

COUNTY OF AUGUSTA, VIRGINIA

2021-2022 BUDGET

G.L. "BUTCH" WELLS, BEVERLEY MANOR

GERALD W. GARBER, MIDDLE RIVER

JEFFREY A. SLAVEN, NORTH RIVER

PAMELA L. CARTER, PASTURES

MICHAEL L. SHULL, RIVERHEADS

STEVE MORELLI, SOUTH RIVER

SCOTT SEATON, WAYNE



**COUNTY OF AUGUSTA
BUDGET HEARING AND TAX RATES
FOR FISCAL YEAR ENDING JUNE 30, 2021
AND JUNE 30, 2022**

Public hearings will be held by the Augusta County Board of Supervisors on Wednesday, April 14, 2021, at 7:00 p.m. at the Augusta County Government Center in Verona, Virginia. Interested citizens are encouraged to attend and express their views. County staff will be available to answer questions from 6:30 - 7:00 p.m. prior to the public hearings.

	REVISED <u>2020-2021</u>	PROPOSED <u>2021-2022</u>
<u>FUNDING SOURCES:</u>		
General Property Taxes	\$ 69,807,817	\$ 70,583,848
Other Local Revenues	19,473,570	22,346,824
State Revenues	30,110,261	29,258,167
Federal Revenues	10,869,597	1,233,419
Sales Tax (state/local)	19,460,000	19,928,927
State School Revenues	50,342,517	51,826,408
Federal School Revenues	19,070,491	11,001,196
Non-Revenue Receipts	846,186	846,186
Total Revenues	<u>\$ 219,980,439</u>	<u>\$ 207,024,975</u>
Transfers From Other Funds	\$ 87,306,306	\$ 63,838,679
Fund Balances and Reserves	57,308,350	45,187,877
Total Sources	<u>\$ 364,595,095</u>	<u>\$ 316,051,531</u>
<u>FUNDING USES:</u>		
General Government Administration	\$ 5,272,561	\$ 5,241,767
Judicial Administration	2,779,422	2,831,024
Public Safety	30,412,375	25,596,085
Public Works	4,637,047	4,647,202
Health & Public Assistance	20,308,477	19,792,231
Recreation & Library	2,143,929	2,410,374
Community Development	2,052,696	2,321,980
Non-Departmental & Contingencies	1,707,471	3,050,200
Education-Operating Funds	130,139,734	127,183,825
Education-Capital Improvements	1,752,426	1,474,300
Debt	7,956,427	7,829,364
County Capital Improvements	22,938,347	7,014,338
Total Expenditures	<u>\$ 232,100,912</u>	<u>\$ 209,392,690</u>
Transfers to Other Funds	\$ 87,306,306	\$ 63,838,679
Fund Balances and Reserves	45,187,877	42,820,162
Total Uses	<u>\$ 364,595,095</u>	<u>\$ 316,051,531</u>

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

Tax rates:	<u>Current</u>	<u>Proposed</u>
Real Estate	\$ 0.63	\$ 0.63
Personal Property-auto and motorcycle	\$ 2.50	\$ 2.60
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	\$ 2.60

Timothy K. Fitzgerald, Clerk
Board of Supervisors

**BOS Worksession
March 29, 2021**

Recommended budget-General Fund **\$ 105,151,468**

Work session revisions:

Expenditures

FY22 Budget:

092020-9997 & 9998	3% Payroll Increase	\$ (683,791)
081020-5603	Change in tourism expense, per VA Code	\$ (10,314)
92040-9999	Public Safety Contingency	\$ (1,253,091)
012200-MISC	PC Tech-IT	\$ (54,076)
		<u>\$ (2,001,272)</u>

