 9/25/19 meeting.
- Installed new park rules signs throughout our parks and in multiple locations at some of our bigger and busier parks. This was done at significant savings by our County sign shop.

- Completed a Recreational River Public Access Survey to gather feedback regarding recreational river access within the County, specifically on the South River. This was a resource to be used in applying for the DuPont NRDAR opportunity funds, as well as providing the department with data that can be reviewed to ensure our future proposals match up with public interest.
- Invited and attended the first annual SAW Walk-Bike Summit that was hosted by Augusta Health and the Shenandoah Valley Bicycle Coalition. There were over 50 local leaders, business owners, advocates, and staff from local, regional, state and federal agencies in attendance. This Summit began critical dialogue and conversation that can lead to plans for improving the health, safety and economy of our community by making our area a more walk and bike friendly place to live and visit.
- Participated in the Community Health Needs Assessment (CHNA) Prioritization Meeting organized by Augusta Health. This meeting revealed the findings of the 2019 assessment that is a systematic, data driven approach to determining health status, behaviors and the areas of greatest health need in the local community; so health issues of greatest concern can be identified, and resources allocated. This is extremely beneficial in helping our department provide complimentary programming, services, and amenities with other community groups.
- Expanded our E-newsletter (Rec Report) distribution from just over 300 emails to more than 2,000 monthly.
- Cooperatively sponsored, administered, and hosted the 19th Annual Sweet Dreams Festival which attracted over 4,000 attendees. In the fall of 2019, successfully executed an agreement with Sweet Dreams, Inc. (SDI) that formalized and clarified responsibilities related to the event so as to help guarantee the future of the event at Stuarts Draft Park. Going forward (2020) the event is an Augusta County Parks & Recreation event/program and SDI is the underwriter for the event.
- Administered \$14,250 in Recreation Matching Grants during the calendar year 2019 towards more than \$28,500 worth of improvements in recreational facilities and amenities in the county. Assisted in an additional \$67,282 funding for multiple recreational based projects in 2019.
- Through a partnership with the Augusta County Library, another StoryWalk was installed around the Churchville Library and Churchville Elementary School property. A StoryWalk®, created by Anne Furguson of Montpelier, VT, encourages both literacy and outdoor recreation. The installation was funded entirely through a community sponsor.
- At the conclusion of FY18-19 the department had recovered more than 83% of all operating expenses. Following deductions for depreciation, the department had recovered more than 65% of all operating expenses through direct revenue streams. This was the sixth straight year exceeding a recovery percentage of 50%.

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Library

(Including Churchville Library)

Mission:

The Augusta County Library creates an environment for people to learn, to explore, to enjoy, to create, and to connect with each other and their community. The Augusta County Library provides the residents of the Augusta County area materials and services to improve their quality of life by meeting their educational and recreational needs.

Department Overview:

To fulfill its Mission, the Augusta County Library has chosen the following service responses:

- **General Information/Lifelong Learning:** We provide information and answers to questions on a broad array of topics related to work, school, and personal life and support the desire for self-directed growth and development.
- **Current Topics and Titles:** We help satisfy residents' interest in popular culture and social trends.
- **Commons:** We address the need of people to meet with others in the community and to participate in public discussion about community issues.

Strategic Goals and Objectives:

Strategic Direction 1: Obtain the resources needed to meet our strategic directions, mission statement, and service responses.

Goal 1: Continue to seek additional funding through grants, partnerships, and collaborative efforts.

Goal 2: Work to establish the Augusta County Library Foundation as a financial resource for the Augusta County Library.

Goal 3: Support The Friends of the Augusta County Library and The Augusta County Library Foundation with their marketing, fund-raising, and promotional efforts.

Goal 4: Seek additional funding and support for the new Weyers Cave Library.

Goal 5: Request an additional full time library aide for Fishersville and a full time library station manager for Stuarts Draft.

Strategic Direction 2: Build our Library Community.

Goal 1: Seek new partnership opportunities, especially with Augusta County Parks and Recreation, other county departments, Valley Program for Aging Services, Office on Youth, and local businesses.

Goal 2: Emphasize partnership opportunities with Augusta County Schools, private schools in the county, and area homeschool groups.

Goal 3: Seek additional cooperation within the Valley Libraries Connection.

Goal 4: Obtain funding to open Stuarts Draft for at least forty hours per week.

Goal 5: Reconfigure the layout at Churchville include the checkout desk location.

Goal 6: Reconfigure the circulation/administration offices in Fishersville.

Strategic Direction 3: Meet the *Planning for Library Excellence* “A” rating in all standards.

Goal 1: Add paraprofessional and professional staff by restoring frozen positions and developing a plan to meet staffing standards.

Goal 2: Conduct an annual performance evaluation of the Library Board of Trustees.

Goal 3: Address the need for continuing education for the Library Board of Trustees.

Goal 4: Assess the community’s perception of the library, including non-users.

Goal 5: Conduct a staff training needs assessment.

Goal 6: Develop a preservation policy addressing the Special Collections.

Strategic Direction 4: Provide exceptional public library service to the citizens of Augusta County.

Goal 1: Provide more inclusive and culturally diverse service, including programming, to attract targeted populations including non-library users.

Goal 2: Provide technology training to seniors, the computer illiterate, and at the Branch and Stations.

Goal 3: Focus on developing and enacting a Marketing and Outreach Plan.

Goal 4: Improve the collections and services provided at the branch and stations.

Goal 5: Provide increased training and development opportunities for staff.

Goal 6: Promote awareness and use of our online databases and resources.

Strategic Direction 5: Empower Augusta County Library staff and patrons to use technology.

Goal 1: Empower all library staff to assist patrons with their basic technology needs by providing training and education.

Goal 2: Provide varied training opportunities, classes, and programs for patrons at all library locations.

Goal 3: Ensure that Augusta County Library technology and equipment is sufficient, up-to-date and in working order.

Goal 4: Maintain currency with technological advances and their potential relevancy and use within the library including security and cost saving analyses.

Budget Summary:

Library:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$957,059	\$991,463	\$995,590	\$1,071,855	8.11%
Operating	430,693	442,973	475,822	490,334	10.69%
Total	\$1,387,752	\$1,434,436	\$1,471,412	\$1,562,189	8.91%

***Changes in personnel are due to changes within the department to allow for the addition of the new library branch in Weyers Cave. Changes in operating are due to the addition of operating expenses for the new Weyers Cave Branch, their first year operating expenses are offset by allocations from the Middle River Infrastructure account.

Service and Performance Measures:

	FY2018-2019 Actual
Circulation	523,321
Items Added	13,243
Collection Total*	234,930
Number of Patrons Registered	27,568
Number of Patron Visits	374,309
Number of Programs	1,166
Program Attendance	40,500
Meeting Room Attendance	15,661
Catalog Searches	367,806
Reference Questions Asked	42,133
Volunteer Hours Donated	4,164

* Does not include all downloadable collections

Accomplishments:

- FY 2019 program attendance increased 58.9% over FY 2018. Other increases included 25% for Wi-Fi use and 9.78% for hold requests.
- Proposed Weyers Cave Library was chosen by the Greater Augusta Chamber of Commerce Leadership Greater Augusta program's project. Team members will assist with fundraising, marketing, and planning the grand opening.
- Hosted the second annual Stuarts Draft History Month Celebration.
- Increased use of the Stuarts Draft Library: program attendance increased by 195%, use of the Wi-Fi by 25%, and 9.78% for holds.
- Chosen by Balzer and Associates as one of 75 anniversary projects to provide renderings of a stand-alone Stuarts Draft Library.
- Installed two benches at the Deerfield Library in honor of longtime volunteer Jean Kelley.
- Installed slatwall display at the Middlebrook Library resulted in increased merchandising and circulation of the collections.

- Hosted Profiles of Honor Scanning Days in which patrons brought in their relatives' letters and documents from World Wars I and II to be scanned and preserved in the Library of Virginia's archives.
- Received books and materials to distribute for free to families enrolled in the revised 1000 Things Before Kindergarten program provided by the Library of Virginia.
- Installed Storywalks© at the Fishersville Library and the Churchville Library and Elementary School.
- Unveiled Picture Book City in the Fishersville Library: a topical arrangement of the Easy Fiction collection.
- Weeded collections at all locations of outdated and non-circulating items.
- Installed a Brite Bus shelter at the Fishersville Library.
- Added 3D printing to Fishersville's services.
- Provided virtual reality experience through a Oculus Go VR headset collection.
- Organized the joint Valley Library's Connection staff development day highlighting tours of the James Madison and Mary Baldwin University Libraries.
- Contracted with The Ivy Group to provide strategic long range planning services.
- Friends of the Library hosted the successful fundraiser, Death By Chocolate, an interactive murder mystery play.
- Transferred the Augusta County Library Foundation fund to The Community Foundation of the Central Blue Ridge for investment and management.
- Staff presented a Lightning Talk at the 2019 Virginia Library Association. annual conference.
- Tara Wall and Allegra Morrison pursuing online Masters in Library and Information Science programs.
- Rachael Phillips attended the Senior Executive Institute LEAD program.
- Ali McCue named the 2019 Virginia Library Association's Up and Comer Award winner.
- Activities Guide given the Virginia Public Library Directors' Association Outstanding Cooperative Project Award 2019.

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Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function
Community Development

Department	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Community Development	\$975,755	\$1,001,881	\$1,020,523	\$1,045,011	4%
Tourism	270,830	273,570	252,319	152,180	-44%
Economic Development	288,671	311,280	309,664	302,223	-3%
Extension Office	101,508	124,212	124,212	119,028	-4%
County Farm	6,760	8,260	8,260	5,500	-33%
Total Community Development	\$1,643,524	\$1,719,203	\$1,714,978	\$1,623,942	-6%

Community Development

(Includes Building Inspections)

Department Overview:

The Augusta County Community Development Department is responsible for reviewing and developing plans that reflect the County's interest in the preservation of the environment, the provision of efficient public facilities and services, the provision of diverse housing opportunities, and the effective utilization of the area's land resources.

In its day to day operations, the Community Development Department:

- Coordinates the implementation of the Comprehensive Plan.
- Drafts Subdivision and Zoning Ordinance Amendments as requested or needed.
- Seeks and administers grants, including Indoor Plumbing, Community Development Block Grant, Rural Development, and Transportation Enhancement and Hazard Elimination grants.
- Coordinates the Traffic Impact Analysis process for major development proposals.
- Reviews and makes staff reports on potential rezonings and rezoning applications, comprehensive plan amendments, special use permits, and variances.
- Assists with economic development projects as needed.
- Reviews design and construction plans for residential subdivisions and commercial sites.
- Provide GIS support and engineering designs for various County projects such as stormwater management facilities and miscellaneous departmental requests.
- Reviews major subdivision preliminary plats, minor subdivision plats, final plats, and plan of developments to assure their compliance with appropriate ordinances.
- Maintains Subdivision and Erosion & Sediment Control Bonds.
- Responds to all citizen inquiries concerning erosion, sediment, and drainage complaints.
- Handles projects such as maintenance of drainage facilities and drainage improvement projects and engineering designs for various County projects.
- Performs zoning inspections prior to issuance of Certificates of Occupancy.
- Oversees renewals of existing Agricultural and Forestal Districts and Agricultural and Forestal District Creation.
- Enforces the Zoning, Subdivision, Erosion and Sediment Control, and Stormwater Ordinances and Floodplain Overlay District.
- Maintains the County's MS-4 permit and program.
- Reviews building permits, sketches, and plans.
- Issues administrative zoning permits.
- Site plan review for multi-family residential, commercial and industrial sites, churches and schools.
- Administers various grants for water quality projects.
- Administers VDOT funded projects for County road projects.

The Building Inspections Department is the responsible party for the enforcement of the Uniform Statewide Building Code which is established by the Code of Virginia. The purpose of the Building Code is to ensure safety to life and property from all hazards incidental to building design, construction, use, repair, removal or demolition. Buildings shall be permitted to be constructed at the least possible cost consistent with nationally recognized standards for health, safety, energy conservation, water conservation, adequate egress facilities, sanitary equipment, light and ventilation, fire safety, structural strength, and physically handicapped and aged accessibility. In accordance with Section 36-98 of the Code of Virginia the Uniform Statewide Building Code supersedes the building codes and regulations of the counties, municipalities and other political subdivisions and state agencies, relating to any construction, reconstruction, alterations, conversion, repair or use of buildings and installation of equipment therein. The Uniform Statewide Building Code does not supersede zoning ordinances or land use controls that do not affect the manner of construction or materials to be used in the construction, alteration or repair of a building.

Strategic Goals and Objectives:

- Strive to implement the goals and objectives of our Comprehensive Plan.
- Provide assistance to customers and County staff in identifying and understanding the Zoning Ordinance.
- Participate in the continued revision to the County’s Zoning and Subdivision Ordinances as directed by the Board of Supervisors.
- Provide the best information and documentation we can to the Board of Supervisors, Planning Commission, Board of Zoning Appeals, and other Departments on our staff reports for rezonings, special use permits, variance requests, flood plain, site plans, and subdivision plans.
- Assist customers by providing documented sections of the Zoning Ordinance and Augusta County Code to promote an understanding of their specific zoning, weed, trash, or junk vehicle violation.
- Strive to have more personal, one-on-one contact with people when investigating both Zoning and Erosion and Sediment complaints.
- Effectively interpret and administer the Zoning and Subdivision Ordinances.
- To comply with the Department of Environmental Quality recommendations on our Erosion & Sediment Control, Stormwater, and MS-4 Programs.
- Process all permits and plats in an efficient timely manner.
- Seek grant funding for County projects where appropriate and cost effective.
- Effectively administer the County’s Erosion & Sediment Control, Stormwater, Zoning and Subdivision Ordinances.
- To provide contract administration/project management and construction inspection on approved County Projects.
- To provide engineering assistance to other departments on their various projects.
- We will continue to improve our skills and knowledge of state and local ordinances.
- We will strive to maintain a good public image and be sensitive to the needs of the public.
- We will strive to offer accurate information, fast and efficient service, and timely inspections in a budget conscious manner.
- We will continue to offer owners, contractors and design professional’s assistance with their projects to help them keep their projects code compliant at the minimum possible cost.
- We will work with contractors and design professionals to assist them with the new code change cycle.

Budget Summary:

Building Inspections:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$376,697	\$388,053	\$389,612	\$401,947	3.58%
Operating	11,764	16,619	16,462	11,900	-28.4%
Total	\$388,461	\$404,672	\$406,074	\$413,847	2.27%

***Change in personnel figures are due to increases in health insurance and VRS rates.

Community Development:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$813,425	\$848,287	\$867,204	\$899,975	6.09%
Operating	162,330	153,594	153,319	145,036	-5.57%
Total	\$975,755	\$1,001,881	\$1,020,523	\$1,045,011	4.30%

***The increase in personnel is due to increases in health insurance, VRS and COLA increases. Decreases in operating are due to projected revenue shortfalls related to COVID-19.

Service and Performance Measures:

Item	FY2011 – 2012 Actual	FY2012 – 2013 Actual	2015	2016	2017	2018	2019
Building permits issued	780	728	812	826	907	779	825
Total permits issued	2,445	2,614	2,810	2,774	3,123	2,741	3,002
Inspections	6,790	7,047	7,761	7,606	8,593	6,943	7,465
Special Use permits	46	56	48	48	62	55	72
Variances	2	3	5	1	1	5	3
Rezoning requests	14	1	5	6	3	9	5
Zoning certificates issued	199	192	218	234	198	191	212
Administrative permits reviewed	332	296	291	287	319	284	280
Field inspections (zoning)	1,486	1,459	1,353	1,250	1,501	1,409	1,625
E&S inspections	1,033	1,103	1,122	883	856	789	818
E&S control plan review	26	29	21	81	34	13	39
Site plan review	17	19	27	29	31	25	23
Final plat review	19	14	16	13	14	10	13
Flood plain review	20	12	22	41	27	27	28
Minor subdivision plat reviews	210	167	189	198	220	203	181

Accomplishments:

- Stuarts Draft Small Area Plan
 - Completion of a publically released draft
 - Draft plan put on website for public comment
 - Presentations to the Planning Commission and Board of Supervisors – public hearing before the Planning Commission held
- Served as a member of the Technical Advisory Committee for the Staunton – Augusta – Waynesboro Metropolitan Planning Organization, including work as a member of the working committee for the Wilson Workforce and Rehabilitation Center Small Area Study.
- Served on the Complete Count Census Committee to help foster relationships and partnerships with organizations who frequently serve hard to count populations.
- Drafted public input survey for utility scale solar – siting considerations and design guidelines. Staff lead to Utility Scale Solar Committee.

- Drafted, advertised and presented for adoption fifteen (15) Zoning Ordinance Amendments to address concerns of the Board of Supervisors, staff recommendations, and changes to the State Code.
- In addition to ordinance amendments listed above, staff provided assistance and prepared staff reports on twelve (12) Planning Commission items including five (5) rezoning requests, two (2) proffer amendments, a 15.2-2232 Virginia State Code review for a utility scale solar facility, and four (4) Comprehensive Plan amendments.
- Prepared twenty-one (21) staff reports on potential rezoning requests in the County.
- Prepared staff reports and recommendations on ninety-one (91) Board of Zoning Appeals items including:
 - Seventy-two (72) Special Use Permit applications
 - Three (3) Variance applications
 - Sixteen (16) Extensions of Time
- Reviewed twenty-eight (28) Flood Plain sketches.
- Reviewed nine hundred forty-four (944) Building Permit applications.
- Issued two hundred twelve (212) Zoning Certificates.
- Reviewed a total of two hundred eighty (280) Administrative Permits.
- Made a total of one thousand six hundred twenty-five (1,625) Field Inspections including:
 - One hundred eight (108) Special Use Permit inspections including Special Use Permit violation Inspections.
 - One thousand one hundred forty-four (1,144) Zoning Complaint Inspections.
 - Two hundred nine (209) Grass and Weed Complaint Inspections.
 - One hundred sixty-three (163) Trash Complaint Inspections.
 - One (1) Flood Plain Inspection.
- Received two hundred seventy-nine (279) New Zoning Complaints.
- Prepared documentation for fourteen (14) Court Cases to go to trial.
- Completed Centerview Drive project in Mill Place Commerce Park, a 1,200 foot long two lane roadway built with a combination of VDOT access funding and County funding.
- Developed RFP, selected consultant and began preliminary engineering for the Verona Pedestrian Project.
- Completed 1 Drainage Improvement Project.
- Performing construction administration oversight in the construction phase for the rehabilitation of Hearthstone Lake Flood Control Dam.
- Reviewed 181 Minor Subdivision Plats
- Reviewed 1 Preliminary Plat and 13 Final Plats
- Reviewed 23 Site Plans
- Issued 21 Certificates of Occupancy for commercial and industrial sites
- Reviewed 39 Construction and Erosion and Sediment Control Plans
- Reviewed 17 As-Built Plans
- Issued 24 Land Disturbing Permits
- Currently have 78 active sites / 62 active commercial sites.
- Conducted 818 erosion inspections on 90 sites. Issued 123 Notices to Comply and 7 Stop Work Orders.
- Received 31 drainage complaints.
- Collected \$76,950.00 in Stormwater fees, \$5,100.00 in Erosion and Sediment Control fees.
- The MS4 Program Plan was created for the 2018 – 2023 permit cycle.
- The MS4 2018 - 2023 Annual Report was submitted and approved.
- Local Water Quality Issues were met with public outreach and education.
- Hosted Spring Clean-Up, Fall Household Hazardous Waste Collection, and Watershed Model demonstrations for outreach and education.
- MS4 website was updated to meet DEQ requirements.
- MS4 IDDE had no illicit discharges this year.
- Storm Sewer System and Outfall map and inspections for 2018-2019 completed. No issues found.
- TMDL Action Plan completed. 45 Septic to Public Sewer Connections, BMPs were added to the DEQ BMP Warehouse in accordance with DEQ requirements.

- Erosion and Sediment Control Program monitored and revised to best meet the State regulations and the community.
- Stormwater Management Program continues with recommendations from DEQ.
- Post-construction Stormwater Management is developing with public and privately owned facilities being tracked inside the MS4 area.
- County-owned facilities SWPPPs and NMPs continue with no major changes.
- Training for the MS4 is ongoing with classes, meetings, conferences, and online presentations.
- The Competitive Litter Prevention and Recycling Grant application was submitted and we received \$2,500 for the Litter Prevention Program run by the Commonwealth's Attorney's Office.
- The Non-Competitive Litter Prevention and Recycling Grant was received to help with the cost of our collection sites around the County.
- The Jennings Branch Stream Restoration project is ongoing. Plans have been drafted, easements and construction are ongoing.
- The Dooms Crossing Road Boat Launch and Bank Stabilization project is ongoing.
- VEEP DEQ Yearly Review for all four locations submitted and approved.
- VEEP development through recertification of the Vehicle Service Center.
- Reestablishing VEEP program with changes in management.
- Recycling Committee is reviewing the Mini Grant to better fit the needs of our local schools.
- Work with the Recycling Committee including 6 meetings, volunteering, and public education at the Sweet Dreams Festival and Augusta County Fair.
- We held training sessions with the building community to help keep them informed of proposed code changes.
- We continued to offer homeowners, contractors, engineers and architects quality assistance with plans, code-related issues, and County operating policy.
- We continued to strive for good working relations with other government departments to maintain a reputation for fairness among the contractors, and to function as a team within our own organization.
- All employees continued to take any available training that will enhance their job performance and to obtain continuing education credits to maintain their current certifications.
- Inspectors and office staff are currently enforcing the 2015 edition of the Uniform Statewide Building Code.
- Our division continued to perform Erosion and Sediment Control inspections and related record keeping for residential construction sites.
- Department representatives continued to respond to requests from Emergency Personnel for structural analysis of damaged buildings.
- Issued 3,002 permits including 825 Building, 933 Electrical, 459 Plumbing, 730 Mechanical and 55 Manufactured Homes.
- Performed 7,465 inspections.
- Performed 272 Erosion and Sediment Control inspections on residential construction sites.

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 Director – John Wilkinson

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Economic Development & Tourism

Mission:

To implement quantitative and qualitative changes in the economy that promote the standard of living and economic health for the citizens of Augusta County

Department Overview:

The Department of Economic Development & Tourism exists to provide a diverse and vibrant economy that offers a broad range of job opportunities while supporting the delivery of high quality government services to its residents. The Department strives to collaborate on all levels (local, regional, state, and federal) to maximize economic opportunities. The Department focuses on three main areas: **business attraction, existing business retention, and business start-up support in addition to communicating with the community and enhancing labor resources and physical infrastructure/site readiness.** All of this is done while promoting a quality of life that embraces our heritage, preserves the environment, and effectively manages resources.

Strategic Goals and Objectives:

- Organizational Effectiveness and Communications
 - Maintain and improve stand-alone Economic Development website
 - Conduct overall assessment of website to improve on effectiveness
 - Add videos and other upgrades including monthly CMS maintenance
 - Continue to develop “People of Augusta” profiles to promote the County’s entrepreneurial spirit
 - Finish development of and distribute new marketing publication
 - Quality of Life/Tourism publication
 - Refine and redistribute current marketing publication
 - Economic Development Services and the Augusta County Small Business Loan Fund joint rack card
 - Develop LinkedIn page for Economic Development
 - Promote Quality of Life video
 - Publish established monthly electronic newsletter
 - Publish Annual Report
 - Maintain new Tourism Instagram page
 - Promote Tourism website
 - Maintain Economic Development Facebook page
 - Speak at community-engagement events as necessary (i.e. Rotary, Kiwanis, Ruritan, and educational groups)
 - Each staff member to attend one or more training opportunities each year in order to consistently learn new strategies, evaluate existing approaches, and implement best practices
 - Attend Public Relations Council meetings for professional development
- Existing Business Retention
 - Complete 24 direct industry visits per year
 - Host industry luncheons as needed to cover relevant educational topics and bring together industry stakeholders
 - Collaborate with the region and state to recognize and show appreciation for Augusta County businesses
 - Plan for second biennial Shenandoah Valley-wide event for regional farms/producers to market products to statewide consumers (called Farm2Fork Affair) through partnerships with various stakeholder groups (VDACS/GART/Fields of Gold/Shenandoah Valley Tourism Partnership, etc). to be held in spring 2021.
 - Continue the Augusta County Tourism grant program to encourage County-wide collaboration on new events and marketing programs as well as facilities projects

- Continue the Augusta County Agritourism Conference scholarship program to encourage business development among farm operations
 - Promote regional craft beer trail – the Shenandoah Beerwerks Trail (GART)
 - Engage in Shenandoah Valley Tourism Partnership activities that are meaningful to the Augusta community
 - Attend Chamber Industrial Roundtables
 - Serve on Fields of Gold Transition Task Force
 - Serve on Project Grows’ Farmers Market Committee
- Business Attraction
 - Continue participation in the Shenandoah Valley Partnership’s (SVP) site location consultant initiative
 - Work with SVP to host site selectors in individual and collective visits
 - Work with SVP on 1-day site selector familiarization tours in partnership with VEDP
 - Continue to meet with established LifeCore stakeholders to promote LifeCore for development
 - Work with SVP to host Virginia Economic Development Partnership project managers
 - Participate on SVP Lead Generation Committee and Marketing & Communication Committee
 - Complete requests for information, site submittals, and prospect visits
- Business Start-up Support
 - Reimagine and promote the Augusta County Small Business Loan Fund
 - Promote regional website devoted exclusively to helping entrepreneurs navigate the start-up pathway
 - Continue to host satellite office of the Shenandoah Valley Small Business Development Center in the Augusta County Government Center
 - Continue to mail Economic Development Services rack card (to include Loan Fund information) to new business license lists
- Labor Resources
 - Support outside organizations in their implementation of initiatives from the CTE Strategic Plan
 - Promote collaborative labor pipeline development campaign called inDemand Jobs and Valley Career Hub established by the Shenandoah Valley Partnership and WHSV-TV3
 - Work with the Shenandoah Valley Partnership on workforce marketing program(s)
- Physical Infrastructure and Site Readiness (capital requests)
 - Further site readiness of key economic development sites in Augusta County
 - Develop Real Estate Readiness Program with Grants to incentivize private property owner due diligence
 - Site Ranking System
 - Application Process, Procedure and Policy
 - Grants (\$200,000)
 - Blue Mountain Property: continue to enhance site readiness
 - Water Tank
 - Tier Increase from 2 to 3 (Cost is approximately \$164,500)
 - Rezone key property to business and industrial, consistent with the County’s comprehensive plan (\$25,000 for TIA)
 - Lyndhurst/Route 340 Sewer (\$7,000,000)
 - Mill Place Commerce Park:
 - Finalize zoning update
 - Update covenants and restrictions (\$10,000)
 - Intersection improvements @ Laurel Hill Road (SMART SCALE)
 - Entrance Signs & Landscaping (\$100,000)

- Trail Network
- Pad Site \$650,000

Budget Summary:

Tourism:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$270,830	\$273,570	\$252,319	\$152,180	-44.37%

***Funding based on requirements to meet tourism moral obligation. Loss of meals and lodging tax revenue directly affect this department.

Economic Development:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Recommended	% Change from FY2020
Personnel	\$165,999	\$170,942	\$169,199	\$171,452	0.30%
Operating	122,672	140,338	140,465	130,771	-6.82%
Total	\$288,671	\$311,280	\$309,664	\$302,223	-2.91%

Accomplishments for Calendar Year 2019:

The Augusta County Department of Economic Development and Tourism had a strong year with measured results in 2019. One new announcement and three expansion projects were announced with a combined capital investment of \$120.1 million and 140 jobs created (see chart below for project detail).

	2019 YTD	Goal	Prior Year
	Total	2019	2017
Marketing Missions/Fam Tour	1	1	2
Outreach VEDP	1	1	1
Total Outreach		2	3
Leads/SVP/VEDP	4	12	12
Leads/Other	10	12	12
Total Leads	14	24	24
Prospect Visits/SVP/VEDP	2	2	3
Prospect Visits/Other	5	2	1

Total Prospect Visits	7	4	4
	4	4	4
Expansion Projects	4	3	4
New Company Locations	1	1	
Capital Investment	\$120,100,000	\$75,000,000	\$21,512,000
Jobs Created	140	150	84
Jobs Retained	0		34

*Projects (YTD):	Investment	Jobs Created
Flow Beverages	\$15,500,000	51
The Hershey Company	\$104,000,000	65
Stable Craft – Wine/Cider Expansion	\$200,000	6
Penny Plate	\$400,000	18

The following are other accomplishments achieved in calendar year 2019, organized by strategic goal category:

- Organizational Effectiveness and Communications
 - Completed Quality of Life Video
 - Launched newly redesigned tourism website at visitaugustacounty.com
 - Published monthly electronic newsletter with average open rate of 50%
 - Maintained Economic Development Facebook page
 - Launched Tourism Instagram page
 - Attended Public Relations Council meetings for professional development
 - Developed a marketing site video in partnership with SVP
 - Created a media profile sheet which showcases Augusta County’s key tourism attractions and can also be used as a fulfillment piece for visitor requests.
 - In two years, the Shenandoah Beerwerks Trail Passport Program has seen 26,444 brewery visits with 4,450 completed passports. Primary survey data indicates that the passport program has encouraged visitors to extend their stay to four days or longer, visit more attractions, and spend more money in our area.
 - The Beerwerks Trail received a \$10,000 Virginia Tourism Corporation grant
 - Shenandoah Valley Tourism Partnership launched video series
 - Director served on the Virginia Economic Developers Association Board of Directors as Secretary and Chair of the Membership Committee
 - Director served on the Virginia Manufacturing Development Commission

- Existing Business Retention
 - 29 existing business visits conducted
 - Staff attended Chamber Industrial Roundtables and other Chamber events
 - Sponsored Business Appreciation Breakfast in partnership with Staunton and Waynesboro
 - Awarded \$34,000 in Augusta County’s tourism grant program (4th year)
 - Awarded first-ever Agritourism Conference scholarship
 - Marketing Coordinator served on Fields of Gold Steering Committee and other related agri-tourism committees

- Assisted in coordinating Hershey Company's' announcement event with federal, state, and local elected officials.
- Completed wrap-up of first-ever Shenandoah Valley-wide event for regional farms/producers to market products to statewide consumers (called Farm2Fork Affair) through partnerships with various stakeholder groups (VDACS/GART/Fields of Gold/Shenandoah Valley Tourism Partnership, etc).
 - The program received an AFID grant.
- Business Attraction
 - Continued participation in the Shenandoah Valley Partnership's site location consultant initiative
 - Completed requests for information, site submittals, and prospect visits
 - Participated on SVP Lead Generation Committee and Marketing & Communications Committees
 - SVP completed total website refresh including new URL and branded email addresses
 - SVP launched site selector focused newsletter
- Business Start-up Support:
 - The Augusta County Economic Development Authority continued to offer a small business loan fund program and began modification of program to encourage increased participation
 - With Staunton and Waynesboro, promoted a web version of An Entrepreneur's Guide to Starting a Business in Augusta County, www.augusta-startup.com
 - Hosted a satellite office of the Shenandoah Valley Small Business Development Center in the Augusta County Government Center
- Labor Resources
 - Promoted the collaborative labor pipeline development campaign established by the Shenandoah Valley Partnership and WHSV-TV3 (inDemand Jobs) and Valley Career Hub
 - Director served on Staunton-Augusta-Waynesboro Career and Technical Advisory Council
 - Director served as alternate to the Shenandoah Valley Workforce Investment Board's CEO consortium
 - Helped sponsor the Greater Augusta Regional Chamber of Commerce's Wage and Benefits Survey
- Physical Infrastructure and Site Readiness
 - Assisted Virginia Economic Development Partnership in finalizing Virginia Business Ready Sites Program site characterizations (VEDP characterized all sites in state database). Augusta County sites included:
 - Westgate
 - Shenandoah Valley Regional Aviation Park
 - Baker Business Park
 - Mill Place Commerce Park is the only Tier 4 Certified Site in the Shenandoah Valley
 - Began process to develop Real Estate Readiness Program with Grants to incentivize private property owner due diligence

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Extension Office

Mission:

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

Department Overview:

The Augusta County Office of Virginia Cooperative Extension provides the citizens of Augusta County, Staunton and Waynesboro with educational, research-based information from Virginia Tech and Virginia State University. Currently the staff includes four Extension Agents, one administrative assistant, one 4-H program assistant, and a federally funded program assistant (SNAP). The Extension Agents are one county 4-H agent, two Agricultural and Natural Resources (ANR) agents, and one food and nutrition agent who is largely federally funded. Under the area programming model additional agents from other offices in Extension Planning District 6 (in addition to Augusta these include Bath, Highland, Rockbridge and Rockingham counties) will conduct educational programs in complementary program areas including farm business management, environmental science and dairy production as well as consumer sciences. Furthermore, Augusta County has the added benefit of the Community Viability Specialist housed in the Northern District office in Harrisonburg.

Virginia Cooperative Extension's Vision is to help lead the engagement mission of Virginia Tech and Virginia State University, the Commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being. Extension is committed to providing access to unbiased, scientific information related to locally defined issues; a presence in local communities; the establishment of strong partnerships and collaborative coalitions; and innovative service to the Commonwealth.

Virginia Cooperative Extension Programs are proactive and are designed to address problems/needs of the county in an effective, timely manner. Educational information is delivered through organized programs, workshops and meetings, field days, test plots, newsletters, tours, demonstrations, one-on-one contacts, media, schools, and 4-H clubs, camps, and activities. Through Virginia Cooperative Extension, the citizens of Augusta County have access to research-based, unbiased information to help them improve their productivity, profitability, and quality of life.

Area programming has always been part of our educational efforts. Extension Agents work across county lines conducting programs in their area of specialization. The Agriculture Extension Agents and Family and Consumer Science Extension Agent (Rockingham) have been assigned a program specially giving them the advantage of concentrating in a particular subject matter area. Agents receive intensive training so they can be more knowledgeable and advanced in their specialty assignment. Each county also has a 4-H Extension Agent and/or Program Assistant who is assigned to coordinate 4-H programs in that locality.

University specialists from Virginia Tech and Virginia State Universities are available through Virginia Cooperative Extension to provide expertise and research based education information. In conjunction with local Extension Agents, Specialists develop publications and program materials. They are also available to assist with programs at the local level.

Strategic Goals and Objectives:

- Agriculture and Natural Resources
 - Advise work of the Augusta Agriculture Industry Board
 - Enhance Augusta beef cattle marketing opportunities for producers
 - Provide resources for land and water stewardship to new/absentee landowners
 - Expand educational scope of 4-H/FFA Market Animal Show
 - Provide crop hybrid and variety information to help farmers select adaptable crop genetics
 - Maintain pesticide applicators licensing program for farmers and commercial applicators
 - Investigate innovative sustainable cropping practices programs for environmental and production efficiency
 - Education in farm business management and Farm Family Transition to the next generation
 - Continue programming aimed at supporting small farm enterprise development
 - Provide non-expert agricultural law interpretation where appropriate
- 4-H
 - Youth development to grow community oriented, capable, resilient citizens
 - Manage 4-H Teen Leadership Development Program
 - Foster youth engagement in STEM related learning and proficiency
 - Provide opportunities for practical, hands-on learning of skills and exposure to career paths
 - Assist in organization and management of Market Animal Show
 - Increase membership in 4-H and awareness of Augusta, Staunton, and Waynesboro 4-H Programs

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$96,721	\$116,112	\$116,112	\$112,428	-3.17%
Operating	4,787	8,100	8,100	6,600	-18.52%
Total	\$101,508	\$124,212	\$124,212	\$119,628	-4.17%

***Decrease in operating it due to expected revenue shortfalls related to COVID-19.

Accomplishments:

- Crops and Soils
 - Provided direct assistance to over 200 individual farmers and landowners in Augusta County
 - Promotion of safe and effective pesticide usage through certification of 95 private applicators (farmers) and 30 commercial applicators (Co-ops, Houff, etc.)
 - Row crop and forage research and educational programs efforts (workshops and field demonstrations)
- Horticulture
 - Consult with commercial vegetable, ornamental, and nursery enterprises on production and marketing issues
 - Assist small horticulture operation to increase scale and marketing options
- Animal Science
 - Assistance to individual livestock producers and enterprise developing landowners
 - Improve farm-profitability through better animal nutrition, health, and marketing
- Farm Business Management
 - Farm Finances

- Land Leasing and Custom rate surveys
- Small scale agriculture and new landowners
- Consult with landowners on Dominion contract negotiations

- Dairy Science
 - Organic Dairying
 - Educational meetings, farm visits, and herd-book clinics
 - Youth programs
 - Work with the Farm Family Transition program
- 4-H Youth Development
 - Community Clubs
 - Special Interest Clubs
 - 4-H Junior Camp
 - Cloverbud Clubs
 - 4-H Judging Teams
 - 4-H After-school Programs
 - Augusta County 4-H/FFA Market Animal Show, Sale, and Banquet
 - International 4-H Exchange Program
 - Presentation Workshops
 - 4-H County Contests
 - 4-H Officer Training
 - Volunteer/Risk Management Training
 - STEM (science, technology, engineering, math) activities
 - 4-H Day at the Capitol
 - State 4-H Events
 - Civic Activities

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County Farm

Department Overview:

Expenditures related to the Berry Farm property and Agricultural Development Board are included under County Farm.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$6,760	\$8,260	\$8,260	\$5,500	-33.41%

**Decrease is due to projected revenue shortfalls related to COVID-19.

Augusta County
Fiscal Year 2020-2021
Departmental Budgets by Function
Non-departmental & Contingencies

Department	FY2018–2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Other Operational Functions	\$990,639	\$1,201,928	\$ 1,084,876	\$554,986	-54%
Contributions	434,343	442,967	444,481	404,559	-9%
Contingencies	80,187	125,252	125,252	89,392	-29%
Transfers to Other Funds	62,703,954	59,920,045	64,871,201	60,216,386	0.5%
Total Non-departmental & Contingencies	\$64,209,123	\$61,690,192	\$ 66,525,810	\$61,265,323	-1%

Non-Departmental & Transfers

Description:

Certain General Fund functions that cannot logically be categorized with any of the established departments are included as Other Operational Functions, Contributions, Contingencies and Transfers.

Other Operational Functions includes funding for the Soil & Water Conservation District, in which the County is fiscal agent for payroll. Other payroll related expenditures are in this category, including: Line of Duty Premiums, Health Insurance Premiums, Unemployment Insurance, Consulting Services related to Health Insurance, and Pay & Classification funding for allocation to employees for approved annual pay changes.

The County receives annual requests for financial support from charities and non-profit organizations. These requests are grouped under the heading, "Contributions".

Contingency budgets are for use in case of emergency or if an expenditure arises during the fiscal year that was not previously budgeted. Material contingency spending is approved by the Board of Supervisors.

The General Fund provides transfers to the various other funds to supplement the other revenue collected by these funds. The Revenue Recovery Fund, Virginia Public Assistance Fund, Comprehensive Services Act Fund, School Fund, Debt Fund, and Capital Improvement Fund receive capital and operating funds from the General Fund.

Budget Summaries:

Other Operational Functions

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$990,639	\$1,201,928	\$1,084,876	\$554,986	-53.83%

***Decrease in Revised due to allocation of pay and classification study to departments. Decrease in FY21 is due to the use of reserves for dependent care.

Contributions

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$434,343	\$442,967	\$444,481	\$404,559	-8.67%

***Decrease in contributions is due to the projected revenue shortfalls related to COVID-19.

Contingencies

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$80,187	\$125,252	\$125,252	\$89,392	-28.63%

Transfers

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$62,703,954	\$59,920,045	\$64,871,201	\$60,216,386	0.49%

***Change in transfers due to increases in transfers to the Schools.

Other Funds

**Augusta County
Fiscal Year 2020-2021
All Other Funds**

Funds	FY2018– 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Fire Revolving Loan Fund	\$ 519,500	\$ 605,000	\$ 605,000	\$ 605,000	0%
Asset Forfeiture Fund	37,974	48,000	49,100	48,000	0%
Economic Development Fund	265,715	195,200	820,000	470,000	141%
Revenue Recovery Fund	15,188,584	1,618,227	1,790,700	1,820,900	13%
Virginia Public Assistance Fund	12,469,668	13,542,211	13,583,936	13,286,846	-2%
Comprehensive Services Act Fund	4,947,135	5,000,000	5,750,000	5,750,000	15%
School Operating Fund	106,559,531	110,220,207	110,749,903	113,689,497	3%
School Cafeteria Fund	4,427,729	4,457,897	4,623,694	4,716,110	6%
School Capital Improvement Fund	199,386	1,442,468	2,050,061	1,503,488	4%
Debt Fund	9,426,206	8,541,506	8,538,143	7,956,961	-7%
Head Start Fund	3,204,080	2,338,344	3,572,525	3,110,565	33%
Governor's School Fund	1,528,360	1,705,658	1,691,818	1,797,776	5%
County Capital Improvement Fund	8,839,592	10,491,775	15,901,726	7,640,736	-27%
Total Other Funds	\$ 167,613,460	\$ 160,206,493	\$ 169,726,606	\$ 162,395,879	1%

Fire Revolving Loan Fund

Mission:

“To serve and protect our citizens and visitors through education and the delivery of all fire and emergency medical services.”

Description:

The Fire Revolving Loan Fund is used by the Volunteer Fire Departments that are physically located within the County for apparatus, small equipment and gear purchases. The apparatus/equipment loans and gear purchases are determined by following the revolving loan guidelines approved by the Board of Supervisors. Revenues for this fund are from the Department of Fire Programs Aid to Localities (fire insurance money per capita) and repayment of loans. Expenditures for this fund are loans for the fiscal year, as well as gear purchases.

Goals:

The main goal of this money is to give the fire agencies the ability to purchase apparatus interest free. Apparatus costs range from \$150,000 for a brush truck to \$600,000 or more for an engine. This fund allows the agencies to finance part of the cost without having to incur interest charges. The gear purchase part of the loan allows for each agency to keep their members in NFPA compliance protective gear.

Budget Summary:

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$519,500	\$605,000	\$605,000	\$605,000	0%

***Budget for possible loan disbursement and gear purchases. Available loan amounts increased per policy in 2016, causing budget to increase.

Asset Forfeiture Fund

Description:

Augusta County participates in the Virginia State Asset Sharing and Federally Forfeited Property Programs. The assets are received from drug seizures. Restrictions are placed on the use of forfeited cash, property, proceeds, and any interest earned according to VA Code 19.2-386.14 and is to be used to enhance law enforcement. These funds are to be used for law enforcement purposes only.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 – 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Personnel	\$35,909	\$38,000	\$38,000	\$38,000	0%
Operating	2,065	10,000	11,100	10,000	0%
Total	\$37,974	\$48,000	\$49,100	\$48,000	0.0%

Economic Development Fund

Description:

The Economic Development Authority of Augusta County, Virginia was created as a political subdivision of the Commonwealth of Virginia by ordinance of Board of Supervisors on March 1, 1971 pursuant to the provisions of the Economic Development and Revenue Bond Act (Chapter 33, Section 15.1-1373 et seq., of the Code of Virginia (1950), as amended.) The Authority is governed by seven directors appointed by the Board of Supervisors. It is authorized to acquire, own, lease and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Virginia.

In addition, the Authority is authorized to issue revenue bonds for the purpose of obtaining and constructing facilities. Liability under the bonds may be retained by the Authority or it may be assumed by the enterprises for whom facilities are constructed. Collection of revenues pledged to liquidate the bonds may be assigned to a trustee. The revenue bonds are not deemed to constitute a debt or pledge of the faith and credit of the Commonwealth of Virginia or any municipality thereof. The bonds are payable solely from revenues generated from the lease of the facilities constructed and may be secured by a deed of trust on those facilities.

The Economic Development Authority of Augusta County, Virginia serves as an escrow agent for grant contributions and tax increment financing contributions. The County of Augusta disburses funds for operating contributions through the Authority for the benefit of regional arts and educational organizations in a manner which will increase cultural activity and identity for the region. The County appropriates funds annually for the contributions.

In accordance with Virginia Code Section 15.2-953, the Authority receives contributions from the County for the purpose of promoting economic development. As stated in contribution and grant agreements for each tax increment financing, the County is committed to disburse funds to the Authority when appropriated by the County. The Authority is then required to disburse the funds to the respective developer or business.

Budget Summary:

Item	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Operating	\$265,715	\$195,200	\$820,000	\$470,000	58%

Revenue Recovery Fund

Description:

Emergency Medical Service (EMS) Revenue Recovery is a program in which a third party bills a user fee to Medicaid, Medicare, and private insurance companies for emergency ambulance transport service. A fee is only assessed if a patient is actually transported to the hospital, and if the EMS call does not result in transport, there is no billing incurred. Revenues received from emergency medical transport are allocated to Volunteer Rescue Agencies and County Rescue in accordance with revenue recovery policy. As of July 1, 2018, the County handles their own billing through the Finance Department.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$1,518,854	\$1,618,227	\$1,790,700	\$1,820,900	11%

***Change due to increase in call volume and switch from a third party biller to in house billing by Finance, this has resulted in better collections and more efficient billing.

Virginia Public Assistance Fund

Mission:

The mission of Shenandoah Valley Social Services is the promotion of self-reliance and protection of citizens through community based services. Benefit programs provide medical, financial, energy (fuel/cooling) and nutritional assistance to the citizens of Augusta County and the Cities of Staunton and Waynesboro. Service programs provide services directly or via purchase of services which includes child care, adult services, employment services, supportive services, foster care, adoption, prevention, child protective services, and adult protective services.

Department Overview:

Benefit programs provide medical, financial, fuel and food assistance to eligible citizens.

