

# COUNTY OF AUGUSTA, VIRGINIA



Photo provided by Augusta County's Economic Development Department. Raven's Roost, Lyndhurst, VA

# Adopted Operating & Capital Budget FY 2018-2019



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Augusta  
Virginia**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Merrill*

Executive Director





Front Row: Left to Right: Carolyn Bragg, Gerald Garber, Pam Carter  
Back Row: Left to Right: Marshall Pattie, Terry Kelley, Mike Shull, Wendell Coleman

## **Board of Supervisors**

**TERRY LEE KELLEY, JR. , BEVERLEY MANOR**

**GERALD W. GARBER, MIDDLE RIVER**

**MARSHALL W. PATTIE, NORTH RIVER**

**PAMELA L. CARTER, PASTURES**

**MICHAEL L. SHULL, RIVERHEADS**

**CAROLYN S. BRAGG, SOUTH RIVER**

**WENDELL L. COLEMAN, WAYNE**

**Mission:**

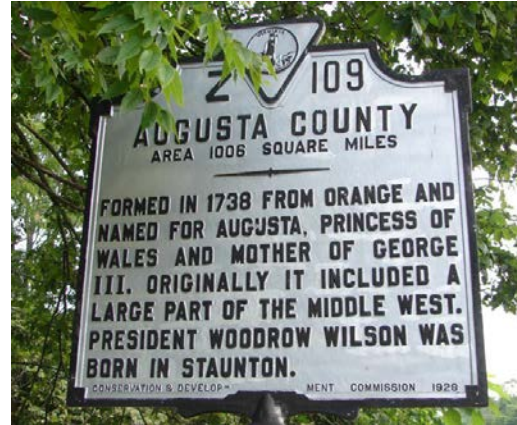
The government of Augusta County exists to provide the citizens of the County with essential services which will address their individual and collective well-being. In partnership with the community of residents, the government of Augusta County pledges civic stewardship that is fiscally accountable,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



### 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.

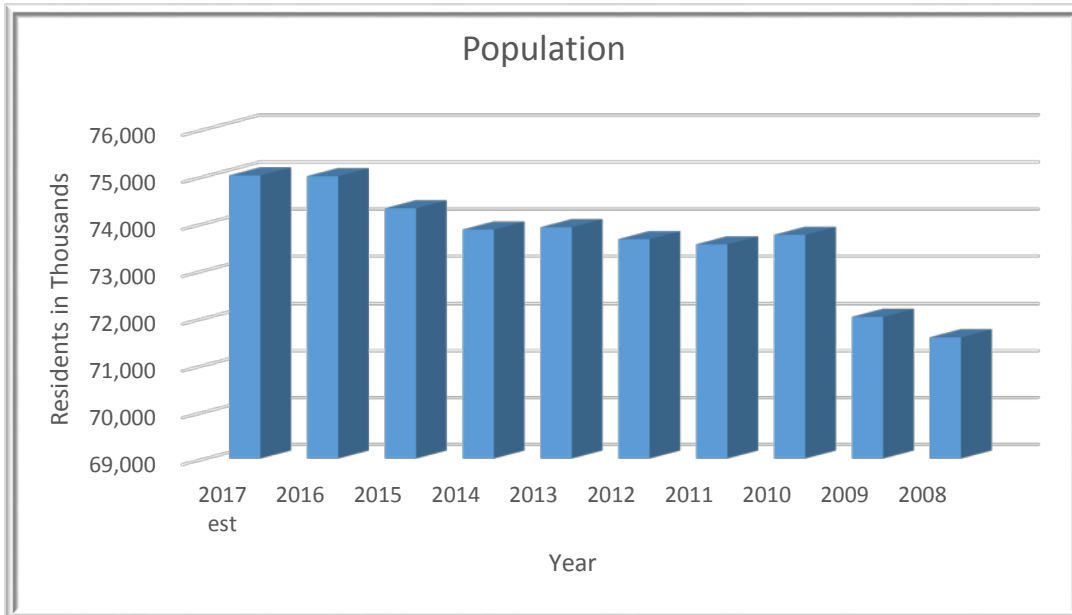
### Government:

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 and establishes policies and generally oversees the

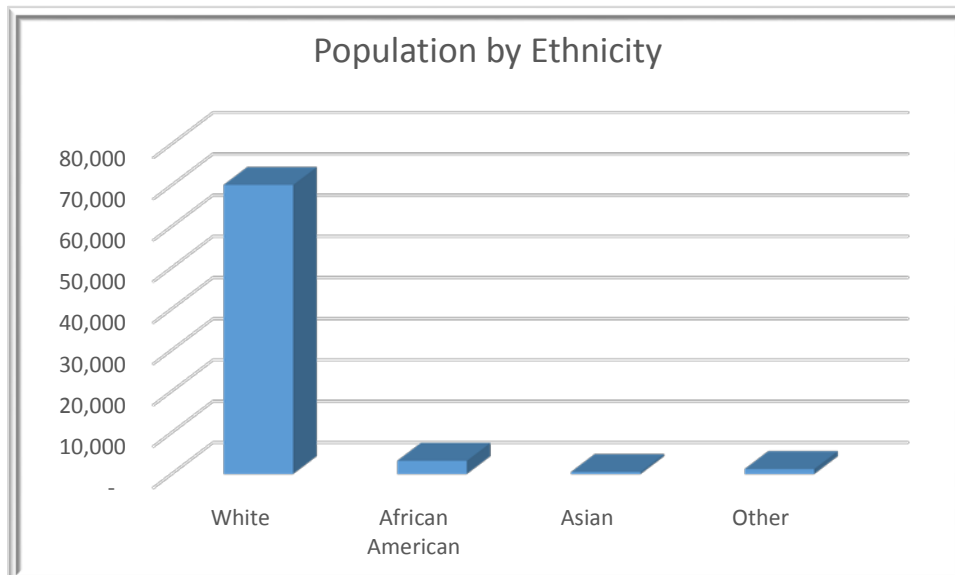
operation of the County government. The County Administrator is appointed by, and serves at the pleasure of, the Board of Supervisors. As the Chief Executive Officer of the County, he or she is responsible for developing an annual budget and carrying out policies and laws which are reviewed and approved 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.

## Population:

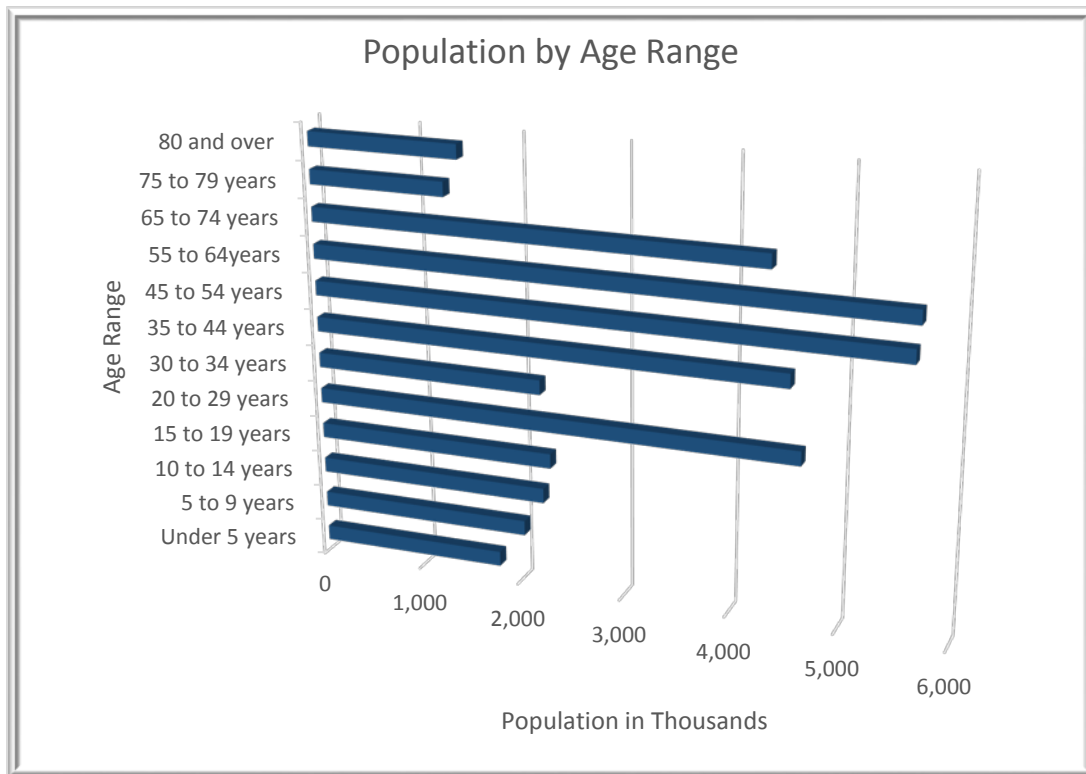
Although primarily a rural county, Augusta County's 2016 population was 74,997. Below is a chart showing the population in the County over the last nine years and the projected estimate for 2017.



\*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 2016.



\*Population by age range is based on Weldon Cooper Center for Public Service estimates for 2016.

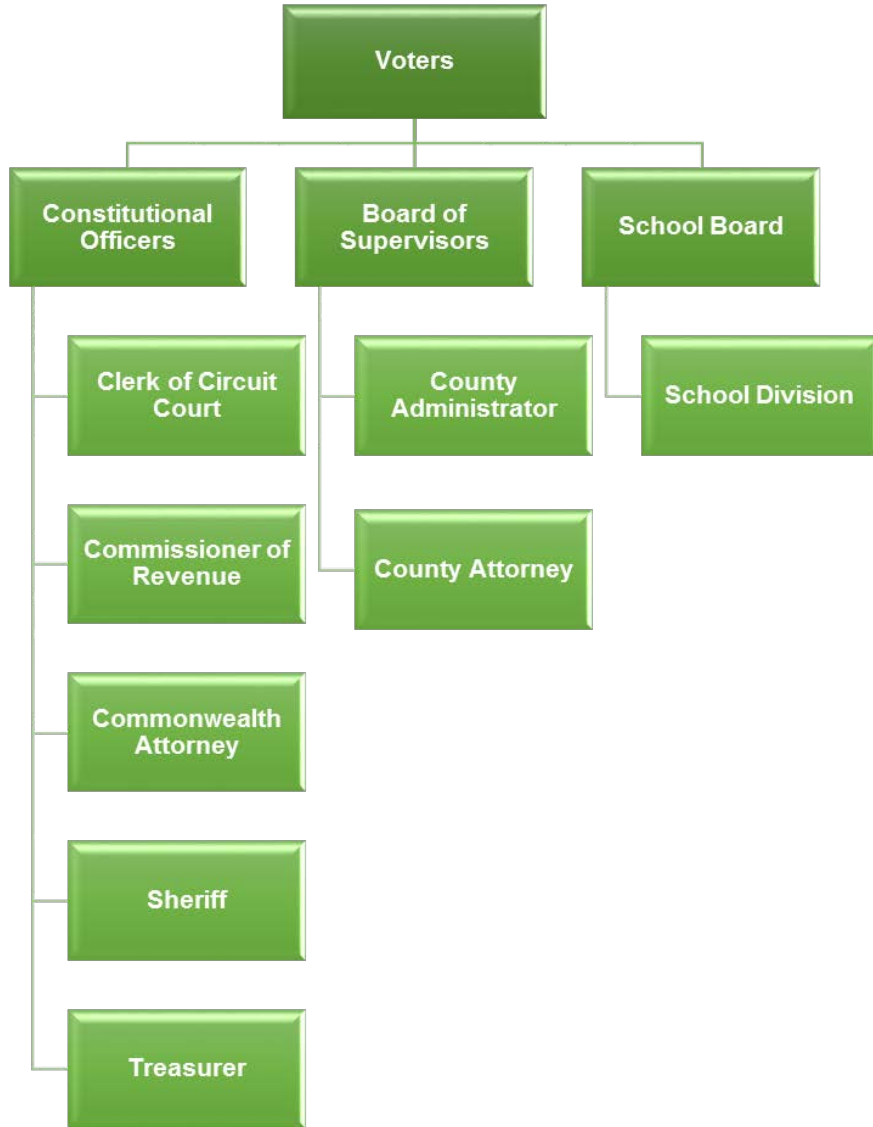
### Economy:

Augusta County enjoys a diversified economy, with manufacturing accounting for approximately 21% of the jobs in the County. Manufacturing employs approximately 5,500 of 36,000 plus workers in the County's labor force and makes up approximately 3.2% 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 increased slightly from 3.5% in 2016 to 3.6% in 2017. The County's rate remains lower than that of the State's unemployment rate of 3.9% and compares favorably to the national unemployment rate of 4.5%.

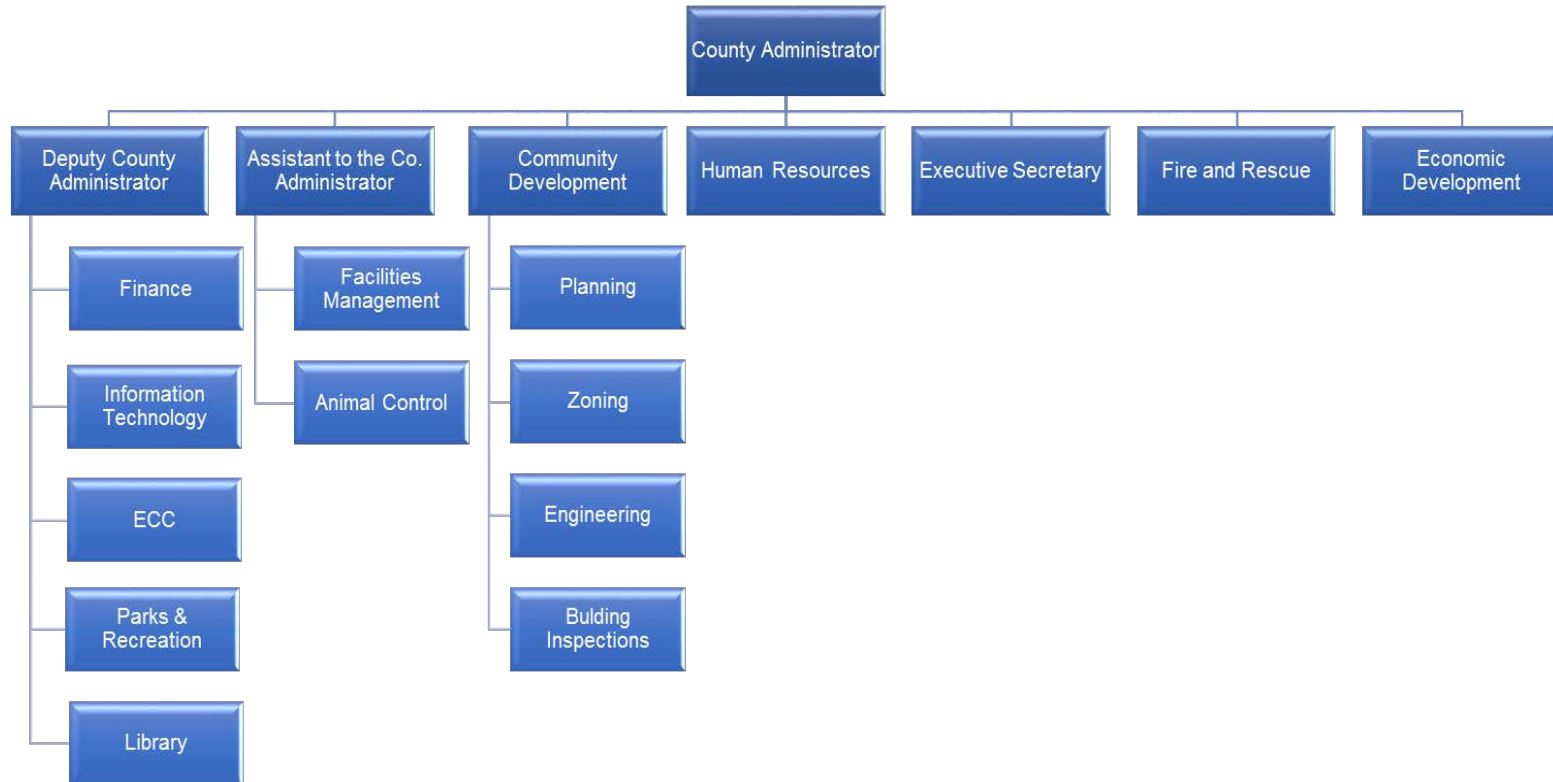
### Taxes:

In fiscal year 2017, local revenues increased by 3.9%. The main contributor to this increase was sales and use tax, which was up by 2.2% over the prior year. This is a good indicator that consumer spending may be gaining from the previous recession. The previous high collection for sales tax was in fiscal year 2008. The County has exceeded this previous high by \$525,000. This trend is in line with the total taxable sales for Augusta County as reported by the Virginia Department of Taxation, which increased by approximately 7.28% over the prior year. The County also realized an increase in general property taxes due to a slight growth in real estate assessments which are up by 1.19% over the previous fiscal year. The County also had a public service corporation complete a large infrastructure upgrade which created an increase in overall taxes received from public service corporations

### Organizational Chart



# Augusta County Annual Fiscal Plan | 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.

- 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 with the Building Collaborative Communities Grant to draft a Strategic Plan for Career and Technical Education.
- 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 to address the pressing need for renovation and expansion of the current courts buildings.



**Economic Strategic Plan:**

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

The Strategic Plan can be accessed via:

[ftp://ftp.co.augusta.va.us/COMDEV/PLANNING/COMP\\_PLAN/Comp\\_Plan\\_2014-2015/Comp\\_Plan\\_Update.pdf](ftp://ftp.co.augusta.va.us/COMDEV/PLANNING/COMP_PLAN/Comp_Plan_2014-2015/Comp_Plan_Update.pdf)

**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>

**(This section left intentionally blank)**



## 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.

### 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).

### 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. To highlight a few, the sunset of Federal funding for the two-year Staffing for Adequate Fire and Emergency Response (SAFER) required the absorption of those twenty staffed positions into this year's operating budget. The need for additional officers was also addressed and this budget includes five new deputy positions funded by the County utilizing local revenues. Education also remained a priority and the direct operating transfer to the School fund included \$ 743,817 in new revenue based on the shared revenue growth formula. This budget also included a 3% raise for personnel in Education to ensure that the County attracts and retains top educators with a competitive salary. None of these short-term factors would have been possible without the increase in the real estate tax rate from \$.58 per \$100 to \$.63 per \$100.

## 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 19, 2018

## M E M O R A N D U M

TO: BOARD OF SUPERVISORS

FROM: Timothy K. Fitzgerald, County Administrator

SUBJECT: **FISCAL YEAR 2018-19 OPERATING BUDGET**

It is my pleasure and honor to submit to you for consideration the Fiscal Year 2018-19 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 2019 budget is \$92,074,335 which is an increase from fiscal year 2018 in the amount of \$1,268,700 or 1.4%. In order to fulfill the need of submitting a balanced budget, I have cut \$4,923,993 from agency requests. While these requests were well thought out, there simply was not enough revenue to cover all requests. A complete list of the cuts can be found in supporting department documentation.

### REVENUES:

As of January 1<sup>st</sup>, 2017 the total assessed value of all taxable property in Augusta County was:

<b>REAL ESTATE:</b>	<u>Tax Rate</u> \$ .58/\$100	<u>Assessment</u> \$6,919,419,909	<u>Levy</u> \$40,132,635
<b>PERSONAL PROPERTY:</b>	<u>Tax Rate</u> \$2.50/\$100 \$2.00/\$100	<u>Assessment</u> \$ 566,942,820 \$ 115,423,740	<u>Levy</u> \$14,173,571 \$ 2,308,475

**REVENUES CONT:**

<b>PUBLIC SERVICE:</b>	<b><u>Tax Rate</u></b>	<b><u>Assessment</u></b>	<b><u>Levy</u></b>
<b>REAL ESTATE:</b>	\$ .58/\$100	\$442,128,276	\$2,564,344
<b>MOBILE HOMES:</b>	<b><u>Tax Rate</u></b>	<b><u>Assessment</u></b>	<b><u>Levy</u></b>
	\$ .58/\$100	\$ 34,930,840	\$ 202,599
<b>MACHINERY &amp; TOOLS:</b>	<b><u>Tax Rate</u></b>	<b><u>Assessment</u></b>	<b><u>Levy</u></b>
	\$2.00/\$100	\$ 210,164,220	\$4,203,284

Levies are increased by estimated growth to arrive at an approximate January 1, 2018 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 \$704,000 and \$149,000 respectively for Fiscal Year 2019. Total estimated growth in property tax revenue totals \$1.2 million or 2%. The FY18-19 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 58¢	= \$695,000
TPP \$2.50	= \$ 58,000
\$2.00	= \$ 11,000

**OTHER LOCAL TAXES:**

Other local taxes show an estimated growth of \$240,000 or 2%. This category encompasses 17% of total revenues in the general fund. Consumer spending drives the success of local taxes and due to the rebounding economy, including low gas prices, sales, business license, recordation, and meals taxes have grown. Tax increment financing commitments reduced revenue estimates for other local taxes by \$160,000.

## **OTHER REVENUES:**

For Calendar year 2017, the County issued 907 building permits for a total of \$104 million in value. The number of new single family permits remained steady from 2017's 163 permits with a total of 167.

## **STATE FUNDING:**

State funding is the third largest funding source for the general fund at \$12.1 million dollars or 13%. Revenues from the Commonwealth continue to show a decline in communications tax, which is offset by the Compensation Board's growth based on the General Assembly action, for a net increase of \$121,000.

## **FEDERAL FUNDING:**

Federal funding will drop \$646,000 due to the conclusion of a two-year Staffing for Adequate Fire and Emergency Response (SAFER) grant to fund fire personnel.

## **EXPENDITURES:**

The budget, as presented, is balanced with anticipated expenditures covered by estimated revenues. Below is an explanation of primary expenditure requests.

## **PERSONNEL:**

Developing and supporting an excellent workforce remains a priority; however current revenues do not allow for a cost of living and merit increase. If additional revenue is generated, I would recommend a 2% cost of living and merit increase for all full and part-time employees effective January 1, 2019 (budget impact of 1.0% for half year). The merit component would be based on the fall 2018 evaluations.

Departments requested nineteen positions in FY2018. With the turn in the economy in the late 2000's, positions were eliminated and remaining employees assumed more duties. Also, the increase in regulations and volume of work have affected job duties of employees.

Health insurance is expected to increase 8.5% for CY2019. The County implemented Health Insurance Plan changes in CY2017, to manage employer benefit costs in the general fund. The FY2019 budget includes the use of the health insurance reserve in the amount of \$161,000.

The VRS (Virginia Retirement System) rate for the County employee pool dropped from 10.26% to 9.43% for the FY19 and FY20 biennium, generating \$127,000 in savings.

The additional 20 SAFER positions have provided a needed service to our citizens. However the Federal Grant to fund the positions expires in June of 2018. The continuation of these positions are included in the Fire and Rescue budget within the balanced budget.

**EDUCATION:**

Education remains a priority in this balanced budget. The County's FY19 budget includes a proposed direct operating transfer to the School fund in the amount of \$41,676,658, which includes \$743,817 in new revenue from the shared revenue growth formula.

**GENERAL GOVERNMENT:**

General Government includes all County departments. In the balanced budget, non-payroll expenditures for departments remain flat or down. The FY18 cost of the reassessment was absorbed in the FY18 revised budget and the estimated cost in FY19 of \$254,200 is funded out of General Fund Balance.

**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 which includes additional medical staffing expenditures, continuation of mental health programs currently funded by grants, and depreciation funding for an aging faculty. Nominal increases were made to the Valley Community Services Board (VCSB) to further close the gap in requested funding, provide additional services or implement regional efforts to apply formula changes. Nominal funding is provided to the Valley Children's Center for the first time in regional budgets.

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.

**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.

**RECOMMENDED REQUESTS NOT IN THE BALANCED BUDGET:**

As previously mentioned, in order to balance the FY18-19 budget, \$4,923,993 was cut from agency requests. There are two position requests that do not require additional funding. An Ambulance Coder in Finance and a Project Coordinator that would be shared by Parks and Recreation and Economic Development. I would recommend that the Board approve both positions as no additional revenue is needed. Other recommendations for the Boards consideration would require additional revenue and are listed in the table

below. Also listed in the table are the School Board's top three priorities for your consideration.

<b>Positions requiring no additional revenue:</b>		Re-occurring	One-time
1) Ambulance Coder	Finance	\$ 47,260	
2) Ambulance Coder-incidentals	Finance	\$ 8,400	\$ 6,785
3) Project Coordinator	Parks & Recreation (75%)	\$ 12,825	
4)	Economic Development (25%)	\$ 13,615	
		<b>\$ 82,100</b>	<b>\$ 6,785</b>
<b>Additional County needs:</b>			
5 Deputies	Sheriff	\$ 251,085	
5 Deputies-incidentals	Sheriff	\$ 37,800	\$ 319,155
Search & Rescue/Inv. Drone	Sheriff	\$ -	\$ 30,000
Smartphone upgrades	Sheriff	\$ 12,550	
Aircards for MDTs	Sheriff	\$ 8,000	
ALS Trainer	Fire & Rescue-Training	\$ 62,100	
ALS Trainer -incidentals	Fire & Rescue-Training	\$ 22,250	\$ 2,000
Vehicle for position upgrades	Fire & Rescue-Training	\$ -	\$ 50,000
Target Solutions training tool	Fire & Rescue-Training	\$ 12,000	
Target Solutions training tool	Fire & Rescue-Volunteers	\$ 8,000	
Career Development	Fire & Rescue-Career	\$ 100,000	
Public Information Officer	County Admin 50%/Schools 50%	\$ 39,845	
Public Information Officer	County Admin 50%/Schools 50%	\$ 1,450	\$ 1,750
SiteImprove-website ADA Compliance	IT	\$ 7,145	
AD management (for HIPAA and PCI compliance)	IT	\$ 1,525	
SANS End User Training-Cybersecurity employee training	IT	\$ 3,000	
Cell Phone Mobile Data Management	IT	\$ 4,050	
Merit and COLA Increase	County employees	\$ 194,000	
Restore County Capital Improvement Funding	County Capital Improvement	\$ 1,296,421	
Total		<b>\$ 2,061,221</b>	<b>\$ 402,905</b>
<b>School Priorities:</b>			
Salary/Advanced Degree/Supplement Increase of 3%	Schools	\$ 2,194,686	
Technology	Schools	\$ 250,000	
Depreciation Accounts for Buses	Schools	\$ 900,000	
Total		<b>\$ 3,344,686</b>	
	County	\$ 2,061,221	\$ 402,905
	Schools	\$ 3,344,686	\$ -
	Total	<b>\$ 5,405,907</b>	<b>\$ 402,905</b>
1) offset by third party billing fees in Revenue Recovery Fund			
2) offset by third party billing fees in Revenue Recovery Fund (\$8400 ongoing)			
3) offset by program revenues			
4) offset by tourism revenues			



## **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 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.

## 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

## 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. 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.

(This section left blank intentionally.)

**Fund Structure**

<b>County Fund</b>	<b>Fund Type</b>	<b>Function</b>
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.
- 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.

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

## **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.

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## Total Revenues

The Fiscal Year 2018-2019 total revenues are shown below. Major sources include property taxes, local taxes and funds from the Commonwealth of Virginia. Overall, this budget represents a 5% or \$4,799,360 increase over FY2017-2018 adopted budget. This change is due to a board approved increase in General property taxes from \$.58 per \$100 to \$.63 per \$100.

<b>Augusta County</b>		
<b>Fiscal Year 2018-2019</b>		
<b>Recommended Revenues- General Fund</b>		
General Property Taxes	\$ 62,063,000	64.9%
Other Local Taxes	\$ 15,405,000	16.1%
Permits, Priv. Fees, Reg. Licenses	\$ 657,250	0.7%
Fines & Forfeitures	\$ 270,500	0.3%
Use of Money and Property	\$ 719,000	0.8%
Charges for Services	\$ 2,615,800	2.7%
Miscellaneous	\$ 5,000	0.0%
Recovered Costs	\$ 242,095	0.3%
State	\$ 12,146,800	12.7%
Federal	\$ 524,890	0.5%
Non-Revenue Receipts	\$ 955,660	1.0%
Fund Balance	\$ 0	0.0%
<b>Total</b>	<b>\$ 95,604,995</b>	<b>100%</b>

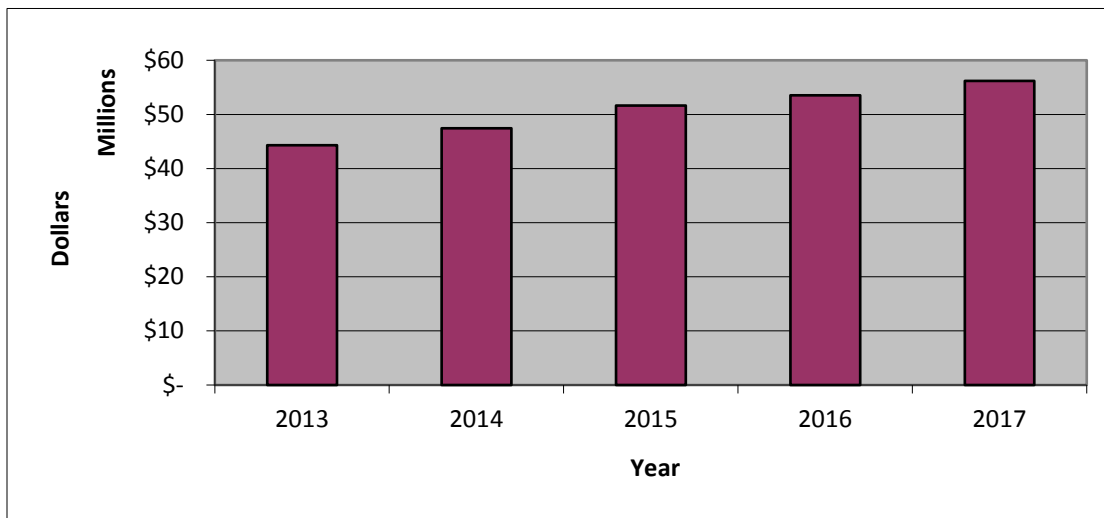
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## Revenue Analysis

### 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 \$47.4 million in fiscal year ending 2013 to \$58 million in 2017. 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 contributing to the growth in property tax revenues. The rate increased in 2018 by \$.05, bringing the total to \$.63 per \$100.

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## Local Revenue

The Fiscal Year 2018-2019 General Fund revenue budget is estimated at \$95.6 million of which, local revenues total \$82 million; state and federal revenues along with non-reserve receipts total \$13.6 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	2016-2017 Actual Revenue	2017-2018 Revised Budget	2018-2019 Adopted Budget
Real Estate Tax	\$42,345,980	\$43,396,708	\$45,278,000
% of Total Tax	46%	46%	47%
Personal Property Tax	14,899,618	15,699,000	16,055,000
% of Total Tax	16%	17%	17%
Local Sales Tax	5,505,250	5,500,000	5,525,000
% of Total Tax	6%	6%	6%
Business License Tax	3,625,435	3,500,000	3,500,000
% of Total Tax	4%	4%	4%
Other Local Revenues	11,401,440	11,480,600	11,619,645
% of Total Local	15%	15%	15%
<b>Total Local Revenues</b>	<b>\$77,777,723</b>	<b>\$79,576,308</b>	<b>\$81,977,645</b>
<b>% of Total Local</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2018-2019 budget.

### **Real Estate**

The County's rate to tax homes, land and mobile homes is \$0.63 per \$100 of assessed value. This was a \$.05 increase in the rate over the previous fiscal year. Real estate taxes are estimated to constitute 45% of local revenues for the upcoming fiscal year.

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

Year	Assessed Value
2017	\$ 6,919,419,909
2016	\$ 6,858,965,626
2015	\$ 6,864,569,372
2014	\$ 6,695,714,711
2013	\$ 6,749,775,000

## 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. The tax is levied at \$2.50 for every \$100 of assessed value.

The assessed value of personal property for vehicles grew from \$566 million in 2018 to \$583 million budget for 2019, which represents a 3% increase. The chart below denotes assessed values for the most recent five years.

\$2.50 PP		\$2.00 PP	
Year	Assessed Value	Year	Assessed Value
2018-estimated	\$ 583,951,105	2018-estimated	\$ 114,269,503
2017	\$ 566,942,820	2017	\$ 115,423,740
2016	\$ 548,775,660	2016	\$ 113,270,620
2015	\$ 524,463,200	2015	\$ 114,815,020
2014	\$ 471,566,700	2014	\$ 139,182,250*
2013	\$ 462,444,840	2013	\$ 133,816,770*

\*The 2013& 2014 assessment were based off of a rate of \$1.90 for Personal Property.

## 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 6% of local revenues in Fiscal Year 2018-2019.

## Meals Tax

The County imposes a 4% tax on food and beverages prepared for public consumption at food establishments throughout the County. The adopted Fiscal Year 2018-2019 budget reflects estimated collections of \$2,550,000 which accounts for approximately 3% 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 adopted Fiscal Year 2018-2019 budget reflects estimated collections of \$3.5 million, which accounts for approximately 4% 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 2018-2019 revenues for selected sources.

Description	Estimated Revenue
Permits, Fees and License	\$ 657,250
Fines & Forfeitures	270,500
Use of Money and Property	719,000
Recovered Costs	242,095
Charges for Services	2,615,800
Miscellaneous	5,000
<b>Total</b>	<b>\$ 4,509,645</b>

## State and Federal Revenues

The Fiscal year 2018-2019 budget includes State and Federal revenues in the amount of \$12.1 million which accounts for 13% of total General Fund revenues. State revenues are divided into three major categories:

Revenue Category	2016-2017 Actual	2017-2018 Revised	2018-2019 Adopted
State: Non-categorical Aid	\$7,107,868	\$7,083,900	\$7,075,800
State: Other Categorical Aid	4,335,519	4,417,800	4,456,800
Shared Expense	544,881	509,091	614,200
Federal Aid	1,526,456	1,490,120	524,890
<b>Total</b>	<b><u>\$13,514,724</u></b>	<b><u>\$13,500,911</u></b>	<b><u>\$12,671,690</u></b>

## School Funds

For Fiscal Year 2018-2019, the School Fund will receive \$1.94 million from local sources, \$42.7 million from the County, \$57 million from the Commonwealth of Virginia and \$4.27 million from the Federal government.

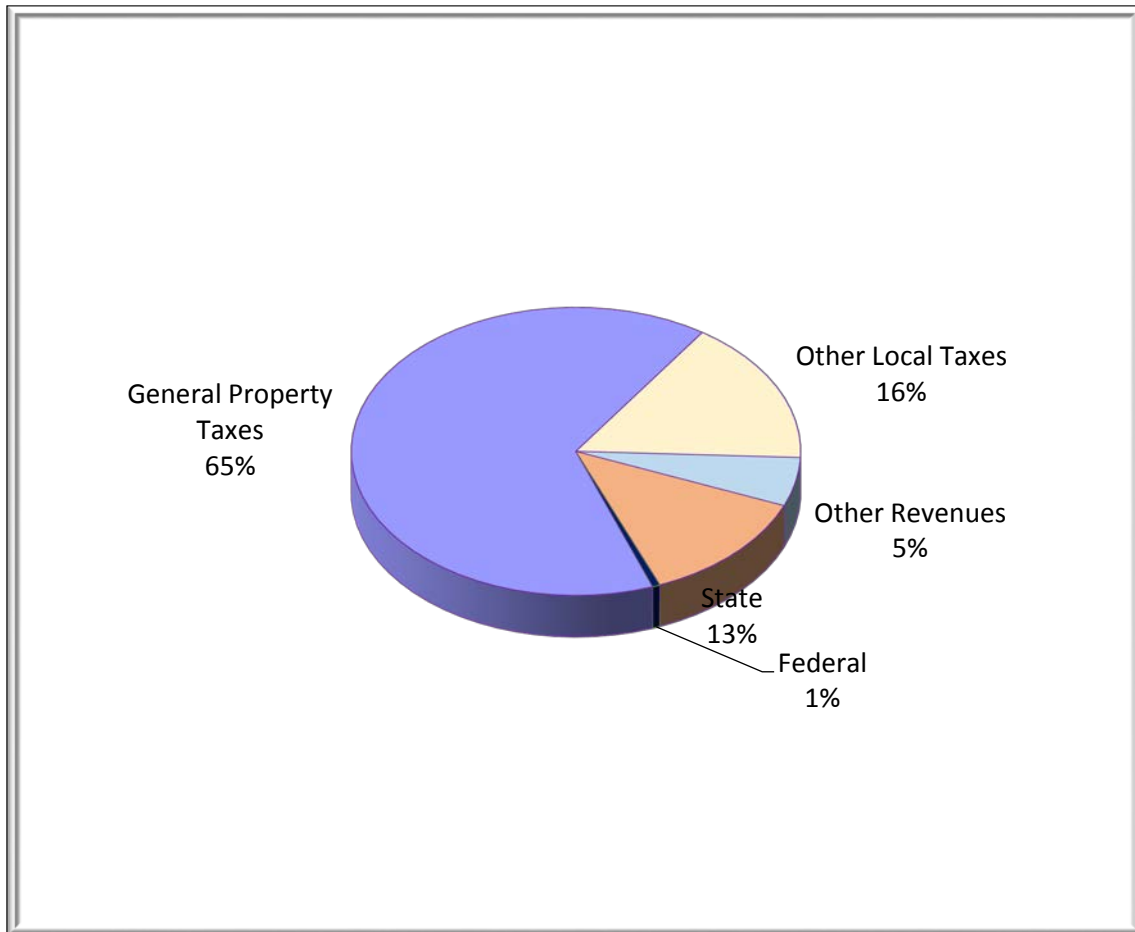
**State Standards of Quality Funds** – A majority of State funding is derived from the Standards of Quality (SOQ) program. These funds are distributed upon an equalized formula which takes into account a locality’s ability to pay. This composite index is applied to various revenue accounts to ensure an equitable distribution of state funds to all school districts. For Fiscal Year 2018-2019, the Commonwealth will provide SOQ funding totaling 54.4% and the County must provide 39.7%. State SOQ funding includes the following sources:

SOQ Programs	Level of State Funding
Basic Aid	\$28,645,698
Sales Tax	11,853,106
Textbooks	634,423
Vocational Education	1,216,045
Gifted Education	315,038
Special Education	1,272,752
Prevention, Intervention & Remediation	831,699
VRS Retirement	3,654,435
Social Security	1,657,097
Group Life	113,414
Other	<u>6,836,619</u>
<b>Total State SOQ Funding</b>	<b><u>\$57,030,326</u></b>

### Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2018-2019 revenues estimated at \$4.2 million. This remains flat when compared to the prior fiscal year.





## **Real Estate**

Real Estate taxes are projected to increase by .5% but 10% overall due to the five cent tax rate increase, and constitute 45% of the County’s General Fund revenues for FY2018-2019. The overall value of real property in the County (excluding public service corporations) totaled \$6.9 billion as of January 1, 2017. The budget is based on a real estate tax of \$0.63 per \$100 of assessed value.

## **Public Service Corporations-Real Estate**

As of January 1, 2017, the assessed value of public service corporation real property in the County totaled \$442 million. The Fiscal Year 2019 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 2018, to 94%.

## **Personal Property**

Personal Property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily associated with automobiles. For businesses, examples include motor vehicles, machinery, fixtures and tools.

In calendar year 2017, the assessed value of personal property for vehicles in the County totaled \$566 million. The Fiscal Year 2019 estimate of this revenue is based on a 3% 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, 2017, the assessed value of business personal property in the County totaled \$115 million. The Fiscal Year 2019 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 decrease by 1% in the current fiscal year, continuing the prior year trend. Machinery and tools tax is expected to increase, with a value of \$210 million. Machinery and tools is also taxed at a rate of \$2.00 per \$100 of assessed value.

### **Local Sales Tax**

This revenue is projected to increase 1% in FY2018-2019 which is an increase of \$75,000 compared to the budget for FY2017-2018. This is mainly due to the continued rebound in the economy.

### **Business License (BPOL) Tax**

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 2018-2019 budget reflects estimated collections of \$3.5 million, which accounts for approximately 4% of local revenues.

### **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 2018-2019 budget reflects estimated collections of \$2.5 million which accounts for approximately 3% of local revenues.

### **State Revenues**

Approximately 12.7% 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 \$7.1 million or 7% 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 \$614,200 or 0.66% 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 \$4.4 million or 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 \$524,890 or 0.57% of the \$96 million FY2018-2019 general fund operating budget. This represents a 55% decrease over FY2017-2018 original budget. This is mainly due to the completion of a two year Homeland Security Grant (SAFER) for funding twenty-one fire fighter positions.

### **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 \$323,000 which is a decrease from FY2017-2018 due to an agency paying their loan in full before it was due. 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 \$11,800. 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 \$178,000 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 \$1.26 million which decreased from FY2017-2018. 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. The County is in the process of converting the billing software for Revenue Recovery, This change is expected to start July 1, with the current budget. Due to this change in software, the County did budget for less revenue in anticipation of this transition. Once the transition is complete revenue will return to normal.

**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.

## Revised Budget General Fund Expenditures

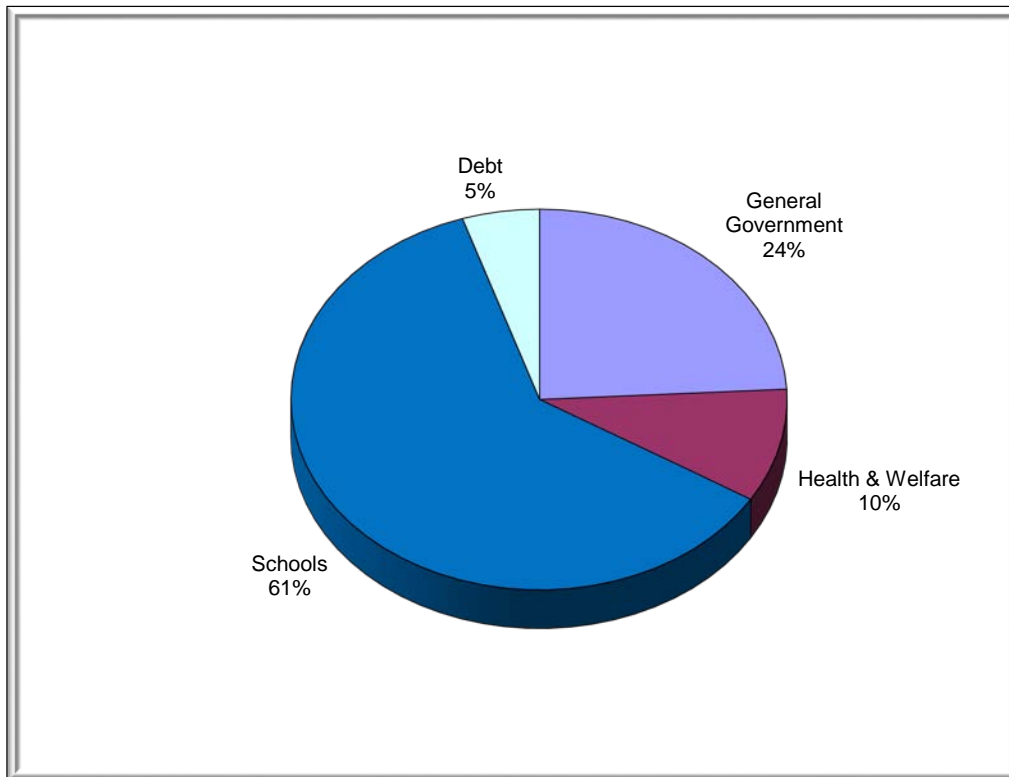
Fiscal Year 2017-2018 revised budget totals \$39.2 million in general fund expenditures, excluding transfers. This represents an increase of 2% or \$625,328 compared to adopted FY2017-2018 budget. The chart below outlines the major expenditure categories:

Adopted budget	\$	38,599,293
Increases:		
Conservation of escrows		379,907
Operations adjustments		245,421
<b>Revised Budget</b>	<b>\$</b>	<b>39,224,621</b>

### 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 FY18. An increase allows for the FY19 budget to continue to utilize the escrow balances, as they will not be depleted as quickly. A decrease utilizes more funding in FY18.

**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 \$245,421 in the revised budget.



## General Government

**Employee Compensation** – The FY2018-2019 adopted budget includes an average 3% pay increase for full-time employees of the Government, including Social Services and Schools.

**Employee Health Insurance** – The County participates in the SAW Consortium for Health Insurance Consortium. The adopted budget includes a 8.5% 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 FY2018-2019 budget added 5 new deputies to the Sheriff’s Department and an attorney in the County Attorney’s office.

## General Government Administration

The General Government Administration includes all county departments. There are general increases across all departments. With the decision to conduct the reassessment in fiscal year 2018, work continues into this fiscal year and an additional expense of \$249,400 was included into the budget as well as \$ 4,800 in expenses for the Board of Equalization, funded out of the General Fund Balance.

## Total Expenditures

Fiscal Year 2018-2019 budget totals \$187.8 million, including \$114.9 million for School and School Related expenditures and \$73.6 million for all other operations. This represents an increase of 1.6% compared to adopted FY2017-2018 budget due to the expenditures for a 3% merit and COLA increase for County and School employees, the addition of 5 deputies with the Sheriff's department and the restoration of the County's Capital funding. The chart below outlines the major expenditure categories:

Augusta County Fiscal Year 2018-19 Adopted Expenditures- All Funds		
General Government	\$ 39,558,616	21.1%
Fire Revolving Loan	\$ 605,000	0.3%
Asset Forfeiture	\$ 48,000	0.0%
Economic Development	\$ 178,000	0.1%
Revenue Recovery	\$ 557,640	0.3%
Social Services	\$ 12,939,168	6.9%
Children's Services	\$ 5,197,500	2.8%
County Capital Improvement	\$ 4,387,866	2.3%
School Operating	\$ 105,989,578	56.4%
School Cafeteria	\$ 4,341,380	2.3%
School Capital Improvement	\$ 0	0.0%
Debt Fund	\$ 9,448,654	5.0%
School Head Start	\$ 2,950,978	1.6%
Governor's School	\$ 1,632,194	0.9%
<b>Total</b>	<b>\$ 187,834,574</b>	<b>100%</b>

The General Government contributes \$42.7million for School operations.

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## **Judicial Administration**

Judicial Administration increased 4% or \$90,056. This change is due to the addition a Litter Control Program with the Commonwealth's Attorney's office which required additional personnel.

## **Public Safety**

This budget continues to address the need of improving the quality of life in Augusta County. Public Safety, as a whole, had a change of 2% or \$508,664 The Sheriff's budget shows an increase in funds from FY18 to FY19 due to the addition of five deputy positions approved by the Board. Fire and Rescue continued to include the 20 positions that had been funded by the SAFER grant in their personnel costs even though the grant ending as of June 30, 2018.

## **Public Works**

Public Works, as a whole, had an increase of 15% or \$582,379. This change is due to a restructuring of the maintenance department and Parks and Recreation maintenance into one department now called Facilities Management.

## **Cultural**

Cultural budget decreased by 13% or \$398,676. This is in part to the restructuring of the Parks and Recreation maintenance into the new Facilities Management department. The Library included an increase for the addition of hours at both the Stuarts Draft Library and the Churchville branch.

## **Community Development**

Community Development budget as a whole remained steady. There was a decrease in funding to the extension office and for the County farm due a move of part time personnel costs to the extension budget from the County Farm.

## **Health and Public Assistance**

Overall budget for Social Services increased by 2% or \$195,121. Increases in Public Assistance are related to an increase in services provided to area children. Children's Service's Act reflects an increase of 15% or \$247,500 as the number of cases and costs have increased in the past year.

## **Debt Service**

The total Debt Service budget totals \$9.4 million, which reflects a decrease of 2% or \$144,280 over the prior fiscal year original budget.

## **Schools**

The combined County contribution to the Augusta County Public Schools totals \$42.7 million. This represents an increase of 4% compared to the prior year's contribution of \$40.93 million. The budget maintained current instructional programming with consideration given to improve opportunities for "at risk" students and instructional programs centered on STEM, authentic assessments, and 21<sup>st</sup> Century skills. The school division continued its conversion to a digital platform in Pre-K-12 classrooms. Implementation of the sixth year of the six-year salary

improvement plan included a 3% pay increase, while maintaining benefits for employees. The School division continues to address school maintenance “priority one” needs and school bus replacements.

## **Capital Projects**

The Fiscal Year 2018-2019 budget includes funding in the amount of \$4,387,866 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.