Revenues

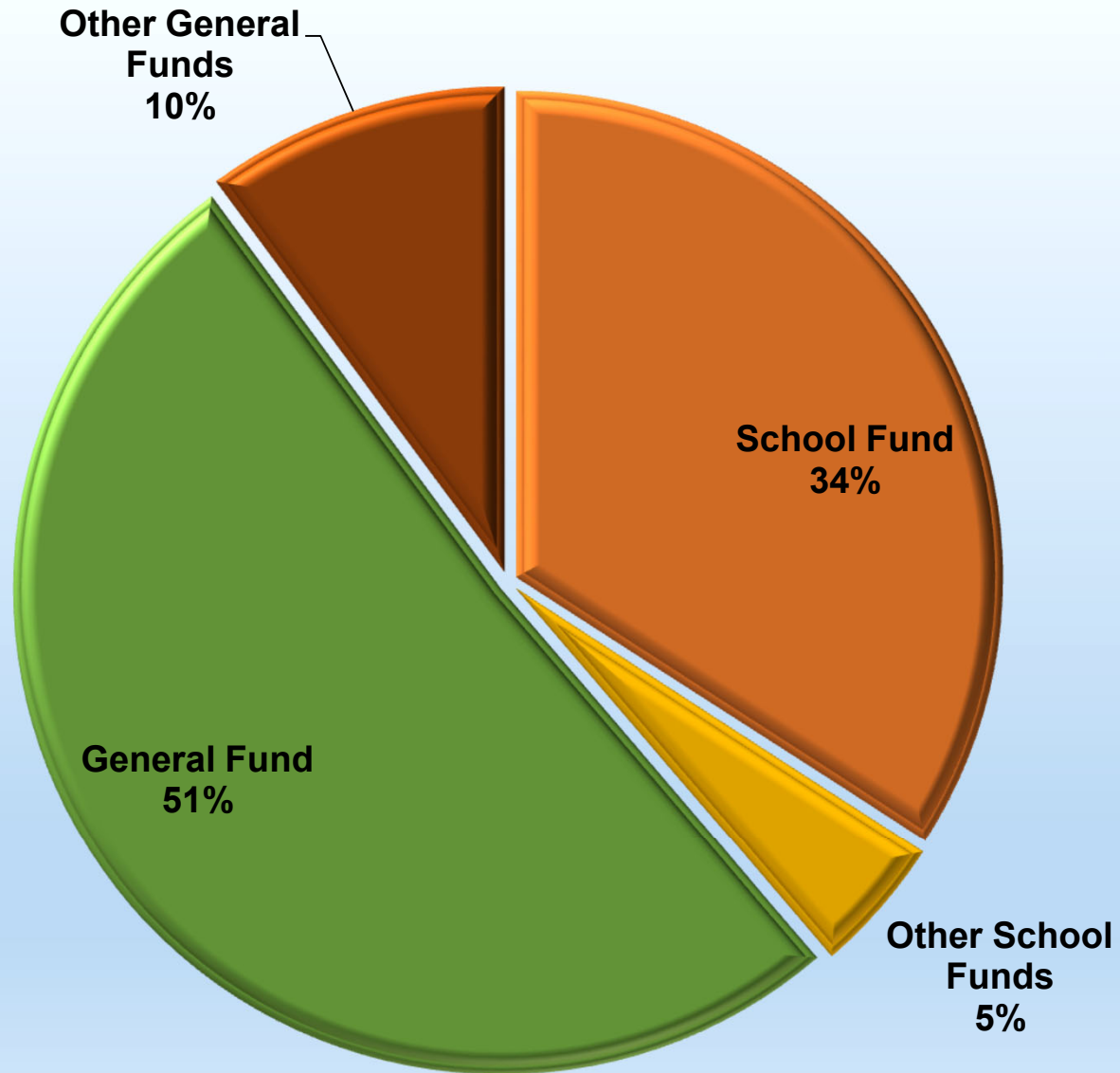
Less Transfer from Tourism Capital	(56,526)
Meals increase 4% to 6%	1,250,000
Lodging 4% to 6%	187,500
Board Consensus to advertise the personal property \$2.50 tax rate at \$2.60 per \$100	
	<u>\$ 620,298</u>
	<u>2,001,272</u>