- **SNAP (Supplemental Nutrition Assistance Program):** Formerly known as Food Stamps, the program provides food assistance to low income eligible households to alleviate hunger and malnutrition.
- **General Relief:** A locally optional program designed to provide maintenance for indigent minor children living with an unrelated caregiver.
- **Auxiliary Grants:** Aged and Disabled – This program provides payments to Homes for Adults on behalf of income and resource eligible clients to pay for shelter, food and some personal care.
- **TANF (Temporary Assistance to Needy Families):** Provides temporary financial assistance to low income eligible households with minor children.
- **Energy Assistance Program:** Provides fuel, cooling and emergency crisis heating assistance to low income households.
- **Medicaid:** Provides medical assistance for eligible individuals who meet income and resource guidelines.
- **Family Access to Medical Insurance Security (FAMIS):** Health insurance program for children of working families.

Service Programs provide services directly to clients or via purchase of services.

- **Adult Services:** This program provides services to maximize self-sufficiency, prevent abuse, neglect, exploitation, inappropriate institutionalization, and assist with appropriate placements when needed.
- **Adult Protective Services:** Investigates referrals of abuse, neglect or exploitation of adults and assesses and provides services.
- **Child Protective:** Investigates referrals and provides services to abused or neglected children and their families.
- **Prevention Services:** Provides services and works within the community to prevent out of home placement and foster care for children by strengthening families, promoting child safety, well-being and permanency.
- **Child Care Services:** These services assist eligible families who are working and /or attending school with child care needs of minor or disabled children in the household.
- **VIEW- Employment Services Program:** Aids in employment, education and training, childcare, transportation, and other supportive services to low income families receiving public assistance. The Virginia Initiative for Employment not Welfare (VIEW) is a grant program designed to encourage self-sufficiency through employment.
- **Foster Care and Adoption:** Services are provided on behalf of children in the custody of Shenandoah Valley DSS. Assistance and resources are provided to families who foster and/or adopt children. This program also performs court-ordered custody investigations.
- **Volunteer Payee Services:** Coordinated volunteer services provide financial management to mentally or physically disabled and/or elderly adults.
- **Guardianship Services:** Guardianship monitoring in the areas of health, safety, and care for those unable to make their own decisions.

Strategic Goals & Objectives for FY 2021:

- Continue to educate and train the community and recipients on how to use the Virginia CommonHelp Online System to conveniently apply for benefits and services.
- Continue to coordinate and conduct Family Partnership Meetings to strengthen and assist families and children in obtaining and connecting to services and resources, plus ensuring the safety and welfare of children.
- Continue to work with the courts and other community partners to minimize the number of children placed in SVSS custody while advocating for appropriate services.
- Increase trauma-based practice in service programs and throughout the agency supported through training for staff and updating policy and guidance to support efforts.
- Implement Family First Prevention according the State guidance and policy and assist in building community capacity for evidence based services.
- Make every effort to control/reduce CSA costs by closely monitoring cases and placements.
- Pursue best practices to improve services to customers and streamline caseload management for staff.
- Pursue continued renewal of agency grants such as the Adoption Grant, Independent Living Grant, Respite Grant, Title IV-E Training Grant, Safe & Stable Families Grant, Medical Outreach and Financial Independence Program, and TANF Competitive Grant. Pursue additional grant funding to provide services.
- Work toward meeting and maintaining the state and federal participation rates in the VIEW Employment Program.
- Continue investigating fraud referrals and pursuing collections and/or prosecution.
- Continue to research and implement methods to encourage employee retention and hire qualified and knowledgeable staff.
- Obtain necessary equipment, technology, knowledge, and resources to consistently and efficiently handle high caseloads.
- Continue cross training of staff to ensure adequate knowledge and coverage.
- Ensure staff are current on all state mandated training and knowledgeable on state and local policies.
- Continuing to research and implement the use of automation and technology to streamline operations.
- Seek additional and creative cost savings measures to maintain and provide services.
- Meet and maintain case processing and error rate mandates in all programs as required by State/Federal regulations.
- Maintain consistent membership, attendance, and active participation on various state, regional and local committees.
- Work closely with Regional Specialists and state personnel to develop a better understanding of policy and procedures, improve services, and meet state and federal requirements.
- Continue to educate and train the community on mandated reporting for CPS and APS.
- Continue to increase community outreach; educating the public on services and programs.
- Continue to enhance and improving customer service to the community.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 20120 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$12,469,668	\$13,542,211	\$13,583,936	\$13,286,846	-1.89%
County Transfer	\$901,527	\$1,245,051	\$1,242,998	\$1,241,417	-0.29%

Caseload Statistics:

Program	FY2015	FY2016	FY2017	FY2018	FY2019
Family/Children Medicaid	2728	2883	2848	3401	4038
Adult Medicaid	2055	2063	2150	2066	2016
FAMIS/Adult Plan First Medicaid (cases included in Family/Children Medicaid FY2018)	206	186	196	0	0
SNAP -Supplemental Nutrition Assistance Program (formerly known as Food Stamps)	2690	2744	2428	2403	2265
TANF/Diversions	167	161	183	208	196
VIEW	34	33	51	53	41
Energy Assistance	2383	2118	2163	2255	2318
Foster Care	75	63	68	61	56
CPS Investigations & Assessments	441	342	474	385	461
CPS Service	24	27	52	30	17
Day Care	123	113	72	83	70
APS Investigations	410	450	568	496	551
AS/APS Guardianship Ongoing Service Cases	219	237	261	267	271
Total Case Count for Augusta County	11,555	11,420	11,514	11,708	12,299

Shenandoah Valley Social Service Accomplishments for FY2019:

SVSS handled 25,424 ongoing cases in FY2019. Cases have increasingly become much more complex. New state systems have produced numerous challenges and difficulties in accuracy and timely processing. Caseload statistics include only approved cases and not those that have been processed and denied, estimated to be an additional 30%. The caseload numbers do not reflect the total number of clients served which may be 2 – 3 times higher.

- In FY2019, the Verona and Waynesboro Offices received a total of 38,320 combined visitors, averaging 3,193 visitors each month. The Waynesboro Office had 16,855 visitors for the year, averaging 1,404 a month and the Verona Office had 21,465 visitors during the year, averaging 1,788 a month.

- SVSS received \$327,726 in Medicaid Expansion Funding requiring no local match for FY2019. This funding continues to be used to support six additional Benefit Program positions to assist with the increase Medicaid caseload.
- Continuing efforts are being placed on finding adoptive homes. Twenty-five children in care were adopted during FY2019 and thirty-five foster/adoptive homes were approved
- In FY2019, 64 children entered into care (55 Foster, 6 Non-custodial, 3 Returning/Fostering Future). Thirty-three left care with 15 returning home, 6 relative placement, 7 emancipation and 5 non-custodial. The year-end balance of children in care was 170. Of those remaining in care, two Foster Care youth are successfully attending college at BRCC. Several are working either part-time or full-time. We continue to have youth working towards timely graduation of high school.
- Twenty-five children in Foster Care were adopted during FY2019.
- Child Protective Services continues to participate in numerous presentations to schools, health agencies, coalitions, law enforcement and community organizations on mandated reporting, safe infant sleep, and substance exposed infants. This past year coordinated the formation of a coalition Blue Ridge SCAN (Stop Child Abuse Now) with agency partners for the promotion of child abuse prevention month. FY2019, 2,902 referrals were received with 906 being investigated/assessed for services. While the number of referrals decreased, the number of valid complaints remained high.
- CommonHelp – the VDSS online “web-based” system received 4,659 applications for SNAP, Medicaid, TANF, EAP, and Child Care during FY 2018-19. For SNAP, TANF, and Medicaid, 32% of all applications received for these programs were from CommonHelp.
- SNAP, TANF, and Medicaid program applications totaled 12,341 from all sources which includes CommonHelp, CoverVA, FFM (healthcare.gov), Enterprise Customer Service Center, and LDSS (paper applications submitted locally). Medicaid accounted for 7,247 of the applications, resulting in an increase of 2,127 from last fiscal year, in part due to the implementation of Medicaid Expansion and applications received for that program beginning in November, 2018. Medicaid Expansion which took effect on January 1, 2019 expanded eligibility to adults earning up to 138% of the federal poverty level, or less than \$17,000 a year. An average of 4,097 additional individuals were eligible and enrolled into Medicaid during this fiscal year as a result of the new law.
- A State maintained Central Processing Unit assisted our agency by processing 723 (10%) Medicaid applications. In addition, the VaCMS system automatically processed and successfully completed 4,194 (39%) Medicaid renewal applications.
- Per state reviews, case records are found to be well organized and easy to follow. The staff are scanning required information into DMIS (Data Management Information System). The use of DMIS was identified as a strength with the majority of case information available in electronic file. Benefit Programs completed a tremendous goal of going paperless using DMIS and scanning which has saved on paper and storage space.
- Fraud collections continue to be high for FY2019 with \$193,187 being collected. A portion of Fraud Collections funds our Fraud Investigator positions. Seventeen fraud referrals totaling \$116,835 were referred to the Commonwealth Attorney for prosecution. Six were found guilty with \$36,604 recovered; eight are pending.

- SVSS AS/APS Unit received and processed 1,540 reports of adult abuse, neglect or exploitation in FY2019. Of these 1,341 were investigated with 664 being determined in need of services. The total number of referrals decreases but the number of investigations remained high. An average of 190 guardianships were monitored for the year.
- SVSS AS/APS Unit in the community continues to provide numerous presentations on Mandated Reporting, Scams, Financial Exploitation, and Neglect. An Adult Protective Services Investigative Team was created to handle criminal abuse, neglect and exploitation investigations with law enforcement. Joint displays with the Augusta County Sheriff's Office were set up in the community and at offices to raise awareness on World Elder Abuse Awareness Day. Continued to assist in sponsoring and hosting the annual BRCC GACAAA Adult Abuse Training in May. Participated in the Augusta County Sheriff's Office Community Forum on Scams in April and June of 2019. The agency initiated the first multi-disciplinary team for APS in conjunction with the Augusta County Sheriff's Office.
- Our VIEW program continues to be recognized for its performance in the state. VIEW participants' average hourly rate is \$10.22 which is \$2.97 higher than the minimum wage; increasing **\$.55** from last year.
- Our new grant, Medical Outreach and Financial Independence Program (MOFIP \$134,582) continues providing additional financial literacy assistance to VIEW participants and other eligible individuals in the community. The MOFIP grant hosted six Financial Literacy Sessions (total of 12 classes) through partnership with Habitat for Humanity. The Medical Case Management portion of this grant assisted four individuals with qualifying and obtaining SSI (Supplemental Security Income) through Social Security Administration.
- The department continues to successfully pursue, obtain and renew numerous grants/funding to provide services to the community. Grants and additional funding include VIEW Purchased Services, Fraud Free, Outstation Eligibility Worker at VCSB, Family Preservation and Substance Abuse & Supplemental Supplies, Adoption, Respite, IV-E Foster Care Training/Purchases, Independent Living, Safe & Stable Families, Medical Outreach and Financial Independence Program (MOFIP), and TANF Competitive Grant (Family Outreach and Employment Support Program). Total projected grant awards are \$1,194,458.
- From FY2018 to FY2019, the department achieved **cost savings** in various administrative expenses in the amount of **\$31,600**. In the last couple of years, we have been able to achieve cost savings of over \$30,000 each year. A substantial amount continues to be saved in postage (\$4,000 annually), office supplies (\$8,400 annually), and toner supplies/usage (\$11,800 annually) and refuse services (\$1,500 annually) due to state mailings, increased electronic filing which uses much less paper and toner, and switching to another less expensive vendor to decrease toner cost. Other areas of savings include changing our copying equipment vendor lease from Xerox to CIT using more Ricoh machines for a savings of \$5,900 annually.
- Technology accomplishments: Wifi connection for both buildings and new PoE (Power over Ethernet) switches for both buildings to power new IP phones. An RFP for a new telephone system contract was issued June 12, 2019.
- Numerous community presentations and informational meetings were provided to the community this past year including presentations to libraries, nursing and health care facilities, correctional centers, law enforcement agencies, schools, churches and CASA. The agency coordinates Child and Adult Protective Service trainings, coordinates and sponsors the Foster Parent Picnic, Annual Adoption Celebration, Camp Light Foster Care/Adoption Recruitment Event, Adult Services Annual

Client Christmas party, Santa to a Senior, and participates in numerous job, health and community fairs including Vendor Fall Fair at Waynesboro Country Club, Augusta County Fair, ACPR Senior Health Fair, Staunton Community Health Fair, Kid’s Matter Day, Sweet Dreams, Xtreme Fest, Buffalo Gap’s Reality Town Event, and Staunton Celebration of Lights.

- An Online Employee Exit Survey continues to be used to gain feedback and information on areas that may need improvements or changes to assist in retaining employees and strengthen the workplace.
- The agency initiated and developed two Facebook pages (one for the Department, one especially for Foster Care/Adoptions) this past year to enhance community information and knowledge of the agency through social media. Continued enhancements and additions to the Department webpage through the localities websites were made this past fiscal year.
- The new agency logo is being promoted in the community through correspondence, including letterhead, emails, and agency apparel. Since March 2018, agency staff have purchased \$7,248 in agency logo apparel which assists in promoting and recognizing our agency in the community.



Contacts:

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Lisa Dunn	Assistant Director	(540) 245-5838
Amber Bokelman	Benefits and Self-Sufficiency Program Manager	(540) 949-6664
Susan Hughes	Administrative Office Manager	(540) 245-5813

Locations:

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 68 Dick Huff Lane
 P.O. Box 7 (mailing address)
 Verona, VA 24482

Waynesboro Office
 1200 Shenandoah Avenue
 Waynesboro, VA 22980

Last update January 2020

Children's Services Act Fund

Description:

The Children's Services Act (CSA) is a Virginia Law that provided for the pooling of eight specific funding streams, which purchases services for high-risk youth. These funds are returned to our localities with a required state/local match and are managed by local interagency teams. The purpose of the Act is to provide child centered, family focused, cost effective services to high-risk youth and their families. The CSA was initially codified as the "Comprehensive Services Act for At-Risk Youth and Families" in 1993 and was renamed effective July 1, 2015.

There are two tiers to the CSA system including the multijurisdictional Community Policy and Management Team (CPMT) which has administrative and fiscal responsibility for the local funds pool and is responsible for the development of local policy and procedures. This team is made up of at least one elected or appointed official or their designee and the agency heads or their designees from the local Department of Social Services, School System, Community Services Board (mental health), Court Services Unit (juvenile justice), local Health Department., a parent representative and where appropriate, a private provider. The second tier is the Family Assessment and Planning Team (FAPT) which is comprised of supervisory level staff from the same agencies as the CPMT as well as the parent and often a private provider. This team meets up to four times per month to discuss the strengths and needs of these children, determine what services would best meet the need, contract for services and maintain fiscal accountability for the services. Each child receiving services is reviewed for a continued need.

There are three main areas which make a child eligible for mandated funding. These include children who are in foster care, children who require services to prevent foster care and children who require a special education private day placement or residential through their Individual Education Plan. Mandated children must be served under the law, and each locality is mandated under State and Federal law to provide sum sufficient funding to meet the needs of these children. The CPMT may choose to fund other children that meet criteria as determined by the FAPT and may choose to fund services for children who are considered non-mandated.

The number of children served and the level of care required to meet their needs fluctuates from year to year. In Augusta County, we work diligently to serve our children in the community. Over the years our residential costs have decreased but we have seen a significant rise in our treatment foster care costs. In addition, the number of children in need of a special education private day placement has increased significantly. Our teams also work to respond to our Courts as they seek input in how to best serve court involved youth and their families. Our CSA staff provide utilization review on all residential, therapeutic foster care and community based services to ensure that our children are receiving the services recommended, that the services are helping families reach identified goals and that the services are cost-effective and end when the goals are met.

Goals:

- Continue training efforts of all CPMT and FAP Team members on CSA state and local policy.
- Host FAPT training day with guest speakers from Office of Children's Services (OCS)
- Increase communication with the courts in order to provide more effective services to children and families in the community.
- Continue to implementation and evaluation of strategic plan goals.
- Continue to participate in Independent Assessment and Care Coordination Team (IACCT) meetings to jointly decide with IACCT and FAPT whether or not residential placement is needed based on the resources in the community.
- Fill vacant Parent Representative seats on CPMT and Augusta County and Staunton FAPT.
- Effectively monitor the submission of Child and Adolescents Needs and Strengths (CANS) Assessments.

- Maximize use of alternative funding streams to decrease CSA costs.
- Assist in implementation of Family First Legislation.
- Recruit providers for services eligible for IV-E reimbursement under Family First.
- Assist with attempts to secure grant funding to bring additional resources to the community.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019- 2020 Adopted	FY2019-2020 Revised	FY2020-2021 Adopted	% Change from FY2020
Operating	\$4,947,135	\$5,000,000	\$5,750,000	\$5,750,000	13%
County Transfer	1,749,869	1,550,000	2,067,000	1,550,000	0%

***The use of County reserves are reflected in the Fiscal Year 2021 County transfer, for further details see the County Administrator’s letter to the board.

Service Levels and Performance Measures:

	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019
Total Children Served	199	204	206	205	185

Accomplishments:

- CPMT completed all OCS online training modules.
- Met with local J&DR Court judges to discuss ways to improve case review and service delivery on CHINS cases.
- Filled vacant Private Provider Representative Seat on CPMT.
- Incorporated review of statistics from CSA Dashboard into CPMT meetings.
- Completed Self-Assessment Audit Validation with OCS.
- Completed Promoting Safe and Stable Families grant application and needs assessment to secure grant for additional five years.

Contact Information:

Crystal Breeden, CSA Coordinator

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Schools Operating Fund

Description:

The School Operating Fund consists of local fund support derived through the transfer from the County's General Fund, State, Federal, and other operating support for Augusta County Public Schools. Augusta County's per pupil expenditure was \$10,989 for fiscal year 2017-2018.

Augusta County Public Schools is comprised of nine elementary schools, four middle schools, five high schools and a vocational school and a governor's school. The projected daily membership for funding the upcoming school year is 9,840 students, excluding regional special education, preschool, and 4-year old programs. The overall student/teacher ratio is 21:1.

Goal:

To prepare a budget that is responsive to the current economic conditions and the corresponding available revenues from the local, state and federal governments. During the 2020-2021 budget development process, the Augusta County School Board will seek to:

- Increase instructional focus on deeper thinking and learning, emphasizing the Profile of an ACPS Learner through innovative teaching strategies, technology infusion, and social-emotional development;
- Continue to strive towards improvement of salary scales while maintaining/improving benefits for all employees;
- Begin process for the addition of two new middle school wings at Buffalo Gap High School and Riverheads High School;
- Address maintenance/capital infrastructure needs; by completing Priority I Maintenance needs on an annual basis, and begin process for capital and equipment/curriculum renovations at Valley Career and Technical Center and Shenandoah Valley Regional Governor's School.

Budget Summary:

	FY2018-2019 Expenditures	FY2019-2020 Adopted Budget	FY2019-2021 Amended Budget	FY2020-2021 Adopted Budget	% Change from FY2020
Instruction	\$87,152,822	\$89,441,817	\$90,098,164	\$92,473,177	2.6%
Administration	2,835,378	2,948,779	2,905,137	\$2,970,953	2.3%
Health Services	1,504,757	1,680,036	1,725,368	\$1,761,810	2.1%
Pupil Transportation	6,572,125	6,636,028	6,619,419	\$6,798,691	2.7%
Operations & Maintenance	8,494,359	9,393,547	9,401,815	\$9,684,866	3.0%
Total	\$106,559,441	\$110,100,207	\$110,749,903	\$113,689,497	2.7%
County Transfer-operating	\$42,736,475	\$44,077,758	\$44,197,758	\$45,544,333	3.0%

Service Levels and Performance:

In 2020-2021 the School Board Operating Fund will include more than \$113 million in financially related activities. A 2.0% salary increase was implemented in 2020-2021. The budget also provides 50% health insurance premium subsidies for employee spouses and dependents. The budget does provide continued support for the implementation of the digital transformation initiative. Financial activities include providing support for classroom instruction, pupil transportation, administration, health services, and facilities maintenance. Financial activities include processing accounts payable, accounts receivable, grant reimbursements, petty cash, payrolls, procurement functions, time clock administration, the administering of employee leave and benefit programs, 1099 reporting, Medicaid reimbursement submission, and the administration of property & casualty and workers compensation insurance and FMLA. Payroll and fringe benefit administration services are provided for the School

Board, the Shenandoah Valley Regional Program and Valley Career & Technical Center. Monthly payrolls are processed for more than 1,500 contracted employees and more than 700 part-time employees.

Fund 43 – School Nutrition Program

Description:

The School Nutrition Program accounts for all of the operations of the school food services program in the 18 schools. For fiscal year 2020-2021 school food services will be operating in 18 schools. It is an extension of the educational programs of the schools, and is operated under the federally funded National School Lunch Act and Child Nutrition Act. In addition, there is an a la carte food service program available at all schools. This federal program works closely with the County’s Treasurer’s Department to monitor all financial transactions and to develop formal collection procedures.

Goals:

The School Nutrition Program of ACPS will provide students the opportunity to enjoy nutritionally balanced, affordable, and delicious school meals that promote learning readiness and healthy eating behaviors.

To complement and support the education environment through providing students with dining experiences that will provide a social break to the school day in a friendly atmosphere with timely service of healthy choices and a variety of foods prepared and served in a safe manner.

To continue to operate as a self-supporting department within the school system.

Budget Summary:

	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Proposed	% Change from FY20
Operating	\$4,427,729	\$4,457,897	\$4,623,694	\$4,716,110	2.0%

Employee compensation expenditures for fiscal year 2020-2021 reflect an average 2% salary increase for SNP workers. The projected cost of health insurance premiums for employees is built into the 2020-2021 budget. Meal prices remain unchanged for fiscal year 2020-2021.

Service Levels and Performance:

This federal program provides subsidized and nutritious meals to eligible students at reduced or no cost. In the SY 2018-2019 there were 909,396 student lunches, 808,619 student breakfasts, and 22,826 adult meals served. Augusta County participates in the Shenandoah School Food Buying Co-operative in order to keep costs as low as possible. The Co-operative evaluates, bids, and purchases foods and supplies as one purchasing entity to take advantage of volume pricing. The food service program employs 111 full-time employees and 10 part-time employees. The SNP offers an apprenticeship program that offers on-the-job and classroom training.

Fund 44 – School Capital Improvement Fund

Description:

The School Capital Improvement Fund provides a mechanism by which capital improvement projects are funded. These projects can include the construction and/or renovation of facilities which results in the increased value or increased useful life of such facilities. In addition, funds can be expended for the purchase of school buses, one-time technology upgrades, infrastructure improvements, and major equipment. The nature of these expenditures is non-reoccurring. The fund serves as a mechanism by which transfers from the County’s School CIP account are made to the school division in order to address major capital needs.

Goals: To provide safe, functional, and properly maintained facilities that properly accommodates the student population while facilitating the educational process.

Budget Summary:

	FY2018-2019 Expenditures	FY2019-2020 Adopted	FY2019-2020 Revised	FY2019-2020 Proposed
Capital	\$199,387	\$362,468	\$2,050,061	\$1,503,488

Service Levels and Performance:

Fiscal Year 2020:

The Revised FY20 budget includes \$241,811 in Local Revenues representing payments from the leasing of space at Beverley Manor for a cellular telephone tower, return of Augusta County Schools’ share of the Genesis program ending fund balance, and contributions from the Wilson Memorial High School Athletic Boosters and donations related to the cost of construction of the new concession stand. Projected revenue from the leasing of the school division’s Educational Broadband Spectrum is \$15,696. E-Rate revenues reflect a partial reimbursement by the Federal government for the upgrade/replacement of the division’s technology network infrastructure. There is a transfer from the County CIP account in the amount of \$113,683 for the County’s share of costs associated with upgrades to the old Riverheads Elementary School facility, the Wilson Memorial High School Concession project, the installation of a new handicapped accessible playground at Clymore Elementary, and Special Projects at Buffalo Gap which include replacement of the baseball backstop, softball field accessibility, and development of athletic fields near the softball field. A transfer from the County’s Operating Fund in the amount of \$1,080,000 is earmarked for the purchase of 12 new school buses.

The Revised FY20 expenditure budget includes \$463,172 associated with the technology infrastructure upgrades. FY20 will be the first year of a seven-year lease to upgrade and maintain the division’s network. The purchase of 12 school buses is budgeted to be \$1,010,016. Under Grounds Services \$45,916 is budgeted to purchase and install a handicapped accessible playground at Clymore Elementary. The installation of a storm water retention pond at Cassell

Elementary is budgeted to be \$35,000. The cost of remediating storm water runoff at Riverheads Elementary is budgeted to be \$147,200. The Revised FY20 budget includes a \$24,093 expenditure for infrastructure improvements to include replacement of the baseball backstop, softball field accessibility, and improvements to other athletic fields. The projected cost of construction of the new concession stand/ restroom facility at Wilson Memorial High School is \$260,000 (\$75,000 of this cost will be offset through contributions from the County of Augusta, the WMHS Booster Club, and local donations).

Total expenditures for revised FY20 are \$2,050,061.

Fiscal Year 2021:

The Proposed FY21 budget includes \$11,040 in revenues generated from the cellular telephone tower at Beverley Manor and \$16,167 in revenues from the leasing of the Educational Broadband Spectrum. The County of Augusta has appropriated \$1,080,000 towards the purchase of 12 school buses.

The Proposed FY21 expenditure budget includes \$463,172 associated with the technology infrastructure upgrades. FY21 will be the second year of a seven-year lease to upgrade and maintain the division's network. The purchase of 12 school buses is budgeted to be \$1,040,316.

Total expenditures for proposed FY21 are \$1,503,488.

Debt Fund

Description:

The Debt Service Fund is used to account for all debt service related costs associated with public school projects and County capital projects.

Budget Summary:

	FY2018 - 2019 Expenditures	FY2019 – 2020 Adopted	FY2019- 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Operating	\$9,426,206	\$8,541,506	\$8,538,143	\$7,956,961	-7%

Fund 47 – Head Start Fund

Description:

Head Start is a national program administered by the Office of Head Start within the Administration for Children and Families (ACF) office of the U.S. Department of Health and Human Services. The Shenandoah Valley Head Start program is operated by Augusta County Public Schools as grantee. The **Head Start** program partners with seven public school divisions to provide comprehensive services for low-income children, ages three and four, prior to entry into kindergarten.

In the spring of 2015, Augusta County and Shenandoah Valley Head Start received an **Early Head Start – Child Care Partnerships (EHS-CCP)** grant. This program provides for enhanced full day and full-year services to very young children, aged 6 weeks to 3 years, in community-based licensed childcare settings.

Goal:

The SVHS and EHS-CCP program will provide a program that is aligned to federal regulations and responsive to the economic conditions and corresponding available supporting resources provided by the host public school divisions and communities.

The programs will maintain current instructional, health support, family support, and provide staff training.

The Early Head Start – Child Care Partnerships budget will implement high quality full-day and full-year services focused on overall child development, health promotion, family support, and staff training in the partnership sites.

Head Start and Early Head Start will emphasize school readiness and parent, family and community engagement to support the academic trajectory of children impacted by poverty.

Budget Summary:

	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 – 2021 Adopted	% Change from FY2020
Head Start Operating	\$2,273,280	\$2,338,009	\$2,650,769	\$2,396,201	-1.6%
EHS – CCP Operating	\$811,370	\$642,747	\$921,756	\$714,364	-22.5%

Employee compensation expenditures for fiscal year 2020-2021 parallel the rate changes for employees in the School Operating budget.

Service Levels and Performance:

In 2019-2020 the Shenandoah Valley Head Start and Early Head Start – CCP provided comprehensive preschool services to 254 Head Start children and 32 Early Head Start children who meet federal poverty criteria for enrollment in the program at no cost to the family. The activities provided include classroom instruction, health services, family and child support, staff development and parent training, acquisition of program technical assistance, and operational and maintenance services. Financial activities include meeting personnel, fringe, contractual, travel, supplies, equipment, and training costs associated with maintaining a regional comprehensive preschool program operating a birth to five continuum that meets the Office of Head Start performance standards.

Fund 48 – Governor’s School Fund

Description:

The Governor's School Fund plays a critical role in enhancing the educational experience students receive. This fund directly supports student participation in curricular and co-curricular activities; updated technology and equipment; and professional development and is designed to meet the unique needs of gifted and highly motivated students. Students may attend in one of two broad curriculum areas: the Arts and Humanities program or the Sciences program.

Goals:

The Shenandoah Valley Governor’s School is dedicated to leadership in innovative instructional practices and effective service to students and teachers. The facility, schedule, teacher-student relationships, organization, and course offerings focus on the special attributes and needs of advanced learners and highly motivated students. SVGS is working to develop creative solutions for current fiscal challenges which offer future opportunities or provide long term possibilities in providing resources for instruction, staff, technology, and capital improvements.

Budget Summary:

	FY2018 – 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 – 2020 Revised	FY2020 - 2021 Proposed	% Change from FY2020
Operating	\$1,528,360	\$1,705,658	\$1,691,818	\$1,797,776	6.3%

Employee compensation expenditures for fiscal year 2020-2021 parallel the rate changes for employees in the School Operating budget.

Service Levels and Performance:

SVGS is a regional program that will serve 240 high ability students (148 Augusta County) in grades 11-12 from 3 local school divisions. In addition, SVGS provides enrichment and outreach to gifted students in 25 area elementary and middle schools.

County's Capital Improvement Fund

Description:

The County Capital Projects Fund is used to account for the construction or renovation of major capital facilities. These projects include major building repairs such as roofs, repaving of parking lots, replacement vehicles such as fire and rescue apparatus, and construction projects such as landfill expansion. Funding is provided by grants, loan proceeds and a transfer from the general fund. The County has no legal debt limit.

Budget Summary:

Item	FY2018 - 2019 Expenditures	FY2019 - 2020 Adopted	FY2019 - 2020 Revised	FY2020 - 2021 Adopted	% Change from FY2020
Capital	\$6,763,413	\$8,981,196	\$12,743,510	\$6,298,040	-29.88%
Transfers	2,076,179	1,510,579	3,158,216	1,342,696	-11.11%
Total	\$8,839,592	\$10,491,775	\$15,901,726	\$7,640,736	-27.17%

*** Capital budget includes funding depreciation accounts for future equipment replacements and building improvements. Middle River Regional Jail member buy-in payments are to be appropriated for future expenditures: one-third operating reduction, one-third future expansion savings and one-third County depreciation allocation.

***Transfers are: 1) to cover debt service in Debt Fund, including School Financing, Greenville Sewer, Mill Place Water Tank and Rt. 636 and 2) to fund the School Board's depreciation.

CAPITAL IMPROVEMENT PROGRAM:

- The County will develop a five-year plan for capital improvements and update each annually.
- The County will coordinate the development of the capital improvement budget with the development of the County's operating budget. Future operating costs associated with the new capital improvements will be projected and included in operating budget forecasts.
- The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- The Planning Commission will review and approve the five-year plan before submission to the Board of Supervisors.

See Additional Attachment following the Capital Budget Letter for Capital Projects Detail

Funding sources for capital projects include: cash payments, long-term borrowing, current revenues, grants, private donations, capital leases and various other methods.

County Capital Improvement Plan and Budget Letter to the Board

COUNTY OF AUGUSTA, VA

18 Government Center Lane
P. O. Box 590, Verona, Virginia 24482-0590
(540) 245-5618, FAX 245-5621



March 30, 2020

M E M O R A N D U M

TO: **BOARD OF SUPERVISORS**

FROM: Timothy K. Fitzgerald, County Administrator

COPY: Augusta County Planning Commission

SUBJECT: **CAPITAL IMPROVEMENTS PLAN AND BUDGET**

The recommended Capital Improvements Budget for Fiscal Year 2020-21, along with the Capital Improvements Plan for the five years 2020-21 through 2024-25, is submitted for the Board of Supervisors' consideration (**attachment**). I am also forwarding the CIP to the Planning Commission for their review and consideration as it relates to the Comprehensive Plan.

A CIP offers a systematic approach to planning and financing capital improvements. Although capital improvement programming cannot totally eliminate inefficiencies and the element of chance, a well-prepared CIP can offer advantages such as:

- Anticipating future capital facility needs
- Correlating projects to community goals, financial capabilities and anticipated growth
- Eliminating duplication and poorly planned expenditures
- Encouraging cooperation with other governmental units
- Establishing work schedules and cost estimates
- Facilitating Federal and State Grants
- Facilitating private sector improvements consistent with the Comprehensive Plan
- Developing public support for capital expenditures

A funded or partially funded CIP can also serve as a "rainy day" fund for operating budgets in times of fiscal stress. Since 1990, there has been seven times that CIP earmarked funding has been used to offset operating budget revenue needs:

FY93-94	\$ 400,000
FY03-04	\$ 278,000
FY09-10	\$ 751,750
FY10-11	\$ 623,000
FY11-12	\$ 834,913
FY12-13	\$ 277,940
FY14-15	<u>\$1,296,421</u>
	\$4,462,024

This represented a reduction of \$4,462,024 in previously committed Capital funding. The Board allocated re-occurring capital funding of \$1.7 in the FY19 budget and an additional \$1.1 million with the FY20 budget to offset a portion of the total capital funds previously used for operating. There still remains \$1.7 million in reoccurring capital funding need to fully refund the capital account. This equates to a little more than 2¢ on the tax rate (4¢ including School funding).

The relationship between Capital and Operating budgets is always fluid. When “year end” fund balances occur, the CIP’s depreciation accounts (DA) have been the primary beneficiary. These accounts include: Electoral Board Automation, Sheriff’s Department Equipment, Fire/Rescue Equipment, Emergency Communications Equipment, Geological Information System (GIS) Equipment, Information Technology (IT), Library Automation, Vehicle Depreciation, Security Equipment, Parks and Recreation and Building Maintenance (HVAC, Roof, Carpet and Tile, Lighting, etc.).

2020-21 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2020-21 identifies needs totaling \$24,859,000. The amount of funds represented by the five-year CIP is \$99,055,000. Because the CIP is a multi-year planning document, the Board has the flexibility to modify its five-year priorities as circumstances dictate. To fund the capital budget, year-end fund balances and reassessments revenues have been supplemented by designated revenues, i.e., one third of consumer utility taxes, one third of BPOL license taxes, 90% of meal taxes, a portion of lodging taxes, rental income and the 1997 NADA TPP adjustment.

For Fiscal Year 2020-21 the following funding sources are earmarked for capital projects:

<u>General Operating</u>	<u>FY20-21</u>
Consumer Utility (1/3) (1993)	\$ 817,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,267,000
Meals Tax (90%) (1992/1998)	2,025,000
General Reassessment (1993)	2,300,000
General Reassessment (1997)	1,210,000
TPP NADA Adjustment (1997)	950,000
General Reassessment (1/2-2001)	919,000
General Reassessment (2005)	2,424,000
Rental Income	256,000
Lodging Taxes	10,000
Revenue Recovery	200,000
Real Estate (2015)	898,350
Real Estate (2018)	1,704,685
Real Estate (2019)	1,125,000
	- 400,000 (1)
	- 278,000 (2)
	- 751,750 (3)
	- 623,000 (4)

- 834,913 (5)
 - 277,940 (6)
 -1,296,421 (7)
-7,256,250 (8)
 \$ 4,387,761

- (1) Reflects FY 93-94 CIP reductions to offset operating budget needs.
- (2) Reflects FY 03-04 CIP reductions to offset operating budget needs.
- (3) Reflects FY 09-10 CIP reductions to offset operating budget needs.
- (4) Reflects FY10-11 CIP reductions to offset operating budget needs.
- (5) Reflects FY11-12 CIP reductions to offset operating budget needs.
- (6) Reflects FY12-13 CIP reductions to offset operating budget needs.
- (7) Reflects FY14-15 CIP reductions to offset operating budget needs (School Board).
- (8) School Debt – Phases I, II, III, IV, V and VI.

In 1993 and 1997, the Board authorized 100% of the general reassessment for capital improvements. In 2001, the Board authorized 50% of the general reassessment for capital improvements (the remaining 50% was earmarked for teacher salaries). With the construction of Wilson Middle School, and renovations/expansions to Stuarts Draft and Wilson Memorial High Schools, \$2,424,000 of the 2005 reassessment was earmarked for school debt.

As previously stated, the CIP is a plan (versus the Capital budget) and it is a valuable exercise to identify needs regardless of the current funding availability. Doing so ensures that capital and infrastructure needs are not ignored and reminds us what future needs are on the horizon. The Capital Budget Fund had a December 31st balance of \$29 million. This fund can be broken down into a number of categories:

1. Infrastructure Accounts
2. Matching Grants (Recreation, ACSA and VDOT)
3. Depreciation Accounts
 - Board of Elections Automation
 - Library Automation
 - Fire-Rescue Equipment
 - Emergency Communications
 - Sheriff's Department Equipment
 - GIS Equipment
 - Parks and Recreation
 - IT Equipment
 - Security Equipment
 - Vehicles
 - Building/HVAC
4. Specific Capital Projects:
 - Landfill
 - Courthouse
 - Solid Waste Centers
 - County Schools
 - Flood Control Dams/Stormwater Management
 - Fire Training Center
 - Government Center
5. Grant Matches
 - Fire and Rescue Equipment - Volunteers

- Hazardous Materials and Equipment
- Roads
- 6. Debt
 - Regional Jail
 - Juvenile Detention Home
 - Blue Ridge Community College
 - County Court Complex
 - Route 636 Road Project
 - Mill Place Commerce Park Water Tank
- 7. Reserves
 - Children Services Act
 - Department of Social Services
 - Economic Development
- 8. Regional Projects
 - Tourist Information Center
 - Firing Range

Also attached is a list of CIP projects and allocations based upon available Fund Balance and reoccurring CIP funding availability (**attachment**). It is significant to note that the CIP has an “unfunded” balance of \$15.5 million.

The following is an overview of the CIP by project area:

INFRASTRUCTURE

The seven infrastructure accounts allow Board members the flexibility to address unique problems and needs in their magisterial districts. These accounts have also been used to study problems, leverage other funding sources and expedite projects. Since FY2010, funding for this account has been substantially reduced:

	<u>Per District</u>	<u>Total</u>
FY2010	\$100,000	\$ 700,000
FY2011	\$100,000	\$ 700,000
FY2012	\$ 50,000	\$ 350,000
FY2013	\$ -0-	\$ -0-
FY2014	\$ -0-	\$ -0-
FY2015	\$ 25,000	\$ 175,000
FY2016	\$ 50,000	\$ 350,000
FY2017	\$ 50,000	\$ 350,000
FY2018	\$ 50,000	\$ 350,000
FY2019	\$ 50,000	\$ 350,000
FY2020	\$ 50,000	\$ 350,000

PUBLIC WORKS

A) **Stormwater**

Stormwater management continues to be a significant state and local problem. Many of our older subdivisions have inadequate storm drainage systems, or the systems are in need of repair. In addition, regional stormwater management planning, especially for areas

in industrial, commercial, and small lot residential subdivisions, continues to hold promise, particularly when a public/private partnership presents itself as a viable option. This account provides seed money or leverage to address these issues.

Up to \$40,000 a year has been earmarked in the past to fund Stormwater projects under this program, individual projects up to \$20,000 have been eligible for this funding. Projects above this amount require Supervisor funding from their individual infrastructure accounts or public-private partnerships.

B) **MS4**

In 2014, the County became a regulated Municipal Separate Storm Sewer System (MS4) community and a Virginia Stormwater Management Program (VSMP) Authority. These programs, which are mandated by state code, significantly increase the required level of investment in stormwater management infrastructure, and will require that the county plan for the associated long term maintenance responsibilities. In addition, the VSMP program will lead to additional privately funded facilities for the county to maintain in residential subdivisions.

The MS4 program, in order to meet Total Maximum Daily Load (TMDL) discharge limits, will require significant investment on the County's part for planning, design, construction and maintenance. The MS4 area is approximately 8,800 acres and the MS4 plan focuses primarily on retrofit or older stormwater management measures to meet the required pollutant reductions. The estimated cost to implement the current TMDL listed projects totals \$2.6 million. The County is continuously examining into new opportunities to minimize upfront costs along with long-term maintenance for these practices.

The MS4 program seeks to minimize the discharge of pollutants through and from the MS4 area into state waters. This program must include six elements, or "Minimum Control Measures"

- Public Education and Outreach
- Public Participation / Involvement
- Illicit Discharge Detection and Elimination
- Construction Site Runoff Control
- Post-Construction Runoff Control
- Pollution Prevention / Good Housekeeping

In order to determine the precise needs and priorities for improvements, the County can explore the feasibility of carrying out more detailed studies of countywide stormwater management needs. The cost of a countywide study could exceed \$1 million. The industry standard to maintain stormwater infrastructure averages \$30/acre/year to \$150/acre/year depending upon density. Considering the acreage for both the MS4 regulated area and the Urban Service Areas (41,000 acres plus/minus) the cost would be \$1,230,000 to \$6,150,000 annually. Many communities are enacting stormwater management fees to offset the construction and maintenance cost of these facilities. Funding for implementation of the program is included in current and future capital budgets.

C) Roads

Roads continue to be a priority of the Board and our citizens. Statewide, the competition for Smart Scale and Revenue Sharing funding is intense. Augusta County has aggressively sought additional VDOT funds by participating in the Revenue Sharing program (50% local match).

In the latest round of Smart Scale applications, the County applied for 4 projects which included, Rt. 254 and Rt. 640 intersection improvements, short (additional lanes entering and exiting the complex) and long-term improvements (new alignment for secondary access) to the Woodrow Wilson and Workforce Rehabilitation Center, and improvements to Rt. 256 from the northbound I-81 ramps to Triangle Drive.

The County was successful in receiving funding for the short-term WWRC improvements through the Smart Scale funding process. Additional projects that are currently on the approved list are the I-81 exit 235 turn lanes and the intersection of Mill Place Parkway, Route 612, and the Woodrow Wilson Roundabout.

Smart Scale funding is open for application every two years with the next round of submissions due in the summer of 2020. We will continue to develop projects and prepare them in order to have solid applications for funding in the future.

EDUCATION

Since 1992, the County has authorized \$182.2 million in bonds for School construction projects. Projects include:

PHASE I (\$2.4M)

Stuarts Draft Middle
Cassell Elementary
Riverheads Elementary
Beverley Manor Middle
Wilson Elementary

PHASE II (\$14.7M)

Stuarts Draft Elementary
Clymore Elementary

PHASE III (\$25.2M)

Ft. Defiance High
Buffalo Gap High
Riverheads High

PHASE IV (\$24.3M)

North River Elementary
Craigsville Elementary
Stump Elementary
Churchville Elementary

PHASE V (\$58M)

Wilson Middle School
Stuarts Draft High
Wilson High

PHASE VI (\$60.5M)

Wilson Middle School
Wilson Elementary School
Riverheads Elementary School
Cassell Elementary School

In June 1990, School debt totaled \$5,639,604. As of June 2019, School debt totaled \$69.7 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$8.7 million in FY19.

The Board, on September 22, 2010, authorized the School Board to proceed with Capital Improvements within the Board of Supervisors currently authorized annual debt appropriation (\$7,256,250).

PUBLIC SAFETY

A) Detention

The Middle River Regional Jail opened in 2006 at a bonded cost of \$19.1 million. The debt payment is \$1,956,000 annually of which Augusta County's share is \$665,806 based upon our three-year average of prisoner days (34.83%). The DOC's "out-of-compliance" backlog in local and regional jails continues to exist and Jail staff proactively works with DOC to have as many inmates transferred as possible. With Rockingham and Harrisonburg joining the Authority, our percentage of debt has dropped from 39.41% to 34.03%.

Due to the rising inmate population there has been a significant increase in expenditures for the Regional Jail. Costs for medical care, food, supplies and utilities are directly related to the population housed. Future plans for out-side bed rentals or expanding the facility are under consideration by the Authority.

B) E-911

The next step in improving the E-911 system will be to bring the existing system to an IP based solution, which will allow for capabilities such as GPS location, text messaging and database queries to meet radio users expectations. The Emergency Communications Center narrow banded its Motorola analog UHF wide band simulcast radio system. The Center has seven frequencies, with one talk around frequency. Federal grant money is only available for Project 25 (P25) capable equipment, which supports analog, repeater, and simulcast voting topologies. Upgrades are needed to the existing system to an IP based solution and opens up options to add more sites, more equipment, more channels and more features. It allows for the ability to link to other networks for mutual aid and regional or statewide networks.

In addition, the Virginia General Assembly adopted legislation that requires each Public Safety Answering Point (PSAP), by July 1, 2020, to be able to receive and process calls for emergency assistance sent via text message. The Commonwealth of Virginia's NG911 deployment plan offers the Next Generation ESI-net solution throughout Va. as a solution that will facilitate a transition from legacy 9-1-1 networks to networks capable of supporting multimedia emergency services for Augusta ECC deployment.

C) FIRE AND RESCUE

The recommendations proposed in previous fire and rescue studies, as well as the Strategic Plan recommendations suggested in recent years, continue to impact the operating budget, as well as the capital budget. While this is recognized and accounts have been established in capital for apparatus, the Training Center, and volunteer equipment, the needs associated with maintaining and supporting a combination system continue to escalate.

Fire and rescue station infrastructure; 17 stations total countywide, 4 of which are County owned, are aging and need to be considered with regard to future upgrades and/or new construction.

In addition to having the following County owned fire apparatus; 4 Engines, 1 Tanker, 2 Squads, 2 Ladder Trucks, and numerous other support fire related apparatus, Augusta County Fire-Rescue has acquired ten (10) County owned ambulances over the past several years. These ambulances are providing service delivery from both County owned stations, as well as through partnerships with volunteer stations.

The Training Center and Training Division, inclusive of both fire and EMS remain a key element in assuring that both the career and volunteer system have the resources and facilities to deliver necessary training to provide skilled and capable personnel to meet present and future public safety needs.

D) **COURTS**

Capital costs to address the three courts projects will be significant. Capital funding has been set aside to begin the design and construction process. The temporary courts facility will be ready bid during FY2020. Work could progress on a new Courts facility during FY2021. It is anticipated debt service will be included in the FY2021 or FY2022 budget.

E) **LANDFILL**

The landfill has transitioned over the years from just Augusta County, to Augusta County/Staunton, and to the current Regional Landfill including Augusta County/Staunton/Waynesboro. Many improvements have occurred over the years to include development of the public use site.

