

# COUNTY OF AUGUSTA, VIRGINIA

## 2022-2023 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, 2022  
AND JUNE 30, 2023**

Public hearings will be held by the Augusta County Board of Supervisors on Wednesday, April 13, 2022, 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.

	<b>REVISED <u>2021-2022</u></b>	<b>PROPOSED <u>2022-2023</u></b>
<b><u>FUNDING SOURCES:</u></b>		
General Property Taxes	\$ 71,952,925	\$ 75,428,193
Other Local Revenues	50,374,607	66,705,433
State Revenues	29,847,232	33,052,083
Federal Revenues	8,685,006	2,747,129
Sales Tax (state/local)	22,714,673	23,197,893
State School Revenues	50,517,531	59,792,412
Federal School Revenues	18,307,632	13,158,962
Non-Revenue Receipts	3,885,686	846,186
<b>Total Revenues</b>	<b><u>\$ 256,285,292</u></b>	<b><u>\$ 274,928,291</u></b>
Transfers From Other Funds	\$ 71,407,428	\$ 66,276,454
Fund Balances and Reserves	73,547,652	101,398,079
<b>Total Sources</b>	<b><u>\$ 401,240,372</u></b>	<b><u>\$ 442,602,824</u></b>
<b><u>FUNDING USES:</u></b>		
General Government Administration	\$ 5,810,994	\$ 6,381,012
Judicial Administration	3,140,230	3,201,400
Public Safety	30,870,390	38,170,259
Public Works	5,021,866	4,933,151
Health & Public Assistance	20,323,231	20,911,007
Recreation & Library	2,419,009	2,609,622
Community Development	2,563,539	2,483,523
Non-Departmental & Contingencies	1,758,670	2,310,507
Education-Operating Funds	132,912,592	142,655,121
Education-Capital Improvements	8,907,319	27,930,759
Debt	7,817,202	8,180,811
County Capital Improvements	6,889,823	11,319,700
<b>Total Expenditures</b>	<b><u>\$ 228,434,865</u></b>	<b><u>\$ 271,086,872</u></b>
Transfers to Other Funds	\$ 71,407,428	\$ 66,276,454
Fund Balances and Reserves	101,398,079	105,239,498
<b>Total Uses</b>	<b><u>\$ 401,240,372</u></b>	<b><u>\$ 442,602,824</u></b>

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](http://www.co.augusta.va.us).

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

Timothy K. Fitzgerald, Clerk  
Board of Supervisors

**BOS Worksession  
March 29, 2022**

**Recommended budget-General Fund** **\$ 112,357,269**

Work session revisions:

**Expenditures**

FY23 Budget:

94000-70	restore capital funding	\$ 1,078,571
012110-3320	reassessment	529,185
083010-1100	FT 4-H Technician	18,241
31020	2-School Resource Officers	290,000
092040-9999	Contingency	454,324
		<u>\$ 2,370,321</u>