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## Fund Balances

See attached:

1. FY2018-2019 Adopted Budget
2. FY2017-2018 Revised Budget
3. FY2017-2018 Original Budget

# Augusta County Annual Fiscal Plan | 2019

<u>COUNTY OF AUGUSTA</u>							
<u>ADOPTED BUDGET</u>							
<u>2018-2019</u>							
FUND	BALANCE 7/1/2018	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2019
GENERAL OPERATING FUND	6,500,000	94,649,335	955,660	102,104,995	39,558,616	56,300,579	6,245,800
FIRE REVOLVING LOAN FUND	3,080,360	323,000	-	3,403,360	605,000	-	2,798,360
ASSET FORFEITURE FUND	40,805	11,800	-	52,605	48,000	-	4,605
ECONOMIC DEVELOPMENT FUND	-	178,000	-	178,000	178,000	-	-
REVENUE RECOVERY FUND	598,180	1,102,000	160,000	1,860,180	557,640	955,660	346,880
VIRGINIA PUBLIC ASSISTANCE	4,300	11,746,141	1,193,027	12,943,468	12,939,168	-	4,300
CSA	(0)	3,323,250	1,874,250	5,197,500	5,197,500	-	(0)
SCHOOL OPERATING FUND-GROWTH	3,000	63,253,103	42,736,475	105,992,578	105,989,578	-	3,000
SCHOOL CAFETERIA FUND	1,964,943	4,232,792	-	6,197,735	4,341,380	-	1,856,355
SCHOOL CAPITAL IMPROVEMENT	71,695	15,239	-	86,934	-	-	86,934
DEBT FUND	0	41,000	9,407,654	9,448,654	9,448,654	-	0
HEAD START FUND	(16)	2,950,978	-	2,950,962	2,950,978	-	(16)
GOVERNOR'S SCHOOL FUND	260,742	1,632,194	-	1,892,936	1,632,194	-	260,742
COUNTY CAPITAL IMPROVEMENT	25,084,980	1,180,786	3,207,080	29,472,846	4,387,866	2,277,907	22,807,073
<b>TOTALS</b>	<b>37,608,988</b>	<b>184,639,618</b>	<b>59,534,146</b>	<b>281,782,752</b>	<b>187,834,574</b>	<b>59,534,146</b>	<b>34,414,032</b>
		4,716,054					<u>34,414,032</u>

# Augusta County Annual Fiscal Plan 2019

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

# Augusta County Annual Fiscal Plan | 2019

<u>COUNTY OF AUGUSTA</u>							
<u>ORIGINAL BUDGET</u>							
<u>2017-2018</u>							
FUND	BALANCE 7/1/2017	REVENUE	TRANSFERS IN	TOTAL AVAILABLE	EXPENDITURES	TRANSFERS OUT	BALANCE 6/30/2018
GENERAL OPERATING FUND	6,500,000	89,955,635	850,000	97,305,635	38,599,293	52,732,342	5,974,000
FIRE REVOLVING LOAN FUND	2,620,096	386,000	-	3,006,096	605,000	-	2,401,096
ASSET FORFEITURE FUND	38,359	11,000	-	49,359	48,000	-	1,359
ECONOMIC DEVELOPMENT FUND	-	303,000	-	303,000	303,000	-	-
REVENUE RECOVERY FUND	601,500	1,351,600	160,000	2,113,100	634,200	850,000	628,900
VIRGINIA PUBLIC ASSISTANCE	4,300	11,613,517	1,130,530	12,748,347	12,744,047	-	4,300
CSA	-	3,165,000	1,785,000	4,950,000	4,950,000	-	-
SCHOOL OPERATING FUND-GROWTH	3,000	62,701,504	40,932,841	103,637,345	103,634,345	-	3,000
SCHOOL CAFETERIA FUND	1,801,193	4,353,292	-	6,154,485	4,353,292	-	1,801,193
SCHOOL CAPITAL IMPROVEMENT	3,778,985	15,421	469,310	4,263,716	4,152,918	-	110,798
DEBT FUND	-	40,000	9,552,934	9,592,934	9,592,934	-	-
HEAD START FUND	(16)	2,734,042	-	2,734,026	2,734,042	-	(16)
GOVERNOR'S SCHOOL FUND	302,739	1,594,867	-	1,897,606	1,594,867	-	302,739
COUNTY CAPITAL IMPROVEMENT	25,607,921	1,698,686	1,502,395	28,809,002	3,201,081	2,800,668	22,807,253
<b>TOTALS</b>	<b>41,258,076</b>	<b>179,923,564</b>	<b>56,383,010</b>	<b>277,564,650</b>	<b>187,147,019</b>	<b>56,383,010</b>	<b>34,034,621</b>
							<b>34,034,621</b>

# Augusta County Annual Fiscal Plan 2019

## Augusta County Fiscal Year 2018-2019 Total Revenues-All Funds

General Operating Fund	FY2016- 2017 Revenues	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
General Property Taxes	\$ 58,080,633	\$ 57,412,000	\$ 59,825,708	\$ 62,063,000	8%
Other Local Taxes	15,583,575	15,165,000	15,360,000	15,405,000	2%
Permits, Priv. Fees-Reg. Licenses	645,553	616,250	645,250	657,250	7%
Fines & Forfeitures	196,995	224,000	270,500	270,500	21%
Use of Money & Property	659,213	645,000	728,000	719,000	11%
Charges for Service	2,445,743	2,474,650	2,526,850	2,615,800	6%
Miscellaneous	4,959	5,000	5,500	5,000	0%
Recovered Costs	161,052	217,265	214,500	242,095	11%
Revenue from the Commonwealth	11,988,268	12,025,600	12,010,791	12,146,800	1%
Revenue from the Federal Government	1,526,456	1,170,870	1,490,120	524,890	-55%
Non-Revenue Receipts	864,716	850,000	925,000	955,660	12%
<b>Subtotal-General Operating Fund</b>	<b>\$ 92,157,163</b>	<b>\$ 90,805,635</b>	<b>\$ 94,002,219</b>	<b>\$ 95,604,995</b>	<b>5%</b>
<b>Other:</b>					
Fire Revolving Loan Fund	\$384,023	386,000	\$512,350	\$323,000	-16%
Asset Forfeiture Fund	\$37,581	\$11,000	\$43,800	\$11,800	7%
Economic Development Fund	\$302,965	\$303,000	\$178,000	\$178,000	-41%
Revenue Recovery Fund	\$1,572,258	\$1,511,600	\$1,461,800	\$1,262,000	-17%
Virginia Public Assistance Fund	\$11,553,606	\$12,744,047	\$12,744,047	\$12,939,168	2%
Children's Services Act Fund	\$4,862,870	\$4,950,000	\$5,197,500	\$5,197,500	5%
School Operating Fund	\$100,647,088	\$103,634,345	\$104,685,192	\$105,989,578	2%
School Cafeteria Fund	\$4,583,189	\$4,353,292	\$4,242,828	\$4,232,792	-3%
School Capital Improvement Fund	\$16,748,913	\$484,731	\$584,218	\$15,239	-97%
Debt Fund	\$7,633,404	\$9,592,934	\$9,592,285	\$9,448,654	-2%
Head Start Fund	\$3,431,738	\$2,734,042	\$3,115,399	\$2,950,978	8%
Governor's School Fund	\$1,472,040	\$1,594,867	\$1,585,595	\$1,632,194	2%
County Capital Improvement Fund	\$7,578,552	\$3,201,081	\$9,972,620	\$4,387,866	37%
<b>Total Revenues</b>	<b>\$ 252,965,390</b>	<b>\$ 236,306,574</b>	<b>\$ 247,917,853</b>	<b>\$ 244,173,764</b>	<b>3%</b>

**Augusta County  
Fiscal Year 2018-2019  
Total Expenditures-All Funds**

	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>General Operating Fund</b>					
General Government Administration	\$4,175,711	\$4,883,530	\$5,751,431	\$4,755,505	-3%
Judicial Administration	2,021,716	2,180,445	2,154,792	2,270,501	4%
Public Safety	19,787,589	20,787,127	20,860,999	21,295,791	2%
Public Works	3,621,255	3,795,448	3,829,452	4,377,827	15%
Health & Public Assistance	851,576	857,372	857,372	866,568	1%
Recreation & Library	2,822,791	2,994,720	2,981,957	2,596,044	-13%
Community Development	1,568,295	1,663,586	1,347,069	1,668,362	0%
Non-departmental & Contingencies	55,917,670	54,169,407	59,438,952	58,028,597	7%
<b>Subtotal-General Operating Fund</b>	<b>\$90,766,603</b>	<b>\$91,331,635</b>	<b>\$97,222,024</b>	<b>\$95,859,195</b>	<b>5%</b>
<b>Other:</b>					
Fire Revolving Loan Fund	\$50,110	\$605,000	\$605,000	\$605,000	0%
Asset Forfeiture Fund	\$44,834	\$48,000	\$50,500	\$48,000	0%
Economic Development Fund	\$302,965	\$303,000	\$178,000	\$178,000	-41%
Revenue Recovery Fund	\$1,435,178	\$1,484,200	\$1,550,700	\$1,513,300	2%
Virginia Public Assistance Fund	\$11,553,605	\$12,744,047	\$12,744,047	\$12,939,168	2%
Children’s Services Act Fund	\$4,862,869	\$4,950,000	\$5,197,500	\$5,197,500	5%
School Operating Fund	\$100,627,107	\$103,634,345	\$104,685,192	\$105,989,578	2%
School Cafeteria Fund	\$4,389,439	\$4,353,292	\$4,272,828	\$4,341,380	0%
School Capital Improvement Fund	\$27,842,608	\$4,152,918	\$8,745,959	\$0	-100%
Debt Fund	\$7,633,406	\$9,592,935	\$9,592,285	\$9,448,654	-2%
Head Start Fund	\$3,431,768	\$2,734,042	\$3,115,399	\$2,950,978	8%
Governor’s School Fund	\$1,475,415	\$1,594,867	\$1,644,218	\$1,632,194	2%
County Capital Improvement Fund	\$6,692,831	\$6,001,749	\$14,440,902	\$6,665,773	11%
<b>Total Revenues</b>	<b>\$261,108,738</b>	<b>\$243,530,030</b>	<b>\$264,044,554</b>	<b>\$247,368,720</b>	<b>2%</b>

**Augusta County  
Fiscal Year 2018-2019  
General Operating Fund**

	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
General Property Taxes	\$ 58,080,633	\$ 57,412,000	\$ 59,825,708	\$ 62,063,000	2%
Other Local Taxes	\$ 15,583,575	\$ 15,165,000	\$ 15,360,000	\$ 15,405,000	4%
Permits, Priv. Fees-Reg. Licenses	\$ 645,553	\$ 616,250	\$ 645,250	\$ 657,250	1%
Fines & Forfeitures	\$ 196,995	\$ 224,000	\$ 270,500	\$ 270,500	2%
Use of Money & Property	\$ 659,213	\$ 645,000	\$ 728,000	\$ 719,000	10%
Charges for Service	\$ 2,445,743	\$ 2,474,650	\$ 2,530,350	\$ 2,615,800	0%
Miscellaneous	\$ 4,959	\$ 5,000	\$ 5,500	\$ 5,000	0%
Recovered Costs	\$ 161,052	\$ 217,265	\$ 214,500	\$ 242,095	48%
Revenue from the Commonwealth	\$ 11,988,268	\$ 12,025,600	\$ 12,010,791	\$ 12,146,800	-1%
Revenue from the Federal Government	\$ 1,526,456	\$ 1,170,870	\$ 1,490,120	\$ 524,890	-22%
Non-Revenue Receipts	\$ 864,716	\$ 850,000	\$ 925,000	\$ 955,660	7%
<b>Total Revenues</b>	<b>\$ 92,157,163</b>	<b>\$ 90,805,635</b>	<b>\$ 94,005,719</b>	<b>\$ 95,604,995</b>	<b>7%</b>
<b>Expenditures:</b>					
General Government Administration	\$ 4,175,711	\$ 4,883,530	\$ 5,039,128	\$ 4,755,505	-3%
Judicial Administration	\$ 2,021,716	\$ 2,180,445	\$ 2,154,792	\$ 2,270,501	4%
Public Safety	\$ 19,787,589	\$ 20,787,127	\$ 21,251,518	\$ 21,295,791	2%
Public Works	\$ 3,621,255	\$ 3,795,448	\$ 3,829,452	\$ 4,377,827	15%
Health & Public Assistance	\$ 851,576	\$ 857,372	\$ 857,372	\$ 866,568	1%
Cultural	\$ 2,822,791	\$ 2,994,720	\$ 2,981,957	\$ 2,596,044	-13%
Community Development	\$ 1,568,295	\$ 1,663,586	\$ 1,668,853	\$ 1,668,362	0%
Non-departmental & Contingencies	\$ 55,917,670	\$ 54,169,407	\$ 59,438,952	\$ 58,028,597	7%
<b>Total Expenditures</b>	<b>\$ 90,766,603</b>	<b>\$ 91,331,635</b>	<b>\$ 97,222,024</b>	<b>\$ 95,859,195</b>	<b>5%</b>

**Augusta County**

**Fiscal Year 2018-2019**

**Fire Revolving Loan Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b><u>Revenues:</u></b>					
Loan Repayments	\$147,690	\$150,000	\$269,350	\$80,000	-47%
State Funds	236,333	236,000	243,000	243,000	3%
<b>Total Revenues</b>	<b>\$384,023</b>	<b>\$386,000</b>	<b>\$512,350</b>	<b>\$323,000</b>	<b>-16%</b>
<b><u>Expenditures:</u></b>					
Disbursement of Loans	\$0	\$500,000	\$500,000	\$500,000	0%
Gear Purchases	50,110	105,000	105,000	105,000	0%
<b>Total Expenditures</b>	<b>\$50,110</b>	<b>\$605,000</b>	<b>\$605,000</b>	<b>\$605,000</b>	<b>0%</b>



**Augusta County  
Fiscal Year 2018-2019  
Asset Forfeiture Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b><u>Revenues:</u></b>					
Use of Money & Property	\$1,150	\$1,000	\$1,000	\$1,000	0%
Asset Forfeitures	36,431	10,000	42,800	10,800	8%
<b>Total Revenues</b>	\$37,581	\$11,000	\$43,800	\$11,800	7%
<b><u>Expenditures:</u></b>					
Operations	\$44,834	\$48,000	\$50,500	\$48,000	0%
<b>Total Expenditures</b>	\$44,834	\$48,000	\$50,500	\$48,000	0%

**Augusta County  
Fiscal Year 2018-2019  
Economic Development Fund**

	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b><u>Revenues:</u></b>					
Local Funds	\$302,965	\$303,000	\$178,000	\$178,000	-41%
<b>Total Revenues</b>	<b>\$302,965</b>	<b>\$303,000</b>	<b>\$178,000</b>	<b>\$178,000</b>	<b>-41%</b>
<b><u>Expenditures:</u></b>					
Capital Contributions	\$302,965	\$303,000	\$178,000	\$178,000	-41%
<b>Total Expenditures</b>	<b>\$302,965</b>	<b>\$303,000</b>	<b>\$178,000</b>	<b>\$178,000</b>	<b>-41%</b>

**Augusta County  
Fiscal Year 2018-2019  
Revenue Recovery Fund**

	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
Use of Money & Property	\$1,534	\$1,600	\$1,800	\$2,000	25%
Miscellaneous Revenue	1,410,724	1,350,000	1,300,000	1,100,000	-19%
Non-Revenue Receipts	160,000	160,000	160,000	160,000	0%
<b>Total Revenues</b>	<b>\$1,572,258</b>	<b>\$1,511,600</b>	<b>\$1,461,800</b>	<b>\$1,262,000</b>	<b>-17%</b>
<b>Expenditures:</b>					
Volunteer Contributions	\$398,291	\$459,000	\$444,000	\$432,100	-6%
Service Fees	66,966	69,000	75,000	75,000	9%
Contingencies	105,205	106,200	106,700	106,200	0%
Transfers to Other Funds	864,716	850,000	925,000	900,000	6%
<b>Total Expenditures</b>	<b>\$1,435,178</b>	<b>\$1,484,200</b>	<b>\$1,550,700</b>	<b>\$1,513,300</b>	<b>2%</b>

**Augusta County  
Fiscal Year 2018-2019  
Virginia Public Assistance**

	FY2016 - 2017 Expenditures	FY2017 - 2017 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b><u>Revenues:</u></b>					
State & Federal Funds	\$10,592,598	\$11,613,517	\$11,613,517	\$11,746,141	1%
Non-Revenue Receipts	961,008	1,130,530	1,130,530	1,193,027	6%
<b>Total Revenues</b>	<b>\$11,553,606</b>	<b>\$12,744,047</b>	<b>\$12,744,047</b>	<b>\$12,939,168</b>	<b>2%</b>
<b><u>Expenditures:</u></b>					
Administration	\$8,652,517	\$9,531,047	\$9,531,047	\$9,522,168	0%
Public Assistance	2,901,088	3,213,000	3,213,000	3,417,000	6%
<b>Total Expenditures</b>	<b>\$11,553,605</b>	<b>\$12,744,047</b>	<b>\$12,744,047</b>	<b>\$12,939,168</b>	<b>2%</b>

**Augusta County  
Fiscal Year 2018-2019  
Children's Services Act**

	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b><u>Revenues:</u></b>					
State Funds	\$3,110,573	\$3,165,000	\$3,323,250	\$3,323,250	5%
Transfers from Other Funds	1,752,297	1,785,000	1,874,250	1,874,250	5%
<b>Total Revenues</b>	<b>\$4,862,870</b>	<b>\$4,950,000</b>	<b>\$5,197,500</b>	<b>\$5,197,500</b>	<b>5%</b>
<b><u>Expenditures:</u></b>					
Children's Services Act	\$4,862,869	\$4,950,000	\$5,197,500	\$5,197,500	5%
<b>Total Expenditures</b>	<b>\$4,862,869</b>	<b>\$4,950,000</b>	<b>\$5,197,500</b>	<b>\$5,197,500</b>	<b>5%</b>

## Augusta County Fiscal Year 2018-2019

### School Operating Fund

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
From Local Funds	\$1,676,866	\$1,815,633	\$2,597,814	\$1,943,867	7%
From State Funds	54,662,868	56,397,185	56,940,870	57,030,326	1%
From Federal Funds	4,469,565	4,488,686	4,213,667	4,278,910	-5%
Non-Revenue Receipts	39,837,789	40,932,841	40,932,841	42,736,475	4%
<b>Total Revenues</b>	<b>\$100,647,088</b>	<b>\$103,634,345</b>	<b>\$104,685,192</b>	<b>\$105,989,578</b>	<b>2%</b>
<b>Expenditures:</b>					
Classroom Instruction	\$65,680,265	\$67,741,378	\$68,084,088	\$69,269,140	2%
Guidance Services	2,851,481	2,991,769	2,913,160	2,997,943	0%
School Social Worker Services	544,569	571,337	574,533	584,152	2%
Homebound Instruction	40,880	44,060	44,060	22,530	-49%
Improvement of Instruction	1,836,697	1,902,688	1,972,338	2,002,887	5%
Media Services	1,938,471	2,012,750	1,947,300	1,955,831	-3%
Technology Services	3,002,595	3,049,572	3,083,013	3,188,112	5%
Office of the Principal	6,546,556	6,527,414	6,667,691	6,818,640	4%
Board Services	237,208	240,032	232,785	235,622	-2%
Executive Admin. Services	656,228	674,803	678,069	688,204	2%
Personnel Services	331,093	336,225	340,480	352,576	5%
Fiscal Services	642,825	617,556	623,815	657,119	6%
Data Processing Services	498,021	504,067	508,161	515,804	2%
Health Services	1,050,696	1,038,276	1,065,497	1,069,306	3%
Psychological Services	456,791	436,516	440,501	448,371	3%
Speech/Audiology Services	6,405	15,500	15,500	16,500	6%
Garage Management	481,841	384,690	498,132	498,846	30%
Bus, Replacement	168,590	0	0	0	
Vehicle Operation Service	4,237,713	4,372,805	4,587,702	4,658,844	7%
Vehicle Maintenance Service	1,083,150	997,349	1,133,487	1,128,005	13%
Operations Management	383,740	385,673	384,222	387,737	1%
Building Service	7,496,966	8,364,970	8,364,463	8,078,568	-3%
Grounds Service	29,317	54,291	54,291	56,660	4%
Equipment Service	196,748	226,194	184,254	193,331	-15%
Vehicle Services	134,941	144,430	162,650	164,850	14%
Security Services	93,320	0	125,000	0	
<b>Total Expenditures</b>	<b>\$100,627,107</b>	<b>\$103,634,345</b>	<b>\$104,685,192</b>	<b>\$105,989,578</b>	<b>2%</b>

**Augusta County  
Fiscal Year 2018-2019  
School Cafeteria Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b><u>Revenues:</u></b>					
From Local Funds	\$1,691,585	\$1,744,792	\$1,598,199	\$1,572,200	-10%
From State Funds	112,146	74,500	106,255	107,592	44%
From Federal Fund	2,779,458	2,534,000	2,538,374	2,553,000	1%
<b>Total Revenues</b>	<b>\$4,583,189</b>	<b>\$4,353,292</b>	<b>\$4,242,828</b>	<b>\$4,232,792</b>	<b>-3%</b>
<b><u>Expenditures:</u></b>					
School Food Services	\$4,389,439	\$4,353,292	\$4,272,828	\$4,341,380	0%
<b>Total Expenditures</b>	<b>\$4,389,439</b>	<b>\$4,353,292</b>	<b>\$4,272,828</b>	<b>\$4,341,380</b>	<b>0%</b>

# Augusta County Annual Fiscal Plan 2019

## Augusta County Fiscal Year 2018-2019 School Capital Improvement Fund

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
Use of Money & Property	\$108,348	\$0	\$33,500	\$0	0%
Miscellaneous Revenue	14,341	15,421	86,795	15,239	-1%
E-Rate Capital	436,640	0	0	0	0%
Non-Revenue Receipts	16,189,584	469,310	463,923	0	-100%
<b>Total Revenues</b>	<b>\$16,748,913</b>	<b>\$484,731</b>	<b>\$584,218</b>	<b>\$15,239</b>	<b>-97%</b>
<b>Expenditures:</b>					
Technology Initiative	\$397,852	\$0	\$638	0	0%
Transportation	252,885	258,910	252,885	0	-100%
Building Services	853,034	210,400	210,400	0	-100%
Wilson Middle School	948,246	0	0	0	0%
H.K. Cassell Elementary	12,320,923	1,793,382	4,696,804	0	-100%
Buffalo Gap			72,000		
Wilson Memorial High School			150,000		
Riverheads Elementary	13,038,229	1,890,226	3,363,232	0	-100%
Bond Issuance Cost	31,439	0	0	0	0%
<b>Total Expenditures</b>	<b>\$27,842,608</b>	<b>\$4,152,918</b>	<b>\$8,745,959</b>	<b>\$0</b>	<b>-100%</b>



**Augusta County  
Fiscal Year 2018-2019  
Debt Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
Charges for Services	\$59,047	\$40,000	\$41,000	\$41,000	2%
Non-Revenue Receipts	7,574,357	9,552,934	9,551,285	9,407,654	-2%
<b>Total Revenues</b>	<b>\$7,633,404</b>	<b>\$9,592,934</b>	<b>\$9,592,285</b>	<b>\$9,448,654</b>	<b>-2%</b>
<b>Expenditures:</b>					
Debt Service	\$7,633,406	\$9,592,935	\$9,592,285	\$9,448,654	-2%
<b>Total Expenditures</b>	<b>\$7,633,406</b>	<b>\$9,592,935</b>	<b>\$9,592,285</b>	<b>\$9,448,654</b>	<b>-2%</b>

**Augusta County  
Fiscal Year 2018-2019  
Head Start Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
Tuition-Other Divisions				\$ 53,092	
From Federal Funds	\$3,431,738	\$2,734,042	\$3,115,399	\$2,897,886	6%
<b>Total Revenues</b>	<b>\$3,431,738</b>	<b>\$2,734,042</b>	<b>\$3,115,399</b>	<b>\$2,950,978</b>	<b>8%</b>
<b>Expenditures:</b>					
Class Room Instruction	\$2,083,458	\$1,505,138	\$1,831,499	\$1,789,703	19%
Social Worker Services	475,998	456,514	498,470	494,967	8%
Improvement of Instruction	178,047	179,322	185,949	187,582	5%
Fiscal Services	294,549	282,459	256,050	228,367	-19%
Attendance Services	59,231	61,335	67,305	1,500	-98%
Health Services	188,022	152,645	168,148	153,197	0%
Vehicle Operation Service	71,071	77,679	75,211	77,117	-1%
Building Service	49,382	15,300	26,859	12,695	-17%
Transportation Services	32,010	3,650	5,908	5,850	60%
<b>Total Expenditures</b>	<b>\$3,431,768</b>	<b>\$2,734,042</b>	<b>\$3,115,399</b>	<b>\$2,950,978</b>	<b>8%</b>

**Augusta County  
Fiscal Year 2018-2019  
Governor's School Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
From Local Funds	\$82,888	\$132,000	\$132,000	\$132,000	0%
Miscellaneous Revenue	5,796	2,800	2,800	2,800	0%
Recovered Costs	761,851	816,532	815,681	826,967	1%
From State Funds	621,505	643,535	635,114	670,427	4%
<b>Total Revenues</b>	<b>\$1,472,040</b>	<b>\$1,594,867</b>	<b>\$1,585,595</b>	<b>\$1,632,194</b>	<b>2%</b>
<b>Expenditures:</b>					
Class Room Instruction	\$1,235,523	\$1,272,058	\$1,294,144	\$1,278,402	0%
Guidance	0	31,623	31,623	32,098	2%
Improvement/Instruction	168,456	164,899	164,704	167,325	1%
Computer Technician	40,969	42,586	42,541	43,169	1%
Operations Management	30,467	33,700	61,200	61,200	82%
Maintenance Service	0	50,001	50,006	50,000	0%
<b>Total Expenditures</b>	<b>\$1,475,415</b>	<b>\$1,594,867</b>	<b>\$1,644,218</b>	<b>\$1,632,194</b>	<b>2%</b>

**Augusta County  
Fiscal Year 2018-2019  
County Capital Improvement Fund**

	FY2016-2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
<b>Revenues:</b>					
From Local Funds	\$9,048	\$0	\$0	\$0	#DIV/0!
Revenue from Use of Money and Property	18,683	15,500	15,500	13,250	-15%
Miscellaneous Revenue	31,004	0	20,000	0	#DIV/0!
Recovered Costs	164,551	127,000	275,000	127,000	0%
From State Funds	1,011,681	510,000	3,283,398	26,750	-95%
From Federal Funds	196,186	200,000	515,680	167,600	-16%
Non-Revenue Receipts	6,147,399	2,348,581	5,863,042	4,053,266	73%
<b>Total Revenues</b>	<b>\$7,578,552</b>	<b>\$3,201,081</b>	<b>\$9,972,620</b>	<b>\$4,387,866</b>	<b>37%</b>
<b>Expenditures:</b>					
Capital Outlays	\$5,329,117	\$3,201,081	\$11,640,620	\$4,387,866	37%
Transfers to Other Funds	1,363,714	2,800,668	2,800,282	2,277,907	-19%
<b>Total Expenditures</b>	<b>\$6,692,831</b>	<b>\$6,001,749</b>	<b>\$14,440,902</b>	<b>\$6,665,773</b>	<b>11%</b>

# Augusta County Annual Fiscal Plan 2019

## Augusta County Fiscal Year 2018-2019 Departmental Budgets by Function General Government Administration

Department	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Board of Supervisors	\$ 151,682	\$ 160,490	\$ 166,324	\$ 154,615	-4%
County Administrator	703,934	729,560	735,309	743,074	2%
Human Resources	262,969	271,795	269,516	275,124	1%
County Attorney	341,398	342,360	554,490	345,105	1%
Commissioner of Revenue	839,782	893,765	881,837	896,910	0%
Reassessment	-	526,000	426,000	249,400	-53%
Board of Equalization	-	-	-	4,800	0%
Treasurer	518,400	534,940	530,560	545,860	2%
Finance	363,383	401,950	402,697	470,020	17%
Information Technology	707,093	726,145	753,924	748,924	3%
Board of Elections	287,070	296,525	318,471	321,673	8%
<b>Total General Government</b>	<b>\$4,175,711</b>	<b>\$4,883,530</b>	<b>\$5,039,128</b>	<b>\$4,755,505</b>	<b>-3%</b>

## Long-Term Debt Obligations

### School Related Debt

At the end of FY18, Augusta County held \$75.9 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, 2018 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of June 30, 2018
1998A	11/19/1998	7/15/2018	5.1%	\$ 13,037,187	Various Annual	\$ 742,320
1999A	11/18/1999	7/15/2019	6.1%	\$ 2,000,000	Various Annual	\$ 200,000
1999B	11/18/1999	7/15/2019	6.1%	\$ 6,015,170	Various Annual	\$ 727,772
2004A	5/13/2004	7/15/2025	5.1%	\$ 5,875,000	Various Annual	\$ 2,040,000
2004B	11/10/2004	7/15/2024	4.1%- 5.1%	\$ 6,454,481	Various Annual	\$ 2,497,825
2006A	11/9/2006	7/15/2026	4.225%-5.1%	\$ 26,610,000	Various Annual	\$ 11,970,000
2007A	11/8/2007	7/15/2027	4.35%-5.1%	\$ 12,729,426	Various Annual	\$ 6,851,704
2011A	6/28/2011	6/1/2027	reimbursed as federal tax credit	\$ 7,500,000	Various Annual	\$ 4,218,750
2012B	5/10/2012	7/15/2032	3.05%-5.05%	\$ 6,600,000	Various Annual	\$ 5,480,000
2016A	4/26/2016	7/15/2035	2.05%-5.05%	\$ 27,825,000	Various Annual	\$ 26,935,000
2016B	11/17/2016	7/15/2036	3.05%%-5.05%	\$ 14,285,000	Various Annual	\$ 13,940,000
						\$ 75,603,371

**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 FY 18, Augusta County held \$6.27million in outstanding long-term debt through the year 2033 for General Government projects.

A Summary of general government long-term obligations outstanding as of June 30, 2018 follows:

Issue	Issue Date	Retire Date	Interest Rate	Original Issue	Principal Installments	Balances as of June 30, 2018
2012B	8/23/2012	12/1/2033	0.0%	\$1,789,123	\$ 92,677 Various	\$ 1,372,079
2013A	6/5/2013	10/1/2028	2.02%-4.84%	\$4,415,000	Annual Various	\$ 3,495,000
2014C	11/19/2014	10/1/2024	2.97%-5.13%	\$1,890,000	Annual	\$ 1,410,000
<b>Total</b>						<b>\$ 6,277,079</b>

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

## Long-Range Financial Plans

Although the 2019 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.

- Attract Private investment in the Mill Place Commerce Park which is a 300 acre industrial zoned parcel owned by Augusta County. The Park was purchased in 19--- and 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.
- Procure architectural and design services for a new Courts Complex, to include Circuit, General District, and Juvenile and Domestic Relations Courts, along with the respective Clerks offices. 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.
- Continue flood control structure rehabilitation with construction of Hearthstone Lake Dam. The dam is the fifth structure addressed within the County.
- Complete required real property reassessment, which will be in effect January 1, 2019, and provides essential market information that affects budgeting considerations for FY19 and FY20.
- Manage expenditures in relation to growth in revenues to ensure essential public services are provided while maintaining a conservative tax rate for citizens.



**Augusta County  
Fiscal Year 2018-2019  
Departmental Budgets by Function  
General Government Administration**

Department	FY2016–2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Board of Supervisors	\$ 151,682	\$ 160,490	\$ 166,324	\$ 154,615	-4%
County Administrator	703,934	729,560	735,309	743,074	2%
Human Resources	262,969	271,795	269,516	275,124	1%
County Attorney	341,398	342,360	554,490	345,105	1%
Commissioner of Revenue	839,782	893,765	881,837	896,910	0%
Reassessment	-	526,000	426,000	249,400	-53%
Board of Equalization	-	-	-	4,800	0%
Treasurer	518,400	534,940	530,560	545,860	2%
Finance	363,383	401,950	402,697	470,020	17%
Information Technology	707,093	726,145	753,924	748,924	3%
Board of Elections	287,070	296,525	318,471	321,673	8%
<b>Total General Government</b>	<b>\$4,175,711</b>	<b>\$4,883,530</b>	<b>\$5,039,128</b>	<b>\$4,755,505</b>	<b>-3%</b>

## 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Approved	% Change from FY2018
Personnel	\$86,810	\$97,150	\$100,724	\$98,015	0.9%
Operating	64,872	63,340	65,600	56,600	-10.6%
<b>Total</b>	<b>\$151,862</b>	<b>\$160,490</b>	<b>\$166,324</b>	<b>\$154,615</b>	<b>-3.7%</b>

\*\*\*Decrease in personnel due to less enrollees on health insurance. Operating increase related to studies pertaining to small area plan and MS4.

### Service and Performance Measures:

Item	CY2016 Actual	CY2017 Actual	CY2018 Planned
Regular BOS Meetings	24	22	24
BOS Staff Briefings	11	11	11
BOS Work Sessions	2	2	2
Special Meetings (Fire/Rescue, etc.)	2	1	2
Joint Meetings (School & ACSA Board)	1	1	2

**Accomplishments:**

**From Infrastructure (encumbered)**

<b>Beverley Manor – 8011</b>		
Stuarts Draft Library		\$20,000.00
Market Animal Show		\$1,000.00
Boy Scout Tire Disposal		\$171.43
Verona Food Pantry		\$1,000.00
Feasibility Study		\$1,798.00
Verona Food Pantry		\$1,087.50
Mill Place Walking Trail		\$99,895.42
Stuarts Draft Transp. Con. Serv.		\$7,167.00
Total		\$132,119.35
<b>Middle River – 8012</b>		
Market Animal Show		\$1,000.00
Boy Scouts Tire Disposal		\$171.43
Feasibility Study		\$1,798.00
Total		\$2,969.43
<b>North River – 8013</b>		
Market Animal Show		\$1,000.00
Boy Scout Tire Disposal		\$171.43
Verona Food Pantry		\$1,000.00
Feasibility Study		\$1,798.00
Verona Food Pantry		\$1,087.00
Mount Solon Fire Dept.		\$15,000.00
Total		\$20,056.93
<b>Pastures – 8014</b>		
Market Animal Show		\$1,000.00
Boy Scout Tire Disposal		\$171.43
Feasibility Study		\$1,798.00
Churchville Library Sign		\$19,078.00
Buffalo Gap Athletic Fields		\$172,000.00
Total		\$194,047.43

<b>Riverheads – 8015</b>		
Market Animal Show		\$1,000.00
Boy Scout Tire Disposal		\$171.43
Feasibility Study		\$1,798.00
Spottswood Raphine Ruritan		\$15,000.00
Stuarts Draft Trans. Con. Serv.		\$7,167.00
Total		\$25,136.43
<b>South River 8016</b>		
Market Animal Show		\$1,000.00
Boy Scout Tire Disposal		\$171.43
Feasibility Study		\$1,798.00
Stuarts Draft Library		\$38,958.00
Stuarts Draft Trans. Con. Serv.		\$7,167.00
Total		\$49,094.43
<b>Wayne – 8017</b>		
Birchwood Rd Drainage Project		\$2,381.50
Market Animal Show		\$1,000.00
Boy Scout Tire Disposal		\$171.43
Feasibility Study		\$1,798.00
Total		\$5,350.93
		\$428,773.93

### Parks and Recreation Matching Grant

<b>Beverly Manor – 8021</b>		
WMHS Baseball Stadium		\$10,000.00
Verona Elementary		\$400.22

<b>Middle River-8022</b>		
WMHS Baseball Stadium		\$5,000.00

<b>North River-8023</b>		
Verona Elementary		\$400.22

<b>South River – 8026</b>		
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Draft Diamond Club-Batting Cage Carpet	\$1,863.00
<b>Wayne-8027</b>	
WMHS Baseball Stadium	\$10,000.00
Grand Total	\$27,663.44

### **Ordinance Amendments**

- Fracking Ordinance
- Amendment for rezoning applications
- Chicken Ordinance
- Amendment for Agricultural Dogs
- Amendment to clarify agriculture
- Amendment to definition of storage of commercial vehicles
- Amendment to definition of Day Care home occupation
- Amendment to clarify underground petroleum storage
- Amendment to correct mistake in terminology for water quality calculation
- Amendment to Chapter 5-Animal Control
- Rezoning-Sean & Elizabeth Baber & William Oheim
- Amendment to Middlebrook Ag & Forrestal District
- Rezoning-Veterans of Foreign Wars Post
- Amendment-Short-Term Rentals
- Amendment-Bed & Breakfast

### **Property Committee**

- Semi-annual meetings to discuss capital projects and County owned property. Projects are completed by various departments.

### **Shared Services Committee**

- Semi-annual meetings to discuss shared services between County, Service Authority and Schools

### **Road Projects**

- Rt. 636 Shared Use Path
- Woodrow Wilson Shared Use Path
- Rt. 608 Road and Shared Use Path
- Centerview Drive

### **Economic Development**

- The International Economic Development Council awarded the Economic Development website [[www.augustaVAbusiness.com](http://www.augustaVAbusiness.com)] a GOLD award in the category of general purpose economic development website. This is the highest award possible in the economic development industry.

- Launched the Shenandoah Beerwerks Trail passport program in December 2017. Within one month, the program saw 852 brewery visits.
- The Shenandoah Beerwerks Trail received a second Virginia Tourism Corporation Marketing Leverage Program grant in the amount of \$22,230.
- Developed a new Mill Place Commerce Park marketing video
- Conducted 63 existing business visits
- Awarded \$10,000 in Augusta County's tourism grant program (2<sup>nd</sup> year)
- Hosted Stable Craft Brewing ribbon cutting event with Secretary of Agriculture and federal, state, and local elected officials
- Sold Lot 13 in Mill Place Commerce Park and coordinated groundbreaking event for a new 109,000 square foot facility
  
- Augusta County, in partnership with Staunton and Waynesboro, was awarded a \$40,000 Building Collaborative Communities grant from DHCD. With the required match, the entire \$50,000 project will map CTE assets, gather data from CTE contacts and businesses, and fund a 10-year strategic plan for career and technical education in the Staunton-Augusta-Waynesboro area.
- Completion of Route 608 improvements in Fishersville (in front of Westgate) and shared-use path along LifeCore Drive
- Completion of a new master development plan for Mill Place Commerce Park
- Award of SMART Scale funding for Mill Place Parkway/Laurel Hill Road improvements
- Award of SMART Scale funding for improvements to Exit 235/Weyers Cave
- Received a \$250,000 VDOT Economic Access Grant for the partial construction (section 1) of Centerview Drive
- Near completion of the construction of sections 1 and 2 of Centerview Drive
- Funding, site plan approval, and contractor selection for the Mill Place Walking Trail
- Received \$21,988 grant through the Virginia Business Ready Sites Program to fund 50% of the required costs to increase the site readiness of Mill Place Commerce Park from Tier 3 to Tier 4

#### Other

- Fire/Rescue SAFER Grant extension
- Headwaters Conservation District Dam Projects –Hearthstone
- Consolidated Garage Feasibility Study

**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](mailto: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 and the Government Center Receptionist. The County Administrator’s Office has numerous duties and responsibilities, in addition to carrying out and implementing the policies and programs for the BOS.

**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
- Special projects as assigned by BOS

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Approved	% Change from FY2017
Personnel	\$596,327	\$614,210	\$616,254	\$627,374	2.1%
Operating	107,607	115,350	119,055	115,700	0.3%
<b>Total</b>	<b>\$703,934</b>	<b>\$729,560</b>	<b>\$735,309</b>	<b>\$743,074</b>	<b>1.9%</b>

**Service and Performance Measures:**

Item	FY2016 Actual	FY2017 Actual	CY2018 Planned
Regular BOS Meetings	24	22	24
BOS Staff Briefings	11	11	11
BOS Work Sessions	2	2	2
Special Meetings (Fire/Rescue, etc.)	2	1	2
Joint Meetings (School & ACSA Board)	2	0	2
Events (Spring Clean-up, etc.)	2	2	2

**Accomplishments:**

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

- Juvenile Detention Home Board
- Regional ASAP Board
- Shared Serviced Committee (ACSA, ACPS, County)
- 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):

- Staunton Rotary
- Virginia Local Government Manager’s Association
- Virginia Municipal Clerks Association
- ICMA
- Virginia Government Finance Officers Association

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:

- Dumpsite safety improvements
- HVAC-Controls upgrade-north end
- Sheriff's office minor renovations-door & access
- Polling place ADA requirements by contractor
- Animal Control Ordinance revisions
- Building and Grounds consolidation plan
- Verona Community Center lease of gym & sub meter installation
- Verona Elementary appraisal
- Eavers property appraisal
- Narrowband project-cutover

## Planned Projects:

- Animal Shelter Renovation – 95% Complete
- Social Services Building Bathroom Renovations – 50% Complete
- Scholastic Way, Phase 4 – Engineering 95% complete
- Broadband – State Grant project-Arbor Hill tower
- Fire/Rescue Strategic Plan
- Five Year Financial Plan
- Buildings and Grounds consolidation-plan implementation
- Building and Grounds capital plan
- Courthouse roof replacement
- Courthouse cupola painting and minor repairs
- Consolidated garage
- Hearthstone Dam design/construction/funding
- Security improvements in Board meeting room

## Contact Information:

Timothy Fitzgerald, County Administrator  
Jennifer Whetzel, Deputy County Administrator  
Candy Hensley, Assistant to the County Administrator  
Angie Michael, Executive Assistant  
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](mailto: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.
- Complete the updating of the 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 Affordable Care Act.

### Budget Summary:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Approved	% Change from FY2018
Personnel	\$235,015	\$240,995	\$240,627	\$246,235	2.2%
Operating	27,954	30,800	28,889	28,889	-6.2%
<b>Total</b>	<b>\$262,969</b>	<b>\$271,795</b>	<b>\$269,516</b>	<b>\$275,124</b>	<b>1.2%</b>

**Service and Performance Measures:**

	<b>FY2016-2017 Actual</b>	<b>FY2017-2018 Planned</b>	<b>FY2018-2019 Expected</b>
New Recruits	224	135	75
% of Turnover	27%	17%	9%
Employee Training Offered	4	6	6
# of Direct Deposits	768	772	780
% of Employees on Direct Deposit	93%	96%	97%

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

**Accomplishments:**

- Policy and Procedures Manual is accessible online for employees.
- Offered employees Fitness workouts On Demand in Parks & Recreation Training Room 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.
- Completed Fire & Rescue Employee Online Survey – County Administrator/HR Director visited Fire Rescue Stations to discuss results.

**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](mailto: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:

A brief summary of the many services this office provides include:

- 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Approved	% Change from FY2018
Personnel	\$223,012	\$230,610	\$232,740	\$234,355	1.6%
Operating	118,386	111,750	321,750	110,750	-0.9%
<b>Total</b>	<b>\$341,398</b>	<b>\$342,360</b>	<b>\$554,490</b>	<b>\$345,105</b>	<b>.8%</b>

\*\*Increase in operating due to legal fees associated with outside counsel for ongoing court cases.

**Service and Performance Measures (per list of accomplishments):**

Item	2017-2018
Court cases	8
Deeds and Easements	22
Legal Opinions	251
Ordinance Updates	6
FOIA Requests	33

**Accomplishments:**

- Together with outside counsel, continued the defense of *McKee Foods Corporation v. County of Augusta, Virginia*, an appeal of the 2011 through 2014 real property assessments.
- Together with outside counsel, continued the defense of *Hershey Chocolate of Virginia, Inc. v. County of Augusta*, a challenge of the 2014 and 2015 assessments.
- Prosecuted five 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.

**Accomplishments:**

This office received and completed 251 Legal requests which include:

- Researched various issues relating to the Courthouse Assisted Community Development with filing property liens.

- Assisted departments with their responses to FOIA requests.
- Assisted Economic Development with contracts, deeds, and agreements.
- Assisted Emergency Services with agreements, leases, FOIA requests, and MOUs.
- Assisted Personnel Director on personnel issues.
- Attended all BZA meetings.
- Reviewed ordinance amendments and participated in Ordinance Committee meetings.

**Contact Information:**

James R. Benkahla, County Attorney  
Carol Satterwhite, Legal 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](mailto: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:

- Train & Mentor Tax staff in each area of tax responsibility
- Select & Hire New Real Estate Manager
- Mentor New Real Estate Manager
- Continue to work with County Administration and County Attorney and Counsel to respond to appeals of real estate general reassessed values
- Monitor Reassessment Contractor to complete 2019 General Reassessment

### Budget Summary:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Approved	% Change from FY2018
Personnel	\$745,585	\$797,435	\$782,822	\$798,895	0.2%
Operating	94,197	96,330	99,015	98,015	1.7%
<b>Total</b>	<b>\$839,782</b>	<b>\$893,765</b>	<b>\$881,837</b>	<b>\$896,910</b>	<b>0.4%</b>

\*\*\*Personnel increases are attributable to cost of living and merit raise increases, as well as, increases in health insurance.

### Service and Performance Measures:

Item	2017 Actual	Item	2017 Actual
Business Licenses issued	5,104	Land Use applications processed	6,002
Vehicles assessed	111,810	Land Use parcels rolled back	
New vehicles added	26,003	Real Estate parcels assessed	40,407
Old vehicles removed	20,495	Mapping changes worked	171
Returns processed through mail	3,216	Parcel transfers	2,688
State tax returns prepared	270	Assessment due to new construction	1,416
State estimated taxes filed	660		
Tax relief applications processed	639		

# Augusta County Annual Fiscal Plan 2019

Veterans applications approved	148	
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**Accomplishments:**

	<b>2016</b>	<b>2017</b>
Real Estate Assessed Tax	\$39,333,407	\$ 39,661,529
Personal Property Assessed Tax	\$16,033,525	\$ 16,495,565
Machinery & Tool Assessed Tax	\$ 4,078,732	\$ 4,203,284
Mobile Home Assessed Tax	\$ 193,776	\$ 202,628
Bank Franchise Tax	\$ 263,776	\$ 305,575
Business License Tax	\$ 3,512,195	\$ 3,596,772
Meals Tax	\$ 2,518,415	\$ 2,548,410
Lodging Tax	\$ 656,561	\$ 669,648
Utility License Tax	\$ 189,334	\$ 115,530
Utility Tax	\$ 2,075,813	\$ 2,047,838
Land Use Revalidation Fees	\$ 27,719	\$ 32,980
Land Use Rollback Tax	\$ 128,734	\$ 110,217
Mobile Home Titling Tax	\$ 85,286	\$ 114,513
Public Service	\$ 2,495,674	\$ 2,586,229
Audit Results	<u>\$ 674,617</u>	<u>\$ 388,027</u>
 Revenue Generated	 <u>\$ 72,267,564</u>	 <u>\$ 73,078,745</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](mailto:jshrewsbury@co.augusta.va.us)  
[lwagoner@co.augusta.va.us](mailto: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	FY2016 – 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2017
Operating	\$0	\$526,000	\$426,000	\$249,400	-52.6%

# Augusta County Annual Fiscal Plan | 2019

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**Board of Equalization:**

Item	FY2016 – 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2017
Operating	\$0	\$0	\$0	\$4,800	100%

\*\*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 funds revenue and expenditures. These accounts include Valley ASAP, both Staunton & Lexington offices, and all online credit card payments, Middle River Regional Jail Authority, and Valley Children's Center and 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 investments and adhering to its policy for the county; 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 94 retirees and health savings ach payments for personnel; forecasting all cash receipts and expenditures to meet the county's needs weekly and monthly, 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.

# Augusta County Annual Fiscal Plan 2019

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.
- Continue to explore new ways to offer citizen’s services at the least amount of expense to the County.
- Continue to utilize the credit card arm via the web that just started at the end of November 2016, to generate more collections.
- When possible, save money on postage, paper and printing. This is always our mindset.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Personnel	\$437,943	\$451,940	\$447,708	\$461,260	2.1%
Operating	80,457	83,000	82,852	84,600	1.9%
<b>Total</b>	<b>\$518,400</b>	<b>\$534,940</b>	<b>\$530,560</b>	<b>\$545,860</b>	<b>2.0%</b>

**Service and Performance Measures:**

Item	FY2016 – 2017 Actual	FY2017 – 2018 Planned
Real Estate Tax Bills Mailed	80246	80667
Personal Property Tax Bills Mailed	62702	68297
Delinquent Notices Mailed	13141	12851
DMV Stops Issued	0	2
Liens; (bank, wage, 3 <sup>rd</sup> party)	3554	3801
Dog Tags Issued	8229	6165

**Accomplishments:**

- Maintained office accreditation from Treasurer’s Association of Virginia again this year.
- Continued money savings to locality with one full time position not filled due to prior budget constraints
- We have 7 enrolled in the certification program now. We are appreciative, that we are able to invest in our employees and continue to take TAV classes and attend district meets which has enabled us to remain

certified with TAV, as required. We also gain information when we network with other localities as we discuss new and improved ways to offer existing services to our citizens at a lower or no cost benefit to our locality.