The Augusta County Service Authority manages the landfill. Currently ACSA is actively filling in Phase 4. Phase 5 construction has been budgeted and is planned to occur in FY23. ACSA actively works to reduce tonnage, improve compaction and find other ways to increase the longevity of the landfill.

The landfill owners share in capital and operating costs. All owners are also required to set aside funding for closure and post closure expenses of the new landfill. The County and Staunton are obligated to fund all post closure expenses on the old landfill phases as Waynesboro was not a part of those Phases.

OTHER CATEGORIES

This category represents funding for a variety of County projects. The following is a brief synopsis:

- A) **IT/GIS** – With technology rapidly changing, it is imperative we stay proactive in order to provide the best resources to both County staff and County residents. With Server and PC platforms changing so quickly, we find ourselves in a near constant cycle of replacement and upgrading of our equipment. We have also added many door security and cameras

over the years. This equipment resides on our network and is our responsibility. During the past several years we have assigned toughbooks to over 100 users between Sheriff's office and Fire/Rescue personnel. We have moved our network to a virtual environment in hopes of providing the most stable backbone possible. At the same time, we move forward with Disaster Recovery needs with 'Off Site' replication, for both the network and financial system. Our web usage continues to improve the communication between the county, citizens and businesses. GIS continues to be a dependable resource for staff and citizens. Improved efficiency and quality of our data have come as a result of the high demand.

Cyber Security is now at the forefront of every aspect of the IT department. With the rapid and constant changing threats in the cyber world it is imperative that we be as proactive as possible to prevent an attack on the county's network. The fact that the threats are constantly changing requires that we are constantly changing. System improvements and end user training continue to be extremely important to protecting the County's IT infrastructure, software systems and data.

- B) **BLUE RIDGE COMMUNITY COLLEGE** –Localities served by the Community College are responsible for the non-general costs of site work associated with projects, i.e. utility extensions, parking lots, roadways, external lighting, sidewalks, etc. Augusta County's share remains at \$137,585 a year.
- C) **LIBRARY** – The Library's six, soon to be seven, physical locations are community hubs and technology centers for county residents, while self-service online collections cater to area residents who are unable to travel to the library in person.

As technology evolves, so do the unique needs of the Augusta County residents who feel the effects of the digital divide due to financial restraints or lack of digital literacy. Every day we provide classes or one-on-one support to those in need of new technology skills as they face changes in conducting business, navigating government services, or achieving educational goals. In order to provide quality service, the staff needs to remain current with advances in technology through careful evaluation of potential purchases and future services.

With the addition of the seventh Library in Weyers Cave and the new Strategic Plan, the Library Board of Trustees and staff will continue to determine the best methods of providing efficient and effective service to Augusta County. This includes a master plan for facility upgrades to keep pace with the demands for more community space and varied technological needs.

- D) **RECREATION FACILITIES** - In partnership with the Facilities Management Department, Parks and Rec assists in developing and maintaining County parks and recreational facilities. Parks are an avenue for citizens to enjoy the outdoors, gather as a community and participate in sports or wellness activities. The County has six parks: Natural Chimneys, Augusta Springs, Deerfield, Crimora, Stuarts Draft and the Trails at Mill Place Commerce Park. Essential capital needs for the older parks are becoming more significant.

Staff have seen a significant increase in requests for use of the Fishersville Gym facility over the past two years. This increase is reflective of the deficit in gym space that the County has compared to demand, especially within its urban growth areas. Staff would expect this need to be accurately reflected and conveyed through a revised Master Plan based on citizen survey responses and then a public meeting. Major renovations would be needed for this facility to continue hosting the current uses and meet code requirements while providing a safe and comfortable environment for citizens.

The County's Comprehensive Parks, Recreation, & OpenSpace Master Plan (2003) needs to be revisited and updated. This plan should serve as the "blue print" for future recreation facilities.

The Parks and Recreation Commission continues to serve as a resource for the allocation of recreation grants to community groups which have dedicated their time and energy to promoting recreation opportunities for our citizens. Since the program was initiated, over \$2.5 million has been authorized leveraging an estimated \$4.8 million in community, individual and corporate contributions.

- E) **SHENANDOAH VALLEY REGIONAL AIRPORT COMMISSION** - The Airport Commission has been successful over the past several years leveraging local funds to secure significant State and Federal Grants to improve facilities at the Shenandoah Valley Regional Airport (SHD). Projects underway or recently completed include renovations to runways and hangar design/construction. The Airport Commission has a Master Plan for the Airport which identifies existing conditions, forecasts demand, and recommends facilities that will be necessary to meet such demand over the next 15-20 years. The development and approval of the plan is required by both the Federal Aviation Administration and Virginia Department of Aviation in order for the Commission to secure funding for future projects from both agencies. Augusta County partners with Rockingham County, Staunton, Waynesboro and Harrisonburg to operate the Airport.
- F) **UTILITIES** – The County's Infrastructure Accounts have traditionally covered minor water and sewer extensions. The County's Comprehensive Plan, as well as Economic Development initiatives, often requires a financial commitment from the Service Authority. In such circumstances, it would be appropriate to participate in cost sharing proposals. Additionally, the issue of fire flow may require public-private and County-ACSA partnerships to address. In 2015, ACSA provided the County with a detailed list of potential fire flow improvement projects in each district, noting those that also had economic development benefits as well. The County's prioritization of Weyers Cave as the focus of new industrial and commercial growth will also require an expansion of the Weyers Cave wastewater treatment plant, which cannot be funded solely through increased sewer rates for ACSA customers. County participation in the funding of this project will be critical in order to move forward.
- G) **BUILDING SINKING FUND** – The Building Sinking Fund has been established based upon depreciation costs associated with HVAC, carpet and tile, roofs, lighting, painting and paving. Replacement costs associated with solid waste/recycling container sites are also included in this account. Revenues generated from the rental of space at Government Center to Federal, State and Regional agencies contributes funding for this sinking fund.

- H) **GOVERNMENT CENTER** – Functionality of the Government Center continues to evolve. This account allows for funding of renovations and improvements to address Governmental space needs.
- I) **SOCIAL SERVICES BUILDING** – The current offices are located in a circa 1965 warehouse. The roofing system, along with HVAC systems, makes it extremely difficult to maintain and efficiently operate. A separate building is maintained by the City of Waynesboro. We continue to look for opportunities to provide a consolidated regional facility at some point in the future.
- J) **ECONOMIC DEVELOPMENT** – This account has been used to purchase and develop Mill Place Commerce Park. Funding from this account has been used in the past to grade several sites in the Commerce Park to make them “shovel ready” and complete a Master Plan update for the Commerce Park. Additionally, funds from this account assist in progressing the site readiness of other key sites throughout the County. Funding from this account can be used to provide the required local match should Commonwealth’s Opportunity Fund (COF), Industrial Road Access, Rail Access, or as other similar projects present themselves.
- K) **TOURISM** – The goal is to help attract new visitors to Augusta County and enhance their visitor experience with tourist information centers and support of other key attractions. In an effort to meet our moral obligation, any tourism funding not spent in any given fiscal year as part of the general fund is moved into a tourism CIP for significant tourism projects.
- L) **GOVERNMENT BUILDINGS SECURITY** – Since 2001, Homeland Security has been a high priority and we continue to see a need for additional security equipment to protect against active shooters. The account is set up to fund camera, badge access systems, and notification systems, to name a few.
- M) **FLOOD CONTROL DAMS** – NRCS has completed improvements to Robinson Hollow, Inch Run, Toms Branch, Mills Creek, and Todd Lake dams. Hearthstone Lake is in the construction phase and is 90% complete. The non-Federal share for bringing dams into compliance is 35%. The State will participate with Augusta County in helping to offset the non-local costs for the facility (25%).
- N) **SOLID WASTE TRANSFER RECYCLING LOCATIONS** – Staff continually monitors the demand and functionality of the ten (10) solid waste collections sites. Nine (9) collection sites plus the Landfill recycle cardboard, mixed paper, aluminum, and metal. These collection sites also offer glass recycling that is reused as a engineered material at the landfill in accordance with Department of Environmental Quality guidelines. Staff and the Recycling Committee track the market for these commodities and manage revenues and expenses. Currently the resell of recyclables are low or in the negatives due to transportation and cost of processing. The County continues to balance costs and benefits for recycling.
- O) **VEHICLE SINKING FUND** – This account has been established for the replacement of law enforcement and other County vehicles.

H:/budget/cap21

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2021-2025

<u>PROJECT</u>	<u>FISCAL YEAR ENDING JUNE 30TH</u>					<u>TOTAL</u>
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	
<u>PUBLIC WORKS:</u>						
INFRASTRUCTURE	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
STORMWATER MANAGEMENT	123,000	123,000	123,000	123,000	123,000	615,000
LANDFILL	790,000	850,000	2,908,000	581,000	569,000	5,698,000
REVENUE SHARING-ROADS	500,000	500,000	500,000	500,000	500,000	2,500,000
SUB-TOTAL	2,813,000	2,873,000	4,931,000	2,604,000	2,592,000	15,813,000
 <u>SCHOOL PROJECTS:</u>						
	7,256,000	7,256,000	7,256,000	7,256,000	7,256,000	36,280,000
 <u>PUBLIC SAFETY:</u>						
JAIL (DEBT)	663,000	663,000	663,000	663,000	663,000	3,315,000
COURTHOUSE (DEBT CONTRIBUTION)	600,000	2,500,000	2,500,000	2,500,000	2,500,000	10,600,000
EMERGENCY COMMUNICATIONS (DA)	5,824,000	1,536,000	520,000	472,000	444,000	8,796,000
FIRE & RESCUE APPARATUS (DA)	6,229,000	495,000	406,000	398,000	372,000	7,900,000
FIRE/ RESCUE TRAINING CENTER II	81,000	40,000	40,000	40,000	40,000	241,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
SHERIFF'S DEPARTMENT (DA)	599,000	82,000	71,000	60,000	15,000	827,000
FIRING RANGE	10,000	10,000	10,000	10,000	10,000	50,000
SUB-TOTAL	14,206,000	5,526,000	4,410,000	4,343,000	4,244,000	32,729,000
 <u>OTHER COUNTY PROJECTS:</u>						
G. I. S. (DA)	11,000	8,000	7,000	4,000	4,000	34,000
BLUE RIDGE COMM. COLLEGE	138,000	138,000	138,000	138,000	138,000	690,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	222,000	22,000	5,000	3,000	1,000	253,000
RECREATIONAL MATCHING GRANTS	210,000	210,000	210,000	210,000	210,000	1,050,000
RECREATIONAL COMM. CENTERS	148,000	18,000	18,000	18,000	18,000	220,000
RECREATION (DA)	1,489,000	55,000	55,000	53,000	42,000	1,694,000
SHEN. VAL. REG. AIRPORT COMM.	134,000	134,000	134,000	134,000	134,000	670,000
UTILITIES	200,000	200,000	200,000	200,000	200,000	1,000,000

DA=Depreciation Account

COUNTY OF AUGUSTA
CAPITAL IMPROVEMENTS PLAN
FISCAL YEARS 2021-2025

PROJECT	FISCAL YEAR ENDING JUNE 30TH					TOTAL
	2021	2022	2023	2024	2025	
OTHER COUNTY PROJECTS (CONTINUED):						
INFORMATION TECHNOLOGY (DA)	419,000	1,000	1,000	1,000	1,000	423,000
FINANCIAL SOFTWARE REPLACEMENT	300,000	300,000	300,000	300,000	300,000	1,500,000
ECONOMIC DEVELOPMENT	300,000	300,000	300,000	300,000	300,000	1,500,000
TOURIST INFORMATION CENTERS	10,000	10,000	10,000	10,000	10,000	50,000
GOVERNMENT CENTER SECURITY (DA)	287,000	29,000	23,000	22,000	13,000	374,000
VEHICLE SINKING FUND (DA)	1,859,000	145,000	145,000	74,000	21,000	2,244,000
FLOOD CONTROL DAMS	100,000	100,000	100,000	100,000	100,000	500,000
BUILDING SINKING FUND (DA)	614,000	305,000	278,000	268,000	248,000	1,713,000
ELECTORAL BOARD VOTING EQUIPMENT (DA)	124,000	49,000	49,000	49,000	47,000	318,000
SUB-TOTAL	6,565,000	2,024,000	1,973,000	1,884,000	1,787,000	14,233,000
USES - GRAND TOTAL	30,840,000	17,679,000	18,570,000	16,087,000	15,879,000	99,055,000
SCHOOL BORROWING	7,256,000	7,256,000	7,256,000	7,256,000	7,256,000	36,280,000
V. D. O. T.	500,000	500,000	500,000	500,000	500,000	2,500,000
RENTS	256,460	256,460	256,460	256,460	256,460	1,282,300
REVENUE RECOVERY	200,000	200,000	200,000	200,000	200,000	1,000,000
GENERAL FUND REVENUE	3,912,849	3,912,849	3,912,849	3,912,849	3,912,849	19,564,245
GENERAL FUND BALANCE	18,704,691	5,543,691	6,434,691	3,951,691	3,743,691	38,378,455
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
SOURCES - GRAND TOTAL	30,840,000	17,679,000	18,570,000	16,087,000	15,879,000	99,055,000

DA=Depreciation Account

Capital Projects Detail

The County has numerous Capital Projects ongoing that often cross fiscal years. Here are a few:

Natural Chimney Park Electrical Improvements- Under the direction of facilities management over \$10,000 worth of electrical upgrades were completed with only \$1,500 spent by the County along with labor and equipment. Black Bear Productions paid for the remainder of the costs due to the immediate benefit for their annual Red Wing Roots Music Festival.

New Roof at the Natural Chimney's Visitor Center- This project consists of a new roof for the current visitor's center. The entire roof was redesigned and as you can see from the before and after pictures, changed the entire look of the center. This project has been slated for completion in the spring of 2020 and will cost approximately \$100,000.



Before



After

Natural Chimney's Pool resurfacing-Another much needed project at the County's largest park. This project is approximately \$163,000 and being completed by National Pools. Once complete in the spring of 2020, this project will revitalize this amenity for the park. The Board of Supervisors also approved an addendum to this project in November 2019, to add a beach entry to replace the existing tot pool, this will turn the two structures into one large pool, and will include a water feature and bench seating. This change order added approximately \$79,000 to the total project.



Existing Tot pool



Existing pool



Construction progress December 2019

Fire and Rescue Pumper Replacement- Atlantic Coast Emergency Solutions/Pierce Manufacturing delivered a new pumper to Fire and Rescue in Early March 2020. This new fire engine will replace a 20-year-old model currently in service. Funding is from the Fire and Rescue Capital Account for approximately \$590,000.



Pending Projects

The County has several projects that are in various stages of design, procurement and or construction.

Stuarts Draft Pool Renovations-This pool built roughly 20 years ago has begun to show signs of wear, normal for its age. The liner is in need of replacement and is planned for the 2020-2021 off-season. The cost is not yet known but will be funded with the use of capital funds.

New Courts Complex- the County is currently in the design phase of a new courts complex that will greatly alleviate overcrowding of the current district courts building and the 1901 courthouse. The County recently obtained adjacent property near the district courts building that will aid in the design of this project. The County also continues to work on temporary facilities to house the courts during this project. This is a large project that will require debt service. Due to the uncertainty of the economy due to COVID-19, the board voted unanimously to put this project on hold until a later date.



This is just one rendition of what the new courts complex could look like.

Verona Sidewalk project-the County has recently procured engineering services for this project. The next phase will be design and construction. This is an 80/20 VDOT cost share project. The County is still awaiting notification of approval from VDOT.

**Appendix A
Augusta County
Full Time Personnel**

EMPLOYEES BY FUNCTION										
Last Ten Fiscal Years										
	Fiscal Year June 30,									
Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government	46	46	46	47	46	47	50	50	50	50
Judicial administration	26	26	26	23	23	23	26	27	27	27
Public safety:										
Sheriffs department	74	74	74	74	76	80	76	78	80	85
Emergency communication center	18	19	19	18	18	18	18	18	18	18
Fire & rescue	47	51	59	80	80	86	105	105	105	105
Building inspections	7	6	6	6	6	6	6	6	6	6
Animal control	3	3	3	3	3	3	3	3	3	3
Public works										
Facilities management:	17	17	17	17	17	19	27	31	31	35
Health and welfare:										
Department of social services	129	129	129	121	123	132	134	144	145	145
Culture and recreation:										
Parks and recreation	11	11	10	10	10	11	10	10	10	6
Library	15	15	15	15	15	15	16	16	16	16
Community development	12	12	12	10	10	10	11	11	11	11
Economic development	1	1	1	1	2	2	2	2	2	2
Totals	406	410	417	425	429	452	484	501	504	509

Appendix B
Augusta County
Tax Rates and Assessed Values

Calendar Year	Property Tax Rates					
	Real Estate	Personal Property ⁽²⁾		Mobile Homes	Machinery and Tools	Total Direct Rate
		Vehicle	Other			
2019	0.63	2.50	2.00	0.63	2.00	0.81
2018	0.63	2.50	2.00	0.63	2.00	0.81
2017	0.58	2.50	2.00	0.58	2.00	0.76
2016	0.58	2.50	2.00	0.58	2.00	0.76
2015	0.58	2.50	2.00	0.58	2.00	0.74
2014	0.56	2.50	1.90	0.56	1.90	0.70
2013	0.51	2.50	1.90	0.51	1.90	0.67
2012	0.48	2.25	1.90	0.48	1.90	0.63
2011	0.48	2.25	1.90	0.48	1.90	0.63
2010	0.48	2.25	1.90	0.48	1.90	0.63

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2021

Real Estate (Net of Land Use Value)	\$7,613,021,173
Mobile Homes	\$31,747,180
Personal Property	\$628,852,956
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$128,382,510
(Large trucks and trailers)	
Machinery & Tools	\$233,760,070
Public Service Corporations	
Real Estate	\$451,481,450
Personal Property	<u>\$1,123,370</u>
	<u>\$452,604,820</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$9,088,368,709</u>

Typical Augusta County Household

Typical Assessed Value

\$195,995- \$1,234.77 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	\$38,269,905	38.23%	\$472.04
Social Services	2,863,984	2.86%	35.33
School Operating	46,624,333	46.57%	575.09
School Debt	7,222,982	7.22%	89.09
County Debt	690,943	0.69%	8.52
County Capital Improvements	<u>4,434,054</u>	<u>4.43%</u>	<u>54.69</u>
TOTALS**	<u>\$100,106,201</u>	<u>100.00%</u>	<u>\$1,234.77</u>

** Includes \$46,056,000 in Real Estate Taxes.

Typical Augusta County Household

Typical Assessed Value

\$195,995 \$1,234.77 Real Estate Taxes

(At advertised tax rate of 63 cents)

School Operating
\$575.09 (46.57%)

General Government
\$472.04 (38.23%)

School Debt
\$89.09
(7.22%)

County Capital Improvements
\$54.69
(4.43%)

Social Services
\$35.33
(2.86%)

County Debt
\$8.52
(0.69%)



Appendix C
August County of Augusta Public Hearing Advertisement
And Board of Supervisor Approvals

**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2020
AND JUNE 30, 2021**

The Board of Supervisors will hold public hearings for the budget at their regular meeting on April 22, 2020, at 7 pm at the Government Center. In light of the statewide stay at home order, the Board invites the public to participate remotely. Citizens who wish to speak are asked to sign-up ahead of time at www.co.augusta.va.us or call 540-245-5600 to sign up to speak or to make a comment. The budget document is available at www.co.augusta.va.us.

	REVISED 2019-2020	PROPOSED 2020-2021
FUNDING SOURCES:		
General Property Taxes	\$ 68,428,200	\$ 68,238,500
Other Local Revenues	24,348,496	22,763,649
State Revenues	29,393,875	29,933,486
Federal Revenues	3,309,402	1,080,822
Sales Tax (state/local)	18,638,006	19,115,000
State School Revenues	48,719,185	50,105,042
Federal School Revenues	10,480,194	10,094,630
Non-Revenue Receipts	846,186	846,186
Total Revenues	<u>\$ 204,163,544</u>	<u>\$ 202,177,315</u>
Transfers From Other Funds	\$ 67,717,794	\$ 63,915,294
Fund Balances and Reserves	49,013,827	42,316,460
Total Sources	<u>\$ 320,895,165</u>	<u>\$ 308,409,069</u>
FUNDING USES:		
General Government Administration	\$ 4,939,257	\$ 4,957,761
Judicial Administration	2,463,711	2,675,124
Public Safety	25,492,480	25,044,305
Public Works	4,561,785	4,634,556
Health & Public Assistance	20,268,573	20,421,062
Recreation & Library	2,633,859	2,897,124
Community Development	2,534,978	2,293,133
Non-Departmental & Contingencies	1,654,609	1,328,250
Education-Operating Funds	120,637,945	123,313,948
Education-Capital Improvements	2,050,061	1,503,488
Debt	8,538,143	7,956,961
County Capital Improvements	15,085,510	7,353,040
Total Expenditures	<u>\$ 210,860,911</u>	<u>\$ 204,378,752</u>
Transfers to Other Funds	\$ 67,717,794	\$ 63,915,294
Fund Balances and Reserves	42,316,460	40,115,023
Total Uses	<u>\$ 320,895,165</u>	<u>\$ 308,409,069</u>

Tax rates:	Current	Proposed
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

Appendix D
Adoption Resolutions
FY2019-2020 Revised
FY2020-2021 Adopted

APPROPRIATIONS

On the motion of _____, seconded by _____, the following Resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of the County of Augusta, Virginia, that the following appropriation be made for the fiscal year **2019-2020** from the funds and for the functions or purposes indicated:

BE IT FURTHER RESOLVED that the Treasurer be, and is hereby authorized to transfer to other funds from the GENERAL OPERATING FUND from time to time as money becomes available, sums equal to, but not in excess of the appropriations made to these funds from GENERAL OPERATING FUND for the period covered by the appropriation.

BE IT STILL RESOLVED that the County Administrator is authorized, pursuant to a resolution adopted by this Board of Supervisors on November, 11, 1959, to pay all normal and routine claims, when presented for which appropriations are hereinafter made, with his own warrant.

GENERAL OPERATING FUND

11010	BOARD OF SUPERVISORS	159,155
12010	COUNTY ADMINISTRATOR	861,260
12030	HUMAN RESOURCES	285,939
12040	LEGAL SERVICES	456,259
12090	COMMISSIONER OF REVENUE	977,734
12100	REASSESSMENT	18,486
12110	BOARD OF EQUALIZATION	1,310
12130	TREASURER	557,721
12150	CENTRAL ACCOUNTING	416,857
12200	MANAGEMENT INFORMATION SYSTEMS	806,570
13010	BOARD OF ELECTIONS	397,966
21010	CIRCUIT COURT	164,321
21020	GENERAL DISTRICT COURT	7,500
21030	MAGISTRATE	3,596
21060	CLERK OF THE CIRCUIT COURT	981,074
22010	COMMONWEALTH ATTORNEY	1,307,220
31020	SHERIFF	7,466,463
31040	EMERGENCY SERVICES OPERATIONS	1,986,201
32010	FIRE DEPARTMENT	7,960,774
32020	EMERGENCY SERVICES - VOLUNTEERS	2,073,336
32030	FIRE & EMS TRAINING	375,946
33030	J&D COURT	18,370
33040	COURT SERVICES	3,120
33050	JUVENILE & PROBATION	2,887,219
34010	BUILDING INSPECTIONS	406,074
35010	ANIMAL CONTROL	457,054
41020	HIGHWAYS & ROADS	16,000
41040	STREET LIGHTS	120,500

42010	SANITATION & WASTE	2,219,307
42020	RECYCLING	190,532
43010	FACILITIES MANAGEMENT	2,015,446
51010	HEALTH DEPARTMENT	571,337
51020	TAX RELIEF FOR THE ELDERLY	363,300
71010	PARKS & REC INCL. NATURAL CHIMNEYS	1,162,447
73010	LIBRARY-FISHERSVILLE, STUARTS DRAFT & CHURCHVILLE	1,471,412
81010	COMMUNITY DEVELOPMENT	1,020,523
81020	TOURISM	252,319
81050	ECONOMIC DEVELOPMENT	309,664
83010	EXTENSION OFFICE	124,212
83050	COUNTY FARM	8,260
92020	OTHER OPERATIONAL FUNCTIONS	1,084,876
92030	CONTRIBUTIONS	444,481
92040	CONTINGENCIES	125,252
94000	TRANSFERS TO OTHER FUNDS	<u>64,871,201</u>

GRAND TOTAL - GENERAL OPERATING FUND (11) 107,408,594

FROM: Fire Revolving Loan Fund (12)
TO: Fire Revolving Loan Fund (12)

50000 Disbursement of Loans & Gear Purchases 605,000

Grand Total - Fire Revolving Loan Fund (12) 605,000

FROM: Asset Forfeiture Fund (13)
TO: Asset Forfeiture Fund (13)

31030 - Operations 49,100

Grand Total - Asset Forfeiture Fund (13) 49,100

FROM: Economic Development Fund (14)
TO: Economic Development Fund (14)

53000 - Payments to E.D.A. 820,000

Grand Total - Economic Development Fund (14) 820,000

FROM: Revenue Recovery Fund (15)
TO: Revenue Recovery Fund (15)

32020 - Payments to Agencies 644,323
94000 - Transfers to Other Funds 1,146,377

Grand Total - Revenue Recovery Fund (15) 1,790,700

FROM: Virginia Public Assistance Fund (23)
TO: Virginia Public Assistance Fund (23)

For the operation of the Augusta County Department of Public Welfare, Virginia Public Assistance Fund and to be expended only on order of the Board of Welfare for the functions and objects as outlined in the budget requests as presented to the Board of Supervisors for informative and fiscal purposes only:

53010 - Administration	10,252,836
53020 - Public Assistance	<u>3,331,100</u>
Grand Total - Virginia Public Assistance Fund (23)	13,583,936

FROM: Children's Services Act Fund (24)
TO: Children's Services Act Fund (24)

53060 - Children's Services Act	<u>5,750,000</u>
Grand Total - Children's Services Act Fund (24)	5,750,000

FROM: School Operating Fund (41)
TO: School Operating Fund (41)

For the operation of the Public Schools of the School Operating Fund (41) and to be expended only on order of the Augusta County School Board of Augusta County, Virginia, for the functions and objects a contained in their budget requests as presented to the Board of Supervisors for financial and fiscal purposes:

11000 - Instruction	90,098,169
20000 - Admin/Attend/Health	4,630,505
30000 - Pupil Transportation	6,619,419
40000 - Operation/Maintenance	<u>9,401,815</u>
Grand Total - School Operating Fund (41)	110,749,908

FROM: School Cafeteria Fund (43)
TO: School Cafeteria Fund (43)

To be expended on order of the Augusta County School Board for the operation of the School Cafeteria Fund:

50000 - School Food Services	<u>4,623,694</u>
Grand Total - School Cafeteria Fund (43)	4,623,694

FROM:	School Capital Improvement Fund (44)	
TO:	School Capital Improvement Fund (44)	
	13800 - Technology	463,172
	34000 - Transportation	1,010,016
	43000 - Ground Services	45,916
	62390 - Wilson Middle School	35,000
	62510 - Buffalo Gap High School, Spec Capital	24,093
	62550 - Wilson High School, Spec Capital	260,000
	62580 - Riverheads Elementary School	147,200
	62590 - Riverheads Elemebtary Renovation	64,664
	Grand Total - School Capital Improvement Fund (44)	<u>2,050,061</u>
FROM:	School Debt Fund (45)	
TO:	School Debt Fund (45)	
	92040 - Debt Service - County	731,436
	92050 - Debt Service - School	7,806,707
	Grand Total - School Debt Service (45)	<u>8,538,143</u>
FROM:	Head Start Fund (47)	
TO:	Head Start Fund (47)	
	10000 - Instruction	2,612,611
	20000 - Admin/Attend/Health	434,141
	30000 - Pupil Transportation	56,687
	40000 - Maintenance Services	469,086
	Grand Total - Head Start Fund (47)	<u>3,572,525</u>
FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,580,618
	40000 - Operations/Maintenance	61,200
	66000 - Building Improvement	50,000
	Grand Total - Governor's School Fund (48)	<u>1,691,818</u>
FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	

8005 - Landfill	200,364
8011 - Infrastructure - Beverley Manor	50,000
8012 - Infrastructure - Middle River	50,000
8013 - Infrastructure - North River	50,000
8014 - Infrastructure - Pastures	50,000
8015 - Infrastructure - Riverheads	50,000
8016 - Infrastructure - South River	50,000
8017 - Infrastructure - Wayne (includes VDOT project)	50,000
8021 - Matching Grants - Beverley Manor	15,000
8022 - Matching Grants - Middle River	15,000
8023 - Matching Grants - North River	15,000
8024 - Matching Grants - Pastures	15,000
8025 - Matching Grants - Riverheads	15,000
8026 - Matching Grants - South River	15,000
8027 - Matching Grants - Wayne	15,000
8049 - Electoral Board - Voting Machines	25,000
8053 - Library - Automation	17,000
8057 - Fire Apparatus & Equipment	995,500
8058 - Emergency Communications	935,382
8059 - Fire Training Center	25,000
8060 - Sheriff/K-9	25,000
8070 - Scholastic Way	210,000
8134 - County School	576,019
8135 - Regional Correction Center	564,124
8139 - Tourist Information Center	10,000
8141 - Geographical Information System	23,035
8142 - Recreational Community Center	275,000
8144 - Information Technology	845,562
8145 - Economic Development	523,224
8146 - Firing Range	52,000
8147 - Government Center Expansion	25,000
8148 - County Courthouse	1,100,000
8149 - A.C.S.A.Contribution	100,000
8150 - D.S.S. Building	0
8151 - Flood Control Dams	3,200,000
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	10,000
8155 - Dupont Settlement Grant	820,000
8161 - Blue Ridge Community College	137,585
8162 - Secondary Roads - Revenue Sharing	495,000
8164 - Storm Water Management	47,229
8165 - Government Center Security	65,000
8166 - Vehicle Sinking Fund	368,500
8167 - Agricultural Development	0
8198 - Building Sinking Fund	317,886
8199-Contingencies	100,100
94000 - Transfers To Other Funds	3,158,216

Grand Total - Capital Improvement Fund (70)

15,901,726

GRAND TOTAL - APPROPRIATIONS (All Funds)

277,135,205

APPROPRIATIONS

On the motion of _____, seconded by _____, the following Resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of the County of Augusta, Virginia, that the following appropriation be made for the fiscal year **2020-2021** from the funds and for the functions or purposes indicated:

BE IT FURTHER RESOLVED that the Treasurer be, and is hereby authorized to transfer to other funds from the GENERAL OPERATING FUND from time to time as money becomes available, sums equal to, but not in excess of the appropriations made to these funds from GENERAL OPERATING FUND for the period covered by the appropriation.

BE IT STILL RESOLVED that the County Administrator is authorized, pursuant to a resolution adopted by this Board of Supervisors on November, 11, 1959, to pay all normal and routine claims, when presented for which appropriations are hereinafter made, with his own warrant.

GENERAL OPERATING FUND

11010	BOARD OF SUPERVISORS	154,326
12010	COUNTY ADMINISTRATOR	870,747
12030	HUMAN RESOURCES	275,120
12040	LEGAL SERVICES	440,737
12090	COMMISSIONER OF REVENUE	955,483
12130	TREASURER	573,628
12150	CENTRAL ACCOUNTING	392,485
12200	MANAGEMENT INFORMATION SYSTEMS	786,503
13010	BOARD OF ELECTIONS	338,278
21010	CIRCUIT COURT	177,530
21020	GENERAL DISTRICT COURT	6,150
21030	MAGISTRATE	3,600
21060	CLERK OF THE CIRCUIT COURT	1,075,408
22010	COMMONWEALTH ATTORNEY	1,346,421
31020	SHERIFF	7,503,461
31040	EMERGENCY SERVICES OPERATIONS	2,056,878
32010	FIRE DEPARTMENT	8,118,012
32020	EMERGENCY SERVICES - VOLUNTEERS	1,981,837
32030	FIRE & EMS TRAINING	432,757
33030	J&D COURT	15,200
33040	COURT SERVICES	3,432
33050	JUVENILE & PROBATION	2,061,417
34010	BUILDING INSPECTIONS	413,847
35010	ANIMAL CONTROL	462,698
41020	HIGHWAYS & ROADS	16,000
41040	STREET LIGHTS	116,600
42010	SANITATION & WASTE	2,146,010
42020	RECYCLING	167,000

43010	FACILITIES MANAGEMENT	1,973,249
51010	HEALTH DEPARTMENT	571,337
51020	TAX RELIEF FOR THE ELDERLY	370,895
71010	PARKS & REC INCL. NATURAL CHIMNEYS	901,141
73010	LIBRARY-FISHERSVILLE, STUARTS DRAFT & CHURCHVILLE	1,562,189
81010	COMMUNITY DEVELOPMENT	1,045,011
81020	TOURISM	152,180
81050	ECONOMIC DEVELOPMENT	302,223
83010	EXTENSION OFFICE	119,028
83050	COUNTY FARM	5,500
92020	OTHER OPERATIONAL FUNCTIONS	554,986
92030	CONTRIBUTIONS	404,559
92040	CONTINGENCIES	89,392
94000	TRANSFERS TO OTHER FUNDS	<u>60,216,386</u>

GRAND TOTAL - GENERAL OPERATING FUND (11) 101,159,642

FROM: Fire Revolving Loan Fund (12)
TO: Fire Revolving Loan Fund (12)

50000 Disbursement of Loans & Gear Purchases 605,000

Grand Total - Fire Revolving Loan Fund (12) 605,000

FROM: Asset Forfeiture Fund (13)
TO: Asset Forfeiture Fund (13)

31030 - Operations 48,000

Grand Total - Asset Forfeiture Fund (13) 48,000

FROM: Economic Development Fund (14)
TO: Economic Development Fund (14)

53000 - Payments to E.D.A. 470,000

Grand Total - Economic Development Fund (14) 470,000

FROM: Revenue Recovery Fund (15)
TO: Revenue Recovery Fund (15)

32020 - Payments to Agencies 592,255
94000 - Transfers to Other Funds 1,228,645

Grand Total - Revenue Recovery Fund (15) 1,820,900

FROM: Virginia Public Assistance Fund (23)
TO: Virginia Public Assistance Fund (23)

For the operation of the Augusta County Department of Public Welfare, Virginia Public Assistance Fund and to be expended only on order of the Board of Welfare for the functions and objects as outlined in the budget requests as presented to the Board of Supervisors for informative and fiscal purposes only:

53010 - Administration	10,205,846
53020 - Public Assistance	<u>3,081,000</u>
Grand Total - Virginia Public Assistance Fund (23)	13,286,846

FROM: Children's Services Act Fund (24)
TO: Children's Services Act Fund (24)

53060 - Children's Services Act	<u>5,750,000</u>
Grand Total - Children's Services Act Fund (24)	5,750,000

FROM: School Operating Fund (41)
TO: School Operating Fund (41)

For the operation of the Public Schools of the School Operating Fund (41) and to be expended only on order of the Augusta County School Board of Augusta County, Virginia, for the functions and objects a contained in their budget requests as presented to the Board of Supervisors for financial and fiscal purposes:

11000 - Instruction	92,473,177
20000 - Admin/Attend/Health	4,732,763
30000 - Pupil Transportation	6,798,691
40000 - Operation/Maintenance	<u>9,684,866</u>
Grand Total - School Operating Fund (41)	113,689,497

FROM: School Cafeteria Fund (43)
TO: School Cafeteria Fund (43)

To be expended on order of the Augusta County School Board for the operation of the School Cafeteria Fund:

50000 - School Food Services	<u>4,716,110</u>
Grand Total - School Cafeteria Fund (43)	4,716,110

FROM:	School Capital Improvement Fund (44)	
TO:	School Capital Improvement Fund (44)	
	13800 - Technology	463,172
	34000 - Transportation	1,040,316
	42000 - Building/Facility Services	0
	62470 - Cassell Elementary School	0
	62580 - Riverheads Elementary School	0
	62500-Special Capital Projects	0
	Grand Total - School Capital Improvement Fund (44)	<u>1,503,488</u>
FROM:	School Debt Fund (45)	
TO:	School Debt Fund (45)	
	92040 - Debt Service - County	729,543
	92050 - Debt Service - School	7,227,418
	Grand Total - School Debt Service (45)	<u>7,956,961</u>
FROM:	Head Start Fund (47)	
TO:	Head Start Fund (47)	
	10000 - Instruction	2,605,329
	20000 - Admin/Attend/Health	442,373
	30000 - Pupil Transportation	59,083
	40000 - Maintenance Services	3,780
	Grand Total - Head Start Fund (47)	<u>3,110,565</u>
FROM:	Governor's School Fund (48)	
TO:	Governor's School Fund (48)	
	11000 - Instruction	1,686,576
	40000 - Operations/Maintenance	61,200
	66000 - Building Improvement	50,000
	Grand Total - Governor's School Fund (48)	<u>1,797,776</u>
FROM:	County Capital Improvement Fund (70)	
TO:	County Capital Improvement Fund (70)	
	8005 - Landfill	400,000
	8049 - Electoral Board - Voting Machines	25,000
	8053 - Library - Automation	17,000

8057 - Fire Apparatus & Equipment	570,500
8058 - Emergency Communications	510,382
8060 - Sheriff/K-9	50,000
8134 - County School	54,745
8135 - Regional Correction Center	1,064,124
8139 - Tourist Information Center	10,000
8142 - Recreational Community Center	100,000
8144 - Information Technology	245,562
8145 - Economic Development	269,918
8146 - Firing Range	52,000
8149 - A.C.S.A.Contribution	100,000
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	10,000
8155 - Dupont Settlement Grant	606,000
8161 - Blue Ridge Community College	137,585
8162 - Secondary Roads - Revenue Sharing	1,270,000
8164 - Storm Water Management	47,229
8165 - Government Center Security	25,000
8166 - Vehicle Sinking Fund	278,500
8198 - Building Sinking Fund	256,460
8199-Contingencies	(1,965)
94000 - Transfers To Other Funds	1,342,696
	<hr/>
Grand Total - Capital Improvement Fund (70)	7,640,736
GRAND TOTAL - APPROPRIATIONS (All Funds)	263,555,521

Appendix E
Augusta County
Detailed Budget

2020-21 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2019-20 REVISED	2020-21 ADOPTED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	66,552,145	68,145,164	1,593,019
43- SCHOOL CAFETERIA FUND	4,509,472	4,448,750	(60,722)
44- SCHOOL CAP. IMP. FUND	1,297,534	27,207	(1,270,327)
47- SCHOOL HEAD START FUND	3,572,525	3,110,565	(461,960)
48- GOVERNOR'S SCHOOL FUND	1,691,818	1,797,776	105,958
TOTAL SCHOOL SOURCES	77,623,494	77,529,462	(94,032)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	101,759,773	97,489,313	(4,270,460)
12- FIRE REVOLVING LOAN FUND	344,547	308,600	(35,947)
13- ASSET FORFEITURE FUND	21,600	12,300	(9,300)
14- ECONOMIC DEVELOPMENT FUND	820,000	470,000	(350,000)
15- REVENUE RECOVERY FUND	1,630,700	1,660,900	30,200
23- VIRGINIA PUBLIC ASSISTANCE	12,340,938	12,025,429	(315,509)
24- COMPREHENSIVE SERVICES FUND	3,683,000	3,683,000	0
45- DEBT FUND	38,600	38,600	0
70- COUNTY CAP. IMP. FUND	4,899,392	3,055,986	(1,843,406)
TOTAL GENERAL GOVERNMENT	125,538,550	118,744,128	(6,794,422)
TOTAL SOURCES	203,162,044	196,273,590	(6,888,454)
TRANSFERS FROM OTHER FUNDS	69,175,794	62,787,727	(6,388,067)
FUND BALANCES & RESERVES	49,013,827	44,216,465	(4,797,362)
GRAND TOTAL-ALL FUNDS	321,351,665	303,277,782	(18,073,883)

REVENUE ESTIMATES

GL NUMBER	DESCRIPTION	REVISED FY/2020 BUDGET	ADOPTED FY/2021 BUDGET
GENERAL OPERATING FUND			
11000-GENERAL PROPERTY TAXES			
011010-0002	DELINQUENT TAXES-REAL ESTATE	500,000	675,000
011010-0005	LAND USE ROLL-BACK TAXES	149,000	149,000
011010-2019	2019 CURRENT TAXES-R.E.	23,330,000	
011010-2020	2020 CURRENT TAXES-R.E.	23,081,000	23,487,750
011010-2021	2021 CURRENT TAXES-R.E.		22,107,690
TOTAL-GENERAL PROPERTY TAXES		47,060,000	46,419,440
011020-DELINQUENT PUBLIC SERVICE R.			
011020-0003	CURRENT TAXES-P.P.-PUB. SERV	22,500	21,100
011020-2019	2019 R.E.-PUBLIC SERVICE	1,419,600	
011020-2020	2020 R.E.-PUBLIC SERVICE	1,422,100	1,249,000
011020-2021	2021 R.E.-PUBLIC SERVICE		1,335,400
TOTAL-PUBLIC SERVICE REAL ESTATE		2,864,200	2,605,500
11030-PERSONAL PROPERTY			
011030-0001	CURRENT TAXES-PERSONAL PROPERTY	12,563,000	12,360,450
011030-0002	DELINQUENT TAXES-PERSONAL PR	342,000	342,000
011030-0003	MOBILE HOME TAXES	180,000	180,000
TOTAL-PERSONAL PROPERTY		13,085,000	12,882,450
11040-MACHINERY & TOOLS			
011040-0001	CURRENT TAXES-MACHINERY & TOOLS	4,369,000	4,420,000
TOTAL-MACHINERY & TOOLS		4,369,000	4,420,000
11060-PENALTIES & INTEREST			
011060-0001	PENALTIES	350,000	
011060-0002	INTEREST	383,500	200,000
TOTAL-PENALTIES & INTEREST		733,500	200,000
TOTAL-GENERAL PROPERTY TAXES		68,111,700	66,527,390
12000-OTHER LOCAL TAXES			
012010-0001	LOCAL SALES & USE TAXES	6,140,000	5,760,000
012020-0001	CONSUMER UTILITY TAXES	1,767,000	1,767,000
012030-0001	BUSINESS & PROFESSIONAL LICE	3,800,000	2,850,000
012030-0007	UTILITY LICENSE TAX	271,000	277,000
012060-0001	BANK FRANCHISE TAXES	314,000	331,000
012070-0001	RECORDATION TAXES	810,000	810,000
012070-0002	WILLS & ADMINISTRATION TAX	22,900	22,900
012100-0001	LODGING TAXES	499,000	467,250
012110-0001	MEALS TAX	2,150,000	1,912,500
012190-0001	INTEREST & PENALTY-LOCAL TAX	65,000	60,000
TOTAL-OTHER LOCAL TAXES		15,838,900	14,257,650
13000-PERMITS, PRIV. FEES-REG. LICE			
013010-0001	ANIMAL LICENSES	41,000	51,700
013030-0004	LAND USE APPLICATION FEES	30,000	36,500
013030-0005	TRANSFER FEES	2,000	2,000
013030-0006	CELLULAR TOWER FEES	8,650	10,000
013030-0007	ZONING & SUBDIVISION PERMITS	22,800	22,800
013030-0008	BUILDING PERMITS	200,000	190,100
013030-0009	TEMP.CERTIFICATES OF OCCUPAN	300	300
013030-0010	ELECTRICAL PERMITS	55,000	56,000
013030-0011	EROSION & SEDIMENT FEES (BLD	46,000	46,000

013030-0012	PLUMBING PERMITS	35,000	35,000
013030-0013	REINSPECTION FEES	500	500
013030-0014	MECHANICAL PERMITS	40,000	37,200
013030-0015	PRECIOUS METAL PERMITS	1,200	2,000
013030-0016	DANCE HALL PERMITS	200	200
013030-0017	STORMWATER FEE-LOCAL	80,000	74,400
013030-0018	EMERGENCY FALSE ALARM FEES	7,000	7,000
013030-0019	AGRICULTURAL STRUCTURAL PERM	650	800
013030-0020	MECHANIC'S LIEN FEE	500	500
013030-0032	SPEC. USE PERMITS & VAR. FEE	14,000	13,600
013030-0034	ZONING APPLICATION FEES	4,700	4,800
013030-0035	AMUSEMENT DEVICE PERMITS	400	300
013030-0036	EROSION & SEDIMENT CONTROL F	6,000	6,000
013030-0037	SITE PLAN FEES	8,000	9,000
013030-0038	SANITATION FEES	21,000	21,000
013030-0039	ADMINISTRATIVE PERMITS	3,000	3,000
TOTAL-PERMITS, PRIV. FEES-REG. LICE		627,900	630,700
14000-FINES & FORFEITURES			
014010-0001	COUNTY FINES & FORFEITURES	300,000	310,000
014010-0003	VEHICLE VIOLATIONS	500	500
014010-0004	DOG VIOLATION FINES	20,000	20,000
TOTAL-FINES & FOREFEITURES		320,500	330,500
15000-REV. USE OF MONEY & PROPERTY			
015010-0001	INTEREST ON BANK DEPOSITS	675,000	250,000
015020-0001	RENTAL ON GENERAL PROPERTY	313,000	313,000
015020-0005	SALE OF GOVERNMENT VEHICLES		2,000
015020-0006	SALE OF MATERIALS & SUPPLIES	4,000	4,300
015020-0007	SALE OF SALVAGE & SURPLUS	4,500	4,500
015020-0008	SALE OF RECYCLABLE MATERIALS	2,500	2,500
015020-0009	SALE OF MATERIALS & SUPPLIES	45,000	45,000
015020-0011	BERRY FARM/MILL PLACE OPERAT	4,000	4,000
TOTAL-REV. USE OF MONEY & PROPERT		1,048,000	625,300
16000-CHARGES FOR SERVICES			
016010-0002	EXCESS FEES-CLK.OF CIRCUIT C	22,823	27,100
016010-0003	SHERIFF'S FEES	3,600	3,600
016010-0004	CRIMINAL RECORDS CHECK-SHERI	2,300	2,700
016010-0005	COURTHOUSE FEES	65,000	64,300
016010-0006	TREASURER'S COLLECTIONS FEES	87,000	82,600
016010-0007	CONCEALED WEAPONS PERMITS	50,000	40,000
016010-0008	COURTHOUSE SECURITY FEES	110,000	108,800
016010-0009	TREASURER'S ADMINISTRATIVE F	20,000	3,400
016010-0010	E-SUMMONS FEES	40,000	42,400
016020-0001	COMMONWEALTH ATTORNEY FEES	7,000	7,000
016050-0002	MISCELLANEOUS JAIL FEES	25,000	14,000
016080-0001	LANDFILL TIPPING FEES	1,600,000	1,600,000
016130-0001	CAMPING FEES	255,000	200,000
016130-0003	EVENT FEES	15,000	13,100
016130-0004	RENTAL FEES	12,000	8,000
016130-0005	FIREWOOD/SALES ITEMS	5,000	7,000
016130-0006	RECREATION FEES	195,000	117,000
016130-0007	C.A.R.E. PROGRAM FEES	259,100	176,800
016130-0008	KIDS CAMP FEES	148,000	125,000
016130-0010	POOL FEES	34,000	22,000
016150-0001	LIBRARY FINES & FEES	8,000	8,000