Total Advertised budget-General Fund **\$ 107,152,740**

2021-22 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2020-21 REVISED	2021-22 ADVERTISED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	75,791,299	70,730,583	(5,060,716)
43- SCHOOL CAFETERIA FUND	3,467,912	4,439,300	971,388
44- SCHOOL CAP. IMP. FUND	446,260	27,771	(418,489)
47- SCHOOL HEAD START FUND	3,681,655	3,044,944	(636,711)
48- GOVERNOR'S SCHOOL FUND	1,752,826	1,901,805	148,979
TOTAL SCHOOL SOURCES	85,139,952	80,144,403	(4,995,549)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	103,655,583	105,969,140	2,313,557
12- FIRE REVOLVING LOAN FUND	343,145	339,236	(3,909)
13- ASSET FORFEITURE FUND	33,500	12,300	(21,200)
14- ECONOMIC DEVELOPMENT FUND	311,815	527,300	215,485
15- REVENUE RECOVERY FUND	1,552,700	1,638,070	85,370
20- CARES FUND	7,679,797	0	(7,679,797)
23- VIRGINIA PUBLIC ASSISTANCE	11,963,090	12,191,341	228,251
24- COMPREHENSIVE SERVICES FUND	3,940,000	3,719,000	(221,000)
45- DEBT FUND	33,919	34,800	881
70- COUNTY CAP. IMP. FUND	5,326,938	2,449,385	(2,877,553)
TOTAL GENERAL GOVERNMENT	134,840,487	126,880,572	(7,959,915)
TOTAL SOURCES	219,980,439	207,024,975	(12,955,464)
TRANSFERS FROM OTHER FUNDS	87,306,306	63,838,679	(23,467,627)
FUND BALANCES & RESERVES	57,308,350	45,187,877	(12,120,473)
GRAND TOTAL-ALL FUNDS	364,595,095	316,051,531	(48,543,564)