- E-Checks were implemented in 2010 and were a success again for this year. They have steadily grown in usage in the amount collected. Statistics for 2017 are 3,474,000.50, up from last year 482,033.55. In late November 2016, we started processing web credit card payments. Through December 2016, those figures came in at \$219,600.35. For the 2017 year we processed \$1,279,384.93 online. Additional fee percentage collected at the time of payment processing has allowed us to cover the costs associated with credit cards, so it does not cost the county. For the 2017 year, payments at the counter only, generated an excess of more than \$2,000.00, to be used towards any collection costs incurred.
- Currently we scan our mail and remittance to post to the customer's account. The numbers steadily increase each year. It still results in faster processing to all customer accounts. We continue to receive daily credit from our bank for these funds. For 2017 we have scanned a total amount of \$91,170,696.23.
- We are still utilizing the set off debt program with the state, an automated process, as a tool for collections. Many localities don't use this at all. It has generated \$90,869.11 in collection fees for the period of 2/1/17 thru 1/01/2018. Up from last year by more than \$6,000.00. Our office processed \$526,424.01 in payments. These funds would be lost to our locality if our office didn't use this process.

**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](mailto: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
- Order office supplies for all County 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 Vo-Tech, Valley ASAP and Valley Children's Center

### Strategic Goals and Objectives:

- Obtain VGFOA Certificate (Finance Director and Accounting Specialist)
- Assist with completion of the Narrowbanding project-leases, financing
- Assist with the completion of 5 year Operating and Capital financial plan
- Continue with the transition of new Finance Department staffing
- Assist with documentation and reporting of SAFER Grant with Fire & Rescue and Personnel
- 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	FY2016- 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$342,239	\$383,365	\$384,017	\$451,915	17.9%
Operating	21,144	18,585	18,680	18,105	-2.6%
<b>Total</b>	<b>\$363,383</b>	<b>\$401,950</b>	<b>\$402,697</b>	<b>\$470,020</b>	<b>16.9%</b>

\*\*\*Change in personnel figures are due to the addition of a position for Revenue Recovery in-house billing, cost will be transferred from Revenue Recovery Fund.

**Service and Performance Measures:**

Item	FY2015-2016 Actual	FY2016-2017 Actual	FY2017-2018 Expected
Purchase Orders	400	386	400
Special Projects	5	5	5
Number of AP Transactions	7,671	6,935	7,000
Number of ACH Transactions	5,118	4,863	5,000
Number of Checks Printed	25,129	25,184	24,000
Journal Entries	228	271	325
Solicitations issued	10	7	12
Contract Administration	20	8	20
eVA Orders	200	11	15
GFOA Certificate (Financial)	1	1	1

\*\*\*Special projects include: Centerview Drive, Lifecore Drive/Tinkling Springs Road, and Mill Place Walking Trail

**Accomplishments:**

- Completed loan draws for Mill Place Water Tank project
- Transitioned revenue recovery position to finance
- Transitioned third party billing provider for revenue recovery
- Implemented new Uniform Guidance requirements in completing the Schedule of Expenditure of Federal Awards (SEFA) in the FY16 Audit
- Implemented new fixed asset software with School Board
- Received budget award
- Senior Purchasing Agent obtained VCO
- Updated purchasing thresholds to conform to VPPA

**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](mailto: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:**

- Upgrade Core Switches
- Upgrade ECC Switches
- Upgrade Laserfiche
- Implement end user training
- Upgrade AS400
- Continuing removing custom programming
- Continued Shared Services
- Continuing progressing with DRP
- Add Social Services back to our network completely
- CWA second phase implementation
- Look into implementing training sessions for employees
- Policies
- Documentation
- Cross-Training
- Update Job Descriptions and Job Ladders
- Upgrade VM (Virtual Server software)
- Upgrade VEAM (Virtual Server Backup Software)
- Upgrade storage
- Solution for old IIS server, FTP and Plan Review
- Documentation of county’s physical and logical network resources
- Increase Map Types on GIS website

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$489,209	\$ 508,865	\$518,271	\$ 519,235	2.0%
Operating	217,884	217,280	235,652	229,689	5.7%
<b>Total</b>	<b>\$707,093</b>	<b>\$726,145</b>	<b>\$ 753,923</b>	<b>\$748,924</b>	<b>3.1%</b>

\*\*\*Change in personnel figures are due to merit and cost of living allocation.

**Service and Performance Measures:**

Item	FY2017-2018
Equipment Supported	>1000
Users Supported	>350

**Accomplishments:**

## **Security Accomplishments**

- Update network infrastructure diagram
- Documented patch panels
- Upgrade switch software
  - Eliminate telnet
- Set up FTP servers for IOS images and configuration back ups
- AAA Radius Server- individual log ins for switches
- Syslog server – diagnostic valued log files
- Change control folder – what changes and why
- IIS server
- FTP server
- PC automated updates and pushing restarts
- Monthly server updates
- KBOX- pushing OVAL scans and updating and patching all software applications
- Implementing encryption on outbound mail
- New anti-virus
- Member of MS-ISAC/ Homeland Security

Immediate goals; SANS end user training

## **Other Accomplishments**

- Jail
  - Re-established relationship
  - Upgraded all switches
  - Help with phone system
  - Network configurations for software
- FR
  - Huge software migration
  - Transition timeclock
  - Installed and configured new routers at four stations
  - Implemented door and camera systems
  - Installed new access points at 3 stations
- HVAC
- Fixed Asset Software
- Internet FRP
- Stuarts Draft Library
- VCIN upgrades (ECC, CWA, Jail, Sheriff)
- Social media archiving
- Separating DMV rights
  - Gaining Access for Sheriff
- Live with new website
- SpoolFlex Software
- Message Flex
- Upgrade Superior for ACSA
- 3 Policies
- Upgraded Storage for Cameras
- Broadband Assistance

- FOIA
- New Phone Systems for District Court and J&D
- Security install for Circuit Court
- Circuit Court Webpage
- Net App Server Access for ECC
- Phone Access for ECC towers
- GIS website

Immediate Goals; Switch upgrades that are End of Life,

### **Daily Duties**

- Barracuda SPAM
  - Quarantine
- Check Cameras
- Netmotion
  - Logs
  - Page mem
- 2FA
  - Lockout
- Security PC
  - All doors
- Message switch
- Alpha Page
- Back ups
- AV Server
- Domain Controllers
- Monitors

### **Weekly/Monthly Duties**

- Rectrac
- Command Bus updates
- Board Room Laptop
- Archivers

### **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](mailto: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 and electronic pollbooks 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
- Purchase Pollpads to replace current Electionic Pollbooks
- Provide in-depth Pollpad Training to Officers of Election
- Produce a General Election founded by integrity and accuracy
- Potentially hold a June 2019 primary with integrity and accuracy
- Continue to train the Voting Equipment Manager on voting equipment and electronic pollbook 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

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$153,523	\$158,590	\$153,802	\$159,820	0.8%
Operating	133,547	137,935	164,669	161,853	17.3%
<b>Total</b>	<b>\$287,070</b>	<b>\$296,525</b>	<b>\$318,471</b>	<b>\$321,673</b>	<b>8.5%</b>

**Service and Performance Measures:**

Item	FY2018-2018 Planned	FY2017-2018 Actual	FY2018-FY2019 Estimated
Registered Voters	49,500	47,642 (1/5/18)	48,500
Elections Held	2	2	2
Polling Places	26	26	26
Officers of Election	160	200	215

**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
- Acquired new Optical Scan equipment
- Trained office personnel as well as Officer of Elections on the new Optical Scan equipment
- Held several open houses to inform the public on the use of the new Optical Scan equipment
- AS OF 12/31/17 processed 5,350 Virginia Voter Registration Applications; deleted 55 felons, 601 deceased, 5 mentally incapacitated voters, purged 1212 voters, and transferred out 1686. Submitted 419 notices to other states of their voters moving and registering in Virginia.

**Contact Information:**

Constance I. Messick, General 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 2018-2019**  
**Departmental Budgets by Function**  
**Judicial Administration**

Department	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Circuit Court	\$155,787	\$190,940	\$180,095	\$189,065	-1%
General District Court	9,678	7,700	10,300	7,300	-5%
Magistrate	3,081	4,300	5,330	3,936	-8%
Clerk of the Circuit Court	845,588	924,145	874,264	960,390	4%
Commonwealth Attorney	1,007,582	1,053,360	1,084,803	1,109,810	5%
<b>Total Judicial Administration</b>	<b>\$2,021,716</b>	<b>\$2,180,445</b>	<b>\$2,154,792</b>	<b>\$2,270,501</b>	<b>4%</b>



## 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	FY2016 - 2017 Expenditures	FY2017 – 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$142,744	\$174,790	\$165,145	\$176,615	1.0%
Operating	13,043	16,150	14,950	12,450	-22.9%
<b>Total</b>	<b>\$155,787</b>	<b>\$190,940</b>	<b>\$180,095</b>	<b>\$189,065</b>	<b>-1.0%</b>

## 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).

**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:

- 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
- DMV access for employees to obtain driving transcripts/compliance summaries electronically

### Budget Summary:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$9,678	\$7,700	\$10,300	\$7,300	-5.2%

### Service and Performance Measures:

Item	FY2015-2016 Actual	FY2016-2017 Estimated
Civil Cases	2,346	2,700
Criminal Cases	2,805	2,900
Traffic Cases	10,847	14,000

**Accomplishments:**

- Continued enhancements on E-summons with Augusta County Sheriff's Office
- From July 1, 2014 to June 30, 2015 this department collected over \$420,000.00 in fines and fees for Augusta County alone.
- Continuing as a pilot for the Supreme Court of Virginia's introduction to "electronic scanning" in the district courts system (only 4 general district courts in the state are currently on this program)
- Employees continue to provide outstanding service to the public as well as other agencies while remaining understaffed. Even with the additional positions, we are operating at 80% staff according to the Supreme Court of Virginia's staffing model

**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@courts.state.va.us](mailto:chostetter@courts.state.va.us)**

## Office of the Magistrate Region II, 25<sup>th</sup> 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 and one part-time magistrate serve the twelve jurisdictions within the 25<sup>th</sup> Judicial District. In addition to video conferencing facilities in Buena Vista, Clifton Forge, Monterey, New Castle, Staunton, Waynesboro, there are staffed magistrates 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 Vera Hailey, Judith Owens, Kathleen Lee, Alison McCray, Eric Stephenson, and Benjamin Barredo. These Magistrates work of two office locations, one at the Augusta County Sheriff’s Department and the other at Middle River Regional Jail.

The Chief Magistrate is the individual responsible for ensuring the appropriate delivery of magistrate’s services in the 25<sup>th</sup> 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 25<sup>th</sup> Judicial District collectively,” to be administered by Augusta County. The 25<sup>th</sup> Judicial District is comprise of the 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.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$3,081	\$4,300	\$5,330	\$3,936	-8.5%

**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@courts.state.va.us](mailto:rwilhelm@courts.state.va.us)

## 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 nine deputy clerks, all of which are full time.

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
- accepting passport applications and processing
- assisting the public in researching records
- preparing criminal court orders
- recording judgments, financing statements, tradenames, 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 is 4,403. The Supreme Court of Virginia's statistical division provided the Clerk's office with the number of total cases that were processed in this same fiscal year (to include new, old and those being ended) The total of cases handed were 8,795.
- 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](http://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, 2017, the office received \$5,438,006.05. Revenues and excess fees collected for Augusta County were \$906,177.84.

**Strategic Goals and Objectives:**

- Serve as the citizen’s representatives in the Virginia Judiciary
- Offer superior customer service to all of our citizens
- Continue to be on the “cutting edge” of technology in delivering our services to the public
- 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
- Create a Circuit Court website as a part of the Augusta County Government website
- 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 \$601,823.23 in grant funds with an additional \$30,000 anticipated in this fiscal year)**

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 20178 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$721,384	\$777,120	\$762,569	\$813,765	4.7%
Operating	124,204	147,025	111,695	146,625	-0.3%
<b>Total</b>	<b>\$845,588</b>	<b>\$924,145</b>	<b>\$874,264</b>	<b>\$960,390</b>	<b>3.9%</b>

\*\*\*Change in personnel figures are due to promotion of Chief Deputy Clerk. Operating includes a State Library Grant (\$21,000), Technology Maintenance (\$40,000) and Technology Trust Fund (\$25,000) which are sources of income that are run through the County’s Fiscal Department but are funded totally by the State through user fees paid by our customers. Technology Maintenance fees were new to the FY15 budget and operating supplies are lower due to this new allocation.

**Service and Performance Measures:**

Item	FY2016-2017 (Actual)	FY2017-2018(Planned)
Criminal Cases Commenced	2333	2300
Civil Cases Commenced	1027 *	1098*
Wills/Estates Initiated	706	725
Judgments	2968	3000
Deeds Recorded	9988	10,450
Financing Statements	144	200
Marriage Licenses	387	365
Notaries Qualified	192	190
Game Licenses	41	42
Concealed Handgun Permits	1701 *	1828*
Passports	850	0 (ceased this on 9/1/2017)
Restitution checks written**	609	900
Juries Impanelled	14 (4- 2 day trials)	14
Tradenames	333	348
Civil/CHPs *	2728* (total Civil)	2926*

**\*\*Total amount of Restitution owed to victims is monitored by our Clerk's Office - \$2,101,829.26 (as of 12/31/17)**

**Accomplishments:**

- Restoration of historical records through grants from the LVA and other funding totaling over \$601,823.00.
- 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 State 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.
- Two 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

**Terms of Court and General Information:**

- Terms begin, 4th Monday, Jan., Apr., July & Oct.
- Motion Day, 1st and 3rd Monday of each month, 9:00 a.m.
- Grand Juries meet the 4<sup>th</sup> 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 9:30 a.m.
- Commissioners in Chancery are utilized.
- Local rules adopted pursuant to Section 8.01-4.

Clerk

**Hon. Carol M. Brydge**

email: [cbrydge@vacourts.gov](mailto:cbrydge@vacourts.gov)

Hours

8:30 AM - 5:00 PM

Phone: 540/245-5321

Fax: 540/245-5318

Address P. O. Box 689

Augusta County Courthouse

1 East Johnson Street, Staunton, VA 24402

Judges

- **Hon. Victor V. Ludwig\*\***
- **Hon. W. Chapman Goodwin**
- **Hon. Anita Filson**
- **Hon. Charles L. Ricketts, III \***

\* Chief Judge

\*\* Presiding Judge

## Commonwealth Attorney

### Department Overview:

The Commonwealth Attorney's Office has the following duties:

- 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;
- 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 in felony criminal 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.

### Budget Summary:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$798,026	\$844,810	\$866,160	\$902,575	6.8%
Operating	209,556	208,550	218,643	207,235	-0.6%
<b>Total</b>	<b>\$1,007,582</b>	<b>\$1,053,360</b>	<b>\$1,084,803</b>	<b>\$1,109,810</b>	<b>5.4%</b>

\*\*\*Change in personnel is due to COLA and merit increases addition of personnel for Litter Control Program. Operating increase is due to maintenance service contracts on newly purchased case management software.

**Service and Performance Measures:**

Item	Hearings
Criminal (Felony/Misdemeanor)-District Court	4,830
Criminal (Felony)-Circuit Court	1,437 case avg. 3 hearings/case = \$4,311
Criminal (Felony/Misdemeanor)-J&DR Court	1,459
Juvenile Delinquency (Felony/Misdemeanor)-J&DR Court	883

**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 2018-2019  
Departmental Budgets by Function  
Public Safety**

Department	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Sheriff	6,240,209	\$6,388,885	\$6,596,072	\$6,856,303	7%
Emergency Communication Center	1,711,892	1,817,140	1,787,260	1,807,731	-1%
Fire Department	5,839,160	6,240,751	6,432,641	7,565,118	21%
Emergency Services- Volunteer	1,735,441	2,062,262	2,073,762	2,078,274	1%
Fire & EMS Training	334,964	386,726	363,916	346,405	-10%
SAFER	1,048,866	1,116,650	1,006,225	0	-100%
Juvenile & Domestic Relations Court	20,639	22,140	26,130	18,100	-18%
Court Services	3,507	3,250	3,250	3,125	-4%
Juvenile & Probation	2,025,068	1,912,273	2,126,130	1,788,550	-6%
Building Inspection*	391,000	400,225	390,519	395,140	-1%
Animal Control	436,843	436,825	445,613	437,045	0%
<b>Total Public Safety</b>	<b>19,787,589</b>	<b>\$20,787,127</b>	<b>\$21,251,518</b>	<b>\$21,295,791</b>	<b>2%</b>

\*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 69 sworn deputies. Those 64 full time and 5 part-time County funded sworn officers serve in Patrol, Traffic, Investigations, Civil Process, Courts, School Resource, Crime Prevention, Warrant Squad and Administrative Divisions. Augusta County Sheriff's Office support staff totals eleven employees. These eleven, include an Administrative Assistant, an Office Manager and nine services support personnel.

#### Patrol Division

The Patrol Division is the backbone of the Department's traffic enforcement efforts and with only 31 assigned personnel and 1 Division Commander, the division not only answers calls for service and investigates all manner of criminal complaints, they also contribute the lion's share of effort that is directed by the Department in the area of traffic enforcement. Each year, manpower fluctuates and the demands of the division's resources are stretched, but the division manages to successfully combat all types of violations.

The Division is divided into 4 rotating shifts that work 12 hour tours of duty. These shifts are commanded by First Sergeants. The Division is commanded by Lt. Gary Taylor and in 2017 the Division completed 3,656 Crime Incident Reports, made 2,394 arrests and issued 5,666 traffic summonses.

We have also implemented a Power shift in Patrol for high activity periods. The Power shift consists of a Sergeant and two deputies. In 2017, these deputies wrote 186 reports, and issued 276 summonses.

#### Court Services Division

The Court Services Division consists of First Sergeant Jerry Shifflett, 6 Bailiff's. The Division provides court security in three county courts and is responsible for transporting prisoners to and from the court complex. In 2017, the Division screened 82,530 court complex visitors, served 4,595 civil papers, completed 332 jail transports and handled 1,462 inmates.

#### Civil Process Division

The Civil Process Division consists of Cpl. Jeff Dietz and 3 full-time deputies. In 2017, the Division served 22,238 pieces of civil process of all types.

#### Investigative Division

The Criminal Investigations Division is commanded by Lt. Brian Jenkins and consists of a First Sergeant and five investigators in General Investigations. Investigators are on call for all manner of criminal investigations and in 2017 they wrote 237 initial reports and handled 472 cases.

Investigators can also be found in specialized units such as the new Skyline Task Force which has a Sergeant and two investigators. These investigators completed 191 reports, executed 63 search warrants, and handled 156 narcotics arrest in 2017.

Support Services

In 2017, our agency processed 40 post arrest DNA samples and over 1,400 concealed weapons permit applications and renewals. Additionally over 300 citizens were fingerprinted for employment and background checks. We also processed over 50 rescue volunteers and individuals for the Fire Department.

School Resource Division

The School Resource Division consists of 4 School Resource Officers, commanded by Sgt. Rick Modlin. 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 2016, this division completed 116 crime incident reports.

Warrant Squad

The Augusta County Sheriff’s Office implemented a Warrant Squad in 2014, consisting of a Sergeant and 3 deputies. During 2017 this unit service 1374 arrest warrants, 435 protective orders. The unit also completed 63 prisoner transports.

**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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$5,263,009	\$5,353,720	\$5,526,459	\$5,790,783	8.2%
Operating	977,200	1,035,165	1,069,613	1,065,520	2.9%
<b>Total</b>	<b>\$6,240,209</b>	<b>\$6,388,885</b>	<b>\$6,596,072</b>	<b>\$6,856,303</b>	<b>7.3%</b>

\*\*\*Change in personnel is due to allocation of cost of living and merit raise increases.

**Service and Performance Measures:**

Item	2017
Civil Process Served	22,238
Total Crime Incident Reports	3,846

Criminal Warrants Served	3,668
Protective Orders Served	1,145
Traffic Charges	5,717
DUI Arrests	53
Emergency Custody Orders	192
Temporary Detention Orders	278
Juvenile Detention Orders	23

**Accomplishments:**

- TRAFFIC SAFETY ENFORCEMENT AWARDS
  - 2017 Occupant Protection Award – Cpl. Aaron Will, 17 Citations
  - 2017 DUI Enforcement Award – Cpl. Will Elliot, 6 Arrests
  - 2017 Speed Enforcement Award – Cpl. Aaron Will, 687 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, Public Safety Dispatch 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 with (4) supervisors, (13) full-time telecommunicators and (4) part-time telecommunicators. 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 122,401 calls yearly. Each person on staff is certified as an Emergency Medical Technician and trained in CPR, Emergency Medical Dispatch instructions, VCIN operations, NIMS and also possesses a wide array of computer skills. The telecommunicators have also completed a 2 week basic dispatcher course for Fire, Rescue, and Law Enforcement 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 Next Generation 9-1-1.
- 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
- Working regionally with Staunton and Waynesboro to enhance the radio communications in Augusta County. Update radio equipment to be narrowband compliant by June 30, 2018. .
- Purchased microwave radio system to support public safety communications and emergency services
- Focus on disaster preparedness and the overall Augusta County Emergency Plan
- 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 IFLOWS rain and stream gauges throughout the county
- Maintain alarm registration and billing.
- Continue to work with agencies and committees to update the Regional Emergency Operations and Action Plans.
- Attending FirstNet Va. Public Safety Broadband network meetings
- Developing regional active shooter protocol.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$1,169,070	\$1,143,380	\$1,112,100	\$1,164,021	1.8%
Operating	542,822	673,760	675,160	643,710	-4.5%
<b>Total</b>	<b>\$1,711,892</b>	<b>\$1,817,140</b>	<b>\$1,787,260</b>	<b>\$1,807,731</b>	<b>-0.5%</b>

\*\*\*Change in personnel figures are driven largely by allocation of annual merit and cost of living increase. Increases in operating costs are related to expect increases in equipment maintenance fees and tower leases related to the Narrowbanding project.

### Service and Performance Measures:

	<b>FY2013-2014 Actual</b>	<b>FY2014-2015 Actual</b>	<b>FY2016-2017 Actual</b>
Total calls for service: Fire	6769	5828	7259
Total calls for service: Rescue	9876	10076	10963
Total calls for service: Law Enforcement	43446	50270	56910
Emergency medical dispatch calls	299	234	277
Processing incidents	77329	83468	81854
Processing calls for service (call taking)	48909	66174	66018
Work performance: time call received until finished	1.38	1.38	1.57
Total calls for Alarms	1731	1716	1916

### Accomplishments:

- Acquired revenue from Virginia Wireless E-911 Services Board for the amount of **\$ 155,997** to support our needs and training for wireless calls.
- Wireless Monies calculated for the next (5) 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 **\$ 14,882.00** 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 **\$ 5200**.
- Working with (3) localities: Augusta County, Staunton & Waynesboro on narrow-banding radio systems and working with Black & Veatch consultant and Motorola to develop tower sites: Elliot's Knob, Devil's Knob, Massanutten, Verona, Deerfield and Middlebrook (Troxell Gap).
- Re-located generator from Devils Knob to the Shenandoah Valley Animal Services Center for their needs.
- 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 of the Todd Lake and Hearthstone Dam, maintaining IFLAWS 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.

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

- (5) Searches
- (21) Working Structure Fires
- (15) Gunshots wounds
- (48) Deaths
- (251) Suicide and Attempts

- (202) Structure Fires
- (455) Unresponsive patients
- (4254) Motor Vehicle Crashes includes Police, Fire and EMS responses
- (449) Traumatic Events: Falls, Industrial, Sports Injuries, Amputations, Farming & ATV crashes

**Contact Information:**

Donna J. Good, ECC Director

Anthony Ramsey, Operations Manager

**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-mail:** [dgood@co.augusta.va.us](mailto:dgood@co.augusta.va.us)

## Fire-Rescue (Career, Volunteer, Training & SAFER)

### Mission:

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

- Continue to work collectively with the Augusta County Emergency Services Officers Association and Emergency Services Committee to maintain open lines of communication and positive interaction between all.
- Focus on supporting personnel needs regarding training, equipment, and establishing career paths thus enhancing morale and improving service delivery.
- Continue to work collectively with internal and external stakeholders in meeting educational opportunities for future personnel needs (Training Division/Operational Medical Directors/Valley Vocational Technical Center/Blue Ridge Community College/ Local Hospitals) and the challenges in seeking opportunities for improvement with regard to emergency medical service delivery within Augusta County.
- Once approved in whole or in part, move forward with the implementation of the Strategic Plan presented to the Board of Supervisors in 2017.
- Continue to work collectively with our regional partners in specialized operations and maintain as much consistency as possible regarding shared response, equipment, and operational procedures.
- Stay informed and provide recommendations to elected officials with regard to mandates, requirements, and regulations that are handed down through federal and/or state mandates that are applicable to all aspects of emergency services.
- Continue to monitor career, training, and volunteer appropriated budgets. Provide budgetary recommendations and evaluate service delivery needs with regard to fire, EMS, and special operations in order to assure the most efficient and cost effective services are provided to those we serve in their time of need.

- Work with volunteer agencies to build upon and sustain partnerships in service delivery, assuring that present and future administrative and operational needs for the organization are met.
- Continue a strong focus and commitment to recruiting and retaining volunteers and career to support the combination system.
- Continue to champion involvement in public relations, partnering with internal and external stakeholders to share ideas and knowledge at the federal, state, and local level.

**Budget Summary:**

**Career Budget 32010:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$5,245,623	\$5,496,510	\$5,686,400	\$6,813,048	24.0%
Operating	593,537	744,241	\$746,241	\$752,070	1.1%
<b>Total</b>	<b>\$5,839,160</b>	<b>\$6,240,751</b>	<b>\$6,432,641</b>	<b>\$7,565,118</b>	<b>21.2%</b>

\*\*\*Operating increases are mainly due to repair and maintenance needs/upgrades at the County owned Fire & Rescue Stations. Payroll increases are due to the absorption of positions from SAFER grant.

**Volunteer Budget 32020:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$1,735,441	\$2,062,262	\$2,073,762	\$2,078,274	0.8%

**Training Budget 32030:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$152,954	\$214,520	\$214,936	\$248,485	15.8%
Operating	182,010	172,206	\$148,980	\$97,920	-43.1%
<b>Total</b>	<b>\$334,964</b>	<b>\$386,726</b>	<b>\$363,916</b>	<b>\$346,405</b>	<b>-10.4%</b>

**SAFER Budget 32040:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$1,048,866	\$1,116,650	\$1,006,225	\$0	-100%

Overall – revised \$9,876,544 –approved \$9,989,797 – 1.15% Change

**Budget Highlights:**

- Supplemental budget in included as extra – not in above numbers that address career incentives and infrastructure needs.

- Volunteer budget includes 2% increase on base contribution for fire departments, volunteer recognition and volunteer marketing.

**Service and Performance Measures:**

Item	Calendar Year 2017 Actual
Fire Incidents	7,234
Rescue Incidents	10,849
Calls Turned Over to Next Due Agencies	557
Volunteers	712
Paid Personnel	105

**Accomplishments:**

**Administrative**

- Provided monthly reports and overviews to BOS and citizens.
- Submitted annual budgetary requests to Administration, Finance, and BOS for approval.
- Budget oversight for career, training, and volunteers, staying within allocated budget for FY 17/18.
- Continued to provide support to Augusta County Emergency Services Officers Association, initiated a Chief Officers meeting every other month.
- Provided administrative support to 96 operational employees including, but not limited to; timekeeping, records management, and annual physical notifications and follow-up.
- Assisted volunteers as requested and attended volunteer meetings to provide staff support and maintain open lines of communication.
- Continued to work with ACFR, Inc. establishing volunteer support to meet operational and/or administrative needs of the organization at several locations.
- Conducted new promotion process for Lieutenant.
- Conducted multiple rounds of interviews for hiring of Firefighter/EMTs.
- Continued oversight of the SAFER grant for 20 firefighter positions in the amount of \$2,691,260 for 2 years starting January 2016 ending January 2018. Request approved by FEMA to allow funds not utilized during the 2 years to be extended 6 months.
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**Contact Information:**

Carson Holloway, 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 resident judge, and presides five days a week. Honorable Correy Smith presides each Wednesday and Friday and half days on the 1<sup>st</sup>, 3<sup>rd</sup>, and 5<sup>th</sup> Monday of each month. Honorable Laura Dascher who presently serves as Chief Judge presides on the second Thursday of every month. Honorable Paul Tucker presides the second and fourth Monday of each month. 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$20,639	\$22,140	\$26,130	\$18,100	-18.2%

\*\*\*Change in operating includes cost of new copy lease.

**Service and Performance Measures:**

Item-Staunton/Augusta J&D Court	CY2017
Juvenile Cases (new filings)	2844
Adult Cases (new filings)	2546
Hearings Held	14,036

**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. 1<sup>st</sup>. Fl.**  
**Staunton, VA 24401**

**Phone:** (540) 245-5306 ext. 115

**Fax:** (540) 245-5349

**E-mail:** [tsmith@courts.state.va.us](mailto:tsmith@courts.state.va.us)



## 25<sup>TH</sup> 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 25<sup>th</sup> 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 and the City of Staunton.

The current programs are:

- Intake
- Background Reports
- Probation Supervision
- Parole Supervision

**Strategic Goals and Objectives:**

- Continue to provide services and retain staff.
- Reduce Recidivism Rate of Probationers and Parolees.
- Reduce the length of probation supervision for low risk offenders.
- Develop staff proficiency in identifying service needs for youth and families.
- Establish priorities related to the DJJ Transformation.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$3,507	\$3,250	\$3,250	\$3,125	-3.8%

\*\*\*Budget consists of telephone expenditure and miscellaneous office chair replacements.

**Contact Information:**

Saundra D. Crawford, Director

**Location:** 25<sup>th</sup> District Court Service Unit  
6 East Johnson St., 3<sup>rd</sup> Floor  
Staunton, VA 24402

**Phone:** (540) 245-5315 x 123

**E-mail:** [Saundra.Crawford@djj.virginia.gov](mailto: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 FY19 is 20.75%. 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 FY19 is 33.70% for operating and 32.93% 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 FY19 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$2,025,068	\$1,912,273	\$2,126,130	\$1,788,550	-6.5%

\*\*\*Decrease due to use of reserves to fund MRRJ operating costs.

## 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$173,581	\$176,950	\$177,237	\$178,050	0.6%
Operating	\$263,262	\$259,875	\$268,376	\$258,995	-0.3%
Total	<b>\$436,843</b>	<b>\$436,825</b>	<b>\$445,613</b>	<b>\$437,045</b>	<b>0.1%</b>

**Service and Performance Measures:**

Item	2015 Actual	2016 Actual	2017 Actual
Calls Received	2961	2781	2510
Night (after hours) Calls Received	267	277	261
Animals Received (dogs & cats)	554	475	305
Stray Animals	347	399	844
Animals Surrendered by Owner	115		
Complaints	2382	2110	2219
Special Projects (education events & as assigned)	n/a	n/a	2

- Reporting process changed. Shelter retains all information on animals as required by the State.

Item	2015 Actual	2016 Actual	2017 Actual
Court Cases (Cruelty, dangerous dogs, etc.)	-	19	15
Criminal Summons Issued	-	75	51
Dangerous Dog Designations	-	0	2
Livestock Claims	\$900	\$0	\$700
Kennel Inspections	10	13	15
Civil Fines Issued	949	1073	403
Fines Collected for RAL	\$1,525	\$1,425	\$1,575
Fees Collected for No Tags	\$1,020	\$1,090	\$1,030
Fees Collected for Pick-Up	\$2,540	\$3,040	\$2,640
Fees Collected for Impoundment	\$3,035	\$3,970	\$3,505
Number of people charged fees	117	129	119

**Accomplishments:**

- Received Virginia Animal Control Association’s Outstanding Agency of the Year for 2017.
- Attended the Sheriff’s Office Donuts with Deputies in 2017.
- 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	2014	2015	2016	2017
# Dog Tags Sold	6923	7089	6449	4325
# Kennel Tags Sold*	Included above	95	89	92
Dog/Kennel Tag - Revenue	\$55,675	\$54,045	\$57,095	\$52,602
Dog Tag Violations - Revenue	\$21,316	\$20,355	\$22,669	\$17,676
<b>Total Revenue</b>	<b>\$76,991</b>	<b>\$74,400</b>	<b>\$79,464</b>	<b>\$70,278</b>

\*Kennels may include 20 dogs 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.
- One officer attended the Annual ACO Conference. They represented Augusta County and received training credit hours.
- Provided education to public school students at various events.
- 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 as provided through grant funding.
- Complete annual surveys as required by the Virginia.
- Maintain Dangerous Dog Registry as required by Law.
- A data base is maintain of all calls received whether though 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](mailto:animalcontrol@co.augusta.va.us)

**Augusta County  
Fiscal Year 2018-2019  
Departmental Budgets by Function  
Public Works**

Department	FY2016–2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Highway & Roads	\$13,084	\$16,000	\$16,000	\$16,000	0%
Street Lights	117,581	118,000	118,000	118,000	0%
Sanitation & Waste Removal	2,015,722	2,100,663	2,116,473	2,114,877	1%
Recycling Program	141,985	149,500	150,500	150,500	1%
Facilities Management	1,332,883	1,411,285	1,428,479	1,978,450	40%
<b>Total Public Works</b>	<b>\$3,621,255</b>	<b>\$3,795,448</b>	<b>\$3,829,452</b>	<b>\$4,377,827</b>	<b>15%</b>

## Facilities Management (Includes Sanitation and Waste, and Recycling)

**Mission:**

To maintain all building and grounds assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs; provide and maintain solid waste and recycling facilities for the citizens of the County; provide and maintain street signs throughout the County.

**Department Overview:**

The Facilities Management Department is responsible for the maintenance and upkeep of all County owned Properties. This includes building, electrical, mechanical and plumbing repairs as well as preventative maintenance. The Department is also responsible for the grounds keeping aspect of each facility. This can include mowing, trimming, mulching, tree and shrub trimming, installing stone, and general upkeep and maintenance of the grounds. Janitorial/Custodial duties are also an extension of the Facilities Management Department, by the use of staff, and contract agreements. The Department also maintains ten solid waste and recycling sites located throughout the County. We also utilize the workforce crew from Middle River Regional Jail to complete projects from painting, to concrete pouring, to general remodeling work. The Department makes professional signs for all County Departments and buildings, as well as street signs throughout the County. Snow removal at County owned properties by the use of staff, and contract agreements, also falls under the Facilities Management Department.

**Properties Include:**

The Government Center Complex, and extensions, Fire and Rescue Burn Building, DSS Building, OSHA Building, Gochenhour Property, Grandma Moses Property, District Courts Building, Circuit Courthouse, Company 10 Fire Department, Company 25 Riverheads Fire Department, Company 11 Preston L. Yancey Fire Department, Rescue 16 Craigsville-Augusta Springs First Aid Crew, Buffalo Gap House, Verona Elementary School and Ladd Elementary School. Four Parks: Natural Chimneys Campground and pool, Stuarts Draft Park and Pool, Augusta Springs Park, Crimora Park. Property leases: Berry Farm and Mill Place.

**Strategic Goals and Objectives:**

- Provide general and preventive maintenance for County owned facilities, to include electrical, mechanical, plumbing and structural.
- Provide janitorial/custodial services to facilities by staff and or contract.
- Provide grounds keeping services by staff and or contract.
- Provide park maintenance by working with the Parks and Recreation Director to maintain and mark soccer fields, maintain playgrounds, and ballfields.
- Utilize the workforce crew for painting, remodeling, and concrete work.
- Maintain Facilities Management Department and County Administrator's vehicle fleet.
- Provide Departments with office signs, as requested.
- Install and maintain County street signs.
- Provide citizens with maintained solid waste disposal and recycling.
- Maintain County owned easements.

## Budget Summary:

### Highways & Roads:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$13,084	\$16,000	\$16,000	\$16,000	0.0%

### Street Lights:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$117,581	\$118,000	\$118,000	\$118,000	0.0%

### Sanitation & Waste Removal:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$268,869	\$270,570	\$286,527	\$289,445	7.0%
Operating	1,746,853	1,830,093	\$1,829,946	\$1,825,432	-0.3%
<b>Total</b>	<b>\$2,015,722</b>	<b>\$2,100,663</b>	<b>\$2,116,473</b>	<b>\$2,114,877</b>	<b>0.7%</b>

\*\*\*Increase due to increasing fuel prices.

### Recycling:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$141,985	\$149,500	\$150,500	\$150,500	0.7%

### Maintenance:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$494,919	\$544,585	\$545,169	\$833,050	53.0%
Operating	837,964	866,700	883,310	1,145,400	32.2%
<b>Total</b>	<b>\$1,332,883</b>	<b>\$1,411,285</b>	<b>\$1,428,479</b>	<b>\$1,978,450</b>	<b>40.2%</b>

\*\*\*Increase due to merging the Parks and Recreation grounds crew to facilities management.



**Service and Performance Measures:**

Item	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Planned
Number of compactor/recycling sites provided & maintained	10	10	10	10
Preventive Maintenance Contracts	5	5	5	5
Buildings Maintained	16	17	17	17
Fleet Vehicles Maintained	7	7	7	7

**Accomplishments:**

- Performed general and preventive maintenance for County owned Facilities by use of staff, and contract agreements.
- Provided solid waste disposal and recycling for the citizens of Augusta County.
- 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.
- Hired a Facilities Management Director.
- Consolidated maintenance and ground staff to establish the new Facilities Management Department.
- Combined budgets from Parks and Recreation Maintenance and Building Maintenance into one, to create the new Facilities Management Department budget.
- Developed and maintaining a record keeping database to determine where and how much money is spent at each facility, and what for. (I.e. HVAC, plumbing, electrical, building, etc.)
- Have begun to utilize data for repair/replace outcomes.
- Replaced stack for boilers at Government Center.
- Accepted Verona Elem. School into the County owned property list.
- Completed the HVAC controls upgrade for the northern HVAC system at the Government Center.
- Replaced the HVAC unit located at the entrance of the USDA office area that serves part of USDA offices.
- Completed the Animal Shelter expansion
- Extensive research on the boiler at the District Courts Building to provide information to Administration on repair or replacement.
- Replaced compactor at Mt. Solon solid waste disposal site.
- Maintained street signs throughout the County as well as signs for County properties.
- Cleaned and organized the Grounds Maintenance shop area, and storage area.
- Completed minor renovations of Sheriff's Office (doors & access).
- Installed bollards at dumpsites to provide safety to employees and citizens.

**Planned:**

- Continue consolidating buildings and grounds disciplines.
- Complete painting of the Circuit Court cupola, cleaning of the statue, and repairing of chimney brick and mortar.
- Complete replacement of roof at the Circuit Court Building.
- Working to replace lighting fixtures to a higher efficiency type, as the ballast go out.
- Develop a Facilities Capital Improvement Plan.
- Utilize tracker system to provide information on where money is spent and what for.
- Utilize staff to maintain more equipment in order not to have to contract out as much work.
- Provide an office space for Director of Facilities Management.
- Deep cleaning of Circuit Courthouse building.
- Replace HVAC unit at Fire and Rescue training Center.
- Determine resolution to boiler issue at the District Courts Building.
- Consider replacing HVAC unit at Extension and DSS Building (DSS-RTU#8 & Rheem HP)
- Replace roof at the Government Center and possibly Extension and OSHA building at the same time
- Finish electrical upgrade at Natural Chimney.
- Drill new well at Natural Chimneys.
- Begin investigation on exterior wall covering at Government Center, and solutions to repair.
- Repair ceiling area along main hallway at School Board and Service Authority area, and upgrade heating for sprinkler system in this area.
- Begin the process of replacing mulched areas around the Government Center with stone.
- Provide educational opportunities for employees in order for them to expand their knowledge in the maintenance line of work.
- Replace several solid waste containers and recycling containers that have already been removed from service.

**Contact Information:**

Rusty Sprouse  
Director of Facilities Management

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

**Phone:** (540) 245-5632

**E-mail:** [rsprouse@co.augusta.va.us](mailto:rsprouse@co.augusta.va.us)

**Augusta County  
Fiscal Year 2018-2019  
Departmental Budgets by Function  
Health & Public Assistance**

Department	FY2016–2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Health Department	\$531,936	\$535,372	\$535,372	\$544,568	2%
Tax Relief for the Elderly	319,640	322,000	322,000	322,000	0%
<b>Total Health &amp; Public Assistance</b>	<b>\$851,576</b>	<b>\$857,372</b>	<b>\$857,372</b>	<b>\$866,568</b>	<b>1%</b>

## 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 2017 Expenditures	FY 2018 Adopted	FY 2018 Revised on LGA	FY 2019 Recommended	FY 2019 Requested	% Change from FY2018
County Funding	\$531,936	\$535,372	\$535,372	\$544,568	\$544,568	1.7%

**Service and Performance Measures:**

Item (routine)	FY 2016 Actual	FY 2017 Actual
Septic Permits Issued	187	267
Well Permits Issued	138	142
Food Inspections	232	211
Milk Processing Inspections	20	50
Tourist Establishment Inspections	1	22
Rabies Reports	16	6
Patient Visits	4,787	4,979

**Contact Information:**

Douglas Moran, District Administrator  
 Phone: 540-332-7830 ext. 326  
 Email: Doug.Moran@vdh.virginia.gov

## 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	2016- 2017 Expenditures	FY2017 – 2018 Adopted	FY2017 - 2018 Revised	FY2018 – 2019 Recommended	% Change from FY2018
Operating	\$319,640	\$322,000	\$322,000	\$322,000	0%

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

**Augusta County  
Fiscal Year 2018-2019  
Departmental Budgets by Function  
Cultural**

Department	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Parks & Recreation	\$1,310,636	\$1,413,400	\$1,422,921	\$1,214,654	-14%
Natural Chimneys	200,982	222,305	215,675	0	-100%
Library	1,188,598	1,246,200	1,230,531	1,381,390	11%
Churchville Branch Library	122,575	112,815	112,830	0	-100%
<b>Total Cultural</b>	<b>\$2,822,791</b>	<b>\$2,994,720</b>	<b>\$2,981,957</b>	<b>\$2,596,044</b>	<b>-13%</b>

## Parks and Recreation (Including Natural Chimneys)

### Department Overview:

Augusta County Parks & 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 the quality of life for all citizens/communities by managing resources, facilitating leisure services and recreational opportunities in safe, well-maintained environments at our parks and facilities. A wide variety of recreation, educational, and life-long learning activities are provided on a seasonal basis in active and passive environments.

Natural Chimneys Park in Mt. Solon, Virginia offers many recreational opportunities to county citizens and other visitors. It features the towering limestone formations for which it is named, trails, picnic shelters, a swimming pool, a trout stocked river, as well as 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. A separate operating budget has been maintained for this park's operation since it was gifted to the County in 2009 mainly due to the camping program offered on site. The intent was to be able to monitor the specific campground operations and insure their self-sufficiency at least in the early stages of the County's ownership and operation.

### Strategic Goals and Objectives:

- Adoption and implementation of the revised ***Comprehensive Parks, Recreation, and Open Space Master Plan*** that was originally completed and presented to the public in 2003. Based on this revised plan, chart a course for the Department to take over the next 5 to 7 years.
- Pursue a master plan for the Natural Chimneys Park.
- Grow the department's 'market presence' for its varied recreational opportunities through an improved and aggressively distributed seasonal publication (Activities Guide) and new partnership with the Augusta County Library. Use our recently established E-newsletter along with existing social media platforms to compliment this Activities Guide and keep our recreational offerings 'in front' of citizens/customers.
- Continue to Increase the general public/citizens' use of on-line registrations for programs and activities and on-line reservations for camping. Consistently examine if there are ways to make the process more user-friendly.
- Ongoing evaluation of the costs of programs/events in comparison to the benefits produced or realized which determines staff's investment of time and resources.
- Further grow community use of existing recreational facilities that may result in additional revenue streams. Enhance existing parks and recreational facilities with trendy amenities.
- Adjust the department's organizational structure to improve employee efficiency and productivity. Direct the new Recreation Manager to lead their supervised staff/programming staff in a planning and visioning process for recreational programs and events that are possibilities over the next 18-24 months.
- Direct resources (staff time, etc.) to improve retention of part-time CARE and Camp program staff and review the level of department investment in and training of those programs' employees.



- Assist the new Facilities Management Director in their transition and first full budget cycle of supervising all aspects of the general upkeep, repairs, maintenance, custodial, and grounds keeping responsibilities for all parks and recreational facilities owned by Augusta County.
- Maintain clean parks and safe recreational equipment (playgrounds, ball fields, soccer goals, etc.)
- Realize the opening to public use of the initial walking trail and parklet at Mill Place Commerce Park. Continue discussions regarding potential development of other trails on the property based on the property's existing long range plan.

**Budget Summary:**

**Parks & Recreation:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$874,534	\$916,300	\$925,671	\$815,054	-11.0%
Operating	436,102	497,100	497,250	399,600	-19.6%
<b>Total</b>	<b>\$1,310,636</b>	<b>\$1,413,400</b>	<b>\$1,422,921</b>	<b>\$1,214,654</b>	<b>-14.1%</b>

\*\*\*\*\*There will be some noticeable changes in the department's new FY19 budget due to many line item expenses transferring to the Maintenance account (43010), under the new Director of Facility Management's authority. There was close cooperation and collaboration between the departments in the budget planning, development, and conference process. Also in the new FY19 year, we are proposing for Parks and Recreation account (71010) to absorb the few remaining line items in Natural Chimneys account (71020). The Natural Chimneys revenue items (016140) would also be folded into the Parks and Recreation revenue slate (016130).

Change in personnel figures have been driven largely by the increase in needed labor to fulfill the Department's increasing workload. Specifically in the maintenance and grounds-keeping arenas in previous fiscal years along with increasing administrative projects for the department. The figures for new FY19 include a request for a shared full-time project coordinator position with the Economic Development Department. This shared position would allow us to increase weekly hours devoted to revenue producing programming while sustaining current operations and having an improved chance to meet expectations. Other Personnel change would be contributable to:

1. Three full time staff salaries and benefits expenses transferring into account 43010 for new budget year FY19. Absorbing 1 full time staff salary and benefits as the Natural Chimneys expense accounts under 71020 are folded into 71010 for new FY19.
2. A third of budget year FY18's part-time wages transferring into account 43010 for new budget year FY19. Absorbing half of FY18's part-time wages from Natural Chimneys expense account 71020.
3. A revised wage scale for part-time staff within the CARE and Camp program have also contributed to an increase. This revision was a necessary measure for staff retention and recruitment.

Operating change would mainly be contributable to:

1. All line item expenses in the repair and maintenance, custodial, and grounds keeping areas of responsibility transferring into account 43010 for new budget year FY19.
2. Absorbing line item expenses from Natural Chimneys account 71020 with none having greater than a 3% increase themselves.

3. Planned increase in program spending (instruction and supplies) based on the request for a new, shared position freeing up staff time to devote to revenue generating programming.
4. The change in the school calendar affecting both ends of the summer break has caused increased costs for pool operations including lifeguards, wages for camp staff, and camp supplies due to a longer program with this change.

**Natural Chimneys:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$95,581	\$109,105	\$102,775	\$0.00	-100.0%
Operating	105,401	113,200	112,900	0.00	-100.0%
<b>Total</b>	<b>\$200,982</b>	<b>\$222,305</b>	<b>\$215,675</b>	<b>\$0.00</b>	<b>-100.0%</b>

\*\*\*\*\*For new FY19, the Natural Chimneys expense account 71020 will no longer exist as all line item expenses were transferred to Maintenance account 43010 or absorbed into Parks and Recreation account 71010.

**Service and Performance Measures:**

Item	2017 Actual
Programs Offered	502
Programs Realized/started	403
Participants	12,034
Participation Hours	239,058

*\*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.*

**Accomplishments:**

- Realized a 10% increase in program participants/registrations while offering 20 less programs than previous calendar year.
- Maintained an 80% success rate/percentage for offered programs over entire FY. This is the department’s greatest success percentage in more than a decade and speaks to the focus on staff efficiency and return on investment.
- Joyce Johnson, former senior level Programs Coordinator and now new Recreation Manager, attended the NRPA’s National Supervisors’ Management School in November 2017. Joyce received a full tuition scholarship to the school, valued at \$680.
- Along with the Augusta County Recycling Committee, received a \$500 grant from Keep Virginia Beautiful. This grant was to fund project ‘Park Your Butts Here’. This project will focus on cigarette litter education and awareness by offering an alternative to throwing butts on the ground. Grant funds were used to purchase and install at least one cigarette receptacle in each of our picnic shelters at our five parks.