016150-0002	LIBRARY COLLECTION FEES	4,000	4,000
TOTAL-CHARGES FOR SERVICES		2,967,823	2,676,800
18000-MISCELLANEOUS			
018990-0003	DONATIONS & SPECIAL GIFTS		
018990-0006	MISCELLANEOUS	10,000	5,000
TOTAL-MISCELLANEOUS		10,000	5,000
19000-RECOVERED COSTS			
019120-0003	MRRJA RECOVERED COSTS	124,273	133,491
019120-0004	LIBRARY E-RATE REIMBURSEMENT	10,000	10,000
019120-0005	OTHER RECOVERED COSTS	104,000	103,000
019120-0006	ANIMAL CONTROL RESTITUTION P	7,000	1,200
019330-0001	REIMB.-J & D COURT COST	8,467	9,050
TOTAL-RECOVERED COSTS		253,740	256,741
22000-REVENUE FROM THE COMMONWEALTH			
022010-0003	MOTOR VEHICLE CARRIER TAXES	89,000	77,413
022010-0005	MOBILE HOME TITLING TAXES	130,000	105,000
022010-0006	TIMBER SALES-STATE	10,304	1,800
022010-0008	MOTOR VEHICLE LEASING TAXES	100,000	80,000
022010-0010	STATE RECORDATION TAX	205,000	178,200
022010-0011	PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
022010-0012	STATE COMMUNICATIONS TAXES	2,100,000	1,700,000
022010-0013	MOPED SALES TAX	12,000	8,000
TOTAL-REVENUE FROM THE COMMONWEALTH		6,942,304	6,446,413
23000-REVENUE FROM THE COMMONWEALTH			
023000-0001	CLERK OF CIRCUIT COURT EXPEN	388,052	414,984
023000-0002	CIR. CT. STENOGRAPHER REIMBU	70,000	72,000
023010-0001	COMMONWEALTH ATTORNEY EXPENS	596,133	607,313
023010-0002	VICTIM-WITNESS GRANT	27,673	27,600
023020-0001	SHERIFF'S DEPT. EXPENSES	2,833,675	2,932,220
023030-0001	COMM. OF REVENUE EXPENSES	225,355	226,333
023040-0001	TREASURERS EXPENSES	172,932	173,363
023060-0001	REGISTRAR/ELECTORAL BD. EXPE	49,566	49,566
TOTAL-REVENUE FROM THE COMMONWEALTH		4,363,386	4,503,379
24000-REVENUE FROM THE COMMONWEALTH			
024040-0002	WIRELESS E-911 PSAP FUNDING	233,300	233,300
024040-0004	EMS GRANT-MOTOR VEHICLE FEES	80,000	80,000
024040-0007	LITTER CONTROL GRANTS	18,000	18,000
024040-0009	LIBRARY AID	169,900	167,700
024040-0010	PERFORMING ARTS-GRANT	4,500	4,500
024040-0012	SPAY/NEUTER REIMB & DMV PLAT	2,000	2,000
024040-0014	TECHNOLOGY TRUST FUND	40,000	40,000
024040-0015	GRANT-RESTORATION OF RECORDS	10,000	10,000
024050-0006	DEPT BEH HLTH & DEV VCSB-TDO	43,300	
TOTAL-REVENUE FROM THE COMMONWEALTH		601,000	555,500
33000-REVENUE FROM THE FEDERAL GOVT			
033010-0001	GROUND TRANSPORTATION GRANT	44,700	44,700
033010-0006	PAYMENT IN LIEU OF TAXES	500,000	500,000
033010-0008	VICTIM-WITNESS GRANT	83,020	83,020
033010-0011	SANE GRANT	15,200	15,200
033010-0012	DOMESTIC VIOLENCE GRANT	31,020	31,020

033010-0015	BULLET PROOF VEST GRANT	580	
TOTAL- REVENUE FROM THE FEDERAL GOVT		674,520	673,940
41000-NON-REVENUE RECEIPTS			
041050-0015	TRANSFER FROM REVENUE RECOVER	1,146,377	1,228,645
041050-0070	TRANSFER FROM CO. CAP. IMPR	1,975,000	148,917
TOTAL-NON-REVENUE RECEIPTS		3,121,377	1,377,562
TOTAL FOR GENERAL FUND		104,881,150	98,866,875
FIRE REVOLVING LOAN FUND			
051000-0001	FIREMAN'S INSURANCE FUND	265,247	243,000
051000-0002	REPAYMENT OF LOANS	79,300	65,600
TOTAL FOR FIRE REVOLVING LOAN FUND		344,547	308,600
ASSET FORFEITURE FUND			
015010-0001	INTEREST ON BANK DEPOSITS	1,500	1,500
041000-0001	SEIZED FUNDS-LOCAL	100	800
041000-0002	SEIZED FUNDS-STATE	20,000	10,000
TOTAL-ASSET FOREFEITURE FUND		21,600	12,300
ECONOMIC DEVELOPMENT FUND			
014000-0002	LOCAL FUNDS	820,000	470,000
TOTAL FOR ECONOMIC DEVELOPMENT FUND		820,000	470,000
REVENUE RECOVERY FUND			
015010-0001	INTEREST ON BANK DEPOSITS	5,700	5,900
018990-0001	REVENUE RECOVERY RECEIPTS	1,625,000	1,655,000
041050-0011	TRANSFER FROM GENERAL FUND	160,000	160,000
TOTAL FOR REVENUE RECOVERY FUND		1,790,700	1,820,900
VIRGINIA PUBLIC ASSISTANCE FUND			
24000-FROM STATE FUNDS			
024010-0002	PUBLIC ASSISTANCE	3,265,315	3,012,940
024010-0007	ADMINISTRATIVE REIMBURSEMENT	9,075,623	9,012,489
TOTAL-FROM STATE FUNDS		12,340,938	12,025,429
41000-NON-REVENUE RECEIPTS			
041050-0011	TRANSFERS FROM GENERAL FUND	1,242,998	1,241,417
041050-0070	TRANSFERS FROM CAPITAL IMPR.		20,000
TOTAL-NON-REVENUE RECEIPTS		1,242,998	1,261,417
TOTAL FOR VIRGINIA PUBLIC ASSISTANCE FUND		13,583,936	13,286,846
COMPREHENSIVE SERVICES ACT FUND			
24000-FROM STATE FUNDS			
024010-0009	COMPREHENSIVE SERVICES ACT	3,683,000	3,683,000
TOTAL-FROM STATE FUNDS		3,683,000	3,683,000
41000-TRANSFERS FROM OTHER FUNDS			
041050-0011	TRANSFERS FROM GENERAL FUND	2,067,000	1,550,000
041050-0070	TRANSFERS FROM CAPITAL IMPRO		517,000
TOTAL-TRANSFERS FROM OTHER FUND		2,067,000	2,067,000
TOTAL FOR COMPREHENSIVE SERVICES ACT FUND		5,750,000	5,750,000
SCHOOL OPERATING FUND			

15010-FROM USE OF MONEY			
015020-0001	RENTS	21,000	20,000
TOTAL-FROM USE OF MONEY		21,000	20,000
16120-CHARGES FOR EDUCATION			
016120-0001	TUITION-DAY SCHOOL	78,430	64,849
016120-0002	SPECIAL FEES FROM PUPILS	13,200	13,200
016120-0003	TEXTBOOK RESALE & FINES	1,000	1,000
016120-0004	TECHNOLOGY FEES & FINES	164,068	185,000
016120-0005	TRANSPORTATION OF PUPILS	500	500
016120-0006	TUITION-ADULT	219,182	205,803
TOTAL-CHARGES FOR EDUCATION		476,380	470,352
18000-OTHER REBATES & REFUNDS			
018030-0003	OTHER REBATES & REFUNDS	106,834	102,491
018990-0003	DONATIONS & SPECIAL GIFTS	4,000	4,000
018990-0005	SALE OF SUPPLIES	127,098	112,059
018990-0008	SALE OF SCHOOL BUSES	10,000	
018990-0009	SALE OF OTHER EQUIPMENT	3,000	5,000
018990-0010	INSURANCE ADJUSTMENTS	5,000	5,000
TOTAL-OTHER REBATES & REFUNDS		255,932	228,550
19010-TUITION & OTHER RECOVERED			
019010-0002	PAYMENTS, OTHER DIVISIONS	160,864	78,000
019010-0005	SCHOOL-BASED MEDICAL REIMBUR	130,000	181,160
019010-0011	E-RATE	346,000	346,000
019010-0100	BENEFITS-OTHER STATE AGENCIE	632,457	571,000
TOTAL-TUITION & OTHER RECOVERED		1,269,321	1,176,160
24000-FROM STATE FUNDS			
024020-0001	SALES TAX RECEIPTS	12,438,006	12,715,000
024020-0002	BASIC AID ENTITLEMENT	28,557,789	29,386,268
024020-0003	GED / ISAFP FUNDING	16,772	16,772
024020-0005	REGULAR FOSTER CHILDREN	111,087	113,351
024020-0007	EDUCATION OF THE GIFTED	316,701	324,959
024020-0008	REMEDIAL EDUCATION	836,091	852,251
024020-0011	COMPENSATION SUPPLEMENT	1,674,353	
024020-0012	SPECIAL EDUCATION SOQ	1,279,472	1,538,957
024020-0014	TEXTBOOK PAYMENTS	637,772	658,931
024020-0017	VOCATIONAL EDUCATION SOQ	1,222,466	1,305,968
024020-0018	CAREER/TECH ED, ADULT	4,142	
024020-0021	SOCIAL SECURITY INSTRUCTIONA	1,672,181	1,735,159
024020-0023	TEACHER RETIREMENT INSTRUCTI	3,686,400	4,046,661
024020-0028	EARLY READING INTERVENTION	271,602	281,320
024020-0041	GROUP LIFE INSURANCE INSTRUC	114,012	122,626
024020-0046	HOMEBOUND	14,710	14,469
024020-0048	REGIONAL TUITION PROGRAMS	1,023,222	910,000
024020-0052	CAREER/TECH ED EQUIP	19,939	26,964
024020-0053	CAREER/TECH ED, OCCUPATIONAL	63,606	82,306
024020-0059	SPECIAL EDUCATION FOSTER CHI	66,764	68,124
024020-0062	VOC EDUCATION ADULT-REGIONAL	102,615	102,615
024020-0065	AT RISK	710,088	1,180,302
024020-0070	CAREER/TECH ED EQUIP, REGION	7,268	13,360
024020-0073	NATIONAL BD CERTIFIED TEACHE	7,500	7,500
024020-0075	PRIMARY CLASS SIZE	977,384	1,255,286
024020-0076	TECHNOLOGY	518,000	518,000
024020-0077	SECURITY EQUIPMENT GRANT	122,608	

024020-0081	AT RISK FOUR-YEAR OLDS	914,707	1,010,324
024020-0082	VOC ED OCCUPATIONAL PREP-REG	100,004	100,184
024020-0084	COMMUNITY ADD-ON FUNDS		80,000
024020-0086	SUPP LOTTERY, PUPIL ALLOC	2,313,643	2,287,736
024020-0091	CLINICAL FACULTY & MENTOR TE	5,056	5,056
024030-0009	ENGLISH AS SECOND LANGUAGE	119,230	144,868
024030-0034	CTE EQUIP HIGH DEMAND	15,562	15,562
024030-0036	STEM-H CREDENTIALS & MATERIA	6,077	6,077
024030-0044	STEM COMPETITION GRANT	5,000	
024030-0049	INDUSTRY CERTIFICATION	22,259	12,714
024040-0005	SOL ALGEBRA READINESS	112,236	120,725
024040-0045	PROJECT GRADUATION	9,913	9,220
024040-0050	ITCV GRANT	128,849	128,849
024040-0067	CAREER SWITCHER MENTORING GR	2,000	
024049-0098	COMPENSATION SUPPLEMENTS		747,823
024080-0014	CTE REGL CTR WORKFORCE EXPAN	60,000	
024080-0020	VPI PROVISIONAL TEACHER LICE	12,000	
TOTAL-FROM STATE FUNDS		60,299,086	61,946,287
33000-FROM FEDERAL FUNDS			
033020-0665	FEDERAL LAND USE (FOREST RES	135,736	135,736
033020-3576	REFUGEE SCHOOL IMPACT		
033020-4002	ADULT LITERACY, FEDERAL		
033020-4010	TITLE I GRANTS TO LEAs	1,462,495	1,322,504
033020-4024	TITLE IV PART A ESSA	129,600	67,500
033020-4027	SPECIAL EDUCATION, FLOW-THRO	1,894,004	2,237,490
033020-4028	VBPD GRANT,SPEC EDUC,FLOW-TH		
033020-4048	VOC ED - FEDERAL (PERKINS)	212,454	144,795
033020-4173	SPECIAL EDUCATION, PRE-SCHOO	65,083	62,027
033020-4181	ITCV, FEDERAL	68,022	68,022
033020-4365	TITLE III-PART A	14,053	15,576
033020-4367	ESEA, TITLE II PART A	248,979	250,165
TOTAL-FROM FEDERAL FUNDS		4,230,426	4,303,815
41000-NON-REVENUE RECEIPTS			
041050-0011	TRANSFERS FROM GENERAL FUND	44,197,758	45,544,333
TOTAL-NON-REVENUE RECEIPTS		44,197,758	45,544,333
TOTAL FOR SCHOOL OPERATING FUND		110,749,903	113,689,497
SCHOOL CAFETERIA FUND			
10000-FROM LOCAL FUNDS			
015010-0001	INTEREST ON BANK DEPOSITS	44,000	50,000
TOTAL-FROM LOCAL FUNDS		44,000	50,000
16120-CHARGES FOR EDUCATION			
016120-0041	STUDENT LUNCHES	1,070,000	1,000,000
016120-0042	STUDENT BREAKFASTS	100	100
016120-0043	ADULT LUNCHES	75,000	75,000
016120-0044	ADULT BREAKFASTS	100	100
016120-0045	A LA CARTE	400,000	400,000
016120-0046	OTHER REVENUES - REBATES	3,000	3,000

016120-0047	OTHER REVENUES - CATERING	7,000	7,000
016120-0048	OTHER REVENUES - VENDING	300	300
016120-0049	OTHER REVENUES - MISCELLANEO	10,000	10,000
TOTAL-CHARGES FOR EDUCATION		1,565,500	1,495,500
24000-FROM STATE FUNDS			
024020-0015	REIMB, STATE FOOD PROGRAM	47,168	47,000
024030-0047	SCHOOL BREAKFAST-STATE	124,761	125,000
024040-0034	BREAKFAST AFTER THE BELL GRA	800	1,000
TOTAL-FROM STATE FUNDS		172,729	173,000
33000-FROM FEDERAL FUNDS			
033020-0553	REIMB.-FEDERAL SCHOOL BREAKF	927,000	930,000
033020-0555	REIMB.-FEDERAL SCHOOL LUNCH	1,800,000	1,800,000
033020-0560	REIMB-FEDERAL ADMIN CNP	243	250
TOTAL FROM FEDERAL FUNDS		2,727,243	2,730,250
TOTAL FOR SCHOOL CAFETERIA FUND		4,509,472	4,448,750
SCHOOL CAPITAL IMPROVEMENT FUND			
10000-LOCAL FUNDS			
018990-0012	LOCAL - OTHER FUNDS	241,811	11,040
018990-0013	EDUCATIONAL BROADBAND LEASE	15,696	16,167
TOTAL-LOCAL FUNDS		257,507	27,207
19010-E-RATE, CAPITAL ACCOUNT			
019010-0011	E-RATE, CAPITAL ACCOUNT	926,344	
TOTAL-E-RATE, CAPITAL ACCOUNT		926,344	
41050-TRANSFERS FROM OTHER FUNDS			
041050-0011	TRANSFER FROM THE GENERAL FU	1,080,000	1,080,000
041050-0070	TRANSFERS FROM CO. CAP. IMPR	113,683	
TOTAL-TRANSFERS FROM OTHER FUNDS		1,193,683	1,080,000
TOTAL-SCHOOL CAPITAL IMPROVEMENT FUND		2,377,534	1,107,207
DEBT FUND			
16190-LOCAL RECEIPTS			
016190-0001	GREENVILLE SEWER CHARGES-ACS	38,600	38,600
TOTAL-LOCAL RECEIPTS		38,600	38,600
41000-NON-REVENUE RECEIPTS			
041050-0011	TRANSFERS FROM GENERAL FUND	7,316,327	7,261,582
041050-0070	TRANSFERS FROM CO. CAP. IMPR	1,183,216	656,779
TOTAL NON-REVENUE RECEIPTS		8,499,543	7,918,361
TOTAL FOR DEBT FUND		8,538,143	7,956,961
HEAD START FUND			
10000-FROM LOCAL FUNDS			
018990-0001	CAPSAW GRANT	50,000	50,000
TOTAL-FROM LOCAL FUNDS		50,000	50,000
33000-FEDERAL FUNDS			
033020-0099	HEAD START FEDERAL REVENUE	3,522,525	3,060,565
TOTAL-FEDERAL FUNDS		3,522,525	3,060,565
TOTAL FOR HEAD START FUND		3,572,525	3,110,565

GOVERNOR'S SCHOOL FUND			
16000-FROM LOCAL FUNDS			
016120-0002	SPECIAL FEES FROM STUDENTS	132,000	132,000
TOTAL-FROM LOCAL FUNDS		132,000	132,000
18000-MISCELLANEOUS REVENUE			
018030-0003	OTHER REBATES & REFUNDS, GOV	2,800	2,800
TOTAL-MISCELLANEOUS REVENUE		2,800	2,800
19000-RECOVERED COSTS			
019010-0001	TUITION FROM OTHER DIVISIONS	871,642	962,221
TOTAL-RECOVERED COSTS		871,642	962,221
24000-FROM STATE FUNDS			
024020-0029	GOVERNOR'S SCH.-REGIONAL	659,376	674,755
024020-0076	TECHNOLOGY	26,000	26,000
TOTAL-FROM STATE FUNDS		685,376	700,755
TOTAL FOR GOVERNOR'S SCHOOL FUND		1,691,818	1,797,776
COUNTY CAPITAL IMPROVEMENT FUND			
15000-REV. FROM USE OF MONEY			
015010-0002	INTEREST INCOME-CRESCENT LOA	13,224	9,918
015020-0007	SALE OF SALVAGE & SURPLUS	20,000	5,000
TOTAL-REV. FROM USE OF MONEY		33,224	14,918
18000-MISCELLANEOUS			
018030-0003	EXPENDITURE REFUNDS	100	
018990-0009	INSURANCE PROCEEDS	80,000	30,000
TOTAL-MISCELLANEOUS		80,100	30,000
19000-RECOVERED COSTS			
019020-0001	RECOVERED COSTS	60,000	60,000
019020-0004	LOCAL CONTRIBUTIONS-FIRING R	50,000	50,000
019120-0004	LIBRARY E-RATE REIMBURSEMENT	17,000	17,000
TOTAL-RECOVERED COSTS		127,000	127,000
24000-FROM THE COMMONWEALTH			
024030-0003	COMMONWEALTH OF VA-VDOT	348,000	1,015,000
024040-0005	HAZARDOUS MATERIALS GRANT	10,000	10,000
024040-0011	DUPONT SETTLEMENT GRANT	820,000	606,000
TOTAL-FROM THE COMMONWEALTH		1,178,000	1,631,000
30000-FROM FEDERAL FUNDS			
033010-0011	EMPG-EOC	14,882	14,882
033020-0003	TRANSPORTATION ENHANCEMENT G	210,000	
033070-0002	WATERSHED/FLOOD PROTECTION-D	2,410,000	392,000
TOTAL-FROM FEDERAL		2,634,882	406,882
41000-NON-REVENUE RECEIPTS			
041020-0098	SALE OF ASSET-MRRJ CAPACITY	846,186	846,186
041050-0011	TRANSFERS FROM GENERAL FUND	8,807,118	3,379,054
TOTAL-NON-REVENUE RECEIPTS		9,653,304	4,225,240
TOTAL-COUNTY CAPITAL IMPROVEMENT FUND		13,706,510	6,435,040
TOTAL FOR ALL FUNDS		272,337,838	259,061,317

2020-21 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2019-20 REVISED	2020-21 ADOPTED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	110,749,903	113,689,497	2,939,594
43- SCHOOL CAFETERIA FUND	4,623,694	4,716,110	92,416
44- SCHOOL CAP. IMP. FUND	2,050,061	1,503,488	(546,573)
45- DEBT FUND	7,806,707	7,227,418	(579,289)
47- SCHOOL HEAD START FUND	3,572,525	3,110,565	(461,960)
48- GOVERNOR'S SCHOOL FUND	1,691,818	1,797,776	105,958
TOTAL SCHOOL USES	130,494,708	132,044,854	1,550,146
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	42,537,393	40,943,256	(1,594,137)
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	49,100	48,000	(1,100)
14- ECONOMIC DEVELOPMENT FUND	820,000	470,000	(350,000)
15- REVENUE RECOVERY FUND	644,323	592,255	(52,068)
23- VIRGINIA PUBLIC ASSISTANCE FUND	13,583,936	13,286,846	(297,090)
24- COMPREHENSIVE SERVICES FUND	5,750,000	5,750,000	0
45- DEBT FUND	731,436	729,543	(1,893)
70- COUNTY CAP. IMP. FUND	12,743,510	6,298,040	(6,445,470)
TOTAL GENERAL GOVERNMENT	77,464,698	68,722,940	(8,741,758)
TOTAL USES	207,959,406	200,767,794	(7,191,612)
TRANSFERS TO OTHER FUNDS	69,175,794	62,787,727	(6,388,067)
FUND BALANCES & RESERVES	44,216,465	39,722,261	(4,494,204)
GRAND-TOTAL ALL FUNDS	321,351,665	303,277,782	(18,073,883)

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
GENERAL OPERATING FUND			
011010-BOARD OF SUPERVISORS			
011010-1600	COMPENSATION OF MEMBERS	70,548	75,744
011010-2100	EMPLOYERS SHARE-FICA	5,129	5,794
011010-2300	EMPLOYERS SHARE-HOSPITALIZAT	16,188	17,348
011010-3120	CONTRACTUAL-STATE ASSEMBLY	26,400	26,540
011010-3125	CENSUS, SURVEYS, REPORTS	18,600	14,000
011010-5203	TELEPHONE SERVICES	1,150	2,400
011010-5501	TRAVEL EXPENSES	19,300	12,500
011010-5502	EXPENSES-STATE ASSEMBLY	500	
011010-6001	OFFICE SUPPLIES	40	
011010-8001	EQUIPMENT	1,300	
TOTAL BOARD OF SUPERVISORS		159,155	154,326
012010-COUNTY ADMINISTRATOR			
012010-1100	SALARIES & WAGES	568,871	590,407
012010-1300	SALARIES & WAGES/PART-TIME	7,500	
012010-2100	EMPLOYERS SHARE-FICA	41,267	45,740
012010-2210	EMPLOYERS SHARE-RETIREMENT	52,236	61,251
012010-2300	EMPLOYERS SHARE-HOSPITALIZAT	50,377	52,044
012010-2400	EMPLOYERS SHARE-GROUP LIFE I	7,257	7,678
012010-2500	EMPLOYERS SHARE-VRS HYBRID S	305	581
012010-2700	WORKERS COMPENSATION INS.	397	436
012010-3121	AUDITING-CONTRACTUAL	58,700	60,170
012010-3124	COST ALLOCATION PLAN	4,000	4,000
012010-3600	ADVERTISING	7,000	5,500
012010-3700	MARKETING & COMMUNICATIONS	5,000	500
012010-5201	POSTAL SERVICES	800	800
012010-5203	TELEPHONE SERVICES	4,600	4,440
012010-5305	MOTOR VEHICLE INSURANCE	1,200	1,200
012010-5307	LIABILITY INS.-PUBLIC OFFICI	3,700	3,700
012010-5501	TRAVEL EXPENSES	7,300	3,000
012010-5801	DUES & SUBSCRIPTIONS	21,700	20,600
012010-6001	OFFICE SUPPLIES	8,750	7,000
012010-6008	MOTOR VEHICLE FUEL	2,000	1,200
012010-6009	MOTOR VEHICLE MAINT. & SUPPL	1,700	500
012010-8002	FURNITURE & FIXTURES	6,600	
TOTAL COUNTY ADMINISTRATOR		861,260	870,747
012030-HUMAN RESOURCES			
012030-1100	SALARIES & WAGES	196,165	199,096
012030-2100	EMPLOYERS SHARE-FICA	14,255	15,231
012030-2210	EMPLOYERS SHARE-RETIREMENT	18,498	21,283
012030-2300	EMPLOYERS SHARE-HOSPITALIZAT	24,909	26,022
012030-2400	GROUP LIFE INSURANCE	2,570	2,668
012030-2500	EMPLOYERS SHARE-VRS HYBRID S	190	302
012030-2700	WORKERS COMPENSATION INS.	153	169
012030-3600	ADVERTISING	1,500	1,350
012030-5201	POSTAGE SERVICES	1,100	700

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
012030-5203	TELEPHONE SERVICES	600	600
012030-5501	TRAVEL EXPENSES	1,100	500
012030-5504	IN-SERVICE TRAINING & EDUCAT	20,000	2,500
012030-5506	EMPLOYEE RECOGNITION & AWARD	200	
012030-5801	DUES & SUBSCRIPTIONS	699	699
012030-6001	OFFICE SUPPLIES	4,000	4,000
TOTAL HUMAN RESOURCES		285,939	275,120
012040-COUNTY ATTORNEY			
012040-1100	SALARIES & WAGES	260,127	268,341
012040-1300	SALARIES & WAGES/PART-TIME	2,000	
012040-2100	EMPLOYERS SHARE-FICA	18,742	20,528
012040-2210	EMPLOYERS SHARE-RETIREMENT	24,970	28,686
012040-2300	EMPLOYERS SHARE-HOSPITALIZAT	28,994	26,022
012040-2400	EMPLOYERS SHARE-GROUP LIFE I	3,469	3,596
012040-2500	EMPLOYERS SHARE-VRS HYBRID S	373	593
012040-2700	WORKERS COMPENSATION INS.	169	186
012040-3120	CONTRACT SERVICES	100,000	80,000
012040-5201	POSTAGE	300	300
012040-5203	TELEPHONE SERVICES	970	970
012040-5501	TRAVEL EXPENSES/EDUCATION	3,500	3,500
012040-5801	DUES & SUBSCRIPTIONS	2,115	2,115
012040-6001	OFFICE SUPPLIES	2,000	2,000
012040-6004	LAW BOOKS	3,900	3,900
012040-8001	FURNITURE & FIXTURES	4,630	
TOTAL COUNTY ATTORNEY		456,259	440,737
012090-COMMISSIONER OF THE REVENUE			
012090-1100	SALARIES & WAGES	654,584	634,472
012090-1300	SALARIES & WAGES/PART-TIME	3,820	
012090-2100	EMPLOYERS SHARE-FICA	49,253	48,537
012090-2210	EMPLOYERS SHARE-RETIREMENT	60,549	67,825
012090-2300	EMPLOYERS SHARE-HOSPITALIZAT	84,889	95,414
012090-2400	EMPLOYERS SHARE-GROUP LIFE I	8,411	8,502
012090-2500	EMPLOYERS SHARE-VRS HYBRID S	297	289
012090-2700	WORKERS COMPENSATION INS.	3,496	3,844
012090-3320	MAINTENANCE SERVICE CONTRACT	695	695
012090-3500	BOOKBINDING	1,500	
012090-3501	CONTRACTUAL ASSESSMENTS-NADA	9,200	9,200
012090-3600	ADVERTISING	500	500
012090-4100	DATA PROCESSING SERVICES	30,775	28,000
012090-5201	POSTAL SERVICES	35,900	33,500
012090-5203	TELEPHONE SERVICES	3,100	3,100
012090-5305	MOTOR VEHICLE INSURANCE	1,200	1,200
012090-5501	TRAVEL EXPENSES	7,700	2,400
012090-5801	DUES & SUBSCRIPTIONS	1,865	1,705
012090-6001	OFFICE SUPPLIES	18,000	15,100
012090-6008	MOTOR VEHICLE FUEL	1,500	700
012090-6009	MOTOR VEHICLE MAINT. & SUPPL	500	500
TOTAL COMMISSIONER OF REVENUE		977,734	955,483

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
012100-REASSESSMENT			
012100-5203	TELEPHONE SERVICES	486	0
012100-8001	COMPUTER EQUIPMENT	18,000	0
TOTAL REASSESSMENT		18,486	0
012110-BOARD OF EQUALIZATION			
012110-1600	COMPENSATION OF BOARD MEMBER	1,200	0
012110-5201	POSTAGE	55	0
012110-5203	TELEPHONE	55	0
TOTAL BOARD OF EQUALIZATION		1,310	0
012130-TREASURER			
012130-1100	SALARIES & WAGES	352,135	361,124
012130-1300	SALARIES & WAGES/PART-TIME	1,000	
012130-2100	EMPLOYERS SHARE-FICA	26,847	27,626
012130-2210	EMPLOYERS SHARE-RETIREMENT	33,206	38,604
012130-2300	EMPLOYERS SHARE-HOSPITALIZAT	50,895	60,718
012130-2400	EMPLOYERS SHARE-GROUP LIFE I	4,613	4,839
012130-2500	EMPLOYERS SHARE-VRS HYBRID S	298	515
012130-2700	WORKERS COMPENSATION INS.	274	302
012130-3600	ADVERTISING	150	300
012130-4100	DATA PROCESSING SERVICES	12,100	12,000
012130-5201	POSTAL SERVICES	53,500	49,350
012130-5203	TELEPHONE SERVICES	2,500	2,500
012130-5307	MONEY & SECURITIES INSURANCE	1,058	1,200
012130-5501	TRAVEL EXPENSES	2,900	1,000
012130-5801	DUES & SUBSCRIPTIONS	1,200	1,500
012130-6001	OFFICE SUPPLIES	11,000	9,750
012130-6018	DOG TAGS	945	1,000
012130-6099	DELINQUENT TAX COLLECTION EX	2,500	1,300
012130-8002	FURNITURE & FIXTURES	600	
TOTAL TREASURER		557,721	573,628
012150-FINANCE			
012150-1100	SALARIES & WAGES	293,662	271,183
012150-2100	EMPLOYERS SHARE-FICA	21,880	20,745
012150-2210	EMPLOYERS SHARE-RETIREMENT	27,891	28,989
012150-2300	EMPLOYERS SHARE-HOSPITALIZAT	48,250	45,105
012150-2400	EMPLOYERS SHARE-GROUP LIFE I	3,875	3,634
012150-2500	EMPLOYERS SHARE-VRS HYBRID S	1,019	1,385
012150-2700	WORKERS COMPENSATION INS.	253	279
012150-4100	DATA PROCESSING SERVICES	5,302	5,540
012150-5201	POSTAL SERVICES	3,350	3,350
012150-5203	TELEPHONE SERVICES	1,300	1,200
012150-5501	TRAVEL EXPENSES	3,500	5,300
012150-5801	DUES & SUBSCRIPTIONS	875	875
012150-6001	OFFICE SUPPLIES	5,370	4,900
012150-8002	OFFICE FURNITURE	330	
TOTAL FINANCE		416,857	392,485

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
012200-INFORMATION TECHNOLOGY			
012200-1100	SALARIES & WAGES	369,740	375,953
012200-1200	SALARIES & WAGES/OVER-TIME	8,000	8,000
012200-1300	SALARIES & WAGES/PART-TIME	38,912	34,062
012200-2100	EMPLOYERS SHARE-FICA	31,064	31,979
012200-2210	EMPLOYERS SHARE-RETIREMENT	34,731	40,035
012200-2300	EMPLOYERS SHARE-HOSPITALIZAT	56,398	60,718
012200-2400	EMPLOYERS SHARE-GROUP LIFE I	4,825	5,018
012200-2500	EMPLOYERS SHARE-VRS HYBRID S	199	320
012200-2700	WORKERS COMPENSATION INS.	1,767	1,943
012200-3320	MAINTENANCE SERVICE CONTRACT	148,312	148,312
012200-3321	MAINTENANCE SERVICE - GIS	17,600	17,600
012200-3322	CONTRACT SERVICES	33,552	19,000
012200-3323	CONTRACT SERVICES-GIS	2,000	
012200-5201	POSTAL SERVICES	200	50
012200-5203	TELEPHONE SERVICES	33,227	38,689
012200-5305	MOTOR VEHICLE INSURANCE	600	600
012200-5501	TRAVEL & TRAINING EXPENSES	5,000	
012200-5502	TRAVEL & TRAINING - GIS	1,470	
012200-5801	DUES & SUBSCRIPTIONS	300	
012200-6001	OFFICE SUPPLIES	5,363	3,000
012200-6002	OFFICE SUPPLIES - GIS	1,075	600
012200-6008	MOTOR VEHICLE FUEL	735	500
012200-6009	MOTOR VEHICLE MAINT & SUPPLI	500	125
012200-8004	COMPUTER SOFTWARE	11,000	
TOTAL INFORMATION TECHNOLOGY		806,570	786,504
013010-BOARD OF ELECTIONS			
013010-1100	SALARIES & WAGES	90,034	90,769
013010-1300	SALARIES & WAGES/PART-TIME	30,646	28,234
013010-1600	COMPENSATION OF MEMBERS	11,063	11,063
013010-2100	EMPLOYERS SHARE-FICA	11,046	10,107
013010-2210	EMPLOYERS SHARE-RETIREMENT	8,490	9,703
013010-2300	EMPLOYERS SHARE-HOSPITALIZAT	16,188	17,348
013010-2400	EMPLOYERS SHARE-GROUP LIFE I	1,179	1,216
013010-2500	EMPLOYERS SHARE-VRS HYBRID S	162	261
013010-2700	WORKERS COMPENSATION INS.	164	180
013010-3200	COMP. OF ELECTION OFFICIALS	32,565	47,220
013010-3201	CUSTODIAN & MECH.-VOTING MAC	9,922	9,922
013010-3320	MAINTENANCE SERVICE CONTRACT	23,610	18,110
013010-3600	ADVERTISING	883	750
013010-3900	PRIMARY ELECTIONS	111,057	50,388
013010-5201	POSTAL SERVICES	6,500	6,500
013010-5203	TELEPHONE SERVICES	1,100	1,000
013010-5300	INSURANCE - VOTING MACHINES	285	285
013010-5402	RENT OF VOTING PRECINCTS	1,400	1,400

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
013010-5501	TRAVEL EXPENSES	8,395	7,555
013010-5801	DUES & SUBSCRIPTIONS	350	350
013010-6001	OFFICE SUPPLIES	5,000	4,500
013010-6007	REPAIRS & MAINTENANCE-VOTING	500	500
013010-6028	BALLOTS & VOTING MACHINE SUP	20,927	20,917
013010-8002	FURNITURE & EQUIPMENT	6,500	
TOTAL BOARD OF ELECTIONS		397,966	338,278
021010-CIRCUIT COURT			
021010-1100	SALARIES & WAGES	108,667	116,880
021010-2100	EMPLOYERS SHARE-FICA	8,355	8,941
021010-2210	EMPLOYERS SHARE-RETIREMENT	10,247	12,494
021010-2300	EMPLOYERS SHARE-HOSPITALIZAT	18,989	26,022
021010-2400	EMPLOYERS SHARE-GROUP LIFE I	1,424	1,566
021010-2500	EMPLOYERS SHARE-VRS HYBRID S	373	649
021010-2700	WORKERS COMPENSATION INS.	116	128
021010-3200	COMPENSATION-JURORS & WITNES	3,500	3,150
021010-3201	COMPENSATION OF JURY COMMISS	3,000	2,700
021010-5203	TELEPHONE SERVICES	900	900
021010-5801	DUES & SUBSCRIPTIONS	1,550	1,400
021010-6001	OFFICE SUPPLIES	3,000	2,700
021010-8002	FURNITURE & EQUIPMENT	4,200	
TOTAL CIRCUIT COURT		164,321	177,530
021020-GENERAL DISTRICT COURT			
021020-5203	TELEPHONE SERVICES	3,000	3,000
021020-5501	TRAVEL EXPENSES	500	250
021020-5801	DUES & SUBSCRIPTIONS	500	400
021020-6001	OFFICE SUPPLIES	3,000	2,500
021020-8002	FURNITURE & EQUIPMENT	500	
TOTAL GENERAL DISTRICT COURT		7,500	6,150
021030-MAGISTRATE			
021030-5201	POSTAGE	56	56
021030-5203	TELEPHONE SERVICES	2,000	2,000
021030-5501	TRAVEL & TRAINING	200	200
021030-5604	PRO-RATA SHARE-CHIEF MAGISTR	116	120
021030-5801	DUES & SUBSCRIPTIONS	824	824
021030-6001	OFFICE SUPPLIES	400	400
TOTAL MAGISTRATE		3,596	3,600
021060-CLERK OF THE CIRCUIT COURT			
021060-1100	SALARIES & WAGES	604,201	663,809
021060-1300	PART-TIME WAGES	35,642	35,642
021060-2100	EMPLOYERS SHARE-FICA	48,605	53,508
021060-2210	EMPLOYERS SHARE-RETIREMENT	56,243	70,961
021060-2300	EMPLOYERS SHARE-HOSPITALIZAT	95,229	121,436
021060-2400	EMPLOYERS SHARE-GROUP LIFE I	7,813	8,895
021060-2500	EMPLOYERS SHARE-VRS HYBRID S	954	1,973
021060-2700	WORKERS COMPENSATION INS.	462	509
021060-3121	AUDITING-APA	2,500	3,150
021060-5201	POSTAL SERVICES	9,200	8,100
021060-5203	TELEPHONE SERVICES	12,600	10,800
021060-5501	TRAVEL EXPENSES	2,500	2,000
021060-5801	DUES & SUBSCRIPTIONS	625	625
021060-6001	OFFICE SUPPLIES	4,500	3,500
021060-6002	TECHNOLOGY MAINTENANCE	45,000	40,500
021060-6014	STATE LIBRARY GRANT	15,000	10,000
021060-9999	TECHNOLOGY TRUST FUND	40,000	40,000

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
TOTAL CLERK OF CIRCUIT COURT		981,074	1,075,408
022010-COMMONWEALTH ATTORNEY			
022010-1100	SALARIES & WAGES	841,888	865,217
022010-2100	EMPLOYERS SHARE-FICA	63,137	66,189
022010-2210	EMPLOYERS SHARE-RETIREMENT	77,217	92,492
022010-2300	EMPLOYERS SHARE-HOSPITALIZAT	99,717	112,762
022010-2400	EMPLOYERS SHARE-GROUP LIFE I	10,727	11,594
022010-2500	EMPLOYERS SHARE-VRS HYBRID S	2,929	4,955
022010-2700	WORKERS COMPENSATION INS.	610	670
022010-3320	MAINTENANCE SERVICE CONTRACT	13,100	13,100
022010-5201	POSTAL SERVICES	700	700
022010-5203	TELEPHONE SERVICES	6,200	6,200
022010-5305	MOTOR VEHICLE INSURANCE	555	600
022010-5501	TRAVEL EXPENSES	5,700	1,810
022010-5801	DUES & SUBSCRIPTIONS	5,485	5,485
022010-6001	OFFICE SUPPLIES	11,000	8,000
022010-6004	LAW BOOKS	6,020	5,612
022010-6017	VICTIM/WITNESS GRANT	79,000	79,000
022010-6018	DOMESTIC VIOLENCE GRANT	53,800	53,800
022010-6019	SANE GRANT	15,235	15,235
022010-6025	LITTER CONTROL PROGRAM	2,000	2,000
022010-8002	FURNITURE & EQUIPMENT	2,200	1,000
022010-8005	DEPRECIATION/SOFTWARE	10,000	
TOTAL COMMONWEALTH ATTORNEY		1,307,220	1,346,421
031020-SHERIFF			
031020-1100	SALARIES & WAGES	4,351,827	4,403,512
031020-1104	COURTROOM SECURITY	120,443	112,693
031020-1105	TDO TRANSPORT GRANT	45,000	
031020-1200	OVER-TIME	200,000	200,000
031020-2100	EMPLOYERS SHARE-FICA	348,665	345,490
031020-2210	EMPLOYERS SHARE-RETIREMENT	398,053	464,310
031020-2300	EMPLOYERS SHARE-HOSPITALIZAT	689,497	763,312
031020-2400	EMPLOYERS SHARE-GROUP LIFE I	55,294	58,202
031020-2500	EMPLOYERS SHARE-VRS HYBRID S	941	1,707
031020-2700	WORKERS COMPENSATION INS.	86,641	89,240
031020-3110	PHYSICALS-NEW EMPLOYEES	2,000	1,000
031020-3202	PROFESSIONAL SERVICES	3,500	4,500
031020-3320	MAINTENANCE SERVICE CONTRACT	101,050	89,050
031020-3321	RADIO MAINTENANCE CONTRACT	5,000	4,000
031020-5201	POSTAL SERVICES	5,000	4,000
031020-5203	TELEPHONE SERVICES	106,000	86,000
031020-5305	MOTOR VEHICLE INSURANCE	57,917	57,000
031020-5501	TRAVEL & TRAINING	45,900	35,900
031020-5801	DUES & SUBSCRIPTIONS	20,385	11,395
031020-6001	OFFICE SUPPLIES	28,600	28,600
031020-6005	CRIME PREVENTION SUPPLIES	7,200	7,200
031020-6008	MOTOR VEHICLE FUEL	250,000	230,000
031020-6009	MOTOR VEHICLE MAINT. & SUPPL	135,000	135,000
031020-6010	POLICE SUPPLIES	63,450	61,950
031020-6011	WEARING APPAREL-UNIFORMS	80,500	80,500
031020-6012	RADAR EQUIPMENT	17,100	17,100
031020-6013	AMMO RANGE SUPPLIES	41,500	41,500
031020-6014	K-9 UNIT	22,000	22,000
031020-6016	TACTICAL UNIT EXPENSES	60,600	53,800
031020-6018	PUBLIC SAFETY GRANTS	5,000	
031020-7002	CENTRAL SHEN.CRIMINAL JUSTIC	55,800	55,800
031020-8001	EQUIPMENT-COMPUTER	56,100	38,200
031020-8002	FURNITURE & EQUIPMENT	500	500

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
TOTAL SHERIFF		7,466,463	7,503,461
031040-EMERGENCY COMMUNICATIONS CENTER			
031040-1100	SALARIES & WAGES	885,781	935,877
031040-1200	SALARIES & WAGES OVERTIME	70,000	70,000
031040-1300	SALARIES & WAGES/PART-TIME	15,000	15,000
031040-2100	EMPLOYERS SHARE-FICA	77,092	78,097
031040-2210	EMPLOYERS SHARE-RETIREMENT	83,125	100,045
031040-2300	EMPLOYERS SHARE-HOSPITALIZAT	158,028	182,154
031040-2400	EMPLOYERS SHARE-GROUP LIFE I	11,548	12,541
031040-2500	EMPLOYERS SHARE-VRS HYBRID S	1,853	3,297
031040-2700	WORKERS COMPENSATION INS.	2,729	3,002
031040-3110	CONTRACTUAL PROFESSIONAL SER	4,200	4,200
031040-3320	MAINTENANCE SERVICE CONTRACT	270,000	265,000
031040-5100	UTILITIES-TOWER SITES	10,000	10,000
031040-5201	POSTAL SERVICES	715	615
031040-5203	TELEPHONE SERVICES	225,000	215,000
031040-5305	MOTOR VEHICLE INSURANCE	1,400	1,400
031040-5400	COMMUNICATIONS SITE LEASE	142,000	138,000
031040-5501	TRAVEL EXPENSES	2,800	1,800
031040-5801	DUES & SUBSCRIPTIONS	650	650
031040-6001	OFFICE SUPPLIES	5,800	5,800
031040-6007	MAINTENANCE SUPPLIES	1,500	500
031040-6008	VEHICLE & POWER EQUIP. FUEL	350	200
031040-6009	TRANSPORTATION-VEHICLES	600	500
031040-6013	EDUCATION & TRAINING MATERIA	500	400
031040-6015	EMERGENCY MANAGEMENT EXPENSE	500	400
031040-7002	C.S.C.J.T.C.-ASSESSMENT	12,400	12,400
031040-8001	COMPUTER EQUIPMENT	2,630	
TOTAL EMERGENCY COMMUNICATIONS CENTER		1,986,201	2,056,878