**Revenues**

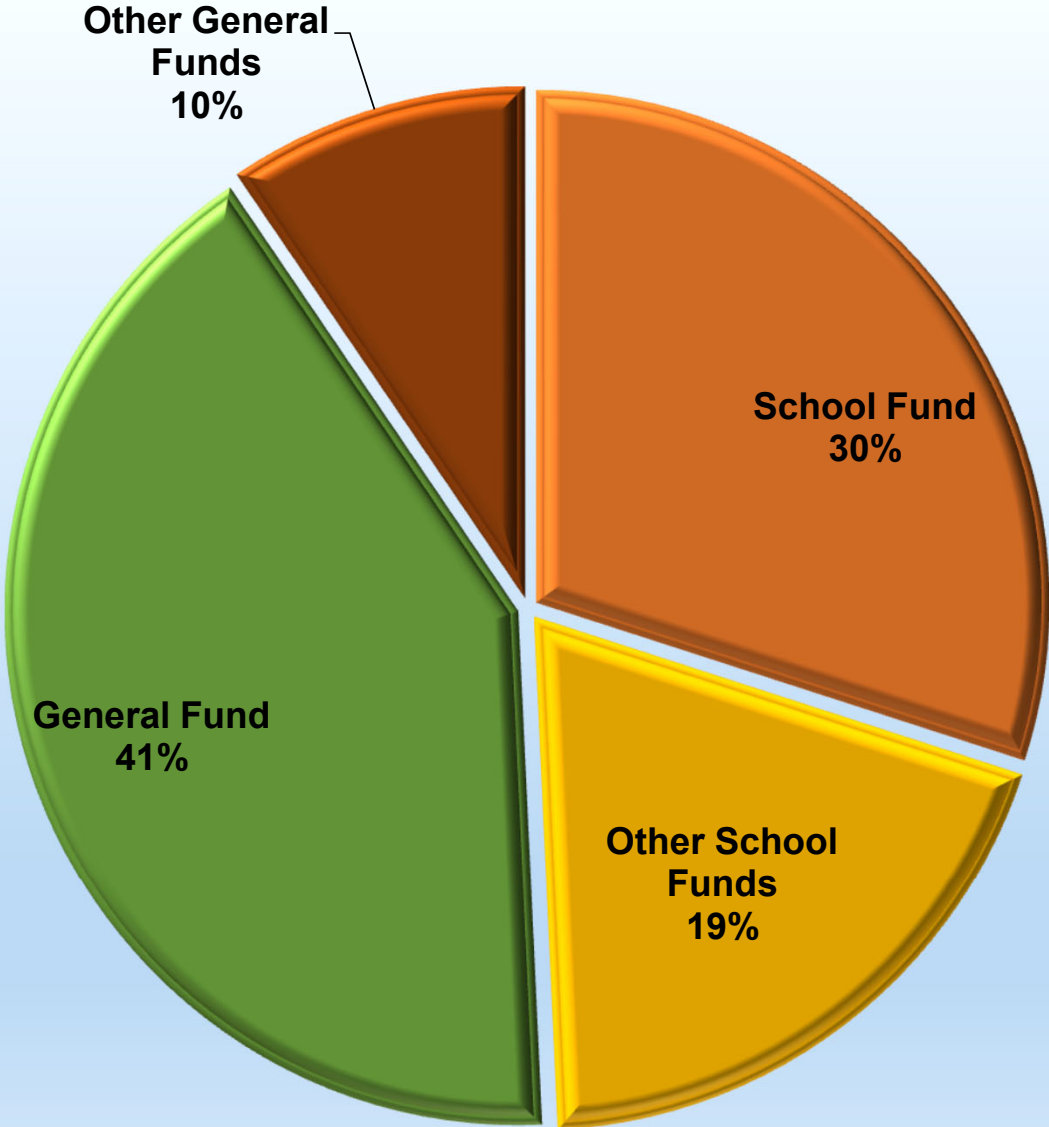
Increase in PP values	\$ 2,370,321
	<u>\$ 2,370,321</u>

**Total Advertised budget-General Fund** **\$ 114,727,590**

## 2022-23 BUDGET REVENUES

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2021-22 REVISED	2022-23 ADVERTISED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	76,663,874	82,461,596	5,797,722
43- SCHOOL CAFETERIA FUND	5,365,013	4,497,255	(867,758)
44- SCHOOL CAP. IMP. FUND	26,590,035	42,723,653	16,133,618
47- SCHOOL HEAD START FUND	3,335,245	3,768,156	432,911
48- GOVERNOR'S SCHOOL FUND	1,853,076	1,981,169	128,093
<b>TOTAL SCHOOL SOURCES</b>	<b>113,807,243</b>	<b>135,431,829</b>	<b>21,624,586</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	110,417,319	113,427,334	3,010,015
12- FIRE REVOLVING LOAN FUND	380,403	364,822	(15,581)
13- ASSET FORFEITURE FUND	89,630	12,300	(77,330)
14- ECONOMIC DEVELOPMENT FUND	461,900	402,400	(59,500)
15- REVENUE RECOVERY FUND	1,803,500	1,825,000	21,500
20- CARES FUND	7,636,679	37,156	(7,599,523)
23- VIRGINIA PUBLIC ASSISTANCE	12,191,341	12,913,729	722,388
24- COMPREHENSIVE SERVICES FUND	3,719,000	3,540,000	(179,000)
45- DEBT FUND	48,371	33,300	(15,071)
70- COUNTY CAP. IMP. FUND	5,729,906	6,940,421	1,210,515
<b>TOTAL GENERAL GOVERNMENT</b>	<b>142,478,049</b>	<b>139,496,462</b>	<b>(2,981,587)</b>
<b>TOTAL SOURCES</b>	<b>256,285,292</b>	<b>274,928,291</b>	<b>18,642,999</b>
TRANSFERS FROM OTHER FUNDS	71,407,428	66,276,454	(5,130,974)
FUND BALANCES & RESERVES	73,547,652	101,398,079	27,850,427
<b>GRAND TOTAL-ALL FUNDS</b>	<b>401,240,372</b>	<b>442,602,824</b>	<b>41,362,452</b>