- Cooperatively sponsored, administered, and hosted the 17<sup>th</sup> Annual Sweet Dreams Festival which attracted over 5,000 attendees. Have decided to move the event from the fourth Saturday in July to the first Saturday in June starting in 2018.
- At Stuarts Draft Park, the pool pump was replaced with a stronger pump to increase the flow/circulation of the water and contribute to the improvement of chemical balance consistency. A new chlorination system was also installed. Total cost for these combined projects was \$16,300.
- Finished the planning and awarded the bulk contract for installation of a paved walking trail and parklet within Mill Place Commerce Park. The project has \$219,000 allocated to it with an additional \$15,000 plus in private investment.
- Hosted the fifth, annual Red Wing Roots Music Festival at Natural Chimneys Park in cooperation with Black Bear Productions ([www.redwingroots.com](http://www.redwingroots.com)). The event had its greatest attendance yet and sold out admission tickets for all three days of the event.
- \$25,800 in electrical renovations were completed to camping loops E & F at Natural Chimneys Park. This work involved replacing an 800 amp MDP, 12 campsite's utility hookup pedestals and electrical outlets and running new electrical feeder lines for these hookup pedestals.
- In cooperation with Dominion Energy, their Underground High-Voltage line running throughout the park was replaced in September and October along with three transformers. The new, replacement line was estimated to be over 5,700 feet in length. This was at no expense to the County.
- At Natural Chimneys Park, electrical service to the Chimneys Lawn and festival grounds was reestablished with added power stations. This service now provides 300 amps. The project totaled \$22,700.
- Conducted the 14<sup>th</sup> Annual Senior Health Fair for our county's senior adult population and increased vendor spaces to 48 and sold out again. The department hosted more than 250 attendees.
- Administered \$28,143 in Recreation Matching Grants during the calendar year 2017.
- At the conclusion of FY16-17 and following deductions for depreciation, the department had recovered 54% of all operating expenses through direct revenue streams. This was the fourth 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:** Provide advocacy training for The Board of Trustees, the Friends of the Augusta County Library Officers, the Augusta County Library Foundation Directors, and the Library's management staff.

**Strategic Direction 2: Build our Library Community.**

**Goal 1:** Obtain funding to increase service hours at Stuarts Draft and to restore hours at Churchville to full service levels.

**Goal 2:** Develop a marketing plan to better promote ACL within the community.

**Goal 3:** 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 4:** Emphasize partnership opportunities with Augusta County Schools, private schools in the county, and area homeschool groups.

**Goal 5:** Seek additional cooperation within the Valley Libraries Connection.

**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:** Create a written Staff Development Plan.

**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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$800,076	\$862,871	\$837,687	\$967,943	12.2%
Operating	388,522	383,329	392,844	413,447	7.9%
<b>Total</b>	<b>\$1,188,598</b>	<b>\$1,246,200</b>	<b>\$1,230,531</b>	<b>\$1,381,390</b>	<b>10.8%</b>

\*\*\*Change in personnel figures are driven largely by allocation of annual merit and cost of living increases. Change in operating is due to less equipment and site improvement requests.

**Churchville Library:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$104,884	\$92,285	\$92,337	\$0.00	-100.0%
Operating	17,691	20,530	20,493	0.00	-100.0%
<b>Total</b>	<b>\$122,575</b>	<b>\$112,815</b>	<b>\$112,830</b>	<b>\$0.00</b>	<b>-100.0%</b>

\*\*\*Churchville Library has been combined into the main library budget this fiscal year.

**Service and Performance Measures:**

	FY2016-2017 Actual
Circulation	510,552
Items Added	10,818
Collection Total	188,590
Number of Patrons Registered	27,315
Number of Patron Visits	182,724
Number of Programs	759
Program Attendance	16,144
Meeting Room Attendance	11,080
Uses of Website	164,373
Reference Questions Asked	38,428
Volunteer Hours Donated	5,893

**Accomplishments:**

- Opened new Stuarts Draft Library Station
- Installed Square for card payments
- Successfully hired for fourteen positions without disruption of public service
- Created a monthly online newsletter
- Increased use of Facebook, Instagram, and began using Snapchat

- Conducted patron use of library and technology surveys
- Developed the Strategic Plan for 2017-21
- Added an electronic sign at the Churchville Branch
- Installed new baseboard heating in Fishersville basement meeting rooms
- ACL Foundation received 501 (c) 3 status
- Celebrated the our 40<sup>th</sup> Anniversary
- Received grants from the Community Foundation (for the Friends Of the Library),Dollar General (for Summer Reading)
- Fundraising campaign for the new Stuarts Draft Library including grants from Target and area business
- Installed Comcast Business service for Internet and telephones at Craigsville and Stuarts Draft Library Stations
- Created a storywalk at the Churchville Branch
- Added four adult computers at Fishersville
- Distributed 800 Solar glass for the eclipse and created or renewed 78 library cards
- Increased public services through Valley Libraries Connection partnership:
  - \*Entered into a Memorandum of Understanding with Valley Libraries Connection and Blue Ridge Community College to offer VLC material pick up and return at the Weyers Cave campus, which received a Virginia Public Library Director's Assn. award for Outstanding Cooperative Program
  - \*Added Hoopla to download and stream media and Novelist to promote reader's advisory
  - \* Created fine free cards for Children's and Young Adult materials checked out on Juvenile and Young Adult cards
  - \*Started a new Library Trivia quarterly program to be held at area breweries. ACL hosted the first at Seven Arrows Brewery

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**Augusta County  
Fiscal Year 2018-2019  
Departmental Budgets by Function  
Community Development**

Department	FY2016 – 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Community Development	\$900,141	\$955,751	\$956,550	\$964,191	1%
Tourism	277,953	270,195	273,563	273,570	1%
Economic Development	289,113	305,930	307,030	307,529	1%
Extension Office	100,248	121,950	121,950	114,812	-6%
County Farm	840	9,760	9,760	8,260	-15%
<b>Total Community Development</b>	<b>\$1,568,295</b>	<b>\$1,663,586</b>	<b>\$1,668,853</b>	<b>\$1,668,362</b>	<b>0%</b>



## 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.
- Handles Emergency Watershed Protection (EWP) projects.
- Administers VDOT locally administered 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$379,353	\$386,625	\$376,212	\$379,240	-1.9%
Operating	11,647	13,600	23,722	15,900	16.9%
<b>Total</b>	<b>\$391,000</b>	<b>\$400,225</b>	<b>\$390,519</b>	<b>\$395,140</b>	<b>-1.3%</b>

\*\*\*Change in personnel figures are driven largely by allocation of annual merit and cost of living increases. Change in operating costs is due to a decrease in fuel costs.

**Community Development:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$768,851	\$796,945	\$796,777	\$809,935	1.6%
Operating	131,290	158,806	159,773	154,256	-2.9%
<b>Total</b>	<b>\$900,141</b>	<b>\$955,751</b>	<b>\$956,550</b>	<b>\$964,191</b>	<b>0.9%</b>

\*\*\*The decrease in personnel expenditures is related to a transition of staff in the department.

**Service and Performance Measures:**

Item	FY2011 – 2012 Actual	FY2012 – 2013 Actual	2014	2015	2016	2017
Building permits issued	780	728	801	812	826	907
Total permits issued	2,445	2,614	2,708	2,810	2,774	3,123
Inspections	6,790	7,047	6,751	7,761	7,606	8,593
Special Use permits	46	56	61	48	48	62
Variances	2	3	2	5	1	1
Rezoning requests	14	1	8	5	6	3
Zoning certificates issued	199	192	183	218	234	198
Administrative permits reviewed	332	296	288	291	287	319
Field inspections (zoning)	1,486	1,459	1,409	1,353	1,250	1,501
E&S inspections	1,033	1,103	1,122	1,122	883	856
E&S control plan review	26	29	46	21	81	34
Site plan review	17	19	28	27	29	31
Final plat review	19	14	23	16	13	14

Flood plain review	20	12	25	22	41	27
Minor subdivision plat reviews	210	167	168	189	198	220

**Accomplishments:**

- Drafted ten (10) Zoning Ordinance Amendments to address directives by the Board of Supervisors as well as changes to the State Code.
- Provided staff assistance and prepared staff reports on six (6) Planning Commission items including three (3) rezoning requests, two (2) Sourcewater Protection Overlay District Additions, and one (1) review of the Agricultural and Forestal District Committee’s recommendation for a VDOT road project in an Agricultural and Forestal District.
- Prepared seventeen (17) staff reports on potential rezonings in the County.
- Reviewed Federal Energy Regulatory Commission’s draft and final environmental impact statement (EIS) on the Atlantic Coast Pipeline. Prepared and submitted comments on behalf of the Board of Supervisors concerning the draft EIS.
- Held six (6) Stuarts Draft Small Area Plan Advisory Committee meetings and a public kick-off meeting to gather citizen input on a draft vision statement, strengths and weaknesses, and a visual preference survey.
- Prepared staff reports and recommendations on seventy-seven (77) Board of Zoning Appeals items including:
  - Sixty-two (62) Special Use Permit applications
  - One (1) Variance application
  - Fourteen (14) Extensions of Time
- Reviewed twenty-seven (27) Flood Plain sketches.
- Reviewed one thousand five hundred twenty-seven (1,527) Building Permit applications.
- Issued one hundred ninety-eight (198) Zoning Certificates.
- Reviewed a total of three hundred nineteen (319) Administrative Permits.
- Made a total of one thousand five hundred one (1,501) Field Inspections including:
  - One hundred fourteen (114) Special Use Permit inspections including Special Use Permit violation Inspections.
  - One thousand eighty-five (1,085) Zoning Complaint Inspections.
  - Two hundred seven (207) Grass and Weed Complaint Inspections.
  - Ninety-five (95) Trash Complaint Inspections.
  - Zero (0) Flood Plain Inspection.
- Received two hundred twenty-two (222) New Zoning Complaints.
- Prepared documentation for eight (8) Court Cases to go to trial.
- Was awarded authorization to proceed for Preliminary Engineering/Right of Way activities, submitted and received funding for Centerview Drive.
- Completed Route 608 and Route 636 shared use path projects.
- Developed a “Quality Assurance Plan” for Centerview Drive.
- Developed a “Request for Quotes” on Centerview Drive project for Non-professional Construction Inspector Services.
- Completed 2 Drainage Improvement Projects – Stuarts Draft Sinkhole and Rolla Mill 4/5.
- Performing construction administration oversight in the design phase for the rehabilitation of Hearthstone Lake Flood Control Dam.
- Reviewed 220 Minor Subdivision Plats

- Reviewed 2 Preliminary Plats and 14 Final Plats
- Reviewed 31 Site Plans
- Issued 37 Certificates of Occupancy for commercial and industrial sites
- Reviewed 34 Construction and Erosion and Sediment Control Plans
- Reviewed 22 As-Built Plans
- Issued 29 Land Disturbing Permits
- Currently have 80 active sites / 62 active commercial sites.
- Conducted 856 erosion inspections on 131 sites.
- Received 29 drainage complaints.
- Collected \$88,464.00 in Stormwater fees, \$10,005.00 in E&SC fees.
- The MS4 2016-2017 Annual Report was submitted and approved with minimum corrections.
- 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 include in-house information and local operators shared information while expanding the available data.
- MS4 IDDE received its first two suspected illicit discharges both being allowed discharge.
- 100% of the Storm Sewer System and Outfall maps have been completed.
- TMDL map creation with revisions to better meet the MS4 regulations.
- Erosion and Sediment Control Program monitored and revised to best meet the State regulations and satisfy the community.
- Stormwater Management Program continues to be formalized.
- Post-construction Stormwater Management is developing with publicly and privately owned facilities being tracked inside the MS4 area.
- County owned facilities SWPPPs or NMPs were operational and were monitored.
- Training for the MS4 is ongoing with classes, meetings, conferences, and online presentations.
- Partnered with Parks and Recreation to get grant funding from the Keep Virginia Beautiful: 30 in 30 grant for cigarette butt collection at all of our parks.
- Received the Competitive Litter Prevention and Recycling Grant. Books for our stormwater and recycling school education program were purchased with this grant.
- The Non-Competitive Litter Prevention and Recycling Grant was also received to help with the costs of our collection sites around the County.
- The Jennings Branch Stream Restoration project received funding from the DuPont Mercury Settlement, this project is ongoing.
- The Dooms Crossing Road Boat Launch and Bank Stabilization project received funding from the DuPont Mercury Settlement, this project is ongoing.
- VEEP DEQ Yearly Audit for all four locations submitted and approved.
- VEEP development through recertification of the Government Center Complex and the Augusta County High Schools.
- Reestablishing VEEP program with changes in management.
- Fall Household Hazardous Waste event has changed hands in the form of funding due to changes in recycling providers. The Augusta County Landfill budget is now covering the cost of the event while preparation and setup is done by the Recycling Committee.
- 4 Mini Grants were granted to Augusta County Schools, while the Committee wishes to add a second grant that focuses on students that are looking into environmental and recycling efforts.
- Worked 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 2012 edition of the Uniform Statewide Building Code.
- The Building Inspection 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 3,123 permits including 907 building, 894 electrical, 510 plumbing, 747 mechanical and 65 manufactured homes.
- Performed 8,593 inspections.
- Performed 612 E&S inspections on residential construction sites.

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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 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
    - Add videos and other upgrades
  - Promote redesigned Tourism website
  - Develop and distribute new marketing publication
    - Quality of Life/Tourism publication
  - Refine and redistribute current marketing publication
    - An Entrepreneur’s Guide to Starting a Business in Augusta County
  - Publish established monthly electronic newsletter
  - Publish Annual Report
  - Maintain Economic Development Facebook page
  - Speak at community-engagement events (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
  - Serve on VEDA Executive Committee as Secretary and Membership Committee Chair
- Existing Business Retention
  - Complete 40 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
  - Continue the Greater Augusta Regional Tourism (GART) grant program to encourage regional collaboration on new events and marketing programs
  - Continue the Augusta County Tourism grant program to encourage County-wide collaboration on new events and marketing programs
  - Promote regional craft beer trail – the Shenandoah Beerwerks Trail (GART)

- Engage in Shenandoah Valley Tourism Partnership activities that are meaningful to the Augusta community
- Assist in development of Shenandoah Valley-wide event for regional farms/producers to market products to statewide consumers (called Farm2Fork Affair) through partnerships with various stakeholder groups (GART/Fields of Gold/Shenandoah Valley Tourism Partnership, etc). Development to include planning guidebook for event and future events.
- Attend Chamber Industrial Roundtables
- Serve on Fields of Gold Steering Committee and other associated committees
- Business Attraction
  - Continue to meet with established LifeCore stakeholders to promote LifeCore for development
  - 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 a site selector familiarization tour to be held in September 2018 (serving on sub-committee)
  - Work with SVP to host Virginia Economic Development Partnership project managers
  - Participate on SVP Marketing Committee
  - Complete requests for information, site submittals, and prospect visits
- Business Start-up Support
  - Promote regional website devoted exclusively to helping entrepreneurs navigate the start-up pathway
  - Promote and reimagine the Augusta County Small Business Loan Fund
  - Continue to host satellite office of the Shenandoah Valley Small Business Development Center in the Augusta County Government Center
  - Research and consider an entrepreneurial grant initiative
  - Develop an Agritourism/Event Infographic Resource
  - Continue to mail Economic Development Services rack card to new business license lists
- Labor Resources
  - At the conclusion of the CTE Strategic Plan/Grant (June 2018), consider implementation possibilities and/or new initiatives
  - Promote collaborative labor pipeline development campaign called inDemand Jobs and Valley Career Hub established by the Shenandoah Valley Partnership and WHSV-TV3
  - Re-initiate industry tours for area high school students in collaboration with regional stakeholders
  - Serve on Staunton-Augusta-Waynesboro Career and Technical Advisory Council
  - Serve as alternate to the Shenandoah Valley Workforce Investment Board's CEO consortium
- Physical Infrastructure and Site Readiness (capital requests)
  - Further site readiness of key economic development sites in Augusta County
    - Continue working with Virginia Economic Development Partnership on Virginia Business Ready Sites Program and improving site readiness at key industrial/commercial sites including but not limited to: (\$200,000)
      - Martin
      - Argenbright



- MEG
- Greenville Property
- Wilson Commerce Park
- 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 (\$15,000)
  - Intersection improvements @ Laurel Hill Road (SMART SCALE)
  - Entrance Signs & Landscaping (\$100,000)
  - Trail Network

**Budget Summary:**

**Tourism:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$277,953	\$270,195	\$273,563	\$273,570	1.2%

\*\*\*Funding based on requirements to meet tourism moral obligation.

**Economic Development:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$157,803	\$163,300	\$164,683	\$167,025	2.3%
Operating	131,310	142,630	142,347	140,504	-1.5%
<b>Total</b>	<b>\$289,113</b>	<b>\$305,930</b>	<b>\$307,030</b>	<b>\$307,529</b>	<b>0.5%</b>

\*\*\*Change in operating increase attributable to marketing and travel.

## Accomplishments for Calendar Year 2017:

The Augusta County Department of Economic Development and Tourism had a strong year with measured results in 2017. Six projects were announced – five expansions and one new location - with a combined capital investment of \$79.9 million and 206 jobs created.

<b>*Announced Projects (2017):</b>	Investment	Jobs Created	Jobs Retained
InterChange/Sumitomo	\$ 8,000,000	15	33
Hershey Chocolate of Virginia Expansion	\$26,800,000	69	
Shamrock Farms Expansion	\$43,900,000	78	
Draftco, Inc.	\$ 450,000	16	
Stable Craft Brewing	\$ 500,000	13	
Hutchins & Hutchins	\$ 224,000	15	
<b>Total</b>	<b>\$79,874,000.00</b>	<b>206</b>	<b>33</b>

The following are other accomplishments achieved in calendar year 2017, organized by strategic goal category:

- Organizational Effectiveness and Communications
  - The International Economic Development Council awarded the Economic Development website [www.augustaVAbusiness.com] a GOLD award in the category of general purpose economic development website. This is the highest award possible in the economic development industry.
  - Launched the Shenandoah Beerwerks Trail passport program in December 2017. Within one month, the program has seen 852 brewery visits. Attended the first-ever Beer Marketing and Tourism Conference. Trademarked the Shenandoah Beerwerks logo. Received second Virginia Tourism Corporation Marketing Leverage Program grant in the amount of \$22,230.
  - Published monthly electronic newsletter
  - Maintained Economic Development Facebook page
  - Attended Public Relations Council meetings for professional development
  - Developed Mill Place Commerce Park marketing video
  - Director served on the Virginia Economic Developers Association Board of Directors as Chair of the Membership Committee
  - Director served on the Virginia Manufacturing Development Commission
  - Director served on the Virginia Economic Development Partnership’s Strategic Plan Steering Committee
  
- Existing Business Retention
  - 63 existing business visits conducted
  - Staff attended Chamber Industrial Roundtables and other Chamber events
  - Awarded \$10,000 in Augusta County’s tourism grant program (2<sup>nd</sup> year)
  - Marketing Coordinator served on Fields of Gold Steering Committee and other related agri-tourism committees
  - Coordinated Stable Craft Brewing ribbon cutting event with Secretary of Agriculture and federal, state, and local elected officials

- Supported the Virginia Agritourism Study completed by VA Tech, VEC and VTC.
- Business Attraction
  - Coordinated Mill Place Commerce Park Lot 13 Groundbreaking Event
  - Completed direct site location consultant marketing missions to New York/New Jersey and attended the Summer Fancy Foods Show with the Shenandoah Valley Partnership
  - Continued participation in the Shenandoah Valley Partnership’s site location consultant initiative
    - Hosted individual site selectors
    - Marketing Coordinator served on the Shenandoah Valley Partnership’s subcommittee for the 2018 Familiarization Tour for Site Location Consultants
  - With the Shenandoah Valley Partnership, hosted and built relationships with Virginia Economic Development Partnership project managers
    - Hosted Stephen Moret, newly-appointed CEO of VEDP, on two occasions
    - Hosted a Familiarization Tour for a group of 20+ VEDP project managers
  - Completed requests for information, site submittals, and prospect visits
  - Hosted one meeting of the LifeCore Stakeholders Group to discuss development opportunities
- Business Start-up Support:
  - The Augusta County Economic Development Authority continued to offer a small business loan fund program
  - With Staunton and Waynesboro, promoted a web version of An Entrepreneur’s Guide to Starting a Business in Augusta County, [www.augusta-startup.com](http://www.augusta-startup.com)
  - Hosted a satellite office of the Shenandoah Valley Small Business Development Center in the Augusta County Government Center
  - Continued the Greater Augusta Regional Tourism grant program to encourage regional collaboration on new events and marketing programs
- Labor Resources
  - Augusta County, in partnership with Staunton and Waynesboro, was awarded a \$40,000 Building Collaborative Communities grant from DHCD. With the required match, the entire \$50,000 project will map CTE assets, gather data from CTE contacts and businesses, and fund a 10-year strategic plan for career and technical education in the Staunton-Augusta-Waynesboro area.
  - 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
- Physical Infrastructure and Site Readiness
  - Completion of Route 608 improvements in Fishersville (in front of Westgate) and shared-use path along LifeCore Drive
  - Completion of a new master development plan for Mill Place Commerce Park
  - Award of SMART Scale funding for Mill Place Parkway/Laurel Hill Road improvements
  - Award of SMART Scale funding for improvements to Exit 235/Weyers Cave

- Sale of Lot 13 in Mill Place Commerce Park to the InterChange Group for a new 109,000 SF facility
- Received a \$250,000 VDOT Economic Access Grant for the partial construction (section 1) of Centerview Drive
- Near completion of the construction of sections 1 and 2 of Centerview Drive
- Funding, site plan approval, and contractor selection for the Mill Place Walking Trail
- Received \$21,988 grant through the Virginia Business Ready Sites Program to fund 50% of the required costs to increase the site readiness of Mill Place Commerce Park from Tier 3 to Tier 4

**Contact Information:**

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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 Augusta Agriculture Industry Board
  - Enhance Augusta beef cattle marketing opportunities for producers
  - Publish equine producer forage management resources
  - Expand educational scope of 4-H/FFA Market Animal Show for all species
  - Continue corn, soybean, and small grain hybrid variety test traits
  - Maintain pesticide applicators certification program
  - Investigate innovative sustainable cropping practices programs for environmental and production efficiency
  - Maintain the Farm Family Transition program
  - Continue programming aimed at supporting small farm enterprise development
  - Provide non-expert agricultural law interpretation where appropriate
- 4-H
  - Provide support for 4-H volunteer department
  - Manage 4-H Teen Leadership Development Program
  - Foster development of new special interest 4-H clubs throughout the county
  - 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017- 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$91,716	\$113,850	\$113,850	\$107,212	-5.8%
Operating	8,532	8,100	8,100	7,600	-6.2%
<b>Total</b>	<b>\$100,248</b>	<b>\$121,950</b>	<b>\$121,950</b>	<b>\$114,812</b>	<b>-5.9%</b>

\*\*\*Increase in personnel expenditures due to merit and cost of living allocations. Revised reflects turnover in personnel and vacant positions.

### Accomplishments:

- Crops and Soils
  - Provided assistance to individual farmers and landowners
  - Promotion of safe and effective pesticide usage
  - Row crop and forage research and outreach efforts
- 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

**Contact Information:**

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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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$840	\$9,760	\$9,760	\$8,260	-15.4%

Decrease in recommendation in FY18 funded an increase in hours for the Part-time 4H Technician position. Offsetting increase is in Extension part-time payroll.



**Augusta County  
Fiscal Year 2018-2019  
Departmental Budgets by Function  
Non-departmental & Contingencies**

Department	FY2016- 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Other Operational Functions	\$867,919	\$982,173	\$ 960,723	\$1,186,462	21%
Contributions	450,253	431,243	430,826	436,556	1%
Contingencies	79,253	23,649	50,000	105,000	344%
Transfers to Other Funds	54,520,245	52,732,342	57,997,403	56,300,579	7%
<b>Total Non-departmental &amp; Contingencies</b>	<b>\$55,917,670</b>	<b>\$54,169,407</b>	<b>\$ 59,438,952</b>	<b>\$58,028,597</b>	<b>7%</b>

## 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$867,919	\$982,173	\$960,723	\$1,186,462	20.8%

\*\*\*Decrease in Revised due to allocation of pay and classification study to departments.

**Contributions**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$450,253	\$431,243	\$430,826	\$436,556	1.2%

\*\*\*Decrease is due tax exempt contribution ownership changing in FY18, offset in part due to small increases in regional contributions.

### Contingencies

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$79,253	\$23,649	\$50,000	\$105,000	344%

\*\*\*Increase due to an approved position that has yet to be determined.

### Transfers

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$54,520,245	\$52,732,342	\$57,997,403	\$56,300,579	1.5%

\*\*\*Change in transfers due to increases in transfers to CSA, School and Debt Funds were offset by a decrease to the County Capital Improvement Funds.

**Augusta County  
Fiscal Year 2018-2019  
All Other Funds**

Funds	FY2016– 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 – 2018 Revised	FY2018 - 2019 Adopted	% Change from FY2018
Fire Revolving Loan Fund	\$ 50,110	\$ 605,000	\$ 605,000	\$ 605,000	33%
Asset Forfeiture Fund	44,834	48,000	50,500	48,000	0%
Economic Development Fund	302,965	303,000	178,000	178,000	-41%
Revenue Recovery Fund	1,435,178	1,484,200	1,550,700	1,513,300	2%
Virginia Public Assistance Fund	11,553,605	12,744,047	12,744,047	12,939,168	2%
Comprehensive Services Act Fund	4,862,869	4,950,000	5,197,500	5,197,500	5%
School Operating Fund	100,627,107	103,634,345	104,685,192	105,989,578	2%
School Cafeteria Fund	4,389,439	4,353,292	4,272,828	4,341,380	0%
School Capital Improvement Fund	27,842,608	4,152,918	8,745,959	-	-100%
Debt Fund	7,633,406	9,592,935	9,592,285	9,448,654	-2%
Head Start Fund	3,431,768	2,734,042	3,115,399	2,950,978	8%
Governor's School Fund	1,475,415	1,594,867	1,644,218	1,632,194	2%
County Capital Improvement Fund	6,692,831	6,001,749	14,440,902	6,665,773	11%
<b>Total Other Funds</b>	<b>\$ 170,342,135</b>	<b>\$ 152,198,395</b>	<b>\$ 166,822,530</b>	<b>\$ 151,509,525</b>	<b>0%</b>

## 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$50,110	\$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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Personnel	\$32,035	\$38,000	\$38,000	\$38,000	0%
Operating	12,799	10,000	12,500	10,000	0%
<b>Total</b>	<b>\$44,834</b>	<b>\$48,000</b>	<b>\$50,500</b>	<b>\$48,000</b>	<b>0.0%</b>

## 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	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$302,965	\$303,000	\$178,000	\$178,000	-41.3%

## 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.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$1,435,178	\$1,484,200	\$1,550,700	\$1,513,300	2.0%

\*\*\*Change in revised due to increase in call volume. FY19 is budgeted less due to a transition within Revenue Recovery from third party billing to in-house 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, fuel and food 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, child 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 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):** A health insurance program for children of working families with higher household income.

#### 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 and Prevention Services:** Investigates referrals and provides services to abused or neglected children and their families.
- **Child Care Services:** These services assist eligible families who are receiving working and/or are attending school and whose children have child care needs.
- **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 is provided for families who 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 2018:

- 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.
- 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.
- 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, & TANF Competitive Grant as well as seeking new grant funding streams 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.
- Secure and retain qualified and knowledgeable staff.
- Obtaining necessary equipment and resources to consistently handle high caseloads.
- Cross training of staff to ensure adequate knowledge and coverage.
- Ensuring staff are current on all state mandated training and knowledgeable on state and local policies.
- Continuing to seek ways to use automation and technology to streamline operations.
- Seek additional and creative cost savings measures to maintain proper staffing levels while dealing with flat or minimal state funding.
- 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.
- Focus on enhancing and improving customer service to the community.

### Budget Summary:

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$11,553,605	\$12,744,047	\$12,744,047	\$12,939,168	1.5%
County Transfer	\$961,008	\$1,130,530	\$1,130,530	\$1,193,027	5.5%

### Caseload Statistics:

Program	FY2014	FY2015	FY2016	FY2017
Family/Children Medicaid	2474	2728	2883	2848
Adult Medicaid	2036	2055	2063	2150
FAMIS/Adult Plan First as of FY2015	607	206	186	196
SNAP -Supplemental Nutrition Assistance Program (formerly known as Food Stamps)	2982	2690	2744	2428
TANF/Diversionsary	202	167	161	183
VIEW	57	34	33	51
Energy Assistance	2495	2383	2118	2163
Foster Care	67	75	63	68
CPS Investigations & Assessments	427	441	342	474
CPS Service	24	24	27	52
Day Care	114	123	113	72
APS Investigations	337	410	450	568
AS/APS Guardianship Ongoing Service Cases	228	219	237	261
Total Case Count for Augusta County	12,050	11,555	11,420	11,514

### Shenandoah Valley Social Service Accomplishments for FY2017:

- SVSS handled 24,207 ongoing cases in FY2017 which is a decrease of 3.5% in caseloads from 25,046 in FY2016. FY2017 is the fourth consecutive year caseloads decreased after straight increases for over a decade. 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.

- Agency payments for FY2017 including daily operations and all benefit payments to clients totaled \$179,461,432 up from \$168,748,975 in FY2016. This is another all-time high; up \$10,712,457 or 6.3% over FY2016 actual costs. Medicaid payments alone account for almost all of this increase with some other program areas actually seeing a decrease in costs. Local costs were \$5,832,865 up \$218,095 or 3.9% from FY2016. CSA program local costs alone were up 9.7% while administrative and other locally paid program costs decreased 5.8% compared to FY2016.
- Three new positions were approved by the SVSS Board with minimum impact to the budget. Additional staffing was added to Child Protective/Prevention Services, Adult Protective Services, and Foster Care.
- Tremendous efforts have been placed on finding adoptive homes. Forty-two children in care were adopted during FY2017; in comparison to twenty-seven children adopted during FY2016. Forty-nine children entered care during FY2017 with twenty-seven returning home or placed with relatives. The resulting year-end balance of children in care dropped from 176 to 150, due to agency efforts to increase completed adoptions. Of those remaining in care, five Foster Care youth are successfully attending college (PVCC, BRCC and VCU) and five are participating in the new Fostering Futures Program. The agency also approved thirty-one Foster Care Resource Homes this past year.
- Child Protective Services participated in numerous presentations to schools, health agencies, coalitions, and community organizations on mandated reporting, safe infant sleep, and substance exposed infants. SVSS initiated being a distributor of “Safe Sleep Baby Boxes” to expectant parents in the Valley.
- CommonHelp – the VDSS online system has been active since 2012 and gives clients access to apply for SNAP (Food Stamps), Medicaid, TANF, EAP, and Child Care programs. As to date, SVSS has received 10,163 online applications for benefit programs with approximately 2,000 on average per year.
- During FY2017 applications received for all Benefit Programs from all sources totaled 10,770. Medicaid, in particular, accounts for 4,957 of the applications received from sources that include CommonHelp (online), CoverVa Call Center (telephonic), FFM (Healthcare.gov), and paper applications submitted locally. A State maintained Central Processing Unit has assisted our agency by processing 801 Medicaid applications.
- Fraud collections for FY2017 were \$142,671 as determined by state reporting sources. This is down from \$172,166 in FY2016. The Fraud Program caseloads and reporting was moved into a new state system (VACMS) this past year. Reports on collections and cases have been inconsistent. The state is working on providing better caseload data and reports next fiscal year. A portion of Fraud collections funds our Fraud Investigator positions.
- SVSS AS/APS Unit received and processed 1,444 reports of adult abuse, neglect or exploitation in FY2017 as compared to 1,369 reports in FY2016. Of these 1,236 were investigated with 208 being determined invalid. Multiple charges of criminal abuse and neglect were successfully prosecuted. Additionally multiple charges of felony financial exploitation, uttering and forging,

credit card fraud, and a 90K dollar exploitation were successfully prosecuted over the course of the last year. The number of charges being prosecuted has significantly increased during the last FY.

- SVSS AS/APS Unit in the community continues to provide numerous presentations on Mandated Reporting, Scams, Financial Exploitation, and Neglect. The APS unit hosted a Community Forum on Financial Exploitation in August 2017. A display at both Verona and Waynesboro Offices was completed to raise awareness on World Elder Abuse Awareness Day. The APS unit sponsored the Greater Augusta Coalition Against Adult Abuse Annual Training in May 2017 as part of Abuse Awareness Month entitled “Financial Exploitation It’s Not Just a Civil Matter.” Mandated Reporting information was sent out to 19 Long Term Care Facilities during the month of May to raise awareness about the indicators and prevalence of Abuse, Neglect and Exploitation during Adult Abuse Awareness Month.
- Our VIEW program continues to be recognized for its performance in the state and has been requested to be a training agency. VIEW participants’ average hourly rate is \$1.96 above minimum wage, increasing .56 from last year.
- 169 households received child day care assistance during FY2017. Total expenditures were \$816,555.
- The department has successfully pursued, obtained and renewed numerous grants/funding to provide services to the community. A new Medical Outreach and Financial Independence Program (MOFIP) grant was developed and approved, while the Quality Child Care Initiative (QCCI) grant funding ended May, 2017. 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, and TANF Competitive Grant. Total grant awards are \$1,259,190, up \$48,558 from last year, even without continued funding for the QCCI Grant.
- From FY2016 to FY2017, the department realized cost savings with various administrative expenses in the amount of \$31,526. A substantial amount of those savings occurred in postage due to a new process the state implemented which included direct mailings from home office. Other areas of savings included car repairs/cleanings, PRI phone contract, and toner supplies/usage.
- 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 and schools. The agency coordinated and presented this past year a community forum on Financial Exploitation, Child and Adult Protective Services trainings, Foster Parent Picnic, Adoption Match Event, and Adoption Celebration. SVSS participated in numerous job and senior fairs, Kid’s Matter Day in May and Staunton Celebration of Lights.

- An Online Employee Exit Survey was designed and initiated to gain feedback to assist in considering improvements or changes to retain employees in July 2016.
- Major enhancements to the Augusta County and Staunton City websites were made this past fiscal year. A new agency logo was developed and adopted this past year.



## **Contacts:**

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## **Locations:**

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Verona, VA 24482

Waynesboro Office  
1200 Shenandoah Avenue  
Waynesboro, VA 22980

Last update 1/29/18

## 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 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 funded 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:**

- Maximize use of Medicaid for eligible children in treatment foster care.
- Continue training efforts of all team members on CSA state and local policy.
- Streamline the CSA purchase order and payment process to increase payment timeliness.
- Have FAP Teams jointly identify, with the TFC provider and foster care worker, the most appropriate treatment level for children in treatment foster care.
- Increase communication with the courts in order to provide more effective services to children and families in the community.
- 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.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Operating	\$4,862,869	\$4,950,000	\$5,197,500	\$5,197,500	14.6%
County Transfer	1,690,000	1,690,000	1,774,250	1,774,250	5.0%

**Service Levels and Performance Measures:**

	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017
<b>Total Children Served</b>	206	199	204	206

**Accomplishments:**

- Two staff members hired and trained to provide utilization review, one will specialize in therapeutic foster care.
- Staff member hired to complete all purchase orders so that vendors are paid timely and expenditure reports depict a more accurate reflection of cost per month or service.
- FAPT members have been assigned role cards so that all team members have a task to complete and to improve team member engagement in meetings.
- Data compilation complete to reflect number of youth being served in private day placements by school level, disability category and total expenditure per child for three 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 General Fund and State, Federal and other operating support for Augusta County Public Schools. Augusta County per pupil expenditure was \$10,224 for 2015-2016.

Augusta County Public Schools is comprised of 9 elementary schools, 4 middle schools, 5 high schools and 1 vocational school and 1 governor’s school. The projected daily membership for funding the upcoming school year is 9,838 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 2018-2019 budget development process, the Augusta County School Board will seek to:

- Maintain current instructional programming with consideration given to improve opportunities for “at risk” students;
- Continue the school division’s conversion to a digital platform in K-12 classrooms;
- Implement the final year of the six-year salary improvement plan while maintaining benefits for employees;
- Continue to address school bus replacements.

### Budget Summary:

	FY2016-2017 Expenditures	FY2017-2018 Adopted Budget	FY2017-2018 Amended Budget	FY2018-2019 Adopted Budget	% Change from FY2018
Instruction	\$82,441,514	\$84,840,968	\$85,286,183	\$86,839,235	0.6%
Administration	2,365,375	2,372,683	2,383,310	2,449,325	2.8%
Health Services	1,513,892	1,490,292	1,521,498	1,534,177	0.8%
Pupil Transportation	5,802,704	5,754,844	6,219,321	6,285,695	1.1%
Operations & Maintenance	8,503,622	9,175,558	9,274,880	8,881,146	-4.2%
<b>Total</b>	<b>\$100,627,107</b>	<b>\$103,634,345</b>	<b>\$104,685,192</b>	<b>\$105,989,578</b>	<b>0.2%</b>
County Transfer-operating	\$39,837,789	\$40,932,841	\$40,932,841	\$42,736,475	1.8%

### Service Levels and Performance:

*In 2018-2019 the School Board Operating Fund will include more than \$104.9 million in financially related activities. A 1.0% salary increase was implemented in 2018-2019; although the sixth year of the salary improvement plan called for a 3.0% salary increase. 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 2018-2019 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:**

	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Proposed	% Change from FY2018
Operating	\$4,389,439	\$4,353,292	\$4,272,828	\$4,341,380	1.6%

Employee compensation expenditures for fiscal year 2018-2019 reflect an average 5% salary increase for SNP workers.

**Service Levels and Performance:**

This federal program provides subsidized and nutritious meals to eligible students at reduced or no cost. In the SY 2016-2017 there were 965,083 student lunches, 636,160 student breakfasts, and 27,105 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 81 full-time employees and 38 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:**

	<b>FY2016-2017 Expenditures</b>	<b>FY2017-2018 Adopted</b>	<b>FY2017-2018 Revised</b>	<b>FY2018-2019 Proposed</b>
Capital	\$27,842,608	\$4,152,918	\$8,745,959	\$0

**Service Levels and Performance:**

The Revised FY18 budget includes \$252,885 in expenditures associated with the bus depreciation account and represents the replacement of three school buses. The Revised FY18 budget also includes \$210,400 in expenditures associated with the Priority I Maintenance projects. The expenditure associated with these two depreciation accounts are offset through a transfer of funds from the County CIP account in the amount of \$463,923 (in the revenue section of the budget).

The Revised FY18 budget also includes the expenditures associated with the completion of the Hugh K. Cassell Elementary and Riverheads Elementary schools construction projects at \$4,696,804 and \$3,363,232, respectively.

Expenditures for projects funded by the Pastures District infrastructure funds for improvements at Buffalo Gap High School are budgeted to be \$72,000. The offsetting revenues appear under Local-Other in the revenue section of the budget.

The Revised FY18 budget also includes projected expenditures of \$150,000 for the addition of restrooms associated with the concession stand at Wilson Memorial High School football field.

There are no budgeted expenditures for FY19. Should any of the capital projects budgeted for FY18 incur expenses in FY19, a mid-year revision will be required.

## 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:**

	<b>FY2016 - 2017 Expenditures</b>	<b>FY2017 - 2018 Adopted</b>	<b>FY2017 - 2018 Revised</b>	<b>FY2018 - 2019 Recommended</b>	<b>% Change from FY2018</b>
Operating	\$7,633,406	\$9,592,935	\$9,592,285	\$9,448,654	-2.0%

See Appendix I for outstanding long-term debt

## 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:

	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 – 2019 Proposed	% Change from FY2018
Head Start Operating	\$2,221,464	\$2,108,226	\$2,313,586	\$2,242,386	-3.07%
EHS – CCP Operating	\$1,199,768	\$625,800	\$801,797	\$708,576	-11.62%

Employee compensation expenditures for fiscal year 2018-2019 parallel the rate changes for employees in the School Operating budget.

### Service Levels and Performance:

In 2017-2018 the Shenandoah Valley Head Start and Early Head Start – CCP provide 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:**

	<b>FY2016 – 2017 Expenditures</b>	<b>FY2017 - 2018 Adopted</b>	<b>FY2017 - 2018 Revised</b>	<b>FY2017 - 2018 Proposed</b>	<b>% Change from FY2018</b>
Operating	\$1,475,414	\$1,594,867	\$1,644,218	\$1,632,194	-0.7%

Employee compensation expenditures for fiscal year 2018-2019 parallel the rate changes for employees in the School Operating budget.

**Service Levels and Performance:**

SVGS is a regional program currently serves 225 high ability students (143 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.

**Budget Summary:**

Item	FY2016 - 2017 Expenditures	FY2017 - 2018 Adopted	FY2017 - 2018 Revised	FY2018 - 2019 Recommended	% Change from FY2018
Capital	\$5,329,117	\$3,201,081	\$2,040,654	\$2,367,771	-26.0%
Transfers	1,363,714	2,800,668	2,805,669	2,192,728	-21.7%
<b>Total</b>	<b>\$6,692,831</b>	<b>\$6,001,749</b>	<b>\$4,846,323</b>	<b>\$4,560,499</b>	<b>-24.0%</b>

\*\*\*Decrease in capital expenditures is due to completion of Todd Lake flood control dam rehabilitation and the construction of a road improvement and shared use path. 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. The transfer increased due to the addition of new school debt issues requiring funds to be used from the school’s capital account in FY18.

**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  
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(540) 245-5618, FAX 245-5621



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March 19, 2018

## **MEMORANDUM**

**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 2018-19, along with the Capital Improvements Plan for the five years 2018-19 through 2022-23, 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>
	<b>\$4,462,024</b>

This represents a reduction of \$4,462,024 in previously committed Capital funding. To re-establish this funding source would require adding 6.5¢ to our 58¢ existing tax rate (\$695,000 = 1¢). To equalize with School Capital funding, it would take an additional 10.5¢.

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.).

### 2018-19 CAPITAL BUDGET SUMMARY

Specifically, the proposed capital improvement budget for Fiscal Year 2018-19 identifies needs totaling \$23,014,000. The amount of funds represented by the five-year CIP is \$84,917,800. 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 2018-19, the following funding sources are earmarked for capital projects:

<u>General Operating</u>	<u>FY18-19</u>
Consumer Utility (1/3) (1993)	\$ 817,000
Business, Professional & Occupational License Tax (BPOL) (1/3) (1993)	1,167,000
Meals Tax (90%) (1992/1998)	2,187,000
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
	- 400,000 (1)
	- 278,000 (2)
	- 751,750 (3)
	- 623,000 (4)
	- 834,913 (5)
	- 277,940 (6)
	-1,296,421 (7)
	<u>-7,256,250 (8)</u>
	\$1,620,076

- (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 \$25.3 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 \$11.2 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>
<b>FY2009</b>	\$200,000	<b>\$1,400,000</b>
<b>FY2010</b>	\$100,000	\$ 700,000
<b>FY2011</b>	\$100,000	\$ 700,000
<b>FY2012</b>	\$ 50,000	\$ 350,000
<b>FY2013</b>	\$ -0-	\$ -0-
<b>FY2014</b>	\$ -0-	\$ -0-
<b>FY2015</b>	\$ 25,000	\$ 175,000
<b>FY2016</b>	\$ 50,000	<b>\$ 350,000</b>
<b>FY2017</b>	\$ 50,000	<b>\$ 350,000</b>
<b>FY2018</b>	\$ 50,000	<b>\$ 350,000</b>

## **PUBLIC WORKS**

### **A) Stormwater**

Stormwater management continues to be a 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, especially 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, will significantly increase the level of investment in stormwater management infrastructure, and will require that the county plan for the associated long term maintenance responsibilities. 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 yet to be determined 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 with less than 100 acres outside of the Urban Service Areas designated by the County. While the MS4 plan has not yet been fully developed, it is likely that the county will need to retrofit the old plan and develop new stormwater management measures to meet the required pollutant reductions.

The County is developing and implementing a MS4 program 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 cost to fund regional stormwater detention facilities, both MS4 and non MS4 storm sewers, could exceed \$25 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). VDOT funding plan HB2 uses criteria specific to regions to establish a ranking system for potential projects.

The County has been successful in applying for and receiving funding for projects through the Smart Scale funding process. Smart Scale funding has been approved. Projects that are currently on the approved list for this year are the 1-81 exit 235 turn lanes and the intersection of Mill Place Parkway and Route 612.

Smart Scale funding is open for application every two years. 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 (\$55.1M)**

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 2017, School debt totaled \$81.3 million. Since 1990, principal and interest costs have increased from \$876,000 in FY90 to \$7,633,404 in FY17.

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**

With the opening of the Regional Jail in 2006, the rated capacity increased from 90 to 402. With double bunking, and the use of dormitory style bunking, we are able to house 904 prisoners. The bonded cost of the Regional Jail is \$22.9 million. The debt payment is \$1,953,000 annually of which Augusta County's share is \$643,349 based upon our three-year average of prisoner days (32.93%). The DOC's "out-of-compliance" backlog in local and regional jails continues to exist and is forecasted to increase over the next several years. With Rockingham and Harrisonburg joining the Authority, our percentage of debt has dropped from 39.41% to 32.93%. We will continue to seek "rentals" from the State and non-participating jurisdictions in the State to assist in generating additional revenues to reduce local member contributions (as space is available).

The County's share of annual debt for the Middle River Regional Jail and the Shenandoah Valley Regional Detention Home is:

<b>MRRJ</b>	\$643,349
<b>SVRDH</b>	<u>129,114</u>
	\$772,473

B) **E-911**

The Augusta County Emergency Communications Center narrowbanded the current Motorola analog UHF wide band simulcast radio system to comply with the FCC mandate that radio systems be converted to narrow band operation. The County maintained four existing conventional microwave tower sites, and added two additional communication sites in Deerfield and Troxell Gap to retain radio coverage after the narrowband migration. All the pagers, mobiles and portable radios for law enforcement, fire and rescue were previously replaced with new equipment that was narrowband capable. Motorola completed the narrowband system and cutover was completed in January 2018. Final field testing will be performed in early summer to evaluate the communication coverage provided by the system. All the equipment met the restrictions mandated by the National Radio Quiet Zone in Greenbank, West Virginia. The project will be completed in full in June 2018. 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.

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 construction of new centrally located stations. See "Supplemental Capital Budget" prepared by Fire and Rescue.

In addition to having 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 that 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 courts will be significant in plans moving forward.

**E) LANDFILL**

Over the years, the County has expended millions to purchase additional land, to close the "old" landfill, develop a public use site, and construct an environmentally responsible "new" Regional Landfill. Phase 1 of the "new" landfill was opened in the fall of 1998. ACSA is currently filling in Phases 1-3 which are contiguous and expects to partially close the cells in the next year. The closure estimates include installing an active gas collector and control system for Phases 1-3. ACSA believes that the construction of Phase 5 would be at the end of the five-year plan (FY22 or FY23). The delay can be attributed to a number of factors:

- o Reduced Tonnage (economy driven)
- o Improved compaction
- o Change in daily cover from 6 inches of topsoil to a spray substance
- o DEQ approval of slope modification resulting in additional fill area

The Regional Landfill includes Staunton and Waynesboro, which share in capital and operating costs. All three member jurisdictions 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.

**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 all door security and cameras in the recent 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 environments 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.

Cybersecurity has become a major focus in recent years. System improvements and end user training are imperative to protecting the County's IT infrastructure, software systems and data.

- B) **BLUE RIDGE COMMUNITY COLLEGE** - The current capital program identifies projects over \$70 million; \$18 million of these recently completed projects include an \$8 million 21,000 gross square foot (gsf) Advanced Technology Center (2012), an \$11 million 34,000 gsf Fitness and Recreation Center (2014) and a 4,000 gsf leased space facility for a Welding Center (2014). The state of the art Advanced Technology Center serves local manufacturing industry and continues to have a positive influence on economic development in the region. \$38 million of these projects are in-process and include a \$15 million, 40,000 gsf, Classroom and Student Services Administration addition to the Houff Student Center, a \$5 million non-general fund Parking Structure, and an \$18 million, 40,000 gsf Bioscience Center under design (currently funded by the State for design only). 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 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.

While several improvements and upgrades have been made, Library staff are currently able to meet the needs of only a portion of the county's citizens -- those within a convenient drive of our current locations. 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 meet the needs of the rest of the county, the Library will develop a master plan for future locations, including branches or stations to serve the Northern end of the county where locals currently do not have ready access to our trained information professionals.

In addition, the Library will also create a master plan for facility upgrades to keep pace with the demands for more community space and varied technological needs. In the six years since the Fishersville Main Library underwent complete renovations, Augusta County Library has only performed general cosmetic and security updates to its buildings and thus needs to plan for future facility maintenance and changes to keep locations convenient, healthy, and comfortable for visitors.

By investing in improved facilities, more locations, and technology, we can provide Augusta County residents with better access to technology resources, trained and knowledgeable staff, and community resources to further increase this area's viability for industry and economic development.

**RECREATION FACILITIES** - The County's Comprehensive Parks, Recreation, & OpenSpace Master Plan is being revisited and updated. This plan will continue to serve as the "blue print" for future recreation facilities. In the meantime, staff have completed a number of park projects since 2012 and continue to progress on others.