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
032010-FIRE DEPARTMENT CAREER			
032010-1100	SALARIES & WAGES	4,751,417	4,898,848
032010-1200	SALARIES & WAGES - OVERTIME	350,000	249,376
032010-1300	SALARIES & WAGES/PART-TIME	100,000	105,119
032010-2100	EMPLOYERS SHARE-FICA	377,837	374,762
032010-2210	EMPLOYERS SHARE-RETIREMENT	431,425	523,687
032010-2300	EMPLOYERS SHARE-HOSPITALIZAT	802,600	893,422
032010-2400	EMPLOYERS SHARE-GROUP LIFE I	59,933	65,645
032010-2700	WORKERS COMPENSATION INS.	211,896	233,086
032010-3110	PHYSICALS	18,330	12,717
032010-3120	PROFESSIONAL SERVICES OMD	40,000	40,000
032010-3310	REPAIRS & MAINT.-CONTRACTUAL	25,680	35,680
032010-3320	MAINTENANCE SERVICE CONTRACT	66,040	66,040
032010-5201	POSTAL SERVICES	1,000	1,000
032010-5203	TELEPHONE SERVICES	25,450	28,174
032010-5305	MOTOR VEHICLE INSURANCE	34,000	34,000
032010-5501	RECOGNITION & TRAINING EXPEN	30,200	0
032010-5651	CONTRIBUTION - L.E.P.C.	800	0
032010-5801	DUES & SUBSCRIPTIONS	18,570	17,770
032010-6001	OFFICE SUPPLIES	6,500	8,000
032010-6007	REPAIRS & MAINT. SUPPLIES-BL	41,833	26,000
032010-6008	VEHICLE & POWERED EQUIP.-FUE	80,000	76,000
032010-6009	APPARATUS/EQUIP.-MAINT.& REP	205,927	156,250
032010-6010	ADMIN VEHICLE MAINT. & REPAI	6,500	7,650
032010-6011	WEARING APPAREL	53,250	44,100
032010-6012	EMS SUPPLIES	61,000	61,000
032010-6014	FIRE FIGHTING SUPPLIES	63,300	63,300
032010-6015	EMERGENCY SEARCH/RESCUE SUPP	10,000	10,000
032010-8001	EQUIPMENT	47,786	52,786
032010-8002	FURNITURE & FIXTURES	9,500	8,600
032010-8003	EMS 50/50 GRANT	30,000	25,000
TOTAL FIRE DEPARTMENT-CAREER		7,960,774	8,118,012
032020-EMERGENCY SERVICES-VOLUNTEER			
032020-3121	AUDITING - CONTRACTUAL	67,000	68,500
032020-3205	VOLUNTEER FIRE & EMS TRAININ	150,000	100,000
032020-3320	MAINTENANCE CONTRACTS	68,500	68,500
032020-3800	STATE ASSIST. - FOREST FIRE	11,750	10,750
032020-5203	TELEPHONE SERVICES	22,000	22,000
032020-5306	INSURANCE - CASUALTY & PROPE	210,000	200,000
032020-5308	ACCIDENT & HEALTH INS.	120,000	120,000
032020-5602	MEMBER REIMBURSEMENT-FUEL	180,000	180,000
032020-5649	\$4 FOR LIFE	80,000	80,000
032020-6002	VOLUNTEER RECOGNITION	6,000	6,000
032020-6003	MARKETING & RECRUITMENT	6,000	4,000
032020-6012	EMS SUPPLIES-REHAB	1,000	2,000
032020-6013	FIRE PREVENTION	6,000	4,000
032020-6016	FOAM REIMBURSEMENT/REPLACEME	10,000	8,000
032020-8001	EQUIPMENT	7,680	7,680
032020-9101	BRIDGEWATER VOL. FIRE DEPT.	31,945	32,395
032020-9102	CHURCHVILLE VOL. FIRE DEPT.	66,178	60,191
032020-9103	CRAIGSVILLE VOL. FIRE DEPT.	63,091	57,141
032020-9104	DEERFIELD VOL. FIRE DEPT.	51,853	51,329
032020-9105	DOOMS VOL. FIRE DEPT.	86,341	80,341
032020-9106	GROTTOES VOL. FIRE DEPT.	61,341	60,191
032020-9107	MIDDLEBROOK VOL. FIRE DEPT.	60,816	61,116
032020-9108	RAPHINE VOL. FIRE DEPT.	45,893	46,193
032020-9109	STUARTS DRAFT VOL. FIRE DEPT	79,291	76,141
032020-9110	VERONA VOL. FIRE DEPT.	92,016	89,166

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
032020-9111	WEYERS CAVE VOL. FIRE DEPT.	84,891	81,291
032020-9112	PRESTON L.YANCEY VOL.FIRE DE	19,423	19,648
032020-9113	SWOOPE VOL. FIRE DEPT.	72,941	70,341
032020-9114	WALKERS CREEK VOL. FIRE DEPT	12,748	19,272
032020-9115	WILSON FIRE STATION	65,241	63,341
032020-9116	MT.SOLON VOL. FIRE DEPT.	59,841	57,666
032020-9117	NEW HOPE VOL.FIRE DEPT.	59,616	59,579
032020-9118	WINTERGREEN FIRE DEPT.	12,748	12,748
032020-9130	WINTERGREEN RESCUE SQUAD	15,673	15,673
032020-9151	AUGUSTA COUNTY VOLUNTEERS	14,173	14,248
032020-9152	RIVERHEADS VOLUNTEERS	50,346	58,396
032020-9160	NON-COUNTY AGENCY CONTRIBUTI	21,000	14,000
TOTAL EMERGENCY SERVICES-VOLUNTEER		2,073,336	1,981,837
032030-FIRE & EMS TRAINING			
032030-1100	SALARIES & WAGES	184,311	212,028
032030-1200	SALARIES & WAGES - OVERTIME	10,000	10,000
032030-1300	SALARIES & WAGES/PART-TIME	25,000	10,000
032030-2100	EMPLOYERS SHARE-FICA	14,599	16,220
032030-2210	EMPLOYERS SHARE-RETIREMENT	17,381	22,666
032030-2300	EMPLOYERS SHARE-HOSPITALIZAT	28,054	34,696
032030-2400	EMPLOYERS SHARE-GROUP LIFE I	2,415	2,841
032030-2700	WORKERS COMPENSATION INS.	7,013	7,215
032030-3110	PHYSICALS	700	0
032030-3310	REPAIR & MAINTENANCE-CONTRAC	3,410	3,410
032030-3320	MAINTENANCE SERVICE CONTRACT	14,220	11,700
032030-5100	ELECTRIC SERVICES	500	500
032030-5102	PROPANE	1,000	700
032030-5103	WATER & SEWER SERVICES	500	500
032030-5203	TELEPHONE SERVICES	2,400	2,000
032030-5305	INSURANCE - BUILDINGS & GROU	3,920	3,920
032030-5501	RECOGNITION AND TRAINING EXP	4,000	30,000
032030-5652	CONTRACTUAL TRAINING	2,000	6,300
032030-5801	DUES & SUBSCRIPTIONS	700	630
032030-6001	OFFICE SUPPLIES	1,600	1,080
032030-6005	JANITORIAL SUPPLIES	300	270
032030-6007	REPAIR & MAINTENANCE-BURN BU	3,500	2,700
032030-6008	VEHICLE & POWERED EQUIP.-FUE	3,000	2,700
032030-6009	VEH.& POWERED EQUIP.-MAINT.&	6,000	4,500
032030-6011	WEARING APPAREL	250	875
032030-6012	EMS SUPPLIES	2,500	3,596
032030-6013	TRAINING MATERIALS	23,500	28,800

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
032030-6014	SMOKE & NITROGEN-BURN BUILDI	3,500	3,150
032030-8001	EQUIPMENT	4,260	5,260
032030-8002	FURNITURE & FIXTURES	413	0
032030-8003	GRANT 50/50	5,000	4,500
TOTAL FIRE & EMS TRAINING		375,946	432,757
033030-J&D COURT			
033030-5203	TELEPHONE SERVICES	3,500	3,500
033030-5501	TRAVEL EXPENSES	400	400
033030-5801	DUES & SUBSCRIPTIONS	2,170	2,300
033030-6001	OFFICE SUPPLIES	10,900	8,200
033030-8002	FURNITURE & FIXTURES	1,400	800
TOTAL J&D COURT		18,370	15,200
033040-COURT SERVICES			
033040-5203	TELEPHONE SERVICES	3,120	3,432
TOTAL COURT SERVICES		3,120	3,432
033050-JUVENILE & PROBATION			
033050-6015	OFFICE ON YOUTH	145,080	145,080
033050-7001	DETENTION HOME-OPERATING EXP	69,204	69,204
033050-7002	MRRJ-OPERATING EXPENDITURES	2,662,935	1,847,133
033050-7004	SAW FIRING RANGE	10,000	0
TOTAL JUVENILE & PROBATION		2,887,219	2,061,417
034010-BUILDING INSPECTIONS			
034010-1100	SALARIES & WAGES	282,155	286,631
034010-2100	EMPLOYERS SHARE-FICA	21,265	21,927
034010-2210	EMPLOYERS SHARE-RETIREMENT	26,607	30,641
034010-2300	EMPLOYERS SHARE-HOSPITALIZAT	49,819	52,044
034010-2400	EMPLOYERS SHARE-GROUP LIFE I	3,696	3,841
034010-2500	EMPLOYERS SHARE-VRS HYBRID S	377	601
034010-2700	WORKERS COMPENSATION INS.	5,693	6,262
034010-5305	MOTOR VEHICLE INSURANCE	2,773	2,500
034010-5501	TRAVEL EXPENSES	900	0
034010-6008	MOTOR VEHICLE FUEL	8,500	7,900
034010-6009	MOTOR VEHICLE MAINT & SUPPLI	3,000	1,500
034010-6011	UNIFORMS	1,289	0
TOTAL BUILDING INSPECTIONS		406,074	413,847

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
035010-ANIMAL CONTROL			
035010-1100	SALARIES & WAGES	126,760	130,032
035010-1200	SALARIES & WAGES- OVERTIME	16,547	11,460
035010-2100	EMPLOYERS SHARE-FICA	11,285	10,824
035010-2210	EMPLOYERS SHARE-RETIREMENT	11,954	13,900
035010-2300	EMPLOYERS SHARE-HOSPITALIZAT	24,282	26,022
035010-2400	EMPLOYERS SHARE-GROUP LIFE I	1,661	1,742
035010-2700	WORKERS COMPENSATION INS.	1,669	1,836
035010-3110	VET BILLS	5,000	4,000
035010-3120	PHYSICALS	165	0
035010-5201	POSTAL SERVICES	300	150
035010-5203	TELEPHONE SERVICES	4,092	3,592
035010-5305	MOTOR VEHICLE INSURANCE	1,665	2,000
035010-5501	TRAVEL EXPENSES	480	480
035010-5684	ANIMAL SERVICES CENTER OPERA	231,000	241,000
035010-5802	LIVESTOCK & FOWL CLAIMS	1,000	500
035010-6001	OFFICE SUPPLIES	1,225	900
035010-6008	MOTOR VEHICLE FUEL	8,000	8,000
035010-6009	MOTOR VEHICLE MAINT & SUPPLI	5,069	2,800
035010-6011	WEARING APPAREL	1,200	1,000
035010-6030	DMV ANIMAL FRIENDLY PLATES	2,000	2,000
035010-8001	EQUIPMENT	1,700	460
TOTAL ANIMAL CONTROL		457,054	462,698
041020-HIGHWAYS & ROADS			
041020-3325	REPLACEMENT & SUPPLIES-ST.SI	16,000	16,000
TOTAL HIGHWAYS & ROADS		16,000	16,000
041040-STREET LIGHTS			
041040-5100	ELECTRIC SERVICES	120,500	116,600
TOTAL STREET LIGHTS		120,500	116,600
042010-SANITATION & WASTE REMOVAL			
042010-1100	SALARIES & WAGES	274,214	287,711
042010-2100	EMPLOYERS SHARE-FICA	19,627	20,646
042010-2700	WORKERS COMPENSATION INS.	7,866	8,653
042010-3310	MAINTENANCE & UPKEEP OF SITE	25,000	20,000
042010-3311	LEASE PAYMENTS	18,600	18,600
042010-3322	CONTAINERIZATION PROGRAM-CON	670,000	554,900
042010-3500	AUGUSTA COUNTY CLEAN UP	15,000	0
042010-3800	SANITARY LANDFILL #1-CONTRAC	1,120,000	1,166,000
042010-3900	LEACHEATE EXPENSES	61,500	62,000
042010-5100	ELECTRIC SERVICES	7,500	7,500
TOTAL SANITATION & REMOVAL		2,219,307	2,146,010
042020-RECYCLING PROGRAM			
042020-3310	MAINT. & UPKEEP OF SITES	500	0
042020-3322	HAULING RECYCLING CONTAINERS	175,032	155,000
042020-3323	RECYCLING-CONTRACTUAL	12,000	12,000
042020-3600	RECYCLING COMMITTEE	3,000	0
TOTAL RECYCLING PROGRAM		190,532	167,000
043010-FACILITIES MANAGEMENT			
043010-1100	SALARIES & WAGES	576,395	585,518
043010-1200	OVER-TIME	22,275	17,105
043010-1300	SALARIES & WAGES/PART-TIME	95,969	95,969
043010-2100	EMPLOYERS SHARE-FICA	56,519	53,442
043010-2210	EMPLOYERS SHARE-RETIREMENT	54,438	62,592
043010-2300	EMPLOYERS SHARE-HOSPITALIZAT	116,861	130,110

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
043010-2400	EMPLOYERS SHARE-GROUP LIFE I	7,563	7,846
043010-2500	EMPLOYERS SHARE-VRS HYBRID S	1,228	1,955
043010-2700	WORKERS COMPENSATION INS.	11,156	12,272
043010-3310	BUILDING MAINT. SERVICE CONT	86,830	90,000
043010-3320	GROUNDS MAINTENANCE SERVICE	65,400	63,000
043010-3325	CONTRACTED REPAIRS AND MAINT	45,000	38,700
043010-5100	ELECTRIC SERVICES	400,000	380,000
043010-5102	HEATING SERVICES	90,200	90,200
043010-5103	WATER & SEWER SERVICES	30,520	27,468
043010-5104	REFUSE COLLECTION CHARGES	54,600	50,000
043010-5105	STORMWATER MAINTENANCE	5,000	5,000
043010-5203	TELEPHONE SERVICES	3,500	3,500
043010-5300	INSTITUTIONAL INS. PREMIUMS	80,844	81,200
043010-5305	MOTOR VEHICLE INSURANCE	8,000	9,000
043010-5501	TRAVEL EXPENSES	1,900	0
043010-6001	OFFICE SUPPLIES	1,800	1,620
043010-6005	JANITORIAL SUPPLIES	37,000	36,000
043010-6006	REPAIR & MAINT. WATER/SEWER	3,000	3,500
043010-6007	BUILDING REPAIR & MAINTENANC	33,000	30,500
043010-6008	VEHICLE & POWERED EQUIP.-FUE	23,000	20,700
043010-6009	VEHICLE MAINTENANCE & SUPP.	8,000	8,100
043010-6010	POWER EQUIPMENT MAINT & SUPP	14,000	9,900
043010-6011	WEARING APPAREL	9,780	9,252
043010-6012	REPAIR & MAINT.-SHOP/EASEMEN	4,000	3,200
043010-6013	REPAIR & MAINT.-POOLS	9,000	8,000
043010-6014	GROUNDS REPAIR & MAINT. SUPP	25,000	20,000
043010-6016	REPAIR & MAINT.-SHOP/GENERAL	4,000	3,600
043010-6017	INFRASTRUCTURE & UTILITIES/N	9,000	6,000
043010-8001	EQUIPMENT	20,668	8,000
TOTAL FACILITIES MANAGEMENT		2,015,446	1,973,249

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
051010-HEALTH DEPARTMENT			
051010-5601	CONTRIBUTION TO STATE HEALTH	571,337	571,337
TOTAL HEALTH DEPARTMENT		571,337	571,337
051020-TAX RELIEF FOR THE ELDERLY			
051020-5799	TAX RELIEF FOR THE ELDERLY	363,300	370,895
TOTAL TAX RELIEF FOR THE ELDERLY		363,300	370,895
071010-PARKS & RECREATION			
071010-1100	SALARIES & WAGES	311,026	316,128
071010-1300	SALARIES & WAGES/PART-TIME	63,000	57,200
071010-1500	SALARIES & WAGES-AFTER SCH.P	122,500	108,000
071010-1550	SAL.& WAGES-KIDS CAMP	85,000	26,000
071010-1600	COMPENSATION OF BOARD MEMBER	3,500	3,500
071010-2100	EMPLOYERS SHARE-FICA	54,518	38,811
071010-2210	EMPLOYERS SHARE-RETIREMENT	29,350	33,794
071010-2300	EMPLOYERS SHARE-HOSPITALIZAT	50,737	60,718
071010-2400	EMPLOYERS SHARE-GROUP LIFE I	4,077	4,236
071010-2500	EMPLOYERS SHARE-VRS HYBRID S	575	969
071010-2700	WORKERS COMPENSATION INS.	12,236	13,460
071010-3201	INSTRUCTION-FEE BASED PROGRA	45,000	25,750
071010-3205	CREDIT CARD FEES	13,800	8,500
071010-3320	MAINTENANCE SERVICE CONTRACT	7,000	8,500
071010-3600	ADVERTISING	70,500	43,725
071010-3800	CONTRACT SERVICES-LIFEGUARDS	49,100	19,000
071010-5201	POSTAL SERVICES	1,200	900
071010-5203	TELEPHONE SERVICES	9,000	9,000
071010-5305	MOTOR VEHICLE INSURANCE	3,328	3,600
071010-5501	TRAVEL EXPENSES	3,000	0
071010-5801	DUES & SUBSCRIPTIONS	2,000	2,000
071010-6001	OFFICE SUPPLIES	8,400	7,700
071010-6002	SUPPLIES-CARE PROGRAMS	11,500	9,500
071010-6003	KIDS CAMP SUPPLIES	32,000	10,000
071010-6004	EVENT SUPPLIES	24,000	18,000
071010-6008	VEHICLE & POWERED EQUIPMENT-	11,100	4,500
071010-6009	VEH MAINT & SUPPLIES-FLEET V	5,000	2,500
071010-6021	PROGRAM EQUIPMENT & MATERIAL	8,000	3,150
071010-6024	PROGRAM SUPPLIES	112,000	62,000
071010-8001	TOOLS & EQUIPMENT	5,500	0
071010-8002	FURNITURE & FIXTURES	4,500	0
TOTAL PARKS & RECREATION		1,162,447	901,141
073010-LIBRARY			
073010-1100	SALARIES & WAGES	617,351	652,709
073010-1300	SALARIES & WAGES/PART-TIME	126,489	130,525
073010-2100	EMPLOYERS SHARE-FICA	56,170	59,914
073010-2210	EMPLOYERS SHARE-RETIREMENT	58,411	69,775
073010-2300	EMPLOYERS SHARE-HOSPITALIZAT	127,203	147,458
073010-2400	EMPLOYERS SHARE-GROUP LIFE I	8,114	8,746
073010-2500	EMPLOYERS SHARE-VRS HYBRID S	1,275	2,093
073010-2700	WORKERS COMPENSATION INS.	577	635
073010-3125	COLLECTION AGENCY FEE	4,000	0
073010-3310	REPAIRS & MAINT.-CONTRACTUAL	4,000	3,000
073010-3320	MAINTENANCE SERVICE CONTRACT	47,090	46,512
073010-3324	JANITORIAL SERVICES-CONTRACT	30,810	27,730
073010-3600	ADVERTISING	240	0
073010-5100	ELECTRIC SERVICES	45,500	40,500
073010-5102	HEATING SERVICES	5,900	5,000

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
073010-5103	WATER & SEWER SERVICES	3,500	3,500
073010-5104	REFUSE COLLECTION CHARGES	5,850	6,500
073010-5201	POSTAL SERVICES	500	200
073010-5203	TELEPHONE SERVICES	36,371	41,450
073010-5300	INSURANCE-BUILDING	6,516	7,000
073010-5305	MOTOR VEHICLE INSURANCE	555	600
073010-5501	TRAVEL EXPENSES	4,500	1,000
073010-5688	BOOK STATIONS	35,140	86,220
073010-5801	DUES & SUBSCRIPTIONS	1,900	950
073010-6001	OFFICE SUPPLIES	5,500	4,500
073010-6005	JANITORIAL SUPPLIES	5,000	5,000
073010-6007	REPAIR & MAINT.SUPPLIES-BLDG	2,900	2,500
073010-6008	MOTOR VEHICLE FUEL	800	900
073010-6009	MOTOR VEHICLE MAINT.& SUPPLI	1,000	1,000
073010-6016	BOOKS (LOCAL ONLY)	26,277	14,000
073010-6017	BOOKS (STATE & FEDERAL AID)	114,973	112,772
073010-6018	PERIODICALS (MAGS.,NEWSPAPER	10,000	10,000
073010-6019	AUDIOVISUAL MATERIALS	25,000	25,000
073010-6020	ELECTRONIC MATERIALS	20,000	20,000
073010-6021	LIBRARY MATERIALS & SUPPLIES	23,000	23,000
073010-8001	EQUIPMENT	4,000	1,500
073010-8200	IMPROVEMENT TO SITES	5,000	0
TOTAL LIBRARY		1,471,412	1,562,189
081010-COMMUNITY DEVELOPMENT			
081010-1100	SALARIES & WAGES	623,641	637,950
081010-1300	SALARIES & WAGES/PART-TIME	7,800	7,800
081010-1600	COMP.-PLANNING BOARD MEMBERS	6,825	6,825
081010-1700	COMP. OF ZONING BOARD OF APP	6,000	6,000
081010-1800	COMP. OF PLANNING DIST VI ME	600	600
081010-2100	EMPLOYERS SHARE-FICA	46,851	49,400
081010-2210	EMPLOYERS SHARE-RETIREMENT	59,101	68,197
081010-2300	EMPLOYERS SHARE-HOSPITALIZAT	91,393	95,414
081010-2400	EMPLOYERS SHARE-GROUP LIFE I	8,210	8,549
081010-2500	EMPLOYERS SHARE-VRS HYBRID S	1,560	2,495
081010-2700	WORKERS COMPENSATION INS.	15,223	16,745
081010-3110	PROFESSIONAL SERVICES-TOWERS	8,650	8,900
081010-3122	COMPREHENSIVE PLAN	1,750	3,825
081010-3320	MAINTENANCE SERVICE CONTRACT	2,000	2,000
081010-3600	ADVERTISING	13,000	12,000
081010-5201	POSTAL SERVICES	10,000	9,000
081010-5203	TELEPHONE SERVICES	7,880	7,486
081010-5305	MOTOR VEHICLE INSURANCE	1,664	2,325
081010-5501	TRAVEL EXPENSES	11,000	10,000
081010-5604	PLANNING DISTRICT VI	55,525	55,950
081010-5801	DUES & SUBSCRIPTIONS	9,000	8,000
081010-6001	OFFICE SUPPLIES	16,000	14,400
081010-6002	DRAFTING SUPPLIES	2,470	2,100
081010-6007	ENVIRONMENTAL SUPPLIES	2,500	1,250
081010-6008	MOTOR VEHICLE FUEL	6,050	4,800
081010-6009	MOTOR VEHICLE MAINT. & SUPPL	3,000	3,000
081010-6011	WEARING APPAREL	430	0
081010-8004	COMPUTER SOFTWARE	2,400	0
TOTAL COMMUNITY DEVELOPMENT		1,020,523	1,045,011
081020-TOURISM			
081020-5603	TOURISM DEVELOPMENT	97,139	0
081020-5677	GREATER AUGUSTA CHAMBER OF C	1,100	1,100
081020-5679	SHENANDOAH VALLEY AIRPORT	134,080	134,080
081020-5698	FINE ARTS GRANT	9,500	9,500

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
081020-5700	AUGUSTA COUNTY FAIR	7,500	7,500
081020-5704	FIELDS OF GOLD AGRITOURISM	3,000	0
TOTAL TOURISM		252,319	152,180
081050-ECONOMIC DEVELOPMENT			
081050-1100	SALARIES & WAGES	130,783	125,717
081050-2100	EMPLOYERS SHARE-FICA	9,500	9,617
081050-2210	EMPLOYERS SHARE-RETIREMENT	10,069	13,439
081050-2300	EMPLOYERS SHARE-HOSPITALIZAT	14,190	17,348
081050-2400	EMPLOYERS SHARE-GROUP LIFE I	1,399	1,685
081050-2500	EMPLOYERS SHARE-VRS HYBRID S	0	420
081050-2700	WORKERS COMPENSATION INS.	3,258	3,226
081050-3600	ADVERTISING/MARKETING	35,000	29,533
081050-5201	POSTAL SERVICES	1,100	800
081050-5203	TELEPHONE SERVICES	1,560	1,560
081050-5305	MOTOR VEHICLE INSURANCE	600	600
081050-5501	TRAVEL EXPENSES	7,000	3,600
081050-5674	SHENANDOAH VALLEY PARTNERSHI	75,013	75,013
081050-5675	SMALL BUSINESS DEVELOPMENT C	12,000	12,000
081050-5801	DUES & SUBSCRIPTIONS	5,092	5,065
081050-6001	OFFICE SUPPLIES	1,800	1,500
081050-6008	MOTOR VEHICLE FUEL	1,100	900
081050-6009	MOTOR VEHICLE MAINTENANCE	200	200
TOTAL ECONOMIC DEVELOPMENT		309,664	302,223
083010-EXTENSION OFFICE			
083010-1100	SALARIES & WAGES -V.P.I.	91,495	87,885
083010-1300	SALARIES & WAGES/PART-TIME	24,617	24,543
083010-5203	TELEPHONE SERVICES	3,000	2,500
083010-5501	TRAVEL EXPENSES	4,000	3,500
083010-6001	OFFICE SUPPLIES	600	600
083010-6002	4-H PROGRAM SUPPLIES	500	0
TOTAL EXTENSION OFFICE		124,212	119,028

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
083050-COUNTY FARM			
083050-6003	AGRICULTURE SUPPLIES & MAINT	1,500	0
083050-6007	AGRICULTURAL DEVELOPMENT FUN	6,760	5,500
TOTAL COUNTY FARM		8,260	5,500
092020-OTHER OPERATIONAL FUNCTION			
092020-1100	HEADWATERS CONSERVATION TECH	65,227	65,227
092020-1600	COMP.-VARIOUS BDS. & COMMISS	5,000	6,000
092020-2220	LINE OF DUTY	100,742	103,261
092020-2300	HOSPITALIZATION-DEPENDENT CA	818,206	257,797
092020-2301	HEALTH SAVINGS ACCOUNT	40,000	40,000
092020-2600	UNEMPLOYMENT	4,000	4,000
092020-2800	OTHER BENEFITS	4,000	4,000
092020-3130	CONSULTING SERVICES-CONSORTI	11,000	11,000
092020-5683	HEADWATERS SOIL CONSERV.DIST	30,701	30,701
092020-8002	FURNITURE & FIXTURES	6,000	3,000
092020-9998	PAY & CLASS. PLAN-OPEB	0	20,000
092020-9999	PAY & CLASS. PLAN-PART TIME	0	10,000
TOTAL OTHER OPERATIONAL FUNCTION		1,084,876	554,986
092030-CONTRIBUTIONS			
092030-5602	MENTAL HEALTH SERVICES BOARD	197,000	197,000
092030-5604	VALLEY EDUCATION ALLIANCE	1,000	1,000
092030-5665	VALLEY PROGRAM FOR AGING SER	31,250	31,250
092030-5673	BLUE RIDGE COMMUNITY COLLEGE	5,000	5,000
092030-5703	BRITE BUS-PDC TRANSIT	41,000	1,513
092030-5711	COMMUNITY CENTERS (FROM P&R)	8,750	8,750
092030-5714	CRAIGSVILLE MEALS TAX	23,058	22,606
092030-5715	VERONA FOOD PANTRY	39,540	39,540
092030-5720	CRAIGSVILLE PERSONAL PROPERT	37,337	37,337
092030-5750	LIONS OF VA-TAX EXEMPTION	658	616
092030-5751	OAK GROVE THEATER-TAX EXEMPT	2,788	2,847
092030-5756	VALLEY CHILDREN'S ADVOCACY C	5,000	5,000
092030-5760	CAP-SAW CONTRIBUTION	52,100	52,100
TOTAL CONTRIBUTIONS		444,481	404,559
092040-CONTINGENCIES			
092040-9999	CONTINGENCIES	125,252	89,392
TOTAL CONTINGENCIES		125,252	89,392
094000-TRANSFERS TO OTHER FUNDS			
094000-0015	TRANSFERS TO REVENUE RECOVER	160,000	160,000
094000-0023	TRANSFERS TO VPA FUND	1,242,998	1,241,417
094000-0024	TRANSFERS TO CSA FUND	2,067,000	1,550,000
094000-0041	TRANSFERS TO SCHOOL FUND	44,197,758	45,544,333
094000-0044	TRANSFERS TO SCH. CAP. IMPRO	1,080,000	1,080,000
094000-0045	TRANSFERS TO DEBT FUND	7,316,327	7,261,582
094000-0070	TRANSFERS TO CO. CAPITAL IMP	8,807,118	3,379,054
TOTAL TRANSFERS TO OTHER FUNDS		64,871,201	60,216,386
TOTAL FOR GENERAL FUND		107,408,594	101,159,642

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
FIRE REVOLVING LOAN FUND			
50000-DISBURSEMENT OF LOANS			
050000-5300	DISBURSEMENTS (LOANS)	500,000	500,000
050000-6014	GEAR PURCHASES	105,000	105,000
TOTAL DISBURSEMENT OF LOANS		605,000	605,000
TOTAL FOR FIRE REVOLVING LOAN FUND		605,000	605,000
ASSET FORFEITURE FUND			
031030-OPERATIONS			
031030-1100	SALARIES & WAGES		
031030-1200	OVER-TIME	35,000	35,000
031030-2100	EMPLOYERS SHARE-FICA	3,000	3,000
031030-6010	POLICE SUPPLIES	1,100	
031030-9999	OPERATIONS SUPPORT/INVESTIGA	10,000	10,000
TOTAL OPERATIONS		49,100	48,000
TOTAL ASSET FORFEITURE FUND		49,100	48,000
ECONOMIC DEVELOPMENT FUND			
53000-CAPITAL CONTRIBUTIONS			
053000-8000	PAYMENTS TO IDA	820,000	470,000
TOTAL CAPITAL CONTRIBUTIONS		820,000	470,000
TOTAL FOR ECOMONIC DEVELOP. FUND		820,000	470,000
REVENUE RECOVERY FUND			
32020-VOLUNTEER CONTRIBUTIONS			
032020-9001	DEERFIELD RESCUE SQUAD	9,600	8,325
032020-9002	CHURCHVILLE RESCUE SQUAD	114,000	82,000
032020-9003	STUARTS DRAFT RESCUE SQUAD	263,700	195,000
032020-9005	NEW HOPE RESCUE SQUAD	33,700	31,000
032020-9006	MOUNT SOLON RESCUE SQUAD	50,700	48,000
032020-9007	WEYERS CAVE	38,600	33,000
TOTAL VOLUNTEER CONTRIBUTIONS		510,300	397,325
032040-SERVICE FEES			
032040-1100	SALARIES & WAGES	33,695	68,996
032040-2100	EMPLOYERS SHARE-FICA	2,516	5,278
032040-2210	EMPLOYERS SHARE-RETIREMENT	3,183	7,376
032040-2300	EMPLOYERS SHARE-HOSPITALIZAT	9,479	15,177
032040-2400	EMPLOYERS SHARE-GROUP LIFE I	442	925
032040-2500	EMPLOYERS SHARE-VRS HYBRID S	178	573
032040-2700	WORKERS COMPENSATION INS.		113
032040-3100	PROFESSIONAL SERVICES	13,800	13,200
032040-5201	POSTAL SERVICES	1,900	2,000
032040-5203	TELEPHONE SERVICES	300	350
032040-5501	TRAVEL EXPENSES	4,155	10,200
032040-6001	OFFICE SUPPLIES	2,000	2,100
032040-8002	OFFICE EQUIPMENT & FURNITURE	75	
TOTAL SERVICE FEES		71,723	126,288
092040 CONTINGENCIES			
092040-9991	STAUNTON AUGUSTA RESCUE	25,000	25,000
092040-9992	WAYNESBORO FIRST AID CREW	13,000	13,000
092040-9993	AUGUSTA AGENCY CONTRIBUTION	24,300	30,642
TOTAL CONTINGENCIES		62,300	68,642
094000-TRANSFERS TO OTHER FUNDS			
094000-0011	TRANSFERS TO GENERAL FUND	1,146,377	1,228,645
TOTAL TRANSFERS TO OTHER FUNDS		1,146,377	1,228,645
TOTAL REVENUE RECOVERY FUND		1,790,700	1,820,900

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
VIRGINIA PUBLIC ASSISTANCE			
053010-ADMINISTRATION			
053010-1100	SALARIES & WAGES	6,708,867	6,659,474
053010-2100	EMPLOYERS SHARE-FICA	521,587	515,822
053010-2210	EMPLOYERS SHARE-RETIREMENT	628,031	699,244
053010-2300	EMPLOYERS SHARE-HOSPITALIZAT	1,456,803	1,513,293
053010-2400	EMPLOYERS SHARE-GROUP LIFE I	87,171	88,062
053010-2500	EMPLOYERS SHARE-VRS HYBRID S	15,743	17,664
053010-2600	UNEMPLOYMENT COMPENSATION	15,000	25,000
053010-2700	WORKERS COMPENSATION INS.	17,500	17,500
053010-2802	HEALTH SAVINGS ACCOUNT	15,000	15,000
053010-3110	PROFESSIONAL HEALTH SERVICES	2,000	2,000
053010-3120	LEGAL/OTHER PROFESSIONAL SER	205,000	210,000
053010-3310	REPAIRS & MAINT.-CONTRACTUAL	47,000	47,000
053010-5201	POSTAL SERVICES	27,000	24,000
053010-5203	TELEPHONE SERVICES	170,000	71,520
053010-5305	MOTOR VEHICLE INSURANCE	16,600	18,500
053010-5306	SURETY BOND	417	450
053010-5307	PUBLIC OFFICIAL LIABILITY IN	2,317	2,317
053010-5402	RENT-BUILDING	163,000	170,000
053010-5501	TRAVEL EXPENSES/TRAINING	20,500	23,000
053010-5504	IN-SERVICE TRAINING & EDUCAT	2,000	2,000
053010-5801	DUES & SUBSCRIPTIONS/ADVERTI	5,000	3,500
053010-6001	OFFICE SUPPLIES	30,500	30,500
053010-6002	FOSTER CHILDREN'S MEALS	300	500
053010-6008	MOTOR VEHICLE FUEL	33,000	30,000
053010-6009	MOTOR VEHICLE MAINT. & SUPPL	15,500	17,000
053010-8002	FURNITURE & FIXTURES	2,500	2,500
053010-8005	MOTOR VEHICLES	44,500	0
TOTAL ADMINISTRATION		10,252,836	10,205,846
053020-PUBLIC ASSISTANCE			
053020-5701	GENERAL RELIEF	20,000	17,000
053020-5702	AUXILIARY GRANTS	123,000	142,000
053020-5706	AID TO DEPT.CHILDREN-FOSTER	632,100	420,000
053020-5712	MED OUTREACH/FIN IND PROG.	134,000	134,000
053020-5714	SPECIAL ADOPTION PAYMENTS	294,000	282,000
053020-5715	ADOPTION SUBSIDY PAYMENTS	1,558,000	1,585,000
053020-5717	ADULT & APS SERVICES	17,000	21,000
053020-5718	CLIENT PURCHASED SVCS	137,000	125,000
053020-5725	VIEW PURCHASED SVCS	107,000	107,000
053020-5750	FAMILY OUTREACH GRANT	309,000	248,000
TOTAL PUBLIC ASSISTANCE		3,331,100	3,081,000
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND		13,583,936	13,286,846
COMPREHENSIVE SERVICES ACT			
053060-5715	FAMILY COMPREHENSIVE SERVICE	5,750,000	5,750,000
TOTAL COMPREHENSIVE SERVICES ACT		5,750,000	5,750,000

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
SCHOOL OPERATING FUND			
11000-CLASSROOM INSTRUCTION			
011000-1621	TEACHER SUPPLEMENTS	0	7,380
011000-1621	TEACHER SUPPLEMENTS, ATHL	0	13,854
011000-1650	NATL BD CERT, INCENTIVE BONU	7,500	7,500
011000-1121	TEACHERS, ELEM, REGULAR	12,774,155	13,006,114
011000-1121	TEACHERS, ELEM, ESL	238,095	242,858
011000-1121	TEACHERS, ELEM, TITLE I	788,655	804,432
011000-1121	TEACHERS, ELEM, TITLE II	88,375	90,143
011000-1121	TEACHERS, ELEM, SE	1,528,450	1,555,309
011000-1121	TEACHERS, ELEM, FT	618,547	630,922
011000-1151	AIDES, ELEM, REGULAR	971,276	971,323
011000-1151	AIDES, ELEM, PALS	140,323	172,836
011000-1151	AIDES, ELEM, TITLE I	21,634	22,066
011000-1151	AIDES, ELEM, SE	493,220	503,568
011000-1520	SUB TEACHERS, ELEM, REGULAR	235,000	250,250
011000-1520	SUB TEACHERS, ELEM, TITLE I	11,500	11,500
011000-1520	SUB TEACHERS, ELEM, SE	51,000	54,310
011000-1551	SUB AIDES, ELEM, REGULAR	47,500	50,582
011000-1551	SUB AIDES, ELEM, SE	30,000	31,947
011000-1621	TEACHER SUPPLEMENTS, ELEM, R	50,670	49,650
011000-1621	TEACHER SUPPLEMENTS, ELEM, G	16,500	16,500
011000-1621	TEACHER SUPPLEMENTS, ELEM, O	5,286	5,286
011000-1121	TEACHERS, MIDD, REGULAR	7,375,833	7,422,542
011000-1121	TEACHERS, MIDD, REMEDIAL	52,180	53,224
011000-1121	TEACHERS, MIDD, ESL	159,377	162,566
011000-1121	TEACHERS, MIDD, SE	725,842	721,234
011000-1121	TEACHERS, MIDD, FT	196,553	200,485
011000-1121	TEACHERS, MIDD, VOC	780,858	791,118
011000-1128	TEACHERS, MIDD, VOC EXT	57,228	57,228
011000-1151	AIDES, MIDD, REGULAR	91,521	93,351
011000-1151	AIDES, MIDD, SE	213,127	217,757
011000-1151	AIDES, MIDD, FT	53,588	54,659
011000-1520	SUB TEACHERS, MIDD, REGULAR	133,500	142,163
011000-1520	SUB TEACHERS, MIDD, SE	28,000	29,817
011000-1520	SUB TEACHERS, MIDD, VOC	18,000	19,168
011000-1520	SUB NURSE, SUMMER ENRICH	520	520
011000-1551	SUB AIDES, MIDD, REGULAR	225	225
011000-1551	SUB AIDES, MIDD, SE	5,000	5,324
011000-1621	TEACHER SUPPLEMENTS, MIDD, R	21,199	21,199
011000-1621	TEACHER SUPPLEMENTS, MIDD, A	10,000	10,000
011000-1621	TEACHER SUPPLEMENTS, MIDD, V	3,000	3,000
011000-1621	TEACHER SUPPLEMENTS, MIDD, G	6,000	6,000
011000-1621	TEACHER SUPPLEMENTS, MIDD, O	6,060	6,060
011000-1621	TEACHER SUPPLEMENTS, MIDD, A	26,667	59,887
011000-1121	TEACHERS, HIGH, REGULAR	9,041,841	9,070,887
011000-1121	TEACHERS, HIGH, REMEDIAL	46,205	47,129
011000-1121	TEACHERS, HIGH, ESL	103,376	102,209
011000-1121	TEACHERS, HIGH, SE	712,857	680,652
011000-1121	TEACHERS, HIGH, FT	390,845	398,664
011000-1121	TEACHERS, HIGH, VOC	1,906,377	1,948,891
011000-1128	TEACHERS, HIGH, VOC EXT	140,094	140,094
011000-1151	AIDES, HIGH, SE	171,498	175,460
011000-1151	AIDES, HIGH, FT	76,575	78,106
011000-1520	SUB TEACHERS, HIGH, REGULAR	150,000	159,734
011000-1520	SUB TEACHERS, HIGH, SE	25,000	26,622
011000-1520	SUB TEACHERS, HIGH, VOC	27,500	29,285
011000-1551	SUB AIDES, HIGH, SE	20,000	21,298

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-1621	TEACHER SUPPLEMENTS, HIGH, C	19,195	19,195
011000-1621	TEACHER SUPPLEMENTS, HIGH, A	43,346	78,346
011000-1621	TEACHER SUPPLEMENTS, HIGH, S	8,425	8,425
011000-1621	TEACHER SUPPLEMENTS, HIGH, 5	3,515	3,515
011000-1621	TEACHER SUPPLEMENTS, HIGH, V	28,140	28,140
011000-1621	TEACHER SUPPLEMENTS, HIGH, G	7,500	7,500
011000-1621	TEACHER SUPPLEMENTS, HIGH, O	66,090	66,090
011000-1621	TEACHER SUPPLEMENTS, HIGH, A	748,179	748,179
011000-1621	TEACHER SUPPLEMENTS, SAT SCH	4,500	4,500
011000-1121	SUMMER FOR SUCCESS, TITLE II	3,800	3,800
011000-1121	TEACHERS, ELEM, AFTER SCH RE	140,447	155,447
011000-1121	TEACHERS, MIDD, AFTER SCH RE	12,000	12,000
011000-1121	TEACHERS, SE, SUMMER SCHOOL	11,500	11,500
011000-1121	TEACHERS, REG SUMMER SCHOOL	8,550	8,550
011000-1121	TEACHERS, PRESCHOOL	523,046	533,513
011000-1121	TEACHERS, ITCV	27,598	28,150
011000-1121	TEACHERS, PRESCHOOL GRANT	55,195	56,299
011000-1130	ITCV COORDINATOR	201,290	205,316
011000-1151	AIDES, SE	58,119	59,280
011000-1151	AIDES, SE, SUMMER SCHOOL	918	1,029
011000-1151	AIDES, PRESCHOOL	180,834	184,450
011000-1121	TEACHERS, VPI	416,037	424,359
011000-1151	AIDES, VPI	122,074	124,513
011000-2100	FICA, UNDESIGNATED	3,074	4,699
011000-2100	FICA, SE	4,000	4,000
011000-2100	FICA, FT	800	800
011000-2800	OTHER BENEFITS	95,000	95,000
011000-2800	TUITION ASSISTANCE	60,000	60,000
011000-2100	FICA, ELEM, REGULAR	982,813	1,008,730
011000-2100	FICA, ELEM, RTI	3,798	3,798
011000-2100	FICA, ELEM, PALS	10,735	13,222
011000-2100	FICA, ELEM, ESL	18,214	18,579
011000-2100	FICA, ELEM, SCIENCE	420	420
011000-2100	FICA, ELEM, TITLE I	62,867	64,108
011000-2100	FICA, ELEM, TITLE II	6,761	6,896
011000-2100	FICA, ELEM, SE	162,700	165,545
011000-2100	FICA, ELEM, FT	47,319	48,267
011000-2100	FICA, ELEM, GIFTED	1,262	1,262
011000-2100	FICA, ELEM, OTHER	404	404
011000-2210	VRS, ELEM, REGULAR	1,576,791	1,698,897
011000-2210	VRS, ELEM, ESL	15,850	17,137
011000-2210	VRS, ELEM, TITLE I	115,167	124,513
011000-2210	VRS, ELEM, TITLE II	7,032	7,603
011000-2210	VRS, ELEM, SE	183,295	198,167
011000-2210	VRS, ELEM, FT	74,381	80,417
011000-2220	VRS HYBRID, ELEM, REGULAR	591,041	655,203
011000-2220	VRS HYBRID, ELEM, ESL	21,483	23,226
011000-2220	VRS HYBRID, ELEM, TITLE I	11,886	12,850
011000-2220	VRS HYBRID, ELEM, TITLE II	6,825	7,379
011000-2220	VRS HYBRID, ELEM, SE	137,485	148,026
011000-2220	VRS HYBRID, ELEM, FT	22,607	24,442
011000-2300	HEALTH INS, ELEM, REGULAR	2,733,438	2,984,732
011000-2300	HEALTH INS, ELEM, ESL	41,688	45,132
011000-2300	HEALTH INS, ELEM, TITLE I	124,684	134,988
011000-2300	HEALTH INS, ELEM, TITLE II	17,880	19,356
011000-2300	HEALTH INS, ELEM, SE	525,390	562,282
011000-2300	HEALTH INS, ELEM, FT	102,422	110,850
011000-2400	GROUP LIFE INS, ELEM, REGULA	181,114	189,812
011000-2400	GROUP LIFE INS, ELEM, ESL	3,119	3,255
011000-2400	GROUP LIFE INS, ELEM, TITLE	10,615	11,075