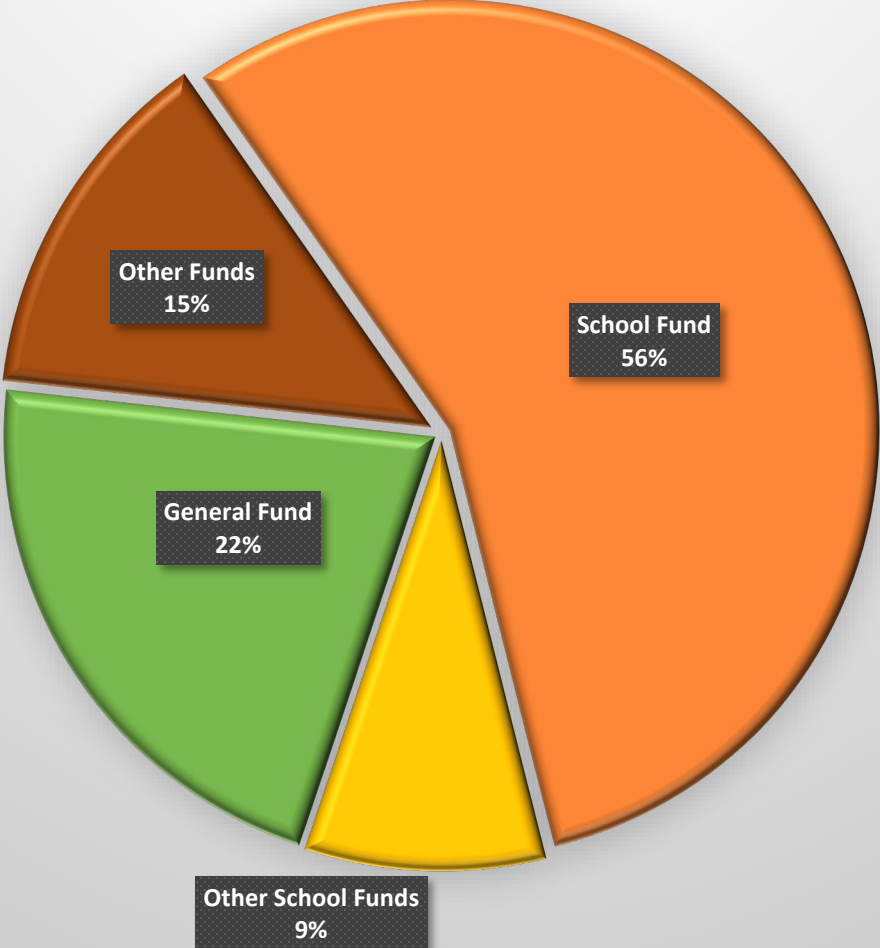
2021-22 Budget Revenues



2021-22 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2020-21 REVISED	2021-22 ADVERTISED	
<u>SCHOOLS:</u>			
41- SCHOOL OPERATING FUND	120,973,234	116,859,235	(4,113,999)
43- SCHOOL CAFETERIA FUND	3,727,557	5,369,681	1,642,124
44- SCHOOL CAP. IMP. FUND	1,752,426	1,474,300	(278,126)
45- DEBT FUND	7,265,163	7,133,383	(131,780)
47- SCHOOL HEAD START FUND	3,686,117	3,053,104	(633,013)
48- GOVERNOR'S SCHOOL FUND	1,752,826	1,901,805	148,979
TOTAL SCHOOL USES	139,157,323	135,791,508	(3,365,815)
<u>GENERAL GOVERNMENT:</u>			
11- GENERAL OPERATING FUND	44,578,498	45,258,842	680,344
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	50,000	48,000	(2,000)
14- ECONOMIC DEVELOPMENT FUND	311,815	527,300	215,485
15- REVENUE RECOVERY FUND	738,501	614,470	(124,031)
20- CARES FUND	3,668,881	0	(3,668,881)
23- VIRGINIA PUBLIC ASSISTANCE FUND	13,236,283	13,568,251	331,968
24- COMPREHENSIVE SERVICES FUND	6,125,000	5,269,000	(856,000)
45- DEBT FUND	691,264	695,981	4,717
70- COUNTY CAP. IMP. FUND	22,938,347	7,014,338	(15,924,009)
TOTAL GENERAL GOVERNMENT	92,943,589	73,601,182	(19,342,407)
TOTAL USES	232,100,912	209,392,690	(22,708,222)
TRANSFERS TO OTHER FUNDS	87,306,306	63,838,679	(23,467,627)
FUND BALANCES & RESERVES	45,187,877	42,820,162	(2,367,715)
GRAND-TOTAL ALL FUNDS	364,595,095	316,051,531	(48,543,564)

2021-2022 Budget Expenditures



- School Fund
- Other School Funds
- General Fund
- Other General Funds

COUNTY OF AUGUSTA

ADVERTISED

2021-2022

FUND	BALANCE 7/1/2021	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2022
GENERAL OPERATING FUND	6,500,000	105,969,140	1,183,600	113,652,740	45,258,842	61,893,898	6,500,000
FIRE REVOLVING LOAN FUND	2,602,531	339,236	-	2,941,767	605,000	-	2,336,767
ASSET FORFEITURE FUND	62,748	12,300	-	75,048	48,000	-	27,048
ECONOMIC DEVELOPMENT FUND	-	527,300	-	527,300	527,300	-	-
REVENUE RECOVERY FUND	1,250,114	1,638,070	160,000	3,048,184	614,470	1,183,600	1,250,114
CARES FUND	0	-	-	0	-	-	-
VIRGINIA PUBLIC ASSISTANCE	6,458	12,191,341	1,376,910	13,574,709	13,568,251	-	6,458
CSA	-	3,719,000	1,550,000	5,269,000	5,269,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	70,730,583	46,128,652	116,862,235	116,859,235	-	3,000
SCHOOL CAFETERIA FUND	2,122,065	4,439,300	-	6,561,365	5,369,681	-	1,191,684
SCHOOL CAPITAL IMPROVEMENT	2,029,152	27,771	1,080,000	3,136,923	1,474,300	-	1,662,623
DEBT FUND	-	34,800	7,794,564	7,829,364	7,829,364	-	-
HEAD START FUND	8,160	3,044,944	-	3,053,104	3,053,104	-	0
GOVERNOR'S SCHOOL FUND	545,375	1,901,805	-	2,447,180	1,901,805	-	545,375
COUNTY CAPITAL IMPROVEMENT	30,058,274	2,449,385	4,564,953	37,072,612	7,014,338	761,181	29,297,093
TOTALS	45,187,877	207,024,975	63,838,679	316,051,531	209,392,690	63,838,679	42,820,162