In partnership with the maintenance department, Parks and Rec assist in developing and maintaining County parks. 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 (2012), Deerfield (2014), Crimora, Stuarts Draft and Mill Place Commerce Park (under construction). Essential capital needs for the parks are:

- Natural Chimneys-renovations to the swimming pool, replacement of picnic tables and campfire rings at all campsites, renovation of the J-loop restroom and expansion of the facility to include showers, further development and electrical and waterline upgrades to the J-loop camping area, replacement of Visitor Center roof, and enhancement of the existing trail network
- Augusta Springs-upgrading walking trail material, constructing a low-fence perimeter around the parking area
- Deerfield-upgrading walking trail material, accessibility to public restrooms during park hours
- Crimora-upgrading walking trail material, installation of public boat launch and construction of a fishing deck
- Stuarts Draft-replacement of windows and floor surface in the office and program portion of the pool house, permanent restroom facility for year around accessibility, irrigation systems for the two soccer/activity fields, additional parking, upgrading walking trail material, replacement of playground and swings.

Staff have seen a significant increase in requests for use and actual use of this 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 expect this need to be accurately reflected and conveyed through the revised Master Plan based on the initial citizen survey responses and then the public meeting stage. Major renovations would be needed for this facility to continue hosting the current uses and meet code while providing a safe and comfortable environment for citizens. Staff have Determined that the most essential capital needs for the facility are:

- a) Replacement of the gym floor/playing surface
- b) Extensive renovations to the restrooms including new sinks, commodes, flooring, and stalls
- c) Electrical rewiring and new interior lighting plan
- d) Replacement of all exterior windows and doors

In FY17-18, staff continued to work on the development of a pocket park within Mill Place Commerce Park. The core amenity of this park/recreational area is a loop walking trail around an established BMP area using property that the County will need to own and manage for storm water runoff. This area will also feature a small shelter/pavilion ideal for lunch breaks or small families and a separate parking lot accessible from Centerview Drive.

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 passenger facilities, expansions and rehabilitation of aircraft and vehicle parking areas, and airfield pavements. More recently the Airport Commission undertook a comprehensive update to the Master Plan for the Airport which identifies existing conditions, forecast demand and facilities that will be necessary to meet such demand over the next 15-20 years. The previous Master Plan review was conducted in the late 1990's and most of the projects identified have been completed. The development and approval of this more recent plan update is required by both the Federal Aviation Administration and Virginia Department of Aviation in order for the Commission secure funding for future projects from both agencies. Initial projects identified include, expansion of facilities to handle increasing demands for space to park aircraft, upgrades to the aviation fueling systems, and potential aircraft hangar construction. The first project to follow the Master Plan update will be a required Environmental Assessment regarding projects identified in the plan. The Commission has updated and replaced critical Aircraft Fire/Rescue apparatus and Snow Removal equipment, both of which are critical to maintaining Federal compliance regarding public safety and insuring the all-weather capabilities of the of the Airport. 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 a s

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 and painting. 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 State and Federal 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. We continue to look for opportunities to provide a consolidated 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." Currently, the County is completing a Master Plan update for the Commerce Park. Additionally, funds from this account assists 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 Governor's Opportunity Fund (GOF), Industrial Road Access, Rail Access, or as other similar projects present themselves.
- K) **TOURISM**  
The goal is 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** - It is important to monitor activities in and around various governmental buildings. Funding has been used to upgrade cameras and equipment to integrate it with our access control system. Since 2001, Homeland Security has been a high priority and we continue to see a need for additional security equipment.
- 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 design phase. The non-Federal share for bringing dams into compliance is 35%. The State has been requested to 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 demand and functionality of sites and assess existing and future locations as necessary.

The Recycling Committee continues to provide recycling at 9 locations throughout the County and the Landfill. Staff monitors commodity markets and manages revenues and expenses. Staff continually assesses the need for additional plastic recycling throughout the County.

- 0) **VEHICLE SINKING FUND** - A depreciation account has been established for the replacement of law enforcement and other County vehicles.

TKF/am



## Appendix A Augusta County Full Time Personnel

Department	FY18 Actual	FY18 Adopted	FY18 Revised	FY19 Adopted
<b>General Government</b>				
Board of Supervisors	7	7	7	7
County Administrator	5	5	5	5
Human Resources	3	3	3	3
County Attorney	2	2	2	3
Commissioner of Revenue	12	12	12	12
Treasurer	7	7	7	7
Finance	6	5	6	7
Information Technology	7	7	7	7
Board of Elections	2	2	2	2
<b>Total General Government</b>	<b>51</b>	<b>50</b>	<b>51</b>	<b>52</b>
<b>Judicial Administration</b>				
Circuit Court	3	3	3	3
Clerk of the Circuit Court	11	11	11	11
Commonwealth Attorney	11	11	11	11
<b>Total Judicial Administration</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Public Safety</b>				
Sheriff	80	80	80	85
Emergency Communication Center	18	18	18	18
Fire & Rescue	105	105	105	105
Building Inspection	6	6	6	6
Animal Control	3	3	3	3
<b>Total Public Safety</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>217</b>
<b>Public Works</b>				
Maintenance	9	9	9	9
<b>Total Public Works</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Health and Welfare</b>				
Department of social services	149	149	149	149

<b>Total Health and Welfare</b>	<b>149</b>	<b>149</b>	<b>149</b>	<b>149</b>
<b>Culture and Recreation</b>				
Parks and Recreation	10	10	10	10
Library	16	16	16	16
<b>Total Culture and Recreation</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Community Development</b>				
Community Development	11	11	11	11
<b>Total Community Development</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Economic Development</b>				
Economic Development	2	2	2	2
<b>Total Economic Development</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Full Time Employees</b>	<b>485</b>	<b>485</b>	<b>485</b>	<b>492</b>

## Appendix B Augusta County Tax Rates and Assessed Values

### Tax Rates

Fiscal Year	Real Estate	Personal Property	Public Service Corp.	Machinery & Tools
1977-81	\$ 0.50	\$ 3.10	\$ 0.50 RE 3.10 PP	\$ 3.10
1981-1982	0.45	3.10	0.45 RE 3.10 PP	3.10
1982-1983	0.48	3.10	0.48 RE 3.10 PP	3.10
1983-1984	0.55	3.10	0.55 RE 3.10 PP	3.10
1984-1985	0.60	3.10	0.60 RE 3.10 PP	3.10
1985-1995	0.58	3.10	0.58 RE 3.10 PP	3.10
1995-2008*	0.58	1.90	0.58 RE 3.10 PP	1.90
2008-2009	0.58	2.25 Vehicles 1.90 Other	0.58 RE 1.90 PP	1.90
2009-2012	0.48	2.25 Vehicles 1.90 Other	0.48 RE 1.90 PP	1.90
2012-2013	0.48	2.50 Vehicles 1.90 Other	0.48 RE 1.90 PP	1.90
2013-2014	0.51	2.50 Vehicles 1.90 Other	0.51 RE 1.90 PP	1.90
2014-2015	0.56	2.50 Vehicles 1.90 Other	0.56 RE 1.90 PP	1.90
2016-2018	0.58	2.50 Vehicles 2.00 Other	0.58 RE 2.00 PP	2.00
2018-2019	0.63	2.50 Vehicles 2.00 Other	0.63 RE 2.00 PP	2.00

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

**Assessed Valuation of  
Taxable Property  
Estimates for the Year Ending June 30, 2019**

Real Estate, net of land use value	\$6,954,017,008
Mobile Homes	34,930,840
Personal Property-Vehicles & Motorcycles	583,951,105
Personal Property-Other	114,269,503
Machinery & Tools	210,164,000
Public Service Corporations:	
Real Estate	442,128,350
Personal Property	1,094,250
<b>TOTAL ESTIMATED ASSESSED VALUATIONS</b>	<b>\$7,897,332,456</b>

**Typical Augusta County Household  
Typical Assessed Value**

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

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

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

**Appendix C**

**Augusta County**

**Public Hearing Advertisement  
And Board of Supervisors Approvals**

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

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

	<b>REVISED <u>2017-2018</u></b>	<b>PROPOSED <u>2018-2019</u></b>
<b>FUNDING SOURCES:</b>		
General Property Taxes	\$ 59,825,708	\$ 62,063,000
Other Local Revenues	21,619,839	20,478,860
State Revenues	30,512,956	27,495,941
Federal Revenues	2,008,800	692,490
Sales Tax (state/local)	17,294,135	17,378,106
State School Revenues	45,888,104	45,955,239
Federal School Revenues	9,867,440	9,729,796
Non-Revenue Receipts	846,186	846,186
<b>Total Revenues</b>	<b><u>\$ 187,863,168</u></b>	<b><u>\$ 184,639,618</u></b>
Transfers From Other Funds	\$ 61,722,685	\$ 59,710,146
Fund Balances and Reserves	52,067,689	37,608,988
<b>Total Sources</b>	<b><u>\$ 301,653,542</u></b>	<b><u>\$ 281,958,752</u></b>
<b>FUNDING USES:</b>		
General Government Administration	\$ 5,039,128	\$ 4,755,505
Judicial Administration	2,154,792	2,270,501
Public Safety	22,532,718	22,506,431
Public Works	3,829,452	4,377,827
Health & Public Assistance	18,798,919	19,003,236
Recreation & Library	2,981,957	2,596,044
Community Development	1,846,853	1,846,362
Non-Departmental & Contingencies	1,441,549	1,552,018
Education-Operating Funds	113,717,637	114,207,585
Education-Capital Improvements	8,745,959	-
Debt	9,592,285	9,448,654
County Capital Improvements	11,640,620	5,270,411
<b>Total Expenditures</b>	<b><u>\$ 202,321,869</u></b>	<b><u>\$ 187,834,574</u></b>
Transfers to Other Funds	\$ 61,722,685	\$ 59,710,146
Fund Balances and Reserves	37,608,988	34,414,032
<b>Total Uses</b>	<b><u>\$ 301,653,542</u></b>	<b><u>\$ 281,958,752</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 and the Augusta County Library in Fishersville. 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	0.58	\$ 0.63
	\$	
Personal Property-auto and motorcycle	2.50	\$ 2.50
	\$	
Personal Property-business, large trucks and trailers, machinery & tools	2.00	\$ 2.00
	\$	
Personal Property-campers, boats, boat trailers, horse trailers, airplanes, trailers	2.50	\$ 2.50

Timothy K.  
Fitzgerald, Clerk  
Board of Supervisors

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**BOARD OF SUPERVISORS  
FY18-19 Budget  
April 25, 2018**

The Board of Supervisors approved the following allocations of funding to the County Administrator’s budget at their Wednesday, April 25, 2018 meeting:

**Expenditures**

FY19 Budget:

A) 12040-3120	County Attorney Contract Services	\$ 25,000
12200-3320	IT software	\$ 15,720
31020-MISC	5 Deputies	\$ 288,885
31020-5203	Sheriff Smartphone upgrades	\$ 12,550
31020-5203	Sheriff wireless cards for computers	\$ 8,000
32010-MISC	F&R Captain upgrades	\$ (28,517)
73010-MISC	Churchville Library-part time position and additional operating hours	\$ 13,975
73010-MISC	Stuarts Draft Library additional operating hours	\$ 4,885
12010/12040	Position (Attorney/Communications)	\$ 80,000
92020-9995/7	Merit and COLA 3%-County	\$ 290,000
70-80000-MISC	Restore County Capital Projects funding	<u>\$1,704,685</u>
		\$2,415,183
B) School Fund	Salary/Advanced Degree/Supplement Increase of 1.5%	<u>\$1,059,817</u>
GRAND TOTAL		<u>\$3,475,000</u>

**Revenues**

Board consensus to advertise tax increase:

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

**BOARD OF SUPERVISORS  
FY18-19 Budget  
March 26, 2018**

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

**Expenditures**

FY19 Budget:

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

**Revenues**

Board consensus to advertise tax increase:

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

**Appendix D**

**Augusta County**

**Adoption Resolutions  
FY2017-2018 Revised  
FY 2018-2019**

## 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 **2017-2018** 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	166,324
12010	COUNTY ADMINISTRATOR	735,309
12030	HUMAN RESOURCES	269,516
12040	LEGAL SERVICES	554,490
12090	COMMISSIONER OF REVENUE	881,837
12100	REASSESSMENT	426,000
12130	TREASURER	530,560
12150	CENTRAL ACCOUNTING	402,697
	MANAGEMENT INFORMATION	
12200	SYSTEMS	753,924
13010	BOARD OF ELECTIONS	318,471
21010	CIRCUIT COURT	180,095

21020	GENERAL DISTRICT COURT	10,300
21030	MAGISTRATE	5,330
21060	CLERK OF THE CIRCUIT COURT	874,264
22010	COMMONWEALTH ATTORNEY	1,084,803
31020	SHERIFF	6,596,072
	EMERGENCY SERVICES	
31040	OPERATIONS	1,787,260
32010	FIRE DEPARTMENT	6,432,641
	EMERGENCY SERVICES -	
32020	VOLUNTEERS	2,073,762
32030	FIRE & EMS TRAINING	363,916
32040	SAFER	1,006,225
33030	J&D COURT	26,130
33040	COURT SERVICES	3,250
33050	JUVENILE & PROBATION	2,126,130
34010	BUILDING INSPECTIONS	390,519
35010	ANIMAL CONTROL	445,613
41020	HIGHWAYS & ROADS	16,000
41040	STREET LIGHTS	118,000
42010	SANITATION & WASTE	2,116,473
42020	RECYCLING	150,500
43010	BUILDING & GROUNDS	1,428,479
51010	HEALTH DEPARTMENT	535,372
51020	TAX RELIEF FOR THE ELDERLY	322,000
71010	PARKS & REC	1,422,921
71020	NATURAL CHIMNEYS	215,675
73010	LIBRARY-FISHERSVILLE	1,230,531
73020	LIBRARY-CHURCHVILLE	112,830
81010	COMMUNITY DEVELOPMENT	956,550
81020	TOURISM	273,563
81050	ECONOMIC DEVELOPMENT	307,030
83010	EXTENSION OFFICE	121,950
83050	COUNTY FARM	9,760
	OTHER OPERATIONAL	
92020	FUNCTIONS	960,723
92030	CONTRIBUTIONS	430,826
92040	CONTINGENCIES	50,000
94000	TRANSFERS TO OTHER FUNDS	<u>57,997,403</u>

	GRAND TOTAL - GENERAL OPERATING FUND (11)	97,222,024
FROM:	Fire Revolving Loan Fund (12)	
TO:	Fire Revolving Loan Fund (12)	
	50000 Disbursement of Loans & Gear Purchases	<u>605,000</u>
	Grand Total - Fire Revolving Loan Fund (12)	605,000
FROM:	Asset Forfeiture Fund (13)	
TO:	Asset Forfeiture Fund (13)	
	31030 - Operations	<u>50,500</u>
	Grand Total - Asset Forfeiture Fund (13)	50,500
FROM:	Economic Development Fund (14)	
TO:	Economic Development Fund (14)	
	53000 - Payments to E.D.A.	<u>178,000</u>
	Grand Total - Economic Development Fund (14)	178,000
FROM:	Revenue Recovery Fund (15)	
TO:	Revenue Recovery Fund (15)	
	32020 - Payments to Agencies	625,700
	94000 - Transfers to Other Funds	<u>925,000</u>
	Grand Total - Revenue Recovery Fund (15)	1,550,700
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	9,531,047
53020 - Public Assistance	<u>3,213,000</u>
Grand Total - Virginia Public Assistance Fund (23)	12,744,047

FROM: Children's Services Act Fund (24)  
 TO: Children's Services Act Fund (24)

53060 - Children's Services Act	<u>5,197,500</u>
Grand Total - Children's Services Act Fund (24)	5,197,500

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	85,286,183
20000 - Admin/Attend/Health	3,904,808
30000 - Pupil Transportation	6,219,321
40000 - Operation/Maintenance	<u>9,274,880</u>
Grand Total - School Operating Fund (41)	104,685,192

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>4,272,828</u>
Grand Total - School Cafeteria Fund (43)	4,272,828

FROM: School Capital Improvement Fund (44)  
 TO: School Capital Improvement Fund (44)

34000 - Transportation	253,523
42000 - Building/Facility Services	210,400
62470 - Cassell Elementary School	4,696,804
62580 - Riverheads Elementary School	3,363,232
62500-Special Capital Projects	<u>222,000</u>
Grand Total - School Capital Improvement Fund (44)	8,745,959

FROM: School Debt Fund (45)  
 TO: School Debt Fund (45)

92040 - Debt Service - County	732,023
92050 - Debt Service - School	<u>8,860,262</u>
Grand Total - School Debt Service (45)	9,592,285

FROM: Head Start Fund (47)  
 TO: Head Start Fund (47)

10000 - Instruction	2,515,918
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20000 - Admin/Attend/Health	491,503
30000 - Pupil Transportation	75,211
40000 - Maintenance Services	<u>32,767</u>

Grand Total - Head Start Fund ( 47) 3,115,399

FROM: Governor's School Fund (48)  
TO: Governor's School Fund (48)

11000 - Instruction	1,533,012
40000 - Operations/Maintenance	61,200
66000 - Building Improvement	<u>50,006</u>

Grand Total - Governor's School Fund (48) 1,644,218

FROM: County Capital Improvement Fund (70)  
TO: County Capital Improvement Fund (70)

8005 - Landfill	200,000
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)	950,000
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
8030 - Solid Waste Centers	0
8049 - Electoral Board - Voting Machines	75,000
8051 - Library Phase II	0

8052 - Library - Children's Wing	0
8053 - Library - Automation	17,000
8057 - Fire Apparatus & Equipment	883,004
8058 - Emergency Communications	670,500
8059 - Fire Training Center	14,214
8060 - Sheriff/K-9	150,000
8070 - Scholastic Way	50,000
8134 - County School	363,977
8135 - Regional Correction Center	564,124
8139 - Tourist Information Center	10,000
8142 - Recreational Community Center	504,000
8144 - Information Technology	820,562
8145 - Economic Development	1,455,730
8146 - Firing Range	52,000
8147 - Government Center Expansion	148,000
8148 - County Courthouse	250,000
8151 - Flood Control Dams	876,280
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	39,200
8161 - Blue Ridge Community College	137,585
8162 - Secondary Roads - Revenue Sharing	1,526,000
8164 - Storm Water Management	94,656
8166 - Vehicle Sinking Fund	590,500
8198 - Building Sinking Fund	593,288
94000 - Transfers To Other Funds	<u>2,800,282</u>
 Grand Total - Capital Improvement Fund (70)	 14,440,902
 <b>GRAND TOTAL - APPROPRIATIONS (All Funds)</b>	 <b>264,044,554</b>

## 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 **2018-2019** 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	154,615
12010	COUNTY ADMINISTRATOR	743,074
12030	HUMAN RESOURCES	275,124
12040	LEGAL SERVICES	345,105
12090	COMMISSIONER OF REVENUE	896,910
12100	REASSESSMENT	249,400
12110	BOARD OF EQUALIZATION	4,800
12130	TREASURER	545,860
12150	CENTRAL ACCOUNTING MANAGEMENT INFORMATION	470,020
12200	SYSTEMS	748,924

13010	BOARD OF ELECTIONS	321,673
21010	CIRCUIT COURT	189,065
21020	GENERAL DISTRICT COURT	7,300
21030	MAGISTRATE	3,936
21060	CLERK OF THE CIRCUIT COURT	960,390
22010	COMMONWEALTH ATTORNEY	1,109,810
31020	SHERIFF	6,856,303
	EMERGENCY SERVICES	
31040	OPERATIONS	1,807,731
32010	FIRE DEPARTMENT	7,565,118
	EMERGENCY SERVICES -	
32020	VOLUNTEERS	2,078,274
32030	FIRE & EMS TRAINING	346,405
33030	J&D COURT	18,100
33040	COURT SERVICES	3,125
	JUVENILE &	
33050	PROBATION	1,788,550
	BUILDING	
34010	INSPECTIONS	395,140
35010	ANIMAL CONTROL	437,045
41020	HIGHWAYS & ROADS	16,000
41040	STREET LIGHTS	118,000
42010	SANITATION & WASTE	2,114,877
42020	RECYCLING	150,500
43010	FACILITIES MANAGEMENT	1,978,450
51010	HEALTH DEPARTMENT	544,568
51020	TAX RELIEF FOR THE ELDERLY	322,000
	PARKS & REC INCL. NATURAL	
71010	CHIMNEYS	1,214,654
	LIBRARY-FISHERSVILLE &	
73010	CHURCHVILLE	1,381,390
81010	COMMUNITY DEVELOPMENT	964,191
81020	TOURISM	273,570
81050	ECONOMIC DEVELOPMENT	307,529
83010	EXTENSION OFFICE	114,812
83050	COUNTY FARM	8,260
	OTHER OPERATIONAL	
92020	FUNCTIONS	1,186,462
92030	CONTRIBUTIONS	436,556
92040	CONTINGENCIES	105,000

94000	TRANSFERS TO OTHER FUNDS	<u>56,300,579</u>
GRAND TOTAL - GENERAL OPERATING FUND (11)		95,859,195
FROM:	Fire Revolving Loan Fund (12)	
TO:	Fire Revolving Loan Fund (12)	
	50000 Disbursement of Loans & Gear Purchases	<u>605,000</u>
	Grand Total - Fire Revolving Loan Fund (12)	605,000
FROM:	Asset Forfeiture Fund (13)	
TO:	Asset Forfeiture Fund (13)	
	31030 - Operations	<u>48,000</u>
	Grand Total - Asset Forfeiture Fund (13)	48,000
FROM:	Economic Development Fund (14)	
TO:	Economic Development Fund (14)	
	53000 - Payments to E.D.A.	<u>178,000</u>
	Grand Total - Economic Development Fund (14)	178,000
FROM:	Revenue Recovery Fund (15)	
TO:	Revenue Recovery Fund (15)	
	32020 - Payments to Agencies	557,640
	94000 - Transfers to Other Funds	<u>955,660</u>
	Grand Total - Revenue Recovery Fund (15)	1,513,300

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	9,522,168
53020 - Public Assistance	<u>3,417,000</u>
 Grand Total - Virginia Public Assistance Fund (23)	 12,939,168

FROM: Children's Services Act Fund (24)  
 TO: Children's Services Act Fund (24)

53060 - Children's Services Act	<u>5,197,500</u>
 Grand Total - Children's Services Act Fund (24)	 5,197,500

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	86,839,235
20000 - Admin/Attend/Health	3,983,502
30000 - Pupil Transportation	6,285,695
40000 - Operation/Maintenance	<u>8,881,146</u>
 Grand Total - School Operating Fund (41)	 105,989,578

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>4,341,380</u>
Grand Total - School Cafeteria Fund (43)	4,341,380

FROM: School Capital Improvement Fund (44)  
 TO: School Capital Improvement Fund (44)

34000 - Transportation	0
42000 - Building/Facility Services	0
62470 - Cassell Elementary School	0
62580 - Riverheads Elementary School	0
62500-Special Capital Projects	<u>0</u>
Grand Total - School Capital Improvement Fund (44)	0

FROM: School Debt Fund (45)  
 TO: School Debt Fund (45)

92040 - Debt Service - County	732,229
92050 - Debt Service - School	<u>8,716,425</u>
Grand Total - School Debt Service (45)	9,448,654

FROM: Head Start Fund (47)  
 TO: Head Start Fund (47)

10000 - Instruction	2,472,252
20000 - Admin/Attend/Health	383,314

30000 - Pupil Transportation	76,867
40000 - Maintenance Services	18,545

Grand Total - Head Start Fund ( 47) 2,950,978

FROM: Governor's School Fund (48)

TO: Governor's School Fund (48)

11000 - Instruction	1,520,994
40000 - Operations/Maintenance	61,200
66000 - Building Improvement	50,000

Grand Total - Governor's School Fund (48) 1,632,194

FROM: County Capital Improvement Fund (70)

TO: County Capital Improvement Fund (70)

8005 - Landfill	200,000
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	312,250
8058 - Emergency Communications	295,500



8060 - Sheriff/K-9	75,000
8070 - Scholastic Way	150,000
8135 - Regional Correction Center	564,124
8139 - Tourist Information Center	10,000
8141 - Geographical Information System	20,000
8142 - Recreational Community Center	75,000
8144 - Information Technology	295,562
8145 - Economic Development	371,250
8146 - Firing Range	52,000
8147 - Government Center Expansion	100,000
8148 - County Courthouse	300,000
8149 - A.C.S.A.Contribution	100,000
8151 - Flood Control Dams	17,600
8152 - Fire & Rescue Equipment	200,000
8153 - Haz Mat Grant	10,000
8161 - Blue Ridge Community College	137,585
8164 - Storm Water Management	33,035
8165 - Government Center Security	20,000
8166 - Vehicle Sinking Fund	295,500
8198 - Building Sinking Fund	256,460
94000 - Transfers To Other Funds	<u>2,277,907</u>
Grand Total - Capital Improvement Fund (70)	6,665,773
<b>GRAND TOTAL - APPROPRIATIONS (All Funds)</b>	<b>247,368,720</b>

**Appendix E**

**Augusta County**

**Detailed Budget**

**2018-19 BUDGET  
REVENUES**

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2017-18 REVISED	2018-19 ADOPTED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	63,752,351	63,253,103	(499,248)
43- SCHOOL CAFETERIA FUND	4,242,828	4,232,792	(10,036)
44- SCHOOL CAP. IMP. FUND	120,295	15,239	(105,056)
47- SCHOOL HEAD START FUND	3,115,399	2,950,978	(164,421)
48- GOVERNOR'S SCHOOL FUND	1,585,595	1,632,194	46,599
<b>TOTAL SCHOOL SOURCES</b>	<b>72,816,468</b>	<b>72,084,306</b>	<b>(732,162)</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	94,745,219	94,649,335	(95,884)
12- FIRE REVOLVING LOAN FUND	512,350	323,000	(189,350)
13- ASSET FORFEITURE FUND	43,800	11,800	(32,000)
14- ECONOMIC DEVELOPMENT FUND	178,000	178,000	0
15- REVENUE RECOVERY FUND	1,301,800	1,102,000	(199,800)
23- VIRGINIA PUBLIC ASSISTANCE	11,613,517	11,746,141	132,624
24- COMPREHENSIVE SERVICES FUND	3,323,250	3,323,250	0
45- DEBT FUND	41,000	41,000	0
70- COUNTY CAP. IMP. FUND	3,287,764	1,180,786	(2,106,978)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>115,046,700</b>	<b>112,555,312</b>	<b>(2,491,388)</b>
<b>TOTAL SOURCES</b>	<b>187,863,168</b>	<b>184,639,618</b>	<b>(3,223,550)</b>
TRANSFERS FROM OTHER FUNDS	61,722,685	59,534,146	(2,188,539)
FUND BALANCES & RESERVES	52,067,689	37,608,988	(14,458,701)
<b>GRAND TOTAL-ALL FUNDS</b>	<b>301,653,542</b>	<b>281,782,752</b>	<b>(19,870,790)</b>

EXPENDITURE ESTIMATES		
GL DESCRIPTION	FY17-18	FY18-19
	REVISED	ADOPTED
<b>GENERAL OPERATING FUND</b>		
<b>11010 BOARD OF SUPERVISORS</b>		
1600 COMPENSATION OF MEMBERS	75,744	75,745
2100 EMPLOYERS SHARE-FICA	5,794	5,795
2300 EMPLOYERS SHARE-HOSPITALIZATION	19,186	16,475
3120 CONTRACTUAL-STATE ASSEMBLY	27,200	27,600
3125 CENSUS, SURVEYS, REPORTS	20,900	11,000
5501 TRAVEL EXPENSES	17,000	17,500
5502 EXPENSES-STATE ASSEMBLY	500	500
<b>TOTAL-BOARD OF SUPERVISORS</b>	<b>166,324</b>	<b>154,615</b>
<b>12010 COUNTY ADMINISTRATOR</b>		
1100 SALARIES & WAGES	478,994	489,420
1300 SALARIES & WAGES/PART-TIME	6,942	7,500
2100 EMPLOYERS SHARE-FICA	34,583	38,014
2210 EMPLOYERS SHARE-RETIREMENT	47,705	44,575
2300 EMPLOYERS SHARE-HOSPITALIZATION	41,506	41,190
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,091	6,195
2700 WORKERS COMPENSATION INS.	433	480
3121 AUDITING-CONTRACTUAL	55,400	56,700
3124 COST ALLOCATION PLAN	4,000	4,000
3600 ADVERTISING	9,000	7,500
5201 POSTAL SERVICES	1,000	1,000
5203 TELEPHONE SERVICES	4,300	4,300
5305 MOTOR VEHICLE INSURANCE	1,155	1,200
5307 LIABILITY INS.-PUBLIC OFFICIAL	3,700	3,700
5501 TRAVEL EXPENSES	6,200	5,500
5801 DUES & SUBSCRIPTIONS	20,600	20,600
6001 OFFICE SUPPLIES	9,000	8,500
6008 MOTOR VEHICLE FUEL	1,800	1,800
6009 MOTOR VEHICLE MAINT. & SUPPLIES	900	900
8002 FURNITURE & FIXTURES	2,000	0
<b>TOTAL-COUNTY ADMINISTRATOR</b>	<b>735,309</b>	<b>743,074</b>
<b>12030 HUMAN RESOURCES</b>		
1100 SALARIES & WAGES	183,089	186,775
2100 EMPLOYERS SHARE-FICA	13,436	14,290

2210 EMPLOYERS SHARE-RETIREMENT	18,880	17,615
2300 EMPLOYERS SHARE-HOSPITALIZATION	22,442	24,715
2400 GROUP LIFE INSURANCE	2,410	2,450
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	202	205
2700 WORKERS COMPENSATION INS.	168	185
3600 ADVERTISING	1,500	1,500
5201 POSTAGE SERVICES	1,100	1,100
5203 TELEPHONE SERVICES	600	600
5501 TRAVEL EXPENSES	1,000	1,000
5504 IN-SERVICE TRAINING & EDUCATION	20,000	20,000
5801 DUES & SUBSCRIPTIONS	689	689
6001 OFFICE SUPPLIES	4,000	4,000
<b>TOTAL-HUMAN RESOURCES</b>	<b>269,516</b>	<b>275,124</b>
<b>12040 COUNTY ATTORNEY</b>		
1100 SALARIES & WAGES	182,044	183,875
1300 SALARIES & WAGES/PART-TIME	1,000	0
2100 EMPLOYERS SHARE-FICA	13,078	14,070
2210 EMPLOYERS SHARE-RETIREMENT	18,680	17,340
2300 EMPLOYERS SHARE-HOSPITALIZATION	15,392	16,480
2400 EMPLOYERS SHARE-GROUP LIFE INS.	2,384	2,410
2700 WORKERS COMPENSATION INS.	162	180
3120 CONTRACT SERVICES	310,000	100,000
5201 POSTAGE	500	500
5203 TELEPHONE SERVICES	800	800
5501 TRAVEL EXPENSES/EDUCATION	2,500	2,500
5801 DUES & SUBSCRIPTIONS	1,300	1,300
6001 OFFICE SUPPLIES	1,650	1,650
6004 LAW BOOKS	4,000	4,000
8001 FURNITURE & FIXTURES	1,000	0
<b>TOTAL-COUNTY ATTORNEY</b>	<b>554,490</b>	<b>345,105</b>
<b>12090 COMMISSIONER OF THE REVENUE</b>		
1100 SALARIES & WAGES	585,569	597,235
1300 SALARIES & WAGES/PART-TIME	7,000	0
2100 EMPLOYERS SHARE-FICA	43,791	45,690
2210 EMPLOYERS SHARE-RETIREMENT	58,660	53,965
2300 EMPLOYERS SHARE-HOSPITALIZATION	76,771	90,620
2400 EMPLOYERS SHARE-GROUP LIFE INS.	7,489	7,500
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	177	180
2700 WORKERS COMPENSATION INS.	3,365	3,705

3320 MAINTENANCE SERVICE CONTRACTS	555	555
3500 BOOKBINDING	1,500	1,500
3501 CONTRACTUAL ASSESSMENTS-NADA	8,500	8,500
3600 ADVERTISING	1,000	1,000
4100 DATA PROCESSING SERVICES	22,000	21,000
5201 POSTAL SERVICES	33,500	33,500
5203 TELEPHONE SERVICES	3,100	3,100
5305 MOTOR VEHICLE INSURANCE	1,200	1,200
5501 TRAVEL EXPENSES	7,260	7,260
5801 DUES & SUBSCRIPTIONS	1,600	1,600
6001 OFFICE SUPPLIES	17,000	17,000
6008 MOTOR VEHICLE FUEL	1,300	1,300
6009 MOTOR VEHICLE MAINT. & SUPPLIES	500	500
<b>TOTAL-COMMISSIONER OF THE REVENUE</b>	<b>881,837</b>	<b>896,910</b>
<b>12100 REASSESSMENT</b>		
3329 CONTRACTUAL SERVICES	420,000	243,400
5203 TELEPHONE SERVICES	1,000	1,000
6001 OFFICE SUPPLIES	5,000	5,000
<b>TOTAL-REASSESSMENT</b>	<b>426,000</b>	<b>249,400</b>
<b>12110 BOARD OF EQUALIZATION</b>		
1600 COMPENSATION OF BOARD MEMBERS	0	3,000
3600 ADVERTISING	0	700
5201 POSTAGE	0	100
5203 TELEPHONE	0	500
6001 OFFICE SUPPLIES	0	500
<b>TOTAL-BOARD OF EQUALIZATION</b>	<b>0</b>	<b>4,800</b>
<b>12130 TREASURER</b>		
1100 SALARIES & WAGES	336,419	340,320
1300 SALARIES & WAGES/PART-TIME	700	0
2100 EMPLOYERS SHARE-FICA	25,328	26,035
2210 EMPLOYERS SHARE-RETIREMENT	34,520	32,095
2300 EMPLOYERS SHARE-HOSPITALIZATION	45,690	57,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,407	4,460
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	340	345
2700 WORKERS COMPENSATION INS.	304	335
3600 ADVERTISING	500	500
4100 DATA PROCESSING SERVICES	10,820	11,000
5201 POSTAL SERVICES	49,000	49,500
5203 TELEPHONE SERVICES	2,400	2,400

5307 MONEY & SECURITIES INSURANCE	1,132	1,200
5501 TRAVEL EXPENSES	3,700	3,500
5801 DUES & SUBSCRIPTIONS	1,500	1,500
6001 OFFICE SUPPLIES	11,500	11,000
6018 DOG TAGS	1,000	1,000
6099 DELINQUENT TAX COLLECTION EXPENSES	1,300	3,000
<b>TOTAL-TREASURER</b>	<b>530,560</b>	<b>545,860</b>
<b>12150 FINANCE</b>		
1100 SALARIES & WAGES	283,937	324,731
2100 EMPLOYERS SHARE-FICA	20,817	24,842
2210 EMPLOYERS SHARE-RETIREMENT	29,135	30,622
2300 EMPLOYERS SHARE-HOSPITALIZATION	45,285	57,666
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,720	4,254
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	886	1087
2700 WORKERS COMPENSATION INS.	237	300
4100 DATA PROCESSING SERVICES	4,800	13,658
5201 POSTAL SERVICES	3,000	3,300
5203 TELEPHONE SERVICES	1,200	1,300
5501 TRAVEL EXPENSES	3,000	2,900
5801 DUES & SUBSCRIPTIONS	680	860
6001 OFFICE SUPPLIES	4,500	4,500
8002 OFFICE FURNITURE	1,500	0
<b>TOTAL-FINANCE</b>	<b>402,697</b>	<b>470,020</b>
<b>12200 INFORMATION TECHNOLOGY</b>		
1100 SALARIES & WAGES	343,746	346,475
1200 SALARIES & WAGES/OVER-TIME	7,975	8,000
1300 SALARIES & WAGES/PART-TIME	41,923	37,790
2100 EMPLOYERS SHARE-FICA	29,446	30,010
2210 EMPLOYERS SHARE-RETIREMENT	35,215	32,675
2300 EMPLOYERS SHARE-HOSPITALIZATION	53,575	57,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,496	4,540
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	185	190
2700 WORKERS COMPENSATION INS.	1,710	1,885
3320 MAINTENANCE SERVICE CONTRACTS	101,696	131,336
3321 MAINTENANCE SERVICE - GIS	17,600	18,480
3322 CONTRACT SERVICES	33,050	31,550
3323 CONTRACT SERVICES-GIS	1,000	1,000
5201 POSTAL SERVICES	100	100
5203 TELEPHONE SERVICES	62,198	34,523

5305 MOTOR VEHICLE INSURANCE	600	600
5501 TRAVEL & TRAINING EXPENSES	6,000	4,200
5502 TRAVEL & TRAINING - GIS	1,400	900
5801 DUES & SUBSCRIPTIONS	300	300
6001 OFFICE SUPPLIES	4,500	4,000
6002 OFFICE SUPPLIES - GIS	1,500	1,000
6008 MOTOR VEHICLE FUEL	700	700
6009 MOTOR VEHICLE MAINT & SUPPLIES	1,000	1,000
8002 OFFICE FURNITURE	1,300	0
8003 COMPUTER HARDWARE	2,087	0
8004 COMPUTER SOFTWARE	622	0
<b>TOTAL-INFORMATION TECHNOLOGY</b>	<b>753,924</b>	<b>748,924</b>
<b>13010 BOARD OF ELECTIONS</b>		
1100 SALARIES & WAGES	84,062	84,545
1300 SALARIES & WAGES/PART-TIME	24,855	29,100
1600 COMPENSATION OF MEMBERS	10,618	10,745
2100 EMPLOYERS SHARE-FICA	8,818	9,515
2210 EMPLOYERS SHARE-RETIREMENT	8,625	7,975
2300 EMPLOYERS SHARE-HOSPITALIZATION	15,392	16,480
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,102	1,110
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	166	170
2700 WORKERS COMPENSATION INS.	164	180
3200 COMP. OF ELECTION OFFICIALS	36,780	38,110
3201 CUSTODIAN & MECH.-VOTING MACHINES	6,965	9,922
3320 MAINTENANCE SERVICE CONTRACTS	16,935	16,935
3600 ADVERTISING	750	750
3900 PRIMARY ELECTIONS	58,829	52,629
5201 POSTAL SERVICES	6,000	5,500
5203 TELEPHONE SERVICES	1,200	1,100
5300 INSURANCE - VOTING MACHINES	350	350
5402 RENT OF VOTING PRECINCTS	1,400	1,400
5501 TRAVEL EXPENSES	8,985	7,000
5801 DUES & SUBSCRIPTIONS	520	350
6001 OFFICE SUPPLIES	5,000	5,000
6007 REPAIRS & MAINTENANCE-VOTING MACH	0	500
6028 BALLOTS & VOTING MACHINE SUPPLIES	20,955	22,307
<b>TOTAL-BOARD OF ELECTIONS</b>	<b>318,471</b>	<b>321,673</b>
<b>21010 CIRCUIT COURT</b>		
1100 SALARIES & WAGES	123,482	128,025



2100 EMPLOYERS SHARE-FICA	9,418	9,795
2210 EMPLOYERS SHARE-RETIREMENT	12,355	12,075
2300 EMPLOYERS SHARE-HOSPITALIZATION	18,038	24,715
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,578	1,680
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	190	230
2700 WORKERS COMPENSATION INS.	84	95
3200 COMPENSATION-JURORS & WITNESSES	5,000	3,000
3201 COMPENSATION OF JURY COMMISSIONERS	3,500	3,500
5201 POSTAL SERVICES	0	0
5203 TELEPHONE SERVICES	900	900
5801 DUES & SUBSCRIPTIONS	1,550	1,550
6001 OFFICE SUPPLIES	4,000	3,500
<b>TOTAL-CIRCUIT COURT</b>	<b>180,095</b>	<b>189,065</b>
21020 GENERAL DISTRICT COURT		
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	200	200
5801 DUES & SUBSCRIPTIONS	900	500
6001 OFFICE SUPPLIES	5,000	3,000
8002 FURNITURE & EQUIPMENT	1,200	600
<b>TOTAL-GENERAL DISTRICT COURT</b>	<b>10,300</b>	<b>7,300</b>
<b>21030 MAGISTRATE</b>		
5201 POSTAGE	80	50
5203 TELEPHONE SERVICES	2,000	2,000
5501 TRAVEL & TRAINING	200	200
5604 PRO-RATA SHARE-CHIEF MAGISTRATE	110	116
5801 DUES & SUBSCRIPTIONS	640	670
6001 OFFICE SUPPLIES	400	400
8002 FURNITURE & EQUIPMENT	1,900	500
<b>TOTAL-MAGISTRATE</b>	<b>5,330</b>	<b>3,936</b>
<b>21060 CLERK OF THE CIRCUIT COURT</b>		
1100 SALARIES & WAGES	539,380	578,070
1300 PART-TIME WAGES	33,883	34,945
2100 EMPLOYERS SHARE-FICA	42,777	46,900
2210 EMPLOYERS SHARE-RETIREMENT	55,340	54,515
2300 EMPLOYERS SHARE-HOSPITALIZATION	83,144	90,620
2400 EMPLOYERS SHARE-GROUP LIFE INS.	7,066	7,575
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	477	585
2700 WORKERS COMPENSATION INS.	502	555
3121 AUDITING-APA	4,000	3,500

5201 POSTAL SERVICES	9,300	9,000
5203 TELEPHONE SERVICES	9,800	10,000
5501 TRAVEL EXPENSES	3,000	3,000
5801 DUES & SUBSCRIPTIONS	595	625
6001 OFFICE SUPPLIES	5,000	5,000
6002 TECHNOLOGY MAINTENANCE	47,000	45,000
6014 STATE LIBRARY GRANT	2,000	30,000
8002 FURNITURE & FIXTURES	1,000	500
9999 TECHNOLOGY TRUST FUND	30,000	40,000
<b>TOTAL-CLERK OF THE CIRCUIT COURT</b>	<b>874,264</b>	<b>960,390</b>
<b>22010 COMMONWEALTH ATTORNEY</b>		
1100 SALARIES & WAGES	661,035	683,585
2100 EMPLOYERS SHARE-FICA	49,691	52,295
2210 EMPLOYERS SHARE-RETIREMENT	67,630	64,465
2300 EMPLOYERS SHARE-HOSPITALIZATION	76,771	90,620
2400 EMPLOYERS SHARE-GROUP LIFE INS.	8,631	8,955
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	1,833	2,030
2700 WORKERS COMPENSATION INS.	569	625
3320 MAINTENANCE SERVICE CONTRACTS	17,507	13,100
5201 POSTAL SERVICES	1,600	1,500
5203 TELEPHONE SERVICES	6,200	6,200
5501 TRAVEL EXPENSES	7,200	5,200
5801 DUES & SUBSCRIPTIONS	4,501	4,600
6001 OFFICE SUPPLIES	9,000	11,000
6004 LAW BOOKS	6,600	6,600
6017 VICTIM/WITNESS GRANT	79,000	79,000
6018 DOMESTIC VIOLENCE GRANT	53,800	53,800
6019 SANE GRANT	15,235	15,235
8002 FURNITURE & EQUIPMENT	8,000	1,000
8005 DEPRECIATION/SOFTWARE	10,000	10,000
<b>TOTAL-COMMONWEALTH ATTORNEY</b>	<b>1,084,803</b>	<b>1,109,810</b>
<b>31020 SHERIFF</b>		
1100 SALARIES & WAGES	3,587,550	3,789,495
1104 COURTROOM SECURITY	168,120	149,535
1105 TDO TRANSPORT GRANT	48,000	0
1200 OVER-TIME	255,000	255,000
2100 EMPLOYERS SHARE-FICA	311,265	320,843
2210 EMPLOYERS SHARE-RETIREMENT	386,375	371,450
2300 EMPLOYERS SHARE-HOSPITALIZATION	632,124	708,468

2400 EMPLOYERS SHARE-GROUP LIFE INS.	49,335	51,601
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	980	1,590
2700 WORKERS COMPENSATION INS.	87,710	101,320
3110 PHYSICALS-NEW EMPLOYEES	7,000	6,000
3202 PROFESSIONAL SERVICES	4,000	4,500
3320 MAINTENANCE SERVICE CONTRACTS	92,900	107,600
3321 RADIO MAINTENANCE CONTRACT	4,100	5,000
5201 POSTAL SERVICES	4,000	4,000
5203 TELEPHONE SERVICES	70,100	96,950
5305 MOTOR VEHICLE INSURANCE	53,094	55,600
5501 TRAVEL & TRAINING	47,300	48,000
5801 DUES & SUBSCRIPTIONS	17,630	15,000
6001 OFFICE SUPPLIES	30,000	30,000
6005 CRIME PREVENTION SUPPLIES	6,000	6,000
6008 MOTOR VEHICLE FUEL	220,000	220,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	140,000	135,000
6010 POLICE SUPPLIES	50,425	68,650
6011 WEARING APPAREL-UNIFORMS	74,000	91,500
6012 RADAR EQUIPMENT	13,900	17,100
6013 AMMO RANGE SUPPLIES	33,500	35,481
6014 K-9 UNIT	23,100	22,600
6016 TACTICAL UNIT EXPENSES	56,800	57,100
6018 PUBLIC SAFETY GRANTS	5,000	5,000
7002 CENTRAL SHEN.CRIMINAL JUSTICE CENT.	53,940	57,700
8001 EQUIPMENT-COMPUTER	60,324	17,220
8002 FURNITURE & EQUIPMENT	2,500	1,000
<b>TOTAL-SHERIFF</b>	<b>6,596,072</b>	<b>6,856,303</b>
<b>31040 EMERGENCY COMMUNICATIONS CENTER</b>		
1100 SALARIES & WAGES	745,975	781,580
1200 SALARIES & WAGES OVERTIME	65,000	65,000
1300 SALARIES & WAGES/PART-TIME	15,000	15,000
2100 EMPLOYERS SHARE-FICA	61,650	65,911
2210 EMPLOYERS SHARE-RETIREMENT	76,560	73,705
2300 EMPLOYERS SHARE-HOSPITALIZATION	134,280	148,285
2400 EMPLOYERS SHARE-GROUP LIFE INS.	9,775	10,240
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	1,095	1,260
2700 WORKERS COMPENSATION INS.	2,765	3,040
3110 CONTRACTUAL PROFESSIONAL SERVICES	4,200	4,200
3320 MAINTENANCE SERVICE CONTRACTS	266,200	263,000

5100 UTILITIES-TOWER SITES	12,500	12,000
5201 POSTAL SERVICES	650	650
5203 TELEPHONE SERVICES	210,000	210,000
5305 MOTOR VEHICLE INSURANCE	1,400	1,400
5400 COMMUNICATIONS SITE LEASE	132,500	127,500
5401 EQUIPMENT LEASE (MICROWAVE)	20,000	0
5501 TRAVEL EXPENSES	4,800	3,800
5801 DUES & SUBSCRIPTIONS	650	650
6001 OFFICE SUPPLIES	6,000	6,000
6007 MAINTENANCE SUPPLIES	1,500	1,000
6008 VEHICLE & POWER EQUIP. FUEL	350	350
6009 TRANSPORTATION-VEHICLES	2,000	1,000
6013 EDUCATION & TRAINING MATERIALS	750	500
6015 EMERGENCY MANAGEMENT EXPENSE	500	500
7002 C.S.C.J.T.C.-ASSESSMENT	11,160	11,160
<b>TOTAL-EMERGENCY COMMUNICATIONS CENTER</b>	<b>1,787,260</b>	<b>1,807,731</b>
<b>32010 FIRE DEPARTMENT</b>		
1100 SALARIES & WAGES	3,905,020	4,656,713
1200 SALARIES & WAGES - OVERTIME	90,000	90,000
1300 SALARIES & WAGES/PART-TIME	150,000	150,000
2100 EMPLOYERS SHARE-FICA	306,450	376,780
2210 EMPLOYERS SHARE-RETIREMENT	364,360	404,465
2300 EMPLOYERS SHARE-HOSPITALIZATION	656,315	840,280
2400 EMPLOYERS SHARE-GROUP LIFE INS.	46,760	56,190
2700 WORKERS COMPENSATION INS.	167,495	238,620
3110 PHYSICALS	14,000	12,000
3120 PROFESSIONAL SERVICES OMD	40,000	40,000
3310 REPAIRS & MAINT.-CONTRACTUAL	29,100	31,580
3320 MAINTENANCE SERVICE CONTRACTS	44,630	44,860
5201 POSTAL SERVICES	1,000	1,000
5203 TELEPHONE SERVICES	16,000	16,000
5305 MOTOR VEHICLE INSURANCE	32,560	34,000
5501 TRAVEL& TRAINING EXPENSES	34,536	30,200
5651 CONTRIBUTION - L.E.P.C.	800	800
5801 DUES & SUBSCRIPTIONS	5,000	4,695
6001 OFFICE SUPPLIES	11,200	12,000
6007 REPAIRS & MAINT. SUPPLIES-BLDGS.	42,000	42,135
6008 VEHICLE & POWERED EQUIP.-FUEL	80,000	90,000
6009 APPARATUS/EQUIP.-MAINT.& REPAIRS	130,000	135,000