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-2400	GROUP LIFE INS, ELEM, TITLE	1,158	1,208
011000-2400	GROUP LIFE INS, ELEM, SE	26,800	27,907
011000-2400	GROUP LIFE INS, ELEM, FT	8,103	8,454
011000-2510	VRS, VLDP, ELEM, REGULAR	15,455	16,166
011000-2510	VRS, VLDP, ELEM, ESL	562	573
011000-2510	VRS, VLDP, ELEM, TITLE I	311	317
011000-2510	VRS, VLDP, ELEM, TITLE II	178	182
011000-2510	VRS, VLDP, ELEM, SE	3,595	3,654
011000-2510	VRS, VLDP, ELEM, FT	591	603
011000-2750	VRS, HIC, ELEM, REGULAR	165,906	171,389
011000-2750	VRS, HIC, ELEM, ESL	2,857	2,938
011000-2750	VRS, HIC, ELEM, TITLE I	9,723	10,001
011000-2750	VRS, HIC, ELEM, TITLE II	1,061	1,091
011000-2750	VRS, HIC, ELEM, SE	24,549	25,200
011000-2750	VRS, HIC, ELEM, FT	7,423	7,634
011000-2100	FICA, MIDD, REGULAR	537,160	544,841
011000-2100	FICA, MIDD, RTI	1,622	1,622
011000-2100	FICA, MIDD, ALT ED	765	765
011000-2100	FICA, MIDD, REMEDIAL	3,992	4,072
011000-2100	FICA, MIDD, ESL	12,192	12,436
011000-2100	FICA, MIDD, SE	75,767	75,766
011000-2100	FICA, MIDD, FT	19,136	19,519
011000-2100	FICA, MIDD, VOC	65,721	66,501
011000-2100	FICA, MIDD, GIFTED	459	459
011000-2100	FICA, MIDD, SUMMER ENRICH	1,570	1,570
011000-2100	FICA, MIDD, OTHER	464	464
011000-2100	FICA, MIDD, ATHL	2,720	5,262
011000-2210	VRS, MIDD, REGULAR	979,482	1,050,726
011000-2210	VRS, MIDD, REMEDIAL	8,182	8,846
011000-2210	VRS, MIDD, ESL	24,990	27,018
011000-2210	VRS, MIDD, SE	103,322	108,310
011000-2210	VRS, MIDD, FT	35,074	37,920
011000-2210	VRS, MIDD, VOC	91,830	98,201
011000-2220	VRS HYBRID, MIDD, REGULAR	197,555	213,586
011000-2220	VRS HYBRID, MIDD, SE	46,800	50,818
011000-2220	VRS HYBRID, MIDD, FT	4,148	4,484
011000-2220	VRS HYBRID, MIDD, VOC	39,582	42,794
011000-2300	HEALTH INS, MIDD, REGULAR	1,312,060	1,420,072
011000-2300	HEALTH INS, MIDD, REMEDIAL	7,936	8,592
011000-2300	HEALTH INS, MIDD, ESL	27,754	30,014
011000-2300	HEALTH INS, MIDD, SE	231,514	242,018
011000-2300	HEALTH INS, MIDD, FT	70,608	84,968
011000-2300	HEALTH INS, MIDD, VOC	133,759	153,184
011000-2400	GROUP LIFE INS, MIDD, REGULA	98,337	101,950
011000-2400	GROUP LIFE INS, MIDD, REMEDI	684	713
011000-2400	GROUP LIFE INS, MIDD, ESL	2,088	2,178
011000-2400	GROUP LIFE INS, MIDD, SE	12,542	12,833
011000-2400	GROUP LIFE INS, MIDD, FT	3,277	3,419
011000-2400	GROUP LIFE INS, MIDD, VOC	10,979	11,368
011000-2510	VRS, VLDP, MIDD, REGULAR	5,166	5,268
011000-2510	VRS, VLDP, MIDD, SE	1,224	1,254
011000-2510	VRS, VLDP, MIDD, FT	108	111
011000-2510	VRS, VLDP, MIDD, VOC	1,035	1,055
011000-2750	VRS, HIC, MIDD, REGULAR	90,079	92,054
011000-2750	VRS, HIC, MIDD, REMEDIAL	626	644
011000-2750	VRS, HIC, MIDD, ESL	1,913	1,967
011000-2750	VRS, HIC, MIDD, SE	11,489	11,584
011000-2750	VRS, HIC, MIDD, FT	3,002	3,088
011000-2750	VRS, HIC, MIDD, VOC	10,057	10,264
011000-2100	FICA, HIGH, REGULAR	647,739	654,927

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-2100	FICA, HIGH, CHORAL	1,468	1,468
011000-2100	FICA, HIGH, ALT ED	3,316	5,994
011000-2100	FICA, HIGH, SOL REMED	704	704
011000-2100	FICA, HIGH, REMEDIAL	3,535	3,605
011000-2100	FICA, HIGH, ESL	7,908	7,819
011000-2100	FICA, HIGH, SE	73,781	71,618
011000-2100	FICA, HIGH, FT	35,758	36,473
011000-2100	FICA, HIGH, 504 COORDINATORS	269	269
011000-2100	FICA, HIGH, VOC	160,812	164,066
011000-2100	FICA, HIGH, GIFTED	574	574
011000-2100	FICA, HIGH, OTHER	5,056	5,056
011000-2100	FICA, HIGH, ATHL	57,241	57,241
011000-2100	FICA, SATURDAY SCHOOL	344	344
011000-2210	VRS, HIGH, REGULAR	1,012,742	1,080,233
011000-2210	VRS, HIGH, REMEDIAL	7,245	7,833
011000-2210	VRS, HIGH, ESL	16,209	16,987
011000-2210	VRS, HIGH, SE	85,517	84,734
011000-2210	VRS, HIGH, FT	41,054	44,386
011000-2210	VRS, HIGH, VOC	227,224	245,663
011000-2220	VRS HYBRID, HIGH, REGULAR	407,696	441,000
011000-2220	VRS HYBRID, HIGH, SE	57,331	61,985
011000-2220	VRS HYBRID, HIGH, FT	32,237	34,854
011000-2220	VRS HYBRID, HIGH, VOC	93,663	101,525
011000-2300	HEALTH INS, HIGH, REGULAR	1,622,601	1,755,864
011000-2300	HEALTH INS, HIGH, REMEDIAL	7,936	8,592
011000-2300	HEALTH INS, HIGH, ESL	15,872	17,184
011000-2300	HEALTH INS, HIGH, SE	231,333	242,748
011000-2300	HEALTH INS, HIGH, FT	98,406	106,506
011000-2300	HEALTH INS, HIGH, VOC	357,862	386,634
011000-2400	GROUP LIFE INS, HIGH, REGULA	118,672	122,659
011000-2400	GROUP LIFE INS, HIGH, REMEDI	605	632
011000-2400	GROUP LIFE INS, HIGH, ESL	1,354	1,370
011000-2400	GROUP LIFE INS, HIGH, SE	11,934	11,830
011000-2400	GROUP LIFE INS, HIGH, FT	6,123	6,388
011000-2400	GROUP LIFE INS, HIGH, VOC	26,809	27,994
011000-2510	VRS, VLDP, HIGH, REGULAR	10,660	10,877
011000-2510	VRS, VLDP, HIGH, SE	1,499	1,530
011000-2510	VRS, VLDP, HIGH, FT	843	860
011000-2510	VRS, VLDP, HIGH, VOC	2,449	2,505
011000-2750	VRS, HIC, HIGH, REGULAR	108,707	110,749
011000-2750	VRS, HIC, HIGH, REMEDIAL	554	570
011000-2750	VRS, HIC, HIGH, ESL	1,241	1,236
011000-2750	VRS, HIC, HIGH, SE	10,932	10,682
011000-2750	VRS, HIC, HIGH, FT	5,609	5,769
011000-2750	VRS, HIC, HIGH, VOC	24,558	25,277
011000-2800	TUITION ASSIST	300	300
011000-2100	FICA	290	290
011000-2100	FICA, ELEM, AFTER SCHL REMED	11,892	11,892
011000-2100	FICA, MIDD, AFTER SCHL REMED	918	918
011000-2100	FICA, SE	4,446	4,535
011000-2100	FICA, SE, SUMMER SCHOOL	219	958
011000-2100	FICA, SUMMER REGIONAL	655	655
011000-2100	FICA, PRESCHOOL	53,847	54,923
011000-2100	FICA, ITCV	17,510	17,860
011000-2100	FICA, PRESCHOOL GRANT	4,222	4,307
011000-2210	VRS, SVRP, STUDENT SERV	3,378	3,652
011000-2210	VRS, PRESCHOOL	77,420	83,704
011000-2210	VRS, ITCV	23,908	25,849
011000-2210	VRS, PRESCHOOL GRANT	8,655	9,357
011000-2220	VRS HYBRID, SVRP, STUDENT SE	5,735	6,200

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-2220	VRS HYBRID, PRESCHOOL	32,949	35,623
011000-2220	VRS HYBRID, ITCV	11,982	12,955
011000-2300	HEALTH INS, SVRP, STUDENT SE	25,816	27,948
011000-2300	HEALTH INS, PRESCHOOL	179,400	194,173
011000-2300	HEALTH INS, ITCV	34,940	37,828
011000-2300	HEALTH INS, PRESCHOOL GRANT	7,936	8,592
011000-2400	GROUP LIFE INS, SVRP, STUDEN	761	794
011000-2400	GROUP LIFE INS, PRESCHOOL	9,221	9,621
011000-2400	GROUP LIFE INS, ITCV	2,998	3,128
011000-2400	GROUP LIFE INS, PRESCHOOL GR	723	754
011000-2510	VRS, VLDP, SVRP, STUDENT SER	150	153
011000-2510	VRS, VLDP, PRESCHOOL	862	877
011000-2510	VRS, VLDP, ITCV	313	319
011000-2750	VRS, HIC, SVRP, STUDENT SERV	697	717
011000-2750	VRS, HIC, PRESCHOOL	8,447	8,684
011000-2750	VRS, HIC, ITCV	2,747	2,825
011000-2750	VRS, HIC, PRESCHOOL GRANT	662	681
011000-2100	FICA, VPI	41,165	41,992
011000-2210	VRS, VPI	32,846	35,513
011000-2220	VRS HYBRID, VPI	51,529	55,711
011000-2300	HEALTH INS, VPI	136,531	147,760
011000-2400	GROUP LIFE INS, VPI	7,049	7,354
011000-2510	VRS, VLDP, VPI	1,347	1,374
011000-2750	VRS, HIC, VPI	6,457	6,640
011000-3100	PROF SERVICES, DIGITAL TRANS	4,400	5,400
011000-3100	PROF SERVICES, SE	225,839	329,986
011000-3100	PROF SERVICES, PARENT TRAINI	152,216	81,197
011000-3200	CONTRACTED SERV, SPEECH SUPE	153,161	0
011000-3800	PURCHASED SERVICES, SVRP PT/	436,641	436,641
011000-3100	PROF SERVICES, ELEM, REGULAR	5,692	5,692
011000-3100	PROF SERVICES, ELEM, CHORUS	1,290	1,290
011000-3100	PROF SERVICES, ELEM, ESL	1,675	1,675
011000-3100	PROF SERVICES, ELEM, SCIENCE	6,400	5,800
011000-3100	PROF SERVICES, ELEM, TITLE 1	14,000	8,000
011000-3100	PROF SERVICES, ELEM, TITLE I	4,300	4,300
011000-3100	PROF SERVICES, ELEM, GIFTED	0	3,000
011000-3300	MAINTENANCE SERVICE, ELEM, A	1,000	1,000
011000-3810	TUITION, PRIVATE SCHOOL, VSD	3,500	3,500
011000-3100	PROF SERVICES, CASL, GIFTED	675	675
011000-3100	PROF SERVICES, CHVL, GIFTED	675	675
011000-3100	PROF SERVICES, CLYM, GIFTED	587	675
011000-3100	PROF SERVICES, CGVL, GIFTED	581	675
011000-3100	PROF SERVICES, NRES, GIFTED	675	675
011000-3100	PROF SERVICES, RES, GIFTED	675	675
011000-3100	PROF SERVICES, SDES, GIFTED	675	675
011000-3100	PROF SERVICES, SES, GIFTED	675	675
011000-3100	PROF SERVICES, WES, GIFTED	675	675
011000-3100	PROF SERVICES, MIDD, REGULAR	15,375	15,375
011000-3100	PROF SERVICES, MIDD, MUSIC	500	500
011000-3100	PROF SERVICES, MIDDLE, CHORU	1,380	1,380
011000-3100	PROF SERVICES, MIDD, ESL	1,675	1,675
011000-3100	PROF SERVICES	500	500
011000-3100	PROF SERVICES	2,000	0
011000-3100	PROF SERVICES, MIDD, PERKINS	0	2,000
011000-3100	PROF SERVICES, MIDD, GIFTED	0	2,000
011000-3100	PROF SERVICES, SUMMER ENRICH	20,000	20,000
011000-3100	PROF SERVICES, MIDD, ATHL	1,200	3,200
011000-3300	MAINTENANCE SERVICE, MIDD, A	1,000	1,000
011000-3300	MAINTENANCE SERVICE, MIDD, C	400	400
011000-3300	MAINTENANCE SERVICE	0	2,500

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-3300	MAINTENANCE SERVICE, MIDD, A	0	100
011000-3300	MAINTENANCE SERVICE, MIDD, H	1,281	1,300
011000-3300	MAINTENANCE SERVICE	72	300
011000-3300	MAINTENANCE SERVICE, BMMS, M	2,000	2,000
011000-3300	MAINTENANCE SERVICE, SMS, MU	2,000	2,000
011000-3300	MAINTENANCE SERVICE, SDMS, M	2,000	2,000
011000-3300	MAINTENANCE SERVICE, WMS, MU	2,000	2,000
011000-3100	PROF SERVICES, HIGH, REGULR	900	900
011000-3100	PROF SERVICES, HIGH, MUSIC	500	500
011000-3100	PROF SERVICES, HIGH, CHORUS	6,600	6,600
011000-3100	PROF SERVICES, HIGH, ISAEP	4,000	4,000
011000-3100	PROF SERVICES, HIGH, SOL REM	9,209	9,209
011000-3100	PROF SERVICES, HIGH, TESTING	7,500	7,500
011000-3100	PROF SERVICES, HIGH, ESL	1,650	1,650
011000-3100	PROF SERVICES	2,000	2,000
011000-3100	PROF SERVICES, HIGH, TITLE I	500	500
011000-3100	PROF SERVICES, HIGH, SPEC. E	36,742	36,742
011000-3100	PROF SERVICES, HIGH, VOCATIO	99,000	100,000
011000-3100	PROF SERVICES, PERKINS	14,500	12,500
011000-3100	PROF SERVICES, HIGH, GIFTED	0	1,000
011000-3100	PROF SERVICES, ATHL TRAINERS	700	700
011000-3300	MAINTENANCE SERVICE, ART	1,000	1,000
011000-3300	MAINTENANCE SERVICE, HIGH, S	0	3,000
011000-3300	MAINTENANCE SERVICE, HIGH, A	17,000	17,000
011000-3300	MAINTENANCE SERVICE, HIGH, H	0	950
011000-3300	MAINTENANCE SERVICE, HIGH, T	2,500	2,500
011000-3600	ADVERTISING, HIGH, VOC	650	650
011000-3810	TUITION, REG GENESIS SCHOOL	196,284	247,954
011000-3810	TUITION, GOV SCHOOL GIFTED	3,000	3,000
011000-3100	PROF SERVICES, BGHS, GIFTED	438	0
011000-3100	PROF SERVICES, BGHS, ATHL	6,055	6,055
011000-3300	MAINTENANCE SERVICE, BGHS, M	1,200	1,200
011000-3100	PROF SERVICES, FDHS, ATHL	6,055	6,055
011000-3300	MAINTENANCE SERVICE, FDHS, M	1,200	1,200
011000-3100	PROF SERVICES, RHS, ATHL	6,055	6,055
011000-3300	MAINTENANCE SERVICE, RHS, MU	1,200	1,200
011000-3100	PROF SERVICES, SDHS, GIFTED	400	0
011000-3100	PROF SERVICES, SDHS - ATHLET	6,055	6,055
011000-3300	MAINTENANCE SERVICE, SDHS, M	1,200	1,200
011000-3100	PROF SERVICES, WMHS - ATHLET	6,055	6,055
011000-3300	MAINTENANCE SERVICE, WMHS, M	1,200	1,200
011000-3100	PROF SERVICES, STUDENT APPRE	20,000	20,000
011000-3100	PROF SERVICES, ITCV, CONTRAC	34,461	9,500
011000-3810	TUITION, PRIVATE SCHOOL	0	5,272
011000-3100	PROF SERVICES, VPI	6,225	5,100
011000-5504	CONFERENCE/INSERVICE, REGU	3,000	3,000
011000-5504	CONFERENCE, MUSIC	882	940
011000-5504	CONFERENCE, ART	2,021	2,000
011000-5504	CONFERENCE, CHORUS	1,855	1,855
011000-5504	CONFERENCE/EDUC/INSERV, DIGIT	1,000	0
011000-5504	CONFERENCE/INSERVICE, SE	0	1,000
011000-5504	CONFERENCES, ASST TECHNOLOGY	0	750
011000-5504	CONFERENCE/INSERVICE, GIFTED	0	1,000
011000-5501	TRAVEL, ELEM, REGULAR	500	500
011000-5501	TRAVEL, ELEM, TITLE III	0	2,000
011000-5501	TRAVEL, ELEM, SE	1,000	2,000
011000-5504	CONFERENCE REIMB, ELEM, REGU	12,006	12,006
011000-5504	CONFERENCE REIMB, TITLE III	2,000	0
011000-5504	CONFERENCE REIMB, ELEM, ESL	300	300
011000-5504	CONFERENCE REIMB, ELEM, SCIE	350	350

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-5504	CONFERENCE REIMB, ELEM, TITL	3,950	7,950
011000-5504	CONFERENCE REIMB, ELEM, TITL	528	528
011000-5504	CONFERENCE REIMB, ELEM, SE	1,000	1,000
011000-5400	LEASE/RENTAL, MIDD, SCIENCE	1,000	1,000
011000-5501	TRAVEL, MIDD, REGULAR	1,000	1,000
011000-5501	TRAVEL, MIDD, AG	100	200
011000-5501	TRAVEL, MIDD, HOME EC	100	200
011000-5501	TRAVEL, MIDD, BUSINESS	0	100
011000-5501	TRAVEL, MIDD, TECH PREP	100	200
011000-5504	CONFERENCE REIMB, MIDD, REGU	12,002	12,002
011000-5504	CONFERENCE/EDUC/INSERVICE	250	250
011000-5504	CONFERENCES/ED/INSERVICE	145	1,000
011000-5504	CONFERENCE REIMB, MIDD, SE	1,000	1,000
011000-5504	CONFERENCE EXP, MIDD, VOC	1,000	1,000
011000-5504	CONFERENCE REIMB, MIDD, AG	4,000	4,000
011000-5504	CONFERENCE REIMB, MIDD, HOME	7,500	7,500
011000-5504	CONFERENCE, MIDDLE, BUSINESS	400	400
011000-5504	CONFERENCE REIMB, MIDD, TECH	2,800	2,800
011000-5501	TRAVEL, HIGH, REGULAR	1,000	1,000
011000-5501	TRAVEL, HIGH, AG	500	500
011000-5501	TRAVEL, HIGH, HOME EC	100	200
011000-5501	TRAVEL, HIGH, BUSINESS	0	100
011000-5501	TRAVEL, HIGH, TECH PREP	0	200
011000-5501	TRAVEL, HIGH, TRADE & INDUST	300	200
011000-5504	CONFERENCE REIMB, HIGH, REGU	13,099	13,099
011000-5504	CONFERENCE REIMB, ISAEP	600	500
011000-5504	CONFERENCE REIMB, HIGH, ESL	250	50
011000-5504	CONFERENCE/EDUC/IN-SERVICE	908	1,000
011000-5504	CONFERENCE REIMB, HIGH, SE	4,000	1,000
011000-5504	CONFERENCE, HIGH, CAREER & T	2,500	2,500
011000-5504	CONFERENCE REIMB, HIGH, AG	12,000	12,000
011000-5504	CONFERENCE, HIGH, HEALTH OCC	0	1,000
011000-5504	CONFERENCE REIMB, HIGH, HOME	8,500	8,500
011000-5504	CONFERENCE REIMB, HIGH, BUSI	2,000	2,000
011000-5504	CONFERENCE REIMB, HIGH, TECH	4,500	4,500
011000-5504	CONFERENCE, HIGH, TRADE/INDU	0	100
011000-5801	DUES/MEMBERSHIPS, HIGH, VOC	130	3,000
011000-5801	DUES/MEMBERSHIPS, VHSL	18,067	18,067
011000-5203	TELECOMMUNICATIONS, ITCV	0	1,200
011000-5501	TRAVEL, ITCV	165	165
011000-5504	CONFERENCE/EDUC, SPED SUMMER	550	0
011000-5504	CONFERENCE EXP, INFANT & TOD	5,000	1,000
011000-5801	DUES/MEMBERSHIPS, ITCV	400	400
011000-5501	TRAVEL, VPI	1,000	1,000
011000-6013	EDUC SUPPLIES, ART	1,147	4,450
011000-6013	EDUC SUPPLIES, CHORUS	9,000	9,000
011000-6013	EDUC SUPPLIES, DIGITAL TRANS	500	6,100
011000-6013	EDUC SUPPLIES, SE	14,728	15,000
011000-6013	EDUC SUPPLIES, ASST TECH	2,000	2,000
011000-6013	EDUC SUPPLIES, SUMMER ENRICH	1,800	5,400
011000-6014	EDUC SUPPLIES, REGULAR	1,000	1,000
011000-6014	EDUC SUPPLIES, GIFTED	1,200	1,200
011000-6040	TECHNOLOGY SOFTWARE	1,000	1,000
011000-6040	TECHNOLOGY SOFTWARE, DGI	370,129	370,000
011000-6040	TECHNOLOGY SOFTWARE, TITLE I	22,800	22,800
011000-6040	TECHNOLOGY SOFTWARE, SE	5,225	3,000
011000-6040	TECHNOLOGY SOFTWARE, ASST TE	4,250	3,500
011000-6040	TECHNOLOGY SOFTWARE, G&T	6,327	13,600
011000-6040	TECH SOFTWARE, SUMMER ENRIC	1,800	0
011000-6050	NON-CAP TECH HARDWARE	3,031	3,031

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-6050	NON-CAP TECH HARDWARE, SE	600	600
011000-6050	NON-CAP TECH HARDWARE, ASST	1,800	1,800
011000-6050	NON-CAP TECH HARDWARE, SECTI	600	600
011000-6050	NON-CAP TECH HARDWARE, SUMME	1,800	0
011000-6070	CONSUMABLE EQUIP, SCIENCE	5,000	5,000
011000-6012	TEXTBOOKS, ELEM	239,386	75,000
011000-6013	EDUC SUPPLIES, ELEM, ART	0	875
011000-6013	EDUC SUPPLIES, ELEM, CHORUS	7,500	7,500
011000-6013	EDUC SUPPLIES, ELEM PROJECT	18,000	1,000
011000-6013	EDUC SUPPLIES, ELEM, PALS	35,000	0
011000-6013	EDUC SUPPLIES, ELEM, TITLE I	65,300	51,000
011000-6013	EDUC SUPPLIES, ELEM, TITLE I	39,890	44,700
011000-6013	EDUC SUPPLIES, ELEM, SE	6,000	6,000
011000-6013	EDUC SUPPLIES, ELEM, GIFTED	4,550	2,000
011000-6014	EDUC SUPPLIES, ELEM, REGULAR	45,883	45,883
011000-6014	EDUC SUPPLIES, ELEM TITLE II	407	2,000
011000-6014	EDUC SUPPLIES, ELEM, ESL	800	800
011000-6014	EDUC SUPPLIES, ELEM, SCIENCE	41,650	42,500
011000-6014	EDUC SUPPLIES, ELEM, TITLE I	42,425	0
011000-6016	PARENTAL INVOLVEMENT TITLE I	29,274	27,309
011000-6017	MATERIALS/SUPPLIES, OUTREACH	0	5,000
011000-6040	TECHNOLOGY SOFTWARE, ON-LINE	1,035	1,035
011000-6040	SOFTWARE/ ON LINE SUPPLIES,	2,000	5,000
011000-6040	TECHNOLOGY SOFTWARE, TITLE I	30,461	20,000
011000-6040	TECH SOFTWARE, ELEM, GIFTED	7,273	0
011000-6050	NON-CAP TECH HARDWARE, ELEM,	4,000	10,500
011000-6013	EDUC SUPPLIES, CASL, REGULAR	19,499	19,383
011000-6013	EDUC SUPPLIES, CASL, ART	1,025	1,025
011000-6013	EDUC SUPPLIES, CASL, CHORUS	1,050	1,050
011000-6013	EDUC SUPPLIES, CASL, GIFTED	675	675
011000-6013	EDUC SUPPLIES, CHVL, REGULAR	12,313	12,063
011000-6013	EDUC SUPPLIES, CHVL, ART	845	845
011000-6013	EDUC SUPPLIES, CHVL, CHORUS	775	775
011000-6013	EDUC SUPPLIES, CHVL, GIFTED	675	675
011000-6014	EDUC SUPPLIES, CHVL, GIFTED	80	0
011000-6013	EDUC SUPPLIES, CLYM, REGULAR	22,515	22,396
011000-6013	EDUC SUPPLIES, CLYM, ART	3,065	1,070
011000-6013	EDUC SUPPLIES, CLYM, CHORUS	1,125	1,125
011000-6013	EDUC SUPPLIES, CLYM, TITLE I	1,593	0
011000-6013	EDUC SUPPLIES, CLYM, GIFTED	763	675
011000-6013	EDUC SUPPLIES, CGVL, REGULAR	5,057	4,999
011000-6013	EDUC SUPPLIES, CRGV, ART	700	700
011000-6013	EDUC SUPPLIES, CRGVL, CHORUS	550	550
011000-6013	EDUC SUPPLIES, CGVL, GIFTED	769	675
011000-6013	EDUC SUPPLIES, NRES, REGULAR	8,392	8,360
011000-6013	EDUC SUPPLIES, NRES, ART	1,109	780
011000-6013	EDUC SUPPLIES, NRES, CHORUS	680	680
011000-6013	EDUC SUPPLIES, NRES, GIFTED	675	675
011000-6013	EDUC SUPPLIES, RES, REGULAR	20,340	19,963
011000-6013	EDUC SUPPLIES, RES, ART	1,035	1,035
011000-6013	EDUC SUPPLIES, RES, CHORUS	1,070	1,070
011000-6013	EDUC SUPPLIES, RES, GIFTED	675	675
011000-6013	EDUC SUPPLIES, SDES, REGULAR	17,150	17,063
011000-6013	EDUC SUPPLIES, SDES, ART	990	990
011000-6013	EDUC SUPPLIES, SDES, CHORUS	1,000	1,000
011000-6013	EDUC SUPPLIES, SDES, GIFTED	675	675
011000-6013	EDUC SUPPLIES, SES, REGULAR	13,119	13,026
011000-6013	EDUC SUPPLIES, SES, ART	875	0
011000-6013	EDUC SUPPLIES, SES, CHORUS	825	825
011000-6013	EDUC SUPPLIES, SES, GIFTED	675	675

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-6013	EDUC SUPPLIES, WES, REGULAR	19,415	19,348
011000-6013	EDUC SUPPLIES, WES, ART	1,101	1,030
011000-6013	EDUC SUPPLIES, WES, CHORUS	1,060	1,060
011000-6013	EDUC SUPPLIES, WES, GIFTED	675	675
011000-6007	REPAIR SUPPLIES, MIDD, CAREE	0	100
011000-6012	TEXTBOOKS, MIDD	0	50,000
011000-6013	EDUC SUPPLIES, MIDD, CHORUS	1,250	1,250
011000-6013	EDUC SUPPLIES, MIDD, SE	6,000	6,000
011000-6013	EDUC SUPPLIES, MIDD, GIFTED	3,550	675
011000-6013	EDUC SUPPLIES, MIDD, ATHL	10,000	25,000
011000-6014	EDUC SUPPLIES, MIDD, REGULAR	26,513	26,513
011000-6014	EDUC SUPPLIES, MIDD, TITLE I	2,000	2,000
011000-6014	EDUC SUPPLIES, MIDD, ESL	850	850
011000-6014	EDUC SUPPLIES, MIDD, SCIENCE	7,750	6,750
011000-6040	TECHNOLOGY SOFTWARE, ON-LINE	16,732	16,732
011000-6040	TECHNOLOGY SOFTWARE, TESTING	6,000	6,000
011000-6040	TECH SOFTWARE, TITLE III PAR	1,000	1,000
011000-6040	TECHNOLOGY SOFTWARE, MIDD, S	2,000	2,000
011000-6040	TECH SOFTWARE, MIDD, PERKINS	1,000	1,000
011000-6050	NON-CAP TECH HARDWARE, MIDD,	1,535	1,535
011000-6050	NON-CAP TECH HARDWARE, MIDD,	500	0
011000-6050	NON-CAP TECH HARDWARE, MIDD	1,000	1,000
011000-6050	NON-CAP TECH HARDWARE, MID,	28,803	0
011000-6050	NON-CAP TECH HARDWARE, MIDD,	3,500	0
011000-6070	CONSUMABLE EQUIP, MIDD, PERK	5,000	30,000
011000-6013	EDUC SUPPLIES, BMMS, REGULAR	21,210	21,123
011000-6013	EDUC SUPPLIES, BMMS, MUSIC	6,435	6,435
011000-6013	EDUC SUPPLIES, BMMS, ART	1,405	1,405
011000-6013	EDUC SUPPLIES, BMMS, CHORAL	2,352	2,352
011000-6013	EDUC SUPPLIES, BMMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, BMMS, AG	4,240	3,850
011000-6013	EDUC SUPPLIES, BMMS, HOME EC	4,320	3,500
011000-6013	EDUC SUPPLIES, BMMS, BUSINES	2,240	1,960
011000-6013	EDUC SUPPLIES, BMMS, TECH ED	4,750	3,640
011000-6013	EDUC SUPPLIES, BMMS, GIFTED	1,500	1,000
011000-6070	CONSUMABLE EQUIP, BMMS, AG	1,060	1,650
011000-6070	CONSUMABLE EQUIP, BMMS, FACS	1,080	1,500
011000-6070	CONSUMABLE EQUIP, BMMS, BUSI	560	840
011000-6070	CONSUMABLE EQUIP, BMMS, TECH	750	1,560
011000-6070	CONSUMABLE EQUIP, BMMS, PERK	929	0
011000-6013	EDUC SUPPLIES, SMS, REGULAR	15,642	15,468
011000-6013	EDUC SUPPLIES, SMS, MUSIC	6,555	6,555
011000-6013	EDUC SUPPLIES, SMS, ART	1,290	1,290
011000-6013	EDUC SUPPLIES, SMS, CHORUS	2,358	2,358
011000-6013	EDUC SUPPLIES, SMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, SMS, AG	4,320	3,850
011000-6013	EDUC SUPPLIES, SMS, HOME EC	4,400	4,200
011000-6013	EDUC SUPPLIES, SMS, BUSINESS	1,760	1,540
011000-6013	EDUC SUPPLIES, SMS, TECH ED	3,200	3,360
011000-6013	EDUC SUPPLIES, SMS, GIFTED	1,500	1,500
011000-6070	CONSUMABLE EQUIP, SMS, AG	1,080	1,650
011000-6070	CONSUMABLE EQUIP, SMS, FACS	1,100	1,800
011000-6070	CONSUMABLE EQUIP, SMS, BUSIN	440	660
011000-6070	CONSUMABLE EQUIP, SMS, TECH	2,000	1,440
011000-6070	CONSUMABLE EQUIP, SMS, PERKI	1,842	0
011000-6013	EDUC SUPPLIES, SDMS, REGULAR	16,889	16,860
011000-6013	EDUC SUPPLIES, SDMS, MUSIC	9,735	9,735
011000-6013	EDUC SUPPLIES, SDMS, ART	1,525	1,525
011000-6013	EDUC SUPPLIES, SDMS, CHORAL	2,254	2,254
011000-6013	EDUC SUPPLIES, SDMS, SCIENCE	2,000	2,000

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-6013	EDUC SUPPLIES, SDMS, AG	4,160	3,990
011000-6013	EDUC SUPPLIES, SDMS, HOME EC	4,640	4,200
011000-6013	EDUC SUPPLIES, SDMS, BUSINES	1,840	1,960
011000-6013	EDUC SUPPLIES, SDMS, TECH ED	3,600	3,640
011000-6013	EDUC SUPPLIES, SDMS, GIFTED	1,500	1,500
011000-6070	CONSUMABLE EQUIP, SDMS, AG	1,040	1,710
011000-6070	CONSUMABLE EQUIP, SDMS, FACS	1,160	1,800
011000-6070	CONSUMABLE EQUIP, SDMS, BUSI	460	840
011000-6070	CONSUMABLE EQUIP, SDMS, TECH	1,500	1,560
011000-6070	CONSUMABLE EQUIP, SDMS, PERK	1,617	0
011000-6013	EDUC SUPPLIES, WMS, REGULAR	20,195	20,079
011000-6013	EDUC SUPPLIES, WMS, MUSIC	5,235	5,235
011000-6013	EDUC SUPPLIES, WMS, ART	1,790	1,790
011000-6013	EDUC SUPPLIES, WMS, CHORAL	2,443	2,443
011000-6013	EDUC SUPPLIES, WMS, SCIENCE	2,000	2,000
011000-6013	EDUC SUPPLIES, WMS, AG	4,960	3,850
011000-6013	EDUC SUPPLIES, WMS, HOME EC	4,640	4,060
011000-6013	EDUC SUPPLIES, WMS, BUSINESS	2,560	1,960
011000-6013	EDUC SUPPLIES, WMS, TECH ED	3,300	4,060
011000-6013	EDUC SUPPLIES, WMS, GIFTED	1,500	1,500
011000-6070	CONSUMABLE EQUIP, WMS, AG	1,240	1,650
011000-6070	CONSUMABLE EQUIP, WMS, FACS	1,160	1,740
011000-6070	CONSUMABLE EQUIP, WMS, BUSIN	640	840
011000-6070	CONSUMABLE EQUIP, WMS, TECH	2,400	1,740
011000-6007	REPAIR SUPPLIES, HIGH, CAREE	0	900
011000-6012	TEXTBOOKS, HIGH	10,614	125,000
011000-6013	EDUC SUPPLIES, HIGH, MUSIC	10,000	10,000
011000-6013	EDUC SUPPLIES, HIGH, CHORUS	4,400	4,400
011000-6013	EDUC SUPPLIES, ISAAP	150	150
011000-6013	EDUC SUPPLIES, ALT ED	0	3,000
011000-6013	EDUC SUPPLIES, HIGH, DRUG GR	3,000	0
011000-6013	EDUC SUPPLIES, HIGH, SE	4,500	6,000
011000-6013	EDUC SUPPLIES, HIGH, PERKINS	5,000	500
011000-6013	EDUC SUPPLIES, HIGH, GIFTED	2,673	1,500
011000-6013	EDUC SUPPLIES, HIGH, ATHL	6,250	6,250
011000-6014	EDUC SUPPLIES, HIGH, REGULAR	27,020	27,020
011000-6014	EDUC SUPPLIES, HIGH, TITLE I	2,000	2,000
011000-6014	EDUC SUPPLIES, HIGH, ESL	650	850
011000-6014	EDUC SUPPLIES, HIGH, SCIENCE	6,983	4,000
011000-6040	SOFTWARE / ON-LINE SUPPLIES	7,623	7,623
011000-6040	TECH SOFTWARE, HIGH, DTI	5,471	0
011000-6040	TECHNOLOGY SOFTWARE, ISAAP	1,450	1,550
011000-6040	SOFTWARE, HIGH SCHOOL, ALT.	49,523	11,845
011000-6040	TECH SOFTWARE, HIGH, VOC	8,495	0
011000-6040	TECH SOFTWARE, HIGH, PERKINS	2,622	3,000
011000-6040	TECH SOFTWARE, INDUSTRY CERF	22,259	32,087
011000-6050	NON-CAP TECH HARDWARE	2,150	2,150
011000-6050	NON-CAP TECH HARDWARE	1,000	1,000
011000-6050	NON-CAP TECH HARDWARE, HIGH,	19,939	35,501
011000-6050	NON-CAP TECH HARDWARE, HS, P	0	20,000
011000-6050	NON-CAP TECH HARDWARE, HIGH,	3,000	0
011000-6070	CONSUMABLE EQUIP, HIGH, C &	1,000	0
011000-6070	CONSUMABLE EQUIP, HIGH, PERK	38,988	59,114
011000-6013	EDUC SUPPLIES, BGHS, REGULAR	14,787	14,714
011000-6013	EDUC SUPPLIES, BGHS, MUSIC	9,220	9,220
011000-6013	EDUC SUPPLIES, BGHS, ART	1,530	1,530
011000-6013	EDUC SUPPLIES, BGHS, CHORAL	3,770	3,770
011000-6013	EDUC SUPPLIES, BGHS, SCIENCE	1,750	1,750
011000-6013	EDUC SUPPLIES, BGHS, AG	2,400	2,660
011000-6013	EDUC SUPPLIES, BGHS, HEALTH	0	150

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-6013	EDUC SUPPLIES, BGHS, HOME EC	2,880	2,100
011000-6013	EDUC SUPPLIES, BGHS, BUSINES	800	700
011000-6013	EDUC SUPPLIES, BGHS, TECH ED	2,640	2,100
011000-6013	EDUC SUPPLIES, BGHS, EFE	250	250
011000-6013	EDUC SUPPLIES, BGHS, GIFTED	1,562	2,000
011000-6070	CONSUMABLE EQUIP, BGHS, AG	1,100	1,140
011000-6070	CONSUMABLE EQUIP, BGHS, HEAL	0	250
011000-6070	CONSUMABLE EQUIP, BGHS, FACS	720	900
011000-6070	CONSUMABLE EQUIP, BGHS, BUSI	200	300
011000-6070	CONSUMABLE EQUIP, BGHS, TECH	660	900
011000-6070	CONSUMABLE EQUIP, BGHS, PERK	2,772	0
011000-6013	EDUC SUPPLIES, FDHS, REGULAR	23,269	23,182
011000-6013	EDUC SUPPLIES, FDHS, MUSIC	9,220	9,220
011000-6013	EDUC SUPPLIES, FDHS, ART	1,930	1,930
011000-6013	EDUC SUPPLIES, FDHS, CHORAL	4,650	4,650
011000-6013	EDUC SUPPLIES, FDHS, ESL	200	0
011000-6013	EDUC SUPPLIES, FDHS, SCIENCE	2,250	2,250
011000-6013	EDUC SUPPLIES, FDHS, AG	2,800	2,660
011000-6013	EDUC SUPPLIES, FDHS, HEALTH	0	150
011000-6013	EDUC SUPPLIES, FDHS, HOME EC	2,200	4,200
011000-6013	EDUC SUPPLIES, FDHS, LEADERS	500	0
011000-6013	EDUC SUPPLIES, FDHS, BUSINES	960	1,120
011000-6013	EDUC SUPPLIES, FDHS, TECH ED	2,400	2,100
011000-6013	EDUC SUPPLIES, FDHS, EFE	250	250
011000-6013	EDUC SUPPLIES, FDHS, GIFTED	2,000	2,000
011000-6070	CONSUMABLE EQUIP, FDHS, AG	700	1,140
011000-6070	CONSUMABLE EQUIP, FDHS, HEAL	0	250
011000-6070	CONSUMABLE EQUIP, FDHS, FACS	2,000	1,800
011000-6070	CONSUMABLE EQUIP, FDHS, BUSI	240	480
011000-6070	CONSUMABLE EQUIP, FDHS, TECH	1,000	900
011000-6070	CONSUMABLE EQUIP, FDHS, PERK	700	0
011000-6013	EDUC SUPPLIES, RHS, REGULAR	14,265	14,163
011000-6013	EDUC SUPPLIES, RHS, MUSIC	9,220	9,220
011000-6013	EDUC SUPPLIES, RHS, ART	1,800	1,800
011000-6013	EDUC SUPPLIES, RHS, CHORAL	3,330	3,330
011000-6013	EDUC SUPPLIES, RHS, SCIENCE	1,750	1,750
011000-6013	EDUC SUPPLIES, RHS, AG	2,400	2,100
011000-6013	EDUC SUPPLIES, RHS, HEALTH O	0	150
011000-6013	EDUC SUPPLIES, RHS, HOME EC	2,880	1,750
011000-6013	EDUC SUPPLIES, RHS, BUSINESS	850	700
011000-6013	EDUC SUPPLIES, RHS, TECH ED	1,000	560
011000-6013	EDUC SUPPLIES, RHS, EFE	250	250
011000-6013	EDUC SUPPLIES, RHS, GIFTED	2,000	2,000
011000-6070	CONSUMABLE EQUIP, RHS, AG	600	900
011000-6070	CONSUMABLE EQUIP, RHS, HEALT	0	250
011000-6070	COMSUMABLE EQUIP, RHS, FACS	720	750
011000-6070	CONSUMABLE EQUIP, RHS, BUSIN	300	300
011000-6070	CONSUMABLE EQUIP, RHS, TECH	2,000	240
011000-6070	CONSUMABLE EQUIP, RHS, PERKI	7,360	0
011000-6013	EDUC SUPPLIES, SDHS, REGULAR	20,913	20,775
011000-6013	EDUC SUPPLIES, SDHS, MUSIC	9,220	9,220
011000-6013	EDUC SUPPLIES, SDHS, ART	1,855	1,855
011000-6013	EDUC SUPPLIES, SDHS, CHORAL	4,410	4,410
011000-6013	EDUC SUPPLIES, SDHS, SCIENCE	2,250	2,250
011000-6013	EDUC SUPPLIES, SDHS, AG	2,640	2,310
011000-6013	EDUC SUPPLIES, SDHS, HEALTH	0	150
011000-6013	EDUC SUPPLIES, SDHS, HOME EC	2,350	2,450
011000-6013	EDUC SUPPLIES, SDHS, LEADERS	500	0
011000-6013	EDUC SUPPLIES, SDHS, BUSINES	800	770
011000-6013	EDUC SUPPLIES, SDHS, TECH ED	3,800	3,360

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-6013	EDUC SUPPLIES, SDHS, EFE	250	250
011000-6013	EDUC SUPPLIES, SDHS, GIFTED	1,600	2,000
011000-6070	CONSUMABLE EQUIP, SDHS, AG	660	900
011000-6070	CONSUMABLE EQUIP, SDHS, HEAL	0	250
011000-6070	CONSUMABLE EQUIP, SDHS, FACS	1,850	1,050
011000-6070	CONSUMABLE EQUIP, SDHS, BUSI	200	330
011000-6070	CONSUMABLE EQUIP, SDHS, TECH	300	1,440
011000-6070	CONSUMABLE EQUIP, SDHS, PERK	3,988	0
011000-6013	EDUC SUPPLIES, WMHS, REGULAR	23,748	23,704
011000-6013	EDUC SUPPLIES, WMHS, MUSIC	9,220	9,220
011000-6013	EDUC SUPPLIES, WMHS, ART	2,244	1,915
011000-6013	EDUC SUPPLIES, WMHS, CHORAL	5,090	5,090
011000-6013	EDUC SUPPLIES, WMHS, SCIENCE	2,267	2,250
011000-6013	EDUC SUPPLIES, WMHS, AG	2,800	2,380
011000-6013	EDUC SUPPLIES, WMHS, HEALTH	0	150
011000-6013	EDUC SUPPLIES, WMHS, HOME EC	2,560	3,500
011000-6013	EDUC SUPPLIES, WMHS, BUSINES	960	840
011000-6013	EDUC SUPPLIES, WMHS, TECH ED	3,525	3,360
011000-6013	EDUC SUPPLIES, WMHS, EFE	250	250
011000-6013	EDUC SUPPLIES, WMHS, GIFTED	2,000	2,000
011000-6070	CONSUMABLE EQUIP, WMHS, AG	700	1,020
011000-6070	CONSUMABLE EQUIP, WMHS, HEAL	0	250
011000-6070	CONSUMABLE EQUIP, WMHS, FACS	640	1,500
011000-6070	CONSUMABLE EQUIP, WMHS, BUSI	240	360
011000-6070	CONSUMABLE EQUIP, WMHS, TECH	300	1,440
011000-6002	FOOD/PREP, SE, SUMMER SCHOOL	1,800	1,500
011000-6013	EDUC SUPPLIES	23,300	8,300
011000-6013	EDUC SUPPLIES	3,000	3,000
011000-6013	EDUC SUPPLIES, PRESCHOOL	4,652	0
011000-6013	EDUC SUPPLIES, ITCV	7,200	1,000
011000-6050	NON-CAP TECH HARDWARE, ITCV	3,500	0
011000-6013	EDUC SUPPLIES, PRESCHOOL INI	17,600	33,766
011000-6040	TECHNOLOGY SOFTWARE/ON-LINE	2,985	2,959
011000-7100	SVRP TUITION	1,425,900	1,425,900
011000-7201	VVTC TUITION	2,389,323	2,637,449
011000-7202	VVTC - LOCAL COLLECTIONS	368,824	337,483
011000-7203	VVTC - FT FUNDS	269,887	215,979
011000-7204	VVTC - CARL PERKINS	15,081	14,055
011000-7300	GOV SCHOOL - GIFTED	523,706	600,601
TOTAL CLASSROOM INSTRUCTION		71,422,667	73,386,322