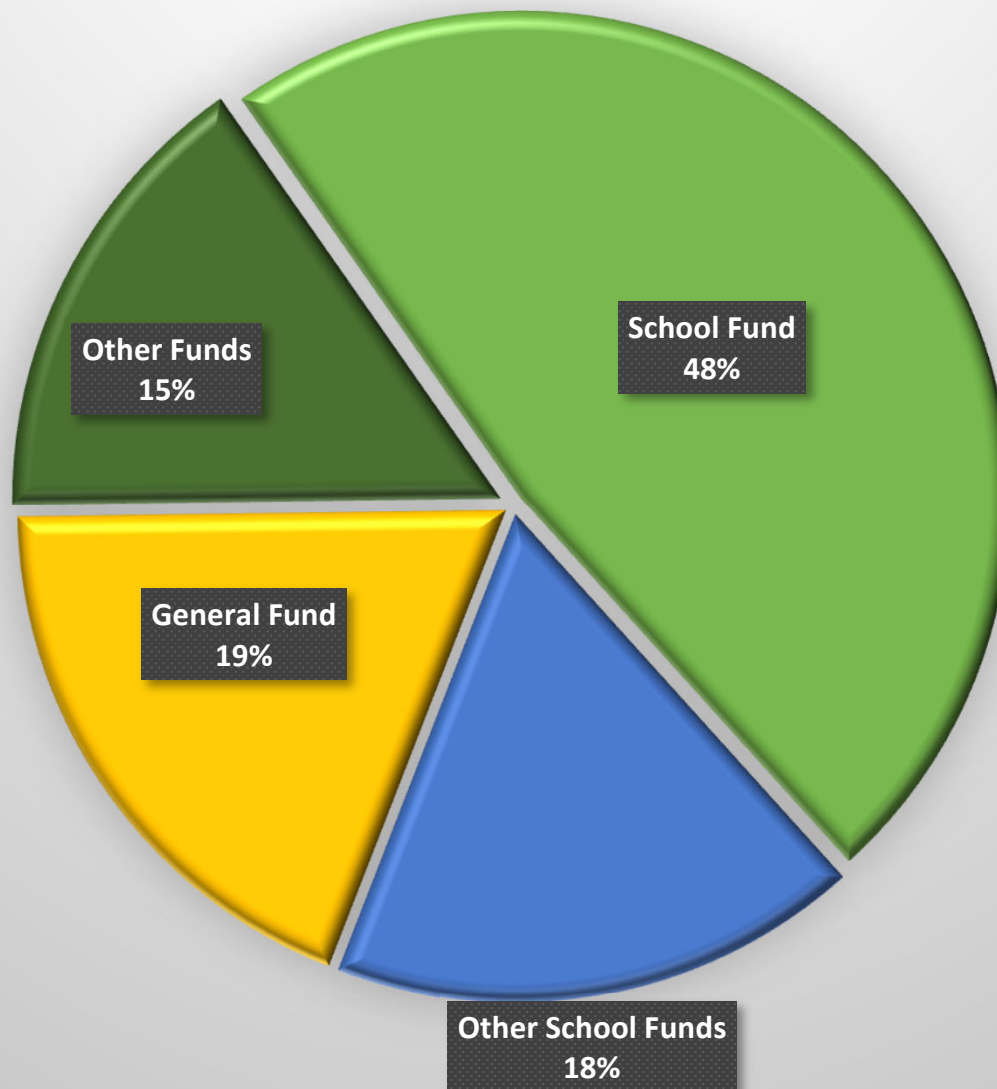
# 2022-23 Budget Revenues



## 2022-23 BUDGET EXPENDITURES

FUND AND USES	BUDGET YEAR		INCREASE OR DECREASE
	2021-22 REVISED	2022-23 ADVERTISED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	122,792,526	130,204,938	7,412,412
43- SCHOOL CAFETERIA FUND	4,903,585	6,700,858	1,797,273
44- SCHOOL CAP. IMP. FUND	8,907,319	27,930,759	19,023,440
45- DEBT FUND	7,107,649	7,320,527	212,878
47- SCHOOL HEAD START FUND	3,343,405	3,768,156	424,751
48- GOVERNOR'S SCHOOL FUND	1,873,076	1,981,169	108,093
<b>TOTAL SCHOOL USES</b>	<b>148,927,560</b>	<b>177,906,407</b>	<b>28,978,847</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	50,241,048	51,198,667	957,619
12- FIRE REVOLVING LOAN FUND	605,000	605,000	0
13- ASSET FORFEITURE FUND	47,500	48,000	500
14- ECONOMIC DEVELOPMENT FUND	461,900	402,400	(59,500)
15- REVENUE RECOVERY FUND	832,699	743,624	(89,075)
20- ARPA FUND	351,531	8,083,025	7,731,494
23- VIRGINIA PUBLIC ASSISTANCE FUND	13,568,251	14,419,765	851,514
24- COMPREHENSIVE SERVICES FUND	5,800,000	5,500,000	(300,000)
45- DEBT FUND	709,553	860,284	150,731
70- COUNTY CAP. IMP. FUND	6,889,823	11,319,700	4,429,877
<b>TOTAL GENERAL GOVERNMENT</b>	<b>79,507,305</b>	<b>93,180,465</b>	<b>13,673,160</b>
<b>TOTAL USES</b>	<b>228,434,865</b>	<b>271,086,872</b>	<b>42,652,007</b>
TRANSFERS TO OTHER FUNDS	71,407,428	66,276,454	(5,130,974)
FUND BALANCES & RESERVES	101,398,079	105,239,498	3,841,419
<b>GRAND-TOTAL ALL FUNDS</b>	<b>401,240,372</b>	<b>442,602,824</b>	<b>41,362,452</b>