6010 ADMIN VEHICLE MAINT. & REPAIRS	6,000	5,500
6011 WEARING APPAREL	61,500	53,000
6012 EMS SUPPLIES	55,800	57,400
6014 FIRE FIGHTING SUPPLIES	50,000	55,400
6015 EMERGENCY SEARCH/RESCUE SUPPLIES	7,000	4,000
8001 EQUIPMENT	50,115	47,500
8002 FURNITURE & FIXTURES	5,000	5,000
8003 EMS 50/50 GRANT	30,000	30,000
<b>TOTAL-FIRE DEPARTMENT</b>	<b>6,432,641</b>	<b>7,565,118</b>
<b>32020 EMERGENCY SERVICES-VOLUNTEER</b>		
3121 AUDITING - CONTRACTUAL	66,200	68,000
3205 VOLUNTEER FIRE & EMS TRAINING	220,000	220,000
3320 MAINTENANCE CONTRACTS	71,760	78,500
3800 STATE ASSIST. - FOREST FIRE CONTROL	11,750	11,750
5203 TELEPHONE SERVICES	22,000	22,000
5306 INSURANCE - CASUALTY & PROPERTY	190,000	190,000
5308 ACCIDENT & HEALTH INS.	68,000	68,000
5602 MEMBER REIMBURSEMENT-FUEL	203,000	225,000
5649 \$4 FOR LIFE	80,000	80,000
6002 VOLUNTEER RECOGNITION	10,000	10,000
6003 MARKETING & RECRUITMENT	10,000	6,000
6012 EMS SUPPLIES-REHAB	750	750
6013 FIRE PREVENTION	7,500	5,000
6016 FOAM REIMBURSEMENT/REPLACEMENT	14,000	6,000
8001 FIRE/EMS EQUIPMENT	20,000	10,000
9101 BRIDGEWATER VOL. FIRE DEPT.	24,830	24,671
9102 CHURCHVILLE VOL. FIRE DEPT.	62,936	62,516
9103 CRAIGSVILLE VOL. FIRE DEPT.	64,961	65,291
9104 DEERFIELD VOL. FIRE DEPT.	50,886	51,641
9105 DOOMS VOL. FIRE DEPT.	79,399	78,954
9106 GROTTUES VOL. FIRE DEPT.	58,560	58,792
9107 MIDDLEBROOK VOL. FIRE DEPT.	59,699	58,729
9108 RAPHINE VOL. FIRE DEPT.	44,033	38,194
9109 STUARTS DRAFT VOL. FIRE DEPT.	72,061	74,541
9110 VERONA VOL. FIRE DEPT.	80,311	85,416
9111 WEYERS CAVE VOL. FIRE DEPT.	78,261	80,391
9112 PRESTON L.YANCEY VOL.FIRE DEPT.	23,053	18,573
9113 SWOOPE VOL. FIRE DEPT.	66,061	70,391
9114 WALKERS CREEK VOL. FIRE DEPT.	12,253	12,498

9115 WILSON FIRE STATION	60,186	59,891
9116 MT.SOLON VOL. FIRE DEPT.	54,861	54,491
9117 NEW HOPE VOL.FIRE DEPT.	58,461	57,304
9118 WINTERGREEN FIRE DEPT.	12,253	12,498
9126 CRAIGS-AUGUSTA SPRINGS RESCUE SQUAD	10,000	10,000
9130 WINTERGREEN RESCUE SQUAD	14,653	15,498
9151 AUGUSTA COUNTY VOLUNTEERS	21,478	15,648
9152 RIVERHEADS VOLUNTEERS	48,606	50,346
9160 NON-COUNTY AGENCY CONTRIBUTION	21,000	21,000
<b>TOTAL-EMERGENCY SERVICES-VOLUNTEER</b>	<b>2,073,762</b>	<b>2,078,274</b>
<b>32030 FIRE &amp; EMS TRAINING</b>		
1100 SALARIES & WAGES	149,136	150,720
1200 SALARIES & WAGES - OVERTIME	8,000	10,000
1300 SALARIES & WAGES/PART-TIME	0	25,000
2100 EMPLOYERS SHARE-FICA	11,791	14,975
2210 EMPLOYERS SHARE-RETIREMENT	15,305	14,215
2300 EMPLOYERS SHARE-HOSPITALIZATION	22,494	24,715
2400 EMPLOYERS SHARE-GROUP LIFE INSUR	1,953	1,975
2700 WORKERS COMPENSATION INS.	6,257	6,885
3110 PHYSICALS	750	0
3310 REPAIR & MAINTENANCE-CONTRACTUAL	2,600	2,600
3320 MAINTENANCE SERVICE CONTRACTS	16,500	15,020
5100 ELECTRIC SERVICES	500	500
5102 HEATING SERVICES	4,500	1,000
5103 WATER & SEWER SERVICES	500	500
5203 TELEPHONE SERVICES	1,800	1,800
5305 INSURANCE - BUILDINGS & GROUNDS	3,500	3,500
5501 TRAVEL EXPENSES	3,500	3,000
5502 INSTRUCTIONAL TRAINING REIMB	25,000	0
5650 CENTRAL SHEN. E.M.S. COUNCIL	10,000	0
5652 CONTRACTUAL TRAINING	10,000	10,000
5801 DUES & SUBSCRIPTIONS	750	500
6001 OFFICE SUPPLIES	1,500	1,200
6005 JANITORIAL SUPPLIES	300	300
6007 REPAIR & MAINTENANCE SUPPLIES	3,500	3,000
6008 VEHICLE & POWERED EQUIP.-FUEL	3,500	3,500
6009 VEH.& POWERED EQUIP.-MAINT.& SUPPL.	6,000	4,000
6011 WEARING APPAREL	1,280	1,000
6012 EMS SUPPLIES	3,000	2,500

6013 TRAINING MATERIALS-TEXT BOOKS & SUP	31,000	31,000
6014 TRAINING SUPPLIES-SMOKE & NITROGEN	3,500	3,000
8001 FIRE & EMS EQUIPMENT	9,000	4,000
8002 FURNITURE & FIXTURES	1,500	1,000
8003 EMS GRANT 50/50 STATE TRAINING	5,000	5,000
<b>TOTAL-FIRE &amp; EMS TRAINING</b>	<b>363,916</b>	<b>346,405</b>
<b>32040 FIRE SAFER GRANT</b>		
1100 SALARIES & WAGES	684,480	0
2100 EMPLOYERS SHARE-FICA	51,253	0
2210 EMPLOYERS SHARE-RETIREMENT	66,950	0
2300 EMPLOYERS SHARE-HOSPITALIZATION	141,195	0
2400 EMPLOYERS SHARE-GROUP LIFE INS.	8,548	0
2700 WORKERS COMPENSATION INS.	49,434	0
2800 LINE OF DUTY	4,365	0
<b>TOTAL-FIRE SAFER GRANT</b>	<b>1,006,225</b>	<b>0</b>
<b>33030 J&amp;D COURT</b>		
5203 TELEPHONE SERVICES	3,500	3,500
5501 TRAVEL EXPENSES	500	400
5801 DUES & SUBSCRIPTIONS	1,700	1,700
6001 OFFICE SUPPLIES	13,000	12,500
8002 FURNITURE & FIXTURES	7,430	0
<b>TOTAL-J&amp;D COURT</b>	<b>26,130</b>	<b>18,100</b>
<b>33040 COURT SERVICES</b>		
5203 TELEPHONE SERVICES	2,750	2,750
8002 FURNITURE & FIXTURES	500	375
<b>TOTAL-COURT SERVICES</b>	<b>3,250</b>	<b>3,125</b>
<b>33050 JUVENILE &amp; PROBATION</b>		
6015 OFFICE ON YOUTH	139,500	139,500
7001 DETENTION HOME-OPERATING EXP	62,784	62,582
7002 MRRJ-OPERATING EXPENDITURES	1,913,846	1,576,468
7004 SAW FIRING RANGE	10,000	10,000
<b>TOTAL-JUVENILE &amp; PROBATION</b>	<b>2,126,130</b>	<b>1,788,550</b>
<b>34010 BUILDING INSPECTIONS</b>		
1100 SALARIES & WAGES	272,938	273,065
2100 EMPLOYERS SHARE-FICA	20,626	20,890
2210 EMPLOYERS SHARE-RETIREMENT	28,005	25,750
2300 EMPLOYERS SHARE-HOSPITALIZATION	45,225	49,430
2400 EMPLOYERS SHARE-GROUP LIFE INS.	3,576	3,580
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	107	215



2700 WORKERS COMPENSATION INS.	5,735	6,310
5305 MOTOR VEHICLE INSURANCE	2,307	2,500
5501 TRAVEL EXPENSES	0	900
6008 MOTOR VEHICLE FUEL	8,000	8,500
6009 MOTOR VEHICLE MAINT & SUPPLIES	4,000	4,000
<b>TOTAL-BUILDING INSPECTIONS</b>	<b>390,519</b>	<b>395,140</b>
<b>35010 ANIMAL CONTROL</b>		
1100 SALARIES & WAGES	119,421	120,710
1200 SALARIES & WAGES- OVERTIME	9,703	8,000
2100 EMPLOYERS SHARE-FICA	9,564	9,850
2210 EMPLOYERS SHARE-RETIREMENT	12,255	11,385
2300 EMPLOYERS SHARE-HOSPITALIZATION	23,088	24,715
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,565	1,585
2700 WORKERS COMPENSATION INS.	1,641	1,805
3110 VET BILLS	4,100	3,200
3120 PHYSICALS	165	165
5201 POSTAL SERVICES	100	500
5203 TELEPHONE SERVICES	2,300	4,100
5305 MOTOR VEHICLE INSURANCE	1,800	1,800
5501 TRAVEL EXPENSES	987	940
5684 ANIMAL SERVICES CENTER OPERATIONS	231,000	231,000
5802 LIVESTOCK & FOWL CLAIMS	3,000	2,000
6001 OFFICE SUPPLIES	600	790
6008 MOTOR VEHICLE FUEL	8,000	9,000
6009 MOTOR VEHICLE MAINT & SUPPLIES	1,000	1,500
6011 WEARING APPAREL	1,000	1,200
6030 DMV ANIMAL FRIENDLY PLATES	2,000	2,000
8001 EQUIPMENT	12,324	800
<b>TOTAL-ANIMAL CONTROL</b>	<b>445,613</b>	<b>437,045</b>
<b>41020 HIGHWAYS &amp; ROADS</b>		
3325 REPLACEMENT & SUPPLIES-ST.SIGNS	16,000	16,000
<b>TOTAL-HIGHWAYS &amp; ROADS</b>	<b>16,000</b>	<b>16,000</b>
41040 STREET LIGHTS		
5100 ELECTRIC SERVICES	118,000	118,000
<b>TOTAL-STREET LIGHTS</b>	<b>118,000</b>	<b>118,000</b>
<b>42010 SANITATION &amp; WASTE REMOVAL</b>		
1100 SALARIES & WAGES	256,687	258,330
2100 EMPLOYERS SHARE-FICA	18,334	18,455
2700 WORKERS COMPENSATION INS.	11,506	12,660



3310 MAINTENANCE & UPKEEP OF SITES	30,000	25,000
3311 LEASE PAYMENTS	17,446	17,932
3322 CONTAINERIZATION PROGRAM-CONTR.	650,000	650,000
3500 AUGUSTA COUNTY CLEAN UP	25,000	25,000
3800 SANITARY LANDFILL #1-CONTRACT	1,040,000	1,040,000
3900 LEACHEATE EXPENSES	60,000	60,000
5100 ELECTRIC SERVICES	7,500	7,500
<b>TOTAL-SANITATION &amp; WASTE REMOVAL</b>	<b>2,116,473</b>	<b>2,114,877</b>
<b>42020 RECYCLING PROGRAM</b>		
3310 MAINT. & UPKEEP OF SITES	500	500
3322 HAULING RECYCLING CONTAINERS	142,000	142,000
3323 RECYCLING-CONTRACTUAL	5,000	5,000
3600 RECYCLING COMMITTEE	3,000	3,000
<b>TOTAL-RECYCLING PROGRAM</b>	<b>150,500</b>	<b>150,500</b>
<b>43010 FACILITIES MANAGEMENT</b>		
1100 SALARIES & WAGES	359,472	494,510
1200 OVER-TIME	8,271	10,300
1300 SALARIES & WAGES/PART-TIME	30,025	107,885
2100 EMPLOYERS SHARE-FICA	30,210	46,875
2210 EMPLOYERS SHARE-RETIREMENT	35,235	46,635
2300 EMPLOYERS SHARE-HOSPITALIZATION	68,473	107,095
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,500	6,480
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	570	670
2700 WORKERS COMPENSATION INS.	8,413	12,600
3310 BUILDING MAINT. SERVICE CONTRACTS	150,000	140,000
3320 GROUNDS MAINTENANCE SERVICE CONTR.	0	71,980
3325 CONTRACTED REPAIRS AND MAINTENANCE	40,000	40,000
5100 ELECTRIC SERVICES	338,500	385,000
5102 HEATING SERVICES	121,600	127,200
5103 WATER & SEWER SERVICES	30,260	40,520
5104 REFUSE COLLECTION CHARGES	31,250	44,500
5105 STORMWATER MAINTENANCE	5,000	5,000
5203 TELEPHONE SERVICES	3,500	3,500
5300 INSTITUTIONAL INS. PREMIUMS	78,000	78,000
5305 MOTOR VEHICLE INSURANCE	4,800	9,000
5501 TRAVEL EXPENSES	500	1,000
6001 OFFICE SUPPLIES	2,300	500
6005 JANITORIAL SUPPLIES	38,000	38,300
6006 REPAIR & MAINT. WATER/SEWER	0	4,800

6007 BUILDING REPAIR & MAINTENANCE SUPP.	25,000	35,500
6008 VEHICLE & POWERED EQUIP.-FUEL	7,100	20,900
6009 VEHICLE MAINTENANCE & SUPP. FLEET	6,000	12,500
6010 POWER EQUIPMENT MAINT & SUPPLIES	0	14,000
6011 WEARING APPAREL	0	9,200
6012 REPAIR & MAINT.-SHOP/EASEMENT	0	4,000
6013 REPAIR & MAINT.-POOLS	0	10,500
6014 GROUNDS REPAIR & MAINT. SUPPLIES	0	28,500
6016 REPAIR & MAINT.-SHOP/GENERAL	0	2,500
6017 INFRASTRUCTURE & UTILITIES/NAT CHIM	0	9,000
8001 EQUIPMENT	1,500	9,500
<b>TOTAL-FACILITIES MANAGEMENT</b>	<b>1,428,479</b>	<b>1,978,450</b>
<b>51010 HEALTH DEPARTMENT</b>		
5601 CONTRIBUTION TO STATE HEALTH DEPT.	535,372	544,568
<b>TOTAL-HEALTH DEPARTMENT</b>	<b>535,372</b>	<b>544,568</b>
<b>51020 TAX RELIEF FOR THE ELDERLY</b>		
5799 TAX RELIEF FOR THE ELDERLY	322,000	322,000
<b>TOTAL-TAX RELIEF FOR THE ELDERLY</b>	<b>322,000</b>	<b>322,000</b>
<b>71010 PARKS &amp; RECREATION</b>		
1100 SALARIES & WAGES	372,538	299,955
1200 OVER-TIME	1,100	0
1300 SALARIES & WAGES/PART-TIME	101,500	78,200
1500 SALARIES & WAGES-AFTER SCH.PROGRAM	200,000	202,000
1550 SAL.& WAGES-KIDS CAMP	68,000	75,000
1600 COMPENSATION OF BOARD MEMBERS	3,500	3,500
2100 EMPLOYERS SHARE-FICA	56,088	50,120
2210 EMPLOYERS SHARE-RETIREMENT	38,065	28,290
2300 EMPLOYERS SHARE-HOSPITALIZATION	63,941	57,670
2400 EMPLOYERS SHARE-GROUP LIFE INS.	4,860	3,929
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	430	440
2700 WORKERS COMPENSATION INS.	15,649	15,950
3201 INSTRUCTION-FEE BASED PROGRAMS	43,500	58,000
3205 CREDIT CARD FEES	12,000	12,000
3320 MAINTENANCE SERVICE CONTRACTS	70,600	6,700
3600 ADVERTISING	65,500	70,500
3800 CONTRACT SERVICES-LIFEGUARDS	26,950	54,000
5100 ELECTRIC SERVICES	19,000	0
5102 HEATING SERVICES	4,000	0
5103 WATER & SEWER SERVICES	5,300	0

5201 POSTAL SERVICES	2,000	1,700
5203 TELEPHONE SERVICES	6,300	9,000
5305 MOTOR VEHICLE INSURANCE	7,300	3,000
5501 TRAVEL EXPENSES	3,500	3,500
5801 DUES & SUBSCRIPTIONS	1,600	2,000
6001 OFFICE SUPPLIES	9,500	9,000
6002 SUPPLIES-CARE PROGRAMS	19,000	17,000
6003 KIDS CAMP SUPPLIES	25,000	18,500
6004 EVENT SUPPLIES	0	3,000
6005 JANITORIAL & HOUSEKEEPING SUPPLIES	5,000	0
6007 REPAIR & MAINT-GROUNDSKEEP/GENERAL	6,000	0
6008 VEHICLE & POWERED EQUIPMENT-FUEL	17,500	6,200
6009 VEH MAINT & SUPPLIES-FLEET VEHICLES	10,000	3,500
6010 POWER EQUIPMENT MAINT & SUPPLIES	10,500	0
6011 REPAIR & MAINT-SHOP/GENERAL	1,000	0
6012 REPAIR & MAINT-EASEMENT	3,000	0
6013 REPAIR & MAINT-SD SWIMMING POOL	5,500	0
6014 REPAIR & MAINT-PARKS	14,200	0
6015 REPAIR & MAINT-COMMUNITY GYM/CENTER	2,500	0
6021 ATHLETIC SUPPLIES	8,000	8,000
6024 ADULT PROGRAM SUPPLIES	80,000	112,000
8001 EQUIPMENT	10,500	500
8002 FURNITURE & FIXTURES	2,100	1,000
8003 COMPUTER SOFTWARE	400	500
<b>TOTAL-PARKS &amp; RECREATION</b>	<b>1,422,921</b>	<b>1,214,654</b>
<b>71020 NATURAL CHIMNEYS</b>		
1100 SALARIES & WAGES	36,759	0
1200 OVER-TIME	1,100	0
1300 SALARIES & WAGES/PART-TIME	44,300	0
2100 EMPLOYERS SHARE-FICA	6,265	0
2210 EMPLOYERS SHARE-RETIREMENT	3,775	0
2300 EMPLOYERS SHARE-HOSPITALIZATION	7,696	0
2400 EMPLOYERS SHARE-GROUP LIFE INS.	481	0
2700 WORKERS COMPENSATION INS.	2,399	0
3320 MAINTENANCE SERVICE CONTRACTS	10,300	0
3800 CONTRACT SERVICES-LIFEGUARDS	23,200	0
5100 ELECTRIC SERVICES	23,000	0
5104 REFUSE COLLECTION CHARGES	7,400	0
5203 TELEPHONE SERVICES	2,500	0

5300 FACILITY INSURANCE	3,700	0
6001 OFFICE SUPPLIES	500	0
6004 EVENT AND PROGRAM SUPPLIES	3,000	0
6005 JANITORIAL SUPPLIES	4,400	0
6006 WATER & SEWER SUPPLIES	6,000	0
6007 REPAIR & MAINT-GROUNDSKEEPING	6,000	0
6008 VEHICLE & POWERED EQUIPMENT-FUEL	1,600	0
6011 REPAIR & MAINT-SHOP & GENERAL	500	0
6013 REPAIR & MAINT-POOL	4,300	0
6014 REPAIR & MAINT-PARK	8,500	0
6015 REPAIR & MAINT-BUILDINGS	8,000	0
<b>TOTAL-NATURAL CHIMNEYS</b>	<b>215,675</b>	<b>0</b>
<b>73010 LIBRARY</b>		
1100 SALARIES & WAGES	512,362	589,925
1300 SALARIES & WAGES/PART-TIME	112,788	125,798
2100 EMPLOYERS SHARE-FICA	47,052	54,754
2210 EMPLOYERS SHARE-RETIREMENT	52,770	55,630
2300 EMPLOYERS SHARE-HOSPITALIZATION	104,250	131,808
2400 EMPLOYERS SHARE-GROUP LIFE INS.	6,737	7,730
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	862	1,255
2700 WORKERS COMPENSATION INS.	866	1,043
3125 COLLECTION AGENCY FEE	4,000	4,000
3310 REPAIRS & MAINT.-CONTRACTUAL	3,300	3,700
3320 MAINTENANCE SERVICE CONTRACTS	40,995	44,080
3324 JANITORIAL SERVICES-CONTRACTUAL	7,710	12,000
3600 ADVERTISING	240	240
5100 ELECTRIC SERVICES	29,000	38,900
5102 HEATING SERVICES	7,000	7,900
5103 WATER & SEWER SERVICES	2,800	3,220
5104 REFUSE COLLECTION CHARGES	3,400	3,400
5201 POSTAL SERVICES	500	500
5203 TELEPHONE SERVICES	37,780	41,980
5300 INSURANCE-BUILDING	5,624	7,000
5305 MOTOR VEHICLE INSURANCE	577	600
5501 TRAVEL EXPENSES	3,500	3,500
5688 BOOK STATIONS	11,320	34,900
5801 DUES & SUBSCRIPTIONS	1,900	1,900
6001 OFFICE SUPPLIES	5,600	6,500
6005 JANITORIAL SUPPLIES	5,200	6,200

6007 REPAIR & MAINT.SUPPLIES-BLDGS.	2,000	2,740
6008 MOTOR VEHICLE FUEL	700	700
6009 MOTOR VEHICLE MAINT.& SUPPLIES	800	600
6016 BOOKS (LOCAL ONLY)	10,000	5,000
6017 BOOKS (STATE & FEDERAL AID)	87,204	89,487
6018 PERIODICALS (MAGS.,NEWSPAPERS)	10,000	10,000
6019 AUDIOVISUAL MATERIALS	43,000	40,000
6020 ELECTRONIC MATERIALS	25,000	20,000
6021 LIBRARY MATERIALS & SUPPLIES	22,000	22,000
8001 EQUIPMENT	6,560	400
8002 FURNITURE & FIXTURES	3,700	2,000
8200 IMPROVEMENT TO SITES	11,434	0
<b>TOTAL-LIBRARY</b>	<b>1,230,531</b>	<b>1,381,390</b>
<b>73020 CHURCHVILLE BRANCH LIBRARY</b>		
1100 SALARIES & WAGES	64,197	0
2100 EMPLOYERS SHARE-FICA	4,868	0
2210 EMPLOYERS SHARE-RETIREMENT	6,590	0
2300 EMPLOYERS SHARE-HOSPITALIZATION	15,392	0
2400 EMPLOYERS SHARE-GROUP LIFE INS.	841	0
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	379	0
2700 WORKERS COMPENSATION INS.	70	0
3310 REPAIRS & MAINT.-CONTRACTUAL	400	0
3320 MAINTENANCE SERVICE CONTRACTS	1,900	0
3324 JANITORIAL SERVICES-CONTRACT	3,690	0
5100 ELECTRIC SERVICES	8,200	0
5103 WATER & SEWER SERVICES	400	0
5203 TELEPHONE SERVICES	2,650	0
5300 INSURANCE-BUILDING	913	0
6001 OFFICE SUPPLIES	900	0
6005 JANITORIAL SUPPLIES	700	0
6007 REPAIR & MAINT. SUPPLIES	740	0
<b>TOTAL-CHURCHVILLE BRANCH LIBRARY</b>	<b>112,830</b>	<b>0</b>
<b>81010 COMMUNITY DEVELOPMENT</b>		
1100 SALARIES & WAGES	566,277	573,300
1300 SALARIES & WAGES/PART-TIME	10,295	9,440
1600 COMP.-PLANNING BOARD MEMBERS-CO.	4,875	5,775
1700 COMP. OF ZONING BOARD OF APPEALS	5,800	6,000
1800 COMP. OF PLANNING DIST VI MEMBERS	350	600
2100 EMPLOYERS SHARE-FICA	43,012	44,580

2210 EMPLOYERS SHARE-RETIREMENT	58,200	54,065
2300 EMPLOYERS SHARE-HOSPITALIZATION	84,054	90,620
2400 EMPLOYERS SHARE-GROUP LIFE INS.	7,391	7,510
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	1,526	1,545
2700 WORKERS COMPENSATION INS.	14,997	16,500
3110 PROFESSIONAL SERVICES-TOWERS	10,650	10,650
3320 MAINTENANCE SERVICE CONTRACTS	1,600	1,800
3600 ADVERTISING	13,000	12,000
5201 POSTAL SERVICES	10,000	10,000
5203 TELEPHONE SERVICES	7,880	7,880
5305 MOTOR VEHICLE INSURANCE	2,307	2,500
5501 TRAVEL EXPENSES	13,000	12,000
5604 PLANNING DISTRICT VI	55,386	54,926
5801 DUES & SUBSCRIPTIONS	10,500	9,000
6001 OFFICE SUPPLIES	21,000	21,000
6002 DRAFTING SUPPLIES	1,000	1,000
6007 ENVIRONMENTAL SUPPLIES	2,500	2,500
6008 MOTOR VEHICLE FUEL	5,300	6,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	2,600	3,000
8002 FURNITURE & FIXTURES	3,050	0
<b>TOTAL-COMMUNITY DEVELOPMENT</b>	<b>956,550</b>	<b>964,191</b>
<b>81020 TOURISM &amp; ECON.DEVELOPMENT</b>		
5603 TOURISM DEVELOPMENT	117,590	116,590
5677 GREATER AUGUSTA CHAMBER OF COMMERCE	1,124	1,100
5679 SHENANDOAH VALLEY AIRPORT	134,080	134,080
5698 FINE ARTS GRANT	9,500	10,000
5700 AUGUSTA COUNTY FAIR	8,769	8,800
5704 FIELDS OF GOLD AGRITOURISM	2,500	3,000
<b>TOTAL-TOURISM &amp; ECON.DEVELOPMENT</b>	<b>273,563</b>	<b>273,570</b>
<b>81050 ECONOMIC DEVELOPMENT</b>		
1100 SALARIES & WAGES	122,924	124,115
2100 EMPLOYERS SHARE-FICA	8,871	9,495
2210 EMPLOYERS SHARE-RETIREMENT	12,615	11,705
2300 EMPLOYERS SHARE-HOSPITALIZATION	15,392	16,480
2400 EMPLOYERS SHARE-GROUP LIFE INS.	1,610	1,630
2700 WORKERS COMPENSATION INS.	3,271	3,600
3600 ADVERTISING/MARKETING	35,000	35,000
5201 POSTAL SERVICES	1,100	1,100
5203 TELEPHONE SERVICES	1,560	1,560

5305 MOTOR VEHICLE INSURANCE	600	600
5501 TRAVEL EXPENSES	9,775	8,000
5674 SHENANDOAH VALLEY PARTNERSHIP	73,815	73,815
5675 SMALL BUSINESS DEVELOPMENT CENTER	12,000	12,000
5801 DUES & SUBSCRIPTIONS	5,377	5,429
6001 OFFICE SUPPLIES	1,920	1,800
6008 MOTOR VEHICLE FUEL	1,000	1,000
6009 MOTOR VEHICLE MAINTENANCE	200	200
<b>TOTAL-ECONOMIC DEVELOPMENT</b>	<b>307,030</b>	<b>307,529</b>
<b>83010 EXTENSION OFFICE</b>		
1100 SALARIES & WAGES -V.P.I.	93,415	86,779
1300 SALARIES & WAGES/PART-TIME	20,435	20,433
5203 TELEPHONE SERVICES	3,000	3,000
5501 TRAVEL EXPENSES	4,500	4,000
6001 OFFICE SUPPLIES	600	600
<b>TOTAL-EXTENSION OFFICE</b>	<b>121,950</b>	<b>114,812</b>
<b>83050 COUNTY FARM</b>		
6003 AGRICULTURE SUPPLIES & MAINT.	3,000	1,500
6007 AGRICULTURAL DEVELOPMENT FUND	6,760	6,760
<b>TOTAL-COUNTY FARM</b>	<b>9,760</b>	<b>8,260</b>
<b>92020 OTHER OPERATIONAL FUNCTIONS</b>		
1100 HEADWATERS CONSERVATION TECHNICIAN	57,923	62,121
1600 COMP.-VARIOUS BDS. & COMMISSIONS	8,000	6,000
2220 LINE OF DUTY	88,100	91,000
2300 HOSPITALIZATION-DEPENDENT CARE	716,800	617,000
2301 HEALTH SAVINGS ACCOUNT	42,500	42,500
2600 UNEMPLOYMENT	3,000	4,700
2800 OTHER BENEFITS	4,000	4,000
3130 CONSULTING SERVICES-CONSORTIUM FEES	11,000	11,000
5683 HEADWATERS SOIL CONSERV.DISTRICT	24,400	25,141
8002 FURNITURE & FIXTURES	5,000	3,000
9995 PAY & CLASS. PLAN-COMP BOARD	0	78000
9997 PAY & CLASS. PLAN-COUNTY	0	212,000
9998 PAY & CLASS. PLAN-OPEB	0	15,000
9999 PAY & CLASS. PLAN-PART TIME	0	15,000
<b>TOTAL-OTHER OPERATIONAL FUNCTIONS</b>	<b>960,723</b>	<b>1,186,462</b>
<b>92030 CONTRIBUTIONS</b>		
5602 MENTAL HEALTH SERVICES BOARD	184,185	191,555
5604 VALLEY EDUCATION ALLIANCE	1,000	1,000



5665 VALLEY PROGRAM FOR AGING SERVICES	31,250	31,250
5673 BLUE RIDGE COMMUNITY COLLEGE	5,000	5,000
5703 BRITE BUS-PDC TRANSIT	41,000	41,000
5711 COMMUNITY CENTERS (FROM P&R)	10,000	10,000
5714 CRAIGSVILLE MEALS TAX	26,284	26,284
5715 VERONA FOOD PANTRY	39,450	39,450
5720 CRAIGSVILLE PERSONAL PROPERTY REIMB	32,606	32,606
5750 LIONS OF VA-TAX EXEMPTION	728	728
5751 OAK GROVE THEATER-TAX EXEMPTION	2,567	2,567
5753 STILLWATERS TAX EXEMPTION	1,016	1,016
5754 MARY BALDWIN COLLEGE-TAX EXEMPT	3,640	0
5756 VALLEY CHILDREN'S ADVOCACY CENTER	0	2,000
5760 CAP-SAW CONTRIBUTION	52,100	52,100
<b>TOTAL-CONTRIBUTIONS</b>	<b>430,826</b>	<b>436,556</b>
<b>92040 CONTINGENCIES</b>		
9999 CONTINGENCIES	50,000	105,000
<b>TOTAL-CONTINGENCIES</b>	<b>50,000</b>	<b>105,000</b>
<b>94000 TRANSFERS TO OTHER FUNDS</b>		
0015 TRANSFERS TO REVENUE RECOVERY FUND	160,000	160,000
0023 TRANSFERS TO VPA FUND	1,130,530	1,193,027
0024 TRANSFERS TO CSA FUND	1,774,250	1,689,071
0041 TRANSFERS TO SCHOOL FUND	40,932,841	42,736,475
0045 TRANSFERS TO DEBT FUND	7,314,926	7,314,926
0070 TRANSFERS TO CO. CAPITAL IMPROV.	6,684,856	3,207,080
<b>TOTAL-TRANSFERS TO OTHER FUNDS</b>	<b>57,997,403</b>	<b>56,300,579</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>97,222,024</b>	<b>95,859,195</b>
<b>RECAP</b>		
11010 BOARD OF SUPERVISORS	166,324	154,615
12010 COUNTY ADMINISTRATOR	735,309	743,074
12030 HUMAN RESOURCES	269,516	275,124
12040 COUNTY ATTORNEY	554,490	345,105
12090 COMMISSIONER OF THE REVENUE	881,837	896,910
12100 REASSESSMENT	426,000	249,400
12110 BOARD OF EQUALIZATION	0	4,800
12130 TREASURER	530,560	545,860
12150 FINANCE	402,697	470,020
12200 INFORMATION TECHNOLOGY	753,924	748,924
13010 BOARD OF ELECTIONS	318,471	321,673



21010 CIRCUIT COURT	180,095	189,065
21020 GENERAL DISTRICT COURT	10,300	7,300
21030 MAGISTRATE	5,330	3,936
21060 CLERK OF THE CIRCUIT COURT	874,264	960,390
22010 COMMONWEALTH ATTORNEY	1,084,803	1,109,810
31020 SHERIFF	6,596,072	6,856,303
31040 EMERGENCY COMMUNICATIONS CENTER	1,787,260	1,807,731
32010 FIRE DEPARTMENT	6,432,641	7,565,118
32020 EMERGENCY SERVICES-VOLUNTEER	2,073,762	2,078,274
32030 FIRE & EMS TRAINING	363,916	346,405
32040 FIRE SAFER GRANT	1,006,225	0
33030 J&D COURT	26,130	18,100
33040 COURT SERVICES	3,250	3,125
33050 JUVENILE & PROBATION	2,126,130	1,788,550
34010 BUILDING INSPECTIONS	390,519	395,140
35010 ANIMAL CONTROL	445,613	437,045
41020 HIGHWAYS & ROADS	16,000	16,000
41040 STREET LIGHTS	118,000	118,000
42010 SANITATION & WASTE REMOVAL	2,116,473	2,114,877
42020 RECYCLING PROGRAM	150,500	150,500
43010 MAINTENANCE OF BLDGS.& GROUNDS	1,428,479	1,978,450
51010 HEALTH DEPARTMENT	535,372	544,568
51020 TAX RELIEF FOR THE ELDERLY	322,000	322,000
71010 PARKS & RECREATION	1,422,921	1,214,654
71020 NATURAL CHIMNEYS	215,675	0
73010 LIBRARY	1,230,531	1,381,390
73020 CHURCHVILLE BRANCH LIBRARY	112,830	0
81010 COMMUNITY DEVELOPMENT	956,550	964,191
81020 TOURISM & ECON.DEVELOPMENT	273,563	273,570
81050 ECONOMIC DEVELOPMENT	307,030	307,529
83010 EXTENSION OFFICE	121,950	114,812
83050 COUNTY FARM	9,760	8,260
92020 OTHER OPERATIONAL FUNCTIONS	960,723	1,186,462
92030 CONTRIBUTIONS	430,826	436,556
92040 CONTINGENCIES	50,000	105,000
94000 TRANSFERS TO OTHER FUNDS	57,997,403	56,300,579
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>97,222,024</b>	<b>95,859,195</b>
<b>FIRE REVOLVING LOAN FUND</b>		

5300 DISBURSEMENTS (LOANS)	500,000	500,000
6014 GEAR PURCHASES	105,000	105,000
<b>TOTAL-DISBURSEMENT OF LOANS</b>	<b>605,000</b>	<b>605,000</b>
<b>GRAND TOTAL FIRE REVOLVING LOAN FUND</b>	<b>605,000</b>	<b>605,000</b>

<b>ASSET FOREFEITURE FUND</b>		
1200 OVER-TIME	35,000	35,000
2100 EMPLOYERS SHARE-FICA	3,000	3,000
6010 POLICE SUPPLIES	3,000	0
8001 COMPUTER EQUIPMENT	3,000	0
9999 OPERATIONS SUPPORT/INVESTIGATIONS	6,500	10,000
<b>TOTAL-OPERATIONS</b>	<b>50,500</b>	<b>48,000</b>
<b>GRAND TOTAL ASSET FORFEITURE FUND</b>	<b>50,500</b>	<b>48,000</b>

<b>ECONOMIC DEVELOPMENT FUND</b>		
8000 PAYMENTS TO IDA	178,000	178,000
<b>TOTAL-CAPITAL CONTRIBUTIONS</b>	<b>178,000</b>	<b>178,000</b>
<b>GRAND TOTAL ECONOMIC DEVELOPMENT FUND</b>	<b>178,000</b>	<b>178,000</b>

<b>REVENUE RECOVERY FUND</b>		
9001 DEERFIELD RESCUE SQUAD	9,000	10,100
9002 CHURCHVILLE RESCUE SQUAD	91,000	85,000
9003 STUARTS DRAFT RESCUE SQUAD	206,000	195,000
9005 NEW HOPE RESCUE SQUAD	54,000	47,000
9006 MOUNT SOLON RESCUE SQUAD	50,000	38,000
9007 WEYERS CAVE	34,000	57,000
<b>TOTAL-VOLUNTEER CONTRIBUTIONS</b>	<b>444,000</b>	<b>432,100</b>
32040 SERVICE FEES		
3100 PROFESSIONAL SERVICES	75,000	19,340
<b>TOTAL-SERVICE FEES</b>	<b>75,000</b>	<b>19,340</b>
92040 CONTINGENCIES		
9991 STAUNTON AUGUSTA RESCUE	23,800	21,000
9992 WAYNESBORO FIRST AID CREW	18,700	21,000
9993 AUGUSTA AGENCY CONTRIBUTION	64,200	64,200
<b>TOTAL-CONTINGENCIES</b>	<b>106,700</b>	<b>106,200</b>
94000 TRANSFERS TO OTHER FUNDS		
0011 TRANSFERS TO GENERAL FUND	925,000	900,000

<b>TOTAL-TRANSFERS TO OTHER FUNDS</b>	<b>925,000</b>	<b>955,660</b>
<b>GRAND TOTAL REVENUE RECOVERY FUND</b>	<b>1,550,700</b>	<b>1,513,300</b>

<b>PUBLIC ASSISTANCE FUND</b>		
1100 SALARIES & WAGES	6,115,078	6,132,150
2100 EMPLOYERS SHARE-FICA	479,106	477,888
2210 EMPLOYERS SHARE-RETIREMENT	624,893	578,611
2300 EMPLOYERS SHARE-HOSPITALIZATION	1,412,856	1,437,403
2400 EMPLOYERS SHARE-GROUP LIFE INS.	79,619	80,176
2500 EMPLOYERS SHARE-VRS HYBRID STD/LTD	14,361	15,323
2600 UNEMPLOYMENT COMPENSATION	3,000	4,000
2700 WORKERS COMPENSATION INS.	15,500	18,500
2802 HEALTH SAVINGS ACCOUNT	10,000	12,000
3110 PROFESSIONAL HEALTH SERVICES	1,900	2,000
3120 LEGAL/OTHER PROFESSIONAL SERVICES	180,000	210,000
3310 REPAIRS & MAINT.-CONTRACTUAL	43,000	45,000
5201 POSTAL SERVICES	52,000	40,000
5203 TELEPHONE SERVICES	59,000	46,000
5305 MOTOR VEHICLE INSURANCE	16,500	16,000
5306 SURETY BOND	417	400
5307 PUBLIC OFFICIAL LIABILITY INS.	2,317	2,317
5402 RENT-BUILDING	175,000	178,000
5501 TRAVEL EXPENSES/TRAINING	29,000	25,000
5504 IN-SERVICE TRAINING & EDUCATION	3,000	3,000
5801 DUES & SUBSCRIPTIONS/ADVERTISING	8,000	6,000
6001 OFFICE SUPPLIES	75,000	68,000
6002 FOSTER CHILDREN'S MEALS	500	400
6008 MOTOR VEHICLE FUEL	32,000	32,000
6009 MOTOR VEHICLE MAINT. & SUPPLIES	21,000	20,000
8002 FURNITURE & FIXTURES	6,000	6,000
8005 MOTOR VEHICLES	72,000	66,000
<b>TOTAL-ADMINISTRATION</b>	<b>9,531,047</b>	<b>9,522,168</b>
<b>53020 PUBLIC ASSISTANCE</b>		
5701 GENERAL RELIEF	24,000	20,000
5702 AUXILIARY GRANTS	125,000	125,000

5706 AID TO DEPT.CHILDREN-FOSTER CARE	720,000	700,000
5712 MED OUTREACH/FIN IND PROG.	0	134,000
5714 SPECIAL ADOPTION PAYMENTS	470,000	450,000
5715 ADOPTION SUBSIDY PAYMENTS	1,300,000	1,400,000
5717 ADULT & APS SERVICES	29,000	28,000
5718 CLIENT PURCHASED SVCS	125,000	140,000
5725 VIEW PURCHASED SVCS	100,000	110,000
5750 FAMILY OUTREACH GRANT	320,000	310,000
<b>TOTAL-PUBLIC ASSISTANCE</b>	<b>3,213,000</b>	<b>3,417,000</b>
<b>GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE</b>	<b>12,744,047</b>	<b>12,939,168</b>
<b>RECAP</b>		
53010 ADMINISTRATION	9,531,047	9,522,168
53020 PUBLIC ASSISTANCE	3,213,000	3,417,000
<b>GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE</b>	<b>12,744,047</b>	<b>12,939,168</b>

<b>53060 COMPREHENSIVE SERVICES ACT</b>		
5715 FAMILY COMPREHENSIVE SERVICE	5,197,500	5,197,500
<b>TOTAL-COMPREHENSIVE SERVICES ACT</b>	<b>5,197,500</b>	<b>5,197,500</b>
<b>GRAND TOTAL COMPREHENSIVE SERVICES ACT</b>	<b>5,197,500</b>	<b>5,197,500</b>

<b>SCHOOL OPERATING FUND</b>		
<b>11000 CLASSROOM INSTRUCTION</b>		
1121 TEACHERS, ELEM, REGULAR	37,030,661	38,246,018
1128 TEACHERS, MIDD, VOC EXT	197,611	197,611
1130 ITCV COORDINATOR	183,419	186,145
1151 AIDES, ELEM, REGULAR	2,454,547	2,508,447
1520 SUB TEACHERS, ELEM, REGULAR	624,020	624,020
1551 SUB AIDES, ELEM, REGULAR	77,320	77,320
1621 TEACHER SUPPLEMENTS	880,470	893,837
1650 NATL BD CERT, INCENTIVE BONUS	5,000	5,000
2100 FICA, UNDESIGNATED	3,062,917	3,107,225
2210 VRS, ELEM, REGULAR	5,199,663	5,038,319
2220 VRS HYBRID, ELEM, REGULAR	1,257,613	1,254,323
2300 HEALTH INS, ELEM, REGULAR	7,452,853	7,981,488
2400 GROUP LIFE INS, ELEM, REGULAR	518,527	525,976
2510 VRS, VLDP, ELEM, REGULAR	23,891	32,792
2600 UNEMPLOYMENT INS	1,500	1,500
2700 WORKERS COMPENSATION	133,230	111,946
2750 VRS, HIC, ELEM, REGULAR	486,807	481,827
2800 OTHER BENEFITS	155,300	155,300
3100 PROF SERVICES	616,597	625,767
3200 CONTRACTED SERV, SPEECH SUPERVISION	0	50,000
3300 MAINTENANCE SERVICE, SECTION 504	32,333	32,709
3500 PRINTING, ELEM, REGULAR	1,775	0
3600 ADVERTISING, HIGH, VOC	650	450
3800 PURCHASED SERVICES, VSDB, SE	474,388	476,714
3810 TUITION, OTHER DIVISIONS	235,437	130,125
5203 TELECOMMUNICATIONS, ITCV	1,200	1,200
5400 LEASES & RENTALS, ELEM, TITLE I	3,400	1,000
5501 TRAVEL, ELEM, REGULAR	7,075	9,175
5504 CONFERENCE/INSERVICE, REGULAR	119,121	124,516
5801 DUES/MEMBERSHIPS, ELEM	18,975	18,081
6002 FOOD/PREP, SE, SUMMER SCHOOL	450	409
6007 REPAIR SUPPLIES, MIDD, CAREER/TECH	600	400
6012 TEXTBOOKS, ELEM	200,000	200,000
6013 EDUC SUPPLIES, REGULAR	936,026	862,880
6016 PARENTAL INVOLVEMENT TITLE I -ELEM.	27,309	27,309
6040 TECHNOLOGY SOFTWARE	525,688	526,254

6050 NON-CAP TECH HARDWARE	138,066	101,027
6070 CONSUMABLE EQUIP, SCIENCE	127,541	95,060
7100 SVRP TUITION	1,439,034	953,576
7201 VVTC TUITION	2,343,650	2,524,585
7202 VVTC - LOCAL COLLECTIONS	389,276	381,729
7203 VVTC - FT FUNDS	168,489	168,489
7204 VVTC - CARL PERKINS	13,302	14,055
7300 GOV SCHOOL - GIFTED	518,357	514,536
<b>TOTAL-CLASSROOM INSTRUCTION</b>	<b>68,084,088</b>	<b>69,269,140</b>
<b>12100 GUIDANCE SERVICES</b>		
1123 COUNSELORS, ELEM	1,747,671	1,797,508
1150 GUIDANCE CLERICAL, MIDD	237,995	241,563
2100 FICA, ELEM	151,905	155,988
2210 VRS, ELEM	281,059	277,787
2220 VRS HYBRID, ELEM	42,998	41,939
2300 HEALTH INS, ELEM	368,398	398,370
2400 GROUP LIFE INS, ELEM	26,010	26,710
2510 VRS, VLDP, GUIDANCE, ELEM	818	1,096
2700 WORKERS COMPENSATION	6,680	5,613
2750 VRS, HIC, GUIDANCE, ELEM	24,426	24,469
5400 LEASES & RENTALS, MIDD	8,100	8,100
5504 CONFERENCE/EDUC, ELEM	6,000	6,000
6013 EDUC SUPPLIES, ELEM	7,050	12,800
6050 NON-CAPITALIZED TECH HARDWARE	4,050	0
<b>TOTAL-GUIDANCE SERVICES</b>	<b>2,913,160</b>	<b>2,997,943</b>
<b>12200 SCHOOL SOCIAL WORKER SERVICES</b>		
1130 OTHER PROFESSIONALS, NON-GRANT	115,392	117,123
1134 VISITING TEACHERS	270,426	274,482
2100 FICA	29,514	29,957
2210 VRS	62,966	61,405
2300 HEALTH INS	78,277	81,649
2400 GROUP LIFE INS	5,054	5,130
2700 WORKERS COMPENSATION	1,258	1,057
2750 VRS, HIC, VISITING TEACHERS	4,746	4,699
3100 PROF SERVICES	0	750
5004 PARENT ACTIVITY, VPI	0	1,000
5203 TELECOMMUNICATIONS, SOCIAL WORKERS	2,100	2,100
5504 CONFERENCE REIMB	1,500	1,500
6001 OFFICE SUPPLIES, VPI	0	0

6013 EDUC SUPPLIES	2,000	2,000
6040 TECH SOFTWARE, SOCIAL WORKERS	1,000	1,000
6050 NON-CAP TECH HARDWARE	300	300
<b>TOTAL-SCHOOL SOCIAL WORKER SERVICES</b>	<b>574,533</b>	<b>584,152</b>
<b>12300 HOMEBOUND INSTRUCTION</b>		
1121 HOMEBOUND INSTRUCTORS, ELEM	40,000	20,000
2100 FICA, HOMEBOUND, ELEM	3,060	1,530
3100 HOMEBOUND, INSTITUTION, SEC	1,000	1,000
<b>TOTAL-HOMEBOUND INSTRUCTION</b>	<b>44,060</b>	<b>22,530</b>
<b>13100 IMPROVEMENT OF INSTRUCTION</b>		
1121 INSTR SPECIALIST	207,983	211,102
1124 CURR SUPERVISOR, REGULAR	720,838	731,650
1130 OTHER PROFESSIONAL, REG	132,313	134,729
1137 ACCOUNTANT	23,950	24,309
1150 OFFICE CLERICAL, REGULAR	274,841	278,965
2100 FICA, REGULAR	104,035	105,629
2210 VRS, REGULAR	217,245	211,857
2300 HEALTH INS, REGULAR	166,817	178,062
2400 GROUP LIFE INS, REGULAR	17,438	17,701
2700 WORKERS COMPENSATION	4,247	3,569
2750 VRS, HIC, REGULAR	16,374	16,214
3100 PROFESSIONAL SERVICES, TITLE 1	4,000	4,000
3500 IMPROV INST PRINTING SERV SE	957	1,300
5400 LEASES & RENTALS	25,000	25,000
5501 TRAVEL, SUPPORT STAFF	450	450
5504 CONFERENCE REIMB, REGULAR	10,500	10,500
5801 IMP OF INSTRUCTION, MEMBERSHIP FEES	7,800	8,300
6001 OFFICE SUPPLIES	1,895	3,395
6013 EDUCATIONAL SUPPLIES, SE	1,000	1,000
6040 TECHNOLOGY SOFTWARE	32,000	32,500
6050 NON-CAP TECH HARDWARE	2,655	2,655
<b>TOTAL-IMPROVEMENT OF INSTRUCTION</b>	<b>1,972,338</b>	<b>2,002,887</b>
<b>13200 MEDIA SERVICES</b>		
1122 LIBRARIANS, ELEM	1,036,691	1,034,862
1150 OFFICE CLERICAL, MEDIA CENTER	185,350	188,131
2100 FICA, MEDIA CENTER	93,485	93,560
2210 VRS, MEDIA CENTER	191,171	183,703
2220 VRS HYBRID, MIDD	8,266	8,061
2300 HEALTH INS, MEDIA CENTER	237,465	254,169