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
12100-GUIDANCE SERVICES			
012100-1123	COUNSELORS, ELEM	704,598	705,648
012100-1123	COUNSELORS, MIDD	492,158	502,000
012100-1150	GUIDANCE CLERICAL, MIDD	109,757	111,952
012100-1123	COUNSELORS, HIGH	726,645	741,178
012100-1150	GUIDANCE CLERICAL, HIGH	131,937	134,576
012100-2100	FICA, ELEM	53,902	53,983
012100-2210	VRS, ELEM	65,720	77,407
012100-2220	VRS HYBRID, ELEM	44,761	39,872
012100-2300	HEALTH INS, ELEM	130,062	153,472
012100-2400	GROUP LIFE INS, ELEM	9,230	9,458
012100-2510	VRS, VLDP, GUIDANCE, ELEM	1,170	983
012100-2750	VRS, HIC, GUIDANCE, ELEM	8,455	8,538
012100-2100	FICA, MIDD	46,047	46,966
012100-2210	VRS, MIDD	70,616	76,346
012100-2220	VRS HYBRID, MIDD	23,764	25,692
012100-2300	HEALTH INS, MIDD	119,460	129,264
012100-2400	GROUP LIFE INS, MIDD	7,885	8,227
012100-2510	VRS, VLDP, GUIDANCE, MIDD	621	634
012100-2750	VRS, HIC, GUIDANCE, MIDD	7,223	7,427
012100-2100	FICA, HIGH	65,681	66,995
012100-2210	VRS, HIGH	109,639	118,536
012100-2220	VRS HYBRID, HIGH	24,987	27,014
012100-2300	HEALTH INS, HIGH	153,968	166,412
012100-2400	GROUP LIFE INS, HIGH	11,247	11,736
012100-2510	VRS, VLDP, GUIDANCE, HIGH	653	667
012100-2750	VRS, HIC, GUIDANCE, HIGH	10,303	10,598
012100-5504	CONFERENCE/EDUC, ELEM	3,200	2,500
012100-5400	LEASES & RENTALS, MIDD	2,100	2,100
012100-5504	CONFERENCE/EDUC, MIDD	900	2,500
012100-5400	LEASES & RENTALS, HIGH	9,000	9,000
012100-5504	CONFERENCE/EDUC, HIGH	2,800	1,000
012100-6013	EDUC SUPPLIES, ELEM	4,200	4,200
012100-6013	EDUC SUPPLIES, MIDD	3,234	3,500
012100-6013	EDUC SUPPLIES, HIGH	3,791	5,100
012100-6050	NON-CAPITALIZED TECHNOLOGY H	675	0
TOTAL GUIDANCE SERVICES		3,160,389	3,265,481
12200-SCHOOL SOCIAL WORKER SERVICES			
012200-1134	VISITING TEACHERS	287,659	293,411
012200-1130	OTHER PROFESSIONALS, NON-GRA	36,125	36,846
012200-1130	OTHER PROFESSIONALS, FSA	65,431	66,740
012200-2100	FICA	22,006	22,445
012200-2210	VRS	45,105	48,765
012200-2300	HEALTH INS	51,252	55,488
012200-2400	GROUP LIFE INS	3,768	3,932
012200-2750	VRS, HIC, VISITING TEACHERS	3,452	3,550
012200-2100	FICA	2,763	2,818
012200-2210	VRS	5,664	6,124
012200-2300	HEALTH INS	7,936	8,592
012200-2400	GROUP LIFE INS	473	494
012200-2750	VRS, HIC, PRE-SCHOOL	433	446
012200-2100	FICA	5,005	5,106
012200-2210	VRS	5,478	5,923
012200-2220	VRS HYBRID	4,782	5,170
012200-2300	HEALTH INS	19,768	21,244
012200-2400	GROUP LIFE INS	857	895
012200-2510	VRS, VLDP, VISITING TEACHERS	125	128
012200-2750	VRS, HIC, PRE-SCHOOL INITIAT	785	807

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
012200-3100	PROF SERVICES	750	750
012200-5203	TELECOMMUNICATIONS, SOCIAL W	400	500
012200-5501	TRAVEL, SOCIAL WORKER	2,400	2,400
012200-5504	CONFERENCE REIMB	1,500	1,500
012200-5004	PARENT ACTIVITY, VPI	1,000	1,000
012200-6013	EDUC SUPPLIES	2,600	2,600
012200-6013	EDUC SUPPLIES, TITLE I	800	0
012200-6040	TECH SOFTWARE, SOCIAL WORKER	400	400
012200-6050	NON-CAP TECH HARDWARE	400	300
012200-6001	OFFICE SUPPLIES, VPI	57	0
TOTAL SCHOOL SOCIAL WORKER SERVICES		579,174	598,374
012300-HOMEBOUND INSTRUCTION			
012300-1121	HOMEBOUND INSTRUCTORS, ELEM	11,500	11,500
012300-1121	HOMEBOUND INSTRUCTORS, SEC	11,500	11,500
012300-2100	FICA, HOMEBOUND, ELEM	880	880
012300-2100	FICA, HOMEBOUND, SEC	880	880
012300-3100	HOMEBOUND, INSTITUTION, SEC	1,000	1,000
TOTAL HOMEBOUND INSTRUCTION		25,760	25,760
13100-IMPROVEMENT OF INSTRUCTION			
013100-1124	CURR SUPERVISOR, REGULAR	603,299	615,366
013100-1124	DIRECTOR, PUPIL SERVICES	96,583	48,144
013100-1124	CURR SUPERVISOR, VOC	81,357	82,984
013100-1130	OTHER PROFESSIONAL, REG	114,117	116,399
013100-1130	OTHER PROFESSIONAL, ESL	30,240	30,240
013100-1130	OTHER PROFESSIONAL, SPEC ED.	0	98,515
013100-1137	ACCOUNTANT	27,163	27,706
013100-1150	OFFICE CLERICAL, REGULAR	226,023	230,543
013100-1150	OFFICE CLERICAL, SPECIAL ED	100,568	102,581
013100-1121	INSTR SPECIALIST	155,530	158,639
013100-1121	INSTR SPECIALIST, ELEM, TITL	54,279	55,365
013100-1121	INSTR SPECIALIST, ELEM, SE	75,944	60,266
013100-1121	TEACHER, ELEM, FLOW-THROUGH	70,763	72,178
013100-1121	INSTR SPECIALIST, MIDD, TITL	56,879	58,017
013100-1121	INSTR SPECIALIST, MIDD, SE	47,535	48,486
013100-1124	SUPERVISORS, AUGUSTA PRESCHO	91,017	77,665
013100-2100	FICA, REGULAR	74,251	75,738
013100-2100	FICA, OTHER PROF, ESL	2,313	2,313
013100-2100	FICA, SE	15,082	19,068
013100-2100	FICA, VOC	6,224	6,348
013100-2210	VRS, REGULAR	152,190	164,542
013100-2210	VRS, SE	30,913	41,424
013100-2210	VRS, VOC	12,757	13,792
013100-2300	HEALTH INS, REGULAR	116,198	125,033
013100-2300	HEALTH INS, SE	30,145	38,808
013100-2300	HEALTH INS, HIGH, VOC	11,852	12,724
013100-2400	GROUP LIFE INS, REGULAR	12,715	13,266
013100-2400	GROUP LIFE INS, SE	2,583	3,340
013100-2400	GROUP LIFE INS, VOC	1,066	1,112
013100-2750	VRS, HIC, REGULAR	11,647	11,978
013100-2750	VRS, HIC, SE	2,366	3,016
013100-2750	VRS, HIC, VOC	976	1,004
013100-2100	FICA, ELEM, REGULAR	11,898	12,136
013100-2100	FICA, ELEM, TITLE II	4,152	4,236
013100-2100	FICA, ELEM, SE	5,810	4,610
013100-2100	FICA, ELEM, FLOW-THROUGH	5,413	5,522
013100-2210	VRS, INSTR SPECIALIST	24,387	26,365
013100-2210	VRS, ELEM, TITLE II	8,511	9,202
013100-2210	VRS, ELEM, SE	11,908	10,016

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
013100-2210	VRS, ELEM, FLOW-THROUGH	11,096	11,996
013100-2300	HEALTH INS, ELEM	25,816	27,948
013100-2300	HEALTH INS, ELEM, TITLE II	11,882	12,830
013100-2300	HEALTH INS, ELEM, SE	12,344	13,364
013100-2300	HEALTH INS, ELEM, FLOW-THROU	12,344	13,364
013100-2400	GROUP LIFE INS, ELEM, REGULA	2,037	2,126
013100-2400	GROUP LIFE INS, ELEM, TITLE	711	742
013100-2400	GROUP LIFE INS, ELEM, SE	995	808
013100-2400	GROUP LIFE INS, ELEM, FLOW-T	927	967
013100-2750	VRS, HIC, ELEM	1,866	1,920
013100-2750	VRS, HIC, ELEM, TITLE II	651	670
013100-2750	VRS, HIC, ELEM, SE	911	729
013100-2750	VRS, HIC, ELEM, FLOW-THROUGH	849	873
013100-2100	FICA, MIDD, TITLE II	4,351	4,438
013100-2100	FICA, ELEM, SE	3,636	3,709
013100-2210	VRS, MIDD, TITLE II	8,919	9,642
013100-2220	VRS HYBRID, ELEM, SE	7,453	8,058
013100-2300	HEALTH INS, MIDD, TITLE II	11,882	12,830
013100-2300	HEALTH INS, ELEM, SE	9,944	10,764
013100-2400	GROUP LIFE INS, MIDD, TITLE	745	777
013100-2400	GROUP LIFE, ELEM, SE	623	650
013100-2510	VRS VLDP, MIDD, SE	195	199
013100-2750	VRS, HIC, MIDD, TITLE II	683	702
013100-2750	VRS, HIC, ELEM, SE	570	587
013100-2100	FICA, AUGUSTA PRESCHOOL	6,963	5,941
013100-2210	VRS, AUGUSTA PRESCHOOL	14,271	12,908
013100-2300	HEALTH INS, AUGUSTA PRESCHOO	7,916	8,520
013100-2400	GROUP LIFE INS, AUGUSTA PRES	1,192	1,041
013100-2750	VRS, HIC, PRE-SCHOOL	1,092	940
013100-3100	PROF SERVICES, DISTRICT, REG	3	0
013100-3100	PROF SERVICES, DISTRICT, SE	0	50,000
013100-3500	IMPROV INST PRINTING SERV SE	1,301	1,300
013100-3100	PROFESSIONAL SERVICES, TITLE	28,552	4,000
013100-3100	PROF SERVICES, ELEM, TITLE I	58,800	0
013100-3500	PRINTING SRV, ELEM, REGULAR	1,383	0
013100-3100	PROF SERVICES, MIDD, REGULAR	650	0
013100-3100	PROF SERVICES, MIDD, SCIENCE	4,000	4,000
013100-3100	PROF SERVICES, HIGH, REGULAR	1,950	0
013100-3100	PROF SERVICES, HIGH, SCIENCE	6,447	4,500
013100-5400	LEASES & RENTALS	27,000	27,000
013100-5501	TRAVEL, MILEAGE, REGULAR	1,226	450
013100-5501	TRAVEL, MILEAGE, SPED	1,500	1,500
013100-5504	CONFERENCE/EDUC REIMB	188	0
013100-5504	CONFERENCE REIMB, REGULAR	5,164	6,000
013100-5504	CONFERENCE REIMB, MUSIC	58	0
013100-5504	CONFERENCE REIMB, ART	58	0
013100-5504	CONFERENCE REIMB, CHORUS	58	58
013100-5504	CONFERENCE REIMB, SE	2,500	1,500
013100-5504	CONFERENCE REIMB/EDUC, VOCAT	2,400	2,400
013100-5504	CONFERENCE REIMB, G&T	82	0
013100-5801	DUES/ASSOC MEMBERSHIP, REGUL	7,790	8,500
013100-5801	DUES/ASSOC MEMBERSHIP, SE	300	300
013100-5504	CONFERENCE/EDUC, ELEM, REGUL	4,857	2,900
013100-5504	CONFERENCE REIMB/EDUC, ELEM,	400	150
013100-5504	CONFERENCE REIMB, ELEM, TITL	7,000	3,000
013100-5504	CONFERENCE/EDUC, MIDD, REGUL	2,861	0
013100-5504	CONFERENCE/EDUC, MIDD, TEST	600	600
013100-5504	CONFERENCE REIMB/EDUC, MIDD,	1,000	1,000
013100-5504	CONFERENCE/EDUC, HIGH, REGUL	2,581	0
013100-5504	CONFERENCE REIMB/EDUC,HIGH,S	1,000	1,000

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
013100-5504	CONFERENCE, HIGH, CAREER & T	225	225
013100-6001	OFFICE SUPPLIES	215	395
013100-6013	EDUCATIONAL SUPPLIES	473	0
013100-6013	EDUC SUPPLIES, TESTING	5,000	5,000
013100-6013	EDUCATIONAL SUPPLIES, SE	2,500	1,000
013100-6013	EDUC SUPPLIES, GIFTED	65	0
013100-6040	TECHNOLOGY SOFTWARE	3,564	5,000
013100-6040	TECHNOLOGY SOFTWARE, ESL	5,100	5,100
013100-6040	TECHNOLOGY SOFTWARE, TITLE I	6,000	0
013100-6040	TECHNOLOGY SOFTWARE	30,304	28,000
013100-6050	NON-CAP TECH HARDWARE	599	2,655
013100-6013	EDUC SUPPLIES, MIDD, REGULAR	847	0
013100-6013	EDUC SUPPLIES, HIGH, REGULAR	984	0
TOTAL IMPROVEMENT OF INSTRUCTION		2,777,103	2,826,263
13200-MEDIA SERVICES			
013200-1122	LIBRARIANS, ELEM	500,612	510,628
013200-1122	LIBRARIANS, MIDD	235,168	239,872
013200-1150	OFFICE CLERICAL, MIDD	77,497	79,047
013200-1122	LIBRARIANS, HIGH	284,680	290,373
013200-1150	OFFICE CLERICAL, HIGH	85,366	87,074
013200-2100	FICA, ELEM	38,297	39,064
013200-2210	VRS, ELEM	70,743	76,485
013200-2220	VRS HYBRID, ELEM	7,754	8,383
013200-2300	HEALTH INS, ELEM	83,414	90,274
013200-2400	GROUP LIFE INS, ELEM	6,558	6,842
013200-2510	VRS, VLDP, ELEM	203	207
013200-2750	VRS, HIC, ELEM	6,007	6,177
013200-2100	FICA, MIDD	23,919	24,397
013200-2210	VRS, MIDD	43,141	46,642
013200-2220	VRS HYBRID, MIDD	5,885	6,362
013200-2300	HEALTH INS, MIDD	78,304	84,772
013200-2400	GROUP LIFE INS, MIDD	4,096	4,273
013200-2510	VRS, VLDP, MIDD	154	157
013200-2750	VRS, HIC, MIDD	3,752	3,860
013200-2100	FICA, HIGH	28,308	28,874
013200-2210	VRS, HIGH	50,970	55,105
013200-2220	VRS HYBRID, HIGH	7,054	7,626
013200-2300	HEALTH INS, HIGH	86,194	93,282
013200-2400	GROUP LIFE INS, HIGH	4,848	5,057
013200-2510	VRS, VLDP, HIGH	184	189
013200-2750	VRS, HIC, HIGH	4,441	4,568
013200-5504	CONFERENCE/EDUC/INSERVICE	3,600	8,000
013200-6013	EDUC SUPPLIES, MEDIA CENTER	27,281	11,924
013200-6040	SOFTWARE/ON-LINE SUPPLIES	16,049	30,076
013200-6050	NON-CAP TECH, HARDWARE	3,070	0
013200-6012	BOOKS & SUBSCRIPTIONS, CASL	6,985	6,945
013200-6012	BOOKS & SUBSCRIPTIONS, CHVL	4,507	4,421
013200-6012	BOOKS & SUBSCRIPTIONS, CLES	8,025	7,984
013200-6012	BOOKS & SUBSCRIPTIONS, CGVL	2,005	1,985
013200-6012	BOOKS & SUBSCRIPTIONS, NRES	3,155	3,144
013200-6012	BOOKS & SUBSCRIPTIONS, RES	7,275	7,145
013200-6012	BOOKS & SUBSCRIPTIONS, SDES	6,175	6,145
013200-6012	BOOKS & SUBSCRIPTIONS, SES	4,785	4,753
013200-6012	BOOKS & SUBSCRIPTIONS, WES	6,956	6,933
013200-6012	BOOKS & SUBSCRIPTIONS, BMMS	7,575	7,545
013200-6012	BOOKS & SUBSCRIPTIONS, SMS	5,655	5,595
013200-6012	BOOKS & SUBSCRIPTIONS, SDMS	6,085	6,075
013200-6012	BOOKS & SUBSCRIPTIONS, WMS	7,225	7,185
013200-6012	BOOKS & SUBSCRIPTIONS, BGHS	5,360	5,335

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
013200-6012	BOOKS & SUBSCRIPTIONS, FDHS	8,285	8,255
013200-6012	BOOKS & SUBSCRIPTIONS, RHS	5,180	5,145
013200-6012	BOOKS & SUBSCRIPTIONS, SDHS	7,473	7,425
013200-6012	BOOKS & SUBSCRIPTIONS, WMHS	8,450	8,435
TOTAL MEDIA SERVICES		1,898,705	1,960,040
13800-TECHNOLOGY SERVICES			
013800-1124	SUPERVISORS, TECH	413,822	422,101
013800-1140	TECHNICAL, TECH	794,177	810,062
013800-2100	FICA, TECH	92,412	94,263
013800-2210	VRS, TECH	141,466	152,945
013800-2220	VRS HYBRID	47,949	51,840
013800-2300	HEALTH INS, TECH	182,702	196,986
013800-2400	GROUP LIFE INS, TECH	15,825	16,513
013800-2510	VRS, VLDP	1,254	1,279
013800-2750	VRS, HIC, TECH	14,496	14,910
013800-2800	OTHER BENEFITS, TECH	500	500
013800-3100	CLOUD SECURITY, SUPPORT SERV	58,512	50,000
013800-3300	MAINTENANCE SERVICE, TECHNOL	1,680	0
013800-5001	ON LINE COMPUTER TELECOM	552,600	548,600
013800-5001	COMPUTER TELECOMM, HEADSTART	15,000	15,000
013800-5400	LEASE & RENTAL, TECH	2,600	2,600
013800-5501	TRAVEL, TECH	2,000	3,000
013800-6001	OFFICE SUPPLIES	3,700	7,000
013800-6040	SOFTWARE/ON-LINE, TECH	147,200	179,200
013800-6050	NON-CAP TECH, HARDWARE	731,271	730,163
013800-6060	INFRASTRUCTURE, TECH	71,000	50,000
TOTAL TECHNOLOGY SERVICES		3,290,166	3,346,962
14000-INSTRUCTIONAL SUPPORT, ADM			
014100-1126	PRINCIPALS, ELEM	756,549	771,681
014100-1127	ASSISTANT PRINCIPALS, ELEM	403,839	411,917
014100-1150	OFFICE CLERICAL, ELEM	473,160	469,215
014100-1627	ELEM ASSIST PRIN SUPPLEMENT	4,245	4,245
014100-1126	PRINCIPALS, MIDD	343,500	350,370
014100-1127	ASSISTANT PRINCIPALS, MIDD	411,867	420,104
014100-1150	OFFICE CLERICAL, MIDD	255,741	260,855
014100-1126	PRINCIPALS, HIGH	510,718	492,886
014100-1127	ASSISTANT PRINCIPALS, HIGH	998,977	1,004,403
014100-1150	OFFICE CLERICAL, HIGH	344,992	351,889
014100-1628	ATHLETIC ASSIST SUPPLEMENT	18,712	18,712
014100-2100	FICA, ELEM	125,291	126,763
014100-2210	VRS, ELEM	250,528	268,632
014100-2220	VRS HYBRID, ELEM	5,613	6,068
014100-2300	HEALTH INS, ELEM	258,346	278,334

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
014100-2400	GROUP LIFE INS, ELEM	21,400	22,150
014100-2510	VRS, VLDP, ELEM	147	150
014100-2750	VRS, HIC, ELEM	19,603	20,000
014100-2800	OTHER BENEFITS, ELEM	10,000	10,000
014100-2100	FICA, MIDD	77,350	78,897
014100-2210	VRS, MIDD	149,358	161,478
014100-2220	VRS HYBRID, MIDD	9,183	9,928
014100-2300	HEALTH INS, MIDD	173,810	187,164
014100-2400	GROUP LIFE INS, MIDD	13,245	13,818
014100-2510	VRS, VLDP, MIDD	240	245
014100-2750	VRS, HIC, MIDD	12,133	12,480
014100-2800	OTHER BENEFITS, MIDD	10,000	10,000
014100-2100	FICA, HIGH	141,884	141,463
014100-2100	FICA	1,431	1,431
014100-2210	VRS, HIGH	265,603	280,078
014100-2220	VRS HYBRID, HIGH	25,212	27,257
014100-2300	HEALTH INS, HIGH	290,122	300,106
014100-2400	GROUP LIFE INS, HIGH	24,296	24,779
014100-2510	VRS, VLDP, HIGH	659	673
014100-2750	VRS, HIC, HIGH	22,256	22,374
014100-2800	OTHER BENEFITS, HIGH	10,000	10,000
014100-5400	LEASES & RENTALS, ELEM	230,000	230,000
014100-5501	TRAVEL, ELEM	2,500	2,500
014100-5504	CONFERENCE REIMB, ELEM	3,200	3,200
014100-5400	LEASES & RENTALS, MIDD	90,000	90,000
014100-5501	TRAVEL, MIDD	2,000	2,000
014100-5504	CONFERENCE REIMB, MIDD	2,500	2,500
014100-5400	LEASES & RENTALS, HIGH	130,000	130,000
014100-5501	TRAVEL, HIGH	26,630	26,630
014100-5504	CONFERENCE REIMB, HIGH	3,000	3,000
014100-6001	OFFICE SUPPLIES, ELEM	1,800	1,800
014100-6040	TECH SOFTWARE, ELEM	7,560	0
014100-6001	OFFICE SUPPLIES, MIDD	800	800
014100-6040	TECH SOFTWARE, MIDD	1,500	0
014100-6001	OFFICE SUPPLIES, HIGH	1,000	1,000
014100-6040	TECH SOFTWARE, HIGH	1,700	0
TOTAL INSTRUCTIONAL SUPPORT, AD		6,944,200	7,063,975
20000-ADMINISTRATION/ATTENDANCE			
021100-1111	BOARD MEMBERS	21,000	21,000
021100-2100	FICA	1,607	1,610
021100-2300	HEALTH INS	43,977	47,332
021100-3100	PROF SERVICES	172,390	172,390
021100-3600	ADVERTISING	300	300
021100-5504	CONFERENCE REIMB	11,000	11,000
021100-5600	CONTRIBUTION, OTHER ENTITIES	1,000	1,000
021100-5801	DUES & ASSOCIATION MEMBERSHI	11,306	11,306
TOTAL ADMINISTRATION/ATTENDANCE		262,580	265,938

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
21200-EXECUTIVE ADMIN.SERVICES			
021200-1112	SUPERINTENDENT	177,118	180,661
021200-1113	ASSISTANT SUPERINTENDENT	129,982	132,581
021200-1150	OFFICE CLERICAL	100,039	102,000
021200-2100	FICA	30,586	31,660
021200-2210	VRS	63,533	68,689
021200-2300	HEALTH INS	38,810	41,770
021200-2400	GROUP LIFE INS	5,308	5,539
021200-2750	VRS, HIC, ADMINISTRATION	4,862	5,001
021200-2800	OTHER BENEFITS	33,441	33,441
021200-3100	PROFESSIONAL SERVICES	7,635	7,150
021200-3500	PRINTING & BINDING	7,500	7,500
021200-5400	LEASES & RENTALS	16,000	16,000
021200-5501	TRAVEL, ADMINISTRATION	300	300
021200-5504	CONFERENCE REIMB	12,700	12,700
021200-5801	DUES & ASSOCIATION MEMBERSHI	5,975	5,975
021200-6001	OFFICE SUPPLIES, CO	14,000	14,000
021200-6040	SOFTWARE	341	341
021200-6050	NON-CAP TECH HARDWARE	11,500	10,000
TOTAL EXECUTIVE ADMIN. SERVICES		659,630	675,308
21400-PERSONNEL SERVICES			
021400-1130	DIRECTOR, PERSONNEL	107,676	109,831
021400-1150	OFFICE CLERICAL, PERSONNEL	146,619	149,553
021400-2100	FICA	19,454	19,844
021400-2210	VRS	39,874	43,110
021400-2300	HEALTH INS	30,145	32,446
021400-2400	GROUP LIFE INS	3,331	3,476
021400-2600	UNEMPLOYMENT INS	3,010	3,010
021400-2700	WORKER COMPENSATION	261,667	235,711
021400-2750	VRS, HIC, PERSONNEL SERVICES	3,052	3,138
021400-3100	CONTRACTED SERVICES	6,382	6,382
021400-3102	CONT SERV, EMPL EVAL/TESTING	1,000	1,000
021400-3110	HEALTH SERVICES, EMPLOYEES	8,600	8,600
021400-3600	PERSONNEL ADVERTISING	3,000	3,000
021400-3800	LICENSE RENEWAL/BACKGROUND C	15,000	15,000
021400-3800	LICENSE RENEW/BACKGROUND CHE	1,100	1,100
021400-5501	PERSONNEL, TRAVEL	200	200
021400-5504	CONFERENCE REIMB	4,400	4,400
021400-5801	PERSONNEL, DUES & ASSOC MEMB	500	500
021400-6001	OFFICE SUPPLIES, PERSONNEL	6,000	6,000
021400-6040	SOFTWARE, PERSONNEL SERVICES	53,172	51,458
TOTAL PERSONNEL SERVICES		714,182	697,759

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
21600-FISCAL SERVICES			
021600-1130	OTHER PROFESSIONALS, FIN	219,009	223,390
021600-1137	ACCOUNTANT	249,666	254,659
021600-1150	OFFICE CLERICAL, FIN	19,707	40,202
021600-2100	FICA	37,361	39,648
021600-2210	VRS	57,414	62,074
021600-2220	VRS HYBRID	19,165	24,060
021600-2300	HEALTH INS	58,380	69,181
021600-2400	GROUP LIFE INS	6,398	6,946
021600-2510	VRS, VLDP	501	593
021600-2750	VRS, HIC, FISCAL SERVICES	5,861	6,271
021600-3100	PROFESSIONAL SERVICES	17,500	18,500
021600-5501	TRAVEL	360	360
021600-5504	CONFERENCE REIMB	100	100
021600-5801	DUES & ASSOCIATION MEMBERSHI	600	600
021600-6040	SOFTWARE, FISCAL SERVICES	40,439	33,239
TOTAL FISCAL SERVICES		732,461	779,823
21900-DATA PROCESSING SERVICES			
021900-1130	OTHER PROFESSIONALS, DP	78,302	81,403
021900-1152	COMPUTER OPERATOR, DP	209,046	213,229
021900-2100	FICA	21,982	22,540
021900-2210	VRS	45,056	48,968
021900-2300	HEALTH INS	36,061	38,812
021900-2400	GROUP LIFE INS	3,764	3,948
021900-2750	VRS, HIC, DP	3,448	3,566
021900-5504	CONFERENCE/TRAINING	1,200	1,200
021900-6014	DP SUPPLIES	1,580	500
021900-6040	SOFTWARE/ON-LINE SUPPLIES	135,845	137,959
TOTAL DATA PROCESSING SERVICES		536,284	552,125
TOTAL ADMINISTRATION		2,905,137	2,970,953
22000- ATTENDANCE & HEALTH SERVICE			
022200-1131	SCHOOL NURSE	545,844	556,759
022200-1140	CLINIC AIDE	142,344	145,193
022200-2100	FICA	52,646	53,699
022200-2210	VRS	78,897	85,301
022200-2220	VRS HYBRID	29,011	31,365
022200-2300	HEALTH INS	193,330	203,584
022200-2400	GROUP LIFE INS	9,015	9,405
022200-2510	VRS, VLDP	759	773
022200-2750	VRS, HIC	8,258	8,495
022200-3100	ADMIN/PROF SERV, MEDICAID	75,000	75,000
022200-3100	PROF SERVICE, ITCV	1,000	0
022200-3102	EVALUATIONS, ITCV	3,000	1,200
022200-3103	OCCUPATIONAL THERAPY, ITCV	8,550	8,550
022200-3104	PHYSICAL THERAPY, ITCV	1,000	1,000
022200-3105	SPEECH/LANGUAGE, ITCV	21,100	15,000
022200-3106	VISION SERVICE, ITCV	1,000	1,000
022200-3300	MAINTENANCE SERVICES	300	300
022200-5504	CONFERENCE/EDUC/INSERVICE	250	250
022200-5504	CONF/EDUC/INSERVICE, MEDICAI	500	500
022200-5801	DUES & MEMBERSHIPS, MEDICAID	3,500	3,500
022200-6001	OFFICE SUPPLIES, ITCV	6,000	500
022200-6004	MEDICAL, LAB SUPPLIES	17,600	17,600
022200-6050	NON-CAPITALIZED TECH HARDWAR	750	750
022300-1130	PSYCHOLOGISTS	361,744	368,976
022300-2100	FICA	27,673	28,227

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
022300-2210	VRS	37,343	40,373
022300-2220	VRS HYBRID	19,379	20,952
022300-2300	HEALTH INS	44,088	47,732
022300-2400	GROUP LIFE INS	4,739	4,945
022300-2510	VRS, VLDP	507	516
022300-2750	VRS, HIC	4,341	4,465
022300-3100	PSYCHOLOGICAL SERVICES	2,000	2,000
022300-5501	TRAVEL	1,500	1,500
022300-5504	CONFERENCE REIMB, PSYCHOLOGI	3,750	3,750
022300-6013	EDUCATIONAL SUPPLIES	3,498	3,500
022300-6040	PSYCHOLOGICAL SERV, SOFTWARE	300	300
022300-6050	NON-CAP TECH, HARDWARE	602	600
022400-2100	FICA, INTERPRETER SERVICES	50	50
022400-3100	INTERPRETER SERV, 504, PAREN	3,000	3,000
022400-3300	AUDIOMETER MAINTENANCE	1,895	1,895
022400-5504	CONFERENCE/INSERVICE, SPEECH	1,200	1,200
022400-6013	EDUCATIONAL SUPPLIES	4,105	4,105
022400-6050	NON-CAP TECH, HARDWARE	4,000	4,000
TOTAL ATTENDANCE & HEALTH SERVICE		1,725,368	1,761,810
31000-GARAGE MANAGEMENT			
031000-1130	OTHER PROF, TRANSPORTATION	283,549	289,221
031000-1150	OFFICE CLERICAL, TRANSPORTAT	74,757	76,253
031000-2100	FICA	27,411	27,958
031000-2210	VRS	35,730	38,628
031000-2220	VRS HYBRID	20,453	22,113
031000-2300	HEALTH INS	49,496	53,274
031000-2400	GROUP LIFE INS	4,694	4,897
031000-2510	VRS, VLDP	535	546
031000-2750	VRS, HIC	3,662	3,766
031000-5203	TELECOMMUNICATIONS, TRANSPOR	8,400	8,400
031000-5400	LEASES & RENTALS	4,200	4,200
031000-5504	CONFERENCE REIMB	750	750
031000-6001	OFFICE SUPPLIES, TRANSPORTAT	3,500	3,500
031000-6040	TECH SOFTWARE, TRANSPORTATIO	13,642	14,128
031000-6050	NON-CAPITALIZED TECH HARDWAR	1,400	1,400
TOTAL GARAGE MANAGEMENT		532,179	549,034
32000-VEHICLE OPERATION SERVICE			
032000-1170	BUS DRIVERS, HEADSTART	10,000	10,000
032000-1140	AIDES, BUS	70,000	82,353
032000-1170	BUS DRIVERS, REGULAR	1,892,051	1,931,936
032000-1170	BUS DRIVERS, REGULAR	23,276	23,276
032000-1170	BUS DRIVERS, SE	169,132	172,515
032000-1170	BUS DRIVERS, HOMELESS	102,445	102,694
032000-1170	BUS DRIVERS, VOC	1,800	1,800
032000-1171	SUB BUS DRIVERS	750,000	750,000
032000-1171	SUB BUS DRIVERS, TITLE III	1,609	1,609
032000-1173	BUS DRIVERS, ACTIVITY	135,000	135,000
032000-2100	FICA, BUS DRIVERS, HEADSTART	765	765
032000-2100	FICA	213,905	216,955
032000-2100	FICA	123	123
032000-2100	FICA	1,781	1,781
032000-2100	FICA, SE	18,263	19,468
032000-2100	FICA, BUS DRIVER, HOMELESS	7,807	7,826
032000-2100	FICA, VOC	138	138
032000-2300	HEALTH INS	471,200	512,064
032000-2300	HEALTH INS	23,808	25,776
032000-2300	HEALTH INS	7,936	8,592
032000-2800	OTHER BENEFITS	35,922	35,922

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
032000-2800	OTHER BENEFITS	401	401
032000-3100	PROF SERVICES	18,000	18,000
032000-3420	TRANSPORTATION, BY PARENT	11,500	11,500
032000-3430	TRANSPORTATION, CONTRACTUAL	1,000	1,000
032000-3800	BUS DRIVER BACKGROUND CHECKS	2,000	2,000
032000-5300	INSURANCE, BUSES	68,324	68,324
032000-5504	CONFERENCE REIMB, DRIVERS	750	750
032000-6001	OFFICE SUPPLIES	300	300
032000-6004	FIRST AID SUPPLIES	1,000	1,000
032000-6008	VEHICLE FUELS, BUSES	755,000	755,000
TOTAL VEHICLE OPERATION SERVICE		4,795,236	4,898,868
34000-VEHICLE MAINTENANCE SERVICE			
034000-1165	MECHANICS	298,072	336,697
034000-2100	FICA	22,803	25,759
034000-2220	VRS HYBRID	12,400	19,191
034000-2300	HEALTH INS	65,328	78,834
034000-2400	GROUP LIFE INS	3,905	4,514
034000-2510	VRS, VLDP	2,146	2,794
034000-2800	OTHER BENEFITS	1,000	1,000
034000-3300	OUTSIDE MAINT SERVICES	250,000	250,000
034000-3700	LAUNDRY/DRY CLEANING	7,600	7,600
034000-5504	CONFERENCE REIMB, GARAGE	900	900
034000-6009	VEHICLE PARTS, SUPPLIES	620,000	620,000
034000-6009	VEH/POWER EQUIP SUPPLIES	3,500	3,500
034000-8100	REPLACEMENT, BUSES/EQUIP	4,350	0
TOTAL VEHICLE MAINTENANCE SERVICE		1,292,004	1,350,789
41000-OPERATIONS MANAGEMENT			
041000-1130	OTHER PROFESSIONALS, MAINTEN	99,351	101,339
041000-1150	OFFICE CLERICAL, MAINTENANCE	37,585	38,337
041000-2100	FICA	10,476	10,685
041000-2210	VRS	21,472	23,215
041000-2300	HEALTH INS	15,832	17,040
041000-2400	GROUP LIFE INS	1,794	1,872
041000-2750	VRS, HIC	1,643	1,690
041000-5201	POSTAL SERVICES	10,500	10,500
041000-5202	DELIVERY SERVICES	1,000	1,000
041000-5203	TELECOMMUNICATIONS	125,000	125,000
041000-5300	INSURANCE	66,527	66,527
041000-5410	EQUIP LEASE, CONTRACTUAL	3,200	3,200
041000-5501	TRAVEL, MAINTENANCE	5,200	5,200
041000-6001	OFFICE SUPPLIES, MAINTENANCE	2,500	2,500
041000-6050	NON-CAP TECH	500	500
TOTAL OPERATIONS MANAGEMENT		402,580	408,605
42000-BUILDING SERVICE			
042000-1130	OTHER PROFESSIONALS, MAINTEN	72,765	74,220
042000-1160	MAINTENANCE WORKERS	850,347	867,354
042000-1191	CUSTODIANS	1,745,648	1,781,467
042000-1460	MAINTENANCE PART-TIME/OVER-T	12,000	12,000
042000-1491	CUSTODIANS PT/OT	60,000	60,000
042000-2100	FICA	212,652	216,807
042000-2210	VRS	97,388	125,385
042000-2220	VRS HYBRID	37,369	53,536
042000-2300	HEALTH INS	653,968	712,386
042000-2400	GROUP LIFE INS	35,550	37,098
042000-2510	VRS, VLDP	6,242	7,527
042000-2750	VRS, HIC	2,278	2,342

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
042000-2800	OTHER BENEFITS	20,000	20,000
042000-3300	OUTSIDE MAINT SERVICES	678,921	375,162
042000-3320	PROFESSIONAL SRV - MONITORIN	25,000	0
042000-3391	CONTRACTED CUSTODIAL SERVICE	45,000	45,000
042000-3700	LAUNDRY/DRY CLEANING	3,000	3,150
042000-5101	ELECTRICAL SERVICES	2,029,325	2,029,325
042000-5102	HEATING SERVICES	563,317	563,317
042000-5103	WATER/SEWER SERVICES	520,634	520,634
042000-5300	INSURANCE	117,529	117,529
042000-5501	TRAVEL, MAINT, CUSTODIAL	444	444
042000-5504	CONFERENCES/TRAINING REIMB	1,200	1,200
042000-6005	SUPPLIES, JANITORIAL/LAUNDRY	197,568	214,654
042000-6007	SUPPLIES, REPAIR/MAINTENANCE	424,318	364,601
042000-6050	NON-CAP TECH HARDWARE, MAINT	400	400
042000-8100	CAPITAL REPLACEMENT	0	561,692
TOTAL BUILDING SERVICE		8,412,863	8,767,230
43000-GROUNDS SERVICE			
043000-3300	MAINTENANCE SERVICE	54,878	43,597
043000-6007	SUPPLIES, REPAIR/MAINT	21,875	22,969
TOTAL GROUNDS SERVICE		76,753	66,566
44000-EQUIPMENT SERVICE			
044000-1160	TRADES	52,042	53,084
044000-2100	FICA	3,981	4,061
044000-2220	VRS HYBRID	2,165	3,026
044000-2300	HEALTH INS	15,062	16,210
044000-2400	GROUP LIFE INS	682	711
044000-2510	VRS, VLDP	375	441
044000-3300	OUTSIDE MAINTENANCE SERVICES	34,779	36,518
044000-6007	SUPPLIES, REPAIR/MAINT	65,174	58,765
TOTAL EQUIPMENT SERVICE		174,260	172,816
45000-VEHICLE SERVICE			
045000-3300	MAINTENANCE SERVICE	27,503	27,503
045000-5300	INSURANCE	54,674	54,674
045000-6008	VEHICLE/POWER EQUIP FUELS	75,000	75,000
045000-6009	VEHICLE/POWER EQUIP SUPPLIES	24,922	24,922
TOTAL VEHICLE SERVICE		182,099	182,099

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
46000-SECURITY SERVICES			
046000-3300	MAINTENANCE SERVICE	70,696	40,000
046000-3320	PROFESSIONAL SRV-MONITORING	10,500	0
046000-6007	MATERIALS/SUPPLIES	48,640	25,000
046000-6040	TECH SOFTWARE, SECURITY	23,424	22,550
TOTAL SECURITY SERVICES		153,260	87,550
TOTAL SCHOOL OPERATING FUND		110,749,903	113,689,497
SCHOOL CAFETERIA FUND			
051000-1124	SUPERVISOR, FOOD SERVICE	117,958	120,317
051000-1137	ACCOUNTANT, FOOD SERVICE	62,556	63,807
051000-1160	TRADES/MAINTENANCE	61,099	62,322
051000-1193	FOOD SERVICE WORKERS	1,214,863	1,237,160
051000-1290	FOOD SERVICE WORKERS OVERTIM	2,500	2,500
051000-1590	FOOD SERVICE SUBSTITUTE WORK	300,000	300,000
051000-2100	FICA, FOOD SERVICE	103,771	105,846
051000-2210	VRS, FOOD SERVICE	30,847	34,154
051000-2300	HEALTH INS, FOOD SERVICE	445,716	553,302
051000-2400	GROUP LIFE INS, FOOD SERVICE	3,164	3,302
051000-2600	UNEMPLOYMENT	600	600
051000-2700	WORKER COMPENSATION, FOOD SE	37,000	35,000
051000-2750	VRS, HIC	2,100	2,100
051000-2800	OTHER BENEFITS, FOOD SERVICE	9,000	9,500
051000-3100	PROF SERVICES	28,000	28,000
051000-3300	MAINTENANCE SERVICE	50,000	50,000
051000-5501	TRAVEL, MILEAGE	8,500	8,500
051000-5504	CONFERENCE REIMB	1,000	1,000
051000-6001	OFFICE SUPPLIES	1,200	1,200
051000-6002	FOOD & FOOD SERVICE SUPPLIES	1,999,820	2,000,000
051000-6005	SUPPLIES, JANITORIAL/LAUNDRY	31,000	30,000
051000-6011	UNIFORMS/WEARING APPAREL	3,500	3,500
051000-6040	TECH SOFTWARE, CAFETERIA	24,000	24,000
051000-6050	NON-CAP TECH, HARDWARE	5,500	5,000
051000-6070	NON-CAP, SNP EQUIPMENT	25,000	25,000
051000-8100	CAPITAL REPLACEMENT	55,000	10,000
TOTAL SCHOOL CAFETERIA FUND		4,623,694	4,716,110
SCHOOL CAPITAL IMPROVEMENT			
013800-8220	CAPITAL, TECHNOLOGY INFASSTRU	463,172	463,172
035000-8100	CAPITAL REPLACEMENT, BUSES	1,010,016	1,040,316
043000-8113	CLYMORE PLAYGROUND	45,916	0
062470-8266	H.K. CASSELL RENOVATION	35,000	0
062510-8266	BUFFALO GAP HIGH, SPEC CAPIT	24,093	0
062550-8266	WILSON MEM HIGH, SPEC CAPITA	260,000	0
062580-8266	BUILDING, RES	147,200	0
062590-8266	OLD RIVERHEADS ELEM BLDG UPG	64,664	0
	STUARTS DRAFT MIDDLE SCHO	530,957	0
TOTAL SCHOOL CAPITAL IMPROVEMENT FUND		2,581,018	1,503,488

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
DEBT FUND			
92040-DEBT SERVICE-COUNTY BONDS			
092040-9124	BOND REDEMPTION - #21 VRA GR	92,677	92,677
092040-9125	BOND REDEMPTION - #22 VRA RT	265,000	275,000
092040-9126	BOND REDEMPTION - #23 VRA WA	180,000	190,000
092040-9255	INTEREST ON BOND #22 VRA RT.	136,378	123,316
092040-9256	INTEREST ON BOND #23 VRA WAT	57,381	48,550
TOTAL DEBT SERVICE COUNTY BONDS		731,436	729,543
092050-DEBT SERVICE-SCHOOL BONDS			
092050-3099	HANDLING CHARGES	6,000	6,000
092050-9113	BOND REDEMPTION - #13 1999 A	100,000	0
092050-9114	BOND REDEMPTION - #14 1999 B	369,360	0
092050-9115	BOND REDEMPTION - #15 2004 A	295,000	290,000
092050-9116	BOND REDEMPTION - #16 2004 B	347,920	352,774
092050-9117	BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
092050-9121	BOND REDEMPTION - #18 2007 A	645,774	656,480
092050-9122	BOND REDEMPTION - #19 QSCB 2	468,750	468,750
092050-9123	BOND REDEMPTION - #20 2012B	270,000	285,000
092050-9124	BOND REDEMPTION - #21 2016A	985,000	1,035,000
092050-9125	BOND REDEMPTION - #22 2016B	500,000	530,000
092050-9247	INTEREST ON BOND #13 1999 A	3,050	0
092050-9248	INTEREST ON BOND #14 1999 B	11,265	0
092050-9249	INTEREST ON BOND #15 2004 A	81,473	66,555
092050-9250	INTEREST ON BOND #16 2004 B	88,955	72,851
092050-9251	INTEREST ON BOND #17 2006 B	349,031	290,951
092050-9252	INTEREST ON BOND #18 2007 A	295,477	262,269
092050-9253	INTEREST ON BOND #19 QSCB 20	19,913	19,913
092050-9254	INTEREST ON BOND #20 2012 A	217,733	215,881
092050-9255	INTEREST ON BOND #21 2016 A	919,026	868,021
092050-9256	INTEREST ON BOND #22 2016 B	502,980	476,973
TOTAL DEBT SERVICE SCHOOL BONDS		7,806,707	7,227,418
TOTAL FOR DEBT FUND		8,538,143	7,956,961
HEAD START FUND			
11000-CLASSROOM INSTRUCTION-DISTRICT WIDE			
011000-1121	TEACHERS, HEAD START	410,808	208,990
011000-1121	TEACHERS, HEAD START	201,476	419,080
011000-1151	AIDES, HEAD START	132,926	72,188
011000-1151	AIDES, HEAD START	49,291	144,793
011000-1151	AIDES, HEAD START, CAPSAW GR	30,000	30,000
011000-1151	AIDES, EHS	15,611	85,683
011000-1151	AIDES, EHS	82,580	17,137
011000-1520	SUBSTITUTE TEACHER, HEAD STA	35,220	25,788
011000-1520	SUBSTITUTE TEACHER, HEAD STA	261	0
011000-1520	SUBSTITUTE TEACHER, HEAD STA	14,312	15,000
011000-1520	SUBSTITUTE TEACHER, HEAD STA	0	261
011000-1520	SUBSTITUTES, EHS	4,019	7,500
011000-1520	SUBSTITUTES, EHS, TTA	0	1,000
011000-1520	SUBSTITUTE TEACHERS, EHS	11,346	13,967
011000-1520	SUBSTITUTES, EHS, TTA	1,000	500
011000-2100	FICA	41,519	21,510
011000-2100	FICA	0	261
011000-2100	FICA	19,673	43,136
011000-2100	FICA, HEAD START TTA	400	0
011000-2100	FICA, EHS	1,512	6,555
011000-2100	FICA, EHS	6,317	1,311
011000-2210	VRS	41,481	29,898
011000-2210	VRS	26,005	44,848