## 2022-2023 Budget Expenditures



**COUNTY OF AUGUSTA**

**ADVERTISED**

**2022-2023**

<b>FUND</b>	<b>BALANCE 7/1/2022</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>TOTAL AVAILABLE</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>BALANCE 6/30/2023</b>
GENERAL OPERATING FUND	6,500,000	113,427,334	1,300,256	121,227,590	51,198,667	63,528,923	6,500,000
FIRE REVOLVING LOAN FUND	2,995,149	364,822	-	3,359,971	605,000	-	2,754,971
ASSET FORFEITURE FUND	175,374	12,300	-	187,674	48,000	-	139,674
ECONOMIC DEVELOPMENT FUND	(0)	402,400	-	402,400	402,400	-	(0)
REVENUE RECOVERY FUND	1,518,200	1,825,000	160,000	3,503,200	743,624	1,241,376	1,518,200
ARPA FUND	13,645,869	37,156	-	13,683,025	8,083,025	-	5,600,000
VIRGINIA PUBLIC ASSISTANCE	6,458	12,913,729	1,506,036	14,426,223	14,419,765	-	6,458
CSA	-	3,540,000	1,960,000	5,500,000	5,500,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	82,461,596	47,743,342	130,207,938	130,204,938	-	3,000
SCHOOL CAFETERIA FUND	2,861,390	4,497,255	-	7,358,645	6,700,858	-	657,787
SCHOOL CAPITAL IMPROVEMENT	20,716,062	42,723,653	1,080,000	64,519,715	27,930,759	-	36,588,956
DEBT FUND	(0)	33,300	8,147,511	8,180,811	8,180,811	-	(0)
HEAD START FUND	677	3,768,156	-	3,768,833	3,768,156	-	677
GOVERNOR'S SCHOOL FUND	504,756	1,981,169	-	2,485,925	1,981,169	-	504,756
COUNTY CAPITAL IMPROVEMENT	52,471,145	6,940,421	4,379,309	63,790,875	11,319,700	1,506,155	50,965,020
<b>TOTALS</b>	<b>101,398,079</b>	<b>274,928,291</b>	<b>66,276,454</b>	<b>442,602,824</b>	<b>271,086,872</b>	<b>66,276,454</b>	<b>105,239,498</b>