2400 GROUP LIFE INS, MEDIA CENTER	16,009	16,018
2510 VRS, VLDP, MIDD	157	210
2700 WORKERS COMPENSATION	4,149	3,487
2750 VRS, HIC, MEDIA	15,032	14,675
5504 CONFERENCE/EDUC/INSERVICE	8,000	8,000
6012 BOOKS & SUBSCRIPTIONS, CASL	109,525	108,955
6013 EDUC SUPPLIES, MEDIA CENTER	0	11,924
6040 SOFTWARE/ON-LINE SUPPLIES	30,076	30,076
6050 NON-CAP TECH, HARDWARE	11,924	0
<b>TOTAL-MEDIA SERVICES</b>	<b>1,947,300</b>	<b>1,955,831</b>
<b>13800 TECHNOLOGY SERVICES</b>		
1124 SUPERVISORS, TECH	394,466	393,415
1140 TECHNICAL, TECH	872,301	866,457
2100 FICA, TECH	96,910	96,380
2210 VRS, TECH	161,869	153,795
2220 VRS HYBRID	44,864	43,752
2300 HEALTH INS, TECH	200,769	214,391
2400 GROUP LIFE INS, TECH	16,595	16,504
2510 VRS, VLDP	852	1,143
2700 WORKERS COMPENSATION, TECH	4,052	3,405
2750 VRS, HIC, TECH	15,583	15,118
2800 OTHER BENEFITS, TECH	1,402	1,402
3100 CLOUD SECURITY, SUPPORT SERVICE	88,000	88,000
5001 ON LINE COMPUTER TELECOM	665,000	650,000
5400 LEASE & RENTAL, TECH	2,600	2,600
5501 TRAVEL, TECH	1,000	1,000
6001 OFFICE SUPPLIES	1,500	2,500
6040 SOFTWARE/ON-LINE, TECH	150,250	151,250
6050 NON-CAP TECH, HARDWARE	313,000	435,000
6060 INFRASTRUCTURE, TECH	52,000	52,000
<b>TOTAL-TECHNOLOGY SERVICES</b>	<b>3,083,013</b>	<b>3,188,112</b>
<b>14100 OFFICE OF THE PRINCIPAL</b>		
1126 PRINCIPALS, ELEM	1,578,034	1,601,704
1127 ASSISTANT PRINCIPALS, ELEM	1,618,353	1,679,394
1150 OFFICE CLERICAL, ELEM	1,080,448	1,096,659
1627 ELEM ASSIST PRIN SUPPLEMENT	4,040	4,040
1628 ATHLETIC ASSIST SUPPLEMENT	17,821	17,812
2100 FICA, ELEM	328,847	336,576
2210 VRS, ELEM	675,096	664,119



2220 VRS HYBRID, ELEM	22,879	22,312
2300 HEALTH INS, ELEM	688,149	742,800
2400 GROUP LIFE INS, ELEM	56,025	57,352
2510 VRS, VLDP, ELEM	435	584
2700 WORKERS COMPENSATION	13,761	11,563
2750 VRS, HIC, ELEM	52,609	52,531
2800 OTHER BENEFITS, ELEM	30,000	30,000
5400 LEASES & RENTALS, ELEM	450,000	450,000
5501 TRAVEL, ELEM	33,380	33,380
5504 CONFERENCE REIMB, ELEM	6,450	6,450
6001 OFFICE SUPPLIES, ELEM	5,694	5,694
6040 TECH SOFTWARE, ELEM	5,670	5,670
<b>TOTAL-OFFICE OF THE PRINCIPAL</b>	<b>6,667,691</b>	<b>6,818,640</b>
<b>21100 BOARD SERVICES</b>		
1111 BOARD MEMBERS	21,000	21,000
2100 FICA	1,610	1,610
2300 HEALTH INS	42,505	45,342
3100 PROF SERVICES	144,000	144,000
3600 ADVERTISING	300	300
5504 CONFERENCE REIMB	11,000	11,000
5600 CONTRIBUTION, OTHER ENTITIES	1,000	1,000
5801 DUES & ASSOCIATION MEMBERSHIPS	11,370	11,370
<b>TOTAL-BOARD SERVICES</b>	<b>232,785</b>	<b>235,622</b>
<b>21200 EXECUTIVE ADMIN.SERVICES</b>		
1112 SUPERINTENDENT	182,688	185,428
1113 ASSISTANT SUPERINTENDENT	119,140	120,927
1150 OFFICE CLERICAL	138,252	140,301
2100 FICA	32,241	32,572
2210 VRS	71,560	69,784
2300 HEALTH INS	49,412	52,711
2400 GROUP LIFE INS	5,744	5,830
2700 WORKERS COMPENSATION	1,498	1,258
2750 VRS, HIC, ADMINISTRATION	5,393	5,341
2800 OTHER BENEFITS	10,357	10,668
3100 PROFESSIONAL SERVICES	1,482	1,482
3500 PRINTING & BINDING	7,910	7,910
5400 LEASES & RENTALS	16,000	16,000
5501 TRAVEL, ADMINISTRATION	300	300
5504 CONFERENCE REIMB	6,200	8,200

5801 DUES & ASSOCIATION MEMBERSHIPS	5,857	5,857
5802 MISC ADJUSTMENTS, FINES	20	0
6001 OFFICE SUPPLIES, CO	13,415	13,415
6040 SOFTWARE	220	220
6050 NON-CAP TECH HARDWARE	10,000	10,000
6070 NON-CAP OFFICE EQUIPMENT	380	0
<b>TOTAL-EXECUTIVE ADMIN.SERVICES</b>	<b>678,069</b>	<b>688,204</b>
<b>21400 PERSONNEL SERVICES</b>		
1130 DIRECTOR, PERSONNEL	100,520	102,028
1150 OFFICE CLERICAL, PERSONNEL	92,282	93,667
2100 FICA	14,750	14,970
2210 VRS	31,465	30,685
2300 HEALTH INS	19,552	20,859
2400 GROUP LIFE INS	2,526	2,564
2700 WORKER COMPENSATION	629	528
2750 VRS, HIC, PERSONNEL SERVICES	2,371	2,348
3100 CONTRACTED SERVICES	4,318	4,318
3102 CONT SERV, EMPL EVAL/TESTING	1,000	1,000
3110 HEALTH SERVICES, EMPLOYEES	7,400	7,400
3600 PERSONNEL ADVERTISING	0	2,650
3800 LICENSE RENEWAL/BACKGROUND CHECK	13,000	12,000
5504 CONFERENCE REIMB	3,000	3,000
5801 PERSONNEL, DUES & ASSOC MEMBERSHIP	500	500
6001 OFFICE SUPPLIES, PERSONNEL	7,500	7,500
6040 SOFTWARE, PERSONNEL SERVICES	39,667	46,559
<b>TOTAL-PERSONNEL SERVICES</b>	<b>340,480</b>	<b>352,576</b>
<b>21600 FISCAL SERVICES</b>		
1130 OTHER PROFESSIONALS, FIN	201,218	205,902
1137 ACCOUNTANT	219,284	222,573
2100 FICA	32,170	32,777
2210 VRS	68,626	67,185
2300 HEALTH INS	58,232	62,120
2400 GROUP LIFE INS	5,509	5,612
2700 WORKER COMPENSATION	1,369	1,150
2750 VRS, HIC, FISCAL SERVICES	5,172	5,142
3100 PROFESSIONAL SERVICES	16,125	17,500
5501 TRAVEL	40	40
5504 CONFERENCE REIMB	100	100
5801 DUES & ASSOCIATION MEMBERSHIPS	600	600

6040 SOFTWARE, FISCAL SERVICES	15,370	36,418
<b>TOTAL-FISCAL SERVICES</b>	<b>623,815</b>	<b>657,119</b>
<b>21900 DATA PROCESSING SERVICES</b>		
1130 OTHER PROFESSIONALS, DP	73,110	75,676
1152 COMPUTER OPERATOR, DP	198,977	201,962
2100 FICA	20,813	21,239
2210 VRS	44,404	43,534
2300 HEALTH INS	39,104	41,718
2400 GROUP LIFE INS	3,564	3,638
2700 WORKER COMPENSATION	886	745
2750 VRS, HIC, DP	3,346	3,331
5504 CONFERENCE/TRAINING	2,500	2,250
6014 DP SUPPLIES	500	500
6040 SOFTWARE/ON-LINE SUPPLIES	120,957	121,211
<b>TOTAL-DATA PROCESSING SERVICES</b>	<b>508,161</b>	<b>515,804</b>
<b>22200 HEALTH SERVICES</b>		
1131 SCHOOL NURSES	477,496	484,659
1140 CLINIC AIDES	134,113	136,125
2100 FICA	46,789	47,489
2210 VRS	84,897	82,793
2220 VRS HYBRID	14,917	14,547
2300 HEALTH INS	150,836	161,458
2400 GROUP LIFE INS	8,013	8,132
2510 VRS, VLDP	283	379
2700 WORKER COMPENSATION	1,930	1,622
2750 VRS, HIC	7,523	7,452
3100 ADMIN/PROF SERV, MEDICAID	61,000	71,000
3102 EVALUATIONS, ITCV	3,000	3,000
3103 OCCUPATIONAL THERAPY, ITCV	3,550	3,550
3104 PHYSICAL THERAPY, ITCV	7,700	7,700
3105 SPEECH/LANGUAGE, ITCV	36,900	12,500
3106 HEALTH SERVICES, VISION SERVICE	1,000	1,000
3300 MAINTENANCE SERVICES	300	300
5504 CONFERENCE/EDUC/INSERVICE	750	750
5801 DUES & MEMBERSHIPS, MEDICAID	3,500	3,500
6001 OFFICE SUPPLIES, ITCV	6,000	6,000
6004 MEDICAL, LAB SUPPLIES	14,055	14,600
6050 NON-CAPITALIZED TECH HARDWARE	945	750
<b>TOTAL-HEALTH SERVICES</b>	<b>1,065,497</b>	<b>1,069,306</b>

<b>22300 PSYCHOLOGICAL SERVICES</b>		
1130 PSYCHOLOGISTS	306,290	310,957
2100 FICA	23,432	23,788
2210 VRS	33,414	32,588
2220 VRS HYBRID	16,573	16,170
2300 HEALTH INS	42,644	45,648
2400 GROUP LIFE INS	4,014	4,073
2510 VRS, VLDP	315	422
2700 WORKER COMPENSATION	1,002	843
2750 VRS, HIC	3,767	3,732
3100 PSYCHOLOGICAL SERVICES	2,700	2,000
5504 CONFERENCE REIMB, PSYCHOLOGISTS	1,750	3,750
6013 EDUCATIONAL SUPPLIES	3,720	3,500
6040 PSYCHOLOGICAL SERV, SOFTWARE	280	300
6050 NON-CAP TECH, HARDWARE	600	600
<b>TOTAL-PSYCHOLOGICAL SERVICES</b>	<b>440,501</b>	<b>448,371</b>
<b>22400 SPEECH/AUDIOLOGY SERVICES</b>		
2100 FICA, INTERPRETER SERVICES	300	300
3100 INTERPRETING SERVICES	5,000	5,000
3300 AUDIOMETER MAINTENANCE	2,000	2,000
5504 CONFERENCE/INSERVICE, SPEECH AUDIO	1,200	1,200
6013 EDUCATIONAL SUPPLIES	3,000	3,000
6040 SOFTWARE/ON-LINE SUPPLIES	1,000	1,000
6050 NON-CAP TECH, HARDWARE	3,000	4,000
<b>TOTAL-SPEECH/AUDIOLOGY SERVICES</b>	<b>15,500</b>	<b>16,500</b>
<b>31000 GARAGE MANAGEMENT</b>		
1130 OTHER PROF, TRANSPORTATION	269,400	273,441
1150 OFFICE CLERICAL, TRANSPORTATION	63,122	56,538
2100 FICA	25,439	25,242
2210 VRS	43,966	42,875
2220 VRS HYBRID	9,090	8,865
2300 HEALTH INS	48,436	51,673
2400 GROUP LIFE INS	4,257	4,323
2510 VRS, VLDP	173	232
2700 WORKER COMPENSATION	850	714
2750 VRS, HIC	3,376	3,342
5203 TELECOMMUNICATIONS, TRANSPORTATION	7,000	7,000
5400 LEASES & RENTALS	4,600	4,600

5504 CONFERENCE REIMB	11	200
6001 OFFICE SUPPLIES, TRANSPORTATION	3,500	3,500
6040 TECH SOFTWARE, TRANSPORTATION	12,512	13,901
6050 NON-CAPITALIZED TECH HARDWARE	2,400	2,400
<b>TOTAL-GARAGE MANAGEMENT</b>	<b>498,132</b>	<b>498,846</b>
<b>32000 VEHICLE OPERATION SERVICE</b>		
1140 AIDES, BUS	68,800	68,800
1170 BUS DRIVERS, REGULAR	2,262,420	2,316,838
1171 SUB BUS DRIVERS	512,951	512,951
1173 BUS DRIVERS, ACTIVITY	122,000	122,000
2100 FICA	228,060	232,236
2300 HEALTH INS	443,834	472,356
2600 UNEMPLOYMENT INS, TRANSPORTATION	10	10
2700 WORKER COMPENSATION	111,926	94,047
2800 OTHER BENEFITS	34,157	34,157
3100 PROF SERVICES	15,000	15,000
3420 TRANSPORTATION, BY PARENT	10,000	10,000
3430 TRANSPORTATION SERVICES BY CONTRACT	5,000	5,000
3800 BUS DRIVER BACKGROUND CHECKS	2,000	2,000
5300 INSURANCE, BUSES	63,494	65,399
5504 CONFERENCE REIMB, DRIVERS	750	750
6001 OFFICE SUPPLIES	300	300
6004 FIRST AID SUPPLIES	2,000	2,000
6008 VEHICLE FUELS, BUSES	705,000	705,000
<b>TOTAL-VEHICLE OPERATION SERVICE</b>	<b>4,587,702</b>	<b>4,658,844</b>
<b>34000 VEHICLE MAINTENANCE SERVICE</b>		
1165 MECHANICS	292,835	291,479
2100 FICA	22,401	22,297
2210 VRS	17,456	14,228
2220 VRS HYBRID	14,756	12,472
2300 HEALTH INS	61,208	65,288
2400 GROUP LIFE INS	3,837	3,818
2510 VRS, VLDP	806	980
2700 WORKER COMPENSATION	17,188	14,443
2800 OTHER BENEFITS	1,000	1,000
3300 OUTSIDE MAINT SERVICES	150,000	150,000
3700 LAUNDRY/DRY CLEANING	7,600	7,600
5504 CONFERENCE REIMB, GARAGE	900	900
6009 VEHICLE PARTS, SUPPLIES	543,500	543,500

<b>TOTAL-VEHICLE MAINTENANCE SERVICE</b>	<b>1,133,487</b>	<b>1,128,005</b>
<b>41000 OPERATIONS MANAGEMENT</b>		
1130 OTHER PROFESSIONALS, MAINTENANCE	92,749	94,140
1150 OFFICE CLERICAL, MAINTENANCE	35,775	36,311
2100 FICA	9,832	9,980
2210 VRS	20,975	20,455
2300 HEALTH INS	15,302	16,322
2400 GROUP LIFE INS	1,684	1,709
2700 WORKER COMPENSATION	415	348
2750 VRS, HIC	1,581	1,566
5201 POSTAL SERVICES	10,500	10,500
5202 DELIVERY SERVICES	1,000	1,000
5203 TELECOMMUNICATIONS	115,000	115,000
5300 INSURANCE	65,977	67,956
5410 EQUIP LEASE, CONTRACTUAL	3,200	3,200
5501 TRAVEL, MAINTENANCE	4,500	4,500
5504 CONFERENCE REIMB	982	0
6001 OFFICE SUPPLIES, MAINTENANCE	2,700	2,700
6050 NON-CAP TECH	2,050	2,050
<b>TOTAL-OPERATIONS MANAGEMENT</b>	<b>384,222</b>	<b>387,737</b>
<b>42000 BUILDING SERVICE</b>		
1130 OTHER PROFESSIONALS, MAINTENANCE	66,881	67,884
1160 MAINTENANCE WORKERS	698,625	709,106
1191 CUSTODIANS	1,565,936	1,609,315
1460 MAINTENANCE PART-TIME/OVER-TIME	11,500	9,000
1491 CUSTODIANS PART-TIME	57,000	57,000
2100 FICA	190,483	194,490
2210 VRS	192,399	166,347
2220 VRS HYBRID	83,314	72,118
2300 HEALTH INS	650,487	679,604
2400 GROUP LIFE INS	31,719	32,441
2510 VRS, VLDP	4,545	5,669
2600 UNEMPLOYMENT INS, MAINT	1,500	1,500
2700 WORKER COMPENSATION	72,431	60,862
2750 VRS, HIC	2,164	2,143
2800 OTHER BENEFITS	28,000	28,000
3300 OUTSIDE MAINT SERVICES	377,753	378,675
3391 CONTRACTED CUSTODIAL SERVICE	90,000	90,000
3700 LAUNDRY/DRY CLEANING	0	3,000

5101 ELECTRICAL SERVICES	2,261,645	2,161,645
5102 HEATING SERVICES	805,498	584,732
5103 WATER/SEWER SERVICES	501,980	501,980
5300 INSURANCE	122,341	126,011
5501 TRAVEL, MAINT, CUSTODIAL	444	444
5504 CONFERENCES/TRAINING REIMB	1,200	1,200
6005 SUPPLIES, JANITORIAL/LAUNDRY	193,884	193,884
6007 SUPPLIES, REPAIR/MAINTENANCE	347,756	341,118
6050 NON-CAP TECH HARDWARE, MAINT	400	400
8100 CAPITAL REPLACEMENT	4,578	0
<b>TOTAL-BUILDING SERVICE</b>	<b>8,364,463</b>	<b>8,078,568</b>
<b>43000 GROUNDS SERVICE</b>		
3300 MAINTENANCE SERVICE	32,824	35,193
6007 SUPPLIES, REPAIR/MAINT	21,467	21,467
<b>TOTAL-GROUNDS SERVICE</b>	<b>54,291</b>	<b>56,660</b>
<b>44000 EQUIPMENT SERVICE</b>		
1160 TRADES	74,216	75,330
2100 FICA	5,677	5,764
2210 VRS	4,205	3,554
2220 VRS HYBRID	3,959	3,346
2300 HEALTH INS	15,302	16,322
2400 GROUP LIFE INS	972	987
2510 VRS, VLDP	216	263
2700 WORKER COMPENSATION	3,134	2,634
3300 OUTSIDE MAINTENANCE SERVICES	18,435	28,435
6007 SUPPLIES, REPAIR/MAINT	58,138	56,696
<b>TOTAL-EQUIPMENT SERVICE</b>	<b>184,254</b>	<b>193,331</b>
<b>45000 VEHICLE SERVICE</b>		
3300 MAINTENANCE SERVICE	14,621	14,899
5300 INSURANCE	48,572	50,029
6008 VEHICLE/POWER EQUIP FUELS	75,000	75,000
6009 VEHICLE/POWER EQUIP SUPPLIES	24,457	24,922
<b>TOTAL-VEHICLE SERVICE</b>	<b>162,650</b>	<b>164,850</b>
<b>46000 SECURITY SERVICES</b>		
3300 MAINTENANCE SERVICE	62,500	0
6007 MATERIALS/SUPPLIES	62,500	0
<b>TOTAL-SECURITY SERVICES</b>	<b>125,000</b>	<b>0</b>
<b>GRAND TOTAL SCHOOL OPERATING FUND</b>	<b>104,685,192</b>	<b>105,989,578</b>

<b>RECAP</b>		
11000 CLASSROOM INSTRUCTION	68,084,088	69,269,140
12100 GUIDANCE SERVICES	2,913,160	2,997,943
12200 SCHOOL SOCIAL WORKER SERVICES	574,533	584,152
12300 HOMEBOUND INSTRUCTION	44,060	22,530
13100 IMPROVEMENT OF INSTRUCTION	1,972,338	2,002,887
13200 MEDIA SERVICES	1,947,300	1,955,831
13800 TECHNOLOGY SERVICES	3,083,013	3,188,112
14100 OFFICE OF THE PRINCIPAL	6,667,691	6,818,640
21100 BOARD SERVICES	232,785	235,622
21200 EXECUTIVE ADMIN.SERVICES	678,069	688,204
21400 PERSONNEL SERVICES	340,480	352,576
21600 FISCAL SERVICES	623,815	657,119
21900 DATA PROCESSING SERVICES	508,161	515,804
22200 HEALTH SERVICES	1,065,497	1,069,306
22300 PSYCHOLOGICAL SERVICES	440,501	448,371
22400 SPEECH/AUDIOLOGY SERVICES	15,500	16,500
31000 GARAGE MANAGEMENT	498,132	498,846
32000 VEHICLE OPERATION SERVICE	4,587,702	4,658,844
34000 VEHICLE MAINTENANCE SERVICE	1,133,487	1,128,005
41000 OPERATIONS MANAGEMENT	384,222	387,737
42000 BUILDING SERVICE	8,364,463	8,078,568
43000 GROUNDS SERVICE	54,291	56,660
44000 EQUIPMENT SERVICE	184,254	193,331
45000 VEHICLE SERVICE	162,650	164,850
46000 SECURITY SERVICES	125,000	0
<b>GRAND TOTAL SCHOOL OPERATING FUND</b>	<b>104,685,192</b>	<b>105,989,578</b>



<b>51000 SCHOOL CAFETERIA FUND</b>		
1124 SUPERVISOR, FOOD SERVICE	108,049	109,680
1137 ACCOUNTANT, FOOD SERVICE	59,543	60,436
1160 TRADES/MAINTENANCE	55,636	56,471
1193 FOOD SERVICE WORKERS	1,067,290	1,175,878
1290 FOOD SERVICE WORKERS OVERTIME	2,500	2,500
1590 FOOD SERVICE SUBSTITUTE WORKERS	328,960	300,000
2100 FICA, FOOD SERVICE	124,081	130,430
2210 VRS, FOOD SERVICE	33,471	31,842
2300 HEALTH INS, FOOD SERVICE	435,348	465,885
2400 GROUP LIFE INS, FOOD SERVICE	2,924	2,968
2600 UNEMPLOYMENT	400	400
2700 WORKER COMPENSATION, FOOD SERVICE	47,938	32,949
2750 VRS, HIC	2,061	2,041
2800 OTHER BENEFITS, FOOD SERVICE	8,050	8,000
3100 PROF SERVICES	24,000	24,000
3110 HEALTH SERVICES, EMPLOYEES	0	0
3300 MAINTENANCE SERVICE	46,000	46,000
5501 TRAVEL, MILEAGE	8,000	8,000
5504 CONFERENCE REIMB	1,000	1,000
5801 DUES/MEMBERSHIPS, CAFETERIA	130	100
6001 OFFICE SUPPLIES	1,500	1,500
6002 FOOD & FOOD SERVICE SUPPLIES	1,800,000	1,800,000
6005 SUPPLIES, JANITORIAL/LAUNDRY	22,000	22,000
6011 UNIFORMS/WEARING APPAREL	3,348	3,300
6040 TECH SOFTWARE, CAFETERIA	23,599	24,000
6050 NON-CAP TECH, HARDWARE	3,000	2,000
6070 NON-CAP, SNP EQUIPMENT	23,000	20,000
8100 CAPITAL REPLACEMENT	11,000	10,000
8200 CAPITAL OUTLAY/ADDITIONAL	30,000	0
<b>TOTAL-SCHOOL CAFETERIA FUND</b>	<b>4,272,828</b>	<b>4,341,380</b>
<b>GRAND TOTAL SCHOOL CAFETERIA FUND</b>	<b>4,272,978</b>	<b>4,341,380</b>

<b>SCHOOL CAPITAL IMPROVEMENT FUND</b>		
<b>TECHNOLOGY</b>		
6040 TECHNOLOGY SOFTWARE, TRANS MGT	638	0
<b>TOTAL-TECHNOLOGY</b>	<b>638</b>	<b>0</b>
<b>34000 TRANSPORTATION CAPITAL OUTLAY</b>		
8100 CAPITAL REPLACEMENT, BUSES	0	0
<b>TOTAL-TRANSPORTATION CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>
<b>BUS REPLACEMENT</b>		
8100 CAPITAL REPLACEMENT, BUSES	252,885	0
<b>TOTAL-BUS REPLACEMENT</b>	<b>252,885</b>	<b>0</b>
<b>42000 BUILDING SERVICES</b>		
8100 BUILDING SERVICE REPAIRS	210,400	0
<b>TOTAL-BUILDING SERVICES</b>	<b>210,400</b>	<b>0</b>
<b>H.K. CASSELL, SPECIAL PROJECT</b>		
2100 FICA, HKC ELEM	5,836	0
2220 VRS HYBRID, CAPITAL	12,259	0
2300 HEALTH INS, PROF SERVICES	7,651	0
2400 GROUP LIFE INS, PROF SERVICES	984	0
2510 VLDP, PROFESSIONAL SERVICES	233	0
2750 VRS, HIC, PROF SERVICES	924	0
8263 PROFESSIONAL SERVICES, HKC ELEM	222,420	0
8264 HKC MATERIAL/SUPL/EQUIPMENT REPL	271,777	0
8265 TECHNOLOGY	88,767	0
8266 H.K. CASSELL RENOVATION	4,085,951	0
<b>TOTAL-H.K. CASSELL</b>	<b>4,696,802</b>	<b>0</b>
<b>62510 BUFFALO GAP HIGH, SPEC CAPITAL PROJ</b>		
8266 BUFFALO GAP HIGH, SPEC CAPITAL PROJ	72,000	0
<b>TOTAL-BUFFALO GAP HIGH, SPEC CAPITAL PROJ</b>	<b>72,000</b>	<b>0</b>
<b>62550 WILSON MEM HIGH, SPEC CAPITAL PROJ</b>		
8266 WILSON MEM HIGH, SPEC CAPITAL PROJ	150,000	0
<b>TOTAL-WILSON MEM HIGH, SPEC CAPITAL PROJ</b>	<b>150,000</b>	<b>0</b>
<b>62580 RIVERHEADS ELEM PROF SERVICES</b>		
2100 FICA, RES PROJECT	6,166	0
2220 VRS HYBRID	13,267	0
2300 HEALTH INS, PROF SERVICES	7,651	0
2400 GROUP LIFE INS, PROF SERVICES	1,065	0
2750 VRS, HIC, PROF SERVICES	1,000	0

8263 RIVERHEADS ELEM NEW PROF SERV		187,499	0
8264 FURNISHING & EQUIPMENT, RES		269,628	0
8265 TECHNOLOGY		116,337	0
8266 BUILDING, RES		2,760,621	0
<b>TOTAL-RIVERHEADS ELEM PROF SERVICES</b>		<b>3,363,234</b>	<b>0</b>
<b>GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND</b>		<b>8,745,959</b>	<b>0</b>
<b>RECAP</b>			
	31000	638	0
34000 TRANSPORTATION CAPITAL OUTLAY		0	0
	35000	252,885	0
42000 BUILDING SERVICES		210,400	0
	62470	4,696,802	0
62510 BUFFALO GAP HIGH, SPEC CAPITAL PROJ		72,000	0
62550 WILSON MEM HIGH, SPEC CAPITAL PROJ		150,000	0
62580 RIVERHEADS ELEM PROF SERVICES		3,363,234	0
<b>GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND</b>		<b>8,745,959</b>	<b>0</b>

<b>DEBT FUND</b>		
<b>92040 DEBT SERVICE-COUNTY BONDS PAY.</b>		
9124 BOND REDEMPTION - #21 VRA GREENVILL	92,676	92,676
9125 BOND REDEMPTION - #22 VRA RT. 636	240,000	250,000
9126 BOND REDEMPTION - #23 VRA WATER TAN	165,000	175,000
9255 INTEREST ON BOND #22 VRA RT. 636	159,156	148,075
9256 INTEREST ON BOND #23 VRA WATER TANK	75,191	66,478
<b>TOTAL-DEBT SERVICE-COUNTY BONDS PAY.</b>	<b>732,023</b>	<b>732,229</b>
<b>92050 DEBT SERVICE-SCHOOL BONDS PAY.</b>		
3099 HANDLING CHARGES	7,000	7,000
9112 BOND REDEMPTION - #12 1998 A	727,344	742,320
9113 BOND REDEMPTION - #13 1999 A	100,000	100,000
9114 BOND REDEMPTION - #14 1999 B	348,113	358,412
9115 BOND REDEMPTION - #15 2004 A	295,000	295,000
9116 BOND REDEMPTION - #16 2004 B	335,570	341,588
9117 BOND REDEMPTION - #17 2006 B	1,330,000	1,330,000
9121 BOND REDEMPTION - #18 2007 A	625,930	635,598
9122 BOND REDEMPTION - #19 QSCB 2011	468,750	468,750
9123 BOND REDEMPTION - #20 2012B	245,000	255,000
9124 BOND REDEMPTION - #21 2016A	890,000	940,000
9125 BOND REDEMPTION - #22 2016B	345,000	480,000
9246 INTEREST ON BOND #12 1998 A	56,406	18,929
9247 INTEREST ON BOND #13 1999 A	15,250	9,150
9248 INTEREST ON BOND #14 1999 B	55,012	33,463
9249 INTEREST ON BOND #15 2004 A	111,563	96,518
9250 INTEREST ON BOND #16 2004 B	123,805	106,537
9251 INTEREST ON BOND #17 2006 B	465,272	406,861
9252 INTEREST ON BOND #18 2007 A	360,321	328,152
9253 INTEREST ON BOND #19 QSCB 2011	24,638	24,638
9254 INTEREST ON BOND #20 2012 A	255,776	243,151
9255 INTEREST ON BOND #21 2016 A	1,013,840	967,633
9256 INTEREST ON BOND #22 2016 B	660,672	527,725
<b>TOTAL-DEBT SERVICE-SCHOOL BONDS PAY.</b>	<b>8,860,262</b>	<b>8,716,425</b>
<b>GRAND TOTAL DEBT FUND</b>	<b>9,592,285</b>	<b>9,448,654</b>

<b>HEAD START FUND</b>		
<b>11000 CLASSROOM INSTRUCTION</b>		
1121 TEACHERS, HEAD START	576,973	631,084
1124 LEAD TEACHER,EHS	(4,204)	0
1151 AIDES, HEAD START	320,659	296,107
1520 SUBSTITUTE TEACHERS, HEAD START	71,683	67,028
2100 FICA	69,884	71,601
2210 VRS	86,338	84,242
2220 VRS HYBRID	58,343	61,091
2300 HEALTH INS	259,972	269,064
2400 GROUP LIFE INS	11,706	12,077
2510 VRS, VLDP	1,096	1,184
2600 UNEMPLOYMENT INS	603	603
2700 WORKERS COMP	2,909	1,861
2750 VRS, HIC, HEAD START	10,921	11,065
2800 TUITION ASSISTANCE-HEAD START	7,348	2,988
3100 PROFESSIONAL SERVICES-HEAD START	22,335	17,883
3130 CHILD CARE FEE, EHS	101,140	184,640
3300 MAINTENANCE SERVICE, HEAD START	37,069	7,410
3600 ADVERTISING, HEAD START	78	0
3800 PURCHASED SERVICE, GOV'T AGENCY	2,605	2,250
5000 OTHER CHARGES	6,800	5,560
5001 TELEPHONE SERVICE	5,962	5,630
5002 MILEAGE	6,197	5,150
5003 INSURANCE	9,795	8,505
5004 POLICY COUNCIL EXPENSES	4,908	3,850
5005 MEALS & SNACKS	5,389	4,650
5007 FACILITY UPKEEP	23,155	9,666
5504 CONFERENCE REIMBURSEMENT, TTA	33,906	4,750
6013 EDUCATIONAL SUPPLIES	77,757	7,750
6040 TECHNOLOGY SOFTWARE/ON-LINE	12,148	10,014
6050 NON-CAPITALIZED TECH HARDWARE	8,024	2,000
<b>TOTAL-CLASSROOM INSTRUCTION</b>	<b>1,831,499</b>	<b>1,789,703</b>
<b>12100 MENTAL HEALTH SPECIALIST</b>		
1130 MENTAL HEALTH SPECIALIST	47,801	48,115
2100 FICA	3,653	3,680
2210 VRS	7,605	7,526
2300 HEALTH INS	7,675	8,161

2400 GROUP LIFE INS	610	629
2750 VRS, HIC	573	577
2800 TUITION ASSISTANCE, TT&A	0	0
5504 CONFERENCE EXPENSE	5,064	3,517
6013 SUPPLIES, MENTAL HEALTH	6,489	500
<b>TOTAL-MENTAL HEALTH SPECIALIST</b>	<b>79,470</b>	<b>72,705</b>
<b>12200 SOCIAL WORKER SERVICES</b>		
1130 FAMILY SERVICE WORKERS	60,189	61,994
1150 CLERICAL	26,956	27,765
1151 ASST FAMILY SERVICE WORKERS	169,222	169,056
2100 FICA	19,095	19,799
2210 VRS	29,834	29,986
2220 VRS HYBRID	10,890	10,521
2300 HEALTH INS	73,869	77,975
2400 GROUP LIFE INS	3,338	3,386
2510 VRS, VLDP	207	208
2750 VRS, HIC	3,133	3,100
2800 TUITION ASSISTANCE, HEAD START	0	0
3100 PURCHASED SERVICES	7,751	7,500
5000 OTHER - TT&A HEAD START	0	0
5504 CONFERENCE EXPENSE	6,605	6,222
6013 EDUCATIONAL SUPPLIES	7,911	4,750
<b>TOTAL-SOCIAL WORKER SERVICES</b>	<b>419,000</b>	<b>422,262</b>
<b>13100 IMPROVEMENT OF INSTRUCTION</b>		
1124 SUPERVISOR, HEAD START	59,829	61,624
1130 OTHER PROFESSIONAL, EHS CCP SPEC	66,882	68,887
2100 FICA	9,686	9,984
2210 VRS	9,764	9,663
2220 VRS HYBRID	10,915	10,801
2300 HEALTH INS	15,302	16,322
2400 GROUP LIFE INS	1,660	1,709
2510 VRS, VLDP, EHS	208	214
2750 VRS, HIC	1,559	1,566
2800 TUITION ASSISTANCE, HS, TT&A	200	200
5504 CONFERENCE EXPENSE	9,444	6,512
6013 EDUCATIONAL SUPPLIES, HEAD START	500	100
<b>TOTAL-IMPROVEMENT OF INSTRUCTION</b>	<b>185,949</b>	<b>187,582</b>
<b>21600 FISCAL SERVICES</b>		
1130 DIRECTOR, HEAD START	81,385	83,826

1137 ACCOUNTANT - HEAD START	0	0
1150 CLERICAL	44,092	39,926
2100 FICA	9,032	9,268
2210 VRS	18,788	18,592
2220 VRS HYBRID	0	0
2300 HEALTH INS	24,146	25,759
2400 GROUP LIFE INS	1,509	1,554
2510 VRS, VLDP	0	0
2750 VRS, HIC	1,416	1,424
3100 PROFESSEIONAL SERVICES	39,967	26,171
5400 COPIER LEASE	8,284	6,250
5504 CONFERENCE, HS-TTA	4,742	4,097
6001 OFFICE SUPPLIES	16,389	8,000
6040 TECHNOLOGY SOFTWARE - HS	75	0
6050 NON-CAPITALIZED COMPUTER HARDWARE	6,225	3,500
<b>TOTAL-FISCAL SERVICES</b>	<b>256,050</b>	<b>228,367</b>
<b>22100 ATTENDANCE SERVICES</b>		
1130 ATTENDANCE PROFESSIONAL-HEAD START	40,875	0
2100 FICA - ATTENDANCE - HEAD START	3,075	0
2210 VRS	6,654	0
2300 HEALTH INS	9,618	0
2400 GROUP LIFE INS	534	0
2750 VRS, HIC	503	0
5000 OTHER - ALL COMMITTEES, HEADSTART	1,000	0
5504 CONFERENCE EXPENSE, HS TT&A	597	0
6001 OFFICE SUPPLIES- HS ATTENDANCE	4,449	1,500
<b>TOTAL-ATTENDANCE SERVICES</b>	<b>67,305</b>	<b>1,500</b>
<b>22200 HEALTH SERVICES</b>		
1131 HEALTH PROFESSIONAL, RN	81,149	83,583
2100 FICA	6,185	6,394
2210 VRS	13,211	13,073
2300 HEALTH INS	15,352	16,322
2400 GROUP LIFE INS	1,061	1,092
2750 VRS, HIC	996	1,001
2800 TUITION ASSISTANCE - HS TT&A	0	0
3100 PROFESSIONAL SERVICES	2,905	2,220
5000 HEALTH SERVICES, HS, OTHER	549	475
5504 CONFERENCE, HEALTH SERVICES	3,087	3,587
6013 EDUCATIONAL SUPPLIES	43,653	25,450

<b>TOTAL-HEALTH SERVICES</b>	<b>168,148</b>	<b>153,197</b>
<b>32000 VEHICLE OPERATION SERVICE</b>		
1130 OTHER PROFESSIONALS	51,711	53,262
2100 FICA	3,943	4,075
2210 VRS	8,440	8,352
2300 HEALTH INS	7,650	8,161
2400 GROUP LIFE INS	677	698
2750 VRS, HIC	636	639
5504 CONFERENCE/EDUC/INSERVICE, TTA	1,000	1,930
6013 EDUCATIONAL SUPPLIES, HEAD START	1,154	0
<b>TOTAL-VEHICLE OPERATION SERVICE</b>	<b>75,211</b>	<b>77,117</b>
<b>42000 BUILDING SERVICE</b>		
5000 OTHER CHARGES	22,151	7,395
5101 HS, ELECTRICAL	4,708	5,300
<b>TOTAL-BUILDING SERVICE</b>	<b>26,859</b>	<b>12,695</b>
<b>45000 TRANSPORTATION SERVICES</b>		
3300 VEHICLE MAINT/REPAIRS	3,818	3,700
6009 VEHICLE REPAIR PARTS, HS	2,090	2,150
<b>TOTAL-TRANSPORTATION SERVICES</b>	<b>5,908</b>	<b>5,850</b>
<b>GRAND TOTAL HEAD START FUND</b>	<b>3,115,399</b>	<b>2,950,978</b>
<b>RECAP</b>		
11000 CLASSROOM INSTRUCTION	1,831,499	1,789,703
12100 MENTAL HEALTH SPECIALIST	79,470	72,705
12200 SOCIAL WORKER SERVICES	419,000	422,262
13100 IMPROVEMENT OF INSTRUCTION	185,949	187,582
21600 FISCAL SERVICES	256,050	228,367
22100 ATTENDANCE SERVICES	67,305	1,500
22200 HEALTH SERVICES	168,148	153,197
32000 VEHICLE OPERATION SERVICE	75,211	77,117
42000 BUILDING SERVICE	26,859	12,695
45000 TRANSPORTATION SERVICES	5,908	5,850
<b>GRAND TOTAL HEAD START FUND</b>	<b>3,115,399</b>	<b>2,950,978</b>



<b>GOVERNOR'S SCHOOL FUND</b>		
<b>11000 CLASSROOM INSTRUCTION</b>		
1121 TEACHERS, GOVERNORS SCHOOL	662,054	666,594
1421 PART TIME TEACHERS	35,000	0
1520 SUBSTITUTE TEACHERS, GOV SCHOOL	500	500
1621 TEACHER, SUPPLEMENT	5,712	5,798
2100 FICA	53,332	51,477
2210 VRS, GOVERNORS SCHOOL	108,978	97,178
2220 VRS HYBRID, GOV SCHOOL	8,215	7,343
2300 HEALTH INS, GOV SCHOOL	106,100	113,580
2400 GROUP LIFE INS, GOV SCHOOL	8,748	8,732
2510 VRS, VLDP, GOV SCHOOL	143	192
2600 UNEMPLOYMENT INSURANCE	508	0
2700 WORKERS COMPENSATION	2,000	1,508
2750 VRS, HIC, GOV SCHOOL	8,054	8,000
2800 OTHER BENEFITS, GOV SCHOOL	1,000	1,000
3100 CONTRACTED SERVICES	14,000	14,000
3120 PROFESSIONAL SERVICES	42,000	45,000
3300 MAINTENANCE SERVICE	500	500
3500 PRINTING & BINDING	800	1,000
3830 TUITION, DUAL ENROLLMENT	112,000	112,000
5420 RENTAL SPACE	3,500	4,000
5501 TRAVEL, MILEAGE	0	0
5504 CONV/EDUC/INSERVICE	6,500	10,000
5801 DUES/MEMBERSHIPS	1,000	1,000
6012 TEXTBOOKS	1,500	4,000
6013 EDUCATIONAL SUPPLIES	47,000	50,000
6040 SOFTWARE/ON-LINE CONTENT	37,000	45,000
6050 NON CAPITALIZED COMPUTER HARDWARE	28,000	30,000
<b>TOTAL-CLASSROOM INSTRUCTION</b>	<b>1,294,144</b>	<b>1,278,402</b>
<b>12100 GUIDANCE SERVICES</b>		
1123 GUIDANCE COUNSELORS, GOV SCHOOL	29,376	29,817
2100 FICA, GOV SCHOOL	2,247	2,281
<b>TOTAL-GUIDANCE SERVICES</b>	<b>31,623</b>	<b>32,098</b>
<b>13100 IMPROVEMENT/INSTRUCTION</b>		
1130 DIRECTOR, GOVERNORS SCHOOL	76,639	77,789
1150 CLERICAL, GOVERNORS SCHOOL	32,346	32,831
2100 FICA, GOV SCHOOL	8,337	8,463

2210 VRS, GOV SCHOOL	17,786	17,345
2300 HEALTH INS, GOV SCHOOL	15,327	16,377
2400 GROUP LIFE INS, GOV SCHOOL	1,428	1,449
2700 WORKERS COMPENSATION	0	244
2750 VRS, HIC	1,341	1,327
5400 EQUIPMENT RENTAL	8,000	8,000
6001 SUPPLIES	3,500	3,500
<b>TOTAL-IMPROVEMENT/INSTRUCTION</b>	<b>164,704</b>	<b>167,325</b>
<b>13800 COMPUTER TECHNICIAN</b>		
1140 COMPUTER TECHNICIAN	30,603	31,062
2100 FICA	2,341	2,376
2210 VRS	4,994	4,871
2300 HEALTH INS	3,826	4,080
2400 GROUP LIFE INS	376	407
2750 VRS, HIC	401	373
<b>TOTAL-COMPUTER TECHNICIAN</b>	<b>42,541</b>	<b>43,169</b>
<b>41000 OPERATIONS MANAGEMENT</b>		
5201 POSTAL SERVICES	1,200	1,200
5203 TELEPHONE SERVICES	60,000	60,000
<b>TOTAL-OPERATIONS MANAGEMENT</b>	<b>61,200</b>	<b>61,200</b>
<b>66000 CSVRGS BUILDING PROJECT</b>		
8200 CAPITAL/ADDITIONAL	50,006	50,000
<b>TOTAL-CSVRGS BUILDING PROJECT</b>	<b>50,006</b>	<b>50,000</b>
<b>GRAND TOTAL GOVERNOR'S SCHOOL FUND</b>	<b>1,644,218</b>	<b>1,632,194</b>
<b>RECAP</b>		
11000 CLASSROOM INSTRUCTION	1,294,144	1,278,402
12100 GUIDANCE SERVICES	31,623	32,098
13100 IMPROVEMENT/INSTRUCTION	164,704	167,325
13800 COMPUTER TECHNICIAN	42,541	43,169
41000 OPERATIONS MANAGEMENT	61,200	61,200
66000 CSVRGS BUILDING PROJECT	50,006	50,000
<b>GRAND TOTAL GOVERNOR'S SCHOOL FUND</b>	<b>1,644,218</b>	<b>1,632,194</b>

COUNTY CAPITAL IMPROVEMENT FUND		
80000 CAPITAL OUTLAYS		
8005 ACQ. & DEVELOPMENT-LANDFILL SITE	200,000	200,000
8011 INFRASTRUCTURE-BEVERLEY MANOR	50,000	50,000
8012 INFRASTRUCTURE-MIDDLE RIVER	50,000	50,000
8013 INFRASTRUCTURE-NORTH RIVER	50,000	50,000
8014 INFRASTRUCTURE-PASTURES	50,000	50,000
8015 INFRASTRUCTURE-RIVERHEADS	50,000	50,000
8016 INFRASTRUCTURE-SOUTH RIVER	50,000	50,000
8017 INFRASTRUCTURE-WAYNE	950,000	50,000
8021 MATCHING GRANTS-BEVERLEY MANOR	15,000	15,000
8022 MATCHING GRANTS-MIDDLE RIVER	15,000	15,000
8023 MATCHING GRANTS-NORTH RIVER	15,000	15,000
8024 MATCHING GRANTS-PASTURES	15,000	15,000
8025 MATCHING GRANTS-RIVERHEADS	15,000	15,000
8026 MATCHING GRANTS-SOUTH RIVER	15,000	15,000
8027 MATCHING GRANTS-WAYNE	15,000	15,000
8049 ELECTORAL BD - VOTING MACHINES	75,000	25,000
8053 LIBRARY-AUTOMATION	17,000	17,000
8057 FIRE & RESCUE EQUIP/APPARTUS	883,004	312,250
8058 EMERGENCY COMMUNICATIONS	670,500	295,500
8059 FIRE TRAINING CENTER	14,214	0
8060 SHERIFF EQUIP/K-9	150,000	75,000
8070 SCHOLASTIC WAY PROJECT	50,000	150,000
8134 COUNTY SCHOOLS	363,977	0
8135 REGIONAL CORRECTION FACILITY	564,124	564,124
8139 TOURIST INFORMATION CENTER	10,000	10,000
8141 GEOGRAPHICAL INFO.SYSTEM	0	20,000
8142 SD POOL/BUS/PARKS	504,000	75,000
8144 INFORMATION TECHNOLOGY	820,562	295,562
8145 ECONOMIC DEVELOPMENT	1,455,730	371,250
8146 FIRING RANGE	52,000	52,000
8147 GOVERNMENT CENTER EXPANSION	148,000	100,000
8148 COUNTY COURTHOUSE	250,000	300,000
8149 WATER & SEWER PROJECTS CONTRIBUTION	0	100,000
8151 FLOOD CONTROL DAMS	876,280	17,600
8152 FIRE & RESCUE EQUIPMENT-VOLUNTEER	200,000	200,000
8153 HAZARDOUS MATERIALS GRANT	39,200	10,000

8161 BLUE RIDGE COMMUNITY COLLEGE	137,585	137,585
8162 SECONDARY ROADS-REVENUE SHARING	1,526,000	0
8164 STORM WATER MANAGEMENT	94,656	33,035
8165 GOVERNMENT CENTER SECURITY	0	20,000
8166 VEHICLE SINKING FUND	590,500	295,500
8198 BUILDING SINKING FUND	593,288	256,460
<b>TOTAL-CAPITAL OUTLAYS</b>	<b>11,640,620</b>	<b>4,387,866</b>
<b>94000 TRANSFERS TO OTHER FUNDS</b>		
0024 TRANSFER TO CSA FUND	100,000	185,179
0044 TRANSFERS TO SCH. CAP. IMPROV.	463,923	0
0045 TRANSFERS TO DEBT FUND	2,236,359	2,092,728
<b>TOTAL-TRANSFERS TO OTHER FUNDS</b>	<b>2,800,282</b>	<b>2,277,907</b>
<b>GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND</b>	<b>14,440,902</b>	<b>6,665,773</b>
<b>RECAP</b>		
80000 CAPITAL OUTLAYS	11,640,620	4,387,866
94000 TRANSFERS TO OTHER FUNDS	2,800,282	2,277,907
<b>GRAND TOTAL COUNTY CAPITAL IMPROVEMENT FUND</b>	<b>14,440,902</b>	<b>6,665,773</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>264,044,554</b>	<b>247,368,720</b>