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-2220	VRS HYBRID	34,894	26,180
011000-2220	VRS HYBRID	24,414	39,270
011000-2220	VRS HYBRID	2,432	14,241
011000-2220	VRS HYBRID	10,906	2,848
011000-2300	HEALTH INS	154,794	77,602
011000-2300	HEALTH INS	65,413	171,904
011000-2300	HEALTH INS	5,184	35,920
011000-2300	HEALTH INS	33,975	6,680
011000-2400	GROUP LIFE INS	6,381	4,420
011000-2400	GROUP LIFE INS	4,212	6,630
011000-2400	GROUP LIFE INS	203	1,122
011000-2400	GROUP LIFE INS	911	224
011000-2510	VRS, VLDP	690	646
011000-2510	VRS, VLDP	638	969
011000-2510	VRS, VLDP, EHS	64	351
011000-2510	VRS, VLDP, EHS	216	70
011000-2600	UNEMPLOYMENT INS	603	0
011000-2600	UNEMPLOYMENT INS	0	603
011000-2700	WORKERS COMP	0	1,800
011000-2700	WORKERS COMP	1,370	0
011000-2700	WORKERS COMP, EARLY HEAD STA	151	181
011000-2700	WORKERS COMP, EARLY HEAD STA	181	181
011000-2750	VRS, HIC, HEAD START	5,845	4,049
011000-2750	VRS, HIC, HEAD START	3,859	6,073
011000-2750	VRS, HIC, EHS	186	1,028
011000-2750	VRS, HIC, EHS	835	206
011000-2800	TUITION ASSISTANCE- HEAD STA	500	500
011000-2800	TUITION ASSISTANCE - HEAD ST	807	400
011000-2800	TUITION ASSISTANCE - HEAD ST	1,989	500
011000-2800	TUITION ASSISTANCE - HEAD ST	745	807
011000-2800	HEAD START, OTHER BENEFITS	687	0
011000-2800	TUITION ASSISTANCE, TT&A EHS	0	538
011000-3100	PROFESSIONAL SERVICES	2,000	2,000
011000-3100	PROFESSIONAL SERVICES	0	5,400
011000-3100	PROFESSIONAL SERVICES - HEAD	1,455	2,000
011000-3100	PROFESSIONAL SERVICES, HEAD	5,250	0
011000-3100	PROFESSIONAL SERVICES, EHS	0	1,500
011000-3100	PROFESSIONAL SERVICES, EHS,	0	1,250
011000-3100	PROFESSIONAL SERV, EARLY HS	3,000	5,000
011000-3100	PROFESSIONAL SERVICE	1,250	0
011000-3130	CHILD CARE FEE, EHS	31,980	157,980
011000-3130	CHILD CARE FEE, EARLY HEAD S	157,980	31,980
011000-3300	MAINTENANCE SERVICE, HEAD ST	2,000	4,000
011000-3300	MAINTENANCE SERVICE, HEAD ST	4,248	2,000
011000-3300	MAINTENANCE SERVICE, EHS	150	1,750
011000-3300	MAINTENANCE SERVICE, EHS	3,000	1,250
011000-3800	PURCHASED SERVICES, GOV'T AG	250	500
011000-3800	PURCHASED SERVICE, GOVT AGEN	210	250
011000-3800	PROFESSIONAL SERV, GOV AGENC	94	250
011000-3800	PURCHASED SERV, GOV'T, EARLY	250	500
011000-5000	OTHER CHARGES	1,100	1,500
011000-5000	OTHER CHARGES	3,357	1,100
011000-5000	OTHER CHARGES	819	0
011000-5000	OTHER, EHS	1,190	200
011000-5000	OTHER, EHS, TT&A	257	0
011000-5000	OTHER, EARLY HEAD START	200	1,240
011000-5001	TELEPHONE SERVICES	3,000	2,025
011000-5001	TELEPHONE SERVICES	4,549	2,500
011000-5001	TELEPHONE SERVICE, EHS	569	1,450
011000-5001	TELEPHONE SERVICE, EARLY HEA	1,450	600

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
011000-5002	MILEAGE	750	750
011000-5002	MILEAGE	2,098	750
011000-5002	MILEAGE, EHS	109	500
011000-5002	MILEAGE, EARLY HEAD START	750	250
011000-5003	INSURANCE	5,722	0
011000-5003	INSURANCE	845	5,722
011000-5003	INSURANCE, EHS	149	735
011000-5003	INSURANCE, EARLY HEAD START	735	0
011000-5004	POLICY COUNCIL EXPENSES	750	500
011000-5004	POLICY COUNCIL EXPENSES	725	750
011000-5004	POLICY COUNCIL EXPENSE, EHS	358	700
011000-5004	POLICY COUNCEL EXP, EARLY HS	1,000	500
011000-5005	MEALS & SNACKS	4,100	2,450
011000-5005	MEALS & SNACKS	2,781	3,750
011000-5005	MEALS/SNACKS, EHS	40	200
011000-5005	MEALS/SNACKS, EHS	200	50
011000-5007	FACILITY UPKEEP - HEAD START	4,000	3,940
011000-5007	FACILITY UPKEEP - HEAD START	21,129	2,000
011000-5007	FACILITY UPKEEP, EHS	481	1,000
011000-5007	FACILITY UPKEEP, EHS	1,300	800
011000-5007	FACILITY UPKEEP,HS,WAYNE HIL	17	0
011000-5007	FACILITY UPKEEP,EHS,WAYNE HI	17	0
011000-5504	CONFERENCE REIMB - TTA	0	435
011000-5504	CONFERENCE REIMB - HEADSTART	2,550	0
011000-5504	CONFERENCE REIMB - TTA	745	0
011000-5504	CONFERENCE/EDUC/INSERVICE-EH	0	1,280
011000-5504	CONFERENCE EXPENSE, EHS TTA	1,280	0
011000-6013	EDUCATIONAL SUPPLIES - HEADS	5,000	10,000
011000-6013	EDUCATIONAL SUPPLIES - TTA	1,271	0
011000-6013	EDUCATIONAL SUPPLIES - HEADS	39,919	3,000
011000-6013	EDUCATIONAL SUPPLIES - TTA	0	1,271
011000-6013	SUPPLIES, EHS	29,086	2,000
011000-6013	SUPPLIES, EHS	2,869	2,202
011000-6013	EDUCATIONAL SUPPLIES, EARLY	3,000	7,500
011000-6013	EDUCATIONAL SUPPLIES, TT&A,	2,202	1,000
011000-6040	TECHNOLOGY SOFTWARE - HEAD S	3,008	5,824
011000-6040	TECHNOLOGY SOFTWARE/ON-LINE	6,997	3,008
011000-6040	TECHNOLOGY SOFTWARE, EHS	398	765
011000-6040	TECHNOLOGY SOFTWARE, EARLY H	765	0
011000-6050	NON CAPITALIZED TECH HARDWAR	500	500
011000-6050	NON-CAPITALIZED TECH-HEAD ST	5,186	500
011000-6050	NON-CAP COMPUTER HARDWARE-EH	0	500
TOTAL CLASSROOM INSTRUCTION		1,871,282	1,888,706

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
12000-INSTRUCTIONAL SUPPORT, STU			
012100-1130	MENTAL HEALTH SPECIALIST	32,791	16,682
012100-1130	MENTAL HEALTH SPECIALIST	16,355	33,447
012100-1130	OTHER PROFESSIONAL, MH, EHS	722	8,110
012100-1130	OTHER PROF, MENTAL HEALTH, E	7,951	736
012100-2100	FICA	2,509	1,276
012100-2100	FICA	1,246	2,559
012100-2100	FICA, MH, EHS	55	620
012100-2100	FICA, EARLY HEAD START	608	56
012100-2210	VRS	5,385	3,327
012100-2210	VRS	2,798	5,822
012100-2210	VRS	123	1,468
012100-2210	VRS, EARLY HEAD START	1,358	147
012100-2300	HEALTH INS	4,691	2,271
012100-2300	HEALTH INS	2,203	5,032
012100-2300	HEALTH INS	97	1,189
012100-2300	HEALTH INS	1,119	100
012100-2400	GROUP LIFE INS	450	262
012100-2400	GROUP LIFE INS	234	459
012100-2400	GROUP LIFE INS, EHS	10	116
012100-2400	GROUP LIFE INS, EARLY HS	113	12
012100-2750	VRS, HIC	412	240
012100-2750	VRS, HIC	214	420
012100-2750	VRS, HIC, EHS	10	106
012100-2750	VRS, HIC, EARLY HEAD START	104	11
012100-5504	CONFERENCE EXPENSE,MENTAL HE	523	0
012100-5504	CONFERENCE EXPENSE,MENTAL HE	450	0
012100-6013	SUPPLIES, MENTAL HEALTH	250	500
012100-6013	SUPPLIES, MENTAL HEALTH	2,026	0
012100-6013	SUPPLIES, MENTAL HEALTH, EHS	250	250
TOTAL INSTRUCTIONAL SUPPORT STU		85,057	85,218
12200-SOCIAL WORKER SERVICES			
012200-1130	FAMILY SERVICE WORKERS-HEADS	43,421	20,985
012200-1130	FAMILY SERVICE WORKERS-HEADS	21,656	42,075
012200-1130	OTHER PROFESSIONALS, EHS	0	3,043
012200-1130	FAMILY SERVICE WORKERS, EARL	0	276
012200-1151	ASST FAM SERV WORKERS-HEAD S	113,174	62,216
012200-1151	ASST FAM SERV WORKERS-HEAD S	66,401	124,743
012200-1151	FAMILY SERVICE ASST, CAPSAW	20,000	20,000
012200-1151	ASST FAM SERV WORKER, EARLY	1,182	29,422
012200-1151	ASST FAM SERV WORKER, EARLY	25,249	2,670
012200-2100	FICA, HEADSTART	11,980	6,449
012200-2100	FICA, HEADSTART	6,473	12,762
012200-2100	FICA, HEAD START	1	0
012200-2100	FICA, EHS	363	2,484
012200-2100	FICA, EARLY HEAD START	1,932	225
012200-2210	VRS	16,502	10,499
012200-2210	VRS	10,216	18,023
012200-2210	VRS, EARLY HEAD START	0	501
012200-2210	VRS	0	100
012200-2220	VRS HYBRID	6,923	4,585
012200-2220	VRS HYBRID	4,225	8,024
012200-2220	VRS HYBRID	708	4,841
012200-2220	VRS HYBRID	3,862	484
012200-2300	HEALTH INS	41,244	20,442
012200-2300	HEALTH INS	21,438	44,905
012200-2300	HEALTH INS	1,296	8,420
012200-2300	HEALTH INS	7,463	710

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
012200-2400	GROUP LIFE INS, HEADSTART	1,957	1,189
012200-2400	GROUP LIFE INS, HEADSTART	1,207	2,053
012200-2400	GROUP LIFE INS, EHS	59	421
012200-2400	GROUP LIFE INS, EARLY HEAD S	323	46
012200-2510	VRS, VLDP	137	113
012200-2510	VRS, VLDP	110	198
012200-2510	VRS, VLDP, EHS	18	119
012200-2510	VRS, VLDP	76	12
012200-2750	VRS, HIC	1,793	1,089
012200-2750	VRS, HIC	1,105	1,881
012200-2750	VRS, HID, EHS	53	386
012200-2750	VRS, HIC	296	42
012200-3100	PURCHASED SERVICE, HEAD STAR	2,700	2,750
012200-3100	PURCHASED SERVICE, HEAD STAR	3,467	2,000
012200-3100	PROFESSIONAL SERVICES, EHS	6,144	500
012200-3100	PROFESSIONAL SERVICES, EHS	2,000	1,000
012200-5000	OTHER - TT&A HEAD START	95	0
012200-5504	CONFERENCE - HS, TT&A	2,463	2,463
012200-5504	CONFERENCE/ED/INSERVICE	1,824	0
012200-5504	CONFERENCE/ED/INSERVICE TT&A	1,485	2,463
012200-5504	CONF/EDUC/INSERVICE, EHS	0	1,146
012200-5504	CONFERENCE REIMB., TT&A, EHS	1,146	0
012200-6013	INSTRUCTIONAL SUPPLIES, HEAD	750	2,000
012200-6013	ED SUPPLIES - HEAD START, TT	3,160	3,393
012200-6013	EDUCATIONAL SUPPLIES, HEAD S	13,379	0
012200-6013	SUPPLIES - HS TT&A	0	3,160
012200-6013	SUPPLIES, EHS	825	500
012200-6013	SUPPLIES, EHS	0	1,667
012200-6013	SUPPLIES, EHS	500	900
012200-6013	EDUCATIONAL SUPPLIE, TT&A, E	1,667	0
012200-6040	TECHNOLOGY SOFTWARE, HS, TTA	0	807
012200-6040	TECHNOLOGY SOFTWARE, EHS, TT	1,000	0
012200-6050	NON-CAPITALIZED COMP HARDWAR	500	0
TOTAL SOCIAL WORKER SERVICES		475,948	481,182
13000-INSTRUCTIONAL SUPPORT, STA			
013100-1124	SUPERVISORS, HEAD START	38,301	27,855
013100-1124	SUPERVISORS, HEAD START	27,358	38,997
013100-1124	SUPERVISORS, EHS	576	2,932
013100-1124	SUPERVISOR, EARLY HEAD START	2,880	586
013100-1130	OTHER PROFESSIONAL, EHS CCP	4,149	46,641
013100-1130	OTHER PROFESSIONAL, EARLY HS	45,727	4,232
013100-2100	FICA	2,930	2,131
013100-2100	FICA	2,096	2,983
013100-2100	FICA, EHS	324	3,792
013100-2100	FICA, EARLY HEAD START	3,718	369
013100-2210	VRS	6,006	4,630
013100-2210	VRS	4,290	6,481
013100-2210	VRS	800	8,928
013100-2210	VRS	8,260	942
013100-2300	HEALTH INS	4,608	3,173
013100-2300	HEALTH INS	3,078	4,921
013100-2300	HEALTH INS	1,190	10,286
013100-2300	HEALTH INS	9,696	904
013100-2400	GROUP LIFE INS	502	365
013100-2400	GROUP LIFE INS	358	511
013100-2400	GROUP LIFE INS, EHS	67	704
013100-2400	GROUP LIFE INS, EARLY HEAD S	690	74
013100-2750	VRS, HIC	460	334
013100-2750	VRS, HIC	328	468

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
013100-2750	VRS, HIC, EHS	61	645
013100-2750	VRS, HIC, EARLY HEAD START	633	68
013100-2800	TUITION ASSISTANCE, HS, TT&A	0	100
013100-5504	CONFERENCE - HS, TT&A	4,243	1,928
013100-5504	CONFERENCE, INSERVICE, HEAD	1,879	0
013100-5504	CONFERENCE, HS - TT&A	5,150	4,243
TOTAL INSTRUCTIONAL SUPPORT, STA		180,358	180,223
20000-ADMINISTRATION/ATTENDANCE/H			
021600-1130	DIRECTOR, HEAD START	40,699	27,799
021600-1130	DIRECTOR, HEAD START	29,071	38,918
021600-1130	OTHER PROFESSIONAL, EHS	2,907	18,533
021600-1130	OTHER PROFESSIONAL, EARLY HS	14,535	3,707
021600-1150	CLERICAL, HEAD START	10,695	7,792
021600-1150	CLERICAL, HEAD START	7,639	10,909
021600-1150	CLERICAL, EHS	3,056	15,584
021600-1150	CLERICAL, EARLY HEAD START	15,279	3,117
021600-2100	FICA	3,932	2,864
021600-2100	FICA	2,561	3,812
021600-2100	FICA, EHS	417	2,610
021600-2100	FICA, EARLY HEAD START	2,281	522
021600-2210	VRS	8,059	6,223
021600-2210	VRS	5,756	8,281
021600-2210	VRS	935	5,670
021600-2210	VRS	4,675	1,134
021600-2300	HEALTH INS	10,428	7,177
021600-2300	HEALTH INS	6,962	10,637
021600-2300	HEALTH INS	1,305	7,917
021600-2300	HEALTH INS	6,846	1,473
021600-2400	GROUP LIFE INS	673	491
021600-2400	GROUP LIFE INS	481	653
021600-2400	GROUP LIFE INS, EHS	78	447
021600-2400	GROUP LIFE INS, EARLY HEAD S	391	89
021600-2750	VRS, HIC	617	449
021600-2750	VRS, HIC	441	598
021600-2750	VRS, HIC, EHS	72	409
021600-2750	VRS, HIC	358	82
021600-3100	PROFESSIONAL SERVICES	18,475	500
021600-3100	PROFESSIONAL SRV & INDIRECT	432	17,585
021600-3100	PROFESSIONAL SRV & INDIRECT	30	4,694
021600-3100	PROFESSIONAL SERVICE, EARLY	4,694	750
021600-5400	COPIER LEASE, HEAD START	1,750	1,500
021600-5400	COPIER LEASE, HEAD START	4,914	1,750
021600-5400	LEASE, COPIER, EHS	541	714
021600-5400	COPIER LEASE, EARLY HEAD STA	714	550
021600-5504	CONFERENCE - HS, TT&A	1,009	0
021600-5504	CONFERENCE, HS, TT&A	149	1,009
021600-6001	OFFICE SUPPLIES	2,000	1,500
021600-6001	OFFICE SUPPLIES	10,146	2,000
021600-6001	OFFICE SUPPLIES, EHS	5,451	2,000
021600-6001	OFFICE SUPPLIES, EARLY HEAD	2,000	4,000
021600-6050	NON CAPITALIZED COMPUTER HAR	500	500
021600-6050	NON-CAPITALIZED COMPUTER HAR	13,459	500
021600-6050	NON CAP TECHNOLOGY HARDWARE,	3,166	2,000
021600-6050	NON CAP TECHNOLOGY HARDWARE,	2,000	2,000
TOTAL ADMINISTRATION/ATTENDANCE/H		252,579	231,449

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
22000-ATTENDANCE & HEALTH SERVICE			
022100-1130	ATTENDANCE PROFESSIONAL-HEAD	15,829	11,533
022100-1130	ATTENDANCE PROFESSIONAL-HEAD	11,307	16,146
022100-1130	OTHER PROFESSIONAL, ERSEA, E	798	4,070
022100-1130	ATTENDANCE PROFESSIONAL, EHS	3,991	814
022100-2100	FICA - ATTENDANCE - HEAD STA	1,211	706
022100-2100	FICA - ATTENDANCE - HEAD STA	647	1,235
022100-2100	FICA, EHS	46	311
022100-2100	FICA, EARLY HEAD START	305	62
022100-2210	VRS	2,482	1,917
022100-2210	VRS	1,773	2,683
022100-2210	VRS	125	677
022100-2210	VRS, EARLY HEAD START	626	135
022100-2300	HEALTH INS	7,848	5,402
022100-2300	HEALTH INS	5,240	8,378
022100-2300	HEALTH INS	370	2,050
022100-2300	HEALTH INS	1,940	381
022100-2400	GROUP LIFE INS	207	151
022100-2400	GROUP LIFE INS	148	212
022100-2400	GROUP LIFE INS	10	53
022100-2400	GROUP LIFE INS	52	11
022100-2750	VRS, HIC	190	138
022100-2750	VRS, HIC	136	194
022100-2750	VRS, HIC, EHS	11	49
022100-2750	VRS, HIC, EARLY HEAD START	48	10
022100-6001	OFFICE SUPPLIES- HS ATTENDAN	500	500
022100-6001	OFFICE SUPPLIES, EHS	339	500
022100-6001	OFFICE SUPPLIES, EARLY HEAD	500	500
TOTAL ATTENDANCE & HEALTH SERVICE		56,679	58,818
22200-HEALTH SERVICES			
022200-1131	HEALTH NURSES (RN) HEAD STAR	34,789	17,698
022200-1131	HEALTH NURSES (RN) HEAD STAR	17,351	35,485
022200-1131	RN, EHS	765	8,604
022200-1131	HEALTH NURSE, RN, EARLY HEAD	8,436	781
022200-2100	FICA	2,661	1,354
022200-2100	FICA	1,308	2,715
022200-2100	FICA, EHS	58	658
022200-2100	FICA, EARLY HEAD START	645	60
022200-2210	VRS	5,194	3,209
022200-2210	VRS	2,968	5,615
022200-2210	VRS	131	1,416
022200-2210	VRS	1,309	142
022200-2300	HEALTH INS	4,691	2,271
022200-2300	HEALTH INS	2,203	5,032
022200-2300	HEALTH INS	97	1,189
022200-2300	HEALTH INS	1,119	100
022200-2400	GROUP LIFE INS	434	253
022200-2400	GROUP LIFE INS	248	443
022200-2400	GROUP LIFE INS, EHS	11	112
022200-2400	GROUP LIFE INS, EARLY HEAD S	109	11
022200-2750	VRS, HIC	398	232
022200-2750	VRS, HIC	227	405
022200-2750	VRS, HIC, EHS	10	102
022200-2750	VRS, HIC, EARLY HEAD START	100	10
022200-3100	PROFESSIONAL SERVICES, HEAD	630	325
022200-3100	PURCHASED SERVICE, HEAD STAR	633	630
022200-3100	PROFESSIONAL SERVICE, EHS	287	0
022200-5000	HEALTH SERVICES- HS - OTHER	75	75
022200-5000	HEALTH SERVICES, HS, OTHER	19	75

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
022200-5000	OTHER, EHS	0	50
022200-5000	OTHER, EHS	100	100
022200-5504	CONFERENCE - HS, T&A	795	0
022200-5504	CONFERENCE/EDUC/INSERVICE T	0	795
022200-5504	CONF/EDUC/INSERVICE	0	1,146
022200-5504	CONFERENCE REIMB., TT&A, EHS	1,146	0
022200-6013	INSTRUCTIONAL SUPPLIES, HEAD	6,500	15,000
022200-6013	EDUCATIONAL SUPPLIES, HEAD S	11,880	4,500
022200-6013	SUPPLIES, EHS	12,556	4,013
022200-6013	SUPPLIES, EHS	5,000	7,500
TOTAL HEALTH SERVICES		124,883	122,106
32000-VEHICLE OPERATION SERVICE			
032000-1130	OTHER PROFESSIONALS	21,647	15,771
032000-1130	OTHER PROFESSIONALS	12,305	22,080
032000-1130	OTHER PROFESSIONAL, EHS	374	1,660
032000-1130	OTHER PROFESSIONALS, EARLY H	1,628	332
032000-2100	FICA	1,656	1,207
032000-2100	FICA	1,059	1,689
032000-2100	FICA, EHS	29	127
032000-2100	FICA, EARLY HEAD START	125	25
032000-2210	VRS	3,394	2,621
032000-2210	VRS	970	3,670
032000-2210	VRS	0	276
032000-2210	VRS	0	55
032000-2220	VRS HYBRID	1,115	0
032000-2220	VRS HYBRID	59	0
032000-2220	VRS HYBRID	255	0
032000-2300	HEALTH INS	4,608	3,173
032000-2300	HEALTH INS	1,847	4,921
032000-2300	HEALTH INS	32	359
032000-2300	HEALTH INS	340	67
032000-2400	GROUP LIFE INS	284	207
032000-2400	GROUP LIFE INS	174	289
032000-2400	GROUP LIFE INS, EHS	5	22
032000-2400	GROUP LIFE INS, EARLY HEAD S	21	4
032000-2510	VRS, VLDP	29	0
032000-2510	VRS, VLDP	1	0
032000-2750	VRS, HIC	260	189
032000-2750	VRS, HIC	160	265
032000-2750	VRS, HIC, EHS	5	20
032000-2750	VRS, HIC, EARLY HEAD START	20	4
032000-2800	OTHER BENEFITS, HEAD START	1,641	0
032000-5504	CONFERENCE/EDUC/INSERVICE	632	0
032000-6013	EDUCATIONAL SUPPLIES, HEAD S	1,962	0
032000-6013	SUPPLIES, EHS	50	50
TOTAL VEHICLE OPERATION SERVICE		56,687	59,083
42000-BUILDING SERVICE			
042000-2100	FICA, HS, WAYNE HILLS RENOV	416	0
042000-2100	FICA, EHS, WAYNE HILLS RENOV	418	0
042000-3100	PROF SERVICE, HS, WAYNE HILL	5,434	0
042000-3100	PROF SERVICE, EHS, WAYNE HIL	5,467	0
042000-3300	MAINT SRVS, EHS, WAYNE HILL	43,918	0
042000-3300	MAINT SRVS, EHS, WAYNE HILL	43,883	0
042000-3800	PURCH SRVC, HS, WAYNE HILL R	19	0
042000-3800	PURCH SRVC, EHS, WAYNE HILL	18	0
042000-5000	OTHER CHARGES, HEAD START	300	300
042000-5000	OTHER CHARGES, HEAD START	427	300
042000-5000	OTHER, MAINTENANCE, EHS	31	125

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
042000-5000	MAINTENANCE SERV, EARLY HS	125	35
042000-5101	HS, ELECTRICAL	150	150
042000-5101	HS, ELECTRICAL	431	150
042000-5101	ELECTRICAL, EHS	41	75
042000-5101	ELECTRICAL, EARLY HEAD START	75	45
042000-8100	CAPITAL REPLACE,HS,WAYNE HIL	163,399	0
042000-8100	CAPITAL REPLACE,EHS,WAYNEHIL	163,399	0
TOTAL BUILDING SERVICE		427,951	1,180
45000-TRANSPORTATION SERVICES			
045000-3300	VEHICLE MAINT/REPAIRS	1,000	500
045000-3300	VEHICLE MAINT/REPAIRS	247	500
045000-3300	VEHICLE MAINTENANCE, EHS	4	500
045000-3300	MAINTENANCE SERVICE, EARLY H	500	750
045000-6009	VEHICLE REPAIR PARTS-HEAD ST	250	250
045000-6009	VEHICLE REPAIR PARTS-HEAD ST	898	0
045000-6009	VEHICLE REPAIR PARTS, EHS	152	50
045000-6009	VEHICLE REPAIR PARTS, EHS	50	50
045000-8200	VEHICLE - CAPITAL	38,000	0
TOTAL TRANSPORTATION SERVICES		41,101	2,600
TOTAL FOR HEADSTART		3,572,525	3,110,565
GOVERNOR'S SCHOOL FUND			
11000-CLASSROOM INSTRUCTION			
011000-1121	TEACHERS, GOVERNORS SCHOOL	690,014	749,067
011000-1520	SUBSTITUTE TEACHERS, GOV SCH	500	500
011000-1621	TEACHER, SUPPLEMENT	5,914	9,000
011000-2100	FICA	59,780	61,665
011000-2210	VRS, GOVERNORS SCHOOL	100,593	116,270
011000-2220	VRS HYBRID, GOV SCHOOL	7,601	8,225
011000-2300	HEALTH INS, GOV SCHOOL	114,660	127,348
011000-2400	GROUP LIFE INS, GOV SCHOOL	9,039	10,038
011000-2510	VRS, VLDP, GOV SCHOOL	199	203
011000-2700	WORKERS COMPENSATION	1,508	1,337
011000-2750	VRS, HIC, GOV SCHOOL	8,280	10,187
011000-2800	TUITION ASSISTANCE, GOV SCHO	1,000	1,000
011000-3100	CONTRACTED SERVICES	14,000	14,000
011000-3120	PROFESSIONAL SERVICES	55,000	48,000
011000-3300	MAINTENANCE SERVICE	500	500
011000-3500	PRINTING & BINDING	1,000	1,000
011000-3830	TUITION, DUAL ENROLLMENT	112,000	112,000
011000-5420	RENTAL SPACE	4,000	4,000
011000-5504	CONV/EDUC/INSERVICE	10,000	10,000
011000-5801	DUES/MEMBERSHIPS	1,000	1,000
011000-6012	TEXTBOOKS	4,000	4,000
011000-6013	EDUCATIONAL SUPPLIES	40,000	50,000
011000-6040	SOFTWARE/ON-LINE CONTENT	40,000	40,000
011000-6050	NON CAPITALIZED COMPUTER HAR	45,000	45,000
TOTAL CLASSROOM INSTRUCTION		1,325,588	1,424,340
12100-GUIDANCE SERVICES			
012100-1123	GUIDANCE COUNSELORS, GOV SCH	30,862	31,479
012100-2100	FICA, GOV SCHOOL	2,360	2,408
TOTAL GUIDANCE SERVICES		33,222	33,887

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
13100-IMPROVEMENT/INSTRUCTION			
013100-1130	DIRECTOR, GOVERNORS SCHOOL	84,588	86,280
013100-1150	CLERICAL, GOVERNORS SCHOOL	33,981	34,662
013100-2100	FICA, GOV SCHOOL	9,071	9,252
013100-2210	VRS, GOV SCHOOL	18,591	20,101
013100-2300	HEALTH INS, GOV SCHOOL	16,527	17,112
013100-2400	GROUP LIFE INS, GOV SCHOOL	1,553	1,621
013100-2700	WORKERS COMPENSATION	0	278
013100-2750	VRS, HIC	1,423	1,645
013100-5400	EQUIPMENT RENTAL	8,000	8,000
013100-6001	SUPPLIES	3,500	3,500
TOTAL IMPROVEMENT/INSTRUCTION		177,234	182,451
13800-COMPUTER TECHNICIAN			
013800-1140	COMPUTER TECHNICIAN	32,151	32,794
013800-2100	FICA	2,459	2,509
013800-2210	VRS	5,041	5,450
013800-2300	HEALTH INS	4,116	4,260
013800-2400	GROUP LIFE INS	386	439
013800-2750	VRS, HIC	421	446
TOTAL COMPUTER TECHNICIAN		44,574	45,898

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
41000-OPERATIONS MANAGEMENT			
041000-5201	POSTAL SERVICES	1,200	1,200
041000-5203	TELEPHONE SERVICES	60,000	60,000
TOTAL OPERATIONS MANAGEMENT		61,200	61,200
66000-CAPITAL/ADDITIONAL			
066000-8200	CAPITAL/ADDITIONAL	50,000	50,000
TOTAL CAPITAL/ADDITIONAL		50,000	50,000
TOTAL GOVERNOR'S SCHOOL		1,691,818	1,797,776
COUNTY CAPITAL IMPROVEMENT FUND			
80000-CAPITAL OUTLAYS			
080000-8005	ACQ. & DEVELOPMENT-LANDFILL	200,364	400,000
080000-8011	INFRASTRUCTURE-BEVERLEY MANO	50,000	0
080000-8012	INFRASTRUCTURE-MIDDLE RIVER	50,000	0
080000-8013	INFRASTRUCTURE-NORTH RIVER	50,000	0
080000-8014	INFRASTRUCTURE-PASTURES	50,000	0
080000-8015	INFRASTRUCTURE-RIVERHEADS	50,000	0
080000-8016	INFRASTRUCTURE-SOUTH RIVER	50,000	0
080000-8017	INFRASTRUCTURE-WAYNE	50,000	0
080000-8021	MATCHING GRANTS-BEVERLEY MAN	15,000	0
080000-8022	MATCHING GRANTS-MIDDLE RIVER	15,000	0
080000-8023	MATCHING GRANTS-NORTH RIVER	15,000	0
080000-8024	MATCHING GRANTS-PASTURES	15,000	0
080000-8025	MATCHING GRANTS-RIVERHEADS	15,000	0
080000-8026	MATCHING GRANTS-SOUTH RIVER	15,000	0
080000-8027	MATCHING GRANTS-WAYNE	15,000	0
080000-8049	ELECTORAL BD - VOTING MACHIN	25,000	25,000
080000-8053	LIBRARY-AUTOMATION	17,000	17,000
080000-8057	FIRE & RESCUE EQUIP/APPARTUS	995,500	570,500
080000-8058	EMERGENCY COMMUNICATIONS	935,382	510,382
080000-8059	FIRE TRAINING CENTER	25,000	
080000-8060	SHERIFF EQUIP/K-9	25,000	50,000
080000-8070	SCHOLASTIC WAY PROJECT	210,000	
080000-8134	COUNTY SCHOOLS	576,019	54,745
080000-8135	REGIONAL CORRECTION FACILITY	564,124	1,064,124
080000-8139	TOURIST INFORMATION CENTER	10,000	10,000
080000-8141	GEOGRAPHICAL INFO.SYSTEM	23,035	
080000-8142	SD POOL/BUS/PARKS	275,000	100,000
080000-8144	INFORMATION TECHNOLOGY	845,562	245,562
080000-8145	ECONOMIC DEVELOPMENT	523,224	269,918
080000-8146	FIRING RANGE	52,000	52,000
080000-8147	GOVERNMENT CENTER EXPANSION	25,000	0
080000-8148	COUNTY COURTHOUSE	1,100,000	0
080000-8149	WATER & SEWER PROJECTS CONTR	100,000	100,000

EXPENDITURE ESTIMATES			
GL NUMBER	DESCRIPTION	REVISED	ADOPTED
		FY/2020	FY/2021
		BUDGET	BUDGET
080000-8151	FLOOD CONTROL DAMS	3,200,000	0
080000-8152	FIRE & RESCUE EQUIPMENT-VOLU	200,000	200,000
080000-8153	HAZARDOUS MATERIALS GRANT	10,000	10,000
080000-8155	DUPONT SETTLEMENT GRANT	820,000	606,000
080000-8161	BLUE RIDGE COMMUNITY COLLEGE	137,585	137,585
080000-8162	SECONDARY ROADS-REVENUE SHAR	495,000	1,270,000
080000-8164	STORM WATER MANAGEMENT	47,229	47,229
080000-8165	GOVERNMENT CENTER SECURITY	65,000	25,000
080000-8166	VEHICLE SINKING FUND	368,500	278,500
080000-8198	BUILDING SINKING FUND	317,886	256,460
080000-8199	CONTINGENCIES	100,100	-1,965
TOTAL CAPITAL OUTLAYS		12,743,510	6,298,040
94000-TRANSFERS TO OTHER FUNDS			
094000-0011	TRANSFERS TO GENERAL FUND	1,975,000	148,917
094000-0023	TRANSFER TO DSS FUND	0	20,000
094000-0024	TRANSFER TO CSA FUND	0	517,000
094000-0045	TRANSFERS TO DEBT FUND	1,183,216	656,779
TOTAL TRANSFERS TO OTHER FUNDS		3,158,216	1,342,696
TOTAL FOR COUNTY CAPITAL IMPROVEMENT FUND		15,901,726	7,640,736

Appendix F Augusta County Glossary of Terms

Agency Fund	This fund is for assets held by the County for outside organizations. This allows for no duplication of administrative functions such as accounting, budgeting, procurement and personal matters.
Appropriation	An authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan.
Assessed Valuation	The official valuation of property as a basis for property taxation.
Balanced Budget	The estimated revenues meet planned expenditures
Budget	An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program	Proposes the acquisition, development, enhancement or replacement of public facilities to serve the County citizenry. The CIP, a reflection of the physical development policies of the County, typically encompasses a five-year period and typically includes projects in excess of \$50,000.
Capital Outlay	Expenditures for items of a substantial nature (more than \$1,000) that are expected to have a useful life of several years. Examples include personal computers, vehicles, radios, tape recorders, etc.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance.
Codified Ordinance	An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Augusta.
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.)
Debt Service Fund	The fund to finance and account for both principal and interest payments on long term debt.
Depreciation	A loss in value of property due to age, wear, or market conditions.
Enterprise Fund	This fund is used to report any activity for which a fee is charged to external users for goods or services.
Fiscal Year	A fixed period of time for which expenditures and revenues are provided in Augusta County. The fiscal year is July 1 through June 30.
Full Time Position	An employment position authorized by the Board of Supervisors and included in the Table of Authorized Positions. Funding may or may not be included in the budget for the positions.
Fund	An accounting entity with a group of self-balancing accounts.
Fund Balance	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
General Fund	The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.

Goal	A broad statement of outcomes to be achieved on behalf of the customers.
Governmental Fund	Fund typically used to account for tax –supported activities.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Internal Service Fund	A self-supporting fund that generates expenditures and revenues through user charges in providing services to internal customers.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
Object Series	A subsection of a department’s budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Operating Budget	Includes all funds except those in the capital budget. The operating budget is adopted by the Board of Supervisors on a fiscal year basis and can be amended during the year pursuant to Virginia Code.
Performance Measurements	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing, and manufacturing equipment.
Productivity Measures	Data which combines the dimensions of efficiency and effectiveness in a single indicator.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service.
Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.
Public Service Property	Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes real property such as land and buildings, and other property, such as computers, copiers and cash registers.
Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reserve	A portion of a fund’s assets that is restricted for a certain purpose and not available for appropriation.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source such a local, state, federal or other financing sources.
School Fund	This fund is used for revenues and expenditures related to operations of the public school system.
Service Levels	A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.
Special Revenue Fund	The fund that accounts for special revenue sources that is restricted to expenditures for specific purposes. These funds include welfare funds.
Workload Measures	Data which indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs. Also known as a performance measure.

STATISTICAL SECTION



COUNTY OF AUGUSTA, VIRGINIA

NET POSITION/ASSETS BY COMPONENT

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Primary Government										
Governmental activities:										
Net investment in capital assets	\$ 13,116,731	\$ 6,505,638	\$ 14,050,950	\$ 6,243,063	\$ 14,785,963	\$ 16,731,529	\$ 14,697,452	\$ (28,355,363)	\$ 14,587,191	\$ 16,861,519
Restricted	1,496,794	1,442,518	1,700,541	1,803,491	4,534,029	3,933,728	26,675,632	8,456,531	3,800,220	2,950,318
Unrestricted	52,255,565	58,132,662	46,866,214	43,862,461	41,015,719	25,271,482	4,559,615	39,611,252	36,958,335	43,746,456
Total primary government, governmental activities net assets	\$ 66,869,090	\$ 66,080,818	\$ 62,617,705							
Total primary government, governmental activities net position				\$ 51,909,015	\$ 60,335,711	\$ 45,936,739	\$ 45,932,699	\$ 19,712,420	\$ 55,345,746	\$ 63,558,293
Component Unit ⁽²⁾										
Component unit - school board:										
Net investment in capital assets	67,937,017	70,147,502	73,689,709	79,495,252	73,843,782	75,857,589	88,522,897	118,060,129	78,473,778	78,418,587
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(1,329,711)	(1,930,375)	(1,771,091)	(2,760,786)	(3,294,961)	(98,567,183)	(96,659,726)	(96,428,666)	(115,961,481)	(112,884,090)
Total component unit net assets	\$ 66,607,306	\$ 68,217,127	\$ 71,918,618							
Total component unit net position				\$ 76,734,466	\$ 70,548,821	\$ (22,709,594)	\$ (8,136,829)	\$ 21,631,463	\$ (37,487,703)	\$ (34,465,503)
Total Reporting Entity										
Net investment in capital assets	81,053,748	76,653,140	87,740,659	85,738,315	88,629,745	92,589,118	103,220,349	89,704,766	93,060,969	95,280,106
Restricted	1,496,794	1,442,518	1,700,541	1,803,491	4,534,029	3,933,728	26,675,632	8,456,531	3,800,220	2,950,318
Unrestricted	50,925,854	56,202,287	45,095,123	41,101,675	37,720,758	(73,295,701)	(92,100,111)	(56,817,414)	(79,003,146)	(69,137,634)
Total reporting entity net assets	\$ 133,476,396	\$ 134,297,945	\$ 134,536,323							
Total reporting entity net position				\$ 128,643,481	\$ 130,884,532	\$ 23,227,145	\$ 37,795,870	\$ 41,343,883	\$ 17,858,043	\$ 29,092,790
				(3)				(4)		

COUNTY OF AUGUSTA, VIRGINIA

PRINCIPAL PROPERTY TAXPAYERS

Current Year and the Period Nine Years Prior

Taxpayer	Business Type	Fiscal Year 2019			Fiscal Year 2010		
		2018	% of Total		2009	% of Total	
		Assessed Valuation	Rank	Assessed Valuation	Assessed Valuation	Rank	Assessed Valuation
Virginia Power	Public Utility	\$ 305,302,620	1	3.56%	\$ 110,899,220	1	1.49%
Hershey Foods Corporation	Food Manufacturer	121,267,930	2	1.41%	89,393,670	2	1.20%
McKee Baking Company	Food Manufacturer	72,198,710	3	0.84%	63,586,692	3	0.85%
Shenandoah Valley Electric	Public Utility	61,229,029	4	0.71%	47,809,890	4	0.64%
Target Corporation	Distribution Center	50,363,350	5	0.59%	-		
Shamrock Foods Company	Food Manufacturer	38,595,050	6	0.45%	-		
Hollister, Inc.	Medical Supplies Mfg.	30,482,619	7	0.36%	14,564,529	9	0.20%
MeadWestvaco	Paper Mfg. Warehouse	27,090,200	8	0.32%	20,540,400	6	0.28%
Daikin (formerly McQuay International)	Industrial Air Cond. Equip.	24,767,560	9	0.29%	14,037,420	10	0.19%
Nibco, Inc.	Copper Pipe Fittings	22,998,090	10	0.27%	-		
Pactiv (formerly Reynolds Metals)	Flexible Packaging	-		0.00%	15,768,850	8	0.21%
First Republic Group Realty/Colonial Realty		-		0.00%	17,066,800	7	0.23%
Verizon/Bell Atlantic	Public Utility	-		0.00%	24,889,951	5	0.33%
		<u>\$ 754,295,158</u>		<u>8.79%</u>	<u>\$ 418,557,422</u>		<u>5.62%</u>

Source: Commission of Revenue

COUNTY OF AUGUSTA, VIRGINIA

**RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years**

Fiscal Years	Governmental Activities		Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽¹⁾
	General Obligation Bonds	Other Notes/Bonds			
2019	\$ 74,394,801	\$ 6,502,854	\$ 80,897,655	2.53%	1,072
2018	80,768,982	7,020,530	87,789,512	2.75%	1,168
2017	86,828,357	7,597,052	94,425,409	2.97%	1,259
2016	75,885,169	8,163,572	84,048,741	2.84%	1,131
2015	51,139,403	8,715,094	59,854,497	2.04%	805
2014	56,548,128	6,890,001	63,438,129	2.25%	859
2013	62,543,941	6,244,457	68,788,398	2.53%	931
2012	68,402,704	-	68,402,704	2.51%	929
2011	66,757,671	-	66,757,671	2.59%	908
2010	64,704,450	-	64,704,450	2.63%	877

Note: Details regarding the County's outstanding debt can be found in the notes section of County's annual financial report.

(1) See the Schedule of Demographic and Economic Statistics table.

COUNTY OF AUGUSTA, VIRGINIA

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2019	75,457	42,436	56.24%	45-49	9,925	2.60%
2018	75,144	42,436	56.47%	45-49	9,939	3.00%
2017	74,997	42,436	56.58%	45-49	9,968	3.60%
2016	74,314	39,856	53.63%	50-54	10,106	3.50%
2015	74,314	39,479	53.12%	50-54	10,162	4.70%
2014	73,862	38,255	51.79%	50-54	10,325	4.70%
2013	73,912	36,764	49.74%	50-54	10,415	5.30%
2012	73,658	37,053	50.30%	50-54	10,405	5.90%
2011	73,549	35,021	47.62%	50-54	10,457	6.20%
2010	73,750	33,380	45.26%	45-49	10,515	6.60%

Source: Weldon Cooper Center, Virginia Employment Commission, Labor Market Information, and Annual School Report-prepared by County Schools.

Data that is unavailable for a more recent year is noted as the prior year's amount.

COUNTY OF AUGUSTA, VIRGINIA

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	Fiscal Year 2019			Fiscal Year 2010		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Augusta County School Board	1000+	1	4.17%	1000+	1	4.27%
Augusta Medical Center	1000+	2	4.17%	1000+	2	4.27%
Hershey Chocolate of Virginia	500-999	3	2.09%	500-999	4	2.13%
McKee Foods Corporation	500-999	4	2.09%	500-999	3	2.13%
Target Corp.	500-999	5	2.09%	500-999	5	2.13%
Hollister, Inc.	500-999	6	2.09%	250-499	6	1.07%
J.B. Hunt Transport	500-999	7	2.09%	-		1.07%
AAF McQuay, Inc.	500-999	8	2.09%	250-499	7	1.07%
County of Augusta	250-499	9	1.04%	-		1.07%
NIBCO of Virginia	250-499	10	1.04%			
Blue Ridge Community College	-		0.00%	250-499	9	1.07%
Augusta Correctional Center	-		0.00%	250-499	8	1.07%
Alcoa Building Products	-		0.00%	250-499	10	1.07%
Totals, average	<u>8,250</u>		<u>22.96%</u>	<u>7,125</u>		<u>22.42%</u>
Total County employment	<u>35,929</u>			<u>35,148</u>		

COUNTY OF AUGUSTA, VIRGINIA

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	Fiscal Year June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Sheriffs Department:										
Number of police personnel and officers	76	74	74	74	76	80	73	80	80	88
Physical arrests	2,203	1,935	1,608	1,642	1,865	1,876	1,907	2,383	2,469	2,328
Traffic violations	6,124	5,608	4,079	3,367	3,928	3,444	2,419	5,045	5,695	5,273
Parking violations	-	-	-	-	28	9	6	6	-	4
Fire and rescue:										
Number of calls answered	18,065	17,800	18,093	18,884	17,949	17,645	17,866	18,338	18,811	20,055
Number of volunteers ⁽¹⁾	1,006	802	884	890	964	921	858	813	785	607
Number of paid fire personnel and officers	47	51	59	80	81	86	86	105	105	105
Building inspections:										
Permits issued	791	763	780	728	801	812	826	907	779	N/A
Animal control:										
Number of calls answered	3,218	2,858	2,884	3,272	2,940	2,961	2,781	2,510	2,737	N/A
Public Works										
Facilities Management										
Trucks/vehicles ⁽³⁾	7	7	7	7	7	7	7	7	15	15
Health and Welfare										
Department of Social Services:										
Caseload	11,053	12,148	12,153	12,389	12,050	11,555	11,420	11,514	11,708	12,299
Culture and Recreation										
Parks and recreation:										
After-school program participants	324	300	291	304	289	284	285	279	272	226
Community Development										
Planning:										
Zoning permits issued	494	565	525	487	471	509	521	517	475	N/A
Component Unit - School Board										
Education:										
Instruction	1,155	1,136	1,111	1,105	1,088	1,079	1,071	1,079	1,079	1,064
Other	485	481	467	474	478	476	485	513	513	511
Total	1,640	1,617	1,578	1,579	1,566	1,555	1,555	1,592	1,592	1,575
Average daily membership	10,515	10,457	10,405	10,415	10,325	10,162	10,106	9,968	9,939	9,925
Local expenditures per pupil ⁽²⁾	3,828	3,887	3,879	4,046	4,357.37	4,459.09	4,530	4,640	5,090	5,113

Source: Individual county Departments

(1) All County funded stations

(2) Includes debt service

(3) In Fy18 Maintenance and Parks & Recreation grounds were merged to create Facilities Management. Vehicles were moved from Parks & Recreation.