**105,239,498**



**COUNTY OF AUGUSTA**

**REVISED**

**2021-2022**

<b>FUND</b>	<b>BALANCE 7/1/2021</b>	<b>REVENUE</b>	<b>TRANSFERS IN</b>	<b>TOTAL AVAILABLE</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>BALANCE 6/30/2022</b>
GENERAL OPERATING FUND	12,594,943	110,417,319	2,139,976	125,152,238	50,241,048	68,411,190	6,500,000
FIRE REVOLVING LOAN FUND	3,219,746	380,403	-	3,600,149	605,000	-	2,995,149
ASSET FORFEITURE FUND	133,244	89,630	-	222,874	47,500	-	175,374
ECONOMIC DEVELOPMENT FUND	(0)	461,900	-	461,900	461,900	-	(0)
REVENUE RECOVERY FUND	1,518,200	1,803,500	160,000	3,481,700	832,699	1,130,801	1,518,200
ARPA FUND	7,342,721	7,636,679	-	14,979,400	351,531	982,000	13,645,869
VIRGINIA PUBLIC ASSISTANCE	6,458	12,191,341	1,376,910	13,574,709	13,568,251	-	6,458
CSA	-	3,719,000	2,081,000	5,800,000	5,800,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	76,663,874	46,128,652	122,795,526	122,792,526	-	3,000
SCHOOL CAFETERIA FUND	2,399,962	5,365,013	-	7,764,975	4,903,585	-	2,861,390
SCHOOL CAPITAL IMPROVEMENT	1,953,346	26,590,035	1,080,000	29,623,381	8,907,319	-	20,716,062
DEBT FUND	(0)	48,371	7,768,831	7,817,202	7,817,202	-	(0)
HEAD START FUND	8,837	3,335,245	-	3,344,082	3,343,405	-	677
GOVERNOR'S SCHOOL FUND	524,756	1,853,076	-	2,377,832	1,873,076	-	504,756
COUNTY CAPITAL IMPROVEMENT	43,842,440	5,729,906	10,672,059	60,244,405	6,889,823	883,437	52,471,145
<b>TOTALS</b>	<b>73,547,652</b>	<b>256,285,292</b>	<b>71,407,428</b>	<b>401,240,372</b>	<b>228,434,865</b>	<b>71,407,428</b>	<b>101,398,079</b>

**101,398,079**

# AUGUSTA COUNTY, VIRGINIA

## ASSESSED VALUATION OF TAXABLE PROPERTY

ESTIMATES FOR THE YEAR ENDING JUNE 30, 2023

Real Estate (Net of Land Use Value) .....	\$7,778,148,923
Mobile Homes .....	\$35,874,870
Personal Property .....	\$822,072,802
(Vehicles, Motorcycles, Campers, Boats, Boat Trailers, Horse Trailers, Airplanes, Trailers)	
Personal Property – Business Personal Property.....	\$141,151,722
(Large trucks and trailers)	
Machinery & Tools .....	\$264,108,470
Public Service Corporations	
Real Estate .....	\$459,632,080
Personal Property .....	<u>\$1,012,500</u>
	<u>\$460,644,580</u>
TOTAL ESTIMATED ASSESSED VALUATIONS	<u>\$9,502,001,367</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 20-22	0.63	2.50 Personal Property 2.00 Business Personal Property, Large Trucks, Trailers	2.00 Per. Prop. 0.63 Real Estate	2.00
22-23 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