**2018-19 BUDGET  
REVENUES**

FUND AND SOURCES	BUDGET YEAR		INCREASE OR DECREASE
	2017-18 REVISED	2018-19 ADOPTED	
<b><u>SCHOOLS:</u></b>			
41- SCHOOL OPERATING FUND	63,752,351	63,253,103	(499,248)
43- SCHOOL CAFETERIA FUND	4,242,828	4,232,792	(10,036)
44- SCHOOL CAP. IMP. FUND	120,295	15,239	(105,056)
47- SCHOOL HEAD START FUND	3,115,399	2,950,978	(164,421)
48- GOVERNOR'S SCHOOL FUND	1,585,595	1,632,194	46,599
<b>TOTAL SCHOOL SOURCES</b>	<b>72,816,468</b>	<b>72,084,306</b>	<b>(732,162)</b>
<b><u>GENERAL GOVERNMENT:</u></b>			
11- GENERAL OPERATING FUND	94,745,219	94,649,335	(95,884)
12- FIRE REVOLVING LOAN FUND	512,350	323,000	(189,350)
13- ASSET FORFEITURE FUND	43,800	11,800	(32,000)
14- ECONOMIC DEVELOPMENT FUND	178,000	178,000	0
15- REVENUE RECOVERY FUND	1,301,800	1,102,000	(199,800)
23- VIRGINIA PUBLIC ASSISTANCE	11,613,517	11,746,141	132,624
24- COMPREHENSIVE SERVICES FUND	3,323,250	3,323,250	0
45- DEBT FUND	41,000	41,000	0
70- COUNTY CAP. IMP. FUND	3,287,764	1,180,786	(2,106,978)
<b>TOTAL GENERAL GOVERNMENT</b>	<b>115,046,700</b>	<b>112,555,312</b>	<b>(2,491,388)</b>
<b>TOTAL SOURCES</b>	<b>187,863,168</b>	<b>184,639,618</b>	<b>(3,223,550)</b>
TRANSFERS FROM OTHER FUNDS	61,722,685	59,710,146	(2,012,539)
FUND BALANCES & RESERVES	52,067,689	37,608,988	(14,458,701)
<b>GRAND TOTAL-ALL FUNDS</b>	<b>301,653,542</b>	<b>281,958,752</b>	<b>(19,694,790)</b>

<b>REVENUE ESTIMATES</b>		
GL CODE/GL DESCRIPTION	FY17-18	FY18-19
	REVISED	ADOPTED
<b>GENERAL PROPERTY TAXES</b>		
11010-0002 DELINQUENT TAXES-REAL ESTATE	650,000	650,000
11010-0005 LAND USE ROLL-BACK TAXES	130,000	130,000
11010-2017 2017 CURRENT TAXES-R.E.	19,556,000	0
11010-2018 2018 CURRENT TAXES-R.E.	20,447,000	21,718,000
11010-2019 2019 CURRENT TAXES-R.E.	0	20,447,000
11020-0003 CURRENT TAXES-P.P.-PUB. SERV. C	22,000	22,000
11020-2017 2017 R.E.-PUBLIC SERVICE	1,331,708	0
11020-2018 2018 R.E.-PUBLIC SERVICE	1,282,000	1,128,000
11020-2019 2019 R.E.-PUBLIC SERVICE	0	1,205,000
11030-0001 CURRENT TAXES-PERSONAL PROPERTY	11,369,000	11,755,000
11030-0002 DELINQUENT TAXES-PERSONAL PROPE	185,000	155,000
11030-0003 MOBILE HOME TAXES	182,000	182,000
11040-0001 CURRENT TAXES-MACHINERY & TOOLS	3,941,000	3,941,000
11060-0001 PENALTIES	365,000	365,000
11060-0002 INTEREST	365,000	365,000
<b>TOTAL-GENERAL PROPERTY TAXES</b>	<b>59,825,708</b>	<b>62,063,000</b>
<b>OTHER LOCAL TAXES</b>		
12010-0001 LOCAL SALES & USE TAXES	5,500,000	5,525,000
12020-0001 CONSUMER UTILITY TAXES	1,775,000	1,775,000
12030-0001 BUSINESS & PROFESSIONAL LICENSE	3,500,000	3,500,000
12030-0007 UTILITY LICENSE TAX	280,000	280,000
12060-0001 BANK FRANCHISE TAXES	265,000	285,000
12070-0001 RECORDATION TAXES	750,000	750,000
12070-0002 WILLS & ADMINISTRATION TAX	20,000	20,000
12100-0001 LODGING TAXES	660,000	660,000
12110-0001 MEALS TAX	2,550,000	2,550,000
12190-0001 INTEREST & PENALTY-LOCAL TAXES	60,000	60,000
<b>TOTAL-OTHER LOCAL TAXES</b>	<b>15,360,000</b>	<b>15,405,000</b>
<b>PERMITS, PRIV. FEES-REG. LICENSES</b>		
13010-0001 ANIMAL LICENSES	57,000	57,000
13030-0004 LAND USE APPLICATION FEES	34,000	46,000
13030-0005 TRANSFER FEES	2,000	2,000
13030-0006 CELLULAR TOWER FEES	10,650	10,650
13030-0007 ZONING & SUBDIVISION PERMITS	25,000	25,000

13030-0008 BUILDING PERMITS	180,000	180,000
13030-0009 TEMP.CERTIFICATES OF OCCUPANCY	2,000	2,000
13030-0010 ELECTRICAL PERMITS	55,000	55,000
13030-0011 EROSION & SEDIMENT FEES (BLDG I	50,000	50,000
13030-0012 PLUMBING PERMITS	35,000	35,000
13030-0013 REINSPECTION FEES	500	500
13030-0014 MECHANICAL PERMITS	40,000	40,000
13030-0015 PRECIOUS METAL PERMITS	2,000	2,000
13030-0016 DANCE HALL PERMITS	600	600
13030-0017 STORMWATER FEE-LOCAL	80,000	80,000
13030-0018 EMERGENCY FALSE ALARM FEES	6,000	6,000
13030-0019 AGRICULTURAL STRUCTURAL PERMITS	1,100	1,100
13030-0020 MECHANIC'S LIEN FEE	500	500
13030-0032 SPEC. USE PERMITS & VAR. FEES	17,000	17,000
13030-0034 ZONING APPLICATION FEES	3,000	3,000
13030-0035 AMUSEMENT DEVICE PERMITS	400	400
13030-0036 EROSION & SEDIMENT CONTROL FEES	10,000	10,000
13030-0037 SITE PLAN FEES	10,000	10,000
13030-0038 SANITATION FEES	20,000	20,000
13030-0039 ADMINISTRATIVE PERMITS	3,500	3,500
<b>TOTAL-PERMITS,PRIV. FEES-REG. LICENSES</b>	<b>645,250</b>	<b>657,250</b>
<b>FINES &amp; FORFEITURES</b>		
14010-0001 COUNTY FINES & FORFEITURES	250,000	250,000
14010-0003 VEHICLE VIOLATIONS	500	500
14010-0004 DOG VIOLATION FINES	20,000	20,000
<b>TOTAL-FINES &amp; FORFEITURES</b>	<b>270,500</b>	<b>270,500</b>
<b>REV. USE OF MONEY &amp; PROPERTY</b>		
15010-0001 INTEREST ON BANK DEPOSITS	350,000	350,000
15020-0001 RENTAL ON GENERAL PROPERTY	301,000	301,000
15020-0005 SALE OF GOVERNMENT VEHICLES	4,000	4,000
15020-0006 SALE OF MATERIALS & SUPPLIES	5,000	5,000
15020-0007 SALE OF SALVAGE & SURPLUS	10,000	5,000
15020-0008 SALE OF RECYCLABLE MATERIALS	9,000	5,000
15020-0009 SALE OF MATERIALS & SUPPLIES-CL	45,000	45,000
15020-0011 BERRY FARM/MILL PLACE OPERATION	4,000	4,000
<b>TOTAL-REV. USE OF MONEY &amp; PROPERTY</b>	<b>728,000</b>	<b>719,000</b>
<b>CHARGES FOR SERVICES</b>		
16010-0002 EXCESS FEES-CLK.OF CIRCUIT CT.	31,000	31,000
16010-0003 SHERIFF'S FEES	3,600	3,600

16010-0004 CRIMINAL RECORDS CHECK-SHERIFF	3,500	3,500
16010-0005 COURTHOUSE FEES	65,000	65,000
16010-0006 TREASURER'S COLLECTIONS FEES	85,000	85,000
16010-0007 CONCEALED WEAPONS PERMITS	45,000	40,000
16010-0008 COURTHOUSE SECURITY FEES	115,000	115,000
16010-0009 TREASURER'S ADMINISTRATIVE FEE	3,000	3,000
16010-0010 E-SUMMONS FEES	50,000	50,000
16020-0001 COMMONWEALTH ATTORNEY FEES	7,000	7,000
16050-0002 MISCELLANEOUS JAIL FEES	9,000	9,000
16080-0001 LANDFILL TIPPING FEES	1,250,000	1,250,000
16130-0004 RENTAL FEES-PARKS & RECREATION	7,500	7,000
16130-0006 RECREATION FEES	145,000	212,500
16130-0007 C.A.R.E. PROGRAM FEES	345,000	365,000
16130-0008 KIDS CAMP FEES	101,500	101,500
16130-0010 POOL FEES	21,000	21,000
16140-0001 CAMPING FEES-NAT CHIM	205,000	210,000
16140-0002 VISITOR FEES-NATURAL CHIM	0	0
16140-0003 EVENT FEES-NAT CHIM	2,750	3,200
16140-0004 RENTAL FEES-NAT CHIM	4,500	5,000
16140-0005 FIREWOOD/SALES ITEMS	3,500	3,500
16140-0010 POOL FEES-NAT CHIM	12,000	13,000
16150-0001 LIBRARY FINES & FEES	8,000	8,000
16150-0002 LIBRARY COLLECTION FEES	4,000	4,000
<b>TOTAL-CHARGES FOR SERVICES</b>	<b>2,526,850</b>	<b>2,615,800</b>
<b>MISCELLANEOUS</b>		
18990-0003 DONATIONS & SPECIAL GIFTS	500	0
18990-0006 MISCELLANEOUS	5,000	5,000
<b>TOTAL-MISCELLANEOUS</b>	<b>5,500</b>	<b>5,000</b>
<b>RECOVERED COSTS</b>		
19120-0003 MRRJA RECOVERED COSTS	102,200	114,200
19120-0004 LIBRARY E-RATE REIMBURSEMENT	10,000	10,000
19120-0005 OTHER RECOVERED COSTS	89,000	104,000
19120-0006 ANIMAL CONTROL RESTITUTION PAYM	1,200	1,200
19330-0001 REIMB.-J & D COURT COST	12,100	12,695
<b>TOTAL-RECOVERED COSTS</b>	<b>214,500</b>	<b>242,095</b>
<b>REVENUE FROM THE COMMONWEALTH</b>		
22010-0003 MOTOR VEHICLE CARRIER TAXES	88,000	89,000
22010-0005 MOBILE HOME TITLING TAXES	107,000	99,000
22010-0006 TIMBER SALES-STATE	2,900	1,800



22010-0008	MOTOR VEHICLE LEASING TAXES	70,000	70,000
22010-0010	STATE RECORDATION TAX	200,000	200,000
22010-0011	PERSONAL PROPERTY REIMB.	4,296,000	4,296,000
22010-0012	STATE COMMUNICATIONS TAXES	2,320,000	2,320,000
23000-0001	CLERK OF CIRCUIT COURT EXPENSES	400,800	402,600
23000-0002	CIR. CT. STENOGRAPHER REIMBURSE	74,000	67,000
23010-0001	COMMONWEALTH ATTORNEY EXPENSES	581,300	590,300
23010-0002	VICTIM-WITNESS GRANT	108,500	108,500
23020-0001	SHERIFF'S DEPT. EXPENSES	2,828,900	2,857,600
23030-0001	COMM. OF REVENUE EXPENSES	211,700	217,900
23040-0001	TREASURERS EXPENSES	165,100	165,400
23060-0001	REGISTRAR/ELECTORAL BD. EXPENSE	47,500	47,500
24040-0002	WIRELESS E-911 PSAP FUNDING	160,000	233,300
24040-0004	EMS GRANT-MOTOR VEHICLE FEES	80,000	80,000
24040-0007	LITTER CONTROL GRANTS	17,455	18,000
24040-0009	LIBRARY AID	160,200	159,400
24040-0010	PERFORMING ARTS-GRANT	4,800	4,500
24040-0012	SPAY/NEUTER REIMB & DMV PLATES	2,000	2,000
24040-0014	TECHNOLOGY TRUST FUND	30,000	40,000
24040-0015	GRANT-RESTORATION OF RECORDS	2,000	30,000
24050-0006	DEPT BEH HLTH & DEV VCSB-TDO	48,000	47,000
24050-0007	DRUG FREE COMMUNITIES OOOY-GAAP	4,636	0
<b>TOTAL-REVENUE FROM THE COMMONWEALTH</b>		<b>12,010,791</b>	<b>12,146,800</b>
<b>REVENUE FROM THE FEDERAL GOVT</b>			
33010-0001	GROUND TRANSPORTATION GRANT DMV	46,700	33,000
33010-0002	DEQ RENT ROYALTIES	500	500
33010-0003	JUSTICE ASSISTANCE GRANTS (JAG)	5,000	5,000
33010-0006	PAYMENT IN LIEU OF TAXES	353,000	353,000
33010-0011	SANE GRANT	15,200	15,200
33010-0012	DOMESTIC VIOLENCE GRANT	31,020	31,020
33010-0013	SAFER-HOMELAND SECURITY GRANT	1,034,000	86,000
33010-0015	BULLET PROOF VEST GRANT	4,700	1,170
<b>TOTAL-REVENUE FROM THE FEDERAL GOVT</b>		<b>1,490,120</b>	<b>524,890</b>
<b>NON-REVENUE RECEIPTS</b>			
41050-0015	TRANSFER FROM REVENUE RECOVERY	925,000	955,660
<b>TOTAL-NON-REVENUE RECEIPTS</b>		<b>925,000</b>	<b>955,660</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>		<b>94,002,219</b>	<b>95,604,995</b>
<b>RECAP</b>			

11 GENERAL PROPERTY TAXES	59,825,708	62,063,000
12 OTHER LOCAL TAXES	15,360,000	15,405,000
13 PERMITS, PRIV. FEES-REG. LICENSES	645,250	657,250
14 FINES & FORFEITURES	270,500	270,500
15 REV. USE OF MONEY & PROPERTY	728,000	719,000
16 CHARGES FOR SERVICES	2,526,850	2,615,800
18 MISCELLANEOUS	5,500	5,000
19 RECOVERED COSTS	214,500	242,095
20 REVENUE FROM THE COMMONWEALTH	12,010,791	12,146,800
33 REVENUE FROM THE FEDERAL GOVT	1,490,120	524,890
NON-REVENUE RECEIPTS	925,000	955,660
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>94,002,219</b>	<b>95,604,995</b>
<b>FUND 12-FIRE REVOLVING LOAN</b>		
51000-0001 FIREMAN'S INSURANCE FUND	243,000	243,000
51000-0002 REPAYMENT OF LOANS	269,350	80,000
<b>TOTAL-LOAN REPAYMENT &amp; STATE FUNDS</b>	<b>512,350</b>	<b>323,000</b>
<b>GRAND TOTAL FIRE REVOLVING LOAN FUND</b>	<b>512,350</b>	<b>323,000</b>
<b>FUND 13-ASSET FORFEITURE</b>		
15010-0001 INTEREST ON BANK DEPOSITS	1,000	1,000
<b>TOTAL-REV. FROM USE OF MONEY &amp; PROPERTY</b>	<b>1,000</b>	<b>1,000</b>
NON-REVENUE RECEIPTS		
41000-0001 SEIZED FUNDS-LOCAL	800	800
41000-0002 SEIZED FUNDS-STATE	39,000	10,000
41000-0003 SEIZED FUNDS-FEDERAL	3,000	0
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>42,800</b>	<b>10,800</b>
<b>GRAND TOTAL ASSET FORFEITURE FUND</b>	<b>43,800</b>	<b>11,800</b>
<b>FUND 14-ECONOMIC DEVELOPMENT</b>		
14000-0002 LOCAL FUNDS	178,000	178,000
<b>TOTAL-LOCAL FUNDS</b>	<b>178,000</b>	<b>178,000</b>
<b>GRAND TOTAL ECONOMIC DEVELOPMENT FUND</b>	<b>178,000</b>	<b>178,000</b>
<b>FUND 15-REVENUE RECOVERY</b>		
15010-0001 INTEREST ON BANK DEPOSITS	1,800	2,000
<b>TOTAL-REV. FROM USE OF MONEY &amp; PROPERTY</b>	<b>1,800</b>	<b>2,000</b>
18 MISCELLENEOUS REVENUE		
18990-0001 REVENUE RECOVERY RECEIPTS	1,300,000	1,100,000

<b>TOTAL-MISCELLANEOUS REVENUE</b>	<b>1,300,000</b>	<b>1,100,000</b>
NON-REVENUE RECEIPTS		
41050-0011 TRANSFER FROM GENERAL FUND	160,000	160,000
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>160,000</b>	<b>160,000</b>
<b>GRAND TOTAL REVENUE RECOVERY FUND</b>	<b>1,461,800</b>	<b>1,262,000</b>
FUND 23-PUBLIC ASSISTANCE		
24010-0002 PUBLIC ASSISTANCE	3,137,900	3,341,600
24010-0007 ADMINISTRATIVE REIMBURSEMENT	8,475,617	8,404,541
<b>TOTAL-FROM STATE FUNDS</b>	<b>11,613,517</b>	<b>11,746,141</b>
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	1,130,530	1,193,027
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>1,130,530</b>	<b>1,193,027</b>
<b>GRAND TOTAL VIRGINIA PUBLIC ASSISTANCE</b>	<b>12,744,047</b>	<b>12,939,168</b>
FUND 24-COMPREHENSIVE SERVICES ACT		
24010-0009 COMPREHENSIVE SERVICES ACT	3,323,250	3,323,250
<b>TOTAL-FROM STATE FUNDS</b>	<b>3,323,250</b>	<b>3,323,250</b>
<b>41 TRANSFERS FROM OTHER FUNDS</b>		
41050-0011 TRANSFERS FROM GENERAL FUND	1,774,250	1,689,071
41050-0070 TRANSFERS FROM CAPITAL IMPROV.	100,000	185,179
<b>TOTAL-TRANSFERS FROM OTHER FUNDS</b>	<b>1,874,250</b>	<b>1,874,250</b>
<b>GRAND TOTAL COMPREHENSIVE SERVICES ACT</b>	<b>5,197,500</b>	<b>5,197,500</b>
FUND 41-SCHOOL OPERATING FUND		
15020-0001 RENTS	30,220	18,000
16120-0001 TUITION-DAY SCHOOL	62,685	53,239
16120-0002 SPECIAL FEES FROM PUPILS	9,000	13,500
16120-0003 TEXTBOOK RESALE & FINES	1,000	1,000
16120-0005 TRANSPORTATION OF PUPILS	400	400
16120-0006 TUITION-ADULT	234,218	224,888
16120-0007 TUITION-SUMMER SCHOOL	10,000	12,918
18030-0003 OTHER REBATES & REFUNDS	74,182	97,425
18990-0003 DONATIONS & SPECIAL GIFTS	15,000	15,000
18990-0005 SALE OF SUPPLIES	141,356	142,919
18990-0008 SALE OF SCHOOL BUSES	10,000	0
18990-0009 SALE OF OTHER EQUIPMENT	7,500	10,000
18990-0010 INSURANCE ADJUSTMENTS	30,000	10,000
18990-0012 LOCAL, OTHER FUNDS	500	500

19010-0002 PAYMENTS, OTHER DIVISIONS	163,328	126,078
19010-0005 SCHOOL-BASED MEDICAL REIMBURSEM	5,000	5,000
19010-0011 E-RATE	1,036,862	430,000
19010-0100 BENEFITS-OTHER STATE AGENCIES	766,563	783,000
<b>TOTAL-FROM LOCAL FUNDS</b>	<b>2,597,814</b>	<b>1,943,867</b>
FROM STATE FUNDS		
24020-0001 SALES TAX RECEIPTS	11,794,135	11,853,106
24020-0002 BASIC AID ENTITLEMENT	28,765,280	28,645,698
24020-0003 GED / ISAEP FUNDING	15,717	15,717
24020-0004 REMEDIAL SUMMER	0	0
24020-0005 REGULAR FOSTER CHILDREN	90,916	97,657
24020-0007 EDUCATION OF THE GIFTED	309,590	315,038
24020-0008 REMEDIAL EDUCATION	896,522	831,699
24020-0011 COMPENSATION SUPPLEMENT	269,321	0
24020-0012 SPECIAL EDUCATION SOQ	1,006,169	1,272,752
24020-0014 TEXTBOOK PAYMENTS	708,059	634,423
24020-0017 VOCATIONAL EDUCATION SOQ	1,012,619	1,216,045
24020-0018 CAREER/TECH ED, ADULT	4,142	4,142
24020-0021 SOCIAL SECURITY INSTRUCTIONAL	1,618,900	1,657,097
24020-0023 TEACHER RETIREMENT INSTRUCTIONA	3,715,086	3,654,435
24020-0028 EARLY READING INTERVENTION	180,180	183,919
24020-0041 GROUP LIFE INSURANCE INSTRUCTIO	109,647	113,414
24020-0046 HOMEBOUND	19,464	19,278
24020-0048 REGIONAL TUITION PROGRAMS	1,082,601	1,139,909
24020-0052 CAREER/TECH ED EQUIP	28,928	28,928
24020-0053 CAREER/TECH ED, OCCUPATIONAL PR	63,606	63,606
24020-0059 SPECIAL EDUCATION FOSTER CHILDR	54,371	58,403
24020-0062 VOC EDUCATION ADULT-REGIONAL CE	90,663	90,663
24020-0065 AT RISK	573,487	586,293
24020-0070 CAREER/TECH ED EQUIP, REGIONAL	7,268	7,268
24020-0073 NATIONAL BD CERTIFIED TEACHER I	5,000	5,000
24020-0075 PRIMARY CLASS SIZE	1,061,583	967,559
24020-0076 TECHNOLOGY	518,000	518,000
24020-0077 SECURITY EQUIPMENT GRANT	100,000	0
24020-0081 AT RISK FOUR-YEAR OLDS	644,169	893,481
24020-0082 VOC ED OCCUPATIONAL PREP-REGION	70,558	70,558
24020-0086 SUPP LOTTERY, PUPIL ALLOC	1,769,446	1,732,333
24020-0091 CLINICAL FACULTY & MENTOR TEACH	4,757	4,757
24030-0009 ENGLISH AS SECOND LANGUAGE	102,533	105,456

24030-0049 INDUSTRY CERTIFICATION	17,734	12,714
24030-0060 SUPPLEMENTAL LOTTERY	0	0
24040-0005 SOL ALGEBRA READINESS	107,186	108,417
24040-0045 PROJECT GRADUATION	10,751	10,079
24040-0050 ITCV GRANT	112,482	112,482
<b>TOTAL-FROM STATE FUNDS</b>	<b>56,940,870</b>	<b>57,030,326</b>
<b>FROM FEDERAL FUNDS</b>		
33020-0665 FEDERAL LAND USE (FOREST RESERV	34,054	37,423
33020-4010 TITLE I GRANTS TO LEAS	1,330,075	1,243,019
33020-4027 SPECIAL EDUCATION, FLOW-THROUGH	2,279,005	2,451,727
33020-4048 VOC ED - FEDERAL (PERKINS)	127,924	127,924
33020-4173 SPECIAL EDUCATION, PRE-SCHOOL	71,716	73,426
33020-4181 ITCV, FEDERAL	65,482	65,482
33020-4330 ADVANCED PLACEMENT	1,064	1,064
33020-4365 TITLE III-PART A	32,852	32,852
33020-4367 ESEA, TITLE II PART A	271,495	245,993
<b>TOTAL-FROM FEDERAL FUNDS</b>	<b>4,213,667</b>	<b>4,278,910</b>
<b>NON-REVENUE RECEIPTS</b>		
41050-0011 TRANSFERS FROM GENERAL FUND	40,932,841	42,736,475
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>40,932,841</b>	<b>42,736,475</b>
<b>GRAND TOTAL SCHOOL OPERATING FUND</b>	<b>104,685,192</b>	<b>105,989,578</b>
<b>RECAP</b>		
10 FROM LOCAL FUNDS	2,597,814	1,943,867
24 FROM STATE FUNDS	56,940,870	57,030,326
33 FROM FEDERAL FUNDS	4,213,667	4,278,910
NON-REVENUE RECEIPTS	40,932,841	42,736,475
<b>GRAND TOTAL SCHOOL OPERATING FUND</b>	<b>104,685,192</b>	<b>105,989,578</b>
<b>FUND 43-SCHOOL CAFETERIA FUND</b>		
15010-0001 INTEREST ON BANK DEPOSITS	8,000	5,000
16120-0041 STUDENT LUNCHES	1,024,128	1,025,000
16120-0042 STUDENT BREAKFASTS	38,252	38,000
16120-0043 ADULT LUNCHES	86,626	85,000
16120-0044 ADULT BREAKFASTS	1,500	1,500
16120-0045 A LA CARTE	402,946	403,000
16120-0046 OTHER REVENUES - REBATES	2,620	2,500
16120-0047 OTHER REVENUES - CATERING	8,018	7,000
16120-0048 OTHER REVENUES - VENDING	180	200

16120-0049 OTHER REVENUES - MISCELLANEOUS	25,929	5,000
24020-0015 REIMB, STATE FOOD PROGRAM	49,375	50,000
24030-0047 SCHOOL BREAKFAST-STATE	50,000	51,000
24040-0034 BREAKFAST AFTER THE BELL GRANT	6,880	6,592
33020-0553 REIMB.-FEDERAL SCHOOL BREAKFAST	825,136	755,000
33020-0555 REIMB.-FEDERAL SCHOOL LUNCH	1,713,238	1,798,000
<b>TOTAL-FROM LOCAL FUNDS</b>	<b>4,242,828</b>	<b>4,232,792</b>
<b>GRAND TOTAL SCHOOL CAFETERIA FUND</b>	<b>4,242,828</b>	<b>4,232,792</b>
<b>FUND 44-SCHOOL CAPITAL IMPROVEMENT FUND</b>		
15010-0003 INTEREST INCOME-SNAP	33,500	0
<b>TOTAL-FROM LOCAL FUNDS</b>	<b>33,500</b>	<b>0</b>
18 MISCELLANEOUS REVENUE		
18990-0012 LOCAL - OTHER FUNDS	72,000	0
18990-0013 EDUCATIONAL BROADBAND LEASE	14,795	15,239
<b>TOTAL-MISCELLANEOUS REVENUE</b>	<b>86,795</b>	<b>15,239</b>
41 NON-REVENUE RECEIPTS		
41050-0070 TRANSFERS FROM CO. CAP. IMPROV.	463,923	0
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>463,923</b>	<b>0</b>
<b>GRAND TOTAL SCHOOL CAPITAL IMPROVEMENT FUND</b>	<b>584,218</b>	<b>15,239</b>
<b>FUND 45-DEBT</b>		
16190-0001 GREENVILLE SEWER CHARGES-ACSA	41,000	41,000
<b>TOTAL-SEWER CHARGES</b>	<b>41,000</b>	<b>41,000</b>
41 NON-REVENUE RECEIPTS		
41050-0011 TRANSFERS FROM GENERAL FUND	7,314,926	7,314,926
41050-0070 TRANSFERS FROM CO. CAP. IMPR.	2,236,359	2,092,728
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>9,551,285</b>	<b>9,407,654</b>
<b>GRAND TOTAL DEBT FUND</b>	<b>9,592,285</b>	<b>9,448,654</b>
<b>FUND 47-HEAD START FUND</b>		
19010-0001 TUITION-OTHER DIVISIONS	0	53,092
<b>TOTAL-RECOVERIES</b>	<b>0</b>	<b>53,092</b>
33 FEDERAL FUNDS		
33020-0099 HEAD START FEDERAL REVENUE	3,115,399	2,897,886
<b>TOTAL-FEDERAL FUNDS</b>	<b>3,115,399</b>	<b>2,897,886</b>
<b>GRAND TOTAL HEAD START FUND</b>	<b>3,115,399</b>	<b>2,950,978</b>
<b>FUND 48-GOVERNOR'S SCHOOL FUND</b>		

16120-0002 SPECIAL FEES FROM STUDENTS	132,000	132,000
<b>TOTAL-FROM LOCAL FUNDS</b>	<b>132,000</b>	<b>132,000</b>
18 MISCELLANEOUS REVENUE		
18030-0003 OTHER REBATES & REFUNDS, GOV SC	2,800	2,800
<b>TOTAL-MISCELLANEOUS REVENUE</b>	<b>2,800</b>	<b>2,800</b>
19 RECOVERED COSTS		
19010-0001 TUITION FROM OTHER DIVISIONS	815,681	826,967
<b>TOTAL-RECOVERED COSTS</b>	<b>815,681</b>	<b>826,967</b>
24 FROM STATE FUNDS		
24020-0029 GOVERNOR'S SCH.-REGIONAL	609,114	644,427
24020-0076 TECHNOLOGY	26,000	26,000
<b>TOTAL-FROM STATE FUNDS</b>	<b>635,114</b>	<b>670,427</b>
<b>GRAND TOTAL GOVERNOR'S SCHOOL FUND</b>	<b>1,585,595</b>	<b>1,632,194</b>
<b>FUND 70-COUNTY CAPITAL IMPROVEMENT FUND</b>		
15010-0002 INTEREST INCOME-CRESCENT LOAN	13,500	11,250
15020-0007 SALE OF SALVAGE & SURPLUS	2,000	2,000
<b>TOTAL-REV. FROM USE OF MONEY &amp; PROP</b>	<b>15,500</b>	<b>13,250</b>
18 MISCELLANEOUS		
18990-0009 INSURANCE PROCEEDS	20,000	0
<b>TOTAL-MISCELLANEOUS</b>	<b>20,000</b>	<b>0</b>
19 RECOVERED COSTS		
19020-0001 RECOVERED COSTS	208,000	60,000
19020-0004 LOCAL CONTRIBUTIONS-FIRING RANG	50,000	50,000
19120-0004 LIBRARY E-RATE REIMBURSEMENT	17,000	17,000
<b>TOTAL-RECOVERED COSTS</b>	<b>275,000</b>	<b>127,000</b>
FROM THE COMMONWEALTH		
24030-0003 COMMONWEALTH OF VA-VDOT	2,473,000	0
24030-0005 COMM OF VA-ECON DEVELOPMENT GRA	440,000	0
24030-0009 BLDG COLLABORATIVE COMM GRANT-D	30,000	0
24040-0005 HAZARDOUS MATERIALS GRANT	10,000	10,000
24040-0006 RESCUE SQUAD ASSISTANCE FUND (R	37,304	16,750
24040-0007 BURN BUILDING GRANT	14,214	0
24040-0010 BROADBAND GRANT-DHCD	278,880	0
<b>TOTAL-FROM THE COMMONWEALTH</b>	<b>3,283,398</b>	<b>26,750</b>
FROM FEDERAL		
33010-0012 HAZARDOUS MATERIALS GRANT	29,200	0
33010-0013 SMOKE ALARM GRANT	25,200	0
33020-0003 TRANSPORTATION ENHANCEMENT GRAN	50,000	150,000

33070-0002 WATERSHED/FLOOD PROTECTION-DAMS	411,280	17,600
<b>TOTAL-FROM FEDERAL</b>	<b>515,680</b>	<b>167,600</b>
41 NON-REVENUE RECEIPTS		
41020-0098 SALE OF ASSET-MRRJ CAPACITY	846,186	846,186
41050-0011 TRANSFERS FROM GENERAL FUND	5,016,856	3,207,080
<b>TOTAL-NON-REVENUE RECEIPTS</b>	<b>5,863,042</b>	<b>4,053,266</b>
<b>GRAND TOTAL COUNTY CAPITAL IMPROVEMENT</b>	<b>9,972,620</b>	<b>4,387,866</b>
<b>RECAP</b>		
15 REV. FROM USE OF MONEY & PROP	15,500	13,250
18 MISCELLANEOUS	20,000	0
19 RECOVERED COSTS	275,000	127,000
24 FROM THE COMMONWEALTH	3,283,398	26,750
33 FROM FEDERAL	515,680	167,600
NON-REVENUE RECEIPTS	5,863,042	4,053,266
<b>GRAND TOTAL COUNTY CAPITAL IMPROVEMENT</b>	<b>9,972,620</b>	<b>4,387,866</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>247,917,853</b>	<b>244,173,764</b>



## Appendix F Augusta County Glossary of Terms

<b>Agency Fund</b>	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.
<b>Appropriation</b>	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.
<b>Appropriation Resolution</b>	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.
<b>Assessed Valuation</b>	The official valuation of property as a basis for property taxation.
<b>Balanced Budget</b>	The estimated revenues meet planned expenditures
<b>Budget</b>	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.
<b>Capital Facilities</b>	Fixed assets, primarily buildings, acquired or constructed by the County.
<b>Capital Improvement Program</b>	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.
<b>Capital Outlay</b>	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.
<b>Carryover Funds</b>	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.
<b>Codified Ordinance</b>	An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Augusta.
<b>Constitutional Officers</b>	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.)
<b>Debt Service Fund</b>	The fund to finance and account for both principal and interest payments on long term debt.
<b>Depreciation</b>	A loss in value of property due to age, wear, or market conditions.
<b>Enterprise Fund</b>	This fund is used to report any activity for which a fee is charged to external users for goods or services.
<b>Fiscal Year</b>	A fixed period of time for which expenditures and revenues are provided in Augusta County. The fiscal year is July 1 through June 30.
<b>Full Time Position</b>	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.
<b>Fund</b>	An accounting entity with a group of self-balancing accounts.

<b>Fund Balance</b>	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
<b>General Fund</b>	The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
<b>Goal</b>	A broad statement of outcomes to be achieved on behalf of the customers.
<b>Governmental Fund</b>	Fund typically used to account for tax –supported activities.
<b>Intergovernmental Revenue</b>	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.
<b>Internal Service Fund</b>	A self-supporting fund that generates expenditures and revenues through user charges in providing services to internal customers.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Modified Accrual</b>	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
<b>Object Series</b>	A subsection of a department’s budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used
<b>Objectives</b>	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.
<b>Operating Budget</b>	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.
<b>Performance Measurements</b>	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
<b>Personal Property</b>	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.
<b>Productivity Measures</b>	Data which combines the dimensions of efficiency and effectiveness in a single indicator.
<b>Program</b>	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.
<b>Property Tax Rate</b>	The level at which property values are calculated to determine the amount of taxes to be collected.
<b>Public Service Property</b>	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.
<b>Real Property</b>	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
<b>Reserve</b>	A portion of a fund’s assets that is restricted for a certain purpose and not available for appropriation.
<b>Revenue</b>	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.
<b>School Fund</b>	This fund is used for revenues and expenditures related to operations of the public school system.
<b>Service Levels</b>	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.

**Appendix H  
Augusta County  
Capital Projects Detail**

**COUNTY OF AUGUSTA**  
**CAPITAL IMPROVEMENTS PLAN**  
**FISCAL YEARS 2019-2023**

<b><u>PROJECT</u></b>	<b>FISCAL YEAR ENDING JUNE 30TH</b>					<b>TOTAL</b>
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	
<b><u>PUBLIC WORKS:</u></b>						
INFRASTRUCTURE	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
STORMWATER MANAGEMENT	180,000	200,000	200,000	200,000	200,000	980,000
LANDFILL	336,000	503,000	477,000	608,000	2,325,000	4,249,000
REVENUE SHARING-ROADS	500,000	500,000	500,000	500,000	500,000	2,500,000
<b>SUB-TOTAL</b>	<b>2,416,000</b>	<b>2,603,000</b>	<b>2,577,000</b>	<b>2,708,000</b>	<b>4,425,000</b>	<b>14,729,000</b>

<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)	643,000	643,000	643,000	643,000	643,000	3,215,000
JUV. DETENTION HOME (DEBT)	129,000	129,000	129,000	129,000	129,000	645,000
COURTHOUSE (DEBT CONTRIBUTION)	150,000	150,000	150,000	150,000	150,000	750,000
EMERGENCY COMMUNICATIONS (DA)	2,094,000	1,449,000	1,414,000	1,338,000	1,327,000	7,622,000
FIRE & RESCUE APPARATUS (DA)	3,762,000	694,000	514,000	460,000	398,000	5,828,000
FIRE/ RESCUE TRAINING CENTER II	40,000	40,000	40,000	40,000	40,000	200,000
FIRE/ RESCUE CAPITAL (VOL.)	200,000	200,000	200,000	200,000	200,000	1,000,000
SHERIFF'S DEPARTMENT (DA)	379,000	77,000	42,000	37,000	28,000	563,000
FIRING RANGE	10,000	10,000	10,000	10,000	10,000	50,000
<b>SUB-TOTAL</b>	<b>7,407,000</b>	<b>3,392,000</b>	<b>3,142,000</b>	<b>3,007,000</b>	<b>2,925,000</b>	<b>19,873,000</b>

OTHER COUNTY PROJECTS:

G. I. S. (DA)	11,000	8,100	6,900	4,400	4,400	34,800
BLUE RIDGE COMM. COLLEGE	138,000	138,000	138,000	138,000	138,000	690,000
LIBRARY AUTOMATION/TECHNOLOGY (DA)	158,000	21,000	16,000	18,000	2,000	215,000
RECREATIONAL MATCHING GRANTS	210,000	210,000	210,000	210,000	210,000	1,050,000
RECREATIONAL COMM. CENTERS	129,000	18,000	18,000	18,000	18,000	201,000
RECREATION (DA)	1,427,000	66,000	44,000	44,000	44,000	1,625,000
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

OTHER COUNTY PROJECTS (CONTINUED):

INFORMATION TECHNOLOGY (DA)	543,000	50,000	30,000	10,000	5,000	638,000
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)	129,000	22,000	21,000	20,000	14,000	206,000

# Augusta County Annual Fiscal Plan

2018

VEHICLE SINKING FUND (DA)	880,000	523,000	500,000	461,000	442,000	2,806,000
FLOOD CONTROL DAMS	536,000	100,000	100,000	100,000	100,000	936,000
BUILDING SINKING FUND (DA)	800,000	278,000	262,000	236,000	208,000	1,784,000
ELECTORAL BOARD VOTING EQUIPMENT (DA)	330,000	75,000	75,000	75,000	75,000	630,000
<b>SUB-TOTAL</b>	<b>5,935,000</b>	<b>2,153,100</b>	<b>2,064,900</b>	<b>1,978,400</b>	<b>1,904,400</b>	<b>14,035,800</b>
<b>USES - GRAND TOTAL</b>	<b>23,014,000</b>	<b>15,404,100</b>	<b>15,039,900</b>	<b>14,949,400</b>	<b>16,510,400</b>	<b>84,917,800</b>
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	1,035,935	1,035,935	1,035,935	1,035,935	1,035,935	5,179,675
GENERAL FUND BALANCE	13,755,605	6,145,705	5,781,505	5,691,005	7,252,005	38,625,825
TOURISM (MEALS/LODGING)	10,000	10,000	10,000	10,000	10,000	50,000
<b>SOURCES - GRAND TOTAL</b>	<b>23,014,000</b>	<b>15,404,100</b>	<b>15,039,900</b>	<b>14,949,400</b>	<b>16,510,400</b>	<b>84,917,800</b>



## Impact of Capital Investments on operating budget

The Augusta County Board of Supervisors approved a five cent real estate tax increase in this fiscal year budget. The revenue generated from this increase in part would fund restoration of the County Capital projects fund. For Fiscal Year 2018-2019 this increase would include \$1.7 million in assisted to restore funds previously allocated to County Capital projects. The County’s goal is to maintain its assets at a level adequate to protect the County’s capital investment and to minimize future maintenance and replacement costs. Saving for future needs is imperative.

Funding sources for the capital projects fund include cash payments, long-term borrowing, state and federal grants, private donations, capital leases and various other methods. The type of funding is based on the type of project.

The transfer from the general fund has been depleted over the years as funds committed to capital were shifted to operating. The following deductions have been made in the capital budget over the years:

• FY1993-94	\$ 400,000	Redirected for operating expenditures.
• FY2003-04	\$ 278,000	Redirected for operating expenditures.
• FY2009-10	\$ 751,750	Redirected for operating due to economy.
• FY2010-11	\$ 623,000	Redirected for operating due to economy.
• FY2011-12	\$ 834,913	Redirected for public safety operations.
• FY2012-13	\$ 277,940	Redirected for operating expenditures.
• FY2014-15	<u>\$1,296,421</u>	See Note*
Total	<u>\$4,462,024</u>	

\*permanently added 2013 Composite Index shortfall contribution to School Board’s base revenue.

The total deductions from annual capital funding equate to \$6.5 cents on the FY19 tax rate (\$695,000 = one cent).

Increasing the annual contribution to the Capital Project Fund will guarantee savings for future replacements. Savings will allow the County to pay cash for replacements and small construction projects instead of borrowing. A steady funding stream decreases the chance of spikes in expenditures and the need for additional revenue happening simultaneously in future years.

## Statistical Section

### Net Position/Assets by Component

COUNTY OF AUGUSTA, VIRGINIA											Table 1
Net Position/Assets <sup>(1)</sup> by Component											
Last Ten Fiscal Years											
<i>(accrual basis of accounting)</i>											
	Fiscal Year					June 30,					
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Primary government:											
Governmental activities:											
Net investment in capital assets	\$ 11,932,321	\$ 11,284,834	\$ 13,116,731	\$ 6,505,638	\$ 14,050,950	\$ 6,243,063	\$ 14,785,963	\$ 16,731,529	\$ 14,697,452	\$ (28,355,363)	
Restricted	1,332,428	1,135,867	1,496,794	1,442,518	1,700,541	1,803,491	4,534,029	3,933,728	26,675,632	8,456,531	
Unrestricted	54,562,777	54,560,726	52,255,565	58,132,662	46,866,214	43,862,461	41,015,719	25,271,482	4,559,615	39,611,252	
Total primary government, governmental activities net assets	\$ 67,827,526	\$ 66,981,427	\$ 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	
Component unit: <sup>(2)</sup>											
Component unit - School Board:											
Net investment in capital assets	\$ 63,146,689	\$ 65,374,681	\$ 67,937,017	\$ 70,147,502	\$ 73,689,709	\$ 79,495,252	\$ 73,843,782	\$ 75,857,589	\$ 88,522,897	\$ 118,060,129	
Unrestricted (deficit)	(80,333)	(1,220,695)	(1,329,711)	(1,930,375)	(1,771,091)	(2,760,786)	(3,294,961)	(98,567,183)	(96,659,726)	(96,428,666)	
Total component unit net assets	\$ 63,066,356	\$ 64,153,986	\$ 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	
Reporting entity:											
Net investment in capital assets	\$ 75,079,010	\$ 76,659,515	\$ 81,053,748	\$ 76,653,140	\$ 87,740,659	\$ 85,738,315	\$ 88,629,745	\$ 92,589,118	\$ 103,220,349	\$ 89,704,766	
Restricted	1,332,428	1,135,867	1,496,794	1,442,518	1,700,541	1,803,491	4,534,029	3,933,728	26,675,632	8,456,531	
Unrestricted	54,482,444	53,340,031	50,925,854	56,202,287	45,095,123	41,101,675	37,720,758	(73,295,701)	(92,100,111)	(56,817,414)	
Total reporting entity net assets	\$ 130,893,882	\$ 131,135,413	\$ 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	
							(3)				
<sup>(1)</sup> This table reports financial information based on the accrual basis of accounting. The County implemented GASB Statement No. 63 in fiscal year 2013. This standard eliminated the use of the term "net assets" and now refers to this measurement as "net											
<sup>(2)</sup> Component unit net position/assets are included in the table due to public schools being significant portions of the County operations. In Virginia, the County issues debt to finance the construction of facilities for the component unit because the component unit does not have borrowing or taxing authority.											
<sup>(3)</sup> At June 30, 2014, net position was restated for the implementation of GASB Statement No. 68, which reduced net position by \$13,744,283 for the primary government and \$96,743,465 for the component unit - School Board.											



Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years

Ratios of Outstanding Debt by Type									
Last Ten Fiscal Years									
<b>Governmental Activities</b>									
<b>Fiscal</b>	<b>General</b>		<b>Other</b>	<b>Total</b>	<b>Percentage</b>	<b>Per</b>			
<b>Years</b>	<b>Obligation</b>		<b>Notes/</b>	<b>Primary</b>	<b>of Personal</b>	<b>Capita</b>			
	<b>Bonds</b>		<b>Bonds</b>	<b>Government</b>	<b>Income</b> <sup>(1)</sup>	<b>Capita</b> <sup>(1)</sup>			
2017	\$	86,828,357	\$	7,597,052	\$	94,425,409	3.15%	\$	1,259
2016		75,885,169		8,163,572		84,048,741	2.80%		1,121
2015		51,139,403		8,715,094		59,854,497	2.01%		805
2014		56,548,128		6,890,001		63,438,129	2.24%		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
2009		70,155,832		-		70,155,832	2.93%		974
2008		75,680,807		-		75,680,807	3.13%		1,057

Demographic and Economic Statistics  
Ten year Period

Demographic and Economic Statistics							
Last Ten Fiscal Years							
Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate	
2017	74,997	\$ 40,000	53.34%	45-49	9,968	3.60%	
2016	74,997	40,000	53.34%	50-54	10,106	3.50%	
2015	74,314	40,000	53.83%	50-54	10,162	4.70%	
2014	73,862	38,306	51.86%	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%	
2009	72,020	33,271	46.20%	45-49	10,688	6.60%	
2008	71,586	33,776	47.18%	45-49	10,716	3.60%	
Source: Weldon Cooper Center, Virginia Employment Commission, Labor Market Information, and Annual School Report - prepared by the county							

**Principal Employers  
Current Year and Nine Years Ago**

Principal Employers Current Year and Nine Years Ago						
	Fiscal Year 2017			Fiscal Year 2008		
			% of Total County			% of Total County
Employer	Employees	Rank	Employment	Employees	Rank	Employment
Augusta County School Board	1000+	1	4.07%	1000+	2	3.96%
Augusta Medical Center	1000+	2	4.07%	1000+	1	3.96%
McKee Foods Corporation	500-999	3	0.20%	500-999	3	3.96%
Hershey Chocolate of Virginia	500-999	4	2.04%	500-999	4	1.98%
Target Corp.	500-999	5	2.04%	500-999	5	1.98%
Hollister, Inc.	500-999	6	2.04%	250-499	7	0.99%
AAF McQuay, Inc.	250-499	7	2.04%	500-999	6	0.99%
County of Augusta	250-499	8	1.02%	250-499	10	0.99%
J.B. Hunt Transport	250-499	9	1.02%	-		-
Blue Ridge Community College	250-499	10	1.02%	250-499	9	0.99%
Augusta Correctional Center	-		-	250-499	8	0.99%
Totals-average	<u>7,875</u>		<u>19.56%</u>	<u>7,875</u>		<u>20.79%</u>
Total County Employment	<u>36,855</u>			<u>37,888</u>		

Source: Virginia Employment Commission, Labor Market Information (LMI)

## Operating Indicators by Department Last Ten Years

Function	Fiscal Year				June 30,					
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public safety										
Sheriffs department:										
Number of police personnel and officers	81	76	76	74	74	74	76	80	73	80
Physical arrests	3,692	3,421	2,203	1,935	1,608	1,642	1,865	1,876	1,907	2,383
Traffic violations	6,434	6,656	6,124	5,608	4,079	3,367	3,928	3,444	2,419	5,045
Parking violations	-	-	-	-	-	-	28	9	6	6
Fire and rescue:										
Number of calls answered	19,401	17,508	18,065	17,800	18,093	18,884	17,949	17,645	17,866	18,338
Number of volunteers <sup>(1)</sup>	1,001	1,003	1,006	802	884	890	964	921	858	813
Number of paid fire personnel and officers	43	48	47	51	59	80	81	86	86	105
Building inspections:										
Permits issued	1,117	868	791	763	780	728	801	812	826	N/A
Animal control:										
Number of calls answered	3,866	3,948	3,218	2,858	2,884	3,272	2,940	2,961	2,781	N/A
Public works										
General maintenance:										
Trucks/vehicles	7	7	7	7	7	7	7	7	7	7
Health and welfare										
Department of Social Services:										
Caseload	9,034	9,889	11,053	12,148	12,153	12,389	12,050	11,555	11,420	11,514
Culture and recreation										
Parks and recreation:										
After-school program participants	377	349	324	300	291	304	289	284	285	279
Community development										
Planning:										
Zoning permits issued	598	565	494	565	525	487	471	509	521	N/A
Component Unit - School Board										
Education:										
Number of teachers:										
Instruction	1,140	1,147	1,155	1,136	1,111	1,105	1,088	1,079	1,071	1,079
Other	478	483	485	481	467	474	478	476	485	513
Total	1,618	1,630	1,640	1,617	1,578	1,579	1,566	1,555	1,555	1,592
Average Daily Membership	10,716	10,688	10,515	10,457	10,405	10,415	10,325	10,162	10,106	9,968
Local expenditures per pupil <sup>(2)</sup>	\$ 3,745	\$ 3,835	\$ 3,828	\$ 3,887	\$ 3,879	\$ 4,046	\$ 4,357	\$ 4,459	\$ 4,530	\$ 4,640
Source: Individual county departments										
<sup>(1)</sup> All County funded stations										
<sup>(2)</sup> Includes debt service										