42,820,162

COUNTY OF AUGUSTA

REVISED

2020-2021

FUND	BALANCE 7/1/2020	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2021
GENERAL OPERATING FUND	16,249,933	103,655,583	6,047,154	125,952,670	44,578,498	74,874,172	6,500,000
FIRE REVOLVING LOAN FUND	2,864,386	343,145	-	3,207,531	605,000	-	2,602,531
ASSET FORFEITURE FUND	79,248	33,500	-	112,748	50,000	-	62,748
ECONOMIC DEVELOPMENT FUND	-	311,815	-	311,815	311,815	-	-
REVENUE RECOVERY FUND	1,250,114	1,552,700	160,000	2,962,814	738,501	974,199	1,250,114
CARES FUND	2,591,774	7,679,797	-	10,271,571	3,668,881	6,602,690	0
VIRGINIA PUBLIC ASSISTANCE	6,458	11,963,090	1,273,193	13,242,741	13,236,283	-	6,458
CSA	-	3,940,000	2,185,000	6,125,000	6,125,000	-	-
SCHOOL OPERATING FUND-GROWTH	23,308	75,791,299	48,601,627	124,416,234	120,973,234	3,440,000	3,000
SCHOOL CAFETERIA FUND	2,381,710	3,467,912	-	5,849,622	3,727,557	-	2,122,065
SCHOOL CAPITAL IMPROVEMENT	219,861	446,260	3,115,457	3,781,578	1,752,426	-	2,029,152
DEBT FUND	-	33,919	7,922,508	7,956,427	7,956,427	-	-
HEAD START FUND	12,622	3,681,655	-	3,694,277	3,686,117	-	8,160
GOVERNOR'S SCHOOL FUND	545,375	1,752,826	-	2,298,201	1,752,826	-	545,375
COUNTY CAPITAL IMPROVEMENT	31,083,561	5,326,938	18,001,367	54,411,866	22,938,347	1,415,245	30,058,274
TOTALS	57,308,350	219,980,439	87,306,306	364,595,095	232,100,912	87,306,306	45,187,877

45,187,877

AUGUSTA COUNTY, VIRGINIA

ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2022

Real Estate (Net of Land Use Value)	\$7,796,073,690
Mobile Homes	\$33,586,930
Personal Property	\$646,143,349
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$135,743,111
(Large trucks and trailers)	
Machinery & Tools	\$242,485,670
Public Service Corporations	
Real Estate	\$457,496,890
Personal Property	<u>\$929,400</u>
	<u>\$458,426,290</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$9,312,459,040</u>

TAX RATES SOURCE

Fiscal Period	Real Estate	Personal Property	Public Service Corp.	Machinery & Tools
77-78 to 80-81	0.50	3.10	3.10 Per. Prop. 0.50 Real Estate	3.10
81-82	0.45	3.10	3.10 Per. Prop. 0.45 Real Estate	3.10
82-83	0.48	3.10	3.10 Per. Prop. 0.48 Real Estate	3.10
83-84	0.55	3.10	3.10 Per. Prop. 0.55 Real Estate	3.10
84-85	0.60	3.10	3.10 Per. Prop. 0.60 Real Estate	3.10
85-86 to 94-95	0.58	3.10	3.10 Per. Prop. 0.58 Real Estate	3.10
95-96 to 07-08*	0.58	1.90	1.90 Per. Prop. 0.58 Real Estate	1.90
08-09	0.58	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.58 Real Estate	1.90
09-10 to 11-12	0.48	2.25 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 Real Estate	1.90
12-13	0.48	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.48 Real Estate	1.90
13-14	0.51	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.51 Real Estate	1.90
14-15	0.56	2.50 Vehicles 1.90 Other Per. Prop.	1.90 Per. Prop. 0.56 Real Estate	1.90
15-16 to 17-18	0.58	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.58 Real Estate	2.00
18-19 to 20-21	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00
21-22 Advertised	0.63	2.60 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00

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

Typical Augusta County Household

Typical Assessed Value

\$195,995 = \$1,235 Real Estate Taxes

(At advertised tax rate of 63 cents)

School Operating
46 Cents (46%)

General Government
39 Cents (39%)

School Debt
7 Cents (7%)

County Capital
Improvements
4 Cents (4%)

Social Services
3 Cents (3%)

County Debt
1 cent (1